

Nicholas A. Toumpas
Commissioner

Mary Ann Cooney
Associate
Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF HUMAN SERVICES

OFFICE OF MINORITY HEALTH & REFUGEE AFFAIRS

97 PLEASANT STREET CONCORD, NH 03301-3857
603-271-3986 1-800-852-3345 Ext. 3986
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April 2, 2015

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

Sole Source

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Minority Health & Refugee Affairs, to enter into **sole source** agreements with the vendors identified below, for the provision of reception and placement services that will ensure all newly arriving refugees to the State of New Hampshire complete the requirements of the US Domestic Medical Examination, in an amount not to exceed \$645,012, effective upon Governor and Executive Council approval through June 30, 2018. 100% Federal Funding.

Vendor	Vendor Number	Location	Amount
Ascentria Community Services, Inc.	222201-B001	261 Sheep Davis Road Suite A-1 Concord NH 03301	\$322,506
International Institute of Boston, Inc.	177551-B001	One Milk Street Boston MA 02103	\$322,506
Total:			\$645,012

Funds to support this agreement are available in the following account for State Fiscal Year 2015 and are anticipated to be available for State Fiscal Years 2016, 2017, and 2018 upon the availability and continued appropriation of funds in the future operating budget, with authority to adjust encumbrances between State Fiscal Years through the Budget Office, without further approval from Governor and Executive Council, if needed and justified.

**010-042-79220000-500731-42200010 HEALTH AND HUMAN SVCS, HHS: MINORITY
HEALTH REFUGEE SERVICES**

Fiscal Year	Class/Object	Class Title	Job Number	Total Amount
2015	102-500731	Contracts for Prog Svc	42200010	\$45,954
2016	102-500731	Contracts for Prog Svc	42200010	\$199,686
2017	102-500731	Contracts for Prog Svc	42200010	\$199,686
2018	102-500731	Contracts for Prog Svc	42200010	\$199,686
			Total:	\$645,012

Please see attachment for fiscal details

EXPLANATION

This request is **sole source** because the Department was required to name the two (2) vendors who will provide reception and placement services when applying for federal funding to support New Hampshire's Refugee Resettlement Program, as approved by the Office of Refugee Settlement.

The vendors must ensure the refugees receiving resettlement and placement services have the ability to successfully complete all components for US Domestic Medical Examination within ninety days of first arriving to the United States. If the initial US Domestic Medical Examination reveals the need for specialty care, dental services, or mental health services, the vendors must assist new arrivals with obtaining any needed referrals and follow-up care that is necessary.

Pursuant to Section 412 (c) (6) of the Immigration and Nationality Act (INA), 8 USC1522 (c) (6), states are required to provide resettlement and placement services to all refugees entering the United States. Ascentria, Inc. and the International Institute of Boston, Inc. both provide resettlement and placement services for the federal government directly. However, those services provided to refugees through their federal agreements do not include services related to completing the US Domestic Medical Examination.

The Department named these two vendors in the State of New Hampshire's 2015 State Plan for the Refugee Resettlement to ensure each refugee can experience continuity of services by having one liaison who can coordinate timely completion of the US Domestic Medical Examination, which may include multiple appointments and providers. By entering into contract with the two vendors who already provide some resettlement and placement services, the Department is ensuring continuity of services to individuals who may otherwise not understand the resettlement process.

Reception and placement services include the assignment of health care case coordinators, also known as liaisons, who are responsible for ensuring that refugees understand the importance of each appointment and how to access available transportation services. They also coordinate appropriate language assistance for each appointment, as well as referrals and follow-up care for any complex medical conditions, acute mental health and dental issues identified during the initial US Domestic Medical Examination.

Should Governor and Executive Council not support this request, refugees entering New Hampshire may not receive the required medical examinations, pursuant to Section 412 which could result in a violation of the Immigration and Nationality Act (INA), 8 USC 1522 (c) (6). New Hampshire citizens could be at risk of exposure to a higher volume of illness and/or disease due to the lack of appropriate treatment required during the US Domestic Medical Examination.

Area Served: Statewide

Source of Funding: 100% Federal

Respectfully submitted,



Mary Ann Cooney
Associate Commissioner

Approved by: 
Nicholas A. Toumpas
Commissioner

Fiscal Details
Reception and Placement Services

International Institute of Boston, Inc. (Vendor # 177551-B001)

SFY	Class/Object	Class Title	Activity Number	Budget
2015	102-500731	Contracts for Program Services	42200010	\$22,977
2016	102-500731	Contracts for Program Services	42200010	\$99,843
2017	102-500731	Contracts for Program Services	42200010	\$99,843
2018	102-500731	Contracts for Program Services	42200010	\$99,843
			Total	\$322,506

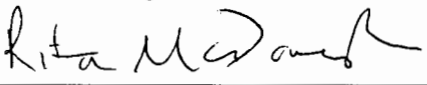
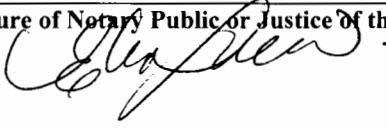
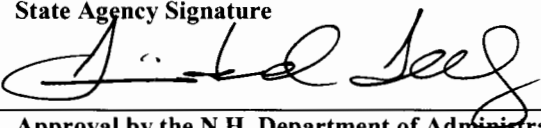
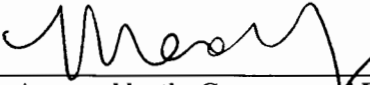
Ascentria Community Services, Inc. (Vendor # 222201-B001)

SFY	Class/Object	Class Title	Activity Number	Budget
2015	102-500731	Contracts for Program Services	42200010	\$22,977
2016	102-500731	Contracts for Program Services	42200010	\$99,843
2017	102-500731	Contracts for Program Services	42200010	\$99,843
2018	102-500731	Contracts for Program Services	42200010	\$99,843
			Total	\$322,506
			Grand Total	\$645,012

Subject: Reception and Placement Services**AGREEMENT**

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name NH Department of Health & Human Services Office of Minority Health & Refugee Affairs		1.2 State Agency Address 97 Pleasant Street Concord, NH 03301	
1.3 Contractor Name International Institute of Boston, Inc.		1.4 Contractor Address One Milk Street Boston, MA 02109	
1.5 Contractor Phone Number (617) 695-9990	1.6 Account Number 010-042-79220000-500731-42200010	1.7 Completion Date June 30, 2018	1.8 Price Limitation \$322,506
1.9 Contracting Officer for State Agency Eric D. Borrin		1.10 State Agency Telephone Number (603) 271-9558	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Rita McDonough, Chief Financial Officer	
1.13 Acknowledgement: State of <u>MASSACHUSETTS</u> , County of <u>Suffolk</u> On <u>3/13/15</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace  [Seal]			
1.13.2 Name and Title of Notary or Justice of the Peace Elina Melo - Notary Public			
1.14 State Agency Signature 		1.15 Name and Title of State Agency Signatory Trinidad Tellez, Director OMHRA	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) By:  Megan A. Felt On: <u>4/20/15</u>			
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.



Exhibit A

Scope of Services

1. Provisions Applicable to All Services

- 1.1. For the purposes of this contract, any reference to days shall mean calendar days.
- 1.2. For the purposes of this contract, clients are refugees, as defined by the Immigration and Nationality Act, Section 101 (a) (42).
- 1.3. For the purposes of this contract, the U.S. Domestic Medical Examination is the required initial medical screening that must be obtained by clients identified in Section 1.2, above, within 30 - 90 days of arrival to the United States, for purposes of:
 - 1.3.1. Ensuring medical issues identified in an overseas medical screening are followed up.
 - 1.3.2. Identifying individuals who have one or more communicable diseases of potential public health importance.
 - 1.3.3. Identifying personal health conditions that, if left unidentified, could adversely impact the ability to resettle.
 - 1.3.4. Referring refugees to primary care providers for ongoing health care, as appropriate.
- 1.4. The Reception and Placement period shall be the initial thirty (30) to ninety (90) days in which the client enters the State of New Hampshire.
- 1.5. All services shall be provided by the Contractor during the initial ninety (90) days of arriving to the State of New Hampshire.

2. Services to be provided

- 2.1. The Contractor shall provide case coordination for all components of the U.S. Domestic Medical Examination for all clients arriving to the State. The Contractor shall:
 - 2.1.1. Assign one (1) Case Coordinator who has experience working with refugees or immigrants who also has a bicultural/bilingual background. The Case Coordinator shall:
 - 2.1.1.1. Have current knowledge of the U.S. Health Care system.
 - 2.1.1.2. Have case management experience with current case management practices.
 - 2.1.1.3. Have a Bachelor's Degree in social services, nursing, public health, medical or health care administration, or equivalent experience.

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Exhibit A

- 2.1.2. The Contractor shall communicate, facilitate and complete all aspects of case coordination for clients arriving to New Hampshire to ensure the U.S. Domestic Medical Examination components are completed. The Contractor shall:
 - 2.1.2.1. Review and retain a copy of each client's I-94 Form or Asylee Grant Letter.
 - 2.1.2.2. Ensure language assistance is provided, as necessary, for each meeting and appointment.
 - 2.1.2.3. Explain the necessity of the U.S. Domestic Medical Examination to ensure each client understands:
 - 2.1.2.3.1. The reason for each examination component.
 - 2.1.2.3.2. Assistance that will be received throughout the process.
 - 2.1.2.3.3. The U.S. Department of State requirement to complete each examination component.
- 2.1.3. Collect all available overseas medical records for each client and deliver them, in a timely manner, to the health provider performing the U.S. Domestic Medical Examination prior to the initial scheduled appointment(s).
- 2.1.4. Schedule all client appointments related to the U.S. Domestic Medical Examination, which include but are not limited to:
 - 2.1.4.1. Laboratory work.
 - 2.1.4.2. TB testing.
 - 2.1.4.3. Lead and other recommended screenings.
 - 2.1.4.4. Immunizations.
 - 2.1.4.5. Physical examinations.
- 2.1.5. Facilitate transportation to each medical, mental health and dental appointment.
- 2.2. The Contractor shall coordinate all necessary specialist services resulting from initial examinations. Coordination shall include, but not be limited to:
 - 2.2.1. Coordinating referrals/follow up appointments for conditions discovered during the initial medical exam.
 - 2.2.2. Assisting with access to mental health and dental services, including but not limited to language assistance, scheduling appointments and arranging for transportation to appointments.
 - 2.2.3. Ensuring prescription medications are received by the pharmacy, filled, picked up and that dosage instructions are understood by the client.

Handwritten signature or initials of the contractor.



Exhibit A

2.2.4. Assisting clients access emergency care, as needed.

2.3. The Contractor shall attend quarterly meetings coordinated by the Department in order to:

2.3.1. Discuss performance during the previous quarter.

2.3.2. Identify and address challenges and/or barriers to providing services.

2.3.3. Discuss current caseload and anticipated challenges in needed supports.

3. Reporting Requirements

3.1. The Contractor shall provide monthly narrative summary reports to the Department.

3.2. The Contractor shall complete and submit the Department form in Exhibit B-5 on a monthly basis.

4. Delivery of Services

4.1. The Contractor shall provide case coordination services related to the U.S. Domestic Medical Examination to all clients eligible for assistance with obtaining a health screening during the Reception and Placement period, under the Cooperative Agreement between the Government of the United States of America and the Contractor, and who are eligible for Refugee Medical Assistance pursuant to 45 C.F.R. Ch. IV (10-01-06 Edition) Part 400 – Refugee Resettlement Program.

4.2. The Contractor shall attend a minimum of eight (8) meetings described in Section 2.3.

4.3. The Contractor shall hire the Case Coordinator in Section 2.1.1 no later than thirty (30) days from the contract effective date.

4.4. The Contractor shall ensure the U.S. Domestic Medical Examination is completed for each client within ninety (90) days of the client's entry to the State of New Hampshire.



Exhibit B

Method and Conditions Precedent to Payment

1. This contract is funded with federal grant funds anticipated to be available based upon continued appropriation, which are conditioned upon continued support of the program by the state and federal governments. The contractor agrees to provide the services in Exhibit A, Scope of Services in compliance with funding requirements. Requirements of CFDA Title #93.566, the Refugee Entrant Assistance State Administered Programs – Refugee Medical Assistance Grant, Department of Health and Human Services, Administration for Children and Families, Office of Refugee Resettlement.
2. The State shall pay the Contractor an amount not to exceed the Price Limitation on Form P-37, Block 1.8, for the services provided by the Contractor Pursuant to Exhibit A, Scope of Services.
3. Payment for expenses shall be on a fee for service basis only for actual services provided. Services provided shall be in accordance with the approved line item budgets shown in Exhibits B-1 through B-4.
4. Payment for services shall be made as follows:
 - 4.1. The Contractor shall submit monthly reports as specified in Exhibit A, Scope of Services, Sections 3, with an invoice for reimbursement of actual services provided during the month, for a total of twelve (12) invoices per year.
 - 4.2. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.
 - 4.3. Invoices and reports identified in Section 3.1 must be submitted to:
Office of Minority Health and Refugee Affairs
97 Pleasant Street
Concord, NH 03301
5. Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Section 3.
6. A final payment request shall be submitted no later than sixty (60) days after the Contract ends. Failure to submit the invoice, and accompanying documentation could result in nonpayment.
7. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.
8. When the contract price limitation is reached, the program shall continue to operate at full capacity at no charge to the State of New Hampshire for the duration of the contract period.
9. Notwithstanding paragraph 18 of Form P-37, General Provisions, an amendment limited to transfer the funds within the budget and within the price limitation, can be made by written agreement of both parties and may be made without obtaining approval of the Governor and Executive Council.

New Hampshire Department of Health and Human Services										ONE BUDGET FORM FOR EACH BUDGET PERIOD										COMPLETE		
Bidder/Project Name: International Institute of Boston, Inc.																						
Budget Request for: Reception & Placement Services																						
Budget Period: 4/8/15 - 6/30/15 State Fiscal Year																						
1. Total Salary/Wages	\$	14,518.76	\$	-	\$	14,518.76	\$	-	\$	-	\$	14,519	\$	-	\$	14,519	\$	-	\$	-	\$	14,519
2. Employee Benefits	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3. Consultants	\$	7,920.13	\$	-	\$	7,920.13	\$	-	\$	-	\$	7,920	\$	-	\$	7,920	\$	-	\$	-	\$	7,920
4. Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Rental	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Repair and Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Purchase/Depreciation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5. Supplies	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Educational	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Lab	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Pharmacy	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Medical	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Office	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6. Travel	\$	538.52	\$	-	\$	538.52	\$	-	\$	-	\$	539	\$	-	\$	539	\$	-	\$	-	\$	539
7. Occupancy	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8. Current Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Telephone	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Postage	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Subscriptions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Audit and Legal	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Insurance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Board Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9. Software	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10. Marketing	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11. Staff Education and Training	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12. Subcontractors/Agreements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13. Other (specific details mandatory): Interpre	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Indirect																						
TOTAL	\$	22,977.41	\$	-	\$	22,977.41	\$	-	\$	-	\$	22,977	\$	-	\$	22,977	\$	-	\$	-	\$	22,977

0.00%

Indirect As a Percent of Direct

International Institute of Boston, Inc.

Exhibit B-1

Page 1 of 1

Contractor Initials:

RW

Date: 3/11/2015

New Hampshire Department of Health and Human Services										ONE BUDGET FORM FOR EACH BUDGET PERIOD										COMPLETE												
Bidder/Project Name: International Institute of Boston, Inc.																																
Budget Request for: Reception & Placement Services																																
Budget Period: 7/1/15 - 6/30/16 State Fiscal Year																																
1. Total Salary/Wages	\$	63,087.50	\$	-	\$	63,087.50	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	63,088	\$	-	\$	63,088
2. Employee Benefits	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3. Consultants	\$	34,414.87	\$	-	\$	34,414.87	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	34,415	\$	-	\$	34,415
4. Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Rental	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Repair and Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Purchase/Depreciation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5. Supplies	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Educational	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Lab	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Pharmacy	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Medical	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Office	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6. Travel	\$	2,340.00	\$	-	\$	2,340.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,340	\$	-	\$	2,340
7. Occupancy	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8. Current Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Telephone	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Postage	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Subscriptions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Audit and Legal	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Insurance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Board Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9. Software	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10. Marketing	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11. Staff Education and Training	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12. Subcontractors/Agreements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13. Other (specific details mandatory): Interpretation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Indirect	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	99,842.37	\$	-	\$	99,842.37	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	99,843	\$	-	\$	99,843

0.00%

Indirect As a Percent of Direct
International Institute of Boston, Inc.

Exhibit B-2

Page 1 of 1

Contractor Initials: 

Date: 3/11/2015

New Hampshire Department of Health and Human Services										ONE BUDGET FORM FOR EACH BUDGET PERIOD										COMPLETE		
Bidder/Project Name: International Institute of Boston, Inc.																						
Budget Request for: Reception & Placement Services																						
Budget Period: 7/1/16 - 6/30/17 State Fiscal Year																						
1. Total Salary/Wages	\$	63,087.50	\$	-	\$	63,087.50	\$	-	\$	-	\$	63,088	\$	-	\$	63,088	\$	-	\$	-	\$	63,088
2. Employee Benefits	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3. Consultants	\$	34,414.87	\$	-	\$	34,414.87	\$	-	\$	-	\$	34,415	\$	-	\$	34,415	\$	-	\$	-	\$	34,415
4. Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Rental	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Repair and Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Purchase/Depreciation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5. Supplies	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Educational	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Lab	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Pharmacy	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Medical	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Office	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6. Travel	\$	2,340.00	\$	-	\$	2,340.00	\$	-	\$	-	\$	2,340	\$	-	\$	2,340	\$	-	\$	-	\$	2,340
7. Occupancy	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8. Current Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Telephone	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Postage	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Subscriptions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Audit and Legal	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Insurance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Board Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9. Software	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10. Marketing	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11. Staff Education and Training	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12. Subcontractors/Agreements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13. Other (specific details mandatory): Interpreter	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Indirect	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	99,842.37	\$	-	\$	99,842.37	\$	-	\$	-	\$	99,843	\$	-	\$	99,843	\$	-	\$	-	\$	99,843

Indirect As a Percent of Direct

0.00%

International Institute of Boston, Inc.

Exhibit B-3

Page 1 of 1

Contractor Initials: RRDate: 3/11/2015

New Hampshire Department of Health and Human Services										ONE BUDGET FORM FOR EACH BUDGET PERIOD										COMPLETE
Bidder/Project Name: International Institute of Boston, Inc.																				
Budget Request for: Reception & Placement Services																				
Budget Period: 7/1/17 - 6/30/18 State Fiscal Year																				
1. Total Salary/Wages	\$	63,087.50	\$	-	\$	63,087.50	\$	-	\$	-	\$	-	\$	-	\$	63,088	\$	-	\$	63,088
2. Employee Benefits	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3. Consultants	\$	34,414.87	\$	-	\$	34,414.87	\$	-	\$	-	\$	-	\$	-	\$	34,415	\$	-	\$	34,415
4. Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Rental	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Repair and Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Purchase/Depreciation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
5. Supplies	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Educational	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Lab	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Pharmacy	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Medical	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Office	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6. Travel	\$	2,340.00	\$	-	\$	2,340.00	\$	-	\$	-	\$	-	\$	-	\$	2,340	\$	-	\$	2,340
7. Occupancy	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8. Current Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Telephone	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Postage	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Subscriptions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Audit and Legal	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Insurance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Board Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9. Software	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10. Marketing	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11. Staff Education and Training	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12. Subcontractors/Agreements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13. Other (specific details mandatory): Interpretation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Indirect	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	99,842.37	\$	-	\$	99,842.37	\$	-	\$	-	\$	-	\$	-	\$	99,843	\$	-	\$	99,843


Indirect As a Percent of Direct

0.00%

International Institute of Boston, Inc.

Exhibit B-4

Page 1 of 1

Contractor Initials: 

Date: 3/11/2015

CASE COORDINATION OF INITIAL REFUGEE DOMESTIC MEDICAL EXAMINATION - INVOICE DETAIL

*To be eligible for RMA reimbursement, case coordination services **must** be related to the facilitation of the various components of the initial domestic medical exam and take place within the first 90 days of arrival. Acceptable appointment types include: Facilitation of TB skin test or read, chest x-ray, lab work, physical exam, immunizations, and initial visit with specialist for a condition discovered / referred during the initial refugee domestic medical examination.

**Rounded to nearest quarter hour.

Contractor Initials: RC
Date: 3/11/2015



SPECIAL PROVISIONS

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

1. **Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
3. **Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
4. **Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.
5. **Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.
6. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.
7. **Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractors costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:
 - 7.1. Renegotiate the rates for payment hereunder, in which event new rates shall be established;
 - 7.2. Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

KW



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

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

8. **Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:
- 8.1. **Fiscal Records:** books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 8.2. **Statistical Records:** Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 8.3. **Medical Records:** Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.
9. **Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
- 9.1. **Audit and Review:** During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts.
 - 9.2. **Audit Liabilities:** In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.
10. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

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

11. **Reports:** Fiscal and Statistical: The Contractor agrees to submit the following reports at the following times if requested by the Department.
 - 11.1. **Interim Financial Reports:** Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
 - 11.2. **Final Report:** A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.
12. **Completion of Services:** Disallowance of Costs: Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.
13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
 - 13.1. The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.
14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.
15. **Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.
16. **Equal Employment Opportunity Plan (EEOP):** The Contractor will provide an Equal Employment Opportunity Plan (EEOP) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of \$500,000 or more. If the recipient receives \$25,000 or more and has 50 or



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

17. **Limited English Proficiency (LEP):** As clarified by Executive Order 13166, Improving Access to Services for persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Omnibus Crime Control and Safe Streets Act of 1968 and Title VI of the Civil Rights Act of 1964, Contractors must take reasonable steps to ensure that LEP persons have meaningful access to its programs.
18. **Pilot Program for Enhancement of Contractor Employee Whistleblower Protections:** The following shall apply to all contracts that exceed the Simplified Acquisition Threshold as defined in 48 CFR 2.101 (currently, \$150,000)

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

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

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

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

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

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

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

DEFINITIONS

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

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

DEPARTMENT: NH Department of Health and Human Services.

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

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

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

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

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

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

RW



REVISIONS TO GENERAL PROVISIONS

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
 4. **CONDITIONAL NATURE OF AGREEMENT.**
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.
2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language:
 - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
 - 10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
 - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
 - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
 - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

New Hampshire Department of Health and Human Services
Exhibit D



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

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

1850 Elm Street, Manchester, Hillsborough County, NH 03104

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

Contractor Name: International Institute of Boston, Inc. d/b/a
International Institute of New Hampshire

3/11/2015
Date

Rita McDonough
Name: Rita McDonough
Title: Chief Financial Officer



CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

Contractor Name: International Institute of Boston, Inc. d/b/a
International Institute of New Hampshire

3/11/2015
Date

Rita McDonough
Name: Rita McDonough
Title: Chief Financial Officer



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

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

INSTRUCTIONS FOR CERTIFICATION

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



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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: International Institute of Boston, Inc. d/b/a
International Institute of New Hampshire

3/11/2015
Date

Rita McDonough
Name: Rita McDonough
Title: Chief Financial Officer



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

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

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

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

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

Exhibit G

Contractor Initials

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

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

Contractor Name: International Institute of Boston, Inc. d/b/a
International Institute of New Hampshire

3/11/2015
Date

Rita McDonough
Name: Rita McDonough
Title: Chief Financial Officer

Exhibit G

Contractor Initials RG

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



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: International Institute of Boston, Inc. d/b/a
International Institute of New Hampshire

3/11/2015
Date

Rita McDonough
Name: Rita McDonough
Title: Chief Financial Officer



Exhibit I

HEALTH INSURANCE PORTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

3/2014

Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 1 of 6

Contractor Initials

Handwritten initials, possibly "RQ", in black ink.

Date 3/11/2015



Exhibit I

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

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

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



Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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

MD



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

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



Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

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



Exhibit I

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

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

The State

Signature of Authorized Representative

Name of Authorized Representative

Title of Authorized Representative

Date

International Institute of Boston, Inc. d/b/a International
Name of the Contractor Institute of New Hampshire

Signature of Authorized Representative

Name of Authorized Representative

Title of Authorized Representative

Date



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

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

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

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

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

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

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

Contractor Name: International Institute of Boston, Inc. d/b/a
International Institute of New Hampshire

3/11/2015
Date

Rita McDonough
Name: Rita McDonough
Title: Chief Financial Officer

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: 094845997
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: _____

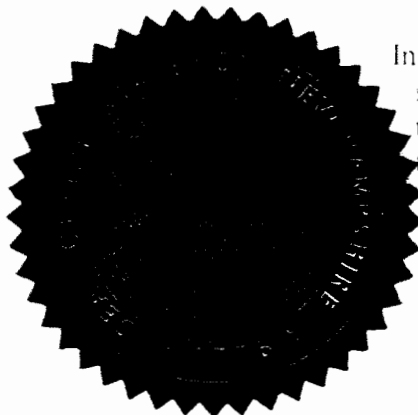
Name: _____ Amount: _____

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 INTERNATIONAL INSTITUTE OF BOSTON, INC., a(n) Massachusetts nonprofit corporation, registered to do business in New Hampshire on May 4, 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 29th day of May, A.D. 2014

A handwritten signature in black ink, appearing to read "Wm Gardner", written in a cursive style.

William M. Gardner
Secretary of State



The Commonwealth of Massachusetts
Secretary of the Commonwealth
State House, Boston, Massachusetts 02133

William Francis Galvin
Secretary of the
Commonwealth

Date: June 24, 2014

To Whom It May Concern :

I hereby certify that according to the records of this office,
INTERNATIONAL INSTITUTE OF BOSTON, INC.

is a domestic corporation organized on **May 21, 1935**

I further certify that there are no proceedings presently pending under the Massachusetts General Laws Chapter 180 section 26 A, for revocation of the charter of said corporation; that the State Secretary has not received notice of dissolution of the corporation pursuant to Massachusetts General Laws, Chapter 180, Section 11, 11A, or 11B; that said corporation has filed all annual reports, and paid all fees with respect to such reports, and so far as appears of record said corporation has legal existence and is in good standing with this office.



In testimony of which,
I have hereunto affixed the
Great Seal of the Commonwealth
on the date first above written.

William Francis Galvin

Secretary of the Commonwealth

Certificate Number: 14068221350

Verify this Certificate at: <http://corp.sec.state.ma.us/CorpWeb/Certificates/Verify.aspx>

Processed by: tad

CERTIFICATE OF VOTE

I, Tea Psorn, do hereby certify that:

(Name of the elected Officer of the Agency, cannot be contract signatory)

1. I am a duly elected Officer of International Institute of Boston, Inc. d/b/a International Institute of New Hampshire.

(Agency Name)

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

the Agency duly held on March 11, 2015:

(Date)

RESOLVED: That the Chief Financial Officer

(Title of Contract Signatory)

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

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

the 13 day of March, 2015.

(Date Contract Signed)

4. Rita McDonough is the duly elected Chief Financial Officer

(Name of Contract Signatory)

(Title of Contract Signatory)

of the Agency.

Tea Psorn, Clerk
(Signature of the Elected Officer)
Board Clerk

STATE OF MASSACHUSETTS

County of Suffolk

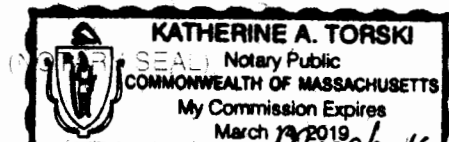
The forgoing instrument was acknowledged before me this 19 day of March, 2015,

By Tea Psorn

(Name of Elected Officer of the Agency)

Board Clerk

Katherine A. Torski
(Notary Public/Justice of the Peace)



Commission Expires: March 13, 2019



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

03/11/2015

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Willis of Massachusetts, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA	CONTACT NAME:		
	PHONE (A/C, No, Ext): 1-877-945-7378 FAX (A/C, No): 1-888-467-2378 E-MAIL ADDRESS: certificates@willis.com		
INSURED International Institute of Boston, Inc. 1 Milk Street Boston, MA 02109	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Philadelphia Indemnity Insurance Company		18058
	INSURER B: Tokio Marine Specialty Insurance Company		23850
	INSURER C:		
	INSURER D:		
	INSURER E:		
INSURER F:			

COVERAGES**CERTIFICATE NUMBER:** W805640**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			PHPK1170391	05/05/2014	05/05/2015	EACH OCCURRENCE	\$ 1,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
							MED EXP (Any one person)	\$ 20,000
							PERSONAL & ADV INJURY	\$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	\$ 3,000,000
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						PRODUCTS - COMP/OP AGG	\$ 3,000,000
	OTHER:							\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person)	\$
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> HIRED AUTOS	<input type="checkbox"/> NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident)	\$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB			PHUB458241	05/05/2014	05/05/2015	EACH OCCURRENCE	\$ 5,000,000
	<input type="checkbox"/> EXCESS LIAB	<input type="checkbox"/> CLAIMS-MADE					AGGREGATE	\$ 5,000,000
	<input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$10,000							\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE	OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	N/A				E.L. EACH ACCIDENT	\$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Named Insured includes International Institute of New Hampshire, Inc. and International Institute of Lowell, Inc.

CERTIFICATE HOLDER**CANCELLATION**

NH Department of Health and Human Services Office of Minority Health and Refugee Affairs 97 Pleasant Street Concord, NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

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INTERNATIONAL INSTITUTE
OF NEW ENGLAND

BOSTON

LOWELL

NEW HAMPSHIRE

Mission Statement:

The Mission of the International Institute of New England is to invest in the future of our cities and towns by preparing immigrants for participation in the social, economic, and political richness of American life through active citizenship.

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND
AND AFFILIATES**

**COMBINED FINANCIAL STATEMENTS
SEPTEMBER 30, 2013 AND 2012
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT**

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

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SEPTEMBER 30, 2013 AND 2012**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
International Institute of Boston, Inc.
d/b/a International Institute of New England and Affiliates:

Report on the Combined Financial Statements

We have audited the accompanying combined financial statements of International Institute of Boston, Inc. d/b/a International Institute of New England (a Massachusetts nonprofit corporation) and Affiliates (collectively, the Organization), which comprise the combined statements of financial position as of September 30, 2013 and 2012, and the related combined statements of activities and changes in net assets, cash flows and functional expenses for the years then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Combined Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of International Institute of Boston, Inc. d/b/a International Institute of New England and Affiliates as of September 30, 2013 and 2012, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Alexander, Aronson, Finning & Co., P.C.

Boston, Massachusetts
March 25, 2014

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**COMBINED STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2013 AND 2012**

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
CURRENT ASSETS:		
Cash and cash equivalents	\$ 734,128	\$ 476,045
Grants, contracts and other receivables	658,632	722,768
Prepaid expenses and other	15,796	107,184
	<hr/>	<hr/>
Total current assets	1,408,556	1,305,997
PROPERTY AND EQUIPMENT, net	6,086,172	6,268,852
FINANCING COSTS, net	195,672	202,458
	<hr/>	<hr/>
Total assets	<u>\$ 7,690,400</u>	<u>\$ 7,777,307</u>
 <u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Current portion of long-term debt	\$ 120,515	\$ 115,624
Accounts payable	151,870	137,508
Accrued expenses	386,377	157,772
Deferred revenue	197,313	133,809
	<hr/>	<hr/>
Total current liabilities	856,075	544,713
LONG-TERM DEBT, net of current portion	6,531,710	6,652,634
	<hr/>	<hr/>
Total liabilities	7,387,785	7,197,347
NET ASSETS:		
Unrestricted:		
Operating	416,580	617,675
Property and equipment	(370,381)	(296,948)
	<hr/>	<hr/>
Total unrestricted	46,199	320,727
Temporarily restricted	256,416	259,233
	<hr/>	<hr/>
Total net assets	302,615	579,960
	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 7,690,400</u>	<u>\$ 7,777,307</u>

The accompanying notes are an integral part of these combined statements.

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**COMBINED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012**

	2013			2012		
	TEMPORARILY		TOTAL	TEMPORARILY		TOTAL
	UNRESTRICTED	RESTRICTED		UNRESTRICTED	RESTRICTED	
REVENUES:						
Contract service revenue	\$ 3,870,052	\$ -	\$ 3,870,052	\$ 3,941,917	\$ -	\$ 3,941,917
Rental income	696,597	-	696,597	642,868	-	642,868
Donated goods and services	775,670	-	775,670	710,032	-	710,032
Grants and contributions	57,403	314,945	372,348	71,600	316,466	388,066
Special events	252,120	-	252,120	318,207	-	318,207
United Way allocation	103,740	-	103,740	105,735	-	105,735
Interest and other	36,481	-	36,481	42,758	-	42,758
Net assets released from restrictions:						
Program	317,762	(317,762)	-	290,579	(290,579)	-
Special events	-	-	-	100,000	(100,000)	-
Total revenues	<u>6,109,825</u>	<u>(2,817)</u>	<u>6,107,008</u>	<u>6,223,696</u>	<u>(74,113)</u>	<u>6,149,583</u>
EXPENSES:						
Program services	4,482,165	-	4,482,165	4,322,185	-	4,322,185
General and administrative	555,709	-	555,709	528,759	-	528,759
Fundraising	222,494	-	222,494	290,214	-	290,214
Facilities	1,123,985	-	1,123,985	1,230,817	-	1,230,817
Total expenses	<u>6,384,353</u>	<u>-</u>	<u>6,384,353</u>	<u>6,371,975</u>	<u>-</u>	<u>6,371,975</u>
Changes in net assets	(274,528)	(2,817)	(277,345)	(148,279)	(74,113)	(222,392)
NET ASSETS, beginning of year	<u>320,727</u>	<u>259,233</u>	<u>579,960</u>	<u>469,006</u>	<u>333,346</u>	<u>802,352</u>
NET ASSETS, end of year	<u>\$ 46,199</u>	<u>\$ 256,416</u>	<u>\$ 302,615</u>	<u>\$ 320,727</u>	<u>\$ 259,233</u>	<u>\$ 579,960</u>

The accompanying notes are an integral part of these combined statements.

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**COMBINED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$ (277,345)	\$ (222,392)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	212,530	210,216
Changes in operating assets and liabilities:		
Grants, contracts and other receivables	64,136	4,823
Prepaid expenses and other	91,388	(33,894)
Accounts payable	14,362	38,549
Accrued expenses	228,605	(177)
Deferred revenue	63,504	(336,658)
Net cash provided by (used in) operating activities	<u>397,180</u>	<u>(339,533)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of property and equipment	(23,064)	(68,951)
Increase in financing costs	<u>-</u>	<u>(203,589)</u>
Net cash used in investing activities	<u>(23,064)</u>	<u>(272,540)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on long-term debt	(116,033)	(6,518,742)
Proceeds from long-term debt	<u>-</u>	<u>6,787,000</u>
Net cash provided by (used in) financing activities	<u>(116,033)</u>	<u>268,258</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	258,083	(343,815)
CASH AND CASH EQUIVALENTS, beginning of year	<u>476,045</u>	<u>819,860</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 734,128</u></u>	<u><u>\$ 476,045</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	<u><u>\$ 286,029</u></u>	<u><u>\$ 391,351</u></u>

The accompanying notes are an integral part of these combined statements.

INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES

COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2013
(With Summarized Comparative Totals for the Year Ended September 30, 2012)

	2013					2012
	PROGRAM SERVICES	GENERAL AND ADMINIS- TRATIVE	FUNDRAISING	FACILITIES	TOTAL	TOTAL
PERSONNEL AND RELATED:						
Salaries	\$ 1,828,376	\$ 367,694	\$ 126,514	\$ 125,289	\$ 2,447,873	\$ 2,374,172
Donated services	712,985	2,050	6,553	-	721,588	709,025
Payroll taxes and fringe benefits	328,131	51,762	21,791	22,366	424,050	391,736
Purchased and contracted services	133,516	14,164	68	-	147,748	152,571
Total personnel and related	<u>3,003,008</u>	<u>435,670</u>	<u>154,926</u>	<u>147,655</u>	<u>3,741,259</u>	<u>3,627,504</u>
OCCUPANCY:						
Mortgage interest	-	-	-	286,029	286,029	391,351
Rent and utilities	80,092	-	-	158,650	238,742	195,049
Depreciation	-	-	-	194,614	194,614	181,971
Real estate taxes	-	-	-	178,318	178,318	186,322
Repairs and maintenance	1,274	-	-	53,947	55,221	91,252
Equipment rental	6,051	-	-	888	6,939	1,600
Total occupancy	<u>87,417</u>	<u>-</u>	<u>-</u>	<u>872,446</u>	<u>959,863</u>	<u>1,047,545</u>
OTHER:						
Client assistance	1,165,073	-	-	-	1,165,073	1,175,254
Supplies and materials	75,084	-	717	25	75,826	77,167
Insurance	4,552	26,639	-	30,748	61,939	59,030
Special events	-	-	61,681	-	61,681	124,255
Professional fees	2,901	56,285	76	350	59,612	92,482
Excise tax	-	-	-	56,000	56,000	17,306
Donated goods	54,082	-	-	-	54,082	1,007
Travel, meetings and conferences	34,482	4,037	1,699	-	40,218	46,892
Telephone	32,391	-	-	-	32,391	31,056
Recruitment	700	21,948	-	70	22,718	10,921
Depreciation and amortization	-	11,130	-	6,786	17,916	28,245
Dues and subscriptions	9,172	-	3,025	-	12,197	9,133
Miscellaneous	1,899	-	-	9,905	11,804	5,448
Printing	7,789	-	-	-	7,789	13,019
Postage	3,615	-	370	-	3,985	5,711
Total other	<u>1,391,740</u>	<u>120,039</u>	<u>67,568</u>	<u>103,884</u>	<u>1,683,231</u>	<u>1,696,926</u>
Total expenses	<u>\$ 4,482,165</u>	<u>\$ 555,709</u>	<u>\$ 222,494</u>	<u>\$ 1,123,985</u>	<u>\$ 6,384,353</u>	<u>\$ 6,371,975</u>

The accompanying notes are an integral part of these combined statements

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>PROGRAM SERVICES</u>	<u>GENERAL AND ADMINIS- TRATIVE</u>	<u>FUNDRAISING</u>	<u>FACILITIES</u>	<u>TOTAL</u>
PERSONNEL AND RELATED:					
Salaries	\$ 1,772,288	\$ 373,121	\$ 86,346	\$ 142,417	\$ 2,374,172
Donated services	660,482	1,600	46,943	-	709,025
Payroll taxes and fringe benefits	327,779	20,965	16,489	26,503	391,736
Purchased and contracted services	138,372	4,733	4,416	5,050	152,571
Total personnel and related	<u>2,898,921</u>	<u>400,419</u>	<u>154,194</u>	<u>173,970</u>	<u>3,627,504</u>
OCCUPANCY:					
Mortgage interest	-	-	-	391,351	391,351
Rent and utilities	91,459	-	-	103,590	195,049
Depreciation	-	-	-	181,971	181,971
Real estate taxes	-	-	-	186,322	186,322
Repairs and maintenance	2,306	-	-	88,946	91,252
Equipment rental	63	390	-	1,147	1,600
Total occupancy	<u>93,828</u>	<u>390</u>	<u>-</u>	<u>953,327</u>	<u>1,047,545</u>
OTHER:					
Client assistance	1,175,254	-	-	-	1,175,254
Supplies and materials	64,438	10,205	2,356	168	77,167
Insurance	2,358	25,737	-	30,935	59,030
Special events	-	-	124,255	-	124,255
Professional fees	2,783	54,761	188	34,750	92,482
Excise tax	-	-	-	17,306	17,306
Donated goods	1,007	-	-	-	1,007
Travel, meetings and conferences	34,788	8,412	3,692	-	46,892
Telephone	24,812	6,244	-	-	31,056
Recruitment	1,431	8,835	585	70	10,921
Depreciation and amortization	-	9,075	-	19,170	28,245
Dues and subscriptions	5,744	639	2,750	-	9,133
Miscellaneous	2,880	1,272	175	1,121	5,448
Printing	12,046	973	-	-	13,019
Postage	1,895	1,797	2,019	-	5,711
Total other	<u>1,329,436</u>	<u>127,950</u>	<u>136,020</u>	<u>103,520</u>	<u>1,696,926</u>
Total expenses	<u>\$ 4,322,185</u>	<u>\$ 528,759</u>	<u>\$ 290,214</u>	<u>\$ 1,230,817</u>	<u>\$ 6,371,975</u>

The accompanying notes are an integral part of these combined statements

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**NOTES TO COMBINED FINANCIAL STATEMENTS
SEPTEMBER 30, 2013 AND 2012**

(1) OPERATIONS, NONPROFIT STATUS AND SIGNIFICANT ACCOUNTING POLICIES

OPERATIONS AND NONPROFIT STATUS

International Institute of Boston, Inc. d/b/a International Institute of New England (the Institute) is a nonprofit organization that provides assistance to the immigrant and refugee populations of Massachusetts and New Hampshire. In fiscal years 2013 and 2012, there were approximately 1,900 and 1,750 unduplicated people from 75 and 91 countries, respectively, which benefited from the Institute's services, gaining the knowledge and skills necessary for their integration into American life. The Institute's services include English and literacy classes, citizenship education, job training and placement, legal aid and counseling services, and case management.

International Institute of Boston Real Property, LLC (the Company) was a Massachusetts limited liability company that owned and operated the Institute's building through July, 2012, at which point the Company refinanced its debt and transferred all assets, liabilities and equity to the Institute in accordance with the refinancing arrangement (see Note 2). The Institute was the sole member of the Company and held a 100% interest in the capital, income, losses, and cash flow of the Company.

In May, 2009, the Institute formed Community Lending Corporation (CLC). CLC is a community-based not-for-profit corporation established to provide financing, technical assistance and business support services to underserved populations. The Institute is the sole member of CLC. The Institute and CLC share three common Board members and their President. CLC had limited activity for the years ended September 30, 2013 and 2012.

The Institute and CLC are exempt from Federal income taxes as organizations (not private foundations) formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC). The Institute and CLC are also exempt from state income taxes. Contributions made to the Institute and CLC are deductible by donors within the requirements of the IRC.

The Company is considered a disregarded entity for income tax reporting purposes. Accordingly, its income and expenses will be reported within the tax filings of the Institute. Certain rental income of the Company and the Institute is subject to Federal and state income taxes under Unrelated Business Taxable Income (UBTI) regulations.

SIGNIFICANT ACCOUNTING POLICIES

The Institute, the Company and CLC's (collectively, the Organization) combined financial statements have been prepared in accordance with generally accepted accounting standards and principles established by the Financial Accounting Standard Board (FASB). References to U.S. GAAP in these footnotes are to the FASB Accounting Standards Codification.

Principles of Combination

The combined financial statements include the accounts of the Institute, the Company and CLC. All significant inter-company transactions and balances have been eliminated.

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**NOTES TO COMBINED FINANCIAL STATEMENTS
SEPTEMBER 30, 2013 AND 2012
(Continued)**

(1) OPERATIONS, NONPROFIT STATUS AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Funding

The Institute received approximately \$3,566,000 and \$3,535,000 of its funding from government agencies for the years ended September 30, 2013 and 2012, respectively, all of which is subject to audit by the specific government agency. In the opinion of management, the results of such audits, if any, will not have a material effect on the financial position of the Institute as of September 30, 2013 and 2012, or on the changes in its net assets for the years then ended. For the years ended September 30, 2013, 69% of the total government funding was from three Federal programs. For the year ended September 30, 2013, 54% of the total government funding was from two Federal programs.

Property and Equipment and Depreciation

Property and equipment are recorded at cost when purchased or at their fair value at the date of donation. Property and equipment are depreciated using the straight-line method over the following estimated useful lives:

	<u>Estimated Useful Life</u>	<u>2013</u>	<u>2012</u>
Land	N/A	\$2,551,000	\$2,551,000
Building and improvements	20 and 40 years	6,006,202	6,006,202
Furniture and equipment	3 - 10 years	359,470	359,470
Vehicles	5 years	35,064	12,000
		<u>8,951,736</u>	<u>8,928,672</u>
Less - accumulated depreciation		<u>2,865,564</u>	<u>2,659,820</u>
Net property and equipment		<u><u>\$6,086,172</u></u>	<u><u>\$6,268,852</u></u>

Depreciation expense was \$205,744 and \$191,046 for the years ended September 30, 2013 and 2012, respectively.

Financing Costs

During fiscal year 2012, the Institute capitalized \$203,589 of costs associated with certain long-term debt (see Note 2). These costs are being amortized using the straight-line method over the term of the related debt. The Company also amortized costs associated with its previous long-term debt which was paid off during fiscal year 2012. Amortization expense was \$6,786 and \$19,170 for the years ended September 30, 2013 and 2012, respectively. Accumulated amortization was \$7,917 and \$1,131 as of September 30, 2013 and 2012, respectively.

Cash and Cash Equivalents

Cash and cash equivalents include checking and money market accounts. For financial statement purposes, management considers all highly liquid investments with an initial maturity of three months or less to be cash and cash equivalents.

INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES

NOTES TO COMBINED FINANCIAL STATEMENTS
SEPTEMBER 30, 2013 AND 2012

(Continued)

(1) **OPERATIONS, NONPROFIT STATUS AND SIGNIFICANT ACCOUNTING POLICIES**
(Continued)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Funds Held for Others

The Institute was the fiscal agent for a nonprofit organization. The Institute received and disbursed funds on behalf of this organization. The Institute held \$8,465 as a fiscal agent at September 30, 2012. This amount was included in cash and cash equivalents and accounts payable on the accompanying combined statements of financial position. The Institute ended this relationship in fiscal year 2013.

Allowance for Doubtful Accounts

The allowance for doubtful accounts is recorded based on management's analysis of specific accounts and their estimate of amounts that may be uncollectible, if any. No allowance for doubtful accounts was deemed necessary as of September 30, 2013 and 2012.

Fair Value Measurement

The Institute follows the *Fair Value Measurements and Disclosures* standards. These standards define fair value, establish a framework for measuring fair value under U.S. GAAP, and mandate disclosures about fair value measurements. This policy establishes a fair value hierarchy that prioritizes the inputs and assumptions used to measure fair value. The Institute values its qualifying assets and liabilities using Level I inputs. Level I inputs reflect unadjusted quoted prices in active markets for identical assets or liabilities at the measurement date. A qualifying asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement.

Revenue Recognition

Grants and contributions that have no donor restrictions are recognized as unrestricted revenue upon receipt or when unconditionally pledged. Contract service revenue is recognized when services are performed and costs are incurred. Rental income is recognized ratably over the applicable lease periods.

Donor restricted grants and contributions are recorded as temporarily restricted revenue if the donor stipulations that limit their use are not fulfilled by the end of the year. When a donor restriction is met, that is, when a purpose restriction is accomplished or a time restriction ends, temporarily restricted net assets are transferred to unrestricted net assets as net assets released from restrictions.

Special event revenue is recorded at the time of the event. All other income is recorded as earned.

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**NOTES TO COMBINED FINANCIAL STATEMENTS
SEPTEMBER 30, 2013 AND 2012
(Continued)**

(1) OPERATIONS, NONPROFIT STATUS AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expense Allocations

Program expenses contain direct expenses, as well as indirect expenses, which are allocated based upon management's estimate of the percentage attributable to each program.

Donated Goods and Services

The Institute receives donated goods and services in various aspects of its programs. The value of the donated items is based on estimates made by the volunteers, agencies or management. Donated goods include food and clothing and donated services include legal, teaching, and consulting work. Donated items received were as follows:

	<u>2013</u>	<u>2012</u>
Donated services	\$721,588	\$709,025
Donated goods	<u>54,082</u>	<u>1,007</u>
	<u>\$775,670</u>	<u>\$710,032</u>

The Institute also receives a substantial amount of donated administrative services. Many individuals volunteer their time and perform a variety of tasks that help the Institute accomplish its goals. These services do not meet the criteria for recognition as contributed services under U.S. GAAP and, accordingly, are not included in the accompanying combined financial statements.

Estimates

The preparation of combined financial statements in accordance with U.S. GAAP 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 combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

Subsequent events have been evaluated through March 25, 2014, which is the date the combined financial statements were available to be issued. There were no events that met the criteria for recognition or disclosure in the combined financial statements.

Deferred Revenue

Deferred revenue consists of contract advances. These amounts will be recognized as revenue as the services are provided and costs are incurred.

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**NOTES TO COMBINED FINANCIAL STATEMENTS
SEPTEMBER 30, 2013 AND 2012**

(Continued)

(1) OPERATIONS, NONPROFIT STATUS AND SIGNIFICANT ACCOUNTING POLICIES
(Continued)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Uncertainty in Income Taxes

The Organization follows the *Accounting for Uncertainty in Income Taxes* standard, which requires the Organization to report uncertain tax positions, related interest and penalties, and to adjust its assets and liabilities related to unrecognized tax benefits and accrued interest and penalties accordingly. The Organization files Federal and Massachusetts tax returns. These returns are generally subject to examination by tax authorities for three years after the filing date. As of September 30, 2013, the Organization determined that there are no material unrecognized tax benefits to report. The Organization does not expect that the amounts of unrecognized tax benefits will change significantly within the next twelve months.

Net Assets

Unrestricted Net Assets:

Unrestricted net assets are those net resources that bear no external restrictions and are generally available for use by the Institute. The Institute has grouped its unrestricted net assets into the following categories:

Operating represents funds available to carry on the operations of the Institute.

Property and equipment reflect and account for the activities relating to the Institute's property and equipment, net of related debt.

Temporarily Restricted Net Assets:

The Institute receives contributions and grants that are designated by donors for specific purposes or time periods. These contributions are recorded as temporarily restricted net assets until they are expended for their designated purposes or the time restriction lapses. Temporarily restricted net assets as of September 30, 2013 and 2012, are purpose restricted.

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**NOTES TO COMBINED FINANCIAL STATEMENTS
SEPTEMBER 30, 2013 AND 2012
(Continued)**

(2) LONG-TERM DEBT

Long-term debt consists of the following:

	<u>2013</u>	<u>2012</u>
4.75% note payable to a bank, due in monthly principal and interest installments of \$23,641, through August 1, 2042. Beginning on August 1, 2017, and on that day every five years through maturity, the interest rate shall adjust to the <i>Federal Home Loan Bank Amortization Advance Rate</i> , plus 3.25%. The note is secured by substantially all assets of the Institute and an assignment of leases and rents.	\$4,415,670	\$4,484,884
3.12% bond payable to Massachusetts Development Finance Agency (MDFA). Under this agreement, the Institute pays monthly installments of \$9,864 through August 1, 2042, to a bank which was appointed as trustee by MDFA. The bond is secured by substantially all assets of the Institute.	2,236,555	2,283,374
	6,652,225	6,768,258
Less - current portion	120,515	115,624
	<u>\$6,531,710</u>	<u>\$6,652,634</u>

The long-term debt agreements above contain various covenants with which the Institute must comply. The Institute obtained a waiver for one of its financial covenants as of September 30, 2013. The Institute was in compliance with all other covenants as of September 30, 2013.

Future minimum principal payments under these agreements for the next five fiscal years are as follows:

2014	\$120,515
2015	\$125,626
2016	\$130,120
2017	\$136,494
2018	\$142,318

(3) RETIREMENT PLAN

The Institute has a defined contribution retirement plan covering all eligible employees over the age of twenty-one who have completed a minimum of 1,000 hours of service within each of their first two years of employment. Employee contributions are vested immediately into the plan upon eligibility. The Institute did not make any contributions to the plan during the years ended September 30, 2013 and 2012.

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**NOTES TO COMBINED FINANCIAL STATEMENTS
SEPTEMBER 30, 2013 AND 2012
(Continued)**

(4) TENANT LEASES

The Institute leases its facility to various nonprofit and commercial tenants. The lease terms are from one to five years and provide for periodic escalation charges and contingent rent based on percentage of excess gross revenues (as defined in respective agreements). The Institute did not receive contingent rent for the years ended September 30, 2013 and 2012.

Remaining future minimum payments to be received under these leases are as follows for the years ending September 30:

2014	\$586,577
2015	\$439,995
2016	\$208,130
2017	\$215,896
2018	\$ 82,311

(5) CONCENTRATIONS

The Institute maintains its cash balances with several banks. The Federal Deposit Insurance Corporation (FDIC) insures balances at each bank up to certain amounts. At certain times during the year, cash balances exceeded the insured amounts. The Institute has supplemental coverage at one bank, which insures the portion of deposits in excess of the FDIC's limit. The Institute has not experienced any losses in such accounts.

For fiscal years 2013 and 2012, one Federal government agency represented approximately 29% and 31%, respectively, of total revenue. This same agency also represented approximately 35% and 18% of total grants, contracts and other receivables as of September 30, 2013 and 2012, respectively.

(6) LEASE AGREEMENTS

The Institute leased its main office space under an operating lease agreement with the Company that was terminated effective August 1, 2012 (see Note 1). Monthly base rent under this agreement was \$46,974. Rent expense under this agreement was \$469,740 for the year ended September 30, 2012. This amount was eliminated on the accompanying 2012 combined statement of activities and changes in net assets.

The Institute leases program space under various operating leases and tenant-at-will agreements. These leases expire at various dates through August, 2017. The leases require the Institute to maintain certain insurance coverage and pay for its proportionate share of real estate taxes and operating expenses. Rent expense under these leases was approximately \$78,600 and \$82,800 for the years ended September 30, 2013 and 2012, respectively.

Remaining future minimum lease payments under the above lease agreements are as follows for the years ended September 30:

2014	\$77,600
2015	\$44,100
2016	\$44,100
2017	\$40,425

**INTERNATIONAL INSTITUTE OF BOSTON, INC.
D/B/A INTERNATIONAL INSTITUTE OF NEW ENGLAND AND AFFILIATES**

**NOTES TO COMBINED FINANCIAL STATEMENTS
SEPTEMBER 30, 2013 AND 2012
(Continued)**

(7) RELATED PARTY TRANSACTIONS

The President and Chief Executive Officer (CEO) of the Institute is also a member of the Board of Directors. Compensation and employee benefits for services provided as the President and CEO are determined by the independent members of the Board of Directors and are based on performance objectives.

The Chief Financial Officer (CFO) of the Institute is also the Treasurer of the Institute. Compensation and employee benefits for services provided as the CFO are also determined by the independent members of the Board of Directors.



INTERNATIONAL INSTITUTE
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NEW HAMPSHIRE

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Jeroen Van Paassen

Director

Partner

Pricewaterhouse Coopers, LLC

PUSPA MAN JOSHI
Nashua, NH

RELEVANT EXPERIENCE

Case Manager/ Health Care Coordinator

June 2013– Present

International Institute of New Hampshire, Manchester

- Ensures refugee clients are able to access a full range of health care services and referrals.
- Coordinate and track the medical appointments, transportation and interpreter needs for clients, utilizing interdepartmental and system-wide databases Provide newly arrived refugees with health orientations and offer relevant educational opportunities
- Advocate and assist clients with immediate and long term medical issues
- Maintains a current technical knowledge and seeks educational opportunities to enhance skills and practice.
- Collaborates with community stake-holders to ensure each refugee has culturally and linguistically appropriate access to healthcare services and education.
- Offers intercultural communication and Nepali language skills to effectively meet the needs of clients.

Case Manager

August 2011 – May 2013

International Institute of New England, Manchester, NH,

- Provided essential interpretation services to Bhutanese refugees Guaranteed that clients received support and information about community resources which enable self-sufficiency.
- Ensured the timely delivery of services and fulfillment of requirements outlined in the Cooperative Agreements and Guidelines
- Conducted home safety inspections and community orientations. Assisted clients with applications for services like medical and food assistance.

Enrollment Coordinator

April 2011 – July 2011

International Institute of New Hampshire, Manchester, NH

- Assisted clients to enroll children in appropriate school. Enroll school age children
- Love to work with refugees and immigrants and enjoy helping them
- Provided literacy education.

**Case Worker
2011**

December 2009 – March

ABLE Network, Inc., Manchester, NH

- Assisted resettlement staff at International Institute of New England in NH.
- Utilized Nepali language skills offering translation services to Bhutanese refugees.
- Worked closely with School Impact Program to provide refugee families with school orientation and enrollment.

ADDITIONAL EXPERIENCE

▪ **Engineering Technician**

Concord Engineering Group, P.A., Windham, NH

May 2009 – October 2009

▪ **Data Processor**

CitiBank, San Antonio, Texas

March 2008 – July 2008

▪ **Senior Structural Engineer**

South Texas Engineering, San Antonio, TX

June 2006 – November 2007

▪ **Customer Service Representative, T&P (Part time)**

The Ohio State University, Columbus, Ohio

May 2002 – May 2006

EDUCATION

- **Ph.D., City and Regional Planning**
Ohio State University
- **Master of City and Regional Planning, Department of Civil Engineering**
Ohio State University
- **M.S., Transportation Engineering, Department of Civil Engineering**
Ohio State University
- **B.E., Highway and Bridge Engineering**
Tungchi University, Shanghai, China
- **B. Ed., Math and English**
Institute of Education, Kirtipur Nepal
- **B.A., Math and Nepali language**
Tribhuvan University, Nepal
- **Diploma in Chinese Language**
Peking Language Institute
- **Culture Smart Medical Interpreter Training**
56 Hours

LANGUAGES

- Speak and write fluent Nepali, English and Newari (Degree)
- Speak fluent Chinese (Diploma).
- Courses in Spanish and Russian.
- Nepali/English interpreter for Bhutani refugees and interpret a series of presentations for parents of school age children, topics related to social issues such as education, safety, renter's duties and elderly abuse.
- Operated free Nepali language class for children of Nepali descendants.
- Completed medical interpreter training from Language Bank

SKILLS SUMMARY

- Worked with refugees for their medical appointments, referrals and interpretation service.
- Conducted health orientations. Attended health conferences and seminars.
- Worked with refugees from different countries (Bhutan, Iraq, Democratic Republic of Congo, and Sudan) to enroll their children into the schools and apply for public benefits such as welfare, fuel assistance, and social security card.
- Love to work with refugees and immigrants and enjoy helping them.
- Effective communicator with people from different countries.
- Taught high school Math and Science. High school administrator.
- Contributor of articles to the newsletters and magazines published by Nepali diasporas in the US.
- Strong work ethic with exemplary attendance record.
- Knowledgeable in use of Microsoft Office Access, Word, Excel and Power Point.
- Coached the table tennis team at the Ohio State University as an assistant coach.



Position: Case Manager
Status: Full/Part-Time
Reports to: Director
Primary Office: New Hampshire

The International Institute of New England is a dynamic, forward-looking, smart and rapidly growing non-profit organization. We seek well-qualified, solutions-focused candidates who are experts in their respective fields. Candidates need to approach issues creatively and thoughtfully. In addition, all candidates should possess the following set of qualifications:

- ✓ Excellent verbal and oral communication skills
- ✓ Excellent organizational and time management skills
- ✓ Detail oriented, able to multitask and meet deadlines
- ✓ Self-motivated, able to work in a team and independently

Note: All positions require great flexibility and willingness to travel to and from Institute offices in Boston, Lowell and Manchester, NH. All positions also require a valid driver's license and proof of insurance.

Duties and Responsibilities:

- Provide comprehensive case management services to Institute clients including case planning, home visiting, program enrollment, advocacy, accompaniment and referrals to relevant health, social, housing, educational and employment-related services
- Coordinate client services to accomplish goals of individual and family self-sufficiency
- Work to identify at-risk clients, help develop and implement appropriate client service plans
- Keep professional and accurate documentation using centralized database, including assessments, client service plans, case notes
- Coordinate closely with other Institute programs and services
- Provide community outreach
- All other duties assigned by supervisor/manager

Qualifications:

- Bachelor's Degree in social work, international relations, or related field.
- Minimum of one year of case management experience required, preferably working with, serving and advocating on behalf of immigrants and/or refugees.
- Familiarity with local resources and public systems such as welfare, social security and food stamps preferred.
- Knowledge of Microsoft Word, Access, Excel, and database management needed.
- **Bi/multi-lingual, cultural capacity; second language required (Arabic, Bhutanese, French, Spanish preferred)**
- Availability for some evening/weekend hours required
- Candidate must have dedication to the human rights of refugees, immigrants, asylum seekers and displaced people.

Physical Demands:

- Use of manual dexterity, tactile, visual, and audio acuity.
- Use of repetitive motion, prolonged periods of sitting, and sustained visual and mental applications and demands.
- Occasional lifting (up to 25 pounds), bending, pulling, and carrying.

The International Institute is an Equal Opportunity Employer.

NH Reception and Placement Services – Medical Screening

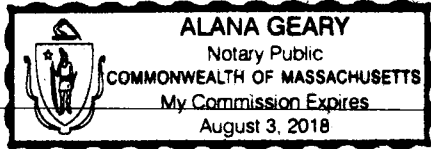
Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Puspa Joshi	Case Coordinator	\$ 31,200	10 %	\$ 3,120
TBH	Case Coordinator	\$ 30,160	100 %	\$ 30,160

Subject: Reception and Placement Services**AGREEMENT**

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

GENERAL PROVISIONS**1. IDENTIFICATION.**

1.1 State Agency Name NH Department of Health & Human Services Office of Minority Health & Refugee Affairs		1.2 State Agency Address 97 Pleasant Street Concord, NH 03301	
1.3 Contractor Name Ascentria Community Services, Inc.		1.4 Contractor Address 261 Sheep Davis Road Suite A-1 Concord, NH 03301	
1.5 Contractor Phone Number (603) 224-8111	1.6 Account Number 010-042-79220000-500731-42200010	1.7 Completion Date June 30, 2018	1.8 Price Limitation \$322,506
1.9 Contracting Officer for State Agency Eric D. Borrin		1.10 State Agency Telephone Number (603) 271-9558	
1.11 Contractor Signature <i>Dana Danish</i>		1.12 Name and Title of Contractor Signatory <i>Dana Danish, EUP / COO</i>	
1.13 Acknowledgement: State of <u>MA</u> , County of <u>Worcester</u> On <u>3/11/15</u> before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace [Seal] <i>Alana Geary</i>			
1.13.2 Name and Title of Notary or Justice of the Peace <i>Alana Geary, Clerk / Notary Public</i>			
1.14 State Agency Signature <i>Trinidad Teller</i>		1.15 Name and Title of State Agency Signatory <i>Trinidad Teller, Director OMHRA</i>	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) By: <i>Megan A. York</i> On: <i>4/20/15</i> <i>- Attorney</i>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

Dana
3.11.15

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.
3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").
3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

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

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.
6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.
6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.
6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.
7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

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.



Exhibit A

Scope of Services

1. Provisions Applicable to All Services

- 1.1. For the purposes of this contract, any reference to days shall mean calendar days.
- 1.2. For the purposes of this contract, clients are refugees, as defined by the Immigration and Nationality Act, Section 101 (a) (42).
- 1.3. For the purposes of this contract, the U.S. Domestic Medical Examination is the required initial medical screening that must be obtained by clients identified in Section 1.2, above, within 30 - 90 days of arrival to the United States, for purposes of:
 - 1.3.1. Ensuring medical issues identified in an overseas medical screening are followed up.
 - 1.3.2. Identifying individuals who have one or more communicable diseases of potential public health importance.
 - 1.3.3. Identifying personal health conditions that, if left unidentified, could adversely impact the ability to resettle.
 - 1.3.4. Referring refugees to primary care providers for ongoing health care, as appropriate.
- 1.4. The Reception and Placement period shall be the initial thirty (30) to ninety (90) days in which the client enters the State of New Hampshire.
- 1.5. All services shall be provided by the Contractor during the initial ninety (90) days of arriving to the State of New Hampshire.

2. Services to be provided

- 2.1. The Contractor shall provide case coordination for all components of the U.S. Domestic Medical Examination for all clients arriving to the State. The Contractor shall:
 - 2.1.1. Assign one (1) Case Coordinator who has experience working with refugees or immigrants who also has a bicultural/bilingual background. The Case Coordinator shall:
 - 2.1.1.1. Have current knowledge of the U.S. Health Care system.
 - 2.1.1.2. Have case management experience with current case management practices.
 - 2.1.1.3. Have a Bachelor's Degree in social services, nursing, public health, medical or health care administration, or equivalent experience.



Exhibit A

- 2.1.2. The Contractor shall communicate, facilitate and complete all aspects of case coordination for clients arriving to New Hampshire to ensure the U.S. Domestic Medical Examination components are completed. The Contractor shall:
 - 2.1.2.1. Review and retain a copy of each client's I-94 Form or Asylee Grant Letter.
 - 2.1.2.2. Ensure language assistance is provided, as necessary, for each meeting and appointment.
 - 2.1.2.3. Explain the necessity of the U.S. Domestic Medical Examination to ensure each client understands:
 - 2.1.2.3.1. The reason for each examination component.
 - 2.1.2.3.2. Assistance that will be received throughout the process.
 - 2.1.2.3.3. The U.S. Department of State requirement to complete each examination component.
- 2.1.3. Collect all available overseas medical records for each client and deliver them, in a timely manner, to the health provider performing the U.S. Domestic Medical Examination prior to the initial scheduled appointment(s).
- 2.1.4. Schedule all client appointments related to the U.S. Domestic Medical Examination, which include but are not limited to:
 - 2.1.4.1. Laboratory work.
 - 2.1.4.2. TB testing.
 - 2.1.4.3. Lead and other recommended screenings.
 - 2.1.4.4. Immunizations.
 - 2.1.4.5. Physical examinations.
- 2.1.5. Facilitate transportation to each medical, mental health and dental appointment.
- 2.2. The Contractor shall coordinate all necessary specialist services resulting from initial examinations. Coordination shall include, but not be limited to:
 - 2.2.1. Coordinating referrals/follow up appointments for conditions discovered during the initial medical exam.
 - 2.2.2. Assisting with access to mental health and dental services, including but not limited to language assistance, scheduling appointments and arranging for transportation to appointments.
 - 2.2.3. Ensuring prescription medications are received by the pharmacy, filled, picked up and that dosage instructions are understood by the client.



Exhibit A

2.2.4. Assisting clients access emergency care, as needed.

2.3. The Contractor shall attend quarterly meetings coordinated by the Department in order to:

2.3.1. Discuss performance during the previous quarter.

2.3.2. Identify and address challenges and/or barriers to providing services.

2.3.3. Discuss current caseload and anticipated challenges in needed supports.

3. Reporting Requirements

3.1. The Contractor shall provide monthly narrative summary reports to the Department.

3.2. The Contractor shall complete and submit the Department form in Exhibit B-5 on a monthly basis.

4. Delivery of Services

4.1. The Contractor shall provide case coordination services related to the U.S. Domestic Medical Examination to all clients eligible for assistance with obtaining a health screening during the Reception and Placement period, under the Cooperative Agreement between the Government of the United States of America and the Contractor, and who are eligible for Refugee Medical Assistance pursuant to 45 C.F.R. Ch. IV (10-01-06 Edition) Part 400 – Refugee Resettlement Program.

4.2. The Contractor shall attend a minimum of eight (8) meetings described in Section 2.3.

4.3. The Contractor shall hire the Case Coordinator in Section 2.1.1 no later than thirty (30) days from the contract effective date.

4.4. The Contractor shall ensure the U.S. Domestic Medical Examination is completed for each client within ninety (90) days of the client's entry to the State of New Hampshire.

DWR

3.11.15



Exhibit B

Method and Conditions Precedent to Payment

1. This contract is funded with federal grant funds anticipated to be available based upon continued appropriation, which are conditioned upon continued support of the program by the state and federal governments. The contractor agrees to provide the services in Exhibit A, Scope of Services in compliance with funding requirements. Requirements of CFDA Title #93.566, the Refugee Entrant Assistance State Administered Programs – Refugee Medical Assistance Grant, Department of Health and Human Services, Administration for Children and Families, Office of Refugee Resettlement.
2. The State shall pay the Contractor an amount not to exceed the Price Limitation on Form P-37, Block 1.8, for the services provided by the Contractor Pursuant to Exhibit A, Scope of Services.
3. Payment for expenses shall be on a fee for services basis only for actual services provided. Services provided shall be in accordance with the approved line item budgets shown in Exhibits B-1 through B-4.
4. Payment for services shall be made as follows:
 - 4.1. The Contractor shall submit monthly reports as specified in Exhibit A, Scope of Services, Sections 3, with an invoice for actual services provided during the month, for a total of twelve (12) invoices per year.
 - 4.2. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.
 - 4.3. Invoices and reports identified in Section 3.1 must be submitted to:
Office of Minority Health and Refugee Affairs
97 Pleasant Street
Concord, NH 03301
5. Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Section 3.
6. A final payment request shall be submitted no later than sixty (60) days after the Contract ends. Failure to submit the invoice, and accompanying documentation could result in nonpayment.
7. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.
8. When the contract price limitation is reached, the program shall continue to operate at full capacity at no charge to the State of New Hampshire for the duration of the contract period.
9. Notwithstanding paragraph 18 of Form P-37, General Provisions, an amendment limited to transfer the funds within the budget and within the price limitation, can be made by written agreement of both parties and may be made without obtaining approval of the Governor and Executive Council.

DWR

3.11.15

New Hampshire Department of Health and Human Services													COMPLETE
ONE BUDGET FORM FOR EACH BUDGET PERIOD													
Bidder/Project Name: Ascentria Community Services, Inc.													
Budget Request for: Reception & Placement Services													
Budget Period: 4/8/15 - 6/30/15 State Fiscal Year													
Line Item	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share						
	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total				
1. Total Salary/Wages	\$ 14,518.76	\$ -	\$ 14,518.76	\$ -	\$ -	\$ -	\$ 14,519	\$ -	\$ 14,519				
2. Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
3. Consultants	\$ 7,920.13	\$ -	\$ 7,920.13	\$ -	\$ -	\$ -	\$ 7,920	\$ -	\$ 7,920				
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
5. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
6. Travel	\$ 538.52	\$ -	\$ 538.52	\$ -	\$ -	\$ -	\$ 539	\$ -	\$ 539				
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
10. Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
12. Subcontractors/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
13. Other (specific details mandatory): Interpretation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
TOTAL	\$ 22,977.41	\$ -	\$ 22,977.41	\$ -	\$ -	\$ -	\$ 22,977	\$ -	\$ 22,977				

Indirect As a Percent of Direct

0.00%

Ascentria Community Services, Inc.

Exhibit B-1

Page 1 of 1

Contractor Initials: DWL

Date: 3-11-15

New Hampshire Department of Health and Human Services										COMPLETE			
ONE BUDGET FORM FOR EACH BUDGET PERIOD													
Bidder/Project Name: Ascentria Community Services, Inc.													
Budget Request for: Reception & Placement Services													
Budget Period: 7/1/15 - 6/30/16 State Budget Year													
Line Item	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share						
	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	
1. Total Salary/Wages	\$ 63,087.50	\$ -	\$ 63,087.50	\$ -	\$ -	\$ -	\$ 63,088	\$ -	\$ -	\$ 63,088	\$ -	\$ -	\$ 63,088
2. Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Consultants	\$ 34,414.87	\$ -	\$ 34,414.87	\$ -	\$ -	\$ -	\$ 34,415	\$ -	\$ -	\$ 34,415	\$ -	\$ -	\$ 34,415
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Travel	\$ 2,340.00	\$ -	\$ 2,340.00	\$ -	\$ -	\$ -	\$ 2,340	\$ -	\$ -	\$ 2,340	\$ -	\$ -	\$ 2,340
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontractors/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory): Interpre	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 99,842.37	\$ -	\$ 99,842.37	\$ -	\$ -	\$ -	\$ 99,843	\$ -	\$ -	\$ 99,843	\$ -	\$ -	\$ 99,843

Indirect As a Percent of Direct

0.00%

Ascentria Community Services, Inc.

Exhibit B-2

Page 1 of 1

Contractor Initials: *DWR*Date: *3.11.15*

New Hampshire Department of Health and Human Services										COMPLETE	
ONE BUDGET FORM FOR EACH BUDGET PERIOD											
Bidder/Project Name: Ascentria Community Services, Inc.											
Budget Request for: Reception & Placement Services											
Budget Period: 7/1/16 - 6/30/17 State Fiscal Year											
Line Item	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share				
	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total		
1. Total Salary/Wages	\$ 63,087.50	\$ -	\$ 63,087.50	\$ -	\$ -	\$ -	\$ 63,088	\$ -	\$ -	\$ 63,088	
2. Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3. Consultants	\$ 34,414.87	\$ -	\$ 34,414.87	\$ -	\$ -	\$ -	\$ 34,415	\$ -	\$ -	\$ 34,415	
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6. Travel	\$ 2,340.00	\$ -	\$ 2,340.00	\$ -	\$ -	\$ -	\$ 2,340	\$ -	\$ -	\$ 2,340	
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10. Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12. Subcontractors/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13. Other (specific details mandatory): Interpretation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 99,842.37	\$ -	\$ 99,842.37	\$ -	\$ -	\$ -	\$ 99,843	\$ -	\$ -	\$ 99,843	

Indirect As a Percent of Direct

0.00%

Ascentria Community Services, Inc.

Exhibit B-3

Page 1 of 1

Contractor Initials: DurDate: 3-11-15

New Hampshire Department of Health and Human Services												COMPLETE
ONE BUDGET FORM FOR EACH BUDGET PERIOD												
Bidder/Project Name: Ascentria Community Services, Inc.												
Budget Request for: Reception & Placement Services												
Budget Period: 7/1/17 - 6/30/18 State Budget Year												
Line Item	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share					
	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total			
1. Total Salary/Wages	\$ 63,087.50	-	\$ 63,087.50	-	\$ -	\$ -	\$ 63,088	\$ -	\$ 63,088			
2. Employee Benefits	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
3. Consultants	\$ 34,414.87	-	\$ 34,414.87	\$ -	\$ -	\$ -	\$ 34,415	\$ -	\$ 34,415			
4. Equipment	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Rental	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Repair and Maintenance	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Purchase/Depreciation	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
5. Supplies	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Educational	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Lab	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Pharmacy	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Medical	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Office	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
6. Travel	\$ 2,340.00	-	\$ 2,340.00	\$ -	\$ -	\$ -	\$ 2,340	\$ -	\$ 2,340			
7. Occupancy	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
8. Current Expenses	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Telephone	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Postage	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Subscriptions	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Audit and Legal	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Insurance	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Board Expenses	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
9. Software	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
10. Marketing	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
11. Staff Education and Training	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
12. Subcontractors/Agreements	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
13. Other (specific details mandatory): Interpret	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
Indirect	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -			
TOTAL	\$ 99,842.37	-	\$ 99,842.37	\$ -	\$ -	\$ -	\$ 99,843	\$ -	\$ 99,843			

Indirect As a Percent of Direct

0.00%

Ascentria Community Services, Inc.

Exhibit B-4

Page 1 of 1

Contractor Initials:

DWM

Date:

3.11.15

CASE COORDINATION OF INITIAL REFUGEE DOMESTIC MEDICAL EXAMINATION - INVOICE DETAIL

[illegible]

*To be eligible for RMA reimbursement, case coordination services **must** be related to the facilitation of the various components of the initial domestic medical exam and take place within the first 90 days of arrival. Acceptable appointment types include: Facilitation of TB skin test or read, chest x-ray, lab work, physical exam, immunizations, and initial visit with specialist for a condition discovered / referred during the initial refugee domestic medical examination.

****Rounded to nearest quarter hour.**

Contractor Initials: Dul

Date: 3.11.15



SPECIAL PROVISIONS

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

1. **Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
3. **Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
4. **Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.
5. **Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.
6. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.
7. **Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractors costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:
 - 7.1. Renegotiate the rates for payment hereunder, in which event new rates shall be established;
 - 7.2. Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

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3-11-15



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

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

8. **Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:
- 8.1. **Fiscal Records:** books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 8.2. **Statistical Records:** Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 8.3. **Medical Records:** Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.
9. **Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
- 9.1. **Audit and Review:** During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts.
- 9.2. **Audit Liabilities:** In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.
10. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

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3-11-15

New Hampshire Department of Health and Human Services
Exhibit C



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

11. **Reports: Fiscal and Statistical:** The Contractor agrees to submit the following reports at the following times if requested by the Department.
 - 11.1. Interim Financial Reports: Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
 - 11.2. Final Report: A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.
12. **Completion of Services: Disallowance of Costs:** Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.
13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
 - 13.1. The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.
14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.
15. **Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.
16. **Equal Employment Opportunity Plan (EEOP):** The Contractor will provide an Equal Employment Opportunity Plan (EEOP) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of \$500,000 or more. If the recipient receives \$25,000 or more and has 50 or

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

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

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

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

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

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

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

19. **Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.

When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:

- 19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
- 19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
- 19.3. Monitor the subcontractor's performance on an ongoing basis

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New Hampshire Department of Health and Human Services
Exhibit C



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

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

DEFINITIONS

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

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

DEPARTMENT: NH Department of Health and Human Services.

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

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

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

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

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

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

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REVISIONS TO GENERAL PROVISIONS

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
 4. **CONDITIONAL NATURE OF AGREEMENT.**
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.
2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language:
 - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
 - 10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
 - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
 - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
 - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

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CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

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New Hampshire Department of Health and Human Services
Exhibit D



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

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

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

Contractor Name: Ascentria Community Services, Inc

3/11/15
Date

Dana Rain
Name: Dana Rainish
Title: Executive VP / COO

Contractor Initials DWR
Date 3-11-15



CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

Contractor Name: Ascentria Community Services, Inc

3/11/15
Date

Dana Danish
Name: Dana Danish
Title: Executive VP / COO



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

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

INSTRUCTIONS FOR CERTIFICATION

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

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Ascentria Community Services, Inc

Date 3/11/15

Dana Raul
Name: Dana Raul
Title: Executive VP / COO



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

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

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

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

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

Exhibit G

Contractor Initials

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

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

Contractor Name: Ascentria Community Services, Inc

3/11/15
Date

Dana Rain
Name: Dana Rain
Title: Executive VP / COO

Exhibit G

Contractor Initials Dm

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

Date 3-11-15



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Ascentria Community Services, Inc

3/11/15
Date

Dana R. Smith
Name: Dana R. Smith
Title: Executive VP / COO



Exhibit I

HEALTH INSURANCE PORTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

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3-11-15



Exhibit I

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

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

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

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3-11-15



Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

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

DWR

3.11.15



Exhibit I

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

(4) **Obligations of Covered Entity**

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

(5) **Termination for Cause**

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

(6) **Miscellaneous**

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

3/2014

Contractor Initials

Dur

Date 3-11-15



Exhibit I

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

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

The State

Signature of Authorized Representative

Name of Authorized Representative

Title of Authorized Representative

Date

Ascentria Community Services, Inc.
Name of the Contractor

Signature of Authorized Representative

Name of Authorized Representative

Title of Authorized Representative

Date



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

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

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

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

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

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

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

Contractor Name: Ascentia Community Services, Inc

Date 3/11/15

Dana Raimish
Name: Dana Raimish
Title: Executive VP / COO

New Hampshire Department of Health and Human Services
Exhibit J



FORM A

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

1. The DUNS number for your entity is: 965 875 664
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO _____ YES

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

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

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

_____ NO _____ YES

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

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

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

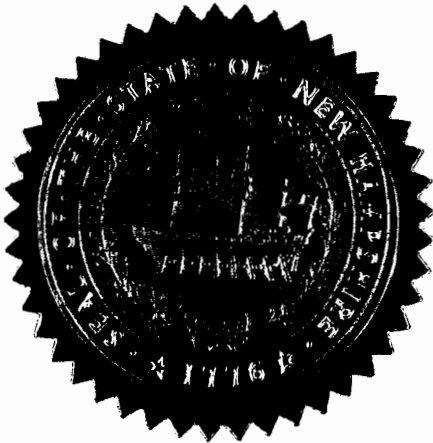
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

State of New Hampshire

Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Ascentria Community Services, Inc. is a New Hampshire nonprofit corporation formed June 13, 2011. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 24th day of February A.D. 2015

A handwritten signature in cursive script, reading "William M. Gardner".

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

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

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

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of
the Agency duly held on July 21, 2014:
(Date)

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

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of
the 11th day of March, 2015.
(Date Contract Signed)

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

of the Agency.

Alana Geary, Clerk
(Signature of the Elected Officer)

STATE OF NEW HAMPSHIRE

County of Merrimack

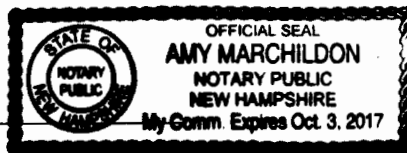
The forgoing instrument was acknowledged before me this 11th day of March, 2015.

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

Amy Marchildon
(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: _____





149653

CERTIFICATE OF LIABILITY INSURANCEDATE (MM/DD/YYYY)
3/9/2015

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Commercial Lines - (617) 330-1005 Wells Fargo Insurance Services USA, Inc. 699 Boylston St, 6th Floor Boston, MA 02116	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL: ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A : Philadelphia Indemnity Insurance Company INSURER B : Liberty Mutual Insurance Co. INSURER C : INSURER D : INSURER E : INSURER F : NAIC # 18058 23043
--	--

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

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

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

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

CERTIFICATE HOLDER

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

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

LUTHERAN COMMUNITY SERVICES, INC.

**UNIFORM FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT**

YEAR ENDED JUNE 30, 2014

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

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

Lead Auditor

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

EIN 41-0746749

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Lutheran Community Services, Inc., which comprise the consolidated statement of financial position as of June 30, 2014, and the related consolidated statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Lutheran Community Services, Inc. as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information – Schedule of Expenditures of Federal Awards

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

Other Information – Uniform Financial Reporting

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

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

Other Reporting Required by Government Auditing Standards

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



CliftonLarsonAllen LLP

Boston, Massachusetts
November 12, 2014

ORGANIZATION : Lutheran Community Services, Inc.		FEIN: 043566243	
STATEMENT OF FINANCIAL POSITION AS OF		WITH COMPARATIVE TOTALS AS OF	
(BALANCE SHEET)		6/30/2014	
	CURRENT OPERATIONS	PLANT	ENDOWMENT
ASSETS			
1 Cash and Cash Equivalents	881,227		
2 Accounts Receivable, Program Services	3,603,843		
3 Allowance for Doubtful Accounts	(60,111)		
4 Net Accounts Receivable, Program Services	3,543,732		
5 Contributions Receivable			
6 Notes Receivable			
7 Prepaid Expenses	112,883		
8 Other Accounts Receivable	583,758		
9 Other Current Assets	349,500		
10 Short-Term Investments			
11 TOTAL CURRENT ASSETS	5,471,100		
12 Land, Buildings, and Equipment		2,641,068	
13 Accumulated Depreciation		(1,653,832)	
14 Net Land, Buildings and Equipment		987,236	
15 Long-Term Investments			
16 Other Assets	284,605		
17 Due From Other Funds			
18 TOTAL ASSETS	5,755,705	987,236	
LIABILITIES AND NET ASSETS			
19 Accounts Payable	576,103		
20 Subcontract Payable			
21 Accrued Expenses	982,902		
22 Current Notes Payable			
23 Current Portion Long-Term Debt	397,521		
24 Deferred Revenue	300,178		
25 Other Current Liabilities	298,990		
26 TOTAL CURRENT LIABILITIES	2,555,694		
27 Long-Term Notes & Mortgage Payable	625,264		
28 Other Liabilities	393,338		
29 Due to Other Funds			
30 TOTAL LIABILITIES	3,574,296		
NET ASSETS			
31 Unrestricted	1,555,583	987,236	
32 Temporarily Restricted	625,826		
33 Permanently Restricted			
34 TOTAL NET ASSETS	2,181,409	987,236	
35 TOTAL LIABILITIES AND NET ASSETS	5,755,705	987,236	
		6/30/2013	
		TOTAL THIS YEAR	TOTAL LAST YEAR
		881,227	538,703
		3,603,843	3,555,300
		(60,111)	(36,053)
		3,543,732	3,519,247
		112,883	152,080
		583,758	619,241
		349,500	
		5,471,100	4,829,271
		2,641,068	3,371,429
		(1,653,832)	(1,772,396)
		987,236	1,599,033
		284,605	675,416
		6,742,941	7,103,720
		576,103	702,376
		982,902	1,163,059
		397,521	70,614
		300,178	255,352
		298,990	557,471
		2,555,694	2,748,872
		625,264	1,025,652
		393,338	431,585
		3,574,296	4,206,109
		2,542,819	2,221,483
		625,826	676,128
		3,168,645	2,897,611
		6,742,941	7,103,720

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc.		FEIN: 043566243	STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2014 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2013				
			UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT							
1	Contributions, Gifts, Legacies, Bequests & Special Events						
2	In-Kind Contributions						
3	Grants		22,588,360			22,588,360	24,763,734
4	Program Service Fees		12,043,052			12,043,052	10,948,427
5	Federated Fundraising Organization Allocation						
6	Investment Revenue						
7	Revenue from Commercial Products & Services		136,753			136,753	103,309
8	Other		100,712			100,712	21,956
9	Net Assets Released From Restrictions:						
10	Satisfaction of Program Restrictions		190,374	(190,374)			
11	Satisfaction of Equipment Acquisition Restrictions						
12	Expiration of Time Restrictions						
13	TOTAL REVENUE, GAINS, AND OTHER SUPPORT		35,059,251	(190,374)		34,868,877	35,843,926
EXPENSES AND LOSSES							
14	Administration (Management & General)		4,465,096			4,465,096	5,396,548
15	Fundraising		15,832			15,832	22,004
16	Total Program Services		30,404,106			30,404,106	31,224,227
17	TOTAL EXPENSES		34,885,034			34,885,034	36,642,779
18	Losses		(147,119)			-147,119	(159,667)
19	TOTAL EXPENSES AND LOSSES		34,737,915			34,737,915	36,483,112
CHANGES IN NET ASSETS:							
20	Property & Equipment Acquisitions from Unrestricted Funds						
21	Transfer of Realized Endowment Fund Appreciation						
22	Return to Donor						
23	Other Increases (Decreases)						
24	TOTAL CHANGES IN NET ASSETS		321,336	(50,302)		271,034	(452,961)
25	NET ASSETS AT BEGINNING OF YEAR		2,221,483	676,128		2,897,611	3,350,572
26	NET ASSETS AT END OF YEAR		2,542,819	625,826		3,168,645	2,897,611

See Accompanying Notes to Financial Statements.

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc.

FEIN: 043566243

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2014

INDIRECT METHOD

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

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc.

FEIN: 043566243

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2014

INDIRECT METHOD

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

Supplemental Disclosure of Cash Flow Information:

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

Supplemental Data for Noncash Investing and Financing Activities:

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

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	10	12	18	19	20
1. Employee Compensation & Related Expenses	299,021	1,614,256	136,800	73,205	140,522
2. Occupancy	44,163	134,105	16,875	3,760	11,326
3. Other Program / Operating Expense	45,459	748,172	5,849	1,347	5,903
4. Subcontract Expense		21,903			
5. Direct Administrative Expense	11,451	86,114	7,302	6,039	8,777
6. Other Expenses		(1,224)			
7. Depreciation of Buildings and Equipment	16,004	10,334	1,281	1,114	1,087
8. TOTAL EXPENSES	416,098	2,613,660	168,107	85,465	167,615

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	21	25	28	29	32
1. Employee Compensation & Related Expenses	914,331	173,726	81,434	113,844	261,294
2. Occupancy	40,636	8,395	6,895	1,819	23,162
3. Other Program / Operating Expense	818,626	10,216	1,624	5,800	18,137
4. Subcontract Expense	21,711				34,120
5. Direct Administrative Expense	49,220	7,765	2,795	3,004	8,963
6. Other Expenses	50				
7. Depreciation of Buildings and Equipment	5,576	10	4	190	400
8. TOTAL EXPENSES	1,850,150	200,112	92,752	124,657	346,076

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

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

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

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

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

The Organizations provide the following programs:

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

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

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

Basis of Consolidation

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

Method of Accounting

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

Cash and Cash Equivalents

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

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

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

Accounts Receivable

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

Program Service Revenue

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

Property and Equipment

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

Assets Held for Sale

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

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

Related Party Loans Receivable

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

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

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

Related Party Loans Receivable (Continued)

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

Net Assets

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

Unrestricted Net Assets

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

Temporarily Restricted Net Assets

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

Permanently Restricted Net Assets

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

Recognition of Donor Restrictions

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

Donated Services

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

Advertising Costs

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

Use of Estimates

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

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

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

Functional Allocation of Expenses

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

Income Taxes

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

Deferred Revenue

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

Fair Value Measurements

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

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

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

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

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

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

Fair Value Measurements (Continued)

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

Subsequent Events

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

NOTE 2 ASSETS LIMITED AS TO USE

Beneficial Interest in Net Assets of Affiliate

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

NOTE 3 RELATED PARTY TRANSACTIONS

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

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

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

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

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

NOTE 3 RELATED PARTY TRANSACTIONS (CONTINUED)

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

Due from Related Parties:

Lutheran Social Services of New England, Inc.	\$ 182,559
Lutheran Creative Living, Inc.	2,677
Lutheran Housing Corporation - Brockton, Inc.	703
Lutheran Home of Southbury, Inc.	40,722
Luther Ridge at Middletown, Inc.	3,506
Total	<u>\$ 230,167</u>

Due to Related Parties:

Lutheran Social Services of New England Foundation, Inc.	\$ 322,994
Good News Garage, Inc.	70,344
Total	<u>\$ 393,338</u>

NOTE 4 DEFINED CONTRIBUTION PENSION PLAN

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

NOTE 5 ACCOUNTS RECEIVABLE

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

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

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

NOTE 6 CONCENTRATION OF CREDIT RISK

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

Cash and Cash Equivalents

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

Major Customer

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

Due from Related Parties

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

Beneficial Interest in Net Assets of Related Party

The Organizations unsecured gifts, held by a related party, amounted to \$583,758 at June 30, 2014.

Accounts Receivable

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

NOTE 7 PROPERTY AND EQUIPMENT

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

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

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

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

NOTE 7 PROPERTY AND EQUIPMENT (CONTINUED)

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

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

NOTE 8 MAINE MEDICAID LIABILITY

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

NOTE 9 CONTRIBUTED LEASED PROPERTY

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

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

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

NOTE 10 LONG-TERM DEBT

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

Description

Note Payable

Term note payable to Bank of America face amount \$350,000, due August 7, 2033, secured by business assets, payable in monthly installments of interest only through August 2008 then monthly payments of principal plus interest through maturity. Interest rate is the 30 year treasury bill rate plus 2 1/2% adjusted annually (7.1% at June 30, 2014).

\$ 313,702

Mortgages

1st Mortgage payable to TD Bank in monthly principal and interest payments of \$3,558 maturing on December 17, 2014, with an interest rate of 5%, secured by all business assets.

358,410

Mortgage payable to Bank of America face amount \$370,308, secured by real property owned by LCS at two locations, and guaranteed by LSSNE, with an interest rate of 7.01%, due August 2032. Monthly principal and interest payments of \$2,670.

328,340

Capital Lease Obligations

LCS is obligated under various capital lease agreements for equipment and motor vehicles, expiring from 2015 through 2016, with a combined monthly payment of approximately \$2,200 with interest rates ranging from approximately 4% to 8%.

22,333

Total 1,022,785

Less: Current Maturities (397,521)

Long-Term Debt, Net \$ 625,264

Following are current maturities for the next five years:

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

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

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

NOTE 11 DUE TO THIRD PARTY

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

NOTE 12 OPERATING LEASES

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

Future minimum lease payments under these agreements are as follows:

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

NOTE 13 CONTINGENCIES

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

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

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

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

NOTE 13 CONTINGENCIES (CONTINUED)

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

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

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

NOTE 14 FAIR VALUE MEASUREMENT

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

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

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

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

NOTE 14 FAIR VALUE MEASUREMENT (CONTINUED)

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

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

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

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

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

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

NOTE 15 SUBSEQUENT EVENTS

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

NOTE 16 SURPLUS REVENUE RETENTION

Balance at June 30, 2013	\$ (3,983,425)
Decrease	<u>(674,515)</u>
Balance at June 30, 2014	<u><u>\$ (4,657,940)</u></u>

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

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health & Human Services			
Pass-Through Commonwealth of Massachusetts			
Department of Social Services:			
Unaccompanied Refugee Minors	93.566	INTF0000009921119369	\$ 1,756,911
Statewide Intensive Foster Care	93.667	INTF000000912FNIFO	41,866
Statewide Intensive Foster Care	93.558	INTF000000912FNIFO	233,682
Teen Living Program	93.667	INTF0000009951119466	9,527
Children Services Aftercare	93.667	INTF00000000912FNSS0	1,311
Office of Refugees and Immigrants:			
TAG	93.584	CTORI010011TAG000004	158,444
Refugee Cash Management	93.583	CTORI010011RCM000002/	174,939
		CTORI010011RCM000012	
Refugee Cash Management	93.566	CTORI010011RCM000002/	9,608
		CTORI010011RCM000012	
CRES	96.566	CTORI010011CRES000007 /	276,970
Citizen TIP	93.566	CTORI010011CRES000006	
PEERS	93.576	CTORI010011SAS000003	67,217
		CTORI010014PRS000005/	
REAP	93.576	CTORI010013PRS000005	39,284
Refugee Drivers Ed Program	93.576	CTORI010011REAP000002	92,553
Refugee School Impact	93.576	CTORI010013DRV000002	14,776
PHP	93.576	CTORI010012RSI000001	27,731
RISE	93.576	CTORI010012PHP000006	12,368
		CTORI010012RISE000007/	
		CTORI010012RISE000006	10,159
Pass-Through State of New Hampshire			
Office of Minority Health and Refugee Affairs:			
New Hampshire Health Profession Project	93.093	20-1201009559930000	2,704,195
Refugee Social Services	93.566	010-042-79220000-102	163,576
Refugee School Impact	93.576	010-095-5973000	75,500
Refugee Preventative Health	93.576	010-095-5974000	37,492
Refugee Targeted Assistance	93.576	010-042-79220000	122,934
Bi-Cultural Services for Older Refugees	93.576	010-095-59750000-102	49,428
Pass-Through Lutheran Immigration and Refugee Service			
Office of Refugees and Immigrants:			
Unaccompanied Child and Youth Program	93.676	90ZU0067/01	1,230,962
DUCS Safe Transition and Reunification	93.676	90ZU0057/03	367,347
Match Grant	93.567 *	90RV0062/01	221,931
Pass-Through EMM			
Office of Refugees and Immigrants:			
Preferred Communities	93.576	90RP0105	26,950
Match Grant	93.567 *	EMM SPRMC010CA013	89,969
Pass-Through Church World Services			
Office of Refugees and Immigrants:			
Match Grant	93.567 *	2013	85,641

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

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
Pass-Through Administration for Children and Families Office of Refugees Resettlement:			
Childcare Micro Enterprise	93.576	90RG0142-01-00	44,061
Refugee Agricultural Partnership Program	93.576	90ZR001802/3	35,216
U.S. Department of State			
Pass-Through Lutheran Immigration and Refugee Service Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	SPRMC011CA088	1,017,100
Pass-Through EMM Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	EMM SPRMC010CA013	315,938
Pass-Through Church World Services Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	2013	162,862
U.S. Department of Agriculture			
USDA Specialty Crop Block Grant	10.170	AGR-SC-2013	9,098
New Lands Farms Marketing Collective	10.225	2012-33800-19931	98,462
Community Food Projects	10.225	2011 33800-30533	3,248
Pass-Through Commonwealth of Massachusetts Supplemental Nutrition Assistance Program	10.531	CT WEL 44003064 LSS 0001	107,554
Pass-Through Neustras Raices USDA Outreach	10.168	USDA BFRDP	10,288
U.S. Department of Justice			
Pass-Through Commonwealth of Massachusetts Victims of Crime	16.575	VOCA2014LUTH0000000008	48,858
U.S. Department of Transportation			
Pass-Through Central Massachusetts Regional Planning Commission			
OLMS Transit Grant	20.516	MA-37-X055-00	45,841
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 10,001,797</u></u>

* Major Program

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

Basis of Presentation and Summary of Significant Accounting Policies

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

ORGANIZATION: Lutheran Community Services, Inc.
PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited
FY END: 6/30/2014
FEIN: 043566243

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

*Program Type: 27

Program Address: 583 Main Street

West Springfield MA 01089

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

52.00

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

40.00

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

[illegible][illegible]

4S Supervising Professional (UFR Title 104)

4E Accounting/Clerical Support

[illegible]

8E	Continental Product & Overseeing	
8F	Total FTE/Salary/Wages	0.87
8G	Total FTE/Salary/Wages	30,850

Dept. Developmental Services (DD/2434)	3000
Dept. of Public Health (DPH)	3632
10E Pharmacist (UFR Title 110)	10E Fringe Benefits 151
	2200
	3000

[illegible]

133	Speedier Lang. Trainin., Nondegree (CFR Title 115)	
134	Dept. of Youth Services (DYS)	
135	Health Care Fin & Policy (HCF-Contract)	
145	Dietician / Nutritionist (UFR Title 114)	22
146	Facility & Prog. Equip. Depreciation 301,000	
152	Facility & Prog. Equip./Expenses 301,000	

155 Spec, Education Teacher (JGR Title 113)	6/2
156 Teacher (JGR Title 116)	33
166 Facility General Liability Insurance	390
167 Facility Operation/Maint./Purh.350	6/2

	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	
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17,316	19E Temporary help 202
	19F Clients and Caregivers Reimb (Slipends 203
	20E Clients and Caregivers Reimb (Slipends 203
	20S Day Care Asst Teacher / Aide (UFR Title 120)
	19S Day Care Teacher (UFR Title 119)
	19S Day Care Teacher (UFR Title 119)
	19A, Offr for Kenigues & Immigr.(UKI)
	Contract of Early Educ. & Care (EECC)Contract

Z1E Subcontracted Direct Care Z06
Z1S Psychologist - Doctorate (UFR Title 122)
Z2F Staff Training 204
Z1S Clinician-formerly Psych Masters(UFR Title 123)
Z1S Psychologist - Doctorate (UFR Title 122)
Z1S Clinical-Formerly Educ. & Care (EEC)-Voucher
Dept of Correction (DOC)

[illegible]

	_____	26S Cert Vnc Rehab Counselor (JER Title 128)	_____
	_____	26S Licensed Counselor (JFR Title 127)	_____
	_____	26T Veteran's Services (VEI)	_____
	_____	26U Off of Elder Affairs (EIN)	_____
	_____	26V Client Transportation ZUB	_____
	_____	26F Vehicle Expenses 20R	_____
	_____	26G Client Transportation ZUB	123

IV of Housing & Community Develop(OCB)
27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)
27E Vehicle Depreciation 208
28E Incidental Medical/Medicine/Pharmacy, 209
28F Incidental Medical/Medicine/Pharmacy, 209
28S Counselor (IIEB Title 130)

29E Client Personal Allowances 211	
29F Provision Material Goods/Sur./Benefit 212	
30E Client Personal Allowances 211	27,450
30F Provision Material Goods/Sur./Benefit 212	0.81

[illegible]

Direct Federal Grants/Contracts	33S Direct Care / Prog. Staff II (JFER Title 135)	33E Program Supplies & Materials 215	483
Indirect Federal Grants/Contracts	34S Direct Care / Prog. Staff II (JFER Title 135)	34E Non-Charitable Expenses	

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411
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	206
Class Govt. Client Splits	
28C Direct Care, Guidance, Shift Differentiation and Relief	
XXXXX	
37S Direct Care /Driver Staff (UFR Title 138)	
XXXXX	
42E Other Professional Fees & Other Admin, Exp. 410	
XXXXX	
42F Lensed Office/Programmatic Expense 410 200	

39S Total Direct Program Staff = 1E	0.87	
Class. spon.client SF/3rd Ply offsets		
44E Office Equipment Depreciation 410	30,850	
44E Office Equipment 410		
44E Office Equipment 410		

[illegible]

total Assistance and Fees	17,316	25S		
Enter total unit capacity:	40			
51E Total Direct Administrative Expense			1,654	
			1,023	61.7 %

	Clients delivered	53E Total Reimbursable Expense
Commercial Activities	64E	46,526
		38,880
		197 %

Investment Revenue				
455 OSD's Program				
Privately sponsored clients.				
55E Allocation of State/Fed Non-Reimbursable Expense				

	9.3 %
	<u>36,880</u>
	42,515
Total:	49
57E TOTAL REVENUE = \$3R	
6SS Internet filing system)	
6SS Internet filing system)	
located Admin (M&G) Revenue	

Released Net Assets-Equipment _____

CER Preliminary Calculation of Cost Reimb. Excess Rev. * _____

_____ (subject to OSD adjustment)

Dept	Contract ID -11 Characters	MMARS Code
42515		

total Revenue = 57E

1N Direct Employee Compensation & Related Exp.

[illegible][illegible]

POS SUBCONTRACT INFORMATION		7N Direct Depreciation	Unbillable Depreciation
			48

	1	2
1PS		
9N Total Direct and Allocated Non-Reimb. (54E+55E)		48
(Any Excess of Non-Reimbursable Expense over Eligible Reimbursable Offsets) subject to reimbursement above the		48

[illegible]

PREPARER COMMENTS:

1215 LARSEN OF NON-RENTALABLE EXPENSE OVER OFFICE

120107

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

UFR Program Number: 6 Program Name: Therapeutic Foster Care/After Care Description: Therapeutic Foster Care and Aftercare
 *Program Type: 23 Program Address: 139 Pleasant Street (Number/Street) MA 02301 (State) (City) FY END: 6/30/2014 FEIN: 043566243
 Catalog of Federal Domestic Assistance #: 93.558 a 93.687
 http://www.cfda.gov/default.htm # Weeks operated during audit period (e.g., 52) 52.00 # operating hours/week (e.g., 40) 168.00

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

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

REVENUE

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

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (exclud. Fed Direct)

7R Total Grants

8R Dept. of Mental Health (OMH)

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

10R Dept. of Public Health (DPH)

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

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

13R Dept. of Youth Services (DYS)

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

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

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

17R MA. Comm. For Deaf & H (MCD)

18R MA. Rehabilitation Commission (MRC)

19R MA. Off. for Refugees & Immigr. (ORI)

20R Dept. of Early Educ. & Care (EEC)-Contract

21R Dept. of Early Educ. & Care (EEC)-Voucher

22R Dept. of Correction (DOC)

23R Dept. of Elementary & Secondary Educ. (DOE)

24R Parole Board (PAR)

25R Veteran's Services (VET)

26R Ex. Off. of Elder Affairs (ELD)

27R Div. of Housing & Community Develop (OCD)

28R POS Subcontract

29R Mass. State Agency POS

30R Mass. State Agency Non - POS

31R Mass. Local Govt/Quasi-Govt. Entities

32R Non-Mass. State/Local Government

33R Direct Federal Grants/Contracts

34R Medicaid - Direct Payments

35R Medicaid - MBHP Subcontract

36R Medicare

37R Mass. Govt. Client Sponsors

38R Client Resources

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

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Ply)

42R Private Client 3rd Ply/other offsets

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

49R Allocated Admin (M&G) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-TIME

53R Total Revenue = \$7E

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 6 Program Name: Therapeutic Foster Care/After Care Description: Therapeutic Foster Care and Aftercare
 *Program Type: 23 Program Address: 139 Pleasant Street (Number/Street) MA 02301 (State) (City) FY END: 6/30/2014 FEIN: 043566243
 Catalog of Federal Domestic Assistance #: 93.558 a 93.687
 http://www.cfda.gov/default.htm # Weeks operated during audit period (e.g., 52) 52.00 # operating hours/week (e.g., 40) 168.00

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

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

EXPENSE

1E Total Direct Program Staff = 39S

2E Chief Executive Officer

3E Chief Financial Officer

4E Acting/Clinical Support

5E Admin Maint/House-Grndkeeping

6E Total Admin Employee

7E Commercial products & Svs/Mking

8E Total FTEs/Salary/Wages

9E Payroll Taxes 150

10E Fringe Benefits 151

11E Accrual Adjustments

12E Total Employee Compensation & Rel. Exp.

13E Facility and Prog. Equip. Expenses 301,390

14E Facility and Prog. Equip. Depreciation 301

15E Facility Operation/Maint./Furn. 390

16E Facility General Liability Insurance 390

17E Total Occupancy

18E Direct Care Consultant 201

19E Temporary Help 202

20E Clients and Caregivers Reimb./Sipends 203

21E Subcontracted Direct Care 206

22E Staff Training 204

23E Staff Mileage / Travel 205

24E Meals 207

25E Client Transportation 208

26E Vehicle Expenses 208

27E Vehicle Depreciation 208

28E Incidental Medical/Medicine/Pharmacy 209

29E Client Personal Allowances 211

30E Provision Material Goods/Svs./Benefits 212

31E Direct Client Wages 214

32E Other Commercial Prod. & Svs. 214

33E Program Supplies & Materials 215

34E Non Charitable Expenses

35E Other Expense

36E Total Other Program Expense

42E Other Professional Fees & Other Admin. Exp. 410

43E Leased Office/Program Office Equip. 410,390

44E Office Equipment Depreciation 410

48E Program Support 216

49E Professional Insurance 410

50E Working Capital Interest 410

51E Total Direct Administrative Expense

52E Admin (M&G) Reporting Center Allocation

53E Total Reimbursable Expense

54E Direct State/Federal Non-Reimbursable Expense

55E Allocation of State/Fed Non-Reimbursable Expense

56E TOTAL EXPENSE

57E TOTAL REVENUE = \$3R

58E OPERATING RESULTS

59E Preliminary Calculation of Cost Reimb. Excess Rev.

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.

2N Direct Occupancy

3N Direct Other Program/Operating

4N Direct Subcontract Expense

5N Direct Administrative Expense

6N Direct Other Expense

7N Direct Depreciation

8N Total Direct Non-Reimbursable (Tie to 54E)

9N Total Direct and Allocated Non-Reimb. (54E+55E)

10N Eligible Non-Reimbursable Exp. Revenue Offsets

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

ORGANIZATION: Lutheran Community Services, Inc. PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited FY END: 6/30/2014 FEIN: 04366243

UFR Program Number: 8 Program Name: Foreberg Independent Living Program Description: Adult Independent Program # Weeks operated during audit period (e.g. 52): 52.00 # operating hours/week (e.g. 40): 40.00

Program Address: 84 Highland Street (Number/Street) Worcester (City) MA 01609 (Zipcode)

Program Type: 23 *Program Type: 23 Catalog of Federal Domestic Assistance #: http://www.cfdra.gov/default.htm

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

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

REVENUE

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

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (excl. Fed Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

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

10R Dept. of Public Health (DPH)

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

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

13R Dept. of Youth Services (DYS)

14R Health Care Fin & Policy (HCFF-Contract)

15R Health Care Fin & Policy (HCFF-JUCP)

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

17R MA. Comm. For the Deaf & H (MCD)

18R MA. Rehabilitation Commission (MRC)

19R MA. Off. for Refugees & Immigr. (ORI)

20R Dept. of Early Educ. & Care (EEC)-Contract

21R Dept. of Early Educ. & Care (EEC)-Voucher

22R Dept. of Correction (DOC)

23R Dept. of Elementary & Secondary Educ. (DOE)

24R Parole Board (PAR)

25R Veteran's Services (VET)

26R Ex. Off. of Elder Affairs (ELD)

27R Div. of Housing & Community Develop (OCD)

28R POS Subcontract

29R Other Mass. State Agency POS

30R Mass State Agency Non - POS

31R Mass. Local Gov./Quasi-Govt. Entities

32R Non-Mass. State/Local Government

33R Direct Federal Grants/Contracts

34R Medicaid - Direct Payments

35R Medicaid - MBHP Subcontract

36R Medicare

37R Mass. Govt. Client Salaries

38R Client Resources

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

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Pty)

42R Private Client 3rd Pty/other offsets

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

49R Allocated Admin (M&G) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-Time

53R Total Revenue = \$7E

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

EXPENSE - ACTUAL/PLANNED

1E Total Direct Program Staff = 39S

2E Chief Executive Officer

3E Chief Financial Officer

4E Acting/Clerical Support

5E Admin Maint/House-Grndskkeeping

6E Total Admin Employee

7E Commercial products & Svc/Mking

8E Total FTE/Salary/Wages

9E Payroll Taxes 150

10E Fringe Benefits 151

11E Accrual Adjustments

12E Total Employee Compensation & Rel. Exp.

13E Facility & Prog. Equip. Depreciation 301

14E Facility & Prog. Equip. Depreciation 301

15E Facility Operation/Maint./Furn. 390

16E Facility General Liability Insurance 390

17E Total Occupancy

18E Direct Care Consultant 201

19E Temporary Help 202

20E Clients and Caregivers Reimb./Stipends 203

21E Subcontracted Direct Care 206

22E Staff Training 204

23E Staff Mileage / Travel 205

24E Meals 207

25E Client Transportation 208

26E Vehicle Expenses 208

27E Vehicle Depreciation 208

28E Incidental Medical/Medicine/Pharmacy 209

29E Client Personal Allowances 211

30E Provision Material Goods/Svs./Benefits 212

31E Direct Client Wages 214

32E Other Commercial Prod. & Svs. 214

33E Program Supplies & Materials 215

34E Non Charitable Expenses

35E Other Expense

36E Total Other Program Expense

42E Other Professional Fees & Other Admin. Exp. 410

43E Leased Office/Program Office Equip. 410.390

44E Office Equipment Depreciation 410

48E Program Support 216

49E Professional Insurance 410

50E Working Capital Interest 410

51E Total Direct Administrative Expense

52E Admin (M&G) Reporting Center Allocation

53E Total Reimbursable Expense

54E Direct State/Federal Non-Reimbursable Expense

55E Allocation of State/Fed Non-Reimbursable Expense

56E TOTAL EXPENSE

57E TOTAL REVENUE = \$3R

58E OPERATING RESULTS

CRE Preliminary Calculation of Cost Reimb. Excess Rev. *

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.

2N Direct Occupancy

3N Direct Other Program/Operating

4N Direct Subcontract Expense

5N Direct Administrative Expense

6N Direct Other Expense

7N Direct Depreciation

8N Total Direct Non-Reimbursable (Tie to 54E)

9N Total Direct and Allocated Non-Reimb. (54E-55E)

10N Eligible Non-Reimbursable Exp. Revenue Offsets

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

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

MASSACHUSETTS CONTRACT INFORMATION

Dept Contract ID -11 Characters MMARS Code

1C DMR 35700S3798H 3798

2C DMR 35700S3780C 3780

3C DMR 35700S3781P 3781

4C EHS 14EHS87SAL SALR

5C

State Dept Payor Name Payor's FEIN

1PS

2PS

3PS

EXPENSE DETAIL

Subcontractor Name FEIN Expense Amt.

550.547

97.678

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

UFR Program Number: 20 Program Name: Refugee Case Management Description: Worcester (City) MA (State) 01089 (Zipcode) FY END: 6/30/2014 FEIN: 043566243

Program Address: 893 Main Street (Number/Street) Worcester (City) MA (State) 01089 (Zipcode) Catalog of Federal Domestic Assistance #: 93.563 # operating hours/week (e.g., 40): 40.00

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

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

REVENUE

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

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (excl. Fed Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

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

10R Dept. of Public Health (DPH)

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

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

13R Dept. of Youth Services (DYS)

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

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

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

17R MA. Comm. For Deaf & H (MCD)

18R MA. Rehabilitation Commission (MRC)

19R MA. Off. for Refugees & Immigr (ORI)

20R Dept. of Early Educ. & Care (EEC)-Contract

21R Dept. of Early Educ. & Care (EEC)-Voucher

22R Dept. of Correction (DOC)

23R Dept. of Elementary & Secondary Educ. (DOE)

24R Parole Board (PAR)

25R Veteran's Services (VET)

26R Ex. Off. of Elder Affairs (ELD)

27R Div. of Housing & Community Develop (OCD)

28R POS Subcontract

29R Other Mass. State Agency POS

30R Mass State Agency Non - POS

31R Mass. Local Govt/Quasi-Govt. Entities

32R Non-Mass. State/Local Government

33R Direct Federal Grants/Contracts

34R Medicaid - Direct Payments

35R Medicaid - MBHP Subcontract

36R Medicare

37R Mass. Govt. Client Slips

38R Client Resources

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

40R Other Publicly sponsored client offests

41R Private Client Fees (excluding 3rd Ply)

42R Private Client 3rd Ply/other offests

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

49R Allocated Admin (M&G) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-Time

53R Total Revenue = 57E

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC 2SDC 3SDC 4SDC 5SDC

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 21 Program Name: Non Commonwealth Funded Refugee Programs Description: West Springfield (City) MA (State) 01069 (Zipcode)

Program Address: 593 Main Street (Number/Street) FTE: 22.08 # Weeks operated during audit period (e.g. 52) \$2.00 # operating hours/week (e.g. 40) 40.00

*Program Type: N/A

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

REVENUE	EXPENSE - ACTUAL/PLANNED	FTE	Salary/Wage	Undup #	# service units delivered	Planned	% Var
1R Contrib. Gifts, Leg., Bequests, Spec. Ev.	15 Program Director (UFR Title 102)	1.97	85,516			774,918	
2R Gov. In-Kind/Capital Budget	16 Program Function Manager (UFR Title 101)	0.38	26,955				
3R Private In-Kind	35 Asst. Program Director (UFR Title 103)	2.14	65,940				
4R Total Contribution and In-Kind	45 Supervising Professional (UFR Title 104)						
5R Mass Gov. Grant	55 Physician & Psychiatrist (UFR Title 105 & 121)						
6R Other Grant (excl. Fed Direct)	65 Physician Asst. (UFR Title 106)						
7R Total Grants	75 N. Midwife, N.P., Psych N.A., R.N. - MA (Title 107)						
8R Dept. of Mental Health (DMH)	85 R.N. - Non Masters (UFR Title 108)						
9R Dept. of Developmental Services (DDSD/DMR)	95 L.P.N. (UFR Title 109)						
10R Dept. of Public Health (DPH)	105 Pharmacist (UFR Title 110)						
11R Dept. of Children and Families (DCF/DSS)	115 Occupational Therapist (UFR Title 111)						
12R Dept. of Transitional Assist (DTA/WEL)	125 Physical Therapist (UFR Title 112)						
13R Dept. of Youth Services (DYS)	135 Speech / Lang. Pathol., Audiologist (UFR Title 113)						
14R Health Care Fin. & Policy (HCF-FCP)	145 Dietician / Nutritionist (UFR Title 114)						
15R Health Care Fin. & Policy (HCF-JUCP)	155 Spec. Education Teacher (UFR Title 115)						
16R MA Comm. For the Blind (MCB)	165 Teacher (UFR Title 116)	0.19	6,562				
17R MA Comm. for Deaf & H.H. (MCD)	175 Day Care Director (UFR Title 117)						
18R MA Rehabilitation Commission (MRC)	185 Day Care Lead Teacher (UFR Title 118)						
19R MA Off. for Refugees & Immigr.(ORI)	195 Day Care Teacher (UFR Title 119)						
20R Dept. of Early Educ. & Care (EEC)-Contract	205 Day Care Asst. Teacher / Aide (UFR Title 120)						
21R Dept. of Early Educ. & Care (EEC)-Voucher	215 Psychologist - Doctorate (UFR Title 122)						
22R Dept. of Correction (DOC)	225 Clinician-(formerly Psych Masters)(UFR Title 123)						
23R Dept. of Elementary & Secondary Educ. (DOE)	235 Social Worker - L.L.C.S.W. (UFR Title 124)						
24R Parole Board (PAR)	245 Social Worker - L.C.S.W. (UFR Title 125 & 126)						
25R Veteran's Services (VET)	255 Licensed Counselor (UFR Title 127)						
26R Ex. Off. of Elder Affairs (ELD)	265 Cert. Voc. Rehab. Counselor (UFR Title 128)						
27R Div. of Housing & Community Development (OCD)	275 Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)						
28R POS Subcontract	285 Counselor (UFR Title 130)						
29R Other Mass. State Agency POS	295 Case Worker / Manager - Masters (UFR Title 131)						
30R Mass State Agency Non - POS	305 Case Worker / Manager (UFR Title 132)						
31R Mass. Local Govt/Quasi-Govt. Entities	315 Direct Care / Prog. Staff Superv. (UFR Title 133)						
32R Direct Federal Grants/Contracts	325 Direct Care / Prog. Staff III (UFR Title 134)						
33R Medicaid - Direct Payments	335 Direct Care / Prog. Staff II (UFR Title 135)						
34R Medicaid - MBHP Subcontract	345 Direct Care / Prog. Staff I (UFR Title 136)						
35R Medicare	355 Prog. Secretariat / Clerical Staff (UFR Title 137)						
36R Mass Govt. Client Stipends	365 Maintenance, House/Groundskeeping, Cook 138						
37R Client Resources	375 Direct Care / Driver Staff (UFR Title 138)						
38R Other Publicly sponsored client offsets	385 Direct Care Overtime, Shift Differential and Relief						
39R Private Client 3rd Ply/other offsets	395 Total Direct Program Staff = 1E						
40R Total Assistance and Fees							
41R Federated Fundraising							
42R Commercial Activities							
43R Non-Charitable Revenue							
44R Investment Revenue							
45R Other Revenue							
46R Allocated Admin (M&G) Revenue							
47R Released Net Assets-Program							
48R Released Net Assets-Equipment							
49R Released Net Assets-Time							
50R Total Revenue = 57E							

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

MASSACHUSETTS CONTRACT INFORMATION		MMARS Code	
1C	Contract ID-11 Characters		
2C			
3C			
4C			
5C			

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

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

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

ORGANIZATION: Lutheran Community Services, Inc. PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited FY END: 6/30/2014 FEIN: 04356243

UFR Program Number: 28 Program Name: Young Parents Support Program Address: 553 North Main Street (Number/Street) Description: Teen Living Program MA (State) 02103 (Zipcode) Catalog of Federal Domestic Assistance #: B # operating hours/week (e.g., 40): 40.00

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

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

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

EXPENSE - ACTUAL/PLANNED 1E Total Direct Program Staff = 39S 2E Chief Executive Officer 3E Chief Financial Officer 4E Acting/Clerical Support 5E Admin Maint/House-Grndkeeping 6E Total Admin Employee 7E Commercial products & Sys/Mktg 8E Total FTE/Salary/Wages 9E Payroll Taxes 10E Fringe Benefits 11E Accrual Adjustments 12E Total Employee Compensation & Rel. Exp. 13E Facility and Prog. Equip. Expenses 14E Facility & Prog. Equip. Depreciation 15E Facility Operation/Maint./Furn. 16E Facility General Liability Insurance 17E Total Occupancy 18E Direct Care Consultant 19E Temporary Help 20E Clients and Caregivers Reimb/Stipends 21E Subcontracted Direct Care 22E Staff Training 23E Staff Mileage / Travel 24E Meals 25E Client Transportation 26E Vehicle Expenses 27E Vehicle Depreciation 28E Incident Medical /Medicine/Pharmacy 29E Client Personal Allowances 30E Provision Material Goods/Svs/ Benefits 31E Direct Client Wages 32E Other Commercial Prod. & Svs. 33E Program Supplies & Materials 34E Non Charitable Expenses 35E Other Expense 36E Total Other Program Expense 42E Other Professional Fees & Other Admin. Exp. 43E Leased Office/Program Office Equip. 44E Office Equipment Depreciation 48E Program Support 49E Professional Insurance 50E Working Capital Interest 51E Total Direct Administrative Expense 52E Admin (M&G) Reporting Center Allocation 53E Total Reimbursable Expense 54E Direct State/Federal Non-Reimbursable Expense 55E Allocation of State/Fed Non-Reimbursable Expense 56E TOTAL EXPENSE 57E TOTAL REVENUE = 53R 58E OPERATING RESULTS

15 Program Director (UFR Title 102) 2080 10,002 0.20 25 Program Function Manager (UFR Title 101) 24,585 0.90 45 Supervising Professional (UFR Title 103) 25,585 0.90 55 Physician & Psychiatrist (UFR Title 105 & 121) 25,585 0.90 65 Physician Asst. (UFR Title 106) 25,585 0.90 75 N. Mich. N.P., Psych N.A., R.N. - MA (Title 107) 25,585 0.90 85 R.N. - Non Masters (UFR Title 108) 25,585 0.90 95 L.P.N. (UFR Title 109) 25,585 0.90 105 Pharmacists (UFR Title 110) 25,585 0.90 115 Occupational Therapist (UFR Title 111) 25,585 0.90 125 Physical Therapist (UFR Title 112) 25,585 0.90 135 Speech / Lang. Pathol., Audiologist (UFR Title 113) 25,585 0.90 145 Dietician / Nutritionist (UFR Title 114) 25,585 0.90 155 Spec. Education Teacher (UFR Title 115) 25,585 0.90 165 Teacher (UFR Title 116) 25,585 0.90 175 Day Care Director (UFR Title 117) 25,585 0.90 185 Day Care Lead Teacher (UFR Title 118) 25,585 0.90 195 Day Care Teacher (UFR Title 119) 25,585 0.90 205 Day Care Asst. Teacher / Aide (UFR Title 120) 25,585 0.90 215 Psychologist - Doctorate (UFR Title 122) 25,585 0.90 225 Clinician (formerly Psych. Masters) (UFR Title 123) 25,585 0.90 235 Social Worker - L.L.C.S.W. (UFR Title 124) 25,585 0.90 245 Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126) 25,585 0.90 255 Licensed Counselor (UFR Title 127) 25,585 0.90 265 Cert. Voc. Rehab. Counselor (UFR Title 128) 25,585 0.90 275 Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) 25,585 0.90 285 Counselor (UFR Title 130) 25,585 0.90 295 Case Worker / Manager - Masters (UFR Title 131) 25,585 0.90 305 Case Worker / Manager (UFR Title 132) 25,585 0.90 315 Direct Care / Prog. Staff Superv. (UFR Title 133) 25,585 0.90 325 Direct Care / Prog. Staff III (UFR Title 134) 25,585 0.90 335 Direct Care / Prog. Staff II (UFR Title 135) 25,585 0.90 345 Direct Care / Prog. Staff I (UFR Title 136) 25,585 0.90 355 Prog. Secretarial / Clerical Staff (UFR Title 137) 25,585 0.90 365 Maintenance, House/Groundskeeping, Cook 138 25,585 0.90 375 Direct Care / Driver Staff (UFR Title 138) 25,585 0.90 385 Direct Care Overtime, Shift Differential and Relief 25,585 0.90 395 Total Direct Program Staff = 1E 25,585 0.90

15S Program Director (UFR Title 102) 2080 10,002 0.20 25S Program Function Manager (UFR Title 101) 24,585 0.90 45S Supervising Professional (UFR Title 103) 25,585 0.90 55S Physician & Psychiatrist (UFR Title 105 & 121) 25,585 0.90 65S Physician Asst. (UFR Title 106) 25,585 0.90 75S N. Mich. N.P., Psych N.A., R.N. - MA (Title 107) 25,585 0.90 85S R.N. - Non Masters (UFR Title 108) 25,585 0.90 95S L.P.N. (UFR Title 109) 25,585 0.90 105S Pharmacists (UFR Title 110) 25,585 0.90 115S Occupational Therapist (UFR Title 111) 25,585 0.90 125S Physical Therapist (UFR Title 112) 25,585 0.90 135S Speech / Lang. Pathol., Audiologist (UFR Title 113) 25,585 0.90 145S Dietician / Nutritionist (UFR Title 114) 25,585 0.90 155S Spec. Education Teacher (UFR Title 115) 25,585 0.90 165S Teacher (UFR Title 116) 25,585 0.90 175S Day Care Director (UFR Title 117) 25,585 0.90 185S Day Care Lead Teacher (UFR Title 118) 25,585 0.90 195S Day Care Teacher (UFR Title 119) 25,585 0.90 205S Day Care Asst. Teacher / Aide (UFR Title 120) 25,585 0.90 215S Psychologist - Doctorate (UFR Title 122) 25,585 0.90 225S Clinician (formerly Psych. Masters) (UFR Title 123) 25,585 0.90 235S Social Worker - L.L.C.S.W. (UFR Title 124) 25,585 0.90 245S Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126) 25,585 0.90 255S Licensed Counselor (UFR Title 127) 25,585 0.90 265S Cert. Voc. Rehab. Counselor (UFR Title 128) 25,585 0.90 275S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) 25,585 0.90 285S Counselor (UFR Title 130) 25,585 0.90 295S Case Worker / Manager - Masters (UFR Title 131) 25,585 0.90 305S Case Worker / Manager (UFR Title 132) 25,585 0.90 315S Direct Care / Prog. Staff Superv. (UFR Title 133) 25,585 0.90 325S Direct Care / Prog. Staff III (UFR Title 134) 25,585 0.90 335S Direct Care / Prog. Staff II (UFR Title 135) 25,585 0.90 345S Direct Care / Prog. Staff I (UFR Title 136) 25,585 0.90 355S Prog. Secretarial / Clerical Staff (UFR Title 137) 25,585 0.90 365S Maintenance, House/Groundskeeping, Cook 138 25,585 0.90 375S Direct Care / Driver Staff (UFR Title 138) 25,585 0.90 385S Direct Care Overtime, Shift Differential and Relief 25,585 0.90 395S Total Direct Program Staff = 1E 25,585 0.90

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

FEIN: 043568243

FY END: 6/30/2014

Program Name: Social Adjustment Services (SAS) Description: West Springfield (City) MA 01089 (Zipcode) # Weeks operated during audit period (e.g. 52) 52.00 # operating hours/week (e.g. 40) 40.00

Catalog of Federal Domestic Assistance #: 93.566 http://www.cdfa.gov/default.htm

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

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

EXPENSE - ACTUAL/PLANNED
1R Contib., Gifts, Leg., Bequests, Spec. Ev. 0.57 20,373 20,942 -2.7 %
2R Gov. In-Kind/Capital Budget 702
3R Private In-Kind 702
4R Total Contribution and In-Kind
5R Mass Gov. Grant
6R Other Grant (excl. Fed Direct)
7R Total Grants
8R Dept. of Mental Health (DMH)
9R Dept. of Developmental Services (DDSDMR)
10R Dept. of Public Health (DPH)
11R Dept. of Children and Families (DCF/DSS)
12R Dept. of Transitional Assist. (DTA/WEL)
13R Dept. of Youth Services (DYS)
14R Health Care Fin & Policy (HCF)/Contract
15R Health Care Fin & Policy (HCF)/JCP
16R MA. Comm. For the Blind (MCB)
17R MA. Comm. for Deaf & H (MCD)
18R MA. Rehabilitation Commission (MRC)
19R MA. Off. for Refugees & Immigr.(ORI)
20R Dept. of Early Educ. & Care (EEC)/Contract
21R Dept. of Early Educ. & Care (EEC)/Voucher
22R Dept. of Correction (DOC)
23R Dept. of Elementary & Secondary Educ. (DOE)
24R Parole Board (PAR)
25R Veteran's Services (VET)
26R Div. of Elder Affairs (ELD)
27R Div. of Housing & Community Development (OCD)
28R POS Subcontract
29R Other Mass. State Agency POS
30R Mass. State Agency Non-POS
31R Mass. Local Govt./Quasi-Govt. Entities
32R Non-Mass. State/Local Government
33R Direct Federal Grants/Contracts
34R Medicaid - Direct Payments
35R Medicaid - MBHP Subcontract
36R Medicare
37R Mass. Govt. Client Stipends
38R Client Resources
39R Mass. sponsored SF/3rd Pty offsets
40R Other Publicly sponsored client offsets
41R Private Client Fees (excluding 3rd Pty)
42R Private Client 3rd Pty/other offsets
43R Total Assistance and Fees 67,863
44R Federated Fundraising
45R Commercial Activities
46R Non-Charitable Revenue
47R Investment Revenue
48R Other Revenue
49R Allocated Admin (M&G) Revenue
50R Released Net Assets-Program
51R Released Net Assets-Equipment
52R Released Net Assets-Time
53R Total Revenue = 57E

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

UFR Program Number:	Program Name:	Description:	Catalog of Federal Domestic Assistance #:	B
48	Allcare	Family Support	93.567	
			http://www.cfda.gov/default.htm	

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

REVENUE										STAFFING, # hourly = 1.00 FTE:										EXPENSE - ACTUAL/PLANNED										% Var																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Program Type codes: 21 = SFED, 22 = PUP/PMedicaid Class Rate, 23 = Regulated Unit Rate, 24 = Regulated Accommodations Rate, 25 = Other Non-Regulated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable										05										2080										2080										2080																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
1R	Contrib. Gifts, Leg. Bequests, Spec. Ev.	1S	Program Director (UFR Title 102)	2R	Gov. In-Kind/Capital Budget	2S	Program Function Manager (UFR Title 101)	3R	Private In-Kind	3S	Asst. Program Director (UFR Title 103)	4R	Total Contribution and In-Kind	4S	Supervising Professional (UFR Title 104)	5R	Physician & Psychiatrist (UFR Title 105 & 121)	5S	Physician & Psychiatrist (UFR Title 106)	6R	Other Grant (exclud. Fed Direct)	6S	Physician Asst. (UFR Title 106)	7R	Total Grants	7S	N. Midwife, N.P., Psych N.A., R.N., MA (Title 107)	8R	Dept. of Mental Health (DMH)	8S	R.N. - Non Masters (UFR Title 108)	9R	Dept. of Developmental Services(DDS/DMR)	9S	L.P.N. (UFR Title 109)	10R	MA. Comm. for the Blind (MCB)	10S	Pharmacist (UFR Title 110)	11R	Dept. of Public Health (DPH)	11S	Occupational Therapist (UFR Title 111)	12R	Dept. of Children and Families (DCF/DSS)	12S	Physical Therapist (UFR Title 112)	13R	Dept. of Transitional Assist (DTA/MWEL)	13S	Speech / Lang. Pathol. Audiologist (UFR Title 113)	14R	Health Care Fin & Policy (HCF/JUCP)	14S	Dietician / Nutritionist (UFR Title 114)	15R	Health Care Fin & Policy (HCF/JUCP)	15S	Spec. Education Teacher (UFR Title 115)	16R	MA. Comm. for the Blind (MCB)	16S	Teacher (UFR Title 116)	17R	MA. Comm. for Deaf & H.H (MCD)	17S	Day Care Director (UFR Title 117)	18R	MA. Rehabilitation Commission (MRC)	18S	Day Care Lead Teacher (UFR Title 118)	19R	MA. Off. for Refugees & Immigr.(ORI)	19S	Day Care Asst. Teacher / Aide (UFR Title 120)	20R	Dept. of Early Educ. & Care (EEC)/Contract	20S	Psychologist - Doctorate (UFR Title 122)	21R	Dept. of Early Educ. & Care (EEC)/Voucher	21S	Clinician-(formerly Psych Masters)(UFR Title 123)	22R	Dept. of Correction (DOC)	22S	Social Worker - L.L.C.S.W. (UFR Title 124)	23R	Dept. of Elementary & Secondary Educ. (DOE)	23S	Social Worker - L.L.C.S.W. (UFR Title 125 & 126)	24R	Parole Board (PAR)	24S	Licensed Counselor (UFR Title 127)	25R	Veteran's Services (VET)	25S	Cert. Voc. Rehab. Counselor (UFR Title 128)	26R	Ex. Off. of Elder Affairs (ELD)	26S	Cert. Alc. & Drug Abuse Counselor (UFR Title 129)	27R	Div. of Housing & Community Development(OD)	27S	Cert. Alc. & Drug Abuse Counselor (UFR Title 129)	28R	POS Subcontract	28S	Counselor (UFR Title 130)	29R	Other Mass. State Agency POS	29S	Case Worker / Manager - Masters (UFR Title 131)	30R	Mass State Agency Non - POS	30S	Case Worker / Manager (UFR Title 132)	31R	Non-Mass. State/Local Government	31S	Direct Care / Prog. Staff Superv. (UFR Title 133)	32R	Medicaid - Direct Payments	32S	Direct Care / Prog. Staff II (UFR Title 134)	33R	Medicaid - MBHP Subcontract	33S	Direct Care / Prog. Staff I (UFR Title 135)	34R	Medicare	34S	Prog. Secretarial / Clerical Staff (UFR Title 137)	35R	Client Resources	35S	Maintenance, House/Groundskeeping, Cook 138	36R	Mass. Govt. Client Stipends	36S	Direct Care Overtime, Shift Differential and Relief	37R	Other Publicly sponsored client offsets	37S	Direct Care / Prog. Staff (UFR Title 138)	38R	Private Client Fees (excluding 3rd Pty)	38S	Direct Care Overtime, Shift Differential and Relief	39R	Private Client 3rd Pty/Other offsets	39S	Direct Care Overtime, Shift Differential and Relief	40R	Federated Fundraising	40S	OSD's Program	41R	Released Net Assets-Program	41S	Performance Report (D-1	42R	Released Net Assets-Equipment	42S	Internet/filing system)	43R	Released Net Assets-Time	43S	Internet/filing system)	44R	Released Net Assets-Time	44S	Internet/filing system)	45R	Released Net Assets-Time	45S	Internet/filing system)	46R	Released Net Assets-Time	46S	Internet/filing system)	47R	Released Net Assets-Time	47S	Internet/filing system)	48R	Released Net Assets-Time	48S	Internet/filing system)	49R	Released Net Assets-Time	49S	Internet/filing system)	50R	Released Net Assets-Time	50S	Internet/filing system)	51R	Released Net Assets-Time	51S	Internet/filing system)	52R	Released Net Assets-Time	52S	Internet/filing system)	53R	Released Net Assets-Time	53S	Internet/filing system)	54R	Released Net Assets-Time	54S	Internet/filing system)	55R	Released Net Assets-Time	55S	Internet/filing system)	56R	Released Net Assets-Time	56S	Internet/filing system)	57R	Released Net Assets-Time	57S	Internet/filing system)	58R	Released Net Assets-Time	58S	Internet/filing system)	59R	Released Net Assets-Time	59S	Internet/filing system)	60R	Released Net Assets-Time	60S	Internet/filing system)	61R	Released Net Assets-Time	61S	Internet/filing system)	62R	Released Net Assets-Time	62S	Internet/filing system)	63R	Released Net Assets-Time	63S	Internet/filing system)	64R	Released Net Assets-Time	64S	Internet/filing system)	65R	Released Net Assets-Time	65S	Internet/filing system)	66R	Released Net Assets-Time	66S	Internet/filing system)	67R	Released Net Assets-Time	67S	Internet/filing system)	68R	Released Net Assets-Time	68S	Internet/filing system)	69R	Released Net Assets-Time	69S	Internet/filing system)	70R	Released Net Assets-Time	70S	Internet/filing system)	71R	Released Net Assets-Time	71S	Internet/filing system)	72R	Released Net Assets-Time	72S	Internet/filing system)	73R	Released Net Assets-Time	73S	Internet/filing system)	74R	Released Net Assets-Time	74S	Internet/filing system)	75R	Released Net Assets-Time	75S	Internet/filing system)	76R	Released Net Assets-Time	76S	Internet/filing system)	77R	Released Net Assets-Time	77S	Internet/filing system)	78R	Released Net Assets-Time	78S	Internet/filing system)	79R	Released Net Assets-Time	79S	Internet/filing system)	80R	Released Net Assets-Time	80S	Internet/filing system)	81R	Released Net Assets-Time	81S	Internet/filing system)	82R	Released Net Assets-Time	82S	Internet/filing system)	83R	Released Net Assets-Time	83S	Internet/filing system)	84R	Released Net Assets-Time	84S	Internet/filing system)	85R	Released Net Assets-Time	85S	Internet/filing system)	86R	Released Net Assets-Time	86S	Internet/filing system)	87R	Released Net Assets-Time	87S	Internet/filing system)	88R	Released Net Assets-Time	88S	Internet/filing system)	89R	Released Net Assets-Time	89S	Internet/filing system)	90R	Released Net Assets-Time	90S	Internet/filing system)	91R	Released Net Assets-Time	91S	Internet/filing system)	92R	Released Net Assets-Time	92S	Internet/filing system)	93R	Released Net Assets-Time	93S	Internet/filing system)	94R	Released Net Assets-Time	94S	Internet/filing system)	95R	Released Net Assets-Time	95S	Internet/filing system)	96R	Released Net Assets-Time	96S	Internet/filing system)	97R	Released Net Assets-Time	97S	Internet/filing system)	98R	Released Net Assets-Time	98S	Internet/filing system)	99R	Released Net Assets-Time	99S	Internet/filing system)	100R	Released Net Assets-Time	100S	Internet/filing system)	101R	Released Net Assets-Time	101S	Internet/filing system)	102R	Released Net Assets-Time	102S	Internet/filing system)	103R	Released Net Assets-Time	103S	Internet/filing system)	104R	Released Net Assets-Time	104S	Internet/filing system)	105R	Released Net Assets-Time	105S	Internet/filing system)	106R	Released Net Assets-Time	106S	Internet/filing system)	107R	Released Net Assets-Time	107S	Internet/filing system)	108R	Released Net Assets-Time	108S	Internet/filing system)	109R	Released Net Assets-Time	109S	Internet/filing system)	110R	Released Net Assets-Time	110S	Internet/filing system)	111R	Released Net Assets-Time	111S	Internet/filing system)	112R	Released Net Assets-Time	112S	Internet/filing system)	113R	Released Net Assets-Time	113S	Internet/filing system)	114R	Released Net Assets-Time	114S	Internet/filing system)	115R	Released Net Assets-Time	115S	Internet/filing system)	116R	Released Net Assets-Time	116S	Internet/filing system)	117R	Released Net Assets-Time	117S	Internet/filing system)	118R	Released Net Assets-Time	118S	Internet/filing system)	119R	Released Net Assets-Time	119S	Internet/filing system)	120R	Released Net Assets-Time	120S	Internet/filing system)	121R	Released Net Assets-Time	121S	Internet/filing system)	122R	Released Net Assets-Time	122S	Internet/filing system)	123R	Released Net Assets-Time	123S	Internet/filing system)	124R	Released Net Assets-Time	124S	Internet/filing system)	125R	Released Net Assets-Time	125S	Internet/filing system)	126R	Released Net Assets-Time	126S	Internet/filing system)	127R	Released Net Assets-Time	127S	Internet/filing system)	128R	Released Net Assets-Time	128S	Internet/filing system)	129R	Released Net Assets-Time	129S	Internet/filing system)	130R	Released Net Assets-Time	130S	Internet/filing system)	131R	Released Net Assets-Time	131S	Internet/filing system)	132R	Released Net Assets-Time	132S	Internet/filing system)	133R	Released Net Assets-Time	133S	Internet/filing system)	134R	Released Net Assets-Time	134S	Internet/filing system)	135R	Released Net Assets-Time	135S	Internet/filing system)	136R	Released Net Assets-Time	136S	Internet/filing system)	137R	Released Net Assets-Time	137S	Internet/filing system)	138R	Released Net Assets-Time	138S	Internet/filing system)	139R	Released Net Assets-Time	139S	Internet/filing system)	140R	Released Net Assets-Time	140S	Internet/filing system)	141R	Released Net Assets-Time	141S	Internet/filing system)	142R	Released Net Assets-Time	142S	Internet/filing system)	143R	Released Net Assets-Time	143S	Internet/filing system)	144R	Released Net Assets-Time	144S	Internet/filing system)	145R	Released Net Assets-Time	145S	Internet/filing system)	146R	Released Net Assets-Time	146S	Internet/filing system)	147R	Released Net Assets-Time	147S	Internet/filing system)	148R	Released Net Assets-Time	148S	Internet/filing system)	149R	Released Net Assets-Time	149S	Internet/filing system)	150R	Released Net Assets-Time	150S	Internet/filing system)	151R	Released Net Assets-Time	151S	Internet/filing system)	152R	Released Net Assets-Time	152S	Internet/filing system)	153R	Released Net Assets-Time	153S	Internet/filing system)	154R	Released Net Assets-Time	154S	Internet/filing system)	155R	Released Net Assets-Time	155S	Internet/filing system)	156R	Released Net Assets-Time	156S	Internet/filing system)	157R	Released Net Assets-Time	157S	Internet/filing system)	158R	Released Net Assets-Time	158S	Internet/filing system)	159R	Released Net Assets-Time	159S	Internet/filing system)	160R	Released Net Assets-Time	160S	Internet/filing system)	161R	Released Net Assets-Time	161S	Internet/filing system)	162R	Released Net Assets-Time	162S	Internet/filing system)	163R	Released Net Assets-Time	163S	Internet/filing system)	164R	Released Net Assets-Time	164S	Internet/filing system)	165R	Released Net Assets-Time	165S	Internet/filing system)	166R	Released Net Assets-Time	166S	Internet/filing system)	167R	Released Net Assets-Time	167S	Internet/filing system)	168R	Released Net Assets-Time	168S	Internet/filing system)	169R	Released Net Assets-Time	169S	Internet/filing system)	170R	Released Net Assets-Time	170S	Internet/filing system)	171R	Released Net Assets-Time	171S	Internet/filing system)	172R	Released Net Assets-Time	172S	Internet/filing system)	173R	Released Net Assets-Time	173S	Internet/filing system)	174R	Released Net Assets-Time	174S	Internet/filing system)	175R	Released Net Assets-Time	175S	Internet/filing system)	176R	Released Net Assets-Time	176S	Internet/filing system)	177R	Released Net Assets-Time	177S	Internet/filing system)	178R	Released Net Assets-Time	178S	Internet/filing system)	179R	Released Net Assets-Time	179S	Internet/filing system)	180R	Released Net Assets-Time	180S	Internet/filing system)	181R	Released Net Assets-Time	181S	Internet/filing system)	182R	Released Net Assets-Time	182S	Internet/filing system)	183R	Released Net Assets-Time	183S	Internet/filing system)	184R	Released Net Assets-Time	184S	Internet/filing system)	185R	Released Net Assets-Time	185S	Internet/filing system)	186R	Released Net Assets-Time	186S	Internet/filing system)	187R	Released Net Assets-Time	187S	Internet/filing system)	188R	Released Net Assets-Time	188S	Internet/filing system)	189R	Released Net Assets-Time	189S	Internet/filing system)	190R	Released Net Assets-Time	190S	Internet/filing system)	191R	Released Net Assets-Time	191S	Internet/filing system)	192R	Released Net Assets-Time	192S	Internet/filing system)	193R	Released Net Assets-Time	193S	Internet/filing system)	194R	Released Net Assets-Time	194S	Internet/filing system)	195R	Released Net Assets-Time	195S	Internet/filing system)	196R	Released Net Assets-Time	196S	Internet/filing system)	197R	Released Net Assets-Time	197S	Internet/filing system)	198R	Released Net Assets-Time	198S	Internet/filing system)	199R	Released Net Assets-Time	199S	Internet/filing system)	200R	Released Net Assets-Time	200S	Internet/filing system)	201R	Released Net Assets-Time	201S	Internet/filing system)	202R	Released Net Assets-Time	202S	Internet/filing system)	203R	Released Net Assets-Time	203S	Internet/filing system)	204R	Released Net Assets-Time	204S	Internet/filing system)	205R	Released Net Assets-Time	205S	Internet/filing system)	206R	Released Net Assets-Time	206S	Internet/filing system)	207R	Released Net Assets-Time	207S	Internet/filing system)	208R	Released Net Assets-Time	208S	Internet/filing system)	209R	Released Net Assets-Time	209S	Internet/filing system)	210R	Released Net Assets-Time	210S	Internet/filing system)	211R	Released Net Assets-Time	211S	Internet/filing system)	212R	Released Net Assets-Time	212S	Internet/filing system)	213R	Released Net Assets-Time	213S	Internet/filing system)	214R	Released Net Assets-Time	214S	Internet/filing system)	215R	Released Net Assets-Time	215S	Internet/filing system)	216R	Released Net Assets-Time	216S	Internet/filing system)	217R	Released Net Assets-Time	217S	Internet/filing system)	218R	Released Net Assets-Time	218S	Internet/filing system)	219R	Released Net Assets-Time	219S	Internet/filing system)	220R	Released Net Assets-Time	220S	Internet/filing system)	221R	Released Net Assets-Time	221S	Internet/filing system)	222R	Released Net Assets-Time	222S	Internet/filing system)	223R	Released Net Assets-Time	223S	Internet/filing system)	224R	Released Net Assets-Time	224S	Internet/filing system)	225R	Released Net Assets-Time	225S	Internet/filing system)	226R	Released Net Assets-Time	226S	Internet/filing system)	227R	Released Net Assets-Time	227S	Internet/filing system)	228R	Released Net Assets-Time	228S	Internet/filing system)	229R	Released Net Assets-Time	229S	Internet/filing system)	230R	Released Net Assets-Time	230S	Internet/filing system)	231R	Released Net Assets-Time	231S	Internet/filing system)	232R	Released Net Assets-Time	232S	Internet/filing system)	233R	Released Net Assets-Time	233S	Internet/filing system)	234R	Released Net Assets-Time	234S	Internet/filing system)	235R	Released Net Assets-Time	235S	Internet/filing system)	236R	Released Net Assets-Time	236S	Internet/filing system)	237R	Released Net Assets-Time	237S	Internet/filing system)	238R	Released Net Assets-Time	238S	Internet/filing system)	239R	Released Net Assets-Time	239S	Internet/filing system)	240R	Released Net Assets-Time	240S	Internet/filing system)	241R	Released Net Assets-Time	241S	Internet/filing system)	242R	Released Net Assets-Time	242S	Internet/filing system)	243R	Released Net Assets-Time	243S	Internet/filing system)	244R	Released Net Assets-Time	244S	Internet/filing system)	245R	Released Net Assets-Time	245S	Internet/filing system)	246R	Released Net Assets-Time	246S	Internet/filing system)	247R	Released Net Assets-Time	247S	Internet/filing system)	248R	Released Net Assets-Time	248S	Internet/filing system)	249R	Released Net Assets-Time	249S	Internet/filing system)	250R	Released Net Assets-Time	250S	Internet/filing system)	251R	Released Net Assets-Time	251S	Internet/filing system)	252R	Released Net Assets-Time	252S	Internet/filing system)	253R	Released Net Assets-Time	253S	Internet/filing system)	254R	Released Net Assets-Time	254S	Internet/filing system)	255R	Released Net Assets-Time	255S	Internet/filing system)	256R	Released Net Assets-Time	256S	Internet/filing system)	257R	Released Net Assets-Time	257S	Internet/filing system)	258R	Released Net Assets-Time	258S	Internet/filing system)	259R	Released Net Assets-Time	259S	Internet/filing system)	260R	Released Net Assets-Time	260S	Internet/filing system)	261R	Released Net Assets-Time	261S	Internet/filing system)	262R	Released Net Assets-Time	262S	Internet/filing system)	263R	Released Net Assets-Time	263S	Internet/filing system)	264R	Released Net Assets-Time	264S	Internet/filing system)	265R	Released Net Assets-Time	265S	Internet/filing system)	266R	Released Net Assets-Time	266S	Internet/filing system)	267R	Released Net Assets-Time	267S	Internet/filing system)	268R	Released Net Assets-Time	268S	Internet/filing system)	269R	Released Net Assets-Time	269S	Internet/filing system)	270R	Released Net Assets-Time	270S	Internet/filing system)	271R	Released Net Assets-Time	271S	Internet/filing system)	272R	Released Net Assets-Time	272S	Internet/filing system)	273R	Released Net Assets-Time	273S	Internet/filing system)	274R	Released Net Assets-Time	274S	Internet/filing system)	275R	Released Net Assets-Time	275S	Internet/filing system)	276R	Released Net Assets-Time	276S	Internet/filing system)	277R	Released Net Assets-Time	277S	Internet/filing system)	278R	Released Net Assets-Time	278S	Internet/filing system)	279R	Released Net Assets-Time	279S	Internet/filing system)	280R	Released Net Assets-Time	280S	Internet/filing system)	281R	Released Net Assets-Time	281S	Internet/filing system)	282R	Released Net Assets-Time	282S	Internet/filing system)	283R	Released Net Assets-Time	283S	Internet/filing system)	284R	Released Net Assets-Time	284S	Internet/filing system)	285R	Released Net Assets-Time	285S	Internet/filing system)	286R	Released Net Assets-Time	286S	Internet/filing system)	287R	Released Net Assets-Time	287S	Internet/filing system)	288R	Released Net Assets-Time	288S	Internet/filing 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Net Assets-Time	322S	Internet/filing system)	323R	Released Net Assets-Time	323S	Internet/filing system)	324R	Released Net Assets-Time	324S	Internet/filing system)	325R	Released Net Assets-Time	325S	Internet/filing system)	326R	Released Net Assets-Time	326S	Internet/filing system)	327R	Released Net Assets-Time	327S	Internet/filing system)	328R	Released Net Assets-Time	328S	Internet/filing system)	329R	Released Net Assets-Time	329

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

Program Address: 261 Sheep Davis Road Suite A-1 Concord (City) NH (State) 03301 (Zipcode)

*Program Type: N/A

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

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

REVENUE

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

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (excl. Fed Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

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

10R Dept. of Public Health (DPH)

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

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

13R Dept. of Youth Services (DYS)

14R Health Care Fin & Policy (HCF/Contract)

15R Health Care Fin & Policy (HCF/UCP)

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

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

18R MA. Rehabilitation Commission (MRC)

19R MA. Off. for Refugees & Immigr. (ORI)

20R Dept. of Early Educ. & Care (EEC/Contract)

21R Dept. of Early Educ. & Care (EEC/Voucher)

22R Dept. of Correction (DOC)

23R Dept. of Elementary & Secondary Educ. (DOE)

24R Parole Board (PAR)

25R Veteran's Services (VET)

26R Ex. Off. of Elder Affairs (ELD)

27R Div. of Housing & Community Developp (OCD)

28R POS Subcontract

29R Other Mass. State Agency POS

30R Mass State Agency Non - POS

31R Mass. Local Govt/Quasi-Govt. Entities

32R Non-Mass. State/Local Government

33R Direct Federal Grants/Contracts

34R Medicaid - Direct Payments

35R Medicaid - MBHP Subcontract

36R Medicare

37R Mass. Govt. Client Stipends

38R Client Resources

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

40R Other Publicly sponsored client offests

41R Private Client Fees (excluding 3rd Ply)

42R Private Client 3rd Ply/other offests

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

49R Allocated Admin. (M&G) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-Time

53R Total Revenue = \$7E

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

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Program Address: 261 Sheep Davis Road Suite A-1 Concord (City) NH (State) 03301 (Zipcode)

*Program Type: N/A

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

Program Address: 261 Sheep Davis Road Suite A-1 Concord (City) NH (State) 03301 (Zipcode)

*Program Type: N/A

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

Program Address: 261 Sheep Davis Road Suite A-1 Concord (City) NH (State) 03301 (Zipcode)

*Program Type: N/A

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

Program Address: 261 Sheep Davis Road Suite A-1 Concord (City) NH (State) 03301 (Zipcode)

*Program Type: N/A

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

Program Address: 261 Sheep Davis Road Suite A-1 Concord (City) NH (State) 03301 (Zipcode)

*Program Type: N/A

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

Program Address: 261 Sheep Davis Road Suite A-1 Concord (City) NH (State) 03301 (Zipcode)

*Program Type: N/A

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

Program Address: 261 Sheep Davis Road Suite A-1 Concord (City) NH (State) 03301 (Zipcode)

*Program Type: N/A

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

Program Address: 261 Sheep Davis Road Suite A-1 Concord (City) NH (State) 03301 (Zipcode)

*Program Type: N/A

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

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*Program Type: N/A

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

Program Address: 261 Sheep Davis Road Suite A-1 Concord (City) NH (State) 03301 (Zipcode)

*Program Type: N/A

UFR Program Number: 53 Program Name: Other Non-Massachusetts Programs Description: Out of State Organization Mission

Program Address: 261

PR Program Number: 55	Program Name: Refugee Preventive Health Education	Description: Refugee Services	Catalog of Federal Domestic Assistance #: 93.76 http://www.cda.gov/default.htm	B
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Program Type codes:	21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-regulated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable
REVENUE	
1R Contrib.	Gfts Len Requests Spec Ev
OS STAFFING # hours/y	2080
FTE	Salary/Wage
EXPENSE - ACTUAL/PLANNED	
1F Total Direct Program Staff = 19\$	
% Var	Planned
-13.5 %	5.72%

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL				POS SUBCONTRACT INFORMATION		Payor's FEIN	
Subcontractor Name	FEIN	Expense Amt.		State	Dept	Payor Name	
1SDC Refugee and Immigrant Assis	04303294	7255					
2SDC							
3SDC							
4SDC							
5SDC							
1C ORI	12PH000006						
2C							2025
3C							
4C							
5C							
2N Direct Occupancy							
3N Direct Other Program/Operating							
4N Direct Subcontract Expense							
5N Direct Administrative Expense							
6N Direct Other Expense							
7N Direct Depreciation							
8N Total Direct Non-Reimbursable (Tie to 54E)							
9N Total Direct and Allocated Non-Reimb. (54E+55E)							
10N Eligible Non-Reimbursable Exp. Revenue Offsets							
11N Capital Budget Revenue Adjustment							
12N Capital Budget Revenue Adjustment							
(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)							

PREPARER COMMENTS:

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

UFR Program Number: 56 Program Name: Refugee Independence through Service Enhancement Description: Refugee Services
 *Program Type: 27 Program Address: 51 Union Street (Number/Street) MA (State) 01609 (Zipcode)
 FY END: 6/30/2014 FEIN: 04566243
 Catalog of Federal Domestic Assistance #: 93.576 # operating hours/week (e.g., 40): 40.00
 http://www.cda.gov/default.htm # Weeks operated during audit period (e.g., 52): 52.00

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

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

REVENUE

1R Contrib. Gifts, Leg. Requests, Spec. Ev.

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (excl. Fed. Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

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

10R Dept. of Public Health (DPH)

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

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

13R Dept. of Youth Services (DYS)

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

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

16R MA Comm. For the Blind (MCB)

17R MA Comm. For the Deaf & H (MCD)

18R MA Rehabilitation Commission (MRC)

19R MA Off. for Refugees & Immigr. (ORI)

20R Dept. of Early Educ. & Care (EEC)-Contract

21R Dept. of Early Educ. & Care (EEC)-Voucher

22R Dept. of Correction (DOC)

23R Dept. of Elementary & Secondary Educ. (DOE)

24R People Board (PAR)

25R Veteran's Services (VET)

26R Ex. Off. of Elder Affairs (ELD)

27R Div. of Housing & Community Develop (OCD)

28R POS Subcontract

29R Other Mass. State Agency POS

30R Mass. State Agency Non-POS

31R Mass. Local Govt./Quasi-Govt. Entities

32R Non-Mass. State/Local Government

33R Direct Federal Grants/Contracts

34R Medicaid - Direct Payments

35R Medicaid - MBHP Subcontract

36R Medicare

37R Mass. Govt. Client Salaries

38R Client Resources

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

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Py)

42R Private Client 3rd Py/other offsets

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

49R Allocated Admin. (M&G) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-Time

53R Total Revenue = 57E

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

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Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

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4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

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Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

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5SDC

Comm. Of MA Surplus Rev. Retention Share

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Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

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3SDC

4SDC

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Comm. Of MA Surplus Rev. Retention Share

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Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

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Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

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Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

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Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

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4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

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Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

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Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

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4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

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Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

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5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

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5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

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2SDC

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5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name FEIN Expense Amt.

1SDC

2SDC

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

UFR Program Number: 59 Program Name: Supplemental Nutrition Assistance Program Description: Refugee Services

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

Program Type: 27 STAFFING # hours/yr = 1.00 FTE: 2080

1R Contrib. Gifts, Leg. Bequests, Spec. Ev. 1S Program Director (UFR Title 102) 0.17 8,076

2R Gov. In-Kind/Local Budget 2S Program Function Manager (UFR Title 101) 0.05 3,840

3R Private In-Kind 3S Asst. Program Director (UFR Title 103) 0.05 3,840

4R Total Contribution and In-Kind 4S Supervising Professional (UFR Title 104) 0.76 24,295

5R Mass Gov. Grant 5S Physician & Psychiatrist (UFR Title 105 & 121) 0.76 24,295

6R Other Grant (excl. Fed Direct) 6S Physician Asst. (UFR Title 106) 0.76 24,295

7R Total Grants 7S N. Midwife, N.P., Psych N.N.A., R.N. - MA (Title 107) 0.76 24,295

8R Dept. of Mental Health (DMH) 8S L.P.N. (UFR Title 108) 0.76 24,295

9R Dept. of Developmental Services (DDSMR) 9S L.P.N. (UFR Title 109) 0.76 24,295

10R Dept. of Public Health (DPH) 10S Pharmacist (UFR Title 110) 0.76 24,295

11R Dept. of Children and Families (DCF/DSS) 11S Occupational Therapist (UFR Title 111) 0.76 24,295

12R Dept. of Transitional Assist (DTA/WEL) 12S Physical Therapist (UFR Title 112) 0.76 24,295

13R Dept. of Youth Services (DYS) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 0.76 24,295

14R Health Care Fin & Policy (HCF-Fin) 14S Dietician / Nutritionist (UFR Title 114) 0.76 24,295

15R Health Care Fin & Policy (HCF-Fin) 15S Spec. Education Teacher (UFR Title 115) 0.76 24,295

16R MA Comm. for the Blind (MCB) 16S Teacher (UFR Title 116) 0.76 24,295

17R MA Comm. for Deaf & H (MCD) 17S Day Care Director (UFR Title 117) 0.76 24,295

18R MA Rehabilitation Commission (MRC) 18S Day Care Lead Teacher (UFR Title 118) 0.76 24,295

19R MA Off. for Refugees & Immigr. (ORI) 19S Day Care Teacher (UFR Title 119) 0.76 24,295

20R Dept. of Early Educ. & Care (EEC)-Contract 20S Day Care Asst. Teacher / Aide (UFR Title 120) 0.76 24,295

21R Dept. of Early Educ. & Care (EEC)-Voucher 21S Psychologist - Doctorate (UFR Title 122) 0.76 24,295

22R Dept. of Correction (DOC) 22S Clinician (formerly Psych. Masters) (UFR Title 123) 0.76 24,295

23R Dept. of Elementary & Secondary Educ. (DOE) 23S Social Worker - L.C.S.W. (UFR Title 124) 0.76 24,295

24R Parole Board (PAR) 24S Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126) 0.76 24,295

25R Veteran's Services (VET) 25S Licensed Counselor (UFR Title 127) 0.76 24,295

26R Ex. Off. of Elder Affairs (ELD) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 0.76 24,295

27R Div. of Housing & Community Develop(OCD) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) 0.76 24,295

28R POS Subcontract 28S Counselor (UFR Title 130) 0.76 24,295

29R Other Mass. State Agency POS 29S Case Worker / Manager - Masters (UFR Title 131) 0.76 24,295

30R Mass State Agency Non - POS 30S Case Worker / Manager (UFR Title 132) 0.76 24,295

31R Mass. Local Govt/Quasi-Govt. Entities 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 0.76 24,295

32R Non-Mass. State/Local Government 32S Direct Care / Prog. Staff III (UFR Title 134) 0.76 24,295

33R Direct Federal Grants/Contracts 33S Direct Care / Prog. Staff II (UFR Title 135) 0.76 24,295

34R Medicaid - Direct Payments 34S Direct Care / Prog. Staff I (UFR Title 136) 0.76 24,295

35R Medicaid - MBHP Subcontract 35S Prog. Secretarial / Clerical Staff (UFR Title 137) 0.76 24,295

36R Medicare 36S Maintenance House/Groundskeeping, Cook 138 0.76 24,295

37R Mass. Govt. Client Salaries 37S Direct Care / Over Staff (UFR Title 138) 0.76 24,295

38R Client Resources 38S Direct Care Overtime, Shift Differential and Relief 0.76 24,295

39R Mass. spon client SF/3rd Ply offests 39S Total Direct Program Staff = 1E 0.76 24,295

40R Other Publicly sponsored client offests 40S Total Direct Program Staff = 1E 0.76 24,295

41R Private Client Fees (excluding 3rd Ply) 41S Total Direct Program Staff = 1E 0.76 24,295

42R Private Client 3rd Ply/other offests 42S Total Direct Program Staff = 1E 0.76 24,295

43R Total Assistance and Fees 43S Total Direct Program Staff = 1E 0.76 24,295

44R Federated Fundraising 44S Total Direct Program Staff = 1E 0.76 24,295

45R Commercial Activities 45S Total Direct Program Staff = 1E 0.76 24,295

46R Non-Charitable Revenue 46S Total Direct Program Staff = 1E 0.76 24,295

47R Investment Revenue 47S Total Direct Program Staff = 1E 0.76 24,295

48R Other Revenue 48S Total Direct Program Staff = 1E 0.76 24,295

49R Allocated Admin (M&G) Revenue 49S Total Direct Program Staff = 1E 0.76 24,295

50R Released Net Assets-Program 50S Total Direct Program Staff = 1E 0.76 24,295

51R Released Net Assets-Equipment 51S Total Direct Program Staff = 1E 0.76 24,295

52R Released Net Assets-Time 52S Total Direct Program Staff = 1E 0.76 24,295

53R Total Revenue = 57E 53S Total Direct Program Staff = 1E 0.76 24,295

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

2SDC Subcontractor Name FEIN Expense Amt. 04310943 6,241

3SDC Russian Community Associati 04310943 6,241

4SDC 04310943 6,241

5SDC 04310943 6,241

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

PREPARER COMMENTS:

1N Direct Employee Compensation & Related Exp.

2N Direct Occupancy

3N Direct Other Program/Operating

4N Direct Subcontract Expense

5N Direct Administrative Expense

6N Direct Other Expense

7N Direct Depreciation

8N Total Direct Non-Reimbursable (Tie to 54E)

9N Total Direct and Allocated Non-Reimb. (54E+55E)

10N Eligible Non-Reimbursable Exp. Revenue Offsets

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

2SDC Subcontractor Name FEIN Expense Amt. 04310943 6,241

3SDC Russian Community Associati 04310943 6,241

4SDC 04310943 6,241

5SDC 04310943 6,241

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

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1N Direct Employee Compensation & Related Exp.

2N Direct Occupancy

3N Direct Other Program/Operating

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

PREPARER COMMENTS:

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7N Direct Depreciation

8N Total Direct Non-Reimbursable (Tie to 54E)

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11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

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2SDC Subcontractor Name FEIN Expense Amt. 04310943 6,241

3SDC Russian Community Associati 04310943 6,241

4SDC 04310943 6,241

5SDC 04310943 6,241

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

PREPARER COMMENTS:

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

SCHEDULE A AND B PROGRAM SUPPLEMENTAL INFORMATION

Other Professional Fees and Other Administrative Expenses

Schedule A OSI: line 42E

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

Other Revenue

Schedule A OSI: line 48R

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

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

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

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

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

Internal Control Over Financial Reporting

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

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

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

Board of Directors
Lutheran Community Services, Inc.

Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Boston, Massachusetts
November 12, 2014

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

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

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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


Report on Internal Control Over Compliance

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

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

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

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



CliftonLarsonAllen LLP

Boston, Massachusetts
November 12, 2014

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

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes x none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? _____ yes x no

Identification of Major Federal Programs

19.510	Reception and Replacement Grant
93.567	Match Grant
93.676	Unaccompanied Alien Children Program

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,054

Auditee qualified as low-risk auditee pursuant to OMB Circular A-133? x yes _____ no

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

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with Section 510(a) of OMB Circular A-133.

Section IV – Prior Year Major Federal Program Findings

There were no findings in the prior year that were required to be reported in accordance with Section 510(a) of OMB Circular A-133.

LUTHERAN COMMUNITY SERVICES, INC.
BOARD ACKNOWLEDGEMENT
JUNE 30, 2014

We, the Board of Directors* of Lutheran Community Services, Inc., met and have voted to recognize and accept the representations of management and the expression of opinions by CliftonLarsonAllen LLP as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditor's Report (UFR) for the period ended June 30, 2014.

In addition, we, the Board of Directors* of Lutheran Community Services, Inc., hereby certify under penalty of perjury that to the best of the members of the board of directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the year ended June 30, 2014.

Signatory for Board of Directors

Title:

Date: _____

* The board of directors may vote to authorize a subcommittee of the board of directors such as the audit committee or the finance to perform the above noted acknowledgments and oversight responsibilities on its behalf. Members of management may not participate in any of the above noted board of director's acknowledgments and oversight responsibilities.

UFR Filing Instructions

Please sign one copy of the Uniform Financial Statements and the Audit Services Checklist where indicated. The final version of the financial statement will be transmitted via the internet to the Operational Services Division.

DUE NOVEMBER 15, 2014

The remaining copies are for your files.



Ascentria
CARE ALLIANCE

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

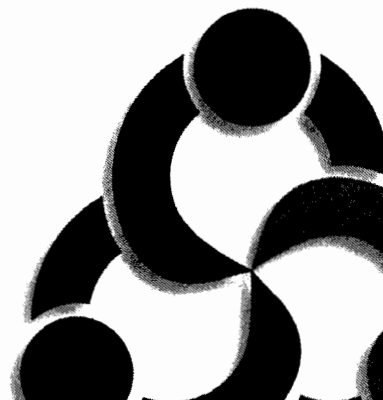
Mission statement:

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

Vision statement:

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

Empowering People. Strengthening Communities.



Ascentria Community Services, Inc.
14 East Worcester Street, Suite 300, Worcester, MA 01604
Phone 774-243-3900; Fax 508-519-5908
Board of Directors
2014 - 2015

Jeff Kinney, Chair

Michael Balinskas

William Mayo,

Karen Gaylin

Garth Greimann

Angela Bovill

Dinesh Kumar Chauwan

ACADEMIC INFORMATION

Nov 2007- May 2014 // Bachelor of Medicine and Bachelor of surgery;
Tribhuvan university, Institute of Medicine, Kathmandu , Nepal
2004-2006 // Indian school certificate level, St. Xavier's School, Sikkim, India
2004 // Indian Certificate Of Secondary Education, St. Xavier's School, Sikkim, India

WORK EXPERIENCE

August 2013-May 2014 // Intern , Tribhuvan University Teaching Hospital,
Kathmandu , Nepal.
2012- 2014// Instructor for Reproductive Health Education Project for Adolescents in
School (RHEPAS)
September 2014- Present// Health case manager, Ascentria Care Alliance

MEMBERSHIP AND LISCENSURE

2013- present // temporary member,
Nepal medical council (temporary NMC No. 14679)
2007-2014// Member, Nepal Medical Students Society (NMSS)
2010-2014// Member, Mountain Medicine Society Nepal (MMSN)

PUBLICATIONS AND PRESENTATIONS

2013// Risks associated with high blood pressure .
Poster presentation on World Heart Day ; Kathmandu
2012- 2013// District Health System Management Study
Submitted to Department of Community Medicine and Family Health.
2010// Family Health Report.
Submitted to Department of Community Medicine and Family Health.
2008// epidemiological study on prevalence of diarrhea in Nuwakot district of Nepal
submitted to Department of Community Medicine and Family Health.

VOLUNTEERING AND TRAININGS

2013// Pre-hospital Emergency care and EMS training organized by Nepal disaster and
Emergency medicine centre, 5 credit hours, 3rd/ 4th april 2013.
2013// Chief Co-ordinator , "World Heart Day 2013" organized by Nepal
Medical student's society, Nepal
2013// workshop in leadership and management skills. Organized by Medical
Students Association of India, 18 credit hours, New Delhi, India
2013// workshop in Cardiopulmonary Resuscitation (CPR) 5 credit hours, organized by
department of Anesthesiology, Tribhuvan University Teaching Hospital, Nepal
2009// Co-ordinator and Participant, "World Kidney Day 2009" organized by Nepal
Medical student's society, Nepal
2008// Co-ordinator and Participant, "World Tuberculosis Day 2008" organized by Nepal
Medical student's society, Nepal.
2013// Volunteer physician for project " PRAYAS" a project looking after the healthcare
Needs of the poor and the disabled.
2013// Volunteer Team leader for International Organization for Migration (IOM)
2014// Volunteer Interpreter for Lutheran social services of New England

Dinesh Kumar Chauwan

SKILLS

Professional demeanor
Excellent listener
Fluent in English, Nepali and Hindi
Good knowledge of medical terminology
Good knowledge of microsoft word, powerpoint, Excel.
Good communication skills.
Team worker.

Ascentria Community Services, Inc.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Dinesh Chauwan	Health Case Manager	\$30,000	.50	\$15,000