



STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF HUMAN SERVICES

OFFICE OF MINORITY HEALTH & REFUGEE AFFAIRS

Nicholas A. Toumpas Commissioner

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

April 2, 2015

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



REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Minority Health & Refugee Affairs, to enter into **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
	1	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.

Her Excellency, Governor Margaret Wood Hassan and the Honorable Council Page 3 of 3

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 intitial 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. IDENTI	FICATION.				
1.1 State	Agency Name		1.2	State Agency Address	N Ave.
	ent of Health & Hun ority Health & Refu		1	easant Street ord, NH 03301	
1.3 Contr	actor Name		1.4	Contractor Address	
International	Institute of Boston,	Inc.		Milk Street on, MA 02109	
1.5 Contr Numb (617) 695-99		1.6 Account Number 010-042-79220000-500731- 42200010	1.7 June	Completion Date 30, 2018	1.8 Price Limitation \$322,506
1.9 Contr	acting Officer for S	State Agency	1.10	State Agency Telephon	e Number
Eric D. Borri	n		(603)	271-9558	
1.11 Contr	actor Signature		1.12	Name and Title of Cont	tractor Signatory
R, t	a Ma	and	Rita	McDomough, C	hief Pinancial Officer
1.13 Ackno	wledgement: State	of County of Suf	BUK		
On 3/3/1, Te	fore the undersigned	d officer, personally appeared the block 1.11, and acknowledged that	person	identified in block 1.12, or secuted this document in th	satisfactorily proven to be the e capacity indicated in block
	ature of Notary Pu	iblic or Justice of the Peace		- W V	
J	(Slea	Men.			
[Sea			S	Notary Public Elina M. Melo	<u> </u>
		ary or Justice of the Peace	8 10	Commonwealtri of Massachi	usetts
Elina	Nell -,	NOTARY PUBLI		My Commission Expires on March	h 17, 2017 8
1.14 Stat	e Agency Signature	e _ / _	1.15	Name and Title of State	e Agency Signatory
	1	L See S	1	rinidad Tel	lez, Director OMHRA
1.16 App	roval by the N.H. I	Department of Adm inis tration,	Division	of Personnel (if applicab	ole)
By:			Direc	tor, On:	
1.17 App	roval by the Attori	ney General (Form, Substance a	and Exe	cution)	
By:	Mes	Mugan A. Vac	On:	4/20/15	
1.18 App	roval by the Gover	nor and Executive Council			
Ву:		()	On:		

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

7. PERSONNEL.

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

Contractor Initials:

Date: 3/11/2015

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.

Contractor Initials:

Page 4 of 4

Date: 3/1/2015



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.

Contractor Initials Date 3/11/2015



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.

Contractor Initials

Date 3/11/2015



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.

Contractor Initials 1/11/2015



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.
- 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.
- 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.

Contractor Initials

Date 3/11/2015

Exhibit B-1 SFY 2015

Contractor Initials: COMPLETE 14,519 7,920 539 776,22 22,977 14,519 7,920 539 ONE BUDGET FORM FOR EACH BUDGET PERIOD \$ 14,518.76 538.52 7,920.13 \$ 22,977.41 Bidder/Project Name: International Institute of Boston, Inc. 0.00% Budget Period: 4/8/15 - 6/30/15 State Fiscal Year Budget Request for: Reception & Placement Services 14,518.76 New Hampshire Department of Health and Human Services 538.52 7,920.13 \$ 22,977.41 13. Other (specific details mandatory): Interpre 11. Staff Education and Training 12. Subcontractors/Agreements Repair and Maintenance Purchase/Depreciation TOTAL Indirect As a Percent of Direct Total Salary/Wages **Employee Benefits** Current Expenses Board Expenses Audit and Legal Subscriptions Educational Telephone Insurance Consultants Pharmacy Equipment 10. Marketing Occupancy Postage Medical Software Rental Supplies Office Travel Lab Indirect

International Institute of Boston, Inc.

Page 1 of 1

Exhibit B-1

New Hampshire Department of Health and Human Services	nd Human Services	0	T FORM FOR EA	NE BUDGET FORM FOR EACH BUDGET PERIOD	QO						COMPLETE	
Bidder/Project Name: International Institue of	International Inst	itue of Boston, Inc.	ن									
Budget Request for: Reception & Placement Services	Reception & Place	ement Services										
Budget Period:	Budget Period: 7/1/15 - 6/30/16 State Fiscal Year	State Fiscal Year										
1. Total Salary/Wages	\$ 63,087.50	\$	\$ 63,087.50	\$	\$	\$	'	\$	63,088	\$ \$	63,088	
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Exhibit B-2												

International Institue of Boston, Inc.
Exhibit B-2
Page 1 of 1

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International Institue of Boston, Inc. Exhibit B-3
Page 1 of 1

Contractor Initials: Contractor Initials: Date: 3/11/2015

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

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

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TOTAL \$ 99,842.37 \$ - \$99,842.37 \$ -	99,842.37 \$	- \$	- \$	\$ 99,843	\vdash	\$ 99,843

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

Exhibit B-4 Page 1 of 1

Contractor Initials:

Exhibit B-5 Invoice Sheet

CASE COORDINATION OF INITIAL REFUGEE DOMESTIC MEDICAL EXAMINATION - INVOICE DETAIL

CASE COORDINATION OF INTITAL NET OBLE DOMESTIC MEDICAL CANNING TON STATE OF THE OBLE DETAIL	/ICES	Udee Doivies					TRANSPORTATION	TATION	INTERP	INTERPRETATION	TOTAL
Client Name	Date of Arrival	Verification of Refugee / Asylee Status	Activity Date	Activity Type	Unit Time** x \$17.50/ hour	Sub-total Case Coordination	# of miles x .45 cents / mile	Sub-total miles	Unit time** x \$49.50/ hour	Sub-total interpretation	
						\$0.00		\$0.00		\$0.00	\$0.00
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*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.

Page 1 of 1

Exhibit B-5

Contractor Initials: Keep South

New Hampshire Department of Health and Human Services Exhibit C



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.
- 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;

Exhibit C - Special Provisions

06/27/14

New Hampshire Department of Health and Human Services Exhibit C



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 quardian.

Contractor Initials Date $\frac{3/11/20}{15}$

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, bylaws 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

Exhibit C - Special Provisions

06/27/14 Page 3 of 5

New Hampshire Department of Health and Human Services Exhibit C



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.
- 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

Contractor Initials 120 (5)

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.

Contractor Initials 2/11/2011

New Hampshire Department of Health and Human Services Exhibit C-1



REVISIONS TO GENERAL PROVISIONS

- 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 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.

New Hampshire Department of Health and Human Services Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

- 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 Am Street, Hanchester, Hillsborough County, NH 03104

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

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

3/11/2015 Date

Name: Rita HcDonough Title: (hief knanual Officer

Exhibit D – Certification regarding Drug Free Workplace Requirements Page 2 of 2 Contractor Initials

Date 3/11/2015

New Hampshire Department of Health and Human Services Exhibit E



CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *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:

- 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: International Institute of Boston, Inc. d/b/a-International Institute of New Hampinite

Name: Rita HcDonough

Title: Chief Rinancial Officer

Exhibit E - Certification Regarding Lobbying

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CU/DHHS/110713

3/11/2015

Page 1 of 1

New Hampshire Department of Health and Human Services Exhibit F



CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

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

INSTRUCTIONS FOR CERTIFICATION

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

New Hampshire Department of Health and Human Services Exhibit F



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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: International Institute of Boston, Inc. 1/b/a International Institute of New Hampshire

3/11/2015 Date

Exhibit F - Certification Regarding Debarment, Suspension And Other Responsibility Matters Page 2 of 2

Contractor Initials

CU/DHHS/110713

New Hampshire Department of Health and Human Services Exhibit G



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

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

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

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinguency 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 _

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

Page 1 of 2

Date 3/11/2015

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

Date

Name: Rite NcDonough
Title: Chief knancial officer

Exhibit G

Contractor Initials _
Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations

New Hampshire Department of Health and Human Services Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

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

3/11/2015 Date

Name: Rifa Mc Donough

Title: Chief Financial Officer

Exhibit H – Certification Regarding Environmental Tobacco Smoke Page 1 of 1 Contractor Initials Date 3/11/2015

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Exhibit I

HEALTH INSURANCE PORTABLITY ACT BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

- a. <u>"Breach"</u> shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. <u>"Business Associate"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. <u>"Covered Entity"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "<u>Designated Record Set</u>" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "<u>Data Aggregation</u>" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "<u>Health Care Operations</u>" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. <u>"HITECH Act"</u> means the Health Information Technology for Economic and Clinical Health Act, TitleXIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "<u>HIPAA</u>" 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. "<u>Privacy Rule</u>" 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.

Contractor Initials

3/2014

Exhibit 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. <u>"Unsecured Protected Health Information"</u> 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) <u>Business Associate Use and Disclosure of Protected Health Information.</u>

- 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:
 - 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

Contractor Initials ______

Date 3/11/2017

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:
 - 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.

- The Business Associate shall comply with all sections of the Privacy, Security, and C. 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

Contractor Initials



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.
- 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.
- I. 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

Contractor Initials _

3/2014

(A)

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. <u>Definitions and Regulatory References</u>. 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. <u>Amendment</u>. 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. <u>Data Ownership</u>. 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. <u>Interpretation</u>. 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.

Contractor Initials

3/2014

Exhibit I Health Insurance Portability Act Business Associate Agreement Page 5 of 6

Date 3/11/2015

New Hampshire Department of Health and Human Services

(A)

Exhibit I

- e. <u>Segregation</u>. 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. <u>Survival</u>. 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.

	International Institute of Boston, Inc. d/6/2 International
The State /	Name of the Contractor Institute of New Hampshile
The bel	Rite March
Signature of Authorized Representative	Signature of Authorized Representative
Trinidad Tellez	Rita Mc Donough
Name of Authorized Representative	Name of Authorized Representative
Director, Minor to Health	Chief Financial Officer
Title of Authorized Representative	Title of Authorized Representative
3/27/15	3/11/2017
Date	Date

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

3/11/2015

New Hampshire Department of Health and Human Services Exhibit J



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

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award. In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

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

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

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

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

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

3/II/2015 Date

Name: Rita McDomough
Title: Chief Enanual Officer

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:
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?
	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?
	NOYES
	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:

Contractor Initials

Date

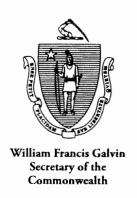
State of New Hampshire Department of State

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

William M. Gardner Secretary of State



The Commonwealth of Massachusetts Secretary of the Commonwealth State House, Boston, Massachusetts 02138

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.

Secretary of the Commonwealth

Villean Travino Galecin

Certificate Number: 14068221350

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

Processed by: tad

CERTIFICATE OF VOTE

	,	<u>Tea</u>	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: Chief Financial Officer
(Title of Contract Signatory) RESOLVED: That the 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 <u>13</u> day of <u>March</u>, 20<u>15</u>. (Date Contract Signed) Rita McDonough is the duly elected Chief Financial Officer

Chief Financial Officer

Chief Financial Officer

Chief Financial Officer

Chief Financial Officer of the Agency. STATE OF MASSACHUSETTS County of Suffolk The forgoing instrument was acknowledged before me this ____19__ day of ___March__, 20_15_, By __Tea Psorn f Elected Officer of the Agency) **Board Clerk** (Name of E Katherine G. Jaisla (Notary Public Justice of the Peace) KATHERINE A. TORSKI

Notary Public MONWEALTH OF MASSACHUSETTS My Commission Expires March 79/2019



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		(-)		CONTA	СТ	-			
PRODUCER Willis of Massachusetts, Inc	2.			NAME: PHONE			FAX		
c/o 26 Century Blvd P.O. Box 305191				(A/C, No, Ext): 1-877-945-7378 (A/C, No): 1-888-467-2378					
Nashville, TN 372305191 t	ICA			ADDRESS: certificates@willis.com					
Mashville, IN 3/2303191)SA			INSURER(S) AFFORDING COVERAGE				NAIC #	
				INSURER A:Philadelphia Indemnity Insurance Company				18058	
INSURED International Institute of Bo	ston,	Inc.		INSURER B: Tokio Marine Specialty Insurance Company 23				23850	
1 Milk Street				INSURER C:					
Boston, MA 02109				INSURER D :					
				INSURER E :					-
				INSURE					
COVERAGES CEI	RTIFI	CATE	NUMBER:W805640	LINSONE	NT.		REVISION NUMBER:		
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAINDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORD EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE INST			OF AN' ED BY	Y CONTRACT THE POLICIE	THE INSURE OR OTHER I S DESCRIBE	D NAMED ABOVE FOR THE DOCUMENT WITH RESPECT TO HEREIN IS SUBJECT TO	т то и	VHICH THIS	
INSR LTR TYPE OF INSURANCE	ADDL	SUBR	POLICY NUMBER		POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
X COMMERCIAL GENERAL LIABILITY							EACH OCCURRENCE S	\$	1,000,000
CLAIMS-MADE X OCCUR							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$	300,000
Α	.]						MED EXP (Any one person)	\$	20,000
			PHPK1170391		05/05/2014	05/05/2015	PERSONAL & ADV INJURY	\$	1,000,000
GEN'L AGGREGATE LIMIT APPLIES PER:							GENERAL AGGREGATE	\$	3,000,000
POLICY PRO- JECT LOC								\$	3,000,000
OTHER:								\$	
AUTOMOBILE LIABILITY							COMBINED SINGLE LIMIT (Ea accident)	\$	
ANY AUTO							BODILY INJURY (Per person)	\$	
ALL OWNED SCHEDULED AUTOS AUTOS							BODILY INJURY (Per accident)	\$	
HIRED AUTOS NON-OWNED AUTOS							PROPERTY DAMAGE (Per accident)	\$	
Autos								\$	
B X UMBRELLA LIAB X OCCUR							EACH OCCURRENCE S	\$	5,000,000
EXCESS LIAB CLAIMS-MADE			PHUB458241		05/05/2014	05/05/2015	AGGREGATE S	\$	5,000,000
DED X RETENTION \$10,000	1							\$	
WORKERS COMPENSATION							PER OTH-		
AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE	٦ĺ							\$	
OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N/A						E.L. DISEASE - EA EMPLOYEE		
If yes, describe under							E.L. DISEASE - POLICY LIMIT		
DÉSCRIPTION OF OPERATIONS below	+	\vdash					E.L. DISEASE - POLICY LIMIT 3	→	
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHIC	LES (ACORD	101. Additional Remarks Schedu	le, may h	e attached if mor	re space is requir	red)		
Named Insured includes International Inst	itute	of Ne	ew Hampshire, Inc. and In	ternati	onal Institu	te of Lowell,	Inc.		
CERTIFICATE HOLDER				CANO	ELLATION				

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

97 Pleasant Street Concord, NH 03301

NH Department of Health and Human Services

Office of Minority Health and Refugee Affairs

AUTHORIZED REPRESENTATIVE

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.

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

CONTENTS SEPTEMBER 30, 2013 AND 2012

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Combined Statements of Financial Position	2
Combined Statements of Activities and Changes in Net Assets	3
Combined Statements of Cash Flows	4
Combined Statements of Functional Expenses	5 - 6
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21 East Main Street, Westborough, MA 01581-1461 (508) 366-9100 Boston MA (617) 205-9100 Wellesley, MA (781) 965-9100 www.aafcpa.com FAX (508) 366-9789 info@aafcpa.com

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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.

Opinlon

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.

alepander, Aconson, Vinning L. Co., D.C. Boston, Massachusetts March 25, 2014

COMBINED STATEMENTS OF FINANCIAL POSITION SEPTEMBER 30, 2013 AND 2012

<u>ASSETS</u>	<u>2013</u>	2012
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
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
Total assets	\$ 7,690,400	\$ 7,777,307
<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
Total current liabilities	856,075	544,713
LONG-TERM DEBT, net of current portion	6,531,710	6,652,634
Total liabilities	7,387,785	7,197,347
NET ASSETS:		
Unrestricted:		
Operating	416,580	617,675
Property and equipment	(370,381)	(296,948)
Total unrestricted	46,199	320,727
Temporarily restricted	256,416	259,233
Total net assets	302,615	579,960
Total liabilities and net assets	\$ 7,690,400	\$ 7,777,307

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

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

		2013			2012	
	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
REVENUES:						
Contract service revenue	\$ 3,870,052	· •	\$ 3,870,052	\$ 3,941,917	, \$4	\$ 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	11,600	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	•	'	1	100,000	(100,000)	•
Total revenues	6,109,825	(2,817)	6,107,008	6,223,696	(74,113)	6,149,583
EXPENSES:						
Program services	4,482,165	•	4,482,165	4,322,185	ı	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	6,384,353	•	6,384,353	6,371,975	1	6,371,975
Changes in net assets	(274,528)	(2,817)	(277,345)	(148,279)	(74,113)	(222,392)
NET ASSETS, beginning of year	320,727	259,233	579,960	469,006	333,346	802,352
NET ASSETS, end of year	\$ 46,199	\$ 256,416	\$ 302,615	\$ 320,727	\$ 259,233	\$ 579,960

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

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	397,180	(339,533)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of property and equipment	(23,064)	(68,951)
Increase in financing costs	-	(203,589)
Net cash used in investing activities	(23,064)	(272,540)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on long-term debt	(116,033)	(6,518,742)
Proceeds from long-term debt		6,787,000
Net cash provided by (used in) financing activities	(116,033)	268,258
NET INCREASE (DECREASE) IN CASH AND CASH		
EQUIVALENTS	258,083	(343,815)
CASH AND CASH EQUIVALENTS, beginning of year	476.045	819,860
CASH AND CASH EQUIVALENTS, end of year	\$ 734,128	\$ 476,045
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	\$ 286,029	\$ 391,351

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

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	<u>FACILITIES</u>	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	3,003,008	435,670	154,926	147,655	3,741,259	3,627,504
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	87,417	-	-	872,446	959,863	1,047.545
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	•	6,78 6	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	1,391,740	120,039	67.568	103,884	1,683,231	1,696,926
Total expenses	\$ 4,482,165	\$ 555.709	\$ 222,494	\$ 1,123,985	\$ 6,384.353	\$ 6,371,975

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

	PROGRAM SERVICES	GENERAL AND ADMINIS- TRATIVE	<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	2,898,921	400,419	154,194	173,970	3,627,504
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	93,828	390	•	953,327	1,047,545
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	1,329,436	127,950	136,020	103,520	1,696,926
Total expenses	\$ 4,322,185	\$ 528,759	\$ 290,214	\$ 1,230,817	\$ 6,371,975

The accompanying notes are an integral part of these combined statements

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.

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:

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

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.

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.

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 Donated goods	\$721,588 	\$709,025
	<u>\$775.670</u>	\$710.032

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.

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.

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 Federal Home Loan Bank Amortization Advance Rate, 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. Less - current portion	2,236,555 6,652,225 120,515	2,283,374 6,768,258 115,624
	\$ 6,531,710	\$6,652,634

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.

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

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.

BOARD OF DIRECTORS

Douglas Bailey

Board Secretary
President & Founder
Douglas Bailey Media Strategies

Cornel Catuna

Director Executive Vice President BJ's Wholesale Club, Inc.

Brendan Coughlin

Director
Vice President
Devonshire Investors

Zoltan Csimma

Director

Business Affiliation: N/A

Georges Gemayel

Director

Business Affiliation: N/A

William Gillett

Board Chairperson
Dean of Business School
Southern New Hampshire University

Monica Grewal

Director Partner WilmerHale

Taeiss Haghighat

Director Executive Director IP Triton Systems

Karen Hammond

Director

Business Affiliation: N/A

Rushna Tejani Heneghan

Director

Deputy General Counsel Charles River Laboratories, Inc.

Rita McDonough

Treasurer

Chief Financial Officer International Institute of New England

Beth Murphy

Director Founder

Principal Pictures, Inc.

David Sullivan

Director

Partner

Murtha Cullina LLP

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 December 2009 - March

2011

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 May 2009 – October 2009

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

■ Data Processor March 2008 – July 2008

CitiBank. San Antonio. Texas

■ Senior Structural Engineer

South Texas Engineering, San Antonio, TX

June 2006 – November 2007

Customer Service Representative, T&P (Part time)
 May 2002 - May 2006

The Ohio State University, Columbus, Ohio

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.

INTERNATIONAL INSTITUTE BOSTON OF NEW ENGLAND

Position: Status: Case Manager 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.

NH Reception and Placement Services - Medical Screening

Key Personnel

Name	Job Title	Salary	% Paid from	Amount Paid from
			this Contract	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:

1 ID	ENTIFICATION.	GENERAL	PROV	ISIONS		
1.1	State Agency Name		1.2	State Agency Address		
	epartment of Health & Hur of Minority Health & Ref		- 1	leasant Street cord, NH 03301		
1.3	1.3 Contractor Name		1.4	Contractor Address		
Ascen	tria Community Services, l	nc.		Sheep Davis Road Suite A cord, NH 03301	-1	
1.5	Contractor Phone Number	1.6 Account Number 010-042-79220000-500731-	1.7	Completion Date	1.8 Price Limitation	
(603)	224-8111	42200010	June	30, 2018	\$322,506	
1.9	Contracting Officer for S	State Agency	1.10	State Agency Telepho	ne Number	
Eric D	. Borrin		(603)	(603) 271-9558		
1.11	Contractor Signature		1.12	Name and Title of Cor	ntractor Signatory	
	Dana Rain		Dana Ranish, EUP/COO			
1.13	Acknowledgement: State	of MA, County of Waxces	rec			
On 3/1 person 1.12.	before the undersigned whose name is signed in b	d officer, personally appeared the clock 1.11, and acknowledged that	person t s/he ex	identified in block 1.12, oxecuted this document in the	r satisfactorily proven to be the he capacity indicated in block	
1.13.1		blic or Justice of the Peace Law Try or Justice of the Peace		COMMON	ALANA GEARY Notary Public IWEALTH OF MASSACHUSETTS Y Commission Expires	
1.13.2	•				August 3, 2018	
	Hlana Geary	. Clerk Notary	Ink	olic		
1.14	State Agency Signature		1.15	Name and Title of Stat	te Agency Signatory	
		LJell .	T	rividad Telle	ez, Direct romHRA	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)						
By:			Direc	etor, On:		
1.17	Approval by the Attorn	ney General (Form, Substance a	and Exe	ecution)		
By:	y agent M. gapt - Mitomas					
1.18	Approval by the Gover	nor and Executive Council	, -	1	1	
By:		\mathcal{U}	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

Contractor Initials: Date: 3-(1-(5

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

15. WORKERS' COMPENSATION.

- 15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").
- 15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.
- 16. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.
- 17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.
- 18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

19. CONSTRUCTION OF AGREEMENT AND TERMS.

This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

- **20. THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
- **21. HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.
- **22. SPECIAL PROVISIONS.** Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.
- 23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.
- **24. ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.

Contractor Initials:
Date: 3-11-15



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.

Contractor Initials DWD



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.

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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.
- 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.

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Exhibit B-1 SFY 2015

Bidder/Project Name: Ascentria C Budget Request for: Reception i Budget Period: 4/8/15 - 6/ Line Item Direction I. Total Salary/Wages S 14,5.	entria Commu eption & Place	ommunity Services, Inc.								
Budget Request for: Budget Period:	∞									
Budget Period:		Placement Services								
	""	30/15 State Fiscal Year								
		Total Program Cost		Contra	ctor Share/I	Contractor Share/Match		oy DHHS cor	Funded by DHHS contract share	
To Action to the Control of the Cont	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Oirect Incremental	Indirect Fixed	Total	
	14,518.76	- \$	\$ 14,518.76	\$	\$	- \$ -	\$ 14,519	\$	\$ 14,519	13
		\$	\$	\$	\$	\$	\$	\$	•	'
	7,920.13	\$	\$ 7,920.13	\$	\$	\$	\$ 7,920	\$	7	920
4. Equipment		\$	\$	\$	\$	\$	\$	•		'
Rental		\$	\$	\$	5	\$	\$	\$	\$,
Repair and Maintenance	•	\$	\$		\$	\$	\$	\$	\$	'
Purchase/Depreciation \$	•	\$	\$	4	\$	\$	\$	\$	\$	١.
5. Supplies		\$	\$		\$	\$	\$	•	\$	'
Educational \$		\$	\$	\$	\$	\$	\$	\$	\$	'
\$ qe1	•	·	\$	\$	\$	\$	\$	\$	\$	١,
Pharmacy		\$	\$	\$	₩.	· •	\$	\$	\$,
Medical \$	•	\$	\$		\$	\$	\$	\$	\$	'
Office \$	•	\$	\$	\$	\$	\$	\$	\$	\$	'
6. Travel \$	538.52	- \$	\$ 538.52	\$	\$	\$	\$ 539	\$	\$	539
7. Occupancy	-	- \$	- \$		\$	\$	\$	\$	\$	1
8. Current Expenses	•	\$	\$	\$	•	\$	\$	٠ \$	\$	'
Telephone \$	•	\$	- \$	\$	•	\$	•	\$	s	'
Postage \$	•	\$	\$		\$	\$	\$	\$	\$	•
Subscriptions \$	•	- \$	- \$	\$	\$. \$	\$	\$	\$,
Audit and Legal	•	\$	\$	\$	\$. \$	- \$	\$	٠	-
Insurance	•	\$	\$	\$	\$. \$	- \$	· •	₩.	,
Board Expenses \$	•	- \$	\$	\$	\$	\$	\$	٠,	•	•
9. Software \$	•	- \$	\$	\$	\$	\$	\$	\$	\$	'
10. Marketing	•	\$	\$		\$	\$	\$	٠ \$	٠	'
11. Staff Education and Training	•	\$	\$	\$	\$	\$	\$. •	\$	'
12. Subcontractors/Agreements	•	\$	\$	\$	\$	\$ -	- \$	٠	٠	'
13. Other (specific details mandatory): Interpre \$	•	\$	\$	\$	\$	- \$ -	- \$	\$	\$,
\$	•	\$	\$	\$	\$ -	- \$	- \$	- \$	\$,
Indirect		\$	\$	\$	\$ -	- \$.		\$	\$	-
TOTAL \$	22,977.41	\$	\$ 22,977.41		\$ -	- \$ -	\$ 22,977	· \$	\$ 22,9	776′

Indirect As a Percent of Direct Ascentria Community Services, Inc.

Exhibit B-1 Page 1 of 1

Contractor Initials: DWL Date: 3-11.15

Bidder/Project Name: Ascentria Community Services, Inc.	Ascentria Commu	nity Services, Inc.								
Budget Request for: Reception & Placement Services	Reception & Place	ement Services								
Budget Period		State Budget Yea								
	Total Program Cost	tal Program Cost	STATE OF THE STATE OF THE STA	💉 🦟 Contractor Share/Match 🐣 💒	or Share/N	Match	-	inded by DH	Funded by DHHS contract share	are
Jue tem	Direct ficremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	(hid place)	ect Inc ental F	Direct Indirect Total Incremental Fixed a	otal
Total Salary/Wages	\$ 63,087.50	- \$	\$ 63,087.50	- \$	\$	\$ -	9 \$ -	\$ 880,69	\$ -	63,088
Employee Benefits	\$	+	\$	\$		\$		┼—	\$	1
Consultants	\$ 34,414.87	\$	\$ 34,414.87	\$	4	\$		34,415 \$	\$ -	34,415
Equipment	. \$	\$	- \$	\$		\$	\$	\$	\$	•
Rental	- \$	\$	- \$	\$	•	\$	\$,	\$	'
Repair and Maintenance	. \$	- \$	- \$	\$	٠,	٠,	\$	\$	\$	
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Supplies	. \$	- \$	•	\$	•	\$.	4	•	
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Pharmacy	\$	- \$	- \$	•	•	\$	\$	•	\$,
Medical	\$	\$	- \$	- \$	\$	\$	٠	٠,	•	'
Office		\$	- \$	- \$	•	\$ -	\$		\$	'
Travel	\$ 2,340.00	\$	\$ 2,340.00	- \$	•	٠,	\$	2,340 \$	\$	2,340
Occupancy		\$	- \$	- \$	\$	\$	\$	\$	•	•
Current Expenses		\$, \$	- \$	•	\$	\$	\$	*	•
Telephone	- \$	\$	- \$	- \$	•	٠,	\$	\$	•	'
Postage	- \$	\$	\$	- \$	\$	٠,	\$	\$	\$	'
Subscriptions	. \$	\$	- \$	- \$	\$	٠,	\$,	•	'
Audit and Legal	\$	\$	٠ \$	- \$	\$	\$ -	\$ -	\$	\$	•
Insurance	. \$	\$	- \$	- \$	\$	\$	\$	٠,	\$	-
Board Expenses	\$	- \$	- \$	- \$	•	٠,	٠,	\$	\$	-
Software	\$	- \$	\$	- \$.	•	\$	\$	٠,	\$,
10. Marketing	- \$. \$	- \$	- \$	\$	\$	\$ -	\$	\$	'
11. Staff Education and Training	- \$	\$	\$	\$	\$	٠,	٠,	•	\$	'
12. Subcontractors/Agreements		\$	- \$	- \$	•	\$	\$,	•	
13. Other (specific details mandatory): Interpr	. \$	- \$	- \$	- \$	•	٠,	\$	\$	\$	'
	- \$	- \$	•	\$	\$	\$	\$	\$	\$	'
Indirect		- \$	- \$, \$	\$	\$	-	\$	\$ -	'
TOTAL	\$ 99,842.37	\$	\$ 99,842.37	- \$	- \$	\$	\$ -	99,843 \$	\$ -	99,843
Indirect As a Percent of Direct Ascentria Community Services, Inc.		%00:0							Contre	Contractor Initials: DW
Exhibit B-2										(

Biddet Project Name Accepting Community Services, Inc. Budget Reveal for	Bidder/Project Name: Budget Request for: Budget Period: Total Salary/Wages Equipment Repair and Maintenance Purchase/Depreciation Supplies Educational Lab Pharmacy Medical Office	Services, Inc. It Services Fiscal Year Fixed Fixed	7.70tal**	Contrae	Fixed Share/	Match		Funded by Jirect 63,088	Fived Fived	htract share
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New Hampshire Department of Health and Human Services	nd Human Services		FORM FOR EAC	ONE BUDGET FORM FOR EACH BUDGET PERIOD	00					COMPLETE	<u> </u>	
Bidder/Project Name: Ascentria Community Services, Inc.	: Ascentria Commu	nity Services, Inc.										
Budget Request for: Reception & Placement Services	Reception & Place	ment Services										
	Budget Period: 7/1/17 - 6/30/18 State Budget Year	State Budget Year					-				199	
· · · · · · · · · · · · · · · · · · ·				Contractor Share/Match	or share/N	latch	_	Funded	V DHTS CS	Funded by DHHS contract share		
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2. Employee Benefits	\$	\$	\$	- \$	\$	\$	\$	1	\$	\$	Ţ,	
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Indirect As a Percent of Direct Ascentria Community Services, Inc. Exhibit B-4		%00.0								Contractor In	Contractor Initials: DUM	
Page 1 of 1											Date: 7117	

Exhibit B-5 Invoice Sheet

CASE COORDINATION OF INITIAL REFUGEE DOMESTIC MEDICAL EXAMINATION - INVOICE DETAIL

CASE COORDINATOR SERVICES	VICES						TRANSPORTATION	TATION	INTERP	INTERPRETATION	TOTAL
Client Name	Date of Arrival	Verification of Refugee / Asylee Status	Activity Date	Activity Type	Unit Time** x \$17.50/ hour	Sub-total Case Coordination	# of miles x .45 cents / mile	Sub-total miles	Unit time** x \$49.50/ hour	Sub-total interpretation	
						\$0.00		\$0.00		\$0.00	\$0.00
						\$0.00		\$0.00		\$0.00	\$0.00
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^{*}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.

Exhibit B-5

Page 1 of 1

Contractor Initials: || || ||

^{**}Rounded to nearest quarter hour.



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:

- 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;

Contractor Initials Date 3-1(-)



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.

Contractor Initials Date 3-11.15

Exhibit C - Special Provisions



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, bylaws 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

Contractor Initials

Date 3-11.1



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.oip.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.
- 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

Contractor Initials 3-11/15

06/27/14



- 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.

Contractor Initials Duck



REVISIONS TO GENERAL PROVISIONS

- Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
 - 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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Date 3-11.15



has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 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;
- 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: Ascentia Community Services, Inc

Name: Dava Pavii sh Title: Executive VP / WO

Exhibit D - Certification regarding Drug Free Workplace Requirements Page 2 of 2

Contractor Initials



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 subcontractor), 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: Ascentia (community Services, Inc

Name: Jana Ranuch
Title: Executive VP 1000

Exhibit E - Certification Regarding Lobbying



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

Name: Dava Ravich
Title: Greentive VP \ LOO

3/11/15 Date



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

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

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

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

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



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

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

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

Contractor Name: Ascertia Community Services, Inc

3/11/15

Exhibit G

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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: Ascertia Community Services, Inc

3/11/15 Date

Name:

Title: Executive VI

Exhibit H – Certification Regarding Environmental Tobacco Smoke Page 1 of 1 Contractor Initials Dul



HEALTH INSURANCE PORTABLITY ACT **BUSINESS ASSOCIATE AGREEMENT**

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

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- "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.
- "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, TitleXIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- "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).
- "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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- "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.

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

- Business Associate shall not use, disclose, maintain or transmit Protected Health a. 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.
- Business Associate may use or disclose PHI: b.
 - For the proper management and administration of the Business Associate; 1.
 - 11. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - For data aggregation purposes for the health care operations of Covered 111. Entity.
- To the extent Business Associate is permitted under the Agreement to disclose PHI to a C. 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

Contractor Initials Daw Date 3-11-15

Exhibit I

Health Insurance Portability Act **Business Associate Agreement** Page 2 of 6

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

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

(3) Obligations and Activities of Business Associate.

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

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3/2014



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.
- 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.
- I. 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

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Exhibit I Health Insurance Portability Act Business Associate Agreement Page 4 of 6

Date 3.11.15



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) <u>Termination for Cause</u>

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. <u>Definitions and Regulatory References</u>. 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. <u>Amendment</u>. 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. <u>Data Ownership</u>. 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. <u>Interpretation</u>. 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.

Contractor Initials

Date 3-11-15

Exhibit I

- e. <u>Segregation</u>. 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. <u>Survival</u>. 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.

	Agrentia Community Services, Inc
The State	Name of the Contractor
J'Alles	Dane Dail
Signature of Authorized Representative	Signature of Authorized Representative
Trinidal Tellez	Trace Panish
Name of Authorized Representative	Name of Authorized Representative
Director, Health & Refugee	GARCINAVE VO 1000
Title of Authorized Representative	Title of Authorized Representative
3/27/15	3/11/15
Date	Date '

Exhibit I Health Insurance Portability Act Business Associate Agreement Page 6 of 6 Contractor Initials _______

Date 3-11.15



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 Som as Inc

Name: Dava Ramish Title: Executive VP/COO

Exhibit J - Certification Regarding the Federal Funding Accountability And Transparency Act (FFATA) Compliance Page 1 of 2

Contractor Initials

3/11/15



FORM A

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

1.	The DUNS number for your entity is: 965 875 664
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?
	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?
	NOYES
	If the answer to #3 above is YES, stop here
	If the answer to #3 above is NO, please answer the following:
4.	The names and compensation of the five most highly compensated officers in your business or organization are as follows:
	Name: Amount:

State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Ascentria Community Services, Inc. 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

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)
I am a duly elected Officer of <u>Ascentria Community Services, Inc., (formerly known as Lutheran Community Services, Inc.).</u> (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 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 Hay Clark (Signature of the Flected Officer)
STATE OF NEW HAMPSHIRE
County of Merrimach
The forgoing instrument was acknowledged before me this day of
(Name of Elected Officer of the Agency) (Notary Public/Justice of the Peace)
OFFICIAL SEAL AMY MARCHILDON NOTARY PUBLIC NOTARY PUBLIC
Commission Expires: New HAMPSHIRE No. 3, 2017



CERTIFICATE OF LIABILITY INSURANCE

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

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to

	e terms and conditions of the policy ertificate holder in lieu of such endors				ndorse	ment. A sta	tement on th	is certificate does not c	onfer r	ights to the
	DUCER		(-,		CONTA NAME:	СТ				
Cor	nmercial Lines - (617) 330-1005				PHONE		W-1	FAX (A/C, No):	(866) 5	97-9827
Wel	ls Fargo Insurance Services USA, Inc.				(A/C, No E-MAIL ADDRE			(AUC, NO):	(, -	
699	Boylston St, 6th Floor				ADDIKE.		SURER(S) AFFOR	RDING COVERAGE		NAIC #
Bos	ton, MA 02116				INSURE	D1 11 1		nity Insurance Company		18058
INSU	RED				INSURE		Mutual Insur	ance Co.		23043
Asc	entria Care Alliance, Inc.				INSURE					
14 E	East Worcester Street				INSURE					
					INSURE	RE:				
Wo	cester, MA 01604				INSURE	RF:				
				NUMBER: 8840278				REVISION NUMBER:		
IN CI	HIS IS TO CERTIFY THAT THE POLICIES DICATED. NOTWITHSTANDING ANY RE ERTIFICATE MAY BE ISSUED OR MAY I ICLUSIONS AND CONDITIONS OF SUCH	QUIR PERTA	EME!	NT, TERM OR CONDITION THE INSURANCE AFFORDS	OF ANY	CONTRACT THE POLICIE	OR OTHER I S DESCRIBEI	DOCUMENT WITH RESPE	CT TO I	MHICH THIS
INSR LTR	TYPE OF INSURANCE	ADDL	SUBR	POLICY NUMBER		POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMIT	s	
A	X COMMERCIAL GENERAL LIABILITY	1,450	.,,,	PHPK1238160		10/01/2014	10/01/2015	EACH OCCURRENCE	\$	1,000,000
^	CLAIMS-MADE X OCCUR			1111 K1250100		10/01/2014	10/01/2013	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$	100,000
								MED EXP (Any one person)	\$	25,000
								PERSONAL & ADV INJURY	\$	1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:							GENERAL AGGREGATE	\$	3,000,000
	POLICY PRO- X LOC							PRODUCTS - COMP/OP AGG	\$	3,000,000
	OTHER:							Human Services Prof Liab	\$	1,000,000
	AUTOMOBILE LIABILITY							COMBINED SINGLE LIMIT (Ea accident)	\$	
	ANY AUTO							BODILY INJURY (Per person)	\$	
ĺ	ALL OWNED SCHEDULED AUTOS							BODILY INJURY (Per accident)	\$	
	HIRED AUTOS NON-OWNED AUTOS							PROPERTY DAMAGE (Per accident)	\$	
									\$	
	UMBRELLA LIAB OCCUR							EACH OCCURRENCE	\$	
	EXCESS LIAB CLAIMS-MADE							AGGREGATE	\$	
	DED RETENTION \$								\$	
В	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			WC5-31s-392006-014 (N	H &	10/01/2014	10/01/2015	x PER OTH- STATUTE ER		
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?	N/A						E.L. EACH ACCIDENT	\$	1,000,000
	(Mandatory in NH) If yes, describe under							E.L. DISEASE - EA EMPLOYEE	\$	1,000,000
	DESCRIPTION OF OPERATIONS below							E.L. DISEASE - POLICY LIMIT	\$	1,000,000
DESC	RIPTION OF OPERATIONS / LOCATIONS / VEHICL	_ES (A	CORD	101, Additional Kemarks Schedul	e, may b	a attached if Mor	e space is requir	ea)		
CEF	TIFICATE HOLDER				CANC	ELLATION				
_										ED DEFOSE
	c D. Borrin							ESCRIBED POLICIES BE CA REOF, NOTICE WILL E		
	rector of Contracts and Procurement							Y PROVISIONS.		
	ate of NH- DHHS									
	9 Pleasant Street- Brown Building Incord, NH 03301				AUTHOR	RIZED REPRESEI		re Spalm		
	TI - 40000			are registered marks of AC		@ 400	00 0044 400	ODD CODDODATION	ما سائد ال	4

LUTHERAN COMMUNITY SERVICES, INC.

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2014

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

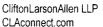
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LUTHERAN COMMUNITY SERVICES, INC. AUDITOR DISCLOSURE INFORMATION JUNE 30, 2014

Lead Auditor

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

EIN 41-0746749





INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

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



Board of Directors Lutheran Community Services, Inc.

Other Matters

Other Information – Schedule of Expenditures of Federal Awards

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

Other Information - Uniform Financial Reporting

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

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

Other Reporting Required by Government Auditing Standards

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

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

Boston, Massachusetts November 12, 2014

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT	AND INDEPENDENT	AUDITOR'S REPORT	COVER PAGE - Page 1 of 1		Fede	r (FEIN) for Filing Entity - 9 digits: 043	43
	***************************************			Other corporate names & FEINs if appl	& FEINs if applicat	Other corporate names & FEINs if applicable. Lutheran Community Care, Inc. 452712474	74
For the Year Ended	(M/D/YYYY)	riled Electronically? (Y/N).		(Ose for consolidated linary	scial statements.)		П
Filing Organization: Li	Filing Organization: Lutheran Community Services, Inc. (legal name)	rvices, Inc.	(Doing Business As name, if applicable)				T
						Massachusetts Vendor Code Number	
A.G. Public Charities Acct.# 042430	42430	Business Address:	14 East Worcester Street, Suite 300 (Street)	Worcester (City)	(State) (Zip)		
CEO or CFO : Lisa		Cohen	CFO	(774) 243-3906	E-mail addre	E-mail address cohen@ascentria.org	
I	(First Name)	(Last Name)	(Title)	a Code / Number)			
CPA: C	CPA : CliftonLarsonAllen LLP	, de	CPA Firm's Current Mass, License #: 901		SPA's E-mail Addre	CPA's E-mail Address: mark.cummings@claconnect.com	
Management Company Name: Lutheran Social Services of New England, Inc.	utheran Social Services		CPA Firm's Federal Employer Id. (FEIN) #	410/46/49		A-135 Audit Submitted (17/1): T Have basic F/S been audited? (17/1): Y	
Organ	Organization Type Code: C	For-Profit Organization : NO	ON:	Date of Org./Incorp.:		UFR Exemption/Exception Code# Special Education (SPED) Contractor (Y/N): N	
						Principal Purch. Agency. DSS	s
501(c)(3) Federal	501(c)(3) Federal Tax Exempt (Y/N):	If Yes, Date of Exemption:	6/27/2002 (M/D/YYYY)	Cost Allocation Method Code	QW.	Program Performance Report (Internet system) is <u>not</u> required:	Ì
Program			Proc	Program Address		MMARS	RS
Number Program Name		Subcontractor Name	Street	City	State Zip Code	Program Description	ode
Progr	Services (PEERS)	d space distant	593 Main Street	West Springfield	ı,		22
6 Therapuetic Foster Care/After Care	are/After Care		139 Pleasant Street	Brockton	MA 02301	Teen Living Program	- - -
8 Forseberg Independent Living Program	Living Program		84 Highland Street	Worcester	MA 01609) ₈
	reet		8 North Ashland Street	Worcester		Residential Services Mentally Handicapped	2
	ouse		414 Cambridge Street	Worcester	i	Teen Living Program	g
	r Care	Devereux Foundation	1310 Center Street	Newton	MA 02459	Unaccompanied Refugee Minor Program CSSU Defines Societies 20021	2 2
18 Refugee Job Services, Worcester 19 Refugee Job Services West Springfield	West Springfield		593 Main Street	West Springfield	i.	Refugee Services	
1	anagement		593 Main Street	Worcester	Li	Refugee Services	00
Non Con	d Refugee Programs	University of Mass Amherst	593 Main Street	West Springfield	MA 01069	Refugee Services	١
	Adoption		20 Hamiton Street	Worcester	MA 02103	Teen Living Program FRSS	2 5
28 Toung Parents Support	Support		593 North Main Street	Springfield	i	Refugee Services	=
		Refugee and Immagrant Assistance Center	27 Elm Street	Westfield	MA 01085	Targeted Assistance Grant	12
	g DMR		268 South Main Street	Andover	i	Lutheran Community Creative Living	8
35 Department of Education	ducation	Risean Community Association of Massachusetta	593 Main Street	West Springfield	MA 01089	CNAP	23
Refugee School	t (RSI) Program		51 Union Street, Suite 222	Worcester	_		24
 	ervices (SAS)	Jewish Family Services of Western Massachusetts, Inc.	593 Main Street	West Springfield	 _	Refugee Services	22
			891 Montello Street	Brockton	MA 02301	Pamily Support	2 2
53 Other Non Massachusetts Programs	setts Programs		261 Sheep Davis Road Suite A-1	Concord	i	Out of State Organization Mission	
	douse	Delta T Group Massachusetts, Inc.	659 Summer Street	Brockton	' 	:	83
1	Health Education	Refugee and Immigrant Assistance Center	51 Union Street	Worcester		Refugee Services	55
56 Refugee independence through Service Enhancement	h Service Enhancement		51 Union Street	Worcester	ı İ	Refugee Services	-
			44 E Moneton Street	West Springfield	MA 01089	Employment Services	
Supplemental Nutrition Assistance Program	ssistance Program	Russian Community Association of Massachusetts	593 Main Street	West Springfield	, !	Refugee Services 2949	6
		The state of the s					
						April 1997	
Note: If your agency is exer	not from filling this rea	Note: if your agency is exempt from filling this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.	r page only and submit it along with do	ocumentation to support the	basis of the exem	ption.	

	ORGANIZATION	ORGANIZATION: Lutheran Community Services, Inc.	Services, Inc.		FEIN	FEIN: 043566243	
σ,	STATEMENT OF FINANCIAL POSITION AS OF (BALANCE SHEET)	06/30/2014	TIM	WITH COMPARATIVE TOTALS AS OF	TOTALS AS OF	6/30/2013	
		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
	ASSETS	;					
- (Cash and Cash Equivalents	881,227				881,227	538,703
71 6	Accounts Receivable, Program Services	3,603,843				3,603,843	3,555,300
. 4	Net Accounts Receivable, Program Services	3.543.732				3.543.732	3.519.247
· w	Contributions Receivable						
9	Notes Receivable						
7	Prepaid Expenses	112,883				112,883	152,080
ω (Other Accounts Receivable	583,758				583,758	619,241
D (Other Current Assets	349,500				349,500	
5 5	TOTAL CURRENT ASSETS	5 471 100				5 471 100	4 829 271
12	Land Buildings and Equipment		2 641 068			2 641 068	3 37 1 429
13	Accumulated Depreciation		(1,653,832)			(1,653,832)	(1,772,396)
4	Net Land, Buildings and Equipment		987,236			987,236	1,599,033
15	Long-Term Investments						
16	Other Assets	284,605				284,605	675,416
17	Due From Other Funds						
18	TOTAL ASSETS	5,755,705	987,236			6,742,941	7,103,720
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	576,103				576,103	702,376
20	Subcontract Payable						
21	Accrued Expenses	982,902				982,902	1,163,059
22	Current Notes Payable						
23	Current Portion Long-Term Debt	397,521				397,521	70,614
24	Deferred Revenue	300,178				300,178	255,352
52	Other Current Liabilities	298,990				298,990	557,471
9 6	Lord Term Notes & Moderno Describe	4,353,634				450,000,004	1,746,072
280	Cong-Term Notes & Mongage Fayable	393 338				303,204	431 585
22	Due to Other Flinds					200	20,1
30	TOTAL LIABILITIES	3,574,296				3,574,296	4,206,109
	NET ASSETS						
31	Unrestricted	1,555,583	987,236			2,542,819	2,221,483
32	Temporarily Restricted	625,826				625,826	676,128
33	Permanently Restricted						
35 35	TOTAL NET ASSETS TOTAL LIABILITIES AND NET ASSETS	2,181,409 5,755,705	987,236 987,236			3,168,645 6,742,941	2,897,611 7,103,720
	See Accompanying Notes to the Financial Statements	ts					

	ORGANIZATION : Lutheran Community Services, Inc.	Services, Inc.	FEIP	FEIN: 043566243		
	STATEMENT OF ACTIVITIES FOR THE YEAR ENDED	06/30/2014 VI	TH COMPARATIV	06/30/2014 VITH COMPARATIVE TOTALS FOR THE YEAR ENDED	E YEAR ENDED	06/30/2013
-	REVENUES, GAINS, AND OTHER SUPPORT Contributions, Gifts, Legacies, Bequests & Special Events	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
0 m 4	In-Kind Contributions Grants Program Service Fees	22,588,360			22,588,360	6,500 24,763,734 10,948,427
6 5	Federated Fundraising Organization Allocation Investment Revenue					
~ æ o	Revenue from Commercial Products & Services Other Not Accete Deleased From Restrictions	136,753			136,753 100,712	103,309
5 5	Satisfaction of Program Restrictions Satisfaction of Equipment Acquisition Restrictions	190,374	(190,374)			
13	Expiration of Time Restrictions TOTAL REVENUE, GAINS, AND OTHER SUPPORT	35,059,251	(190,374)		34,868,877	35,843,926
4 5	EXPENSES AND LOSSES Administration (Management & General) Fundraising	4,465,096			4,465,096	5,396,548
16 18	Total Program Services TOTAL EXPENSES Losses	30,404,106 34,885,034 (147,119)			30,404,106 34,885,034 -147119	31,224,227 36,642,779 (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					
22 23 24	Transfer of Realized Endowment Fund Appreciation Return to Donor Other Increases (Decreases) TOTAL CHANGES IN NET ASSETS	321,336	140,072 (50,302)		140,072	186,225 (452,961)
25 26	NET ASSETS AT BEGINNING OF YEAR NET ASSETS AT END OF YEAR	2,221,483	676,128 625,826		2,897,611 3,168,645	3,350,572 2,897,611
3,	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		
	Cash Flows from Operating Activities:		TOTAL
1	Changes in Net Assets	_	271,034
l	Adjustments to Reconcile Change In Net Assets to Net		
[_	Cash provided by/(used in) Operating Activities:		207.004
2	Depreciation	_	207,921
3	Losses	_	(147,119)
4	Increase/Decrease in Net Accounts Receivable	_	(24,485)
5	Increase/Decrease in Prepaid Expenses	_	7,402
6	Increase/Decrease in Contributions Receivable	_	
7	Increase/Decrease in Accounts Payable	_	(126,273)
8	Increase/Decrease in Accrued Expenses	_	(181,785)
9	Increase/Decrease in Deferred Revenue	_	44,826
10	Increase/Decrease in Subcontract Payable	_	
11	Contributions Restricted for Long-Term Investment	_	
12	Net Unrealized and Realized Gains on Long-Term Investments	_	
13	Other Cash Used in/Provided by Operating Activities	_	(166,485)
14	Net Cash Provided by/(used in) Operating Activities	-	(114,964)
	Cash Flows from Investing Activities:		
15	Insurance Proceeds	_	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)		(53,368)
17	Proceeds from Sale(s) of Investments		
18	Purchase(s) of Investments		
19	Purchase(s) of Assets Restricted To Long-Term Investment	_	
20	Other Investing Activities		216,000
21	Net Cash Provided by/(used in) Investing Activities	=	162,632
	Cash from Financing Activities:		
	Proceeds from Contributions Restricted For:		
22	Investment in Endowment	_	
23	Investment in Term Endowment		
24	Investment in Plant (Land Bldgs. & Equip.)		
	Other Financing Activities:	_	
25	Contributions Restricted for Long-Term Investment	_	
26	Interest and Dividends Restricted for Reinvestment	_	
27	Payments on Notes Payable	_	
28	Payments on Long-Term Debt	_	(73,481)
29	Other Finance Payments/Reciepts		368,337
30	Net Cash Provided by/(used in) Financing Activities		294,856
	See Accompanying Notes to the Financial Statements		

	STATEMENT OF CASH FLOWS for the YEAR ENDED	06/30/2014	
	INDIRECT METHOD		
31 32 33	Net Increase/(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Year Cash and Cash Equivalents at End of Year	- - -	342,524 538,703 881,227
	Supplemental Disclosure of Cash Flow Information:		
34 35	Cash Paid During the Year for Interest Cash Paid During the Year for Taxes/Other	66,364	
36	Supplemental Data for Noncash Investing and Financing Activities: 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	

PROGRAM SERVICES	TOTAL ALL PROGRAMS		19,879,961	1,444,811	8,361,095	136,433	327,593	61,050	193,163	30,404,106	
G SERVICES	FUND RAISING						15,832			15,832	
SUPPORTIN	ADMINISTRATION (MNGT. & GEN.)		306,126	153,424	280,751		3,641,052	68,985	14,758	4,465,096	
	TOTALS		20,186,087	1,598,235	8,641,846	136,433	3,984,477	130,035	207,921	34,885,034	
			1. Employee Compensation & Related Expenses	2. Occupancy	3. Other Program / Operating Expense	4. Subcontract Expense	5. Direct Administrative Expense	6. Other Expenses	7. Depreciation of Buildings and Equipment	8. TOTAL EXPENSES	
	SUPPORTING SERVICES SERVICES	SUPPORTING SERVICES ADMINISTRATION (MNGT. & GEN.) FUND RAISING	SUPPORTING SERVICES ADMINISTRATION (MNGT. & GEN.) FUND RAISING	### SUPPORTING SERVICES ADMINISTRATION FUND RAISING	## SUPPORTING SERVICES ADMINISTRATION FUND RAISING	SUPPORTING SERVICES ADMINISTRATION FUND RAISING (MNGT. & GEN.) (MN	Employee Compensation & Related Expense 20,186,087 306,126 Occupancy 1,598,235 153,424 Subcontract Expense 136,433 280,751	Employee Compensation & Related Expense 20,186,087 306,126 PUND RAISING Occupancy 1,598,235 153,424 136,433 Subcontract Expense 136,433 136,432 15,832 Direct Administrative Expense 3,984,477 3,641,052 15,832	Employee Compensation & Related Expenses 20,186,087 ADMINISTRATION (MNGT. & GEN.) FUND RAISING Occupancy 1,598,235 153,424 CMOCT. Expense 136,433 Subcontract Expense 8,641,846 280,751 15,832 Direct Administrative Expense 3,984,477 3,641,052 15,832 Other Expenses 130,035 68,985 15,832	Employee Compensation & Related Expenses 20,186,087 306,126 Occupancy 1,598,235 153,424 Other Program / Operating Expense 8,641,846 280,751 Subcontract Expense 136,433 15,832 Other Expenses 130,035 68,985 Other Expenses 130,035 68,985 Obereciation of Buildings and Equipment 207,921 14,758	Employee Compensation & Related Expenses 20,186,087 306,126 FUND RAISING Occupancy 1,598,235 153,424 FUND RAISING Other Program / Operating Expense 8,641,846 280,751 15,832 Direct Administrative Expense 130,035 68,985 15,832 Other Expenses 130,035 68,985 15,832 Depreciation of Buildings and Equipment 207,921 14,758 15,832 TOTAL EXPENSES 34,885,034 4,465,096 15,832

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. Statement of Functional Expenses f	or the Year En	FEIN: 043566243 ded: 06/30/14			
	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#
	2	ω	7	ω .	σ
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	į		
Statement of Functional Expense	Expenses for the Year Ended: _	:d: 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:	s 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	90				
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	es for the Year Ende	id: 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: _	s for the Year Ende	d: 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.	Inc. FEIN:	043566243			
Statement of Functional Expenses for the Year Ended: _	ss for the Year Ended: _	06/30/14			
	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#
	56	- 22	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					

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:

<u>Social Services</u> – 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.

<u>Refugee Services</u> – 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.

<u>Adoption</u>— through this program, the Organizations provide services related to domestic and international adoptions.

Basis of Consolidation

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

Method of Accounting

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

Cash and Cash Equivalents

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

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

Accounts Receivable

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

Program Service Revenue

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

Property and Equipment

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

Assets Held for Sale

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

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

Related Party Loans Receivable

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

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

Related Party Loans Receivable (Continued)

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

Net Assets

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

Unrestricted Net Assets

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

Temporarily Restricted Net Assets

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

Permanently Restricted Net Assets

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

Recognition of Donor Restrictions

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

Donated Services

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

Advertising Costs

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

Use of Estimates

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

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

Functional Allocation of Expenses

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

Income Taxes

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

Deferred Revenue

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

Fair Value Measurements

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

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

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

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

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

Fair Value Measurements (Continued)

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

Subsequent Events

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

NOTE 2 ASSETS LIMITED AS TO USE

Beneficial Interest in Net Assets of Affiliate

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

NOTE 3 RELATED PARTY TRANSACTIONS

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

- a) The Organizations are charged annually by LSSNE for accounting, management services, and overhead in monthly installments. Charges to operations for these services totaled approximately \$3,630,000 for the year ended June 30, 2014. These expenses have been included on the statement of activities under the caption "Administration (Management & General)". In addition LSSNE is the central contracting entity for insurance coverage, and insurance costs are then billed monthly to the Organizations.
- b) In connection with soliciting and managing donations received, LSSNEF charged the Organizations a custodial fee. The custodial fee charged to operations was \$15,832 for the year ended June 30, 2014.
- c) The Organizations rent office space and program vehicles from LSSNE under tenancy at will arrangements. The rent charged to operations for these arrangements amounted to approximately \$61,000 for the year ended June 30, 2014.

NOTE 3 RELATED PARTY TRANSACTIONS (CONTINUED)

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

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

NOTE 4 DEFINED CONTRIBUTION PENSION PLAN

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

NOTE 5 ACCOUNTS RECEIVABLE

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

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

NOTE 6 CONCENTRATION OF CREDIT RISK

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

Cash and Cash Equivalents

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

Major Customer

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

Due from Related Parties

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

Beneficial Interest in Net Assets of Related Party

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

Accounts Receivable

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

NOTE 7 PROPERTY AND EQUIPMENT

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

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

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

NOTE 7 PROPERTY AND EQUIPMENT (CONTINUED)

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

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

NOTE 8 MAINE MEDICAID LIABILITY

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

NOTE 9 CONTRIBUTED LEASED PROPERTY

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

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

NOTE 10 LONG-TERM DEBT

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

Description

Note Payable

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

\$ 313,702

Mortgages

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

358,410

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

328,340

Capital Lease Obligations

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

22,333

Less: Current Maturities

Long-Term Debt, Net

Total

(397,521) 625,264

\$

Following are current maturities for the next five years:

	(Jurrent
Year Ending June 30,	M	aturities
2015	\$	397,521
2016		18,525
2017		19,662
2018		21,114
2019		22,674

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

NOTE 11 DUE TO THIRD PARTY

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

NOTE 12 OPERATING LEASES

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

Future minimum lease payments under these agreements are as follows:

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

NOTE 13 CONTINGENCIES

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

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

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

NOTE 13 CONTINGENCIES (CONTINUED)

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

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

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

NOTE 14 FAIR VALUE MEASUREMENT

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

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

	Total	in Ma Io	ted Prices a Active arkets for dentical Assets Level 1	O Obse In	nificant ther ervable puts vel 2	Und	ignificant observable Inputs Level 3
Beneficial Interest in Net Assets of Affiliate Cash Equivalents	\$ 583,758	\$	-	\$	_	\$	583,758
Total	\$ 583,758	\$		\$	_	\$	583,758

NOTE 14 FAIR VALUE MEASUREMENT (CONTINUED)

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

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

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

			ed Prices Active	Signific	ant		
			kets for	Othe	r		ignificant
			entical	Observa		Und	observable
		As	ssets	Input			Inputs
	 Total	Le	vel 1	Level	2		Level 3
Assets Held for Sale	\$ 349,500	\$	-	\$		\$	349,500
Total	\$ 349,500	\$		\$		\$	349,500

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

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

NOTE 15 SUBSEQUENT EVENTS

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

NOTE 16 SURPLUS REVENUE RETENTION

Decrease	_	(674,515)
Balance at June 30, 2014	\$	(4,657,940)

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

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Agency or Pass-through Number	Federal Expenditures
.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
		CTORI010011RCM000002/	
Refugee Cash Management	93.583	CTORI010011RCM000012	174,939
Deferes Cook Management		CTORI010011RCM000002/	
Refugee Cash Management	93.566	CTORI010011RCM000012	9,608
CRES	00 500	CTORI010011CRES00007 /	272.272
Citizen TIP	96.566	CTORI010011CRES00006	276,970
Citizen TIP	93.566	CTORI010011SAS000003 CTORI010014PRS000005/	67,217
PEERS	93.576	CTORI010013PRS000005	39,284
REAP	93.576	CTORI010011REAP00002	92,553
Refugee Drivers Ed Program	93.576	CTORI010013DRV000002	14,776
Refugee School Impact	93.576	CTORI010012RSI000001	27,731
PHP	93.576	CTORI010012PHP000006 CTORI010012RISE00007/	12,368
RISE	93.576	CTORI010012RISE00006	10,159
Pass-Through State of New Hampshire			
Office of Minority Health and Refugee Affairs:			
New Hampshire Health Profession Project	93.093	20-1201009559930000	2,704,195
Refugee Social Services	93.566	010-042-79220000-102	163,576
Refugee School Impact	93.576	010-095-5973000	75,500
Refugee Preventative Health	93.576	010-095-5974000	37,492
Refugee Targeted Assistance	93.576	010-042-79220000	122,934
Bi-Cultural Services for Older Refugees	93.576	010-095-59750000-102	49,428
Pass-Through Lutheran Immigration and Refugee Service			
Office of Refugees and Immigrants:			
Unaccompanied Child and Youth Program	93.676	007110067/04	1 220 062
DUCS Safe Transition and Reunification		90ZU0067/01	1,230,962
Match Grant	93.676 93.567 *	90ZU0057/03 90RV0062/01	367,347 221,931
Pass-Through EMM			1
Office of Refugees and Immigrants:			
Preferred Communities	93.576	90RP0105	26,950
Match Grant	93.567 *	EMM SPRMC010CA013	89,969
Pass-Through Church World Services		**	
Office of Refugees and Immigrants:			
Match Grant	93.567 *	2013	85,641

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

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

^{*} Major Program

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.	community Services, Inc.			DRGANIZATIC	ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited	EDULE A - Unaudi		FY END: 6/30/2014	FEIN: 043568243
						اٰء	Admin (M&G)	Fund Raising	Total All Programs
REVENUE 18 Contributions Gifts Legacies Beguests	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	1E Total Direct Prog.Staff FTE/Exp 101-138 153	3.33 Expense FTE 5.33 5.419.869 XXXX	XX XXXXXXXXX	XXXX XXXXXXXXX	153.33 5.419,869
2R Gov, In-Kind/Capital Budget		XXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.				
3R Private IN-Kind					3E Chief Financial Officer - FTE/Exp.			-	
4R Total Contributions and In-Kind		XXXXXXXXXXX	XXXXXXXXXXX		4E Acting/Clerical/Support FTE/Expense 5E Admio Maint/House-Grodskeeping FTE/Exp	ALL PROPERTY OF THE PROPERTY O			
6R Other Grant (exclud. Fed.Direct)	22,588,380			22,588,360	6E Total Admin Employee FTE/Expense 410				
7R Total Grants	22,588,360	2	222	22,588,360	7E Commercial Products & Svs/Mkting FTE/Exp	2 2 2		XXXX XXXXXXXXX	15131
9R Dept. of Mental Health (DMH) 9R Dept of Developmental Services(DDS/DMR)	1,937,480	XXXXXXXXXX	XXXXXXXXXXX	1,937,480	•			-	
10R Dept. of Public Health (DPH)			XXXXXXXXXXX		IOE Fringe Benefits 151	811,277			611,277
11R Dept. of Children and Families (DCF/DSS)	4,441,115		XXXXXXXXX	4,441,115	11E Accrual Adjustments	(56,035)			(56,035)
12R Dept. of Transitional Assist (DTAWEL)			XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.	6.371,143			6,371,143
13R Dept. of Youth Services (DYS)		XXXXXXXXXXX	XXXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390 14E Facility & Prog. Equip. Depreciation 301	96,324			96.324
15R Health Care Fin & Policy (HCF)-UCP			XXXXXXXXXX		15E Facility Operation/Maint./Furn.390	518,520			518,520
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX		16E Facility General Liability Insurance 390	19.750			19,750
17R MA. Comm. for Deat & H H (MCD)			XXXXXXXXXX		17E Total Occupancy	681,169			681,169
100 Ma Off for Behindes & Immor (OR)	1 120 823	XXXXXXXXXXX	XXXXXXXXXXX	1 120 823	19E Carect Care Consolvant 201	37 815			37.815
DOD Dest of Rade Date & Care of Date Charles	200		XXXXXXXXXX	2000		1 297 556	XXXXXXXXX	XXXXXXXXX	1 297 556
21R Dept of Early Educ & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX		21E Subcontracted Direct Care 206	136,433	XXXXXXXXX	XXXXXXXXX	136,433
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX		22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)			XXXXXXXXXX		23E Staff Mileage / Travel 205	186,021			186,021
25D Margar's Sounder (MET)		XXXXXXXXXX	XXXXXXXXXXX		24E Meals 20/ 25E Client Transcordation 20R	15 170	XXXXXXXXXX	XXXXXXXXXX	15.170
25R Veterall's Services (VET) 26R Ex. Off of Elder Affairs (ELD)			XXXXXXXXXXX			77,199			77,199
27R Div. of Housing & Community Develop(OCD)		XXXXXXXXXX	XXXXXXXXXX						
28R POS Subcontract	300,001	XXXXXXXXXX	XXXXXXXXXXX	300.001			XXXXXXXXX	XXXXXXXXX	
29R Other Mass, State Agency POS	209,543	XXXXXXXXXX	XXXXXXXXXX	209,543	29E Client Personal Allowances 211 30E Drownson Material Goods (Sue Banaths 212		XXXXXXXXXX	XXXXXXXXXX	
31R Mass Local Govt/Quasi-Govt Entities	000.001	XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXX	
32R Non-Mass, State/Local Government	70,360	XXXXXXXXXX	XXXXXXXXX	70,360					
33R Direct Federal Grants/Contracts	180.037		XXXXXXXXXX	180,037	33E Program Supplies & Materials 215	917.856	XXXXXXXXX	XXXXXXXXX	917,856
34K Medicald - Direct Payments 350 Medicald - MBHD Subcontract		XXXXXXXXXX	XXXXXXXXXXX		35F Other Expense		A STATE OF THE STA		
36R Medicare			XXXXXXXXXX			2,884,769			2,884,769
37R Mass. Govt. Client Stipends	86.174		XXXXXXXXXX	86,174					XXXXXXXXXX
38R Client Resources	31,411	\times	XXXXXXXXXX	31,411	38E Fundraising Fees 410		XXXXXXXXX		XXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX			070 04	40 040		XXXXXXXXXX
40R Other Publicly sponsored client offsets 41R Private Client Fees Texchiding 3rd Ptv)	3 507 573	XXXXXXXXXX	XXXXXXXXXXX	3 507 573	40c Audit Fees 4 to 41E Management Consultant 410	046,01	Office Co.		XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXX	XXXXXXXXXX			1,280,344	1,150,461	15,832	114,051
43R Total Assistance and Fees	12,043,052	XXXXXXXXXX	XXXXXXXXXX	12,043,052	43E Leased Office/Program Office Equip.410.390		***************************************		
44R Federated Fundraising	126 263			136 762	44E Office Equipment Depreciation 410				AAAAAAAAA
45R Non-Chardable Revenue	136/33			-1	45E Admin. Vehicle Expenses 4 to 46E Admin. Vehicle Depreciation 410				XXXXXXXXXX
47R Investment Revenue					47E Directors & Officers Insurance 410				XXXXXXXXXX
48R Other Revenue	100,712			100,712	48E Program Support 216	132,521	XXXXXXXXXX		132,521
49K Allocated Admin (M&G) Revenue 50R Released Net Accets-Program	190 374			190 374	49E Professional Insurance 410 50F Working Canifal Interest 410	170.10			170'10
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense	1,504,826	1,161,401	15,832	327,593
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation	XXXXXXXXX	(1,161,401)	2,052	1,159,349
53B TOTAL BEVENUE	35 059 251			35 059 251	55E Total Kelmbursable & Fundraising Expense 54E Direct State/Federal Non-Reimbursable Expense	23 443 127	3 303 695	XXXXXXXXX	20,139,432
54R TOTAL EXPENSE = 56E	34,885,034	3,303,695	17.884	1	55E. Allocation of State/Fed Non-Reimbursable Expense	XXXXXXXXX			
55R OPERATING RESULTS	174,217	(3,303,695)	(17.884)	3,495,796	56E TOTAL EXPENSE = 56R				17,884 31,563,455
					NON-REIMBURSABLE EXPENSE DETAIL	Note to Readers Please s	see Schedule B Nate to	Readers regarding appropri	ite Non-Reimbursable Exp.
COMPENSATION DISCLOSURE Enter an compensation (satery, benefit paying) toans, etc.) from the entity & its related parties/effitiates to organization principals. Attach schedule of non-salary tlems	Enter all compensation (salety, benefit packages, parties/effitiates to organization principals. Attach :	ny, benein package. In principals. Attacl	s. vericos. consultarit payments. h schedule of non-salary items	dery items	IN Direct Company 2N Direct Occupancy	1,013,390	153,424	XXXXXXXXXX	996 558
	Reporting Entity Compensatio	mpensation	Compensation from Other Entities	Other Entities	3N Direct Other Program/Operating	5,893,510	280,751	XXXXXXXXXX	5,612,759
Name & Title	Salary	Other	Salary	Other	4N Direct Subcontract Expense	10000	1000	XXXXXXXXXX	
1C Angela Bovill, CEO			\$ 219,039	67,349	5N Direct Administrative Expense 6N Direct Other Expense	2,479,651	2,479,051	XXXXXXXXXX	61.050
2C L'ALCOREII, CFO			600,861	01007	7N Direct Depreciation	111,597	14.758	XXXXXXXXXX	96,839
4C					8N Total Direct Non-Reimbursable (must tie to 54E)		3,303,695	XXXXXXXXXX	20,139,432
90					9N Total Direct and Allocated Non-Reimbursable (54E+55E)		3,303,695	XXXXXXXXX	20,139,432
MA. Surplus Revenue Retention Prior Year Ma. Revenue 8,676,341	Starting Balance	Expended Amount	Accrual Anount (4,857,940)	Liability Amt.	10N Eligible Non-Keimb./Fundraising Exp. Kevenue Offsets 11N Capital Budget Revenue Adjustments	2		XXXXXXXXXX	23,016,199
					12N Excess of Non-Reimb /Fundraising Expense over Offset	ts 426,928	3,303,695	XXXXXXXXXX	(2,876,767)
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment	ng (preliminary calc	s. subject to adjust	tment)		Description of Admin (M&G) Direct Non-Reimbursable Exp	Exp.			

	ORGANIZATION: Lutheran Community Services, Inc.	ces, Inc.	PROGRAM SUPPLEN	AENTAL INF	ORMATION SCH	PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited	FY END:	6/30/2014	FEIN: 043566243	043566243
	UFR Program Number: 2	rogram Name:	Program Name: Program to Enhance Elder Services (PEERS) Des	Description:	Elder Refugee Services		Catalog of Federal Domestic	Assistance #:	93.576 B	
	*Program Type: 27	Program Address: 593 Main Street	West S	ngfield MA	윙	http://www.crda.gov/defaul # Weeks operated during audit period (e.g., 52)52.00	audit period (e.g., 52) 52.00		# operating hours/week (e.g., 40)	40.00
Note to	Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information.	text with F.S. Note	(NumberStreet) s and all other UFR information. In many instances the p	e presence of signif	e) cant planned to actual v	Cuty) (Cary) (State) (Capouer) (Capo	(e.g., In-Kind donations)	may be appropriate	and desirable.	
* Program REVENUE	• Program Type codes: 21 = SPED, 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; REVENUE	caid Class Rate; 2,		ons Kate; 25= Non- 2080 FTE	-negotiated Accomodati	ons Kate; 25 = Other Non-negotiated Ur EXPENSE - ACTUAL/PLANNED	rit Rate; 27 = Cost Reimb	oursement; NA = Not Actual	Applicable	% Var
	Contrib., Giffs, Leg., Bequests, Spec. Ev. Gov. In-Kind/Capital Budget		1S Program Director (UFR Trife 102) 2S Program Function Manager (UFR Trife 101)		0.02 2.063	1E Total Direct Program Staff = 39S 2E Chief Executive Officer	0.87	30,850	26,136	18.0 %
3R 4R	Private IN-Kind Total Contribution and In-Kind		3S Asst. Program Director (UFR Title 103) 4S Supervising Professional (UFR Title 104)			3E Chief Financial Officer 4E Acctino/Clerical Support				
58 i	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Gmdskeeping				
7. 7.	Other Grant (exclud, Fed.Direct) Total Grants	25,199	5S Physician Asst. (UFR Title 105) 7S N. Midwife, N.P., Psych N., N.A., R.N MA (Tale 107)	-	-	5E Total Admin Employee 7E Commerical products & Svs/Mkting				
8 8 8	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)			Total FTE/Salary/Wage	0.87	30,850		
10R	Dept.of Developmental Services(DDS/DMR) Dept. of Public Health (DPH)		9S L.P.N. (UFR Little 109) 10S Pharmacist (UFR Title 110)			9E Payroll Laxes 150 10E Fringe Benefits 151		3,632		
118	Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments		305.00		4
12R	Dept. of Transitional Assist (DTA/WEL) Dept. of Youth Services (DYS)		12S Physical Therapist (UFR Title 112) 13S Speech / Lang, Pathol, Audiologist (UFR Title 113)			12E Total Employee Compensation & Kel. Exp. 13E Facility and Prog. Equip Expenses 301,390	s 301,390	36,765	31,14/	18.0 %
14R	Health Care Fin & Policy (HCF)-Contract	Villaritementality	14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation	n 301	22		
16R	Health Care Fin & Policy (HCF)-UCF MA, Comm. For the Blind (MCB)		155 Spec, Education Leacher (UFR Tittle 115) 16S Teacher (UFR Tittle 116)			15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance	390	33		
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		927	949	-2.3 %
18F 19R	MA. Rehabilitation Commission (MRC) MA. Off. for Refunees & Immior (ORI)	17316	18S Day Care Lead Teacher (UFR Title 118) 19S Day Care Teacher (UFR Title 119)			16E Direct Care Consultant 201 19E Temporary Help 202	•			
20R	Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203	pends 203			
21R	Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206	•			
23R	Dept of Collection (DOC) Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205	•	180		
24R	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	126)		24E Meals 207				
25R	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127) 26S Cert Voc. Behalt Counselor (UFR Title 128)			25E Client Transportation 208	•	1,056		
27R	Div. of Housing & Community Develop(OCD)			129)		27E Vehicle Depreciation 208		671		
28R	POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209	macy 209			
29R	Other Mass, State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)		27.450	29E Client Personal Allowances 211 30E Devicion Material Goods/Sur /Benefits 212				
31R	Mass State Agency Non - POS Mass, Local Govt/Quasi-Govt, Entities		303 Case Worker / Mariager (OFR Title 132) 31S Direct Care / Prog. Staff Superv. (UFR Title 133)	1		31E Direct Client Wages 214	1 2 1 7 III			
32R	Non-Mass, State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 2	4			
33R	Direct Federal Grants/Contracts Medicaid - Direct Payments		33S Direct Care / Prog. Staff II (UFR Title 135) 34S Direct Care / Prog. Staff I (UFR Title 136)			33E Program Supplies & Materials 215 34E Non Chantable Expenses		483		
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense				
36R	Medicare		36S Maintainence, House/Groundskeeping, Cook 138			36E Total Other Program Expense		1,842	911	102.2 %
38R	Mass, Govi. Client Superias Client Resources		373 Direct Care 7 Dilyer start (OFR Title 136) 385 Direct Care Overtime. Shift Differential and Relief	XXX		43E Leased Office/Program Office Eq	Jup.410.390	007		
39R			39S Total Direct Program Staff = 1E	0.87	30,850	44E Office Equipment Depreciation 41	0			
40R	Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Ptv)	April di Cara	SERVICE STATISTICS	SILS		48E Program Support 216 49F Professional Insurance 410		790		
42R			1SS Enter defined unit of service: Clents Managed	Managed		50E Working Capital Interest 410				
43R		17,316	Enter total unit capacity:	1	*	51E Total Direct Administrative Expe	nse	1,654	1,023	61.7 %
45R	Commercial Activities			Clients	delivered	53E Total Reimbursable Expense		46,526	38,880	19.7 %
46R			Publicly	sponsored clients:	49	54E Direct State/Federal Non-Reimbursable Expense	rsable Expense	48		%
48R	Other Revenue		t (D-1	Free Care clients:		56E TOTAL EXPENSE	DOI SADIE EXPENSE	46,574	38.860	19.8 %
49R			[Total:	49 49	57E TOTAL REVENUE = 53R		42,515	38,880	9.3 %
50R			7SS suspended for FY '08 filings.			58E OPERATING RESULTS	0	(4.059)		
52R	Released Net Assets-Equipment Released Net Assets-Time		MASSACHUSETTS CONTRACT INFORMATION	NOI	NON-REIMBURSAE	ONE PREMIUM SABLE EXPENSE DETAIL Description: Description of Cost Retiring, Excess Rev. Description of Cost Retiring, Excess Rev.	Description		(subject to OSD adjustment)	Justment }
53R		42,515	Dept Contract ID -11 Characters	MMARS Code		Direct Employee Compensation & Related Exp.				
	ED DIREC	(PENSE DETAIL	1C OH 13FKS000005 2	X X	2N Direct Occupancy 3N Direct Other Program/Operating	m/Operating				
SDC	Subcontractor Name FEIN	Expense Amt.	30	××	4N Direct Subcontract Expense 5N Direct Administrative Expense	Expense	a de la companya de l	nane - con		
2SDC				×	6N Direct Other Expense					
3SDC			POS SUBCONTRACT INFORMATION State Dept Pavor Name Pavor	ON Pavor's FEIN	7N Direct Depreciation 8N Total Direct Non-Re	Direct Depreciation Total Direct Non-Reimbursable (Tie to 54F)	48 Unbillable	Unbillable Depreciation		
5SDC					9N Total Direct and Allo	9N Total Direct and Allocated Non-Reimb. (54E+55E)		(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recomment where the	ble Expense over	Eligible
Comm.	Comm. Of MA Surplus Rev. Retention Share	NA	2PS 3PS		ION Eligible Non-Reimbr I IN Capital Budget Rev	0N Eligible Non-Reimbursable Exp. Revenue Offsets 1N Capital Budget Revenue Adjustment	25,199 program is	program is purchased by the Commonwealth and must be	ommonwealth and	must be
,					2N Excess of Non-Rein	2N Excess of Non-Reimbursable Expense Over Offsets	(25,151) recognized	recognized as a liability on the Financial Statements.)	Financial Stateme	nts.)
	PREPARER COMMENTS:									

	ORGANIZATION: Lutheran Community Services, Inc.	vices, Inc.	PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited	INFORMATION SCH	EDULE B - Unaudited	FY END: 6/30/2014 FEIN: 043566243	
	UFR Program Number: 6	Program Name:	Program Name: Therapuelic Foster Care/After Care	Therapuelic Foster Care and Affercare	and Affercare Catalog of Federal Domestic	oral Domestic Assistance #: 93.558 B 93.667	
	*Program Type: 23 Pr	Program Address: 139 Pleasant Street	139 Pleasant Street Brockton	(State) (Zincode)	# Weeks operated during audit period (e.g., 52).	52.00 # operating hours/week (e.g., 40): 168.00	
Note to	Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR inform • Donoram Tune codes: 21 = SPED 72 = HCFDMadraid Class Rate 73 = Nepotitated Unit Rate .	intext with F.S. Note	tumberished: se and all other UFR intention. In many instances the presence of a Neoditated Unit Rate. 24 = Neoditated Accomposations Rate. 25	(State) (Significant planned to actual valies) ⇒ Non-negotiated Accomodatio	arion 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 or non-reimbursable expenses (e.g in-Kind donations) may be appropriate and desirable or non-reimbursable (some significant planned to actually a Non-repotated Accompositions Rate 25 = Vol. Applicable	d donations) may be appropriate and desirable. • Cost Reimbursement: NA = Not Applicable	
REVENUE				FTE Salary/Wage 1	EXPENSE - ACTUAL/PLANNED 1F Total Direct Program Staff = 39S	FTE Actual Planned % Var	
	Gov. In-Kind/Capital Budget		2.5 Program Energy (Christian 192)	6,515	2E Chief Executive Officer		
光 유	Private IN-Kind Total Contribution and In-Kind		3S Asst. Program Director (UFR Title 103) 4S Supervising Professional (UFR Title 104)		5E Chief Financial Officer 4E Accting/Clerical Support		
5R	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)		5E Admin Maint/House-Gmdskeeping	The second secon	
6R 7R	Other Grant (exclud. Fed.Direct) Total Grants	12,516	6S Physician Asst. (UFR Title 106) 7S N. Midwife, N.P., Psych N. N.A., R.N MA (Title 107)		oe Total Admin Employee 7E Commerical products & Svs/Mkting	# 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1	
. æ	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)	***************************************	8E Total FTE/Salary/Wages	7,66 279,672	
9R 10R	Dept.of Developmental Services(DDS/DMR) Dept. of Public Health (DPH)		9S L.P.N. (UFR Title 109) 10S Pharmacist (UFR Title 110)		9E Payroll Taxes 130 10E Fringe Benefits 151	41,162	
11R	Dept. of Children and Families (DCF/DSS)	1,419,608	11S Occupational Therapist (UFR Title 111)		11E Accrual Adjustments 12E Total Employee Companion & Ball Evo	19 8 F. CO 75F (1777.1)	
13R	Dept. of Transitional Assist (DTA/WEL) Dept. of Youth Services (DYS)		123 Frigsted Interaplat (OFR Internal) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113)		13E Facility and Prog. Equip.Expenses 301,390	700,100	
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114) 15S Spec Education Teacher (UFR Title 115)		14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390	53.883	
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)		16E Facility General Liability Insurance 390		
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)		17E Total Occupancy 18E Direct Care Consultant 201	56,038 48,290 16.0 %	
19R	MA, Off. for Refugees & Immigr.(OR!)		19S Day Care Teacher (UFR Title 119)		19E Temporary Help 202	2,040	
20R	Dept. of Early Educ, & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)	A STATE OF THE STA	20E Clients and Caregivers Reimb./Stipends 203- 21E Subcontracted Direct Care 206	780,425	
22R	Dept.or Early Educ. & Care (EEC)-Voucher Dept of Correction (DOC)		213 Fsychologist - Doctorate (OFN Title 122) 228 Clinician-(formerly Psych.Masters)(UFR Title 123)		22E Staff Training 204		
23R	Dept. of Elementary & Secondary Educ. (DOE)	E)	23S Social Worker - L.I.C.S.W. (UFR Title 124)		23E Staff Mileage / Travel 205	31,512	
24R	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 25S Licensed Commentary LED Title 127	5.13 175,993	24E Meals 207 25E Client Transportation 208	460	
26R	Veteran's Services (VET) Ex. Off. of Elder Affairs (ELD)				26E Vehicle Expenses 208		
27R	Div. of Housing & Community Develop(OCD)		27S Cert. Alch. 8/or Drug Abuse Counselor (UFR Title 129)		27E Vehicle Depreciation 208		
28R	POS Subcontract		28S Counselor (UFR Title 130) 29S Case Worker / Manager - Masters (LIFR Title 131)		28E Incidental Medical /Medicine/Pharmacy 209 29E Client Personal Allowances 211		
30R	Other Mass, State Agency POS Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)		30E Provision Material Goods/Svs./Benefits 212		
318			31S Direct Care / Prog. Staff Superv. (UFR Title 133)		31E Direct Client Wages 214		
32R	Non-Mass. State/Local Government Direct Federal Grants/Contracts		325 Direct Care / Prog. Staff III (UFR Title 134) 335 Direct Care / Prog. Staff II (UFR Title 135)		32E Other Commercial Prod. & SVs. 2.14 33E Program Supplies & Materials 215	7682	
34R			34S Direct Care / Prog. Staff I (UFR Title 136)		34E Non Charitable Expenses		
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	1.00 33,127	35E Other Expense	14 T.O. CCT 310	
36R	Medicare Mass Govt Client Stipends	48.344	36S Maintainence, House/Groundskeeping, Cook 138 37S Direct Care / Driver Staff (UFR Title 138)		30E Total Other Program Expense 42E Other Professional Fees & Other Admin, Exp. 410	2,474	
38R			38S Direct Care Overtime, Shift Differential and Relief		43E Leased Office/Program Office Equip,410,390		
39R			39S Total Direct Program Staff = 1E	7.66 279,672	44E Office Equipment Depreciation 410	11.136	
404 418	Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty)		SERVICE STATISTICS		49E Professional Insurance 410	4,447	
42R					50E Working Capital Interest 410	***************************************	
43R 44R	Total Assistance and Fees Federated Fundraising	1,467,952	255 Enter total unit capacity: 40	Undup # # service units	51E_lotal Direct Administrative Expense 52E_Admin (M&G) Reporting Center Allocation	18,056 58,918 57,000 3.4 %	
45R					53E Total Reimbursable Expense	1,293,975 1,303,503 -0.7	
46R 47R	Non-Charitable Revenue Investment Revenue		4SS OSD's Program Privately sponsored clients:	30 17,132	34E Direct State/Federal Non-Reimbursable Expense 55E Allocation of State/Fed Non-Reimbursable Expense		
48K		100	D-1 Free Care		56E TOTAL EXPENSE	1,293,975 1,303,503 -0.7 %	
49R			6SS Internet filing system)	30 12,732	57E TOTAL REVENUE = 53R	1,303,503 13.6	
50R	Released Net Assets-Program Deleased Net Assets-Engineent		7SS suspended for FY '08 filings.		58E OPERALING RESULTS CRE Preliminary Calculation of Cost Reimb. Excess Rev.	Rev. * (subject to OSD adjustment)	
52R			MASSACHUSETTS CONTRACT INFORMATION	NON-REIMBURSAB	NON-REIMBURSABLE EXPENSE DETAIL	cription	
53R	Total Revenue = 57E	1,480,568	Dept Contract ID -11 Characters MM	1N Direct Employee Cor	Direct Employee Compensation & Related Exp.		
	SUBCONTRACTED DIRECT CARE EXPENSE DETAIL	XPENSE DETAIL	2C DSS 000974FNIF0 FNFO	ZN Direct Occupancy 3N Direct Other Program/Operating	VOperating		
	Subc	Expense Amt.		4N Direct Subcontract Expense	xpense	The state of the s	
1SDC 2			04	5N Direct Administrative Expense 5N Direct Other Expense	Expense		
3800			POS SUBCONTRACT INFORMATI	7N Direct Depreciation		TABLE TO THE TABLE	
4SDC			State Dept Payor Name Payor's FEIN	8N Total Direct Non-Keil	8N Total Direct Non-Reimbursable (Tie to 54E) 9N Total Direct and Allocated Non-Reimb (54E+55E)	(Any Excess of Non-Reimbursable Expense over Eligible	
3250			2PS	10N Eligible Non-Reimbu	Eligible Non-Reimbursable Exp. Revenue Offsets 12,616	Revenue Offsets is subject to recoupment where the program is our hased by the Commonwealth and mirst be	
Comm	Comm. Of MA Surplus Rev. Retention Share	173,977	3PS	11N Capital Budget Reve		programs purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)	
	PREPARER COMMENTS:			IZIN EAGES OF NOTE TO THE			7
							ĺ

FEIN: 043566243 Catalog of Federal Domestic Assistance #: 93.667 6/30/2014 http://www.cfda.gov/default.htm # Weeks operated during audit period (e.g., 52): 52.00 FY END: PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited Feen Living Program Description: Program Address: 533 Main Street Program Name: Ruth House ORGANIZATION: Lutheran Community Services, Inc *Program Type: 23 UFR Program Number: 7

11.0 % % Var 13.4 % % 8.0-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.) (subject to OSD adjustment 168.00 (Any Excess of Non-Reimbursable Expense over Eligible # operating hours/week (e.g., 40); te 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 vanances or non-remnoursame expenses to 9, in many instances the presence of significant planned or sold state; 25 = Notes and all other UFR information. In any instances the presence of significant planned or sold state; 25 = Notes and all other UFR informations Rate; 25 = Notes and all other UFR informations Rate; 25 = Notes and all other UFR informations Rate; 25 = Notes and all other UFR informations Rate; 25 = Notes Rate; 27 = Notes and all other UFR informations Rate; 27 = Notes and all other UFR informations Rate; 28 = Other Non-regotated Unit Rate; 27 = Notes Rembursement, NA = Not Applicable Planned Rate; 26 = Other Non-regotated Unit Rate; 27 = Notes Rembursement, NA = Not Applicable Planned Rate; 26 = Other Non-regotated Unit Rate; 27 = Notes Rembursement, NA = Not Applicable Planned Rate; 26 = Other Non-regotated Unit Rate; 27 = Notes Rembursement, NA = Not Applicable Rate; 28 = Notes Rembursement, NA = Notes Rate; 28 = Notes Rate; 28 = Notes Rate; 28 = Notes Rate; 28 = Notes Rate; 29 = Notes Rate; 29 = Notes Rate; 29 = Notes Rate; 20 = 28,232 628,618 388,959 131,561 Actual 333,341 653,476 149,175 122,101 Description 10.44 12E Total Employee Compensation & Rel. Exp. 18E Direct Care Consultant 201 19E Temporary Help 202 20E Clients and Caregivers Reimb./Stipends 203 (26,041) Incidental Medical /Medicine/Pharmacy 209 Provision Material Goods/Svs./Benefits 212 Facility and Prog. Equip.Expenses 301,390 14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390 Commerical products & Svs/Mkting Total FTE/Salary/Wages 4E Accting/Clerical Support 5E Admin Maint/House-Grndskeeping Total Direct Program Staff = 39S 21E Subcontracted Direct Care 206 22E Staff Training 204 23E Staff Mileage / Travel 205 Client Personal Allowances 211 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets Staff Mileage / Travel 205 Client Transportation 208 Vehicle Depreciation 208 31E Direct Client Wages 214 IN 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 Deprecation
8N Total Direct Non-Reimbursable (Tie to 54E) 9N Total Direct and Allocated Non-Reimb. (54E+55E) 6E Total Admin Employee Chief Executive Officer Chief Financial Officer Vehicle Expenses 208 Accrual Adjustments 10E Fringe Benefits 151 Total Occupancy 9E Payroll Taxes 150 Meals 207 29E 30E (Zipcode) # dnpun 10.44 Publicly sponsored clients: Privately sponsored clients: Free Care clients: Total: Payor's FEIN
 Contract ID -11 Characters
 MMARS Code

 09951419466
 RESG

 0009141PCB0
 CT10

 14EHS8785AL
 SALR
 SERVICE STATISTICS Brockton (City) 23S Social Worker - L.I.C.S.W. (UFR Title 124) 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 26S Cert. Voc. Rehab. Counselor (UFR Trite 128) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Trite 129) MASSACHUSETTS CONTRACT INFORMATION 7S N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107) 8S R.N. - Non Masters (UFR Title 108) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 29S Case Worker / Manager - Masters (UFR Title 131) 30S Case Worker / Manager (UFR Title 132) 22S Clinician-(formerly Psych.Masters)(UFR Title 123) 36S Maintainence, House/Groundskeeping, Cook 138 37S Direct Care / Driver Staff (UFR Title 138) 38S Direct Care Overtime, Shift Differential and Relief 39ST foat Direct Program Staff = 1E 31S Direct Care / Prog. Staff Superv. (UFR Trite 133) 32S Direct Care / Prog. Staff III (UFR Trite 134) 33S Direct Care / Prog. Staff II (UFR Trite 135) 35S Prog. Secretarial / Clerical Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 4S Supervising Professional (UFR Tritle 104) 5S Physician & Psychiatrist (UFR Tritle 105 & 121) 6S Physician Asst. (UFR Tritle 106) 20S Day Care Asst. Teacher / Aide (UFR Title 120) Enter total unit capacity: 1S Program Director (UFR Title 102)
2S Program Function Manager (UFR Title 101)
3S Asst. Program Director (UFR Title 103) 15S Spec, Education Teacher (UFR Title 115) 16S Teacher (UFR Title 116) 34S Direct Care / Prog. Staff I (UFR Title 136) 18S Day Care Lead Teacher (UFR Title 118) 19S Day Care Teacher (UFR Title 119) 21S Psychologist - Doctorate (UFR Title 122) Enter defined unit of service: 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 14S Dietician / Nutritionist (UFR Title 114) 25S Licensed Counselor (UFR Title 127) 17S Day Care Director (UFR Title 117) 6SS Internet filing system)
7SS suspended for FY '08 filings. Payor Name 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) Performance Report (D-1 9S L.P.N. (UFR Title 109) 3SS 4SS OSD's Program Dept DSS DSS EHS State Dept 1PS 1SS 2SS 5SS 6SS ပ္တ 2PS 3PS 95,698 SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Amt Repetud Of Intelligent Management (1997)

Repetud Of Public Health (1997)

Repetud Children and Families (DCF/DSS)

Repetud Children and Families (DCF/DSS)

Repetud Carlerin & Solicy (HCF)-Contract

Repetud Care Fin & Solicy (HCF)-Contract

Repetud Care Fin & Solicy (HCF)-LuCP

Repetud Care Fin & Solicy (HCF)-LuCP

Repetud Care Fin & Repetud (HCF)

Repetud Care Fin & Repetud (HCF)

Repetud Care Fin & Repetud (HCF)

Repetud Care Fin & Care (ECC)-Contract

Reptud Care Fin & Care (ECC)-Contract

Reptud Carrection (1900) Dept. of Elementary & Secondary Educ. (DOE) Ex. Off. of Elder Affairs (ELD)
Div.of Housing & Community Develop(OCD) FEIN Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty) omm, Of MA Surplus Rev. Retention Share Mass. Local GovVQuasi-Govt. Entities Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Direct Federal Grants/Contracts Private Client 3rd Pty/other offsets Vote to Readers: This schedule should be Allocated Admin (M&G) Revenue Released Net Assets-Equipment Total Contribution and In-Kind Other Grant (exclud, Fed.Direct) Other Mass, State Agency POS Mass State Agency Non - POS Released Net Assets-Program Medicaid - MBHP Subcontract Total Grants
Dept. of Mental Health (DMH) PREPARER COMMENTS: Mass, Govt, Client Stipends Total Assistance and Fees Gov. In-Kind/Capital Budget Medicaid - Direct Payments Released Net Assets-Time Veteran's Services (VET) Non-Charitable Revenue Subcontractor Name Federated Fundraising Total Revenue = 57E Commercial Activities Investment Revenue Parole Board (PAR POS Subcontract Client Resources Mass Gov. Grant Other Revenue Private IN-Kind 1SDC 2SDC 3SDC 4SDC 5SDC 42R 43R 44R 45R 46R 47R 49R 49R 50R 51R 51R 53R

-15.8 % -26.4 % -17.3 % Var (subject to OSD adjustment FEIN: 043566243 Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be 40.00 (Any Excess of Non-Reimbursable Expense over Eligible recognized as a liability on the Financial Statements.) # operating hours/week (e.g., 40): 547,445 41,764 380,520 29,031 547,445 variances or non-reimbursable expenses (e.g., in-Kind donations) may be appropriate and desirable 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 desiral program Type codes: 21 = SPED; 22 = HCFPMedicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomposations Rate; 25 = Non-negotiated Unit Rate; 27 = Cost Reimbursement: NA = Not Applicable Catalog of Federal Domestic Assistance #: 452,869 550,547 Description 31E Direct Client Wages 214
32E Other Commercial Prod. & Svs. 214
33E Program Supplies & Materials 215
34E Non Charitable Expenses
35E Other Expense
35E Other Expense
42E Client Expense
42E Client Forgarm Expense
43E Leased Office/Program Office Equip.410.390
44E Office Equipment Depreciation 410
48E Program Support 216
49E Program Support 216
49E Program Support 216
51E Total Direct Administrative Expense
52E Admin (M&C) Reporting Center Allocation
53E Total Reimbursable Expense 55E Allocation of StateFed Non-Reimbursable Expense 55E TOTAL EXPENSE 57E TOTAL REVENUE = 53R 58E OPERATING RESULTS CRE Preliminary Calculation of Cost Reimb. Excess Rev. 54E Direct State/Federal Non-Reimbursable Expense # Weeks operated during audit period (e.g., 52): 9E Payroll Taxes 150 10E Fringe Benefits 151 11E Accural Adjustments 12E Total Employee Compensation & Rel. Exp. 13E Facility and Prog. Equip Expenses 301,390 20E Clients and Caregivers Reimb./Stipends 203 21E Subcontracted Direct Care 206 22E Staff Training 204 28E Incidental Medical /Medicine/Pharmacy 209 29E Client Personal Allowances 211 30E Provision Material Goods/Svs./Benefits 212 14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390 7E Commerical products & Svs/Mkting 8E Total FTE/Salary/Wages Total Direct Program Staff = 39S 5E Admin Maint/House-Grndskeeping EXPENSE - ACTUAL/PLANNED 18E Direct Care Consultant 201 19E Temporary Help 202 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited Staff Mileage / Travel 205 25E Client Transportation 208 27E Vehicle Depreciation 208 IN Direct Employee Compensation & Related Exp.

2N Direct Occupancy
3N Direct Octupancy
3N Direct Other Program/Operating
4N Direct Subcontract Expense
5N Direct Administrative Expense
5N Direct Dorne Expense
7N Direct Deprecation
8N Total Direct Non-Reimbursable (Tie to \$4E) 9N Total Direct and Allocated Non-Reimb. (54E+55E) 3E Chief Financial Officer 4E Accting/Clerical Support Total Admin Employee Chief Executive Officer Vehicle Expenses 208 Total Occupancy NON-REIMBURSABLE EXPENSE DETAIL 24E Meals 207 Adult Independent Program # service units Salary/Wage Description: Publicly sponsored clients: Privately sponsored clients: Free Care clients: Payor's FEIN
 Contract ID -11 Characters
 MMARS Code

 357DDS3798H
 3798

 757DDS3780C
 3780
 SERVICE STATISTICS 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION 3781 SALR (City) 2080 6S Physician Asst. (UFR Tritle 106) 7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Tritle 107) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 29S Case Worker / Manager - Masters (UFR Title 131) 22S Clinician-(formerly Psych.Masters)(UFR Title 123) 36S Maintainence, House/Groundskeeping, Cook 138 30S Case Worker / Manager (UFR Title 132) 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134) Direct Care Overtime, Shift Differential and Relief POS SUBCONTRACT INFORMATION 35S Prog. Secretarial / Clerical Staff (UFR Title 137) 4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121) 20S Day Care Asst. Teacher / Aide (UFR Title 120) 21S Psychologist - Doctorate (UFR Title 122) STAFFING # hours/yr = 1.00 FTE: 1S Program Director (UFR Title 102)
2S Program Function Manager (UFR Title 101)
3S Asst. Program Director (UFR Title 103) 23S Social Worker - L.I.C.S.W. (UFR Title 124) 33S Direct Care / Prog. Staff II (UFR Title 135) 14S Dietician / Nutritionist (UFR Title 114) 15S Spec. Education Teacher (UFR Title 115) Direct Care / Prog. Staff I (UFR Title 136) Direct Care / Driver Staff (UFR Title 138) 18S Day Care Lead Teacher (UFR Title 118) Enter defined unit of service: Enter total unit capacity: 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 25S Licensed Counselor (UFR Title 127) 8S R.N. - Non Masters (UFR Title 108) 17S Day Care Director (UFR Title 117) 19S Day Care Teacher (UFR Title 119) 857DDS3781P 14EHS878SAL Total Direct Program Staff = 1E Payor Name 5SS Performance Report (D-1 6SS Internet filing system) 7SS suspended for FY '08 filings. 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) Forseberg Independent Living Program 16S Teacher (UFR Title 116) 9S L.P.N. (UFR Title 109) OSD's Program Dept DAMR DAMR EHS State Dept Program Address: 84 Highland Street . F 1SS 2SS 3SS 4SS 555 655 ပ္ 2255 ဥ 2PS 3PS 550,547 Program Name: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Amt ORGANIZATION: Lutheran Community Services, Inc. R Health Gare Fin & Policy (HCF)-Contract
R Health Gare Fin & Policy (HCF)-Contract
R MA. Corrm. For the Bind (MCB)
R MA. Corrm. For the Bind (MCB)
R MA. Corrm. for Deal & H H(MCD)
R MA. A Corrm. Son (MRC)
R MA. Off for Refugees & Immigr.(OR)
R Dept. of Early Educ. & Care (EEC)-Contract
R Dept. of Early Educ. & Care (EEC)-Voucher
R Dept of Correction (DOC) To Dept. of Mental Health (DMH)

To Dept. of Mental Health (DMH)

Dept. of Public Health (DPH)

Dept. of Children and Families (DCF/DSS)

To Dept. of Transitional Assist (DTA/WEL)

Dept. of Youth Services (DYS) Dept. of Elementary & Secondary Educ. (DOE) Veteran's Services (VET) Ex. Off. of Elder Affairs (ELD) Div. of Housing & Community Develop(OCD) POS Subcontract Contrib., Gifts, Leg., Bequests, Spec. Ev. Gov. In-Kind/Capital Budget Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Comm. Of MA Surplus Rev. Retention Share Mass. Local Govt/Quasi-Govt. Entities Non-Mass. State/Local Government Other Publicly sponsored client offsets Mass. spon.client SF/3rd Pty offsets Allocated Admin (M&G) Revenue Released Net Assets-Equipment Other Grant (exclud, Fed.Direct) Total Contribution and In-Kind Other Mass. State Agency POS Direct Federal Grants/Contracts Mass State Agency Non - POS Released Net Assets-Program Medicaid - MBHP Subcontract PREPARER COMMENTS: Mass. Govt. Client Stipends Total Assistance and Fees Medicaid - Direct Payments Released Net Assets-Time UFR Program Number: 8 *Program Type: 23 Non-Charitable Revenue Subcontractor Name Federated Fundraising Commercial Activities Total Revenue = 57E Investment Revenue Parole Board (PAR) Client Resources Mass Gov. Grant Total Grants 1SDC 2SDC 3SDC 4SDC 5SDC

% Var 17.5 % 72.2 % 162.0 % FEIN: 043566243 13.8 (subject to OSD adjustment 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.) 168.00 (Any Excess of Non-Reimbursable Expense over Eligible # operating hours/week (e.g., 40); Planned 95,468 20,414 18,029 135,225 205,577 tote 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-rembursable expenses (e.g., in-Kind donations) may be appropriate and desirable Program Type codes: 21 = SPED, 22 = HCFPIMedicial Class Rate; 23 = Negotiated Unit Rate, 24 = Negotiated Accompdations Rate, 25 = Non-negotiated Not Rate, 26 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement; NA = Not Applicable Revenue.

EXPENSE - ACTUAL/PLANNED

STAFFING, # hourstyr = 1.00 FTE: 208

Actual Catalog of Federal Domestic Assistance #: (127,421) 6/30/2014 http://www.cfda.gov/default.htm Description FY END: # Weeks operated during audit period (e.g., 52): 52.00 54E Direct State/Federal Non-Reimbursable Expense
55E Allocation of State/Fed Non-Reimbursable Expense
57E TOTAL REVENUE = 53R
58E OPERATING RESULTS CRE Preliminary Calculation of Cost Reimb, Excess Rev. 35E Other Expense
36E Total Other Program Expense
42E Other Professional Fees & Other Admin, Exp. 410
42E Leased Office/Program Office Equip.410,390
44E Office Equipment Depreciation 410
48E Program Support 216 Commercial products & Svs/Mkting
ET ET Stall area 150

10E Fining Benefits 151

11E Acrual Adjustments
12E Total Employee Compensation & Rel. Exp.
13E Facility and Prog. Equip. Depreciation 301

14E Facility & Prog. Equip. Depreciation 301 our compount your propers Reimb./Sipends 203 21E Subcontracted Direct Care 206 22E Staff Training 204 22E Staff Mileage / Travel 205 24E Meals 207 28E Incidental Medical /Medicine/Pharmacy 209 29E Client Personal Allowances 211 30E Provision Material Goods/Svs./Benefits 212 (10,970) 49E Professional Insurance 410
SOE Working Capital Interest 410
51E Total Direct Administrative Expense
52E Admin (M&G) Reporting Center Allocation
53E Total Reimbursable Expense 16E Facility General Liability Insurance 390 31E Direct Client Wages 214 32E Other Commercial Prod. & Svs. 214 33E Program Supplies & Materials 215 3E Chief Financial Officer 4E Accting/Clerical Support 5E Admin Maint/House-Grndskeeping 1E Total Direct Program Staff = 39S 2E Chief Executive Officer 15E Facility Operation/Maint./Furn.390 17E Total Occupancy 18E Direct Care Consultant 201 19E Temporary Help 202 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 25E Client Transportation 208 26E Vehicle Expenses 208 27E Vehicle Depreciation 208 34E Non Charitable Expenses 1N Direct Employee Compensation & Related Exp.
2N Direct Occupancy
3N Direct Occupancy
3N Direct Subcontract Expense
5N Direct Administrative Expense
5N Direct Administrative Expense
7N Direct Other Expense
7N Direct Other Expense
7N Direct Other Expense
7N Direct Other Expense
8N Total Direct Non-Reimbursable (Tie to 54E) 9N Total Direct and Allocated Non-Reimb. (54E+55E) NON-REIMBURSABLE EXPENSE DETAIL Residential Services Mentally Handicapped # service units delivered XXXXXX # dnpun Description: Publicly sponsored clients: Privately sponsored clients: Free Care clients: Payor's FEIN Contract ID -11 Characters MMARS Code 35600S31530 3153 SERVICE STATISTICS 22S Clinician-(formerly Psych, Masters)(UFR Title 123) 23S Social Worker - L.I.C.S.W. (UFR Title 124) 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 27S Cert, Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION 6S Physician Asst. (UFR Title 106)
72. M. Mdowler, N.P., Psych N. N.A., R.N. MA (Title 107)
8S R.N. - Non Masters (UFR Title 108)
9S L.P.N. (UFR Title 109) 13S Speech / Lang, Pathol., Audiologist (UFR Title 113)
14S Derician / Nurthionist (UFR Title 114)
14S Spec. Education Teacher (UFR Title 115)
16S Teacher (UFR Title 116)
17S Day Care Director (UFR Title 117) Case Worker / Manager - Masters (UFR Title 131) Case Worker / Manager (UFR Title 132) Maintainence, House/Groundskeeping, Cook 138 Direct Care / Driver Staff (UFR Title 138) Direct Care / Prog. Staff Superv. (UFR Title 133)
Direct Care / Prog. Staff III (UFR Title 134)
Direct Care / Prog. Staff III (UFR Title 135) Direct Care Overtime, Shift Differential and Relief 3S Asst. Program Director (UFR Title 103) 4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121) Prog. Secretarial / Clerical Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 20S Day Care Asst. Teacher / Aide (UFR Title 120) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 1S Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 101) Direct Care / Prog. Staff I (UFR Title 136) 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 18S Day Care Lead Teacher (UFR Title 118) 21S Psychologist - Doctorate (UFR Title 122) Enter defined unit of service: Enter total unit capacity: 3SS
4SS OSD's Program
5SS Performance Report (D-1
6SS Internet filing system)
7SS suspended for F Y '08 filings. 25S Licensed Counselor (UFR Title 127) 19S Day Care Teacher (UFR Title 119) Total Direct Program Staff = 1E Payor Name 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) Dept 8 North Ashland Street State Dept Ashland Street 2PS 3PS 308 36S 37S 15S 2SS . 5 20 1**P**S (138,391) Program Name: Program Address: 166 922 177,892 SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Amt. ORGANIZATION: Lutheran Community Services, Inc R Dept of Mantal Health (DMH)

R Dept of Mantal Health (DMH)

R Dept of Public Health (DPH)

R Dept of Public Health (DPH)

R Dept of Public Health (DPH)

R Dept of Transitional Assist (DTAWEL)

R Dept of Yould Reviewes (PS)

R Health Care Fin & Policy (HCF)-Contract

R Health Care Fin & Policy (HCF)-Contract

R HA. Comm. For the Bind (MCB)

R MA. Comm. for the Bind (MCB)

R MA. Off for Refugees & Immig. (ORI)

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

R Dept of Early Educ. & Care (EEC)-Concher Dept. of Elementary & Secondary Educ. (DOE) Div.of Housing & Community Develop(OCD) Mass. spon.client SF/3rd Pty offsets Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty) Comm. Of MA Surplus Rev. Retention Share Mass. Local Govt/Quasi-Govt. Entities Contrib., Gifts, Leg., Bequests, Spec. Gov. In-Kind/Capital Budget Private IN-Kind Total Contribution and In-Kind Non-Mass. State/Local Government Vote to Readers: This schedule should be Private Client 3rd Pty/other offsets Allocated Admin (M&G) Revenue Other Grant (exclud, Fed.Direct)

Total Grants Direct Federal Grants/Contracts Released Net Assets-Equipment Other Mass. State Agency POS Mass State Agency Non - POS Released Net Assets-Program Veteran's Services (VET) Ex. Off. of Elder Affairs (ELD) Medicaid - MBHP Subcontract PREPARER COMMENTS: Mass, Govt. Client Stipends Total Assistance and Fees Medicaid - Direct Payments UFR Program Number: 9 Released Net Assets-Time Non-Charitable Revenue Subcontractor Name Federated Fundraising Commercial Activities Total Revenue = 57E Investment Revenue Parole Board (PAR) POS Subcontract Client Resources Mass Gov. Grant Other Revenue 15DC 25DC 35DC 45DC 55DC

-27.3 % -36.4 % % Var FEIN: 043566243 위 (subject to OSD adjustment) 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.) # operating hours/week (e.g., 40): 168.00 (Any Excess of Non-Reimbursable Expense over Eligible 301,895 82,798 71,486 Catalog of Federal Domestic Assistance #: 299,021 266,605 6/30/2014 http://www.cfda.gov/default.htm 8.67 8.67 25E Cilent Personal Allowances 211
30E Provision Material Goods/Svs/Benefits 212
31E Direct Client Wages 214
32E Direct Client Wages 214
32E Direct Client Wages 214
32E Direct Client Wages 214
33E Drogram Supplies & Materials 215
34E Non Charitable Expenses
35E Other Expense
35E Other Frogram Expense
42E Other Program Expense
42E Other Program Office Equipment Depreciation 410
44E Office Equipment Depreciation 410
54E Professional Insurance 410
55E Monking Capital Interest 410
55E Allowing Capital Interest 410
55E Total Briect Administrative Expense
55E Allocation of State/Federal Non-Reimbursable Expense
55E Total REVENUE = 53R
55E OFFI TOTAL REVENUE = 53R
55E OFFI TOTAL REVENUE = 53R 12E Total Employee Compensation & Rel. Exp. 13E Facility and Prog. Equip. Expenses 301,390 14E Facility & Prog. Equip. Depreciation 301 20E Citents and Caregivers Reimb./Stipends 203 21E Subcontracted Direct Care 206 22E Staff Training 204 (437) Incidental Medical /Medicine/Pharmacy 209 Facility General Liability Insurance 390 4E Accting/Clerical Support 5E Admin Maint/House-GmdSkeeping 6E Total Admin Employee 7E Commercial products & Svs/Mkting 8E Total FTE/Salary/Wages 1E Total Direct Program Staff = 39S 2E Chief Executive Officer Facility Operation/Maint./Furn,390 Direct Care Consultant 201 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 23E Staff Mileage / Travel 205 Client Transportation 208 Vehicle Depreciation 208 Office Subcontract Expense
5N Direct Administrative Expense
6N Direct Other Expense
7N Direct Depreciation
7N Direct Depreciation
8N Total Direct Mon-Reimbursable (Tie to 54E)
9N Total Direct and Allocated Non-Reimb. (54E+55E) Chief Financial Officer 26E Vehicle Expenses 208 18E Direct Care Consultan 19E Temporary Help 202 1N Direct Employee Compensation & Related Exp. 11E Accrual Adjustments 9E Payroll Taxes 150 10E Fringe Benefits 151 Total Occupancy NON-REIMBURSABLE EXPENSE DETAIL 24E Meals 207 2N Direct Occupancy 3N Direct Other Program/Operating Teen Living Program 15E 16E 17E 27E 28E 266,605 # service units delivered XXXXXX 8.67 Publicly sponsored clients:
Privately sponsored clients:
Free Care clients:
Total: Payor's FEIN Description:
 Contract ID -11 Characters
 MMARS Code

 09951419466
 RESG

 14EHSB78SAL
 SALR
 SERVICE STATISTICS 23S Social Worker - L.I.C.S.W. (UFR Title 124) 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION 4S Supervising Professional (UFR Trite 104)
5S Physician & Psychiatrist (UFR Trite 105 & 121)
6S Physician Asst. (UFR Trite 106)
7S In Midwife, N.P., Psych N., N.A., R.N., MA (Trite 107)
8S R.N., Non Masters (UFR Trite 108) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 22S Clinician-(formerly Psych. Masters)(UFR Title 123) 29S Case Worker / Manager - Masters (UFR Title 131) 36S Maintainence, House/Groundskeeping, Cook 138 30S Case Worker / Manager (UFR Tritle 132) 31S Direct Care / Prog. Staff Superv. (UFR Tritle 133) 32S Direct Care / Prog. Staff III (UFR Tritle 134) 38S Direct Care Overtime, Shift Differential and Relief 35S Prog. Secretarial / Clerical Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 20S Day Care Asst, Teacher / Aide (UFR Title 120) 21S Psychologist - Doctorate (UFR Title 122) 1S Program Director (UFR Trile 102)
2S Program Function Manager (UFR Trile 101)
3S Asst. Program Director (UFR Trile 103) 33S Direct Care / Prog. Staff II (UFR Title 135) 14S Dietician / Nutritionist (UFR Title 114) 15S Spec. Education Teacher (UFR Title 115) 17S Day Care Director (UFR Title 117) 18S Day Care Lead Teacher (UFR Title 118) 19S Day Care Teacher (UFR Title 119) 34S Direct Care / Prog. Staff I (UFR Title 136) Enter defined unit of service: 37S Direct Care / Driver Staff (UFR Title 138) Enter total unit capacity: 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 25S Licensed Counselor (UFR Title 127) 39S Total Direct Program Staff = 1E Рауог Мате 7SS suspended for FY '08 filings. 9S L.P.N. (UFR Title 109) 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) Performance Report (D-1 Internet filing system) 16S Teacher (UFR Title 116) OSD's Program Dept DSS EHS State Dept DCF Florence House 1SS 2SS 355 455 555 655 1PS 2PS 3PS Program Name: 597,449 SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Amt ORGANIZATION: Lutheran Community Services, Inc. R Dept. of Mental Health (DMH)
R Dept of Developmental Services(DDS/DMR)
R Dept of Public Health (DPH)
R Dept of Thildren and Families (DCF/DSS)
R Dept of Translanda Assis (DTA/WEL)
R Health Care Fin & Policy (HCF)-Contract
R Health Care Fin & Policy (HCF)-LUCP
R MA. Comm. For the Blind (MCB)
R MA. Comm. For Deaf & H (MCD)
R MA. Comm. For Deaf & H (MCD)
R MA. Comm for Deaf & H (MCD)
R MA. Comfort Care (EEC)-Contract
R Dept of Early Educ. & Care (EEC)-Contract
R Dept of Early Educ. & Care (EEC)-Voucher Dept. of Elementary & Secondary Educ. (DOE) Parole Board (PAR)
Veteran's Services (VET)
Div. Off Idea Affairs (ELD)
Div. of Housing & Community Develop(OCD)
POS Subcoordact Contrib., Giffs, Leg., Bequests, Spec. Ev. Gov. In-Kind/Capital Budget Private IN-Kind Other Publicly sponsored dient offsets Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Total Assistance and Fees comm. Of MA Surplus Rev. Retention Share Mass. Local Govt/Quasi-Govt. Entities Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Allocated Admin (M&G) Revenue Other Grant (exclud. Fed.Direct)

Total Grants Released Net Assets-Equipment Total Contribution and In-Kind Direct Federal Grants/Contracts Other Mass. State Agency POS Mass State Agency Non - POS Released Net Assets-Program Medicaid - MBHP Subcontract PREPARER COMMENTS: Mass, Govt. Client Stipends Medicaid - Direct Payments UFR Program Number: 10 Released Net Assets-Time Non-Charitable Revenue Subcontractor Name Federated Fundraising Total Revenue = 57E Investment Revenue Client Resources Mass Gov. Grant 1SDC 2SDC 3SDC 4SDC 5SDC

-14.1 % 3.2 % % Var 043566243 4.7 (subject to OSD adjustment) 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.) # operating hours/week (e.g., 40): 168.00 (Any Excess of Non-Reimbursable Expense over Eligible 139,952 896,524 ,694,281 3,415,903 Vote 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 = HCFPIMedicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomposations Rate; 25 = Non-negotiated Accomposations Rate; 25 = Unit Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable Planned 93.566 Catalog of Federal Domestic Assistance #: 146,700 1,349,176 Bad Debt Expense http://www.cfda.gov/default.htm Description FY END: 31.47 # Weeks operated during audit period (e.g., 52): 52.00 55E Allocation of State/Fed Non-Reimbursable Expense 56E TOTAL 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 CRE Preliminary Calculation of Cost Reimb, Excess Rev. 54E Direct State/Federal Non-Reimbursable Expense Total Employee Compensation & Rel. Exp. 20E Clients and Caregivers Reimb/Stipends 203 21E Subcontracted Direct Care 206 (1,224) (1,252,320) 13E Facility and Prog. Equip. Expenses 301,390 Incidental Medical /Medicine/Pharmacy 209 30E Provision Material Goods/Svs./Benefits 212 50E Working Capital Interest 410 51E Total Direct Administrative Expense 52E Admin (M&G) Reporting Center Allocation 14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390 32E Other Commercial Prod. & Svs. 214 3E Chief Financial Officer 4E Accting/Cleńcal Support 5E Admin Maint/House-Grndskeeping Commerical products & Svs/Mkting Total FTE/Salary/Wages Total Direct Program Staff = 39S 33E Program Supplies & Materials 215 29E Client Personal Allowances 211 Total Reimbursable Expense 1N Direct Employee Compensation & Related Exp.
2N Direct Orcupancy
2N Direct Orcupancy
3N Direct Orcupancy
3N Direct Orlet Program/Operating
3N Direct Administrative Expense
5N Direct Administrative Expense
6N Direct Administrative Expense
6N Direct Orlet Expense
6N Direct Orlet Expense
7N Direct Depreciation
8N Total Direct and Allocated Non-Rembur (54E-55E)
10N Biglible Non-Reimbursable Exp. Revonue Offsets
11N Capital Budget Revenue Adjustment
11N Capital Budget Revenue Adjustment
12N Excess of Non-Reimbursable Expense Over Offsets EXPENSE - ACTUAL/PLANNED 49E Professional Insurance 410 18E Direct Care Consultant 201 19E Temporary Help 202 PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 25E Client Transportation 208 26E Vehicle Expenses 208 57E TOTAL REVENUE = 53R 58E OPERATING RESULTS 23E Staff Mileage / Travel 205 34E Non Charitable Expenses 27E Vehicle Depreciation 208 Total Admin Employee 31E Direct Client Wages 214 Chief Executive Officer 48E Program Support 216 9E Payroll Taxes 150 10E Fringe Benefits 151 11E Accrual Adjustments Total Occupancy 22E Staff Training 204 NON-REIMBURSABLE EXPENSE DETAIL Other Expense 24E Meals 207 Unaccompanied Refugee Minor Program Salary/Wage 20,515 65.220 65,220 # service units 248 O.4 delivered # dnpu/ 226 Total: Description: Publicly sponsored clients: Free Care clients: Privately sponsored clients: Payor's FEIN SERVICE STATISTICS Newton (City) 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION 2080 6S Physician Asst. (UFR Trife 106) 7S N. Midwer, N.P., Psych N. N.A., R.N.- MA (Trife 107) 8S R.N. - Non Masters (UFR Trife 108) 9S L.P.N. (UFR Trife 109) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 29S Case Worker / Manager - Masters (UFR Title 131) 22S Clinician-(formerly Psych.Masters)(UFR Title 123) 36S Maintainence, House/Groundskeeping, Cook 138 37S Direct Care / Driver Staff (UFR Title 138) 30S Case Worker / Manager (UFR Title 132)
31S Direct Care / Prog. Staff Superv. (UFR Title 133)
32S Direct Care / Prog. Staff III (UFR Title 134)
33S Direct Care / Prog. Staff II (UFR Title 135)
34S Direct Care / Prog. Staff I (UFR Title 136) 38S Direct Care Overtime, Shift Differential and Relief 3S Asst. Program Director (UFR Title 103) 4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121) POS SUBCONTRACT INFORMATION 35S Prog. Secretarial / Clerical Staff (UFR Title 137) 18S Day Care Lead Teacher (UFR Trife 118) 19S Day Care Teacher (UFR Trife 119) 20S Day Care Asst. Teacher / Aide (UFR Trife 120) STAFFING_# hours/yr = 1.00 FTE: 1S Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 101) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 23S Social Worker - L.I.C.S.W. (UFR Title 124) Contract ID -11 Characters 09921419369 15S Spec. Education Teacher (UFR Title 115) 21S Psychologist - Doctorate (UFR Title 122) Enter defined unit of service: Enter total unit capacity: 11S Occupational Therapist (UFR Title 111) 14S Dietician / Nutritionist (UFR Title 114) 25S Licensed Counselor (UFR Title 127) 12S Physical Therapist (UFR Title 112) 17S Day Care Director (UFR Title 117) 6SS Internet filing system)
7SS suspended for FY '08 filings. 39S Total Direct Program Staff = 1E Payor Name 4SS OSD's Program 5SS Performance Report (D-1 6SS Internet filon 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) 16S Teacher (UFR Title 116) State Dept Program Address: 1310 Center Street Dept DSS URMP Foster Care 15S 2SS ပ္ 1PS 2PS_ ည် Program Name: (1,104,396) SUBCONTRACTED DIRECT CARE EXPENSE DETAIL 1 78 1 668 3,032,764 Expense Amt 1,744,652 ORGANIZATION: Lutheran Community Services, Inc. R Dept. of Mental Health (DMH)

R Dept. of Nedral Health (DMH)

R Dept. of Public Health (DMH)

R Dept. of Public Health (DPH)

R Dept. of Public Health (DPH)

R Dept. of Transitional Assist (DTA/WEL)

R Dept. of Transitional Assist (DTA/WEL)

R Dept. of Transitional Assist (DTA/WEL)

R Health Care Fin & Policy (HCF)-Contract

R Health Care Fin & Policy (HCF)-Contract

R MA. Comm. For the Bind (MCB)

R MA. Comm. for the Bind (MCB)

R MA. Comm. for Dept. of 10 Recontract

R MA. Comm. for Dept. of 10 Recontract

R MA. Comm. Scare (EEC)-Contract

R Dept. of 10 Regulages & Immagic (ORI)

R Dept. of 10 Regulages & Immagic (ORI) Dept. of Elementary & Secondary Educ. (DOE) Div.of Housing & Community Develop(OCD) POS Subcontract Contrib., Gifts, Leg., Bequests, Spec. Ev. Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Other Publicly sponsored client offsets Mass. Local Govt/Quasi-Govt. Entities Comm. Of MA Surplus Rev. Retention Share Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Note to Readers: This schedule should be Released Net Assets-Program Released Net Assets-Equipment Allocated Admin (M&G) Revenue Other Grant (exclud, Fed.Direct) Total Contribution and In-Kind Other Mass. State Agency POS Mass State Agency Non - POS Direct Federal Grants/Contracts Medicaid - MBHP Subcontract Ex. Off. of Elder Affairs (ELD) Devereux Foundation Massachusetts Mentor, Inc. Gov. In-Kind/Capital Budget PREPARER COMMENTS: Mass, Govt, Client Stipends **Fotal Assistance and Fees** Medicaid - Direct Payments UFR Program Number: 12 *Program Type: 23 Released Net Assets-Time Veteran's Services (VET) Dept of Correction (DOC) Non-Charitable Revenue Federated Fundraising Subcontractor Name Commercial Activities Total Revenue = 57E Investment Revenue Parole Board (PAR) Client Resources Mass Gov. Grant Other Revenue Private IN-Kind Total Grants 1SDC 2SDC 3SDC 4SDC # SSDC 38R 39R 45R 46R 48R 49R 50R 40R 42R 43R

12.4 % -14.6 % % Var 8.8 (subject to OSD adjustment 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.) 043566243 (Any Excess of Non-Reimbursable Expense over Eligible # operating hours/week (e.g., 40): 40.00 Planned 120,967 FEIN 140,229 15,025 6,847 189,999 Verside to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., in-Kind donations) may be appropriate and desirable Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accompactions Rate; 25 = Non-negotiated Accompactions Rate; 26 = Other Non-reimbursement; NA = Not Applicable Stary National Planned Accompactions Rate; 26 = Other Non-reimbursement; NA = Not Applicable Stary National Planned Accompactions Rate; 26 = Other Non-reimbursement; NA = Not Applicable Stary National Planned Stary National Plan Catalog of Federal Domestic Assistance #: 93.566 Actual 118,009 6/30/2014 http://www.cfda.gov/default.htm audit period (e.g., 52); 52.00 Description FY END: 50E Working Capital Interest 410
51E Total Divect Administrative Expense
52E Admin (MSG) Reporting Center Allocation
53E Total Reimbursable Expense
53E Total Reimbursable Expense
55E Admin (NSG) Reporting Center Allocation
55E Allocation of StatelFed Non-Reimbursable Expense
55E TOTAL EXPENSE
56E TOTAL REVENUE = 53R
56E OPERATING RESULTS
CRE Pretiminary Calculation of Cost Reimb. Excess Rev Other Professional Fees & Other Admin, Exp. 410 Leased Office/Program Office Equip.410,390 # Weeks operated during audit period (e.g., 52): 20E Clients and Caregivers Reimb./Stipends 203 21E Subcontracted Direct Care 206 22E Staff Training 204 Total Employee Compensation & Rel. Exp. Incidental Medical /Medicine/Pharmacy 209 Provision Material Goods/Svs./Benefits 212 13E Facility and Prog. Equip.Expenses 301,390 Facility & Prog. Equip. Depreciation 301 Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390 Other Commercial Prod. & Svs. 214 Program Supplies & Materials 215 43E Leased Office/Program Office Equip 44E Office Equipment Depreciation 410 48E Program Support 216 49E Professional Insurance 410 3E Chief Financial Officer 4E Accting/Clerical Support 5E Admin Maint/House-Gmdskeeping Commerical products & Svs/Mkting Total FTE/Salary/Wages Total Direct Program Staff = 39S Client Personal Allowances 211 Total Other Program Expense 18E Direct Care Consultant 201 19E Temporary Help 202 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited Staff Mileage / Travel 205 Client Transportation 208 Vehicle Depreciation 208 Non Charitable Expenses 31E Direct Client Wages 214 32E Other Commercial Prod. 33E Program Supplies & Mate IN Direct Employee Compensation & Related Exp.

2N Direct Occupancy
3N Direct Other Program/Operating
4N Direct Subcontract Expense
5N Direct Administrative Expense
5N Direct Deprecation
7N Direct Deprecation
8N Total Direct Non-Reimbursable (Tie to 54E) 9N Total Direct and Allocated Non-Reimb. (54E+55E) Total Admin Employee 2E Chief Executive Officer 26E Vehicle Expenses 208 9E Payroll Taxes 150 10E Fringe Benefits 151 11E Accrual Adjustments Total Occupancy NON-REIMBURSABLE EXPENSE DETAIL Other Expense Meals 207 8E 7E 24E 28E 30E 36E 42E Refugee Services # service units delivered XXXXXX 3.11 " dnpun Clients 195 0.50 195 Publicly sponsored clients: Privately sponsored clients: Free Care clients: Description: Payor's FEIN Contract ID -11 Characters MMARS Code SERVICE STATISTICS 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION (City) 6S Physician Asst. (UFR Title 106) 7S N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 29S Case Worker / Manager - Masters (UFR Title 131) 22S Clinician-(formerly Psych.Masters)(UFR Title 123) 36S Maintainence, House/Groundskeeping, Cook 138 37S Direct Care / Driver Staff (UFR Title 138) 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134) 33S Direct Care / Prog. Staff II (UFR Title 135) 38S Direct Care Overtime, Shift Differential and Relief 35S Prog. Secretarial / Clerical Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 1S Program Director (UFR Title 102)
2S Program Function Manager (UFR Title 101)
3S Asst Program Director (UFR Title 103)
4S Supervising Professional (UFR Title 104)
5S Physician & Psychiatrist (UFR Title 104) 20S Day Care Asst. Teacher / Aide (UFR Title 120) 25S Licensed Counselor (UFR Title 127) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 23S Social Worker - L.I.C.S.W. (UFR Title 124) 14S Dietician / Nutritionist (UFR Title 114) 15S Spec. Education Teacher (UFR Title 115) Direct Care / Prog. Staff I (UFR Title 136) Enter defined unit of service: Enter total unit capacity: 18S Day Care Lead Teacher (UFR Title 118) 21S Psychologist - Doctorate (UFR Title 122) 30S Case Worker / Manager (UFR Title 132) 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 8S R.N. - Non Masters (UFR Title 108) 19S Day Care Teacher (UFR Title 119) 17S Day Care Director (UFR Title 117) Performance Report (D-1 Internet filing system) suspended for FY '08 filings. Total Direct Program Staff = 1E 14CRES00006 Payor Name 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) 16S Teacher (UFR Title 116) 9S L.P.N. (UFR Title 109) Refugee Job Services, Worcester OSD's Program Sal Sal State Dept 30 Harvard Street 1SS 2SS 35S 45S 55S 65S 75S 5,5 1PS 2PS 3PS Program Address: Program Name: 188,283 SUBCONTRACTED DIRECT CARE EXPENSE DETAIL 188,283 188 283 Expense Amt ORGANIZATION: Lutheran Community Services, Inc R Dept. of Mental Health (DMH)

R Dept. of Nevelopmental Services (DDS/DMR)

R Dept. of Public Health (DPH)

R Dept. of Public Health (DPH)

R Dept. of Transitional Assist (DTAWEL)

R Dept. of Transitional Assist (DTAWEL)

R Dept. of Youth Services (UPS)

R Health Care Fin & Policy (HCF)-Contact

R Health Care Fin & Policy (HCF)-Contact

R Health Care Fin & Policy (HCF)-COP

R MA. Comm. for the Blind (MCB)

R MA. Comm. for the Blind (MCB)

R MA. Comm. for Deal & H (MCB)

R MA. Off for Refugees & Immg. (ORI)

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

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

R Dept. of Correction (DOC) Dept. of Elementary & Secondary Educ. (DOE) FEIN Ex. Off. of Elder Affairs (ELD)
Div.of Housing & Community Develop(OCD) Contrib., Gifts, Leg., Bequests, Spec. Ev. Mass. spon.client SF/3rd Pty offsets Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty) Mass. Local Govt/Quasi-Govt, Entities Non-Mass, State/Local Government Private Client 3rd Pty/other offsets Total Assistance and Fees Note to Readers: This schedule should be Allocated Admin (M&G) Revenue Other Grant (exclud. Fed.Direct)

Total Grants Released Net Assets-Equipment Total Contribution and In-Kind POS Subcontract Other Mass. State Agency POS Direct Federal Grants/Contracts Released Net Assets-Program Mass State Agency Non - POS Medicaid - Direct Payments Medicaid - MBHP Subcontract Mass, Govt. Client Stipends Gov. In-Kind/Capital Budget UFR Program Number: 18 Released Net Assets-Time Veteran's Services (VET) Non-Charitable Revenue Federated Fundraising Subcontractor Name Total Revenue = 57E Commercial Activities Investment Revenue Parole Board (PAR) Client Resources Mass Gov. Grant Other Revenue Private IN-Kind Medicare 1SDC 2SDC 3SDC 4SDC SSDC 42R 43R 44R 45R 46R 47R 49R 50R 51R 51R 53R 53R

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

% Var -3.3 % -25.3 % 46.6 % 043566243 (subject to OSD adjustment 40.00 # operating hours/week (e.g., 40) Planned 63,884 FEIN 75,673 5,430 2,524 (State) (State) (State) (State) (State) (City) (State) (City) (State) (City) (C 100,000 93.566 Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm Description # Weeks operated during audit period (e.g., 52): 52.00 53E Total Reimbursable Expense
54E Direct State/Federal Non-Reimbursable Expense
55E Allocation of State/Fed Non-Reimbursable Expense
56E TOTAL EXPENSE
57E TOTAL REVENIE = 53R
58E OPERATING RESULTS 42E Other Professional Fees & Other Admin. Exp. 410 43E Leased Office/Program Office Equip.410,390 44E Office Equipment Depreciation 410 Preliminary Calculation of Cost Reimb, Excess Rev 12E Total Employee Compensation & Rel. Exp. 13E Facility and Prog. Equip.Expenses 301,390 20E Clients and Caregivers Reimb/Stipends 203 21E Subcontracted Direct Care 206 28E Incidental Medical /Medicine/Pharmacy 209 30E Provision Material Goods/Svs./Benefits 212 50E Working Capital Interest 410 51E Total Direct Administrative Expense 52E Admin (M&G) Reporting Center Allocation 14E Facility & Prog. Equip. Depreciation 301 16E Facility General Liability Insurance 390 32E Other Commercial Prod. & Svs. 214 3E Chief Financial Officer 4E Accting/Clerical Support 5E Admin Maint/House-Grndskeeping 1E Total Direct Program Staff = 39S 2E Chief Executive Officer Commerical products & Svs/Mkting 33E Program Supplies & Materials 215 15E Facility Operation/Maint./Furn.390 Total Other Program Expense 29E Client Personal Allowances 211 EXPENSE - ACTUAL/PLANNED 17E Total Occupancy 18E Direct Care Consultant 201 19E Temporary Help 202 PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited Staff Mileage / Travel 205 25E Client Transportation 208 Non Charitable Expenses Total FTE/Salary/Wages 26E Vehicle Expenses 208 27E Vehicle Depreciation 208 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 31E Direct Client Wages 214 Total Admin Employee CE Total Admin Employed
7E Commerical products &
8E Total FTE/Salary/Wag
9E Payroll Taxes 150
10E Finge Benefits 151 Program Support 216 11E Accrual Adjustments 22E Staff Training 204 NON-REIMBURSABLE EXPENSE DETAIL 35E Other Expense 24E Meals 207 Refugee Services # service units SalaryWage delivered 101 XXXXXX 1.70 0.47 Free Care clients: Total: Publicly sponsored clients: Description: sponsored clients: Clients Enrolled West Springfield SERVICE STATISTICS 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION 6S Physician Asst. (UFR Title 106) 7S N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 29S Case Worker / Manager - Masters (UFR Title 131) 22S Clinician-(formerly Psych.Masters)(UFR Title 123) 31S Direct Care / Prog. Staff Superv. (UFR Trite 133) 32S Direct Care / Prog. Staff III (UFR Trite 134) 33S Direct Care / Prog. Staff II (UFR Trite 135) 36S Maintainence, House/Groundskeeping, Cook 138 38S Direct Care Overtime, Shift Differential and Relief 34S Direct Care / Prog. Staff I (UFR Title 136) 35S Prog. Secretarial / Clerical Staff (UFR Title 137) 1S Program Director (UFR Title 102)
2S Program Eurcton Manager (UFR Title 101)
3S Asst. Program Director (UFR Title 103)
4S Supervising Professional (UFR Title 104)
5S Physician & Psychiatrist (UFR Title 105 & 121) 20S Day Care Asst. Teacher / Aide (UFR Title 120) 21S Psychologist - Doctorate (UFR Title 122) STAFFING_# hours/yr = 1.00 FTE: 26S Cert. Voc. Rehab. Counselor (UFR Title 128) Social Worker - L.I.C.S.W. (UFR Title 124) Contract ID -11 Characters 14S Dietician / Nutritionist (UFR Title 114) 15S Spec. Education Teacher (UFR Title 115) 17S Day Care Director (UFR Title 117) 18S Day Care Lead Teacher (UFR Title 118) 37S Direct Care / Driver Staff (UFR Title 138) Enter defined unit of service: Privately 30S Case Worker / Manager (UFR Title 132) Enter total unit capacity: 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 25S Licensed Counselor (UFR Title 127) 8S R.N. - Non Masters (UFR Title 108) 19S Day Care Teacher (UFR Title 119) 39S Total Direct Program Staff = 1E 6SS Internet filing system)
7SS suspended for FY '08 filings. 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) Refugee Job Services, West Springfield Performance Report (D-1 16S Teacher (UFR Title 116) 9S L.P.N. (UFR Title 109) OSD's Program ORI ORI 1SS 2SS 455 588 Program Name: Program Address: ORGANIZATION: Lutheran Community Services, Inc. 2 Dept. of Netral Health (DMH)
2 Dept. of Developmental Services (DDS/DMR)
3 Dept. of Public Health (DMH)
3 Dept. of Public Health (DMH)
3 Dept. of Public Health (DMME)
4 Dept. of Transitional Assist (DTAVMEL)
5 Dept. of Transitional Assist (DTAVMEL)
5 Dept. of Transitional Assist (DTAVMEL)
6 Dept. of Transitional Assist (DTAVMEL)
7 Dept. of Transitional Assist (DTAVMEL)
8 Health Care Fin & Policy (HCF)-LOCP
8 Health Care Fin & Policy (HCF)-LOCP
8 HA. Comm. For the Blind (MCB)
8 MA. Cutt. for Reflueses & Immagin (DRI)
8 Dept. of Early Educ. & Care (EEC)-Vourcher
9 Dept. of Early Educ. & Care (EEC)-Vourcher Dept. of Elementary & Secondary Educ. (DOE) Ex. Off. of Elder Affairs (ELD)
Div. of Housing & Community Develop(OCD)
POS Subcontract Contrib., Gifts, Leg., Bequests, Spec, Ev. Mass. Local Govt/Quasi-Govt. Entities Non-Mass. State/Local Government Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty) Mass. spon.client SF/3rd Pty offsets Private Client 3rd Pty/other offsets Allocated Admin (M&G) Revenue Released Net Assets-Equipment Released Net Assets-Time Total Contribution and In-Kind Other Grant (exclud, Fed.Direct) Direct Federal Grants/Contracts Other Mass. State Agency POS Mass State Agency Non - POS Medicaid - MBHP Subcontract Released Net Assets-Program Mass. Govt. Client Stipends Gov. In-Kind/Capital Budget Total Assistance and Fees Medicaid - Direct Payments UFR Program Number: 19 Veteran's Services (VET) Dept of Correction (DOC) Non-Charitable Revenue Federated Fundraising Total Revenue = 57E Commercial Activities Investment Revenue Parole Board (PAR) Client Resources Mass Gov. Grant **Total Grants** 42R 43R 44R 45R 46R 47R 49R 49R 50R 50R 51R 51R 52R

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.)

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

7N Direct Depreciation 8N Total Direct Non-Reimbursable (Tie to 54E) 9N Total Direct and Allocated Non-Reimb. (54E+55E)

Payor's FEIN

POS SUBCONTRACT INFORMATION

14CRES00007

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Subcontractor Name

1SDC 2SDC 3SDC 4SDC 5SDC

Payor Name

State Dept

1PS 2PS 3PS

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

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Expense Amt

(Any Excess of Non-Reimbursable Expense over Eligible

6/30/2014 http://www.cfda.gov/default.htm #Weeks operated during audit period (e.g., 52): 52.00 PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited Refugee Services Description: Program Name: Refugee Case Management Program Address: ORGANIZATION: Lutheran Community Services, Inc UFR Program Number: 20 *Program Type: 27

FEIN: 043566243

-64.8 % -22.0 % -35.9 % % Var (subject to OSD adjustment) program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.) 40.00 (Any Excess of Non-Reimbursable Expense over Eligible в 93,566 Revenue Offsets is subject to recoupment where the # operating hours/week (e.g., 40): 16,749 18,260 180,167 Vote 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 = HCFPIMedicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25 = Non-negotiated Onther Rate; 27 = SPED; 22 = HCFPIMedicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25 = Non-negotiated Onther Rate; 26 = Other Non-negotiated Unit Rate; 27 = Negotiated Unit Rate; 27 = Negotiated Accomodations Rate; 25 = Non-negotiated Onther Rate; 28 = Other Non-negotiated Unit Rate; 29 = Negotiated Onther Rate; 29 = Negotiated Accomodations Rate; 29 = Non-negotiated Onther Rate; 29 = Negotiated Onther Rate; 29 = Negotiated Accomodations Rate; 29 = Non-negotiated Onther Rate; 29 = Non-negotiated Onther Rate; 20 = Non-negotiated Onther Rate; 29 = Non-negotiated Onther Rate; 29 = Non-negotiated Non-negotiated Onther Rate; 20 = Non-negotiated Non-negotiated Non-negotiated Onther Rate; 20 = Non-negotiated Onther Rate; 20 = Non-negotiated No Catalog of Federal Domestic Assistance #: 93,583 51E Total Direct Administrative Expense
52E Admin (MSG) Reporting Center Allocation
53E Total Reimbursable Expense
53E Total Reimbursable Expense
55E Direct Statel Federal Non-Reimbursable Expense
55E Allocation of State CRE Preliminary Calculation of Cost Reimb. Excess Rev. NON-REIMBURSABLE EXPENSE DETAIL 42E Other Professional Fees & Other Admin. Exp. 410 43E Leased Office/Program Office Equip.410,390 44E Office Equipment Depreciation 410 Total Occupancy
18 Direct Care Consultant 201
18 Direct Care Consultant 201
195 Tropporary Heb 202
205 Cilents and Caregivers Reimb./Stipends 203
215 Subcontracted Direct Care 206
225 Staff Training 204
235 Staff Mileage / Travel 205
245 Meals 207
25 Cilent Transportation 208 255 Vehicle Expenses 208
276 Vehicle Expenses 208
277 Vehicle Depreciation 208
278 Vehicle Depreciation 208
279 Vehicle Depreciation 208
279 Vehicle Depreciation 208
279 Vehicle Personal Allowances 211
306 Provision Material Goods/Svs./Benefits 212
316 Direct Clent Wages 214
326 Other Commercial Prod. & Svs. 214
336 Program Supplies & Materials 215
346 Non Chantable Expenses
356 Other Expense
366 Total Other Program Expense 11E Accrual Adjustments
12E Total Employee Compensation & Rel. Exp.
12E Total Employee Compensation & 1300
1300
14E Facility & Prog. Equip. Depreciation 301 16E Facility General Liability Insurance 390 4E Accting/Clerical Support 5E Admin Maint/House-Grndskeeping 6E Total Admin Employee Total Admin Employee Commerical products & Svs/Mkting Total Direct Program Staff = 39S 50E Working Capital Interest 410 7E Commerical products & even 8E Total FTE/Salary/Wages 9E Payroll Taxes 150 10E Fringe Benefits 151 49E Professional Insurance 410 EXPENSE - ACTUAL/PLANNED 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets 1N Direct Employee Compensation & Related Exp.
2N Direct Occupancy
3N Direct Other Program/Operating
4N Direct Subcontract Expense
5N Direct Administrative Expense
6N Direct Other Expense
7N Direct Depreciation
8N Total Direct Non-Reimbursable (Tie to 54E) 9N Total Direct and Allocated Non-Reimb. (54E+55E) 2E Chief Executive Officer 3E Chief Financial Officer # service units Salary/Wage delivered Undup # 391 Publicly sponsored clients: Privately sponsored clients: Free Care clients: Total: Payor's FEIN Contract ID -11 Characters MMARS Code 11RCM006002 2020 11RCM006012 2020 SERVICE STATISTICS 23S Social Worker - L.I.C.S.W. (UFR Title 124)
24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION (City) 4S Supervising Professional (UFR Title 104)
Se Physican & Psychiatrist (UFR Title 105 & 121)
6S Physican Asst. (UFR Title 106)
7S N. Midwife, N.P., Psych N., N.A., R.N., Ma (Title 107) 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 22S Clinician-(formerly Psych.Masters)(UFR Title 123) Case Worker / Manager - Masters (UFR Title 131) 36S Maintainence, House/Groundskeeping, Cook 138 30S Case Worker / Manager (UFR Trite 132) 31S Direct Care / Prog. Staff Superv. (UFR Trite 133) 32S Direct Care / Prog. Staff III (UFR Trite 134) Direct Care Overtime, Shift Differential and Relief 33S Direct Care / Prog. Staff II (UFR Title 135) 34S Direct Care / Prog. Staff I (UFR Title 136) 35S Prog. Secretanal / Clerical Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 20S Day Care Asst, Teacher / Aide (UFR Title 120) 21S Psychologist - Doctorate (UFR Title 122) 14S Detican / Nutritionist (UFR Title 114)
15S Spec. Education Teacher (UFR Title 115)
16S Teacher (UFR Title 115)
17S Day Care Director (UFR Title 117)
18S Day Care Lead Teacher (UFR Title 118)
19S Day Care Teacher (UFR Title 118) OS STAFFING # hours/yr = 1.00 FTE: 1S Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 101) Direct Care / Driver Staff (UFR Title 138) Enter defined unit of service: Enter total unit capacity: 3S Asst. Program Director (UFR Title 103) 25S Licensed Counselor (UFR Title 127) 8S R.N. - Non Masters (UFR Title 108) 38S Direct Care Overtime, Shift Differer 39S Total Direct Program Staff = 1E Performance Report (D-1 Internet filing system) suspended for FY '08 filings. 9S L.P.N. (UFR Title 109) 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) OSD's Program Dept ORI State Dept 1PS 2PS 3PS 1SS 2SS 5SS 6SS 7SS 40 2 184,547 184,547 SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Amt. Pept, Or Town Control (NCF)-Contract
R Health Care Fin & Policy (HCF)-Contract
R M. Comm. For the Blind (MCB)
R M. Comm. For the Blind (MCB)
R M. Comm. for Deaf & H H (MCD)
R M. Rehabilitation Commission (MRC)
R M. Off Tor Refugees & Immigric (OR)
R Dept of Early Educ. & Care (EEC)-Contract
R Dept of Conrection (DOC)
R Dept of Elementary & Secondary Educ. (DOE)
R Patrole Board (PAR) Dept. of Mental Health (DMH)
 Dept. of Netral Health (DMH)
 Dept. of Public Health (DPH)
 Dept. of Children and Families (DCF/DSS)
 Dept. of Transitional Assat (DTAWEL)
 Dept. of Youth Services (DYS) Ex. Off. of Elder Affairs (ELD)
Div.of Housing & Community Develop(OCD) Contrib., Giffs, Leg., Bequests, Spec. Ev. Gov. In-Kind/Capital Budget Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty) comm. Of MA Surplus Rev. Retention Share Mass. Local Govt/Quasi-Govt. Entities Mass, spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Private Client 3rd Pty/other offsets Note to Readers: This schedule should be Allocated Admin (M&G) Revenue Released Net Assets-Equipment Total Contribution and In-Kind Other Grant (exclud. Fed.Direct) Other Mass, State Agency POS Mass State Agency Non - POS Direct Federal Grants/Contracts Released Net Assets-Program Medicaid - Direct Payments Medicaid - MBHP Subcontract PREPARER COMMENTS: Mass, Govt, Client Stipends Client Resources Total Assistance and Fees Released Net Assets-Time Veteran's Services (VET) Non-Charitable Revenue Subcontractor Name Federated Fundraising Total Revenue = 57E Commercial Activities Investment Revenue POS Subcontract Mass Gov. Grant Total Grants 1SDC 2SDC 3SDC 4SDC 5SDC

N: 043566243	в 19,510	. 40): 40.00	% Var % Var %	31 %	75	<u>"</u>	49 220 % % 239.082 0.0 % 2.064,444 0.0 % 2.089,232 0.0 % % 2.089,232 0.0 % % (subject to OSD adjustment)	over Eligible here the n and must be lements.)
FEIN:	#: 93.676	# operaling hours/week (e.g., 40)	nate and desirable. Not Applicable Planned 774.918	914,331	41,474	840,337		Bad Debt Expense Unbillable Depreciation (Any Excess of Non-Reimbursable Expense over Eligible Reveue Offsets is subject to recoupmant where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)
6/30/2014	stic Assistance #:	# obers	s) may be appropr nbursement; NA = Actual 774,918	774,918 57,241 89,895 (7,723	838 38,636 2,000 41,474 43,734 520 520	16.679 4.708 5.808 16.679 730,445 7.618	24.195 17.407 45.220 2.395.082 2.084.444 4.786 1.923.192 (166.040)	Bad Debt Expense Unbillable Depreciation (Any Excess of Non-Reimb Revenue Offsets is subject program is purchased by in
FY END:	Catalog of Federal Domestic	audit period (e.g., 52): 52.00	In-Kind donation e, 27 = Cost Rein FTE 22.08	22.08 Exp.	203	209 212 212 Exp. 410 3.390	Expense le	
pa	Catalog	http://www.ctda.goy/defaul # Weeks operated during audit period (e.g., 52): 52.00	e expenses (e.g., gotiated Unit Rat INNED Staff = 39S f d mdskeeping	e Svs/Mkting les pensation & Rel.	p.Expenses 501, 201, 201, 201, 201, 201, 201, 201 Reimb./Stipends	08 08 08 08 dicine/Pharmacy / nces 211 nces 211 43.65.vs./Benefits : 14 43.65.vs. 214 attents 215 ess REPERS	410 st 410 st 410 Green Allocation Appense On-Reimbursable Non-Reimbursable 3R S S of Cost Reimb. E	50 4,738 4,788 1,670,257 1,650,469
B - Unaudi		# Weeks operated	unances or non-reimbursable expu RXPERSE - Other Non-regotial RXPERSE - ACTUGLPLANNED 1E Total Direct Program Staff 2E Chief Executive Officer 3E Chief Francial Officer 2E Chief Transcal Officer 2E Chief Transcal Officer 3E Chief Transcal Officer AE Acting/Clerical Support 5E Admin Maint/House-Gradske	6E Total Admin Employee 7E Commerical products & Svs/Mkting 8E Total FTESalary/Wages 9E Payroll Taxes 150 10E Fringe Benefits 151 11E Accrual Adjustments 12E Total Employee Compensation & Rel. Exp. 11E Total Employee Compensation & Rel. Exp.	The Facility A Prog. Equip. Depreciation 301 15E Facility A Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390 16E Facility Operation/Maint./Furn.390 17E Total Occupancy 17E Total Occupancy 19E Direct Care Consultant 201 19E Temporary Help 202 20E Clainers and Caregivers Reimb/Stipends 203 20E Clainers and Caregivers Reimb/Stipends 203 21E Subcontracted Direct Care 206 22E Staff Training 204	Staff Mileage / Travel 205 Meals 207 Meals 207 Clent Transportation 208 Vehicle Expenses 208 Vehicle Expenses 208 Vehicle Deprecation 208 Incidental Medical Medicine/Pharmacy 209 Client Personal Allowances 211 Provision Material Goods/Sus,/Benefits 212 Direct Client Wages 214 Other Commercial Prod. & Sus. 214 Other Commercial Prod. & Sus. 214 Other Commercial Prod. & Sus. 214 Other Expenses Office Expenses Other Expenses Other Program Expenses Other Program Expenses Other Program Captan Office Equival Other Professional Fees & Other Admin. Exp. 410 Client Equipment Depreciation 410	Age Professional Insurance 410 50E Working Capital Interest 410 50E Working Capital Interest 410 50E Total Direct Administrative Expense 52E Admin (MSC) Reporting Center Allocation 53E Total Reimbursable Expense 53E Allocation of Statefred Non-Reimbursable Expense 53E Allocation of Statefred Non-Reimbursable Expense 55E Allocation of Statefred Non-Reimbursable Expense 55E TOTAL EXPENSE 57E TOTAL REVENUE = 53R 58E OPERATING RESULTS CRE Preliminary Calculation of Cost Reimb. Excess Rev. LE EXPENSE DETAIL Dess	3.N Direct Other Program/Operating 4.N Direct Other Program/Operating 4.N Direct Subconfract Expense 6.N Direct Administrative Expense 6.N Direct Other Expense 7.N Direct Depreciation 7.N Direct Depreciation 9.N Total Direct and Allocated Non-Reimb. (34E-55E) 9.N Total Direct and Allocated Non-Reimb. (34E-55E) 10.N Eligible Non-Reimbursable Exp. Revenue Offsets 11.N Capital Budget Revenue Adjustment 12.N Excess of Non-Reimbursable Expense Over Offsets
SCHEDULE	Refugee Services	_	age EXPENSI age EXPENSI 89,516 1E Tota 89,516 2E Chie 65,940 3E Chie 65,940 4E Acct	6E Tota 7E Com 9E Tota 10E Fing 11E Accr	15E Facil 15E Facil 15E Facil 15E Facil 17E Tota 19E Direc 20E Citer 21E Subor 22E Staff	23E Staff Mises 24E Meals 207 25E Clent Tean 25E Clent Per 25E Clent	# AB Program Support 218 # AB Professional Insuran # B Earvice units	3 N Direct Observation 3 N Direct Other Program/Operating 4 N Direct Subcontract Expense 5 N Direct Administrative Expense 6 N Direct Other Expense 7 N Direct Other Expense 8 N Total Direct Non-Reimbursable (Tie to 54E) 9 N Total Direct and Allocated Non-Reimb (54E+5) 10 N Eigible Non-Reimbursable Exp. Revenue Offs 11 N Capital Budget Revenue Adjustment 12 N Excess of Non-Reimbursable Expense Over O
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I INF		(State)	25= Non-1 25= Non-1 118 0.0			233 891 152 XXXXXX 22.08	5히	*****
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UPPLEMENT/	Description:	West Springfield (City)	comodations Rate:	AA (Title 107)	5) 5) 10 Title 123)	24) Title 125 & 126) 128) (UFR Title 129) (Title 131) Title 131) 34) (Cook 138)	CE STATISTICS Clears Served 2.442 2.442 y sponsored clients. Free Care clients. Free Care clients. Total: Total:	MATION Payor's FEIN
ROGRAM SUPPLEMENTA		West Springfield (City)	ation. In many instances the presence 4 = Negolated Accomposations Rate. 2080 R Title 102) ager (UFR Title 101) r (UFR Title 103) ist (UFR Title 104)	Title 102). FR Tritle 108). 11 (110) 12 (LIO). 13 (LIO). 14 (LIO). 14 (LIO). 15 (LIO). 16 (LIO). 17 (LIO). 18 (LIO). 18 (LIO). 19 (LIO). 10 (LIO). 11 (LIO). 11 (LIO). 11 (LIO). 12 (LIO).	T. Admonstration (UFR Tritle 114) ther (UFR Tritle 114) for Tritle 117) for (UFR Tritle 118) Fr Tritle 119 for (UFR Tritle 120) for (Ande (UFR Tritle 120) for (Ande (UFR Tritle 120) for (Ander (UFR Tritle 122) for (Ander UFR Tritle 123)	S. W. (UFR Tritle 124) W., L. S.W (UFR Tritle 125 & 126) URF Tritle 123) Abuse Counselor (UFR Tritle 129) Abuse Counselor (UFR Tritle 131) er - Masters (UFR Tritle 131) er - Masters (UFR Tritle 131) arf (UFR Tritle 134) arf (UFR Tritle 135) rical Staff (UFR Tritle 135) rical Staff (UFR Tritle 137) Groundskeeping, Cook 138 arf (UFR Tritle 135) art (UFR Tritle 135) art (UFR Tritle 136) froundskeeping, Cook 138 art (UFR Tritle 136) froundskeeping, Cook 138 art (UFR Tritle 136)	SERVICE STATIST unit of service: Clents 5.247 Publicly sponsored Provately sponsored Provately sponsored Provately sponsored Provately sponsored Provately sponsored Provately sponsored Free Care NYTRACT INFORMATION Payor Name Payor's FEIN	
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PROGRAM SUPPLEMENTA		593 Main Street West Springfield (City)	es and all other UFR information. In many instances the presence 3 = Negotiated Unit Rate; 2 = Negotiated Accompositions Rate; 0.8 STAFFING_# hourstyr = 1.00 FTE; 2080	65 Physician Ast, (URF Title 106) 75 N. Midvile, N.P., Psych N. NA., R.N MA (Title 107) 85 R.N Non Masslers (UFR Title 108) 95 L.P.N. (URF Title 109) 105 Pharmacist (UFR Title 110) 115 Coccupational Therapist (UFR Title 111) 115 Physical Therapist (UFR Title 111) 115 Shysical Therapist (UFR Title 112)	153 Spec. Education Tanger and Spec. Education Tanger 14) 155 Spec. Education Teacher (UFR Title 115) 165 Spec. Education Teacher (UFR Title 115) 165 Teacher (UFR Title 115) 165 Day Care Director (UFR Title 117) 185 Day Care Lead Teacher (UFR Title 118) 195 Day Care Teacher (UFR Title 119) 215 Day Care Aski. Teacher / Add (UFR Title 120) 216 Day Care Aski. Teacher / Add (UFR Title 120) 217 Psychologist - Doctorate (UFR Title 122) 218 Chincian-(formerly Psych-Masters)(UFR Title 123)	235 Social Worker - L. LG. S.W. (UFR Trifle 124) 245 Social Worker - L. LG. S.W. (UFR Trifle 125) 255 Licensed Counselor (UFR Trifle 127) 265 Cert. Voc. Rehab. Counselor (UFR Trifle 128) 275 Cert. Alch. & for Drug Abuse Counselor (UFR Trifle 129) 285 Counselor (UFR Trifle 130) 285 Counselor (UFR Trifle 130) 295 Case Worker / Manager (UFR Trifle 131) 315 Direct Care Prog. Staff III (UFR Trifle 134) 315 Direct Care Prog. Staff III (UFR Trifle 135) 315 Direct Care Prog. Staff III (UFR Trifle 135) 345 Direct Care Prog. Staff III (UFR Trifle 137) 355 Prog. Secretanal Clencal Staff (UFR Trifle 137) 355 Maintanence. House/Groundskeeping. Cook 138 375 Direct Care Vovertime, Shiff Uffrential and Relief 385 Direct Care Overtime, Shiff Uffrential and Relief 395 Total Direct Program Staff = 18	15.5 Enter defined unit of service: Clents Served 25.5 Enter total unit capacity: 2.442 25.5 Enter total unit capacity: 2.442 35.5 Served Clents Program Privately sponsored clents. 5.5 Performance Report (D-1 Privately sponsored clents. 5.5 Performance Report (D-1 Assuspended for FY '08 filings. Total: 7.5 Suspended for FY '08 filings. Total: Total: 7.5 Suspended for FY '08 filings. Total: 7.5 Suspended	POS SUBCONTRACT INFORMAT
	Program Name: Non Commonwealth Funded Refugee Programs Description:	ogram Address: 593 Main Street (City)	ntext with F.S. Notes and all other UFR information. In many instances the presence caid Class Rate, 23 = Negoliated Unit Rate; 24 = Negoliated Accompositions Rate; STAFING_# hourstyr = 1.00 FTE; 2080 1. S. Program Director (UFR Title 102) 2. S. Program Director (UFR Title 101) 3. S. Ast. Program Director (UFR Title 101) 4. S. Supervising Professional (UFR Title 104) 5. S. Physician & Psychiatrist (UFR Title 104)	1.554.661 GS Physician Asst. (LIR Title 106), 1.554.661 S. N. Mddwife, N.P., Psych, N. N.A., R.N MA (Title 107), 8S R.N Non Masters (UFR Title 108), 1S Pharmacist (UFR Title 109), 1S Occupational Therapist (UFR Title 111), 11S Occupational Therapist (UFR Title 111), 11S Chaesch, / Jano Pathol, audidopriet (IFR Title 112), 11S Chaesch, / Jano Pathol, audidopriet (IFR Title 112), 11S Chaesch, / Jano Pathol, audidopriet (IFR Title 113), 11S Cha	145 165 165 175 185 185 185 185 185 185 185 185 185 18	235 245 255 265 275 285 285 285 285 285 285 285 285 385 385 385 385 385 385 385 385 385 3	SERVICE STATIST Enter defined unit of service: Clents S. Enter total unit capacity: 2.44 OSD's Program Provately sponsored (OSD's Program Provately sponsored (Internet tiling system) suspended for FY '08 fillings. MASSACHUSETTS CONTRACT INFORMATIO Dept Contract ID -11 Characters MMARS.	2C 3C 5C POS SUBCONTRACT INFORMAT 1PS 2PS 3PS
		Program Address: 593 Main Steel West Springfield (City)	Id be read in context with F.S. Notes and all other UFR information. In many instances the presence 22 = HCFP/Medicaid Class Rate. 23 = Negotiated Unit Rate. 24 = Negotiated Accompositions Rate. 2080 STAFFING # hourstyr = 1.00 FTE: 2	(DDS/DMR) 1,554,661 (DDS/DMR) (DDS/D	(158) (178)	(1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	72896 SERVICE STATIST	ARE EXPENSE DETAIL 2C
	Program Name: Non Commonwealth Funded Refugee Programs	ram Type: NIA Program Address: 593 Main Street West Springfield (City)	is schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence st. 21 = SPED, 22 = HCFPIMedicaid Class Rate, 23 = Negotiated Unit Rate; 24 = Negotiated Accompositions Rate. 30 STAFFIMS = 1.00 FTE: 2080 STAFFIMS # 20 FTE: 2080 STAFFIMS # 2080 S	(DDS/DMR) 1,554,661 (DDS/DMR) (DDS/D	(158) (178)	(1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	72896 SERVICE STATIST	ARE EXPENSE DETAIL 2C
ORGANIZATION: Luther an Community Services, Inc.		*Program Type: NA Program Address: 593 Main Street West Springled (City)	be read in context with F.S. Notes and all other UFR information. In many instances the EHCFPIMedicaid Class Rate, 23 = Negotiated Unit Rate; 24 = Negotiated Accompdations of STAFFING # hourstyr = 1.00 FTE: 15 Program Director (UFR Title 102) 25 Program Director (UFR Title 103) 35 Assis. Program Director (UFR Title 103) 45 Supervising Professional (UFR Title 104) 55 Physician & Psychiatrist (UFR Title 104)		P-Contract 1458 P-UCP 155 3) (MRC) 175 (MRC) 185 (MRC) 185 (C)-Contract 205 (C)-Voucher 215	235 245 255 265 275 275 275 275 275 275 275 275 275 27	72896 SERVICE STATIST	State Dept State Dept Payor Name Pay

FEIN: 043566243	В	Week (e.g., 40): 40.00	nd desirable. Applicable Planned % Var 161,801		173,726 % 8,610 -2,4 %		7,905	(subject to OSD adjustment)	Expense over Eligible presserve the first processerve and must be noted Statements.)
ND: 6/30/2014	mestic Assistance #:	# operating hours/week (e.g., 40)	in-Kind donations) may be appropriate and desirable e; 27 = Cost Reimbursement; NA = Not Applicable FTE Actual Planned 4.05 161,801	4.05 11,925	173726 10 6,350 45 6,405	6,142		25.6045 226.045 226.046 230.307 4,262	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.)
ULE B - Unaudited FY END:	Catalog of Federal Domestic	# Weeks operated during audit period (e.g., 52). 52.00	ion. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g. In-Kind donations) may be appropriate and desiral services of significant planned for actual variances or non-reimbursable expenses (e.g. In-Kind donations) may be appropriate and desiral analysis 1.00 FTE. SalaryMage EXPERISE - COURT Non-regoliated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable analysis 1.00 FTE. SalaryMage EXPERISE - ACTUALPILANNED FTE. Actual Planned FTE FTE Actual Planned FTE FTE Actual Planned FTE FTE Actual Planned FTE	Acting/Linearia Support Admin Mantuf-House-Gmdskeeping Total Admin Employee Commercial products & Sys/Mkting Total FTE/Salary/Wages Payroll Taxes 150 Finge Benefits 151	Accrual Adjustments Total Employee Compensation & Rel. Exp. Facility and Prog. Equip. Expenses 301,390 Facility As Prog. Equip. Depreciation 301 Facility Operation/Maint./Furn.390 Facility General Liability Insurance 390 Total Occupancy Direct Care Consultant 201 Direct Care Consultant 201	196 Temporary Help 202 206 Cilents and Caregivers Reimb./Sipends 203 216 Subcontracted Direct Care 206 226 Staff Training 204 et care 206 226 Staff Meage Travel 205 236 Staff Meage Travel 205 246 Meats 207 256 Cilent Transportation 208 256 Cilent Transportation 208 256 Cilent Temportation 208 256 Cilent Temportation 208 257 Vehicle Deprecation 208 258 Incidental Medical Medicine/Pharmacy 209 259 Ecilent Personal Allowances 211 206 Provision Material Goods/Svs./Benefits 212 316 Direct Client Wages 214 259 Cilent Commercial Prod. 8 Svs. 214	Non Charlable Expenses Other Expense Total Other Program Expense Total Other Program Expense Other Professional Fees & Other Admin. Exp. 410 Leased Office/Program Office Equip. 410.390 Office Equipment Depreciation 410 Program Support 216 Program Support 216 Working Capital Interest 410	strainte Experise First Allocation Fixpense Non-Reimbursable Expense ed Non-Reimbursable Expens 53R LTS ion of Cost Reimb. Excess	5E) 2377 (Kisels 2377)
PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited	Adoption Program	(State) (Zipcode)	Non-negotiated Accomodations R FTE Salary/Nage EXPI 100 15.203 15.203 2E	4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	116	275 103.403 24E 25E 25E 25E 25E 25E 25E 25E 25E 25E 25	XXXXXX 42E 42E 43E 44E 44E 44E 44E 44E 44E 44E 44E 44	Undup # service units 52E Admin (M&G) Report Clients delivered 52E Total Reimbursable 60	3N Direct Other Program/Operating AN 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 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets
SUPPLEMENTAL	Description:	Worcester (City)	nstances the presence of Accomodations Rate; 25= FTE: 2080 te 101)	104) 105 & 121) MA (Title 107)	(1) UFR Title 113) 115)	Tride 120) (122) (122) (124) (124) (124) (125) (126) (126) (127) (127) (128)	STICS	pponsored clients: Free Care clients: Total: ORMATION MARRS COSE AMS:	Pay
PROGRAM	Program Name: Massachusetts Adoption	20 Hamilton Street (Number/Street)	That 24 I hou JFR Man	4 Supervising Professional (UFR trite 104) 55 Physician & Psychiatrist (UFR Trite 105 & 121) 65 Physician Asst. (UFR Trite 106) 75 N. Midwrle, N.P., Psych N., N.A., R.N MA (Trite 107) 85 R.N Non Massiers (UFR Trite 108) 95 L.P.M. (UFR Trite 109) 105 Pharmacist (UFR Trite 110)	11S Occupational Therapist (UFR Tritle 111) 12S Physical Therapist (UFR Tritle 113) 13S Speech / Lang. Pathol., Audiologist (UFR Tritle 113) 14S Deticinan / Nutritionist (UFR Tritle 114) 15S Speec, Education Teacher (UFR Tritle 115) 16S Teacher (UFR Tritle 116) 17S Day Care Director (UFR Tritle 117) 18S Day Care Lead Teacher (UFR Tritle 118)	19S Day Care Teacher (UFR Title 19) 20S Day Care Fast. Teacher / Aide (UFR Title 120) 21S Paychologist - Doctorate (UFR Title 122) 22S Clinician-(formerly Psych Masters)(UFR Title 123) 23S Social Worker - L.C. S.W. (UFR Title 124) 24S Social Worker - L.C. S.W. (UFR Title 124) 24S Social Worker - L.C. S.W. (UFR Title 125) 25S Licensed Counselor (UFR Title 127) 26S Cert. Voc. Rehab. Counselor (UFR Title 129) 27S Cert. Alch. ∨ Dug Abuse Counselor (UFR Title 129) 28S Counselor (UFR Title 130) 29S Case Worker / Manager (UFR Title 131) 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 31S Direct Care / Prog. Staff Superv. (UFR Title 133)	Direct Care / Prog. Staff (URF) Prog. Secretarial / Clerical Staff (Mandarence, Uouse/Goundske Direct Care Overtime, Shift Differ Total Direct Program Staff = 1E Total Care Continue, Shift Differ Total Care Continue, Shift Care Care Total Care Care Care Care Care Care Care Care	OSD's Program Performance Report (D-1 Internet filing system) Suspended for FY '08 filings. MASSACHUSETTS CONT Out Out Oss	POS State Dept
ervices, Inc.	Program Name: 1	Program Address: 20 Hamilton Street	context with F.S. Note		157,570	(E)		941 941 941 941 941 941	Expense Amt.
ORGANIZATION: Lutheran Community Services, Inc.	UFR Program Number: 25	*Program Type: 23	# # B # * * -	4R Total Contribution and In-Kind 5R Mass Gov. Grant 6R Other Grant (exclud, Fed Direct) 7R Total Grants 8R Dept of Mental Health (DMH) 9R Dept of Developmental Services(DDS/DMR) 10R Dept of Developmental Services(DS/DMR)			JAR Medicaid - Direct Pequel Trainible Controllateds JAR Medicaid - Direct Payments JAR Medicaid - MBHP Subcontract JAR Mass Gout. Client Stipends JAR Mass spontclient SFT3rd Pty offsets JAR Private Client Fees (excluding 3rd Pty) JAR Private Client 3rd Pty/rother offsets	44R Federated Fundraising 45R Commercial Activities 46R Non-Chantable Revenue 47R Investment Revenue 47R Allocated Admin (M&G) Revenue 50R Released Net Assets-Fougnent 52R Released Net Assets-Time 53R Total Revenue 53R Total Revenue	Subcontractor Name FEIN Expense DeTAIL

¥.0 % 043566243 (subject to OSD adjustment) Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be # operating hours/week (e.g., 40): 40.00 (Any Excess of Non-Reimbursable Expense over Eligible recognized as a liability on the Financial Statements.) Planned 65,816 FEIN: 101,263 84,867 6,895 1,624 Vote to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., in-Kind donations) may be appropriate and desirable Program Type codes: 21 = SPED, 22 = HCFP/Medicaid Class Rate, 23 = Negotiated Unit Rate, 24 = Negotiated Accompodations Rate, 25 = Non-negotiated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable Catalog of Federal Domestic Assistance #: 63.154 104,772 104 772 6/30/2014 http://www.cfda.gov/default.htm # Weeks operated during audit period (e.g., 52): 52.00 Description 2.02 54E Direct Statel Federal Non-Reimbursable Expense 55E Allocation of Statel Fed Non-Reimbursable Expense 55E TOTAL REVENSE 57E TOTAL REVENUE = 53R 55E FOR THE STATE OF TAIL REVENUE = 53R 55E OPERATING RESULTS CRE Preliminary Calculation of Cost Reimb. Excess Rev. 42E Other Professional Fees & Other Admin, Exp. 410 43E Leased Office/Program Office Equip.410,390 44E Office Equipment Depreciation 410 2E Total Employee Compensation & Rel. Exp. 20E Clients and Caregivers Reimb./Stipends 203 13E Facility and Prog. Equip.Expenses 301,390 (2,940) 28E Incidental Medical /Medicine/Pharmacy 209 30E Provision Material Goods/Svs./Benefits 212 Admin (M&G) Reporting Center Allocation 14E Facility & Prog. Equip. Depreciation 301 16E Facility General Liability Insurance 390 2E Chef Executive Officer
3E Chief Francial Officer
4E Acting/Clerical Support
5E Admin Manin/House-Gmodskeeping
6E Total Admin Employee
7E Commercial products & Svs/Mking
8E Total FTE/Salay/Wages
9E Payroll Taxes 150 50E Working Capital Interest 410
51E Total Direct Administrative Expense
52E Admin (M&G) Reporting Center Allocat
53E Total Reimbursable Expense 32E Other Commercial Prod. & Svs. 214 33E Program Supplies & Materials 215 1E Total Direct Program Staff = 39S 5E Facility Operation/Maint./Furn.390 Client Personal Allowances 211 21E Subcontracted Direct Care 206 Total Other Program Expense 1N Direct Employee Compensation & Related Exp.
2N Direct Occupancy
2N Direct Occupancy
3N Direct Operation Frogram/Operating
4N Direct Administrative Expense
5N Direct Administrative Expense
6N Direct Administrative Expense
6N Direct Operation
6N Total Direct Non-Reimbursable (Tie to 54E)
9N Total Direct and Allocated Non-Reimb. (54E+55E)
10N Eighble Non-Reimbursable Exp. Revenue Offsets
1N Capital Budget Revenue Adjustment
12N Excess of Non-Reimbursable Expense Over Offsets EXPENSE - ACTUAL/PLANNED 18E Direct Care Consultant 201 49E Professional Insurance 410 PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 23E Staff Mileage / Travel 205 34E Non Charitable Expenses Client Transportation 208 27E Vehicle Depreciation 208 31E Direct Client Wages 214 26E Vehicle Expenses 208 48E Program Support 216 19E Temporary Help 202 10E Fringe Benefits 151 11E Accrual Adjustments Total Occupancy Staff Training 204 NON-REIMBURSABLE EXPENSE DETAIL Other Expense 24E Meals 207 Teen Living Program 17E 63 154 24 585 Salary/Wage delivered Clients Description: Free Care clients: Total: Publicly spansored clients: sponsored clients Payor's FEIN SERVICE STATISTICS 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 25S Licensed Counselor (UFR Title 127) 26S Cert. Voc. Renab. Counselor (UFR Title 128) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) 28S Counselor (UFR Title 130) Brockton (City) MASSACHUSETTS CONTRACT INFORMATION 6S Physician Asst. (UFR Title 106)
7S N. Midwife, N.P., Psych N., N.A., R.N. MA (Title 107)
8S R.N., Noh Massiers (UFR Title 108)
9S L.P.N (UFR Title 109)
10S Pharmacest (UFR Title 109) Speech / Lang. Pathol., Audiologist (UFR Title 113) Dietician / Nutritionist (UFR Title 114) Case Worker / Manager - Masters (UFR Title 131) Clinician-(formerly Psych.Masters)(UFR Title 123) 35S Prog. Secretarial / Clerical Staff (UFR Title 137) 36S Maintainence, House/Groundskeeping, Cook 138 Direct Care Overtime, Shift Differential and Relief 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134) POS SUBCONTRACT INFORMATION 4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121) 20S Day Care Asst. Teacher / Aide (UFR Title 120) 0S STAFFING_# hourslyr = 1.00 FTE: 1S Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 101) 3S Asst. Program Director (UFR Title 103) Social Worker - L.I.C.S.W. (UFR Title 124) Contract ID -11 Characters 09951419593 Direct Care / Prog. Staff II (UFR Title 135) 15S Spec. Education Teacher (UFR Title 115) 34S Direct Care / Prog. Staff I (UFR Title 136) Privately Day Care Lead Teacher (UFR Title 118) Direct Care / Driver Staff (UFR Title 138) Enter defined unit of service: Enter total unit capacity: 21S Psychologist - Doctorate (UFR Title 122) Occupational Therapist (UFR Title 111) Case Worker / Manager (UFR Title 132) Put 4SS (SD's Program Prive 5SS Performance Report (D-1 6SS (Internet fifing system)
7SS (suspended for FY '08 filings. 12S Physical Therapist (UFR Title 112) 17S Day Care Director (UFR Title 117) Day Care Teacher (UFR Title 119) Total Direct Program Staff = 1E 14EHS878SAL Payor Name 16S Teacher (UFR Title 116) State Dept Young Parents Support Program Address: 553 North Main Street DSS EHS 2PS | 3PS | 5 % % 4 ဥင 1PS 113 138 148 185 198 225 235 298 15S 2SS (4,524) 100,248 Program Name: 103,188 SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Amt. ORGANIZATION: Lutheran Community Services, Inc. MA. Comm. For the Blind (MCB)
MA. Comm. for the Blind (MCB)
MA. Rehabilitation Commission (MRC)
MA. Oif for Refugees & Immigr.(ORI)
The Man of the Commission of the Commissio Dept. of Elementary & Secondary Educ. (DOE) Dept. of Developmental Services (DDS/DMR)
Dept. of Public Health (DPH)
Dept. of Children and Families (DCF/DSS) Div.of Housing & Community Develop(OCD) Contrib., Gifts, Leg., Bequests, Spec. Ev. Dept. of Youth Services (DYS) Health Care Fin & Policy (HCF)-Contract Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Dept. of Transitional Assist (DTA/WEL) Other Mass. State Agency POS Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities omm. Of MA Surplus Rev. Retention Share Health Care Fin & Policy (HCF)-UCP Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Allocated Admin (M&G) Revenue Released Net Assets-Equipment Total Contribution and In-Kind Other Grant (exclud. Fed.Direct) Direct Federal Grants/Contracts Medicaid - MBHP Subcontract Released Net Assets-Program Ex. Off. of Elder Affairs (ELD) Dept. of Mental Health (DMH) PREPARER COMMENTS: Gov. In-Kind/Capital Budget Total Assistance and Fees Mass. Govt. Client Stipends Medicaid - Direct Payments UFR Program Number: 28 *Program Type: 23 Released Net Assets-Time Veteran's Services (VET) of Correction (DOC) Non-Charitable Revenue Subcontractor Name Federated Fundraising Commercial Activities Total Revenue = 57E Investment Revenue Parole Board (PAR) POS Subcontract Client Resources Mass Gov. Grant Private IN-Kind Total Grants Dept 10R 2SDC 3SDC 4SDC 24R 25R 26R 27R 40R 43R 45R 46R 47R 48R 49R 50R 51R 51R 53R SDC 42R

ORGANIZATION: Lutheran Community Services, Inc.	rvices, Inc.	PROGRAM SUPPL	EMENTAL!	INFORMATION SCH	PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited	FY END: 6/30/2014	FEIN:	FEIN: 043566243
UFR Program Number: 29	Program Name:	Program Name: Employment Support Services	Description:	Refugee Services		Catalog of Federal Domestic Assistance #:	:a	g
Program Type: 23	Program Address: 593 North Main Street	Sprin Street (Number/Street)	Springfield M. (City)	(State) (Zipcode)	# Weeks operated during audit period (e.g., 52).	audit period (e.g., 52). 52.00 # or	# operating hours/week (e.g., 40)	40.00
dote to Readers: This schedule should be read in context with F.S. Notes and all other UPR information by the program type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate, 23 = Negation by the Control of the Leg. Bequests, Spec. Ev. 15 Program Director (L. S. Program Director (L. S. Program Director) and the Mind of the Control of the	ontext with F.S. Note		the presence of s. 2080 2080	gignificant patrial of actual Non-negotiate Accommodati	Authority of the presence of significant planned to addrain variances for non-rembusasible expenses (e.g., In-Kind donations) may be appropriate and desiral variances for non-rembusasible expenses (e.g., In-Kind donations) may be appropriate and desiral variances of non-rembusasible expenses (e.g., In-Kind donations) may be appropriate and the properties of the properti	In-Kind donations) may be appropriate and desirable e. 27 = Cost Reimbursement in A = Not policable	ppropriate and desirable (1 N = Not Applicable 97,621	% Var22.6 %
Total Grants Dept. of Mental Health (DMH) Dept. of Public Health (DMH) Dept. of Public Health (DPH) Dept. of Public Health (DPH) Dept. of Public Health (DPH) Dept. of Transitional Assist (DITAWEL) Dept. of Transitional Assist (DTAWEL) Dept. of Transitional Assist (DTAWEL) Meanth Care Fin & Policy (HCF)-Confract Health Care Fin & Policy (HCF)-LOP MA. Comm. For the Blind (MCB) MA. Comm. For the Blind (MCB) MA. Rehabilitation Commission (MRC) MA. Chif. for Refugees & Immigr.(ORI) Dept. of Early Educ. & Care (EEC)-Contract	204 000	75 N. Midwife, N.P., Psych N., N.A., R.NMA (Title 107) 85 R.NNon Masters (UFR Title 108) 95 L.P.N. (UFR Title 109) 105 Pharmacist (UFR Title 110) 112 Schwadzona'l Therapsist (UFR Title 111) 125 Physical Therapsist (UFR Title 112) 135 Specth / Lang. Pathol., Audiologist (UFR Title 113) 145 Spec. Education Teacher (UFR Title 114) 145 Spec. Education Teacher (UFR Title 115) 155 Spec. Education Teacher (UFR Title 115) 155 Day Care Director (UFR Title 117) 155 Day Care Lead Teacher (UFR Title 117) 195 Day Care Lead Teacher (UFR Title 118) 195 Day Care Lead Teacher (UFR Title 119) 205 Day Care Lead Teacher (UFR Title 119)	(3)	0.45 15.444	7E Commercial products & Svs/Mkting 8E Total FE/Salary/Wages 9E Payroll Taxes 150 10E Fringe Benefits 151 11E Accountal Adjustmentists 12E Total Employee Compensation & Rel. Exp. 13E Facility and Prog. Equip. Depreciation 301 14E Facility A Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390 16E Facility General Luability Insurance 390 17E Total Occupancy 18E Direct Care Consultant 201 19E Temporary Help 202 20E Clients and Caregivers Reimb./Stipends 203	2.53	7,022 7,022 0,026 1,1504 1,1504 1,160 1,160 1,160 1,1203 1,1203 1,1203	.22.6 % 84.0 %
Dept. of Elementary & Secondary Educ. (DOE) Jobel Boad (PARR) Veteran's Services (VET) Ex. Off. of Elder Affars (ELD) POS Subcontract Other Mass. State Agency POS Mass State Agency Non-POS Mass. Local Gov/Ucusa-Covt. Entites Non-Mass. State Local Government Medicaid - MBHP Subcontract Medicaid - Direct Payments Medicaid - MBHP Subcontract Medicaid - MBHP Subcontract Mass. Govd. Client Stipends Glient Resources Glient Resources Glient Resources Other Publicy sponsored client offsets	1,702	23S Social Worker - L.C.S.W. (UFR Title 124) 24S Social Worker - L.C.S.W. (UFR Title 125) 25S Licensed Counselor (UFR Title 127) 25S Cert. Voc. Rehab. Counselor (UFR Title 129) 27S Cert. Ach. & Otory Abuse Counselor (UFR Title 129) 28S Counselor (UFR Title 130) 28S Counselor (UFR Title 130) 28S Counselor (UFR Title 131) 38S Case Worker / Manager - Masters (UFR Title 131) 38S Direct Care / Prog. Staff III (UFR Title 134) 33S Direct Care / Prog. Staff III (UFR Title 135) 34S Direct Care / Prog. Staff III (UFR Title 135) 34S Direct Care / Prog. Staff III (UFR Title 135) 35S Prog. Secretarial / Clencal Staff (UFR Title 137) 36S Mantianence - Lucuss/Cornouts/Seeping, Cook 138 37S Direct Care / Druce Staff (UFR Title 138) 38S Direct Care / Druce Staff (UFR Title 138) 38S Direct Care Covertime, Shift Differential and Relief		0.34 12.235 0.12 59.681 0.12 3777 0.12 3777 0.12 53	25E Staff Mileage Travel 205 24E Meals 207 25E Clent Transportation 208 25E Clent Transportation 208 27E Vehicle Depercation 208 27E Vehicle Depercation 208 27E Indicated Medical Medicine/Pharmacy 209 29E Client Personal Allowances 211 30E Provision Material Goods/bvs, Renefits 212 31E Direct Client Wages 214 32E Other Commercial Prod. & Svs. 214 33E Other Commercial Prod. & Svs. 214 33E Other Expenses 35E Other Expenses 35E Other Expenses 35E Other Expenses 36E Other Program Expense 36E Other Professional Fees & Other Admin. Exp. 410 43E Leased Office/Program Office Equip.410,390 44E Office Equip.410,390 44E Office Equip.410,390		1,138 2 1,138 5,006 1,138	-63.2 %
Ann Charles (Sectional Share) 42. Private Client Sees (excluding Jan 1979) 42. Private Client 3d Plyjoiher offsets 43. Private Client 3d Plyjoiher offsets 44. Private Client 3d Plyjoiher offsets 45. Commercial Activities 46. Non-Charlable Revenue 47. Investment Revenue 48. Other Revenue 48. Other Revenue 48. Allocated Admin (M&G) Revenue 49. Allocated Admin (M&G) Revenue 50. Released Net Assets-Equipment 51. Released Net Assets-Equipment 52. Released Net Assets-Equipment 53. Released Net Assets-Equipment 53. Released Net Assets-Fire 54. Discontractor Name FEIN Subcontractor Name FEIN FEONE Comm. Of MA Surplus Rev. Retention Share 64.901	205,702 205,702 XPENSE DETAIL Expense Amt.	SERVICE STATISTICS 2SS Enter defined unit of service: Jubs Placed 3SS Enter total unit capacity: Jubs Placed 4SS OSD's Program Privately sponsored clients 5SS Performance Report (D-1 Privately sponsored clients) 5SS Performance Report (D-1 Privately sponsored clients) 5SS Performance Report (D-1 Drivately sponsored clients) 7SS Suspended for PY'08 filings. The Care clients AMASSACHUSETTS CONTRACT INFORMATION 1C ORM THESSPORGO 2C 2C ORM THESSPORGO 2C 4C ACC ACC ACC ACC ACC ACC ACC ACC ACC A	ent strain ode otal:	Main Main	Age Professional Interest 410	iption Company Compan	1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,004 1,007 1,004 1,007 1,004 1,007	-18.2 % -35.6 % -31.0

% Var -9.4 % 9.4 % -9.8 % 043566243 (subject to OSD adjustment 40.00 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.) (Any Excess of Non-Reimbursable Expense over Eligible # operating hours/week (e.g., 40). FEIN: 428,383 Planned 241714 288,260 25,683 56,400 9,600 48,440 428,383 vanances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable 93,584 Actual Catalog of Federal Domestic Assistance #: 261,294 34 120 389,693 6/30/2014 Unbillable Depreciation # Weeks operated during audit period (e.g., 52): 52.00 FTE 6.80 Description FY END: 52E Admin (M&G) Reporting Center Allocation 53E Total Reimbursable Expense 54E Direct Statel Federal Non-Reimbursable Expense 55E Allocation of Statelifed Non-Reimbursable Expense 56E TOTAL EXPENSE CRE Preliminary Calculation of Cost Reimb, Excess Rev. 42E Other Professional Fees & Other Admin, Exp. 410 43E Leased Office/Program Office Equip.410,390 Total Employee Compensation & Rel. Exp. (200,392) 20E Clients and Caregivers Reimb./Stipends 203 13E Facility and Prog. Equip.Expenses 301,390 28E Incidental Medical /Medicine/Pharmacy 209 30E Provision Material Goods/Svs./Benefits 212 14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390 49E Professional Insurance 410 50E Working Capital Interest 410 51E Total Direct Administrative Expense 1E Total Direct Program Staff = 39S 2E Chief Executive Officer 7E Commerical products & Svs/Mkting 8E Total FTE/Salary/Wages 9E Payroll Taxes 150 32E Other Commercial Prod. & Svs. 214 33E Program Supplies & Materials 215 3E Chief Financial Officer
4E Accting/Clencal Support
5E Admin Maint/House-Gmdskeeping
6E Total Admin Employee 44E Office Equipment Depreciation 410 29E Client Personal Allowances 211 Subcontracted Direct Care 206 Total Other Program Expense IN Direct Employee Compensation & Related Exp.

2N Direct Occupancy

3N Direct Octor Program/Operating

4N Direct Administrative Expense

5N Direct Administrative Expense

6N Direct Administrative Expense

6N Direct Administrative Expense

7N Direct Depreciation

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

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

10N Eighle Non-Reimbursable Exp. Revenue Offsets

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets 18E Direct Care Consultant 201 PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 22E Staff Training 204 23E Staff Mileage / Travel 205 34E Non Charitable Expenses 57E TOTAL REVENUE = 53R 58E OPERATING RESULTS Client Transportation 208 27E Vehicle Depreciation 208 31E Direct Client Wages 214 26E Vehicle Expenses 208 48E Program Support 216 Temporary Help 202 1E Accrual Adjustments 10E Fringe Benefits 151 Total Occupancy NON-REIMBURSABLE EXPENSE DETAIL 35E Other Expense 24E Meals 207 Targeted Assistance Grant 12E . 361 Vote 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 219,102 14.822 # service units delivered Description: Privately sponsored clients: Free Care clients: Total: Publicly sponsored clients: Payor's FEIN SERVICE STATISTICS ervice: Clients Served 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 25S Licensed Counselor (UFR Title 127) 27S Cert, Alch. &/or Drug Abuse Counselor (UFR Title 129) 28S Counselor (UFR Title 130) Westfield (City) MASSACHUSETTS CONTRACT INFORMATION 7S N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107) 8S R.N. - Non Masters (UFR Title 108) 9S L.P.N. (UFR Title 109) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 14S Dietician / Nutritionist (UFR Title 114) Case Worker / Manager - Masters (UFR Title 131) Clinician-(formerly Psych.Masters)(UFR Title 123) 36S Maintainence, House/Groundskeeping, Cook 138 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134) Direct Care Overtime, Shift Differential and Relief POS SUBCONTRACT INFORMATION 35S Prog. Secretarial / Clerical Staff (UFR Title 137) 5S Physician & Psychiatrist (UFR Title 105 & 121) 19S Day Care Teacher (UFR Title 119) 20S Day Care Asst. Teacher / Aide (UFR Title 120) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 2S Program Function Manager (UFR Title 101) 3S Asst. Program Director (UFR Title 103) Social Worker - L.I.C.S.W. (UFR Title 124) Direct Care / Prog. Staff II (UFR Title 135) Direct Care / Prog. Staff I (UFR Title 136) 15S Spec. Education Teacher (UFR Title 115) Contract ID -11 Characters 4S Supervising Professional (UFR Title 104) 18S Day Care Lead Teacher (UFR Title 118) Direct Care / Driver Staff (UFR Title 138) Enter defined unit of service: Enter total unit capacity: 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 21S Psychologist - Doctorate (UFR Title 122) Case Worker / Manager (UFR Title 132) 17S Day Care Director (UFR Title 117) suspended for FY '08 filings. Total Direct Program Staff = 1E 1S Program Director (UFR Title 102) Payor Name 6S Physician Asst. (UFR Title 106) 4SS OSD's Program
4SS Performance Report (D-1
6SS Internet filing system)
7SS suspended for FY '08 filings. 10S Pharmacist (UFR Title 110) 16S Teacher (UFR Title 116) State Dept Program Address: 27 Elm Street 5 2 2PS_ 3PS_ ်င္က ပ္ ့်ပွ 1PS 295 15S 2SS TAG 180,778 Program Name: 180,778 SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Amt. ORGANIZATION: Lutheran Community Services, Inc. Š Dept. of Elementary & Secondary Educ. (DOE) Dept. of Mental Health (DMH)
Dept. of Developmental Services(DDS/DMR)
Dept. of Public Health (DPH)
Dept. of Children and Families (DCF/DSS) Dept.of Early Educ. & Care (EEC)-Contract Dept.of Early Educ. & Care (EEC)-Voucher Div. of Housing & Community Develop(OCD) POS Subconfract Refugee and Immagrant Assi: 043430294 Contrib., Gifts, Leg., Bequests, Spec. Ev. Gov. In-Kind/Capital Budget Dept. of Transitional Assist (DTA/WEL)
Dept. of Youth Services (DYS)
Health Care Fin & Policy (HCF)-Contract Thealth Care Fin & Policy (HCF)-UCP

A MA. Comm. For the Blind (MCB)

A MA. Comm. for Deaf & H (MCD)

A MA. Comm. for Commission (MRC)

MA. Rehabilitation Commission (MRC)

MA. Off. for Rehagees & Immigr.(OR) Other Mass. State Agency POS Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Other Publicly sponsored client offsets Comm. Of MA Surplus Rev. Retention Share Non-Mass, State/Local Government Mass. spon.client SF/3rd Pty offsets Altocated Admin (M&G) Revenue Released Net Assets-Equipment Released Net Assets-Time Total Contribution and In-Kind Other Grant (exclud. Fed.Direct) Direct Federal Grants/Contracts Released Net Assets-Program Medicaid - MBHP Subcontract Ex. Off. of Elder Affairs (ELD) Total Assistance and Fees PREPARER COMMENTS: Mass. Govt. Client Stipends UFR Program Number: 32 Medicaid - Direct Payments *Program Type: 27 Dept of Correction (DOC) Veteran's Services (VET) Non-Charitable Revenue Federated Fundraising Subcontractor Name Commercial Activities Total Revenue = 57E Investment Revenue Parole Board (PAR) Mass Gov. Grant Total Grants 4SDC 5SDC Ä SDC 13R 14R 15R 24R 25R 26R 27R 27R 28R 29R 43R 46R 47R 48R 49R 50R 51R 2SDC 3SDC 32R 33R 34R 35R 35R 37R 40R 42R 45R

25.3 % -23.3 % % Var FEIN: 043566243 (subject to OSD adjustment Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be (Any Excess of Non-Reimbursable Expense over Eligible # operating hours/week (e.g., 40): 40.00 recognized as a liability on the Financial Statements.) **Planned** 335,496 49,291 17,372 386,862 5,106 508,499 (Capcode)

(Lapcode)

(Lapcode) Catalog of Federal Domestic Assistance #: Actual 309,863 494,627 http://www.cfda.gov/default.htm Description Crient I arguptoration; 200
20E Vehicle Expenses 208
27E Vehicle Depreciation 200
28E Incidental Medicial (Medicine/Pharmacy 209
29E Client Personal Allowances 211
30E Provision Material Goods/Svs./Benefits 212
31E Direct Client Wages 214
32E Other Commercial Proof. 8 Svs. 214
33E Program Supplies & Materials 215
34E Non Charitable Expenses
35E Other Expense
35E Total Other Program Expense
35E Total Other Expense
35E Total Reimbursable Expense
35E Admin (MidS) Reporting Center Allocation
35E Admin (MidS) Reporting Center Allocation
35E Admin (MidS) Reporting Center Allocation
35E Total Reimbursable Expense
35E TOTAL EXPENSE
35F TOTAL EXPENSE CRE Preliminary Calculation of Cost Reimb. Excess Rev. NON-REIMBURSABLE EXPENSE DETAIL # Weeks operated during audit period (e.g., 52): (36,224) Total Employee Compensation & Rel. Exp. 20E Clients and Caregivers Reimb/Stipends 203 21E Subcontracted Direct Care 206 22E Staff Training 204 22E Staff Mileage / Travel 205 24E Meals 207 13E Facility and Prog. Equip.Expenses 301,390 14E Facility & Prog. Equip. Depreciation 301 Facility General Liability Insurance 390 Total Direct Program Staff = 39S Chief Executive Officer 5E Admin Maint/House-Grndskeeping Commerical products & Svs/Mkting Facility Operation/Maint./Furn.390 17E Total Occupancy 18E Direct Care Consultant 201 19E Temporary Help 202 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 8E Total FTE/Salary/Wages 25E Client Transportation 208 58E OPERATING RESULTS 9N Total Direct and Allocated Non-Reimb. (54E+55E) 3E Chief Financial Officer 4E Accting/Clencal Support 6E Total Admin Employee 1N Direct Employee Compensation & Related Exp. 11E Accrual Adjustments 9E Payroll Taxes 150 10E Fringe Benefits 151 7N Direct Depreciation 8N Total Direct Non-Reimbursable (Tie to 54E) 2N Direct Occupancy
3N Direct Other Program/Operating
4N Direct Subcontract Expense
5N Direct Administrative Expense
6N Direct Other Expense Lutheran Community Creative Living 14 833 Salary/Wage 39,544 # service units 138,162 delivered Undup # 5.69 Free Care clients: Total: Description: Publicly sponsored clients: Privately sponsored clients: Payor's FEIN Contract ID -11 Characters MMARS Code SERVICE STATISTICS Andover (City) 22S Clinician-formerly Psych, Masters)(UFR Title 123)
23S Social Worker - L.I.C.S.W. (UFR Title 124)
24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) Enter defined unit of service: Hours
Enter total unit capacity: 14,833 MASSACHUSETTS CONTRACT INFORMATION 6S Physician Asst. (UFR Title 106) 7S N. Midwife, N.P., Psych N. N.A., R.N.- MA (Title 107) 8S R.N. - Non Masters (UFR Title 108) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 29S Case Worker / Manager - Masters (UFR Title 131) 36S Maintainence, House/Groundskeeping, Cook 138 37S Direct Care / Driver Staff (UFR Title 138) Direct Care Overtime, Shift Differential and Relief 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134) 33S Direct Care / Prog. Staff II (UFR Title 135) 34S Direct Care / Prog. Staff I (UFR Title 136) 35S Prog. Secretarial / Clerical Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121) 20S Day Care Asst. Teacher / Aide (UFR Title 120) 21S Psychologist - Doctorate (UFR Title 122) 1S Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 101) 15S Spec, Education Teacher (UFR Title 115) 16S Teacher (UFR Title 116) 18S Day Care Lead Teacher (UFR Title 118) 19S Day Care Teacher (UFR Title 119) 30S Case Worker / Manager (UFR Title 132) 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 3S Asst. Program Director (UFR Title 103) 14S Dietician / Nutritionist (UFR Title 114) 25S Licensed Counselor (UFR Title 127) 312DDS3798H 14EHS878SAL 17S Day Care Director (UFR Title 117) Total Direct Program Staff = 1E 6SS Internet filing system)
7SS suspended for FY '08 filings. Payor Name 9S L.P.N. (UFR Title 109) 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) Performance Report (D-1 4SS OSD's Program Dept DMR EHS State Dept 268 South Main Street Creative Living DMR 1PS 155 388 555 655 ့်ပွ 2PS 3PS 517,248 Program Name: Program Address: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Amt. ORGANIZATION: Lutheran Community Services, Inc R Health Care Fin & Policy (HCF)-Contract
R Health Care Fin & Policy (HCF)-UCP
R MA. Comm. For the Blind (MCB)
R MA. Comm. for Deaf & H H (MCB)
R MA. Rehalitation Commission (MRC)
R MA. Off. for Retugees & Immigr.(ORI)
R Dept of Early Educ. & Care (EEC)-Contract
R Dept of Correction (DOC)
R Total Grants
R Dept of Mental Heath (DMH)
R Dept of Developmental Services(DDS/DMR)
R Dept of Public Heath (DPH)
R Dept of Offider and Families (DCF/DSS)
R Dept of Offideral Ansats (OTAWVEL)
R Dept of Youth Services (OYS) Div. of Housing & Community Develop(OCD) Contrib., Gifts, Leg., Bequests. Spec. Ev. Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty) comm. Of MA Surplus Rev. Retention Share Mass. Local Govt/Quasi-Govt. Entities Mass. spon.client SF/3rd Pty offsets Non-Mass, State/Local Government Private Client 3rd Pty/other offsets Allocated Admin (M&G) Revenue Released Net Assets-Equipment Total Contribution and In-Kind Grant (exclud. Fed.Direct) Other Mass. State Agency POS Mass State Agency Non - POS Direct Federal Grants/Contracts Released Net Assets-Program Ex. Off. of Elder Affairs (ELD) Medicaid - MBHP Subcontract PREPARER COMMENTS: Mass, Govt, Client Stipends Client Resources Total Assistance and Fees Gov. In-Kind/Capital Budget Medicaid - Direct Payments UFR Program Number: 34 *Program Type: 23 Released Net Assets-Time Veteran's Services (VET) Non-Charitable Revenue Federated Fundraising Subcontractor Name Total Revenue ≈ 57E Commercial Activities Investment Revenue Parole Board (PAR) POS Subcontract Mass Gov. Grant Other Revenue Private IN-Kind Medicare Other 1SDC 2SDC 3SDC 4SDC 5SDC

-32.8 % -1.9 % 2.6 % % Var FEIN: 043566243 (subject to OSD adjustment 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.) 40.00 (Any Excess of Non-Reimbursable Expense over Eligible # operating hours/week (e.g., 40): Planned 113,055 131,759 13,385 19,469 Votes 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. The special class Raia: 23 = Negotiated Concendations Raia: 25 = Other Not Policial Class Raia: 27 = Not Policial Concentrations Raia: 25 = Other Not Policial Class Raia: 35 = STAFING: 4 = Not Style Raia: 4 = Not Policial Class Raia: 4 = Not Actual 110,900 Catalog of Federal Domestic Assistance #: 183,928 (25,393) 6/30/2014 http://www.cfda.gov/default.htm Description FY END: 54E Direct StatelFederal Non-Reimbursable Expense 55E Allocation of StatelFed Non-Reimbursable Expense 55E TOTAL EXPENSE 55E TOTAL REVENUE = 53R 55T TOTAL REVENUE = 53R 58E OPERATING RESULTS CRE Preiminary Calculation of Cost Remb. Excess Rev. 365 Total Other Pogram Expense
42E Other Polessonal Fees & Other Admin. Exp. 410
43E Leased Office/Pogram Office Equip 410,390
44E Office Equipment Depreciation 410
48E Program Support 216 # Weeks operated during audit period (e.g., 52): 11E Accrual Adjustments 12E Total Employee Compensation & Rel. Exp. 925 20E Clients and Caregivers Reimb./Stipends 203 21E Subcontracted Direct Care 206 Incidental Medical /Medicine/Pharmacy 209 Provision Material Goods/Svs./Benefits 212 13E Facility and Prog. Equip.Expenses 301,390 49E Professional Insurance 410
50E Working Capital Interest 410
51E Total Direct Administrative Expense
52E Admin (MSG) Reporting Center Allocation
53E Total Reimbursable Expense 14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390 31E Direct Client Wages 214
32E Other Commercial Prod. & Svs. 214
33E Program Supplies & Materials 215 6E Total Admin Employee
7E Commencal products & Svs/Mkting
8E Total FTE/Salary/Wages Total Direct Program Staff = 39S 5E Admin Maint/House-Grndskeeping Client Personal Altowances 211 18E Direct Care Consultant 201 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 23E Staff Mileage / Travel 205 24E Meals 207 25E Client Transportation 208 Non Charitable Expenses Vehicle Depreciation 208 9N Total Direct and Allocated Non-Reimb. (54E+55E) 3E Chief Financial Officer 4E Accting/Clerical Support Chief Executive Officer Vehicle Expenses 208 1N Direct Employee Compensation & Related Exp. 2N Direct Occupancy Temporary Help 202 9E Payroll Taxes 150 10E Finge Benefits 151 Total Occupancy 22E Staff Training 204 8N Total Direct Non-Reimbursable (Tie to 54E) NON-REIMBURSABLE EXPENSE DETAIL Other Expense 3N Direct Other Program/Operating 4N Direct Subcontract Expense 5N Direct Administrative Expense Department of Education 19E 26E 6N Direct Other Expense 7N Direct Depreciation # service units Salary/Wage delivered Clients 184 # dnpun 184 0.28 Publicly sponsored clients: Privately sponsored clients: Free Care clients: Total: Description: Payor's FEIN Clients Served West Springfield SERVICE STATISTICS 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION 6S Physician Asst. (UFR Title 106) 7S N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 29S Case Worker / Manager - Masters (UFR Title 131) 22S Clinician-(formerly Psych Masters)(UFR Title 123) 36S Maintainence, House/Groundskeeping, Cook 138 30S Case Worker / Manager (UFR Title 132) 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134) 38S Direct Care Overtime, Shift Differential and Relief POS SUBCONTRACT INFORMATION 35S Prog. Secretarial / Clerical Staff (UFR Title 137) 4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121) 20S Day Care Asst. Teacher / Aide (UFR Title 120) 21S Psychologist - Doctorate (UFR Title 122) 25S Licensed Counselor (UFR Title 127) 26S Cert, Voc. Rehab, Counselor (UFR Title 128) STAFFING_# hours/yr = 1.00 FTE: 1S Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 101) 23S Social Worker - L.I.C.S.W. (UFR Title 124) Contract ID -11 Characters 33S Direct Care / Prog. Staff II (UFR Title 135) 14S Dietician / Nutritionist (UFR Title 114) 15S Spec, Education Teacher (UFR Title 115) 34S Direct Care / Prog. Staff I (UFR Title 136) 37S Direct Care / Driver Staff (UFR Title 138) 17S Day Care Director (UFR Title 117) 18S Day Care Lead Teacher (UFR Title 118) 19S Day Care Teacher (UFR Title 119) Enter defined unit of service: Enter total unit capacity: 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 3S Asst. Program Director (UFR Title 103) 8S R.N. - Non Masters (UFR Title 108) 39S Total Direct Program Staff = 1E 6SS Internet filing system) 7SS suspended for FY '08 filings. Payor Name 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) erformance Report (D-1 (6S Teacher (UFR Title 116) 9S L.P.N. (UFR Title 109) OSD's Program Department of Education Dept State Dept 593 Main Street 155 3SS 4SS 5SS ວຸດ 1PS 2PS 3PS Program Name: Program Address: 158,535 SUBCONTRACTED DIRECT CARE EXPENSE DETAIL 158,535 Expense Amt ORGANIZATION: Lutheran Community Services, Inc. R Dept of Mental Health (DMH)

R Dept of Developmental Services (DDS/DMR)

R Dept of Public Health (DPH)

R Dept of Public Health (DPH)

R Dept of Children and Farmies (DCF/DSS)

R Dept of Transitional Assist (DTA/WEL)

R Dept of Youth Services (VPS)

R Health Care Fin & Policy (HCF/Contract
R Health Care Fin & Policy (HCF/LOCP
R MA. Comm. For the Blind (MCB)

R MA. Comm. For the Blind (MCB)

R MA. Comm. for Deat & H H (MCB)

R MA. Comm. for Deat & H H (MCB)

R MA. Off for Refugees & Immig. (ORI)

R Dept of Early Educ. & Care (EEC)-Contract
R Dept of Early Educ. & Care (EEC)-Courber Dept. of Elementary & Secondary Educ. (DOE) Ex. Off. of Elder Affairs (ELD)
Div. of Housing & Community Develop(OCD)
POS Subcontract Contrib., Gifts, Leg., Bequests, Spec. Ev. Gov. In-Kind/Capital Budget Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Mass. Local Govt/Quasi-Govt. Entities Non-Mass. State/Local Government Other Publicly sponsored client offsets Comm, Of MA Surplus Rev. Retention Share Mass. spon.client SF/3rd Pty offsets Allocated Admin (M&G) Revenue Released Net Assets-Equipment Released Net Assets-Time Other Grant (exclud, Fed.Direct)

Total Grants Private IN-Kind Total Contribution and In-Kind Other Mass. State Agency POS Direct Federal Grants/Contracts Mass State Agency Non - POS Medicaid - MBHP Subcontract Released Net Assets-Program PREPARER COMMENTS: Mass. Govt. Client Stipends Total Assistance and Fees Medicaid - Direct Payments UFR Program Number: 35 *Program Type: 23 Veteran's Services (VET) Non-Charitable Revenue Federated Fundraising Subcontractor Name Total Revenue = 57E Commercial Activities Investment Revenue Parole Board (PAR) Client Resources Mass Gov. Grant Medicare 1SDC 2SDC 3SDC 4SDC 5SDC 42R 43R 44R 45R 46R 47R 48R 49R 50R 51R 52R 53R 31R 32R 33R 35R 35R 35R 39R 40R

40.6 % -1.5 % 2.8 % % Var 2.8 % FEIN: 043566243 subject to OSD adjustment 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.) (Any Excess of Non-Reimbursable Expense over Eligible # operating hours/week (e.g., 40); 40.00 Planned 12 523 14,747 4,000 98 tote 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 = HCFPIMedicaid Class Raie, 23 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement. NA = Not Applicable EXPENSE - ACTUAL/PLANNED

STAFFING # hourstyr = 1.00 FTE: 2080

STAFFING # hourstyr = 1.00 FTE: 2080

FTE Salary/Wage EXPENSE - ACTUAL/PLANNED Actual 12 873 Catalog of Federal Domestic Assistance #: (2,766) http://www.cfda.gov/default.htm Description FY END: 0.33 50E Working Capital Interest 410
51E Total Direct Administrative Expense
52E Admin (MSG) Reporting Center Allocation
53E Total Reimbursable Expense
54E Direct State/Federal Non-Reimbursable Expense
55E Allocation of State # Weeks operated during audit period (e.g., 52): 52.00 35E Other Expense
36E Total Other Program Expense
42E Other Professional Fees & Other Admin. Exp. 410
42E Losed Office/Program Office Equip.410,390
44E Office Equipment Depreciation 410
48E Program Support 216 CRE Preliminary Calculation of Cost Reimb. Excess Rev 12E Total Employee Compensation & Rel. Exp. 13E Facility and Prog. Equip. Expenses 301,390 20E Clients and Caregivers Reimb./Stipends 203 21E Subcontracted Direct Care 206 30E Provision Material Goods/Svs./Benefits 212 28E Incidental Medical /Medicine/Pharmacy 209 14E Facility & Prog. Equip. Deprectation 301 15E Facility Operation/Maint/Furn.390 16E Facility General Liability Insurance 390 32E Other Commercial Prod. & Svs. 214 Total Direct Program Staff = 39S 5E Admin Maint/House-Grndskeeping erical products & Svs/Mkting 33E Program Supplies & Materials 215 29E Client Personal Allowances 211 6E Total Admin Employee
7E Commerical products & Svs//
8E Total FTE/Salary/Wages
9E Payroll Taxes 150
9E Payroll Taxes 150
16E Finge Benefits 151
11E Accrual Adjustments 49E Professional Insurance 410 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets 17E Total Occupancy 18E Direct Care Consultant 201 PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 23E Staff Mileage / Travel 205 25E Client Transportation 208 Non Charitable Expenses 27E Vehicle Depreciation 208 7N Direct Depreciation 8N Total Direct Non-Reimbursable (Tie to 54E) 9N Total Direct and Allocated Non-Reimb. (54E+55E) 31E Direct Client Wages 214 3E Chief Financial Officer 4E Accting/Clerical Support 1E Total Direct Program S 2E Chief Executive Officer 26E Vehicle Expenses 208 1N Direct Employee Compensation & Related Exp.
2N Direct Occupants
3N Direct October Program/Operating
4N Direct Other Program/Operating
5N Direct Subconfract Expense
5N Direct Administrative Expense
6N Direct Other Expense Temporary Help 202 22E Staff Training 204 NON-REIMBURSABLE EXPENSE DETAIL 24E Meals 207 19E 34E # service units delivered 123 XXXXXX 0.33 Enter defined unit of service: Clittens Sworn In Enter total unit capacity: 130 Publichy sponsored clients: Free Care clients: Total: Privately sponsored clients: Description: Payor's FEIN West Springfield (City) SERVICE STATISTICS 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 25S Licensed Counselor (UFR Title 127) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION 6S Physician Asst. (UFR Title 106) 7S N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 14S Dietician / Nutritionist (UFR Title 114) 29S Case Worker / Manager - Masters (UFR Title 131) 30S Case Worker / Manager (UFR Title 132) 22S Clinician-(formerly Psych.Masters)(UFR Title 123) 36S Maintainence, House/Groundskeeping, Cook 138 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134) 33S Direct Care / Prog. Staff III (UFR Title 135) 34S Direct Care / Prog. Staff I (UFR Title 135) 38S Direct Care Overtime, Shift Differential and Relief 35S Prog. Secretarial / Clencal Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121) 20S Day Care Asst. Teacher / Aide (UFR Title 120) 21S Psychologist - Doctorate (UFR Title 122) 1S Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 101) Social Worker - L.I.C.S.W. (UFR Title 124) 15S Spec. Education Teacher (UFR Title 115) Contract ID -11 Characters 17S Day Care Director (UFR Title 117) 18S Day Care Lead Teacher (UFR Title 118) 37S Direct Care / Driver Staff (UFR Title 138) 11S Occupational Therapist (UFR Title 111) 3S Asst. Program Director (UFR Title 103) 8S R.N. - Non Masters (UFR Title 108) 19S Day Care Teacher (UFR Title 119) 12S Physical Therapist (UFR Title 112) 39S Total Direct Program Staff = 1E 6SS Internet filing system) 7SS suspended for FY '08 filings. 13CNAP00003 9S L.P.N. (UFR Title 109) 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) Performance Report (D-1 16S Teacher (UFR Title 116) OSD's Program Dept State Dept ORI EHS 155 388 . 20 1PS 2PS 3PS 255 555 CNAP SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Program Name: Program Address: 23,123 Expense Amt ORGANIZATION: Lutheran Community Services, Inc R Health Care Fin & Policy (HCF)-Contract
R Health Care Fin & Policy (HCF)-LCP
MA. Comm. For the Blind (MCB)
MA. Comm. for Deaf & H H (MCD)
MA. Rehabilitation Commission (MRC)
MA. Off for Reluguees & Immigri (CRI)
MA. Off for Reluguees & Immigri (CRI)
MA. A Dept of Early Educ. & Care (EEC)-Contract
R Dept of Early Educ. & Care (EEC)-Voucher Dept. of Elementary & Secondary Educ. (DOE) Dept. of Developmental Services (DDS/DMR) Div. of Housing & Community Develop(OCD) Russian Community Associati 043102943 Dept. of Public Health (DPH)
Dept.of Children and Families (DCF/DSS)
Dept. of Transitional Assist (DTA/WEL)
Dept. of Youth Services (DYS) Contrib., Gifts, Leg., Bequests, Spec. Ev. Gov. In-Kind/Capital Budget Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty) Comm, Of MA Surplus Rev. Retention Share Mass. Local Govt/Quasi-Govt. Entities Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Private Client 3rd Pty/other offsets Note to Readers: This schedule should be Allocated Admin (M&G) Revenue Released Net Assets-Equipment Released Net Assets-Time Total Contribution and In-Kind Other Grant (exclud, Fed.Direct) Other Mass, State Agency POS Mass State Agency Non - POS Direct Federal Grants/Contracts Medicaid - MBHP Subcontract Released Net Assets-Program Dept. of Mental Health (DMH) Ex. Off. of Elder Affairs (ELD) PREPARER COMMENTS: Total Assistance and Fees Mass. Govt. Client Stipends Medicaid - Direct Payments UFR Program Number: 37 *Program Type: 27 Veteran's Services (VET) Dept of Correction (DOC) Non-Charitable Revenue Subcontractor Name Federated Fundraising Total Revenue = 57E Commercial Activities Investment Revenue Parole Board (PAR) POS Subcontract Mass Gov. Grant Client Resources Other Revenue Total Grants 1SDC 2SDC 3SDC 4SDC 48R 49R 50R 51R 52R 53R 5SDC 42R 43R 44R 45R 46R 47R

-10.4 % -10.2 % % Var FEIN: 043566243 (subject to OSD adjustment Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be # operating hours/week (e.g., 40): 40.00 (Any Excess of Non-Reimbursable Expense over Eligible recognized as a liability on the Financial Statements.) 24,920 2,383 35,000 2,207 Vote 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 = HCFPIMedicaid Class Reinbursement; NA = Not Applicable. negotiated Accomodations Rate; 26 = Other Nonnegotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable 93.576 Actual 18,766 Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm audit period (e.g., 52): 52.00 55E Allocation of State/Fed Non-Reimbursable Expense 65E TOTAL RYPENSE 57E TOTAL REVENUE = 53R 58E OPERATING RESULTS 42E Other Professional Fees & Other Admin, Exp. 410 43E Leased Office/Program Office Equip, 410,390 CRE Preliminary Calculation of Cost Reimb, Excess Rev # Weeks operated during audit period (e.g., 52): 54E Direct State/Federal Non-Reimbursable Expense 12E Total Employee Compensation & Rel. Exp. 20E Clients and Caregivers Reimb./Stipends 203 35 30E Provision Material Goods/Svs./Benefits 212 13E Facility and Prog. Equip.Expenses 301,390 28E Incidental Medical /Medicine/Pharmacy 209 52E Admin (M&G) Reporting Center Allocation 53E Total Reimbursable Expense 14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390 Total Direct Administrative Expense 32E Other Commercial Prod. & Svs. 214 EXPENSE - ACTUAL/PLANNED

1E Total Direct Program Staff = 39S 44E Office Equipment Depreciation 410 5E Admin Maint/House-Grndskeeping 7E Commerical products & Svs/Mkting 33E Program Supplies & Materials 215 29E Client Personal Allowances 211 Total Other Program Expense 21E Subcontracted Direct Care 206 49E Professional Insurance 410 50E Working Capital Interest 410 18E Direct Care Consultant 201 PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 9N Total Direct and Allocated Non-Reimb. (54E+55E) Non Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets 12N Excess of Non-Reimbursable Expense Over Offsets 8E Total FTE/Salary/Wages 23E Staff Mileage / Travel 205 34E Non Charitable Expenses 25E Client Transportation 208 Vehicle Depreciation 208 4E Accting/Clerical Support 31E Direct Client Wages 214 Total Admin Employee 2E Chief Executive Officer 26E Vehicle Expenses 208 27E Vehicle Depreciation 20 3E Chief Financial Officer 48E Program Support 216 Temporary Help 202 Direct Employee Compensation & Related Exp. Direct Occupancy 11E Accrual Adjustments 2N Direct Occupancy
3N Direct Occupancy
4N Direct Subconfract Expense
5N Direct Administrative Expense
6N Direct Administrative Expense
7N Direct Depreciation
8N Total Direct Non-Reimbursable (Tie to 54E) 10E Fringe Benefits 151 Total Occupancy 9E Payrolf Taxes 150 22E Staff Training 204 NON-REIMBURSABLE EXPENSE DETAIL 24E Meals 207 36E 18.766 # service units Salary/Wage delivered "dupun Description: Privately sponsored clients: Free Care clients: Total: Publicly sponsored clients Payor's FEIN SERVICE STATISTICS 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 25S Licensed Counselor (UFR Title 127) 275 Cert. Alch. &or Drug Abuse Counselor (UFR Title 129) 285 Counselor (UFR Title 130) (City) MASSACHUSETTS CONTRACT INFORMATION 7S N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 14S Dietician / Nutritionist (UFR Title 114) STAFFING_# hourstyr = 1.00 FTE: 200 12 Program Director (UFR Title 102) 25 Program Function Manager (UFR Title 101) 35 Asst. Program Director (UFR Title 103) 45 Supervising Professional (UFR Title 104) 55 Physician & Psychiatrist (UFR Title 104) 65 Physician Asst. (UFR Title 106) Worcester Case Worker / Manager - Masters (UFR Title 131) Clinician-(formedy Psych.Masters)(UFR Title 123) 30S Case Worker / Manager (URR Title 13)
31S Direct Care / Prog. Staff Superv. (UFR Title 133)
32S Direct Care / Prog. Staff III (UFR Title 134)
33S Direct Care / Prog. Staff II (UFR Title 135)
34S Direct Care / Prog. Staff I (UFR Title 136)
35S Prog. Secretarial / Clercal Staff (UFR Title 136) 36S Maintainence, House/Groundskeeping, Cook 138 38S Direct Care Overtime, Shift Differential and Relief 39S Total Direct Program Staff = 1E POS SUBCONTRACT INFORMATION Day Care Teacher (UFR Title 119) Day Care Asst. Teacher / Aide (UFR Title 120) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) Contract ID -11 Characters 23S Social Worker - L.I.C.S.W. (UFR Title 124) 15S Spec. Education Teacher (UFR Title 115) 18S Day Care Lead Teacher (UFR Title 118) 37S Direct Care / Driver Staff (UFR Title 138) 11S Occupational Therapist (UFR Title 111) 21S Psychologist - Doctorate (UFR Title 122) Enter defined unit of service: Enter total unit capacity: 8S R.N. - Non Masters (UFR Title 108) 9S L.P.N. (UFR Title 109) 10S Pharmacist (UFR Title 110) 12S Physical Therapist (UFR Title 112) 16S Teacher (UFR Title 116) 17S Day Care Director (UFR Title 117) ASS OSD's Program
5SS Performance Report (D-1
6SS Internet filing system)
7SS [suspended for FY '08 filings. Total Direct Program Staff = 1E Payor Name Refugee School Impact (RSI) Program 51 Union Street, Suite 222 State Dept Sept Sept 1PS 2PS 3PS 195 205 15S 2SS 3SS 4SS 5 Program Address: Program Name: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL
Subcontractor Name FEIN Expense Amt. 28,872 Expense Amt ORGANIZATION: Lutheran Community Services, Inc. R Dept. of Mental Health (DMH)

R Dept. of Newland Health (DMH)

R Dept. of Public Health (DPH)

R Dept. of Public Health (DPH)

R Dept. of Public Health (DPH)

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

R Dept. of Transitional Assist (DTA/WEL)

R Dept. of Youth Services (POS)

R Health Care Fin & Policy (HCF/LOP)

R MA. Comm. For the Blud (MCB)

R MA. Comm. for the Blud (MCB)

R MA. Comm. for Deat & H (MCD)

R MA. Comm. for Deat & H (MCD)

R MA. Comm. for Deat & H (MCD)

R MA. Comm. for Deat & Commission (MRC)

R MA. Comm. for the Blud (MCB)

R MA. Comm. for the Blud (MCB) Dept. of Elementary & Secondary Educ. (DOE) Div. of Housing & Community Develop(OCD) Contrib., Gifts, Leg., Bequests, Spec. Ev. Other Mass. State Agency POS Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Comm. Of MA Surplus Rev. Retention Share Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Other Revenue Allocated Admin (M&G) Revenue Released Net Assets-Program Released Net Assets-Equipment Released Net Assets-Time Other Grant (exclud. Fed.Direct) Fotal Contribution and In-Kind Direct Federal Grants/Contracts Medicaid - MBHP Subcontract Ex. Off. of Elder Affairs (ELD) Gov. In-Kind/Capital Budget Mass, Govt, Client Stipends PREPARER COMMENTS: Total Assistance and Fees Medicaid - Direct Payments UFR Program Number: 43 *Program Type: 27 Dept of Correction (DOC) Veteran's Services (VET) Non-Charitable Revenue Commercial Activities Total Revenue = 57E Investment Revenue Parole Board (PAR) POS Subcontract Mass Gov. Grant Total Grants 2SDC 3SDC 4SDC 5SDC 38R 39R 40R 41R 42R 43R 44R 45R 46R 47R 48R 49R 50R SDC

-2.7 % -10.5 % **%** 9.8~ EIN: 043566243 # operating hours/week (e.g., 40) 40,00 subject to OSD adjustment 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.) (Any Excess of Non-Reimbursable Expense over Eligible Planned 20.942 25,026 400 41,036 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 = HCFPIMedicaid Class Rate, 23 = Negotiated Unit Rate; 24 = Negotiated Accomposations Rate, 25 = Non-negotiated Ontropy Rate; 25 = Other Non-negotiated Unit Rate; 27 = Negotiated Unit Rate; 27 = Negotiated Accomposations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable 93,566 Catalog of Federal Domestic Assistance #: 6/30/2014 Unbiliable Depreciation http://www.cfda.gov/default.htm Description # Weeks operated during audit period (e.g., 52). 52.00 54E Direct State/Federal Non-Rembursable Expense
55E Allocation of State/Fed Non-Rembursable Expense
55E TOTAL RYENSE
57E TOTAL REVENUE = 53R
58E OPERATING RESULTS Leased Office/Program Office Equip.410,390
Office Equipment Dentacians CRE Preliminary Calculation of Cost Reimb, Excess Rev. 12E Total Employee Compensation & Rel. Exp. 20E Clients and Caregivers Reimb /Stipends 203 21E Subcontracted Direct Care 206 13E Facility and Prog. Equip.Expenses 301,390 Incidental Medical /Medicine/Pharmacy 209 30E Provision Material Goods/Svs./Benefits 212 51E Total Direct Administrative Expense 52E Admin (M&C) Reporting Center Allocation 53E Total Reimbursable Expense 35E Other Expense
36E Total Other Program Expense
42E Other Professional Fees & Other Admin. 14E Facility & Prog. Equip. Depreciation 301 16E Facility General Liability Insurance 390 6E Total Admin Emproyee
7E Commercial products & Sys/Mkting
8E Total FTE/Salary/Wages 32E Other Commercial Prod. & Svs. 214 44E Office Equipment Depreciation 410 48E Program Support 216 49E Professional Insurance 410 Total Direct Program Staff = 39S Chief Executive Officer 5E Admin Maint/House-Grndskeeping 33E Program Supplies & Materials 215 15E Facility Operation/Maint./Furn.390 Client Personal Allowances 211 50E Working Capital Interest 410 IN Direct Employee Compensation & Related Exp.
2 N Direct Occupancy
3 N Direct Occupancy
4 N Direct Occupancy
5 N Direct Administrative Expense
5 N Direct Administrative Expense
6 N Direct Depreciation
7 N Direct Depreciation
8 N Total Direct Non-Reminbursable (Tie to 54E)
9 N Total Direct and Allocated Non-Reminb. (54E+55E) EXPENSE - ACTUAL/PLANNED 17E Total Occupancy 18E Direct Care Consultant 201 19E Temporary Help 202 PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets Staff Mileage / Travel 205 25E Client Transportation 208 Non Charitable Expenses 3E Chief Financial Officer 4E Accting/Clerical Support 27E Vehicle Depreciation 208 31E Direct Client Wages 214 26E Vehicle Expenses 208 10E Fringe Benefits 151 11E Accrual Adjustments 22E Staff Training 204 NON-REIMBURSABLE EXPENSE DETAIL 24E Meals 207 Refugee Services # service units SalaryWage delivered # dnpun 250 XXXXXX Description: Publicly sponsored clients: Privately sponsored clients: Free Care clients: Payor's FEIN West Springfield SERVICE STATISTICS 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION 6S Physician Asst. (UFR Title 106) 7N. Mdwdir, NP., Psych N. NA., R.N.- MA (Title 107) 8S R.N.- Non Masters (UFR Title 108) 9S L.P.N. (UFR Title 109) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 29S Case Worker / Manager - Masters (UFR Title 131) 22S Clinician-(formerly Psych Masters)(UFR Title 123) 23S Social Worker - L.I.C.S.W. (UFR Title 124) 36S Maintainence, House/Groundskeeping, Cook 138 37S Direct Care / Driver Staff (UFR Title 138) 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134) 38S Direct Care Overtime, Shift Differential and Relief 35S Prog. Secretarial / Clerical Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121) 19S Day Care Teacher (UFR Title 119) 20S Day Care Asst. Teacher / Aide (UFR Title 120) 0S STAFFING_# hours/yr = 1.00 FTE:
1S Program Director (UFR Title 102)
2S Program Function Manager (UFR Title 101) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) Dept Contract ID -11 Characters
ORI :15AS000003 33S Direct Care / Prog. Staff II (UFR Title 135) 15S Spec. Education Teacher (UFR Title 115) 34S Direct Care / Prog. Staff I (UFR Title 136) 18S Day Care Lead Teacher (UFR Title 118) 21S Psychologist - Doctorate (UFR Title 122) Enter defined unit of service: 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 30S Case Worker / Manager (UFR Title 132) Enter total unit capacity: 3S Asst. Program Director (UFR Title 103) 14S Dietician / Nutritionist (UFR Title 114) 25S Licensed Counselor (UFR Title 127) 17S Day Care Director (UFR Title 117) 39S Total Direct Program Staff = 1E 7SS suspended for FY '08 filings. Payor Name 10S Pharmacist (UFR Title 110) 28S Counselor (UFR Title 130) 5SS Performance Report (D-1 6SS Internet filing system) 16S Teacher (UFR Title 116) Social Adjustment Services (SAS) OSD's Program State Dept Program Address: 593 Main Street 20 1PS ZPS. 155 , 5 455 Program Name: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Amt ORGANIZATION: Lutheran Community Services, Inc. N/A R Health Care Fin & Policy (HCF)-Contract
R Health Care Fin & Policy (HCF)-UCP
R MA. Comm. For the Blind (MCB)
R MA. Comm. for Deaf & H (MCD)
R MA. Kerbalbitland commission (IMC)
R MA. Afferbaltishon Commission (IMC)
R MA. Off for Refugees & immigr.(ORI)
R Dept of Early Educ. & Care (EEC)-Contract Dept. of Elementary & Secondary Educ. (DOE) Dept. of Mental Health (DMH)
Dept.of Developmental Services(DDS/DMR) Div. of Housing & Community Develop(OCD) Dept. of Early Educ. & Care (EEC)-Voucher Dept. of Public Health (DPH)
Dept.of Children and Families (DCF/DSS)
Dept. of Transitional Assist (DTA/WEL) Contrib., Gifts, Leg., Bequests, Spec. Ev. Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty) Mass State Agency Non - POS Mass, Local Govt/Quasi-Govt. Entities Comm. Of MA Surplus Rev. Retention Share Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Note to Readers: This schedule should be Private Client 3rd Pty/other offsets Allocated Admin (M&G) Revenue Released Net Assets-Program Released Net Assets-Equipment Total Contribution and In-Kind Other Grant (exclud. Fed.Direct) Direct Federal Grants/Contracts Other Mass. State Agency POS Dept. of Youth Services (DYS) Medicaid - MBHP Subcontract Subcontractor Name Jewish Family Services of We Russian Community Associati Ex. Off. of Elder Affairs (ELD) PREPARER COMMENTS: Gov. In-Kind/Capital Budget Mass. Govt. Client Stipends Total Assistance and Fees Medicaid - Direct Payments UFR Program Number: 44 *Program Type: 27 Released Net Assets-Time Dept of Correction (DOC) Veteran's Services (VET) Non-Charitable Revenue Federated Fundraising Total Revenue = 57E Commercial Activities Investment Revenue Parole Board (PAR) POS Subcontract Mass Gov. Grant Other Revenue Total Grants 2SDC 3SDC 4SDC SDC 43R 45R 46R 47R 5SDC 40R 41R 42R

_	ORGANIZATION: Lutheran Community Services, Inc.	vices, Inc.	PROGRAM SUF	PLEMENTAL	INFORMAT	ION SCH	PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited	FYE	FY END: 6/30/2014	FEIN: 043566243	043566243
	UFR Program Number: 48	Program Name: Aftercare	Aftercare	Description:		Family Support		Catalog of Federal Domestic	omestic Assistance #:	93.667 B	
	*Program Type: 23 P	Program Address: 891 Montello Street	991 Montello Street (Number/Street)	Brockton (City)	(State) (Zi	(Zipcode)	# Weeks operated during audit period (e.g., 52).	audit period (e.g., 52): 52.00	00 # operatin	# operating hours/week (e.g., 40);	40.00
* Program * Program REVENUE 1R C 2R G	Readers: This schedule should be read in or am Type codes; 21 = SPED; 22 = HCFPIMe. UE Contrib., Giffs, Leg., Bequests, Spec. Ev. Poince Nat. KindCapital Budget Poince Nat. KindCapital Budget	incaid Class Rate; 23	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 again/can't planned to actual variances or non-reimbursable expenses (e.g., in-Kind donations) may be appropriate and desirable. REPORTEMENTAGE CASE (a.g., E.S. E.S. E. Other Composition of the context of the con	ces the presence of a modations Rate; 25= 2080	significant planne Non-negotiated FTE Salari 0.13	planned to actual va triated Accomodatio Salary/Wage 6.724	nances or non-reimbursable expenses nances or non-reimbursable expenses NR RAPENSE - ACTUALPLANNED 1E Total Direct Program Staff = 39S 2E Chef Executive Officer	ed Unit Rate; 27 = Cost R ed Unit Rate; 27 = Cost R FTE = 39S	ations) may be approprie Reimbursement, NA = N E Actual 0.74 26,132	ite and desirable. Not Applicable Planned 173,050	% Var -84.9 %
K 4 8 8	rivate Institution and In-Kind Mass Gov. Grant Other Grant (exclud. Fed.Direct)		55 Asst. Truggall Directol (UTA Title 105) 55 Physician & Psychiatrist (UFR Title 104) 65 Physician Asst. (UFR Title 105 & 121) 65 Physician Asst. (UFR Title 106)	121)			SCIENT INSTITUTE OF THE ACTING	eping			
7.R 9.R	Total Grants Dept. of Mental Health (DMH) Dept. of Developmental Services(DDS/DMR)		75 N. Midwife, N.P., Psych N.,N.A., R.N MA (Title 107) 85 R.N Non Masters (UFR Title 108) 95 L.P.N. (UFR Title 109)	(Title 107)			7E Commerical products & Svs/Mkting 8E Total FTE/Salary/Wages 9E Payroll Taxes 150		0.74 26,132		
10R 11R	Dept. of Public Health (DPH) Dept.of Children and Families (DCF/DSS) Dept. of Transitional Assist (DTA/WEL)	25,027	10S Pharmacist (UFR Trile 110) 11S Occupational Therapist (UFR Trile 111) 12S Physical Therapist (UFR Trile 112)				10E Fringe Benefits 151 11E Accrual Adjustments 12E Total Employee Compensation & Rel. Exp.	tion & Rel. Exp.	28,241	185,220	-84.8 %
13R 14R	Dept. of Youth Services (DYS) Health Care Fin & Policy (HCF)-Contract Health Care Fin & Policy (HCF)-UCP		13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 14S Dietician / Nutritionist (UFR Title 114) 15S Spec. Education Teacher (UFR Title 115)	Title 113)			13E Facility and Prog. Equip Expenses 301,390 14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn,390	enses 301,390 ciation 301 n.390			
17R 18R	MA. Comm. For the blind (MCB) MA. Comm. for Deaf & H H (MCD) MA. Rehabilitation Commission (MRC)		105 Teacher (UFK Title 110) 17S Day Care Director (UFR Title 117) 18S Day Care Lead Teacher (UFR Title 118)				1bE Facility General Liability Insurance 390 17E Total Occupancy 18E Direct Care Consultant 201	rance 390		2,400	-100.0 %
19R 20R 21R	MA. Off. for Refugees & Immigr. (ORI) Dept.of Early Educ. & Care (EEC)-Contract Dept.of Early Educ. & Care (EEC)-Voucher		19S Day Care Teacher (UFR Title 119) 20S Day Care Asst. Teacher / Aide (UFR Title 120) 21S Psychologist - Doctorate (UFR Title 122)	120)			19E Temporary Help 202 20E Clients and Caregivers Reimb./Stipends 203 21E Subcontracted Direct Care 206	b./Stipends 203 06			
22R 23R	Dept of Correction (DOC) Dept. of Elementary & Secondary Educ. (DOE)	E)	22S Clinician-(formerly Psych, Masters)(UFR Title 123) 23S Social Worker - L.I.C.S.W. (UFR Title 124)	tle 123)			22E Staff Training 204 23E Staff Mileage / Travel 205		185		
24K 25R	Parole Board (PAR) Veteran's Services (VET)		24S Social Worker - L.C.S.W., L.S.W (UFK TIR 25S Licensed Counselor (UFR Title 127) 26S Cert Voc. Bebek, Counselor (LED Title 1)	le 125 & 126)	0.61	19,408	24E Meals 207 25E Client Transportation 208 26E Vabicle Expenses 208				
27R 27R 28R	Ex. Oil, of Elder Arialis (ELD) Div.of Housing & Community Develop(OCD) POS Subcontract		203 Cert. Voc. heilau, Coulisator (Orin Title 129) 275 Cert. Alch. & Aior Drug Abuse Counselor (UFR Title 129) 88. Counselor (UFR Title 130)	FR Title 129)				Pharmacy 209			
29R 30R	Other Mass, State Agency POS Mass State Agency Non - POS		Case Worker / Manager Case Worker / Manager	itle 131)			29E Client Personal Allowances 2 30E Provision Material Goods/Sy	111 s./Benefits 212			
31R	Mass. Local Govt/Quasi-Govt. Entities Non-Mass. State/Jocal Government		31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134)	e 133)			31E Direct Client Wages 214 32F Other Commercial Prod. & Svs. 214	vs 214			
33R 34R	Direct Federal Grants/Contracts Medicaid - Direct Payments		33S Direct Care / Prog. Staff II (UFR Title 135) 34S Direct Care / Prog. Staff I (UFR Title 136)				33E Program Supplies & Materials 215 34E Non Charitable Expenses	s 215	100.00		
35R 36R	Medicaid - MBHP Subcontract Medicare		35S Prog. Secretarial / Clerical Staff (UFR Title 137) 36S Maintainence, House/Groundskeeping, Cook 138	: 137) ook 138				95	185	17,020	-98.9 %
37R 38R	Mass. Govt. Client Stipends Client Resources		37S Direct Care / Driver Staff (UFR Title 138) 38S Direct Care Overtime, Shift Differential and Relief		XXXXXX		42E Other Professional Fees & Other Admin. Exp 43E Leased Office/Program Office Equip.410,390	ther Admin, Exp. 410 e Equip.410,390			
39R 40R	Mass, spon.client SF/3rd Pty offsets Other Publicly sponsored client offsets		39S Total Direct Program Staff = 1E		0.74	26.132	44E Office Equipment Depreciation 410 48E Program Support 216	on 410			
41R 42R	Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets	T00 30	15S Enter defined unit of service:	SERVICE STATISTICS ervice: Families Served			49E Professional Insurance 410 50E Working Capital Interest 410				4
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Federated Fundraising	170,62	255 Enter total unit capacity:	4	*	units	51E Total Direct Administrative Expense 52E Admin (M&G) Reporting Center Allocation	Expense ter Allocation	3,684	26,092	-100.0 -85.9 %
46R 46R	Commercial Activities Non-Charitable Revenue		3SS Publicly 9	Publicly sponsored clients:	Clients denve	12	535 - Iotal Reimbursable Expense 545 Direct Statel/Federal Non-Reimbursable Expense 555 Allocation of Statel/Fed Non-Beimbursable Expense	se imbursable Expense Reimbursable Expense	32,110	233,132	% 7.05-
48R 49R	Other Revenue Allocated Admin (M&G) Revenue		port (D-1	Free Care clients	4	12	56E TOTAL EXPENSE 57E TOTAL REVENUE = 53R		32,110	233,132	-86.2 %
50R	Released Net Assets-Program		7SS suspended for FY '08 filings.				58E OPERATING RESULTS CRE Preliminary Calculation of Cost Reimb Excess Rev	set Reimb Excess Rev	(2,083)	(subject to OSD adjustment)	etment
52R 53R	Released Net Assets-Time Total Revenue = 57E	25.027	MASSACHUSETTS CONTRACT INFORMATION Dept Contract ID -11 Characters MMARS C.	ORMATION	NON-R 1N Direct E	EIMBURSABI mployee Com	NON-REIMBURSABLE EXPENSE DETAIL Direct Employee Compensation & Related Exp.	Desc	Description		
	SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Subcontractor Name FEIN Expense Amt.	XPENSE DETAIL Expense Amt.	200		3N Direct O	occupancy Other Program	2N Direct Occupancy 3N Direct Other Program/Operating 4N Direct Subcontract Expense				
1SDC 2SDC 3SDC			5C SUBCONTRACT INFORMATION	XX	5N Direct 6 6N Direct 0 7N Direct 0	Administrative Other Expense Depreciation	Expense				
4SDC 5SDC	TO THE REAL PROPERTY AND THE PROPERTY AN		State Dept Payor Name	Payor's FEIN	8N Total D 9N Total D	rect Non-Reir	nbursable (Tie to 54E) ated Non-Reimb. (54E+55E)	(Any	(Any Excess of Non-Reimbursable Expense over Eligible	sable Expense over	Eligible
Сошт.	Comm. Of MA Surplus Rev. Retention Share	(7,083)	2PS 3PS		10N Eligible 11N Capital 12N Excess	Non-Reimbur Budget Rever of Non-Reimb	10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets	programmer programmer recognition	revenue Chaels is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)	recoupment where Commonwealth and e Financial Stateme	must be
	PREPARER COMMENTS:										

-74.1 % % Var 3.4 043566243 -5.2 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.) subject to OSD adjustment # operating hours/week (e.g., 40): 40.00 (Any Excess of Non-Reimbursable Expense over Eligible Planned 67 133 FEIN: 67,888 20,212 009 may be appropriate and desirable 112,000 (City) (Lipcode)

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(Lip 93.576 Catalog of Federal Domestic Assistance #: Actual 61,693 105,068 Unbillable Depreciation http://www.cfda.gov/default.htm # Weeks operated during audit period (e.g., 52): 52.00 FTE 163 Description FY END: 54E Direct State/Federal Non-Reimbursable Expense 55E Allocation of State/Fed Non-Reimbursable Expense 56E OTOLA EXPENSE 57E TOTAL REVENUE = 53R 58E OPERATING RESULTS CRE Preliminary Calculation of Cost Reimb. Excess Rev. 36E Total Other Program Expense 42E Other Professional Fees & Other Admin. Exp. 410 43E Leased Office/Program Office Equip.410,390 11E Accrual Adjustments 12E Total Employee Compensation & Rel. Exp. 13E Facility and Prog. Equip.Expenses 301,390 19E Temporary Help 202 20E Clients and Caregivers Reimb./Stipends 203 543 Incidental Medical /Medicine/Pharmacy 209 Provision Material Goods/Svs./Benefits 212 51E Total Direct Administrative Expense 52E Admin (M&G) Reporting Center Allocation 53E Total Reimbursable Expense 14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390 Other Commercial Prod. & Svs. 214
Program Supplies & Materials 215
Non Charitable Expenses 7E Commerical products & Svs/Mking 8E Total FTE/Salary/Wages 9E Payroll Taxes 150 10E Fringe Benefits 151 Office Equipment Depreciation 410 Total Direct Program Staff = 39S 5E Admin Maint/House-Gmdskeeping Client Personal Allowances 211 21E Subcontracted Direct Care 206 Working Capital Interest 410 49E Professional Insurance 410 50E Working Capital Interest 410 18E Direct Care Consultant 201 30E Provision Material Goods/S 31E Direct Client Wages 214 32E Other Commercial Prod. & 33E Program Supplies & Materia 34E Non Charitable Expenses 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited Staff Mileage / Travel 205 Client Transportation 208 Vehicle Depreciation 208 1N Direct Employee Compensation & Related Exp.
2N Direct Occupancy
3N Direct Other Program/Operating
4N Direct Subconfract Expense
5N Direct Administrative Expense
6N Direct Other Expense
7N Direct Depreciation
8N Total Direct Non-Reimbursable (Tie to \$4E) 9N Total Direct and Allocated Non-Reimb. (54E+55E) 4E Accting/Clerical Support Total Admin Employee 2E Chief Executive Officer Vehicle Expenses 208 Chief Financial Officer 48E Program Support 216 Total Occupancy Staff Training 204 NON-REIMBURSABLE EXPENSE DETAIL 35E Other Expense Meals 207 22E 23E 24E # service units Salary/Wage delivered Undup # Clients 9 XXXXXX 1.63 Description: Publicly sponsored clients: sponsored clients: Free Care clients Payor's FEIN Clients Served 60 SERVICE STATISTICS 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 26S Cert, Voc. Rehab. Counselor (UFR Title 128) 27S Cert, Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION 6S Physician Asst. (UFR Trile 106) 7S N. Midwife, N.P., Psych N., N.A., R.N.- MA (Trile 107) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) Worcester Case Worker / Manager - Masters (UFR Title 131) 22S Clinician-(formerly Psych.Masters)(UFR Title 123) 36S Maintainence, House/Groundskeeping, Cook 138 37S Direct Care / Driver Staff (UFR Title 138) 30S Case Worker / Manager (UFR Title 132)
31S Direct Care / Prog. Staff Superv. (UFR Title 133)
32S Direct Care / Prog. Staff III (UFR Title 134)
33S Direct Care / Prog. Staff II (UFR Title 135)
34S Direct Care / Prog. Staff I (UFR Title 136) 38S Direct Care Overtime, Shift Differential and Relief POS SUBCONTRACT INFORMATION 3S Asst. Program Director (UFR Title 103) 4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121) 35S Prog. Secretarial / Clerical Staff (UFR Title 137) 19S Day Care Teacher (UFR Title 119) 20S Day Care Asst, Teacher / Aide (UFR Title 120) 2S Program Function Manager (UFR Title 101) 23S Social Worker - L.I.C.S.W. (UFR Title 124) STAFFING_# hours/yr = 1.00 FTE: Contract ID -11 Characters Privately s 15S Spec. Education Teacher (UFR Title 115) 18S Day Care Lead Teacher (UFR Title 118) 21S Psychologist - Doctorate (UFR Title 122) Enter defined unit of service: Enter total unit capacity; 11S Occupational Therapist (UFR Title 111) 14S Dietician / Nutritionist (UFR Title 114) 25S Licensed Counselor (UFR Title 127) 8S R.N. - Non Masters (UFR Title 108) 9S L.P.N. (UFR Title 109) 12S Physical Therapist (UFR Title 112) 17S Day Care Director (UFR Title 117) Internet filing system) suspended for FY '08 filings. Total Direct Program Staff = 1E 1S Program Director (UFR Title 102) Payor Name 14REAP0000 0S Pharmacist (UFR Title 110) OSD's Program Performance Report (D-1 28S Counselor (UFR Title 130) 16S Teacher (UFR Title 116) Program Address: 14 East Worcester Street ORI ORI State Dept MassREAP 295 1SS 2SS 355 5SS 6SS 755 ဥ 1PS 2PS 3PS Program Name: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL 94,757 Expense Amt ORGANIZATION: Lutheran Community Services, Inc R Dept of Mental Health (DMH)

R Dept of Developmental Services (DDS/DMR)

R Dept of Public Health (DMH)

R Dept of Public Health (DHM)

R Dept of Public Health (DHME)

R Dept of Children and Families (DCF/DSS)

R Dept of Transitional Assist (DTAWEL)

R Dept of Transitional Assist (DTAWEL)

R Dept of Transitional Assist (DTAWEL)

R Health Care Fin & Policy (HCF/LOCP)

R MA. Comm. For the Blind (MCB)

R MA. Comm. For the Blind (MCB)

R MA. Comm. For the Blind (MCB)

R MA. Comm. For User & Care (EEC)-Contract

R Dept of Endy Educ. & Care (EEC)-Voucher Dept of Correction (DOC)
Dept. of Elementary & Secondary Educ. (DOE) Ex. Off. of Elder Affairs (ELD)
Div.of Housing & Community Develop(OCD) Contrib., Giffs, Leg., Bequests, Spec. Ev. Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Other Publicly sponsored client offsets comm. Of MA Surplus Rev. Retention Share Mass. Local Govt/Quasi-Govt. Entities Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Allocated Admin (M&G) Revenue Released Net Assets-Equipment Total Contribution and In-Kind Other Grant (exclud, Fed.Direct) Other Mass, State Agency POS Direct Federal Grants/Contracts Released Net Assets-Program Mass State Agency Non - POS Medicaid - MBHP Subcontract Mass. Govt. Client Stipends PREPARER COMMENTS: Total Assistance and Fees Gov. In-Kind/Capital Budget Medicaid - Direct Payments UFR Program Number: 50 *Program Type: 27 Released Net Assets-Time Veteran's Services (VET) Non-Charitable Revenue Federated Fundraising Subcontractor Name Commercial Activities Total Revenue = 57E Investment Revenue Parole Board (PAR) POS Subcontract Mass Gov. Grant Client Resources Other Revenue Total Grants 2SDC 3SDC 4SDC 2R 3R 5R 6R 9R 9R ά 1SDC SSDC

ORGANIZATION: Luther an Community Services, Inc	Services, Inc.	PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited	L INFORMATION SCH	EDULE B - Unaudited	FY END: 6/30/2014 FEIN: 043566243
UFR Program Number: 53	Program Name:	Program Name: Other Non Massachusetts Programs Description:	Out of State Organization Mission	other Mission Catalog of Federal Domestic	aral Domestic Assistance #: 19.510 B 93.567
"Program Type: N/A	Program Address:	Program Address: 261 Sheep Davis Road Suite A-1 Concord Aurahar/Street (City)	NH 03301 (State) (Zipcode)	# Weeks operated during audit period (e.g., 52).	52.00 # operating hours/week (e.g., 40): 40.00
Note to Readers: This schedule should be read in context with F.S. Notes and all other information of the second o	context with F.S. Note	2	of significant planned to actual vi	nation. In many instances the presence of significant planned actual variances or non-reimbursable expenses (e.g., in-Kind donations) may be appropriate and desirable on a National State of a Charles of the National State of the National Stat	nd donations) may be appropriate and desirable. = Coet Beimburgament: NA = Not Andicable
REVENUE	מתנימות כומפפ אמופי די	_ :	FTE Salary/Wage	EXPENSE - ACTUAL/PLANNED	% Var
1R Contrib., Girts, Leg., Bequests, Spec. Ev. 2R Gov. In-Kind/Capital Budget		15 Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 101)		2E Chief Executive Officer	%
		3S Asst. Program Director (UFR Title 103)		3E Chief Financial Officer	
4R Total Contribution and In-Kind 5R Mass Gov. Grant		4S Supervising Professional (UPR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121)		4E Accting/Clencal Support 5E Admin Maint/House-Grndskeeping	
	19,559,994	6S Physician Asst. (UFR Title 106)	1990	6E Total Admin Employee	
7R Total Grants 8R Dept. of Mental Health (DMH)	19,559,994	7S. N. Midwife, N.P., Psych N., N.A., R.N MA (Title 107) 8S. R.N Non Masters (UFR Title 108)		/E Commerical products & Svs/Mkting 8E Total FTE/Salary/Wages	
	ê	9S L.P.N. (UFR Title 109)		9E Payroll Taxes 150	
10R Dept. of Public Health (DPH) 11R Dept of Children and Families (DCF/DSS)		10S Pharmacist (UFR Title 110) 11S Occupational Therapist (UFR Title 111)		10E Fringe Benefits 151 11E Accival Adjustments	
		12S Physical Therapist (UFR Title 112)		12E Total Employee Compensation & Rel. Exp.	%
13R Dept. of Youth Services (DYS) 14R Health Care Fin & Policy (HCF)-Contract		13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 14S Dietician / Nutritionist (UFR Title 114)		13E Facility and Prog. Equip.Expenses 301,390 14E Facility & Prog. Equip. Depreciation 301	
		15S Spec. Education Teacher (UFR Title 115)		15E Facility Operation/Maint./Furn.390	
16R MA. Comm. For the Blind (MCB) 17R MA. Comm. for Deaf & H H (MCD)		15S Teacher (UFR Title 115) 17S Day Care Director (UFR Title 117)		for Facility General Liability insurance 390 17E Total Occupancy	%
		18S Day Care Lead Teacher (UFR Title 118)		18E Direct Care Consultant 201	
20R Dept. of Early Educ. & Care (EEC)-Contract	5	20S Day Care Asst, Teacher / Aide (UFR Title 120)		20E Clients and Caregivers Reimb./Stipends 203	
		21S Psychologist - Doctorate (UFR Title 122)		21E Subcontracted Direct Care 206	A STATE OF THE STA
22R Dept of Correction (DCC) 23R Dept of Elementary & Secondary Educ. (DOE)	00E)	225 Clinician-(formeny Psych.)masters(OFK Title 123) 235 Social Worker - L.I.C.S.W. (UFR Title 124)		22E Staff Mileage / Travel 205	
		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		24E Meals 207	
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127) 26C Ced Von Behab Counselor (HEB Title 128)		25E Client Transportation 208 26E Mahirla Evnancae 208	
27R Div. of Housing & Community Develop(OCD)	(Q	275 Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		27E Vehicle Depreciation 208	
		28S Counselor (UFR Title 130)		28E Incidental Medical /Medicine/Pharmacy 209	
29R Other Mass, State Agency POS 30R Mass State Agency Non - POS		29S Case Worker / Manager - Masters (UFR Title 131) 30S Case Worker / Manager (UFR Title 132)		29E. Client Personal Allowances 211 30E. Provision Material Goods/Svs./Benefits 212	
		31S Direct Care / Prog. Staff Superv. (UFR Title 133)		31E Direct Client Wages 214	
		32S Direct Care / Prog. Staff III (UFR Title 134)		32E Other Commercial Prod. & Svs. 214	
35K Direct redefal Grants/Confracts 34R Medicaid - Direct Payments		335 Direct Care / Prog. Staff I (UFR Title 135) 34S Direct Care / Prog. Staff I (UFR Title 136)		34E Non Charitable Expenses	
		35S Prog. Secretarial / Clerical Staff (UFR Title 137)		35E Other Expense	
35R Medicare 37R Mass, Govt, Client Stipends		365 Maintainence, House/Groundskeeping, Cook 136 375 Direct Care / Driver Staff (UFR Title 138)		42E Other Professional Fees & Other Admin, Exp. 410	410 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX	43E Leased Office/Program Office Equip,410,390	
39R Mass, spon.client SF/3rd Pty offsets 40R Other Publich sponsored client offsets		395 Total Direct Program Staff = 1E		44E Office Equipment Depreciation 410 48E Program Support 216	
	3,419,667	SERVICE STAT		49E Professional Insurance 410	
42R Private Client 3rd Pty/other offsets	3419667	1SS Enter defined unit of service: N/A 5SS Enter total unit capacity:		50E Working Capital Interest 410 51E Total Direct Administrative Expense	%
			**	52E Admin (M&G) Reporting Center Allocation	%
45R Commercial Activities	52,434	SSE September Se	Clients delivered	53E Total Reimbursable Expense 54E Direct State/Federal Non-Reimbursable Expense	20 117 519
		OSD's Program Privately:		55E Allocation of State/Fed Non-Reimbursable Expense	
48R Other Revenue	30,162	5SS Performance Report (D-1 Free Care clients: 6SS Integral Files Care Clients: Total		56E TOTAL EXPENSE 57F TOTAL REVENUE = 53R	20,117,519 %
	100,966	suspended for FY '08 filings.		58E OPERATING RESULTS	3,045,704
51R Released Net Assets-Equipment		MASSACHISETTS CONTRACT INFORMATION	RASAIIRAH	CRE Preliminary Calculation of Cost Reimb, Excess Rev. *	s Rev. * (subject to OSD adjustment)
53R Total Revenue = 57E	23,163,223		1N Direct Employee Cor		Non-Mass Employee Compensation & Related Expenses
TED DIRECT	EXPENSE DETAIL	20	X 3N Direct Other Program	2N Direct Octobarroy 3N Direct Other Program/Operating 5,612,759	Non-Mass Occupancy Related Expenses Non-Mass Direct Program and Operating Expenses
Subcontractor Name FEIN	Expense Amt.	3C	X 4N Direct Subcontract E 5N Direct Administrative		
2SDC 3SDC		5C POS SUBCONTRACT INFORMATION	 6N Direct Other Expens 7N Direct Depreciation 	e 62,058 73,918	Non-Mass Bad Debt and Interest Expense Non-Mass Depreciation
4SDC		State Dept Payor Name Payor's FEIN	8N Total Direct Non-Rei	mbursable (Tie to 54E) 20,117,519	(Any Excess of Non-Reimbursable Expense over Eligible
		2PS	10N Eligible Non-Reimbu		Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be
Comm. Of MA Surplus Rev. Retention Share		3PS	11N Capital Budget Reve 12N Excess of Non-Reim	Capital Budget Kevenue Adjustment Excess of Non-Reimbursable Expense Over Offsets 373.963	recognized as a liability on the Financial Statements.)
PREPARER COMMENTS:				-	

	ORGANIZATION: Lutheran Community Services, Inc.	rvices, Inc.	PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited	AL INFORM	ATION SCH	EDULE B - Unaudited	FY END:	6/30/2014	FEIN: 043566243	566243
_	UFR Program Number: 54	Program Name: Bridgeway House	Bridgeway House Description:		Residential Services		Catalog of Federal Domestic As http://www.cfda.cov/default.htm	Assistance #:	æ	
	*Program Type: 23	Program Address: 659 Summer Street	t mber/Street)	MA 02302 (Z	(Zipcode)	# Weeks operated during audit period (e.g., 52):	d(e.g., 52); 52.00	# operating hour	œ'	168.00
Note to Re Program REVENUE	Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR inform RProgram Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; STAFING_#1 1R Contrib. Giffs, Lea Reminests, Shec. FV. 1S. Proctam Director UII.	ontext with F.S. No. Jicaid Class Rate; 2		e of significant pla ; 25= Non-negotia FTE Sa 036	planned to actual visitated Accomodatio Salary/Wage 16.805	ation. 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 4= Negotiated Accompdations Rate, 25= Non-negotiated Accompdations Rate, 26= Other Non-negotiated Unit Rate; 27= Cost Reimbursenett, NA= Not Applicable noursly r= 1.00 FTE Salary/Wage EXPENSE ACTUAL/PLANNED FTE Actual Planned Planned RTE REIMBURS FTE Actual Planned RTE REIMBURS FTE Actual REIMBURS FTE Actual REIMBURS FTE Actual REIMBURS FTE Actual REIMBURS FTE REIMBU	g. In-Kind donations) may Rate; 27 = Cost Reimburse FTE	be appropriate and ment; NA = Not Appropriate Actual	. 1	% Var
	Gov. In-Kind/Capital Budget Private IN-Kind		2S Program Eunction Manager (UFR Title 101) 3S Asst. Program Director (UFR Title 103)	0.01	33,838	2E Chief Executive Officer 3E Chief Financial Officer				
	Total Contribution and In-Kind Mass Gov. Grant					4E Accting/Clerical Support 5E Admin Maint/House-Gmdskeeping				
	Other Grant (exclud, Fed, Direct) Total Grants		6S Physician Asst. (UFR Title 106) 7S N. Midwife, N.P., Psych N., N.A., R.N MA (Title 107)			6E Total Admin Employee 7E Commerical products & Svs/Mkting				
	Dept. of Mental Health (DMH) Dept. of Developmental Services(DDS/DMR)	745,782	8S R.N Non Masters (UFR Title 108) 9S L.P.N. (UFR Title 109)			8E Total FTE/Salary/Wages 9E Payroll Taxes 150	14.49	433,040		
10R I	Dept. of Public Health (DPH) Dept. of Children and Families (DCF/DSS)		10S Pharmacist (UFR Trite 110) 11S Occupational Therapist (UFR Trite 111)		of facilities where	10E Fringe Benefits 151 11E Accrual Adjustments		28,480		
	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112) 13S Speech / Lang Pathol, Audiohoust (UFR Title 113)			12E Total Employee Compensation & Rel. Exp. 13F Facility and Prog. Found Expenses 301,390	el. Exp.	493,840	528,705	% 9.9
	Health Care Fin & Policy (HCF)-Contract Health Care Fin & Policy (HCF)-LICP		14S Dietician / Nutritionist (UFR Title 114) 15S Space Felication Teacher (UFR Title 115)			14E Facility & Prog. Equip. Depreciation 301	01	12,397		
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		2,551		
	MA. Comm. for Deaf & H H (MCD) MA. Rehabilitation Commission (MRC)		17S Day Care Director (UFR Title 117) 18S Day Care Lead Teacher (UFR Title 118)			17E lotal Occupancy 18E Direct Care Consultant 201		28,725	38,293	16.7 %
19R	MA. Off. for Refugees & Immigr.(ORI) Dept of Early Educ. & Care (EEC)-Contract		19S Day Care Teacher (UFR Title 119) 20S Day Care Asst. Teacher / Aide (UFR Title 120)			19E Temporary Help 202 20E Clients and Caregivers Reimb./Stipends 203	ids 203	1,688		
	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206		4,452		
	Dept of Correction (DOC) Dept. of Elementary & Secondary Educ. (DOE))E)	22S Clinician-(tormeny rsych masters)(CFR Title 123) 23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		3,136		
24R	Parole Board (PAR) Veteran's Services (VET)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 25S Licensed Counselor (UFR Title 127)			24E Meals 207 25E Client Transportation 208	vervelenne	11,671		·
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208		12,445		
21R 28R	Div.of Housing & Community Develop(UCD) POS Subcontract		2/3 Cert. Alch. a/or Drug Abuse Counselor (UFK Title 129) 28S Counselor (UFR Title 130)			27E Venicle Depreciation 206 28E Incidental Medical /Medicine/Pharmacy 209	Cy 209			
	Other Mass. State Agency POS	15,243	29S Case Worker / Manager - Masters (UFR Title 131)	90%	113 060	29E Client Personal Allowances 211				
31R	Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities		305 Case Worker / Manager (OFR Title 152) 315 Direct Care / Prog. Staff Superv. (UFR Title 133)	08.0	112,300	31E Direct Client Wages 214	71 7 81			
	Non-Mass. State/Local Government Disease Endered Greats/Contracts		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214		13 124		
	Medicaid - Direct Payments		Direct Care / Prog.	9.48	268,959	34E Non Charitable Expenses		57.61		
35R 36R	Medicaid - MBHP Subcontract Medicare		35S Prog. Secretarial / Clerical Staff (UFR Title 137) 36S Maintainence, House/Groundskeeping, Cook 138	0,01	223	35E Other Expense 36E Total Other Program Expense	1	75,636	37,196	103.3 %
	Mass, Govt, Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)	****		42E Other Professional Fees & Other Admin. Exp. 410	nin. Exp. 410	3,580		
	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	14.49	433,040	44E Office Equipment Depreciation 410	065.01			
40R 41R	Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty)		SERVICE STA			48E Program Support 216 49E Professional Insurance 410		6,006		
42R 43R	Private Client 3rd Pty/other offsets Total Assistance and Fees	761,025	15S Enter defined unit of service: Clients 25S Enter total unit capacity: 4	1		50E Working Capital Interest 410 51E Total Direct Administrative Expense		14,000	8,590	63.0 %
44R 45R	Federated Fundraising Commercial Activities	33 699		Undup # #:	# service units delivered	52E Admin (M&G) Reporting Center Allocation 53E Total Reimbursable Expense	ation	81,360	88,806	-84%
	Non-Charitable Revenue		3SS Publicly sponsored clients	4	1,387	54E Direct State/Federal Non-Reimbursable Expense	ole Expense	11,354		%
4 4 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	Investment Revenue Other Revenue		Free Care			56E TOTAL EXPENSE		720,897	701,590	2.8 %
49R	Allocated Admin (M&G) Revenue Released Net Assets-Program		6SS Internet filing system) 7SS suspended for FY '08 filings.	* 	1,387	57E TOTAL REVENUE = 53R 58E OPERATING RESULTS		73.827	701,590	13.3 %
51R	Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev.	b. Excess Rev.	1.1	(subject to OSD adjustment)	ment)
52R 53R	Released Net Assets-Time Total Revenue = 57E	794,724	Dept	1	t Employee Co	NON-KEIMBURSABLE EXPENSE DETAIL Direct Employee Compensation & Related Exp.	Description		1000	
	SUBCONTRACTED DIRECT CARE EXPENSE DETAIL	XPENSE DETAIL	1C DMR 347DDS3153D 2C DMR 106DDS3753M	××	ct Occupancy ct Other Progran	√Operating				
1SDC	Subcontractor Name FEIN Delta T Group Massachusetts 232915967	Expense Amt. 4,452	3C DMR 4C	X 4N Dire	ct Subcontract E	4N Direct Subcontract Expense 5N Direct Administrative Expense	, , ,			
2SDC 3SDC			POS SUBCONTRACT INFORMAT	×	ct Other Expens ct Depreciation		11,188 Unbillable Depreciation	sciation		
4SDC			State Dept Payor Name Payor's FEIN	,	I Direct Non-Rei	mbursable (Tie to 54E)	11,354 (Any Excess of 11,354	Non-Reimbursable	Any Excess of Non-Reimbursable Expense over Eligible	gible
		90104		10N Elig	ible Non-Reimbu	10N Eligible Non-Reimbursable Exp. Revenue Offsets		s is subject to reco hased by the Com	Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be	st be
E 65	Comm. Of MA Surplus Nev. Retention Share	40,120		12N Exc	ess of Non-Reim		(22,345) recognized as a	liability on the Fina	recognized as a liability on the Financial Statements.)	^
	PREPARER COMMENTS:									

% Var -13.4 % 4.8 % -3.8 % -83.3 % 171.5 % 043566243 (subject to OSD adjustment) 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.) 40.00 (Any Excess of Non-Reimbursable Expense over Eligible # operating hours/week (e.g., 40). Planned 5.322 FEIN: 6,292 7,624 Vote 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 NA = Not Applicable 93.576 Catalog of Federal Domestic Assistance #: 4 606 (1,662) 6/30/2014 I-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; #Weeks operated during audit period (e.g., 52): 52.00 Description FY END: CRE Preliminary Calculation of Cost Reimb. Excess Rev. NON-REIMBURSABLE EXPENSE DETAIL 42E Other Professional Fees & Other Admin. Exp. 410 43E Leased Office/Program Office Equip.410,390 44E Office Equipment Depreciation 410 Allocation of State/Fed Non-Reimbursable Expense 53E Total Reimbursable Expense 54E Direct State/Federal Non-Reimbursable Expense 12E Total Employee Compensation & Rel. Exp. 19E Temporary Help 202 20E Clients and Caregivers Reimb./Stipends 203 13E Facility and Prog. Equip. Expenses 301,390 Vehicle Depreciation 208 Incidental Medical /Medicine/Pharmacy 209 Provision Material Goods/Svs./Benefits 212 Admin (M&G) Reporting Center Allocation 14E Facility & Prog. Equip. Depreciation 301 Facility General Liability Insurance 390 Total Direct Administrative Expense 32E Other Commercial Prod. & Svs. 214 33E Program Supplies & Materials 215 5E Admin Maint/House-Grndskeeping 6E Total Admin Employee Commerical products & Svs/Mkting Total Direct Program Staff = 39S 15E Facility Operation/Maint./Furn.390 Client Personal Allowances 211 21E Subcontracted Direct Care 206 Total Other Program Expense 50E Working Capital Interest 410 2N Direct Occupancy
3N Direct Occupancy
3N Direct Other Program/Operating
4N Direct Subcontract Expense
5N Direct Administrative Expense
6N Direct Other Expense
7N Direct Other Expense
8N Total Direct Non-Reimbursable (Tre to 54E)
9N Total Direct and Allocated Non-Reimb. (54E+55E) EXPENSE - ACTUAL/PLANNED 48E Program Support 216 49E Professional Insurance 410 55E Allocation of State/Fed Non-56E TOTAL EXPENSE 57E TOTAL REVENUE = 53R 58E OPERATING RESULTS 10N Eligible Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 18E Direct Care Consultant 201 Total FTE/Salary/Wages Staff Mileage / Travel 205 25E Client Transportation 208 Non Charitable Expenses 31E Direct Client Wages 214 4E Accting/Clencal Support 2E Chief Executive Officer 3E Chief Financial Officer 26E Vehicle Expenses 208 8E Total FTE/Salary/Wag 9E Payroll Taxes 150 10E Fringe Benefits 151 Direct Employee Compensation & Related Exp. Accrual Adjustments Total Occupancy Staff Training 204 Other Expense 24E Meals 207 16E 51E 52E Refugee Services # service units Salary/Wage delivered 354 Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= No Description: Publicly sponsored clients: Free Care clients: Payor's FEIN SERVICE STATISTICS 24S Social Worker - L.C.S.W., L.S.W (UFR Trife 125 & 126) 25S Licensed Counselor (UFR Trife 127) 26S Cert, Voc. Rehab. Counselor (UFR Title 128) 27S Cert, Alch. &/or Drug Abuse Counselor (UFR Title 129) 28S Counselor (UFR Title 130) MASSACHUSETTS CONTRACT INFORMATION 4S Supervising Professional (UFR Title 104)
5S Physician & Psychiatrist (UFR Title 105 & 121)
6S Physician Asst, (UFR Title 106)
6S Physician Asst, (UFR Title 106)
8S R.N. - Non Masters (UFR Title 109)
9S L.P.N. (UFR Title 109) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) 14S Dietician / Nutritionist (UFR Title 114) Worcester 29S Case Worker / Manager - Masters (UFR Title 131) 22S Clinician-(formerly Psych. Masters)(UFR Title 123) 38S Direct Care Overtime, Shift Differential and Relief 39S Total Direct Program Staff = 1E 30S Case Worker / Manager (UFR Title 132)
31S Direct Care Prog. Staff Superv. (UFR Title 133)
32S Direct Care / Prog. Staff III (UFR Title 134)
33S Direct Care / Prog. Staff III (UFR Title 135)
34S Direct Care / Prog. Staff II (UFR Title 136) 36S Maintainence. House/Groundskeeping, Cook 138 35S Prog. Secretarial / Clerical Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 20S Day Care Asst. Teacher / Aide (UFR Title 120) 2S Program Function Manager (UFR Title 101) 3S Asst. Program Director (UFR Title 103) 23S Social Worker - L.I.C.S.W. (UFR Title 124) STAFFING_# hours/yr = 1.00 FTE: Contract ID -11 Characters 15S Spec. Education Teacher (UFR Title 115) 37S Direct Care / Driver Staff (UFR Title 138) Privately 18S Day Care Lead Teacher (UFR Title 118) Enter total unit capacity: 21S Psychologist - Doctorate (UFR Title 122) Enter defined unit of service: 11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112) 17S Day Care Director (UFR Title 117) 19S Day Care Teacher (UFR Title 119) 7SS suspended for FY '08 filings. 1S Program Director (UFR Title 102) Payor Name 10S Pharmacist (UFR Title 110) 4SS OSD's Program 5SS Performance Report (D-1 Refugee Preventative Health Education 16S Teacher (UFR Title 116) Internet filing system) State Dept Se pt Program Address: 51 Union Street 1PS-I 15S 2SS 3SS 655 5 2PS_ 3PS_ Program Name: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Am ORGANIZATION: Lutheran Community Services, Inc ≸ R Dept. of Mental Health (DMH)

R Dept. of Newtral Health (DMH)

R Dept. of Public Health (DPH)

R Dept. of Public Health (DPH)

R Dept. of Public Health (DPH)

R Dept. of Transitional Assist (DTAVMEL)

R Dept. of Youth Services (POS)

R Dept. of Youth Services (POS)

R Health Care Fin & Policy (HCF)-Contract

R Health Care Fin & Policy (HCF)-UCP

R MA. Comm. for the Bind (MCB)

R MA. Comm. for the Bind (MCB)

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

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

R MA. Comm. for User & Care (EEC)-Contract

R Dept. of it of Redupeses & Immigr. (PRI)

R Dept. of it of Redupeses & Immigr. (PRI) Dept. of Elementary & Secondary Educ. (DOE) Div. of Housing & Community Develop(OCD) POS Subcontract Refugee and Immigrant Assis 043430294 Contrib., Gifts, Leg., Bequests, Spec. Ev. Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Other Publicly sponsored client offsets Comm, Of MA Surplus Rev. Retention Share Mass, Local Govt/Quasi-Govt, Entities Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Allocated Admin (M&G) Revenue Released Net Assets-Equipment Released Net Assets-Time Mass Gov. Grant Other Grant (exclud. Fed.Direct) Total Contribution and In-Kind Other Mass. State Agency POS Mass State Agency Non - POS Direct Federal Grants/Contracts Medicaid - MBHP Subcontract Released Net Assets-Program Ex. Off. of Elder Affairs (ELD) PREPARER COMMENTS: Gov. In-Kind/Capital Budget Mass. Govt. Client Stipends Total Assistance and Fees Medicaid - Direct Payments *Program Type: 27 UFR Program Number: 55 Veteran's Services (VET) Dept of Correction (DOC) Non-Charitable Revenue Federated Fundraising Subcontractor Name Commercial Activities Total Revenue = 57E Investment Revenue Parole Board (PAR) Client Resources Other Revenue Private IN-Kind Total Grants REVENUE 28 38 48 48 48 77 78 98 98 2SDC 3SDC 4SDC 5SDC ISDC 42R 43R 44R 45R 46R 47R 48R 49R 50R 51R 52R 53R

% Var 0.0 % 14.6 % 107.9 % 0.0% 206.6 % 14.4 % FEIN: 043566243 40.00 (subject to OSD adjustment) 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.) (Any Excess of Non-Reimbursable Expense over Eligible # operating hours/week (e.g., 40): Planned 10.249 11,630 103 151 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-elimbursable expenses (e.g., in-Kind donations) may be appropriate and desirable Program Type codes: 21 = SPED: 22 = HCFP/Medicaid Class Rate, 23 = Negotiated Unit Rate, 24 = Negotiated Accompdations Rate, 25 = Non-negotiated Accompdations Rate, 26 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable EVENUE

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EXPENSE - ACTUAL/PLANNED

FTE Actual Planned

FTE A Catalog of Federal Domestic Assistance #: 93.576 Actual 10.250 14 514 (4,355) 6/30/2014 http://www.cfda.gov/default.htm # Weeks operated during audit period (e.g., 52): 52.00 FY END: Description 36E Total Other Program Expense
42E Other Professional Fees & Other Admin. Exp. 410
43E Leased Office-Program Office Equip.410,390
44E Office Equipment Deprecation 410
44E Program Support 216
50E Working Capital Insurance 410
50E Working Capital Innerest 410 55E Allocation of State/Fed Non-Reimbursable Expense 56E TOTAL EXPENSE 55E TOTAL REVENUE = 53R 58E OPERATING RESULTS CRE Prefuminary Calculation of Cost Reimb. Excess Rev. 51E Total Direct Administrative Expense 52E Admin (WAG) Reporting Center Allocation 53E Total Reimbursable Expense 54E Direct Statel Federal Non-Reimbursable Expense 29E Client Personal Allowances 2.11
30E Provision Makeriaad Goods/Svs., Benefits 2.12
31E Direct Clent Wages 2.14
32E Other Commercial Prod. & Svs. 2.14
33E Program Supplies & Materials 2.15
34E Non Chamilde Expenses
35E Other Expenses Total Employee Compensation & Rel. Exp. 18E Direct Care Consultant 201
19E Temporary Help 202
20E Clients and Caregivers Reimb./Stipends 203
22E Subcontracted Direct Care 206
22E Staff Training 204 11E Accual Adjustments 12E Total Employee Compensation & Rel. Exp 13E Facility and Prog. Equip.Expenses 301,390 25E Clent Transportation 208
26E Vehicle Expenses 208
27E Vehicle Depreciation 208
28E Incidental Medical /Medicine/Pharmacy 209 14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Fum.390 16E Facility General Liability Insurance 390 1E Total Direct Program Staff = 39S 2E Chief Executive Officer 7E Commerical products & Svs/Mkting 5E Admin Maint/House-Gridskeeping 6E Total Admin Employee PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited 9N Total Direct and Allocated Non-Reimb. (54E+55E) Non Eighle Non-Reimbursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 2N Excess of Non-Reimbursable Expense Over Offsets 12N Excess of Non-Reimbursable 8E Total FTE/Salary/Wages 9E Payroll Taxes 150 23E Staff Mileage / Travel 205 4E Accting/Clerical Support IN Direct Employee Compensation & Related Exp.
2N Direct Occupancy
3N Direct Other Program/Operating
4N Direct Administrative Expense
5N Direct Administrative Expense
6N Direct Other Expense
7N Direct Opercation
8N Total Direct Non-Reimbursable (Tie to S4E) 3E Chief Financial Officer 0E Fringe Benefits 151 NON-REIMBURSABLE EXPENSE DETAIL 24E Meals 207 # service units delivered Undup # Clients XXXXXX 0.27 171 Description: Publicly sponsored clients: Privately sponsored clients: Free Care clients: Payor's FEIN 15 Program Director (UFR Title 102)
25 Program Director (UFR Title 101)
35 Asst, Program Director (UFR Title 101)
45 Supervising Professional (UFR Title 104)
55 Physician & Psychianist (UFR Title 104)
55 Physician & Psychianist (UFR Title 105 & 121)
65 Physician Asst, (UFR Title 106)
75 N. Midwife, N.P., Psych N., N.A., R. N.- MA (Title 107)
85 R.N. Non Masters (UFR Title 108)
95 L.P. V. (UFR Title 109)
105 Pharmacist (UFR Title 109) SERVICE STATISTICS 135 Speech Lang, Pathon, Audiologist (UFR Trite 113) 135 Speech Lang, Pathon, Audiologist (UFR Trite 114) 155 Spec. Education 1 eacher (UFR Trite 115) 165 Teacher (UFR Trite 116) 175 Day Care Direction (UFR Trite 117) 185 Day Care Lead Teacher (UFR Trite 118) 195 Day Care Lead Teacher (UFR Trite 118) 195 Day Care Teacher (UFR Trite 119) 205 Day Care Teacher (UFR Trite 120) 215 Psychologist - Doctorate (UFR Trite 122) 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126) 25S Licensed Counselor (UFR Title 127) Cert. Alch. & for Drug Abuse Counselor (UFR Title 129) Counselor (UFR Title 130) MASSACHUSETTS CONTRACT INFORMATION

Lept Contract ID -11 Characters MMARS Co (City) Worcester Case Worker / Manager - Masters (UFR Title 131) Clinician-(formerly Psych.Masters)(UFR Title 123) 30S Case Worker / Manager (UFR Title 132) 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134) 36S Maintainence, House/Groundskeeping, Cook 138 Direct Care Overtime, Shift Differential and Relief Prog. Secretarial / Clerical Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 26S Cert. Voc. Rehab. Counselor (UFR Title 128) Social Worker - L.I.C.S.W. (UFR Title 124) Direct Care / Prog. Staff II (UFR Title 135) Direct Care / Prog. Staff I (UFR Title 136) Direct Care / Driver Staff (UFR Title 138) Occupational Therapist (UFR Title 111) Enter total unit capacity: Enter defined unit of service: Refugee Independence through Service Enhancement 3SS ASS OSD'S Program Prove 5SS Performance Report (D-1 6SS) Internet filing system)
7SS suspended for FY '06 filings. 11S Occupational Therapist (UFR Title 1 12S Physical Therapist (UFR Title 112) Total Direct Program Staff = 1E Payor Name 12RISE00007 ORI ORI State Dept Program Address: 51 Union Street 238 285 298 15S 2SS Ď 20 1PS 2PS 3PS Program Name: 10,159 SUBCONTRACTED DIRECT CARE EXPENSE DETAIL Expense Amt. ORGANIZATION: Lutheran Community Services, Inc. Dept. of Elementary & Secondary Educ. (DOE) R Dept. of Mental Health (DMH)
R Deptl of Developmental Services(DDS/DMR)
R Dept. of Public Health (DPH)
R Dept of Children and Families (DCF/DSS)
R Dept. of Transhormal Assist (DTAWEL)
R Dept of Youth Services (DYS)
R Health Care Fin & Policy (HCF)-Contract
R Health Care Fin & Policy (HCF)-LUCP
R MA. Comm. For the Bind (MCB) R MA. Comm. For the Blind (MCB)
R MA. Comm. For beat & H H (MCD)
R MA. Rehabilitation Commission (MRC)
R MA. Off. for Refuges & Immur. (ORI)
R Det of Early Educ. & Care (EEC)-Contract
R Det tof Early Educ. & Care (EEC)-Voucher
R Det of Correction (DOC) Div. of Housing & Community Develop(OCD) Contrib., Gifts, Leg., Bequests, Spec. Ev. FEIN Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Other Mass. State Agency POS Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities Other Publicly sponsored client offsets Somm. Of MA Surplus Rev. Retention Share Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Allocated Admin (M&G) Revenue Other Grant (exclud. Fed.Direct) Total Contribution and In-Kind Released Net Assets-Equipment Direct Federal Grants/Contracts Released Net Assets-Program Ex. Off. of Elder Affairs (ELD) Medicaid - MBHP Subcontract Gov. In-Kind/Capital Budget Private IN-Kind Mass. Govt. Client Stipends Total Assistance and Fees PREPARER COMMENTS: UFR Program Number: 56 Medicaid - Direct Payments *Program Type: 27 Released Net Assets-Time Veteran's Services (VET) Non-Charitable Revenue Federated Fundraising Subcontractor Name Commercial Activities Total Revenue = 57E Investment Revenue Parole Board (PAR) POS Subcontract Mass Gov. Grant Client Resources Other Revenue Total Grants Medicare 1SDC 2SDC 3SDC 4SDC 5SDC

-2.3 % FEIN: 043566243 % Var (subject to OSD adjustment 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.) 40.00 (Any Excess of Non-Reimbursable Expense over Eligible # operating hours/week (e.g., 40): Applica-9,662 3,557 787 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 = HCFPIMedicaid Class Rate, 23 = Negotiated Unit Rate, 24 = Negotiated Accommodations Rate, 25 = Non-negotiated Accommodations Rate, 25 = Other Non-negotiated Unit Rate, 23 = Other Non-negotiated Unit Rate, 23 = Negotiated Unit Rate, 24 = Negotiated Accommodations Rate, 25 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable REVENUE

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1 Catalog of Federal Domestic Assistance #: 93.576 16,894 http://www.cfda.gov/default.htm # Weeks operated during audit period (e.g., 52): __ 52.00 Description FY END: 55E Allocation of State/Fed Non-Reimbursable Expense 56E TOTAL EXPENSE 55E TOTAL REVENUE = 53R 58E OPERATING RESULTS CRE Preliminary Calculation of Cost Reimb. Excess Rev. 36E Total Other Program Expense 42E Other Professional Fees & Other Admin. Exp. 410 54E Direct State/Federal Non-Reimbursable Expense 18E Direct Care Consultant 201
19E Temporary Help 202
20E Clents and Caregivers Reimb./Stipends 203
21E Subcontracted Direct Care 206
22E Staff Training 204
23E Staff Mileage / Travel 205 29E Client Personal Allowances 211
30E Provision Material Goods/Svs./Benefits 212
31E Direct Clent Wages 214
32E Other Commercial Prod. & Svs. 214
33E Program Supplies & Materials 215
34E Non Charitable Expenses 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 Total Employee Compensation & Rel. Exp. 43E Leased Office/Program Office Equip.410,390 13E Facility and Prog. Equip.Expenses 301,390 28E Incidental Medical /Medicine/Pharmacy 209 14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390 7E Commerical products & Svs/Mkting 5E Admin Maint/House-Grndskeeping 9N Total Direct and Allocated Non-Reimb. (54E+55E) 10N Eligible Non-Rembursable Exp. Revenue Offsets 11N Capital Budget Revenue Adjustment 12N Excess of Non-Reimbursable Expense Over Offsets PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited Total FTE/Salary/Wages 25E Client Transportation 208 26E Vehicle Expenses 208 27E Vehicle Depreciation 208 4E Accting/Clerical Support 1N Direct Employee Compensation & Related Exp.
2N Direct Occupancy
3N Direct Occupancy
3N Direct Subcontract Expense
5N Direct Chorer Expense
5N Direct Orber Expense
7N Direct Depreciation
8N Total Direct Non-Reimbursable (Tie to 54E) Total Admin Employee 2E Chief Executive Officer 3E Chief Financial Officer 11E Accrual Adjustments 12E Total Employee Con 0E Fringe Benefits 151 17E Total Occupancy 9E Payroll Taxes 150 NON-REIMBURSABLE EXPENSE DETAIL 35E Other Expense 24E Meals 207 - E Э. Employment Services # service units delivered Undup # Clients Description: Publicly sponsored clients: Privately sponsored clients: Free Care clients: Payor's FEIN Contract ID -11 Characters MMARS Code 13DRV000002 2021 SERVICE STATISTICS West Springfield 23S Social Worker - L.I.C.S.W. (UFR Title 124) 24S Social Worker - L.C.S.W. L.S.W (UFR Title 125 & 126) 25S Licensed Counselor (UFR Title 127) 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129) MASSACHUSETTS CONTRACT INFORMATION 2.5 Program Function Manager (UFR Title 101)
3.5 Asst. Program Function Manager (UFR Title 103)
4.5 Supervising Professional (UFR Title 104)
5.5 Physician & Psychiatrix UFR Title 105 & 121)
5.5 Physician Asst. (UFR Title 105)
7.5 N. Midwife, N.P., Psych N., N.A., R.N.- MA (Title 107) 12S Physical Therapist (UFR Trite 112) 13S Speech / Lang. Pathol., Audiologist (UFR Title 113) Clinician-(formerly Psych.Masters)(UFR Title 123) Case Worker / Manager - Masters (UFR Title 131) Maintainence, House/Groundskeeping, Cook 138 Direct Care / Driver Staff (UFR Title 138) 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134) Direct Care Overtime, Shift Differential and Relief Prog. Secretarial / Clerical Staff (UFR Title 137) POS SUBCONTRACT INFORMATION 19S Day Care Teacher (UFR Trife 119) 20S Day Care Asst. Teacher / Aide (UFR Trife 120) 21S Psychologist - Doctorate (UFR Trife 122) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) Direct Care / Prog. Staff II (UFR Title 135) Direct Care / Prog. Staff I (UFR Title 136) 14S Dietician / Nutritionist (UFR Title 114) 15S Spec. Education Teacher (UFR Title 115) 18S Day Care Lead Teacher (UFR Title 118) Case Worker / Manager (UFR Title 132) Enter total unit capacity: Occupational Therapist (UFR Title 111) Enter defined unit of service: 8S R.N. - Non Masters (UFR Title 108) 9S L.P.N. (UFR Title 109) 16S Teacher (UFR Tritle 116) 17S Day Care Director (UFR Tritle 117) suspended for FY '08 filings. Total Direct Program Staff = 1E Payor Name 10S Pharmacist (UFR Title 110) Counselor (UFR Title 130) OSD's Program Performance Report (D-1 Internet filing system ORI ORI State Dept Program Address: 593 Main Street 225 285 308 34S 35S 15S 2SS 355 455 555 655 755 20 . 1PS 2PS 3PS Program Name: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL
Subcontractor Name FEIN Expense Amt. 14,776 ORGANIZATION: Lutheran Community Services, Inc. Dept. of Elementary & Secondary Educ. (DOE) R Dept. of Public Health (DPH)
R Dept. of Children and Familes (DCF/DSS)
R Dept. of Transitional Assist (DTAWEL)
R Dept. of Transitional Assist (DTAWEL)
R Health Care Fin & Policy (HCF)-Contract
R Health Care Fin & Policy (HCF)-LOCP
R MA. Comm. For the Bind (MCB)
R MA. Comm. for Deaf & H H (MCD)
R MA. Rehabilitation Commission (MRC) Dept. of Mental Health (DMH)
Dept.of Developmental Services(DDS/DMR)
Dept. of Public Health (DPH) MA. Off. for Refugees & Immigr. (ORI)
Dept.of Early Educ. & Care (EEC)-Contract
Dept.of Early Educ. & Care (EEC)-Voucher Div.of Housing & Community Develop(OCD) POS Subcontract Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets Mass. Local Govt/Quasi-Govt. Entities Other Publicly sponsored client offsets Comm. Of MA Surplus Rev. Retention Share Client Resources Mass. spon.client SF/3rd Pty offsets Non-Mass. State/Local Government Allocated Admin (M&G) Revenue Mass Gov. Grant Other Grant (exclud. Fed.Direct) Total Contribution and In-Kind Other Mass. State Agency POS Mass State Agency Non - POS Released Net Assets-Equipment Direct Federal Grants/Contracts Released Net Assets-Program Ex. Off. of Elder Affairs (ELD) Medicaid - MBHP Subcontract PREPARER COMMENTS: Gov. In-Kind/Capital Budget Private IN-Kind Mass, Govt, Client Stipends Total Assistance and Fees Medicaid - Direct Payments UFR Program Number: 57 *Program Type: 27 Released Net Assets-Time Dept of Correction (DOC) Veteran's Services (VET) Non-Charitable Revenue Federated Fundraising Commercial Activities Total Revenue = 57E Parole Board (PAR) Other Revenue Total Grants 2SDC 3SDC 4SDC 5SDC SDC

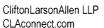
	ORGANIZATION: Lutheran Community Services, Inc.	Wices, Inc.	PROGRAM SUPPLEM	MENTAL I	NFORMATION SCH	PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited	FY END:	6/30/2014	FEIN:	043566243
	UFR Program Number: 58	Program Name: Victims of Crime		Description:	Refugee Services		Catalog of Federal Domestic	Assistance #:	16.575 B	a
	*Program Type: 27P	Program Address:	14 E. Worcester Street (Number/Street) (Cit	iter MA	(State) 01604 (Zipcode)	http://www.cida.gov/de/aul # Weeks operated during audit period (e.g., 52). 52.00	audit period (e.g., 52): 52.00	<u>ا</u> # operating	# operating hours/week (e.g., 40);	40.00
Vote to Re Program REVENUE	lote to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = NEVENUE STAFFING_# hours!	ontext with F.S. No. dicaid Class Rate; 2	nation. In many instances the 24 = Negotiated Accomodate hourstyr = 1.00 FTE:	presence of signs ns Rate; 25= 1	gnificant planned to actual v Non-negotiated Accomodati FTE Salary/Wage	nces o <i>r non-reimbursable exp</i> Rate; 26 ≃ Other Non-negotia PENSE - ACTUAL/PLANNED	le g., In-Kind donations) may be appropriate and destrable it Rate; 27 = Cost Reimbursement; NA = Not Applicable FTE Actual	may be appropriate ursement; NA = No Actual	e and desirable of Applicable Planned	% Var
1R 2R 3R	Contrib., Gitts, Leg., Bequests, Spec. Ev. Gov. In-Kind/Capital Budget Private IN-Kind		1S Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 101) 3S Asst. Program Director (UFR Title 103)	11	0.02 0.038	1E Total Direct Program Staff = 39S 2E Chief Executive Officer 3E Chief Financial Officer	0.87	34,770	34,431	1.0 %
5R 5R	Total Contribution and In-Kind Mass Gov. Grant		4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrist (UFR Title 105 & 121)	111		4E Accting/Clerical Support 5E Admin Maint/House-Grndskeeping				
6R 7R	Other Grant (exclud. Fed.Direct) Total Grants		6S Physician Asst. (UFR Trile 106) 7S N. Midwife, N.P., Psych N. N.A., R.N MA (Title 107	<u>6</u>		6E Total Admin Employee 7E Commercal products & Svs/Mkting				
8 6	Dept. of Mental Health (DMH) Dept of Developmental Septimes(DDS/DMR)		8S R.N Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	0.87	34,770		
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)	11		10E Finge Benefits 151		3,970		
12R			12S Physical Therapist (UFR Title 112)	11		12E Total Employee Compensation & Rel. Exp.	Rel. Exp.	41,364	40,961	1.0 %
7 4 i			155 Speech / Lang, Parind, Audiologist (UFR 11te 115) 145 Dietician / Nutritionist (UFR Title 114)	11		13E Facility & Prog. Equip. Expenses 301, 14E Facility & Prog. Equip. Depreciation 301	301,390	-		
15R 16R			15S Spec, Education Teacher (UFR Title 115) 16S Teacher (UFR Title 116)	1		15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390	390	2,087		
17R 18R	MA. Comm. for Deaf & H H (MCD) MA. Rehabilitation Commission (MRC)		17S Day Care Director (UFR Title 117) 18S Day Care Lead Teacher (UFR Title 118)			17E Total Occupancy		2,157	2,561	.15.8 %
19R			19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R 21R	Dept.of Early Educ. & Care (EEC)-Contract Dept.of Early Educ. & Care (EEC)-Voucher		20S Day Care Asst. Teacher / Aide (UFR Title 120) 21S Psychologist - Doctorate (UFR Title 122)	1		20E Clients and Caregivers Reimb./Stipends 203 21E Subcontracted Direct Care 206	ends 203			
22R	Dept of Correction (DOC) Dept of Flementary & Secondary Educ (DOF)	9	22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204	•	101		
24R			24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 1	126)		24E Meals 207	1	/31		
25R	Veteran's Services (VET) Ex. Off. of Elder Affairs (FLD)		25S Licensed Counselor (UFR Title 127) 26S Cert Voc Rehab Counselor (UFR Title 128)	ı		25E Client Transportation 208 26F Vehicle Expenses 208		178		
27R			27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)	129)		27E Vehicle Depreciation 208				
29R	PUS Subcontract Other Mass. State Agency POS	48,858	29S Case Worker / Manager - Masters (UFR Title 131)	ı		28E Incidental Medical /Medicine/Pharmacy 209 29E Client Personal Allowances 211	acy 209			
30R			30S Case Worker / Manager (UFR Title 132)	1 1		30E Provision Material Goods/Svs./Benefits 212	efits 212			
31K	Mass, Local Govt/Quast-Govt, Entitles Non-Mass, State/Local Government		31S Direct Care / Prog. Staff Supery. (UFR Title 133) 32S Direct Care / Prog. Staff III (UFR Title 134)	ļ		31E Direct Client Wages 214 32E Other Commercial Prod. & Svs. 214	,			
33R		- Parameter	33S Direct Care / Prog. Staff II (UFR Title 135)	1 1		Program Supplies & Mater		1,583		
34K	Medicald - Direct Payments Medicald - MBHP Subcontract		345 Direct Care / Prog. Staff (UFR Title 135) 355 Prog. Secretarial / Clerical Staff (UFR Title 137)	1	0.72 27,377	34E Non Chantable Expenses 35E Other Expense	•			
36R	Medicare Mass Govt Client Stinends		36S Maintainence, House/Groundskeeping, Cook 138 37s Direct Care / Driver Staff (LIER Title 138)	1 1		36E Total Other Program Expense	i i Otto	2,492	5,336	-53.3 %
38R		dening or more and	38S Direct Care Overtime, Shiff Differential and Relief	×	XXXXXX	43E Leased Office/Program Office Equip.410,390	ip.410,390	144		
39R 40R	Mass, spon.client SF/3rd Pty offsets Other Publicly sponsored client offsets		39S Total Direct Program Staff = 1E		0.87	44E Office Equipment Depreciation 410		1 463		
41R			SERVICE STA	STICS		49E Professional Insurance 410		1,935		
42R 43R		48,858	2SS Enter defined unit of service: Ule 2SS Enter total unit capacity: 12	Clients 120		50E Working Capital Interest 410 51E Total Direct Administrative Exper	- Ise	3,542		%
44R 45R	Federated Fundraising Commercial Activities			ס כ	Undup # # service units Clients delivered	52E Admin (M&G) Reporting Center Allocation 53E Total Reimbursable Expense	ocation	6,422	48 858	146 %
46R			Publicly sponsored clients		 I~ I	54E Direct State/Federal Non-Reimbursable Expense	able Expense	105		%
48R			D-1	e clients:		55E TOTAL EXPENSE	asiacia Expelise	56,082	48,858	14.8 %
49R	Allocated Admin (M&G) Revenue Released Net Assets Program		Ę	Total:	117	57E TOTAL REVENUE = 53R	•	48,858	48,858	%
51R			ans b			OCE OF ENATING RESOLUTION COST Reimb, Excess	mb. Excess Rev.		(subject to OSD adjustment	finstment)
52R 53R		48,858		ION IS Code	NON-REIMBURSAB	NON-REIMBURSABLE EXPENSE DETAIL Direct Employee Compensation & Related Exp.	Description			
	SUBCONTRACTED DIRECT CARE EXPENSE DETAIL	XPENSE DETAIL	2014VOCALUT	××	2N Direct Occupancy 3N Direct Other Program	VOperating				
1SDC	Subo	Expense Amt.	30	××	4N Direct Subcontract E	xpense				
2SDC				×	6N Direct Other Expens					
4SDC			State Dept Payor Name Payor's	Payor's FEIN	8N Total Direct Non-Rei	/N Direct Depreciation 8N Total Direct Non-Reimbursable (Tie to 54E) 6N Total Direct Non-Reimbursable (Tie to 54E)	105 Unbillable Depreciation 105 (Any Excess of Non-Re	Unbiliable Depreciation (Any Excess of Non-Reimbursable Expense over Eligible	able Expense over	Eliqible
			2PS		10N Eligible Non-Reimbu	ON Eligible Non-Reimbursable Exp. Revenue Offsets	Revenue Off	Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be	ecoupment where	the I must be
E	Comm. Of MA Surplus Nev. Neterition Share	N. A.	250		11N Capital budget Keve	Capital budget Revenue Adjustment Excess of Non-Reimbursable Expense Over Offsets	105 recognized	recognized as a liability on the Financial Statements.)	Financial Stateme	ints.)
	PREPAREN COMMENIS:									

Week Strongler Week	rogram Nurmber, 33	Departum Name.	Program	Refuse		al Domestic Assistance #: 10 561	
Marke Parcel Marke Mar		Program Name:	Supplemental Numbon Assistance Program Description:	Retuges Services		c Assistance #:	361 B
In many protection that princing a planning to single and planning and secretary and protection that is appropriate to the protection of		ogram Address:	West Springfield	010 (ate)	# Weeks operated during audit period (e.g., 52);		- 1
Fig. 10 Fig. 200 Fig. 2010 Fig. 20	is schedule should be read in co	intext with F.S. Note	ss and all other incometion. In many instances the presence of	significant planned to actual v	ariances or non-reimbursable expenses (e.g., In-Kind one Date: 26 = Other Non-perodisted Hait Date: 27 =	donations) may be appropriate a	and desirable.
10 10 10 10 10 10 10 10	18; 21 = 3PED, 22 = DOFFINED	ilcalu Ciass Nate, Z		FTE Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE Actual	% Var
15 At Montane Part 19 At Montane 19 At M	, Leg., Bequests, Spec. Ev. Canital Rudget		1S Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 101)	3.840	1E Total Direct Program Staff = 39S 2E Chief Executive Officer	2.81 89,871	-20.4
Comparison of the first of th	, and a		3S Asst. Program Director (UFR Title 103)	24,295	3E Chief Financial Officer		
St. Notice No. 19 Properties of Commercial products Controlled Schools Products of Commercial products Controlled Schools Products of Commercial products Controlled Schools Pro	ution and In-Kind		4S Supervising Professional (UFR Title 104) 5S Physician & Psychiatrict (UFR Title 105 & 121)	West West	4E Accting/Clerical Support 5F Admin Maint/House,Gradskeeping		
5	xclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)		6E Total Admin Employee		
St. P. N. Cheese Canadare (LERT file 11)			7S N. Midwife, N.P., Psych N.N.A., R.N MA (Title 107)		7E Commerical products & Svs/Mkting		
15 State David Register 11 16 State David Register 11 15 State David Register 11 16 State David Register 11	I Health (DMH)		8S R.N Non Masters (UFR Title 108)		8E Total FTE/Salary/Wages	2.81 89,871	
15 Octobard Principal (PRT file 12) 15	pmental Services(DDS/DMK) Health (DPH)		93 C.Y.N. (UTX Title 109) 103 Pharmacist (UTX Title 110)		SE Fayon Taxes 130 10E Fringe Benefits 151	10,302	
12 Speech (1979) 12 Speech (1970) 12 Speech (n and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)		11E Accrual Adjustments		
15 Septication 1	tional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)		12E Total Employee Compensation & Rel. Exp.	106,231	
15 See Fee Counting (197 (Fe 14) 197	Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)		13E Facility and Prog. Equip.Expenses 301,390	S. C.	
15 Opt Care Developer (URF Tile 11) 15 Opt Care Developer (URF Tile 11) 15 Opt Care Developer (URF Tile 11) 15 Opt Care Land Facely (URF Tile 11) 15 Opt Car	n & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Life 114) 15S Sper Education Teacher AIER Title 115)		14E Facility Operation/Maint /Furn 340	329	
15 On Care Land French (UR File 11)	or the Blind (MCB)		16S Teacher (UFR Title 116)	1.07 23,120	16E Facility General Liability Insurance 390	146	
185 Opt Care Lead Forder (PRT Int 11) 185 Opt Care Facility (PRT Int 11) 185 Op	r Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)		17E Total Occupancy	4,516	-55.7
185 Dy Care Asst. Factor (Ast of 1971 in 12) 126 Centu and Chapter Rem. 2010 125 Centu and Chapter Countred (LHR Tile 12) 126 Centu and Chapter Rem. 2010 125 Centural Chapter Rem. 2010	ition Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)		18E Direct Care Consultant 201		
2.55 Day Control (LET THE 120)	efugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)		19E Temporary Help 202		
2.25 Chief Chi	Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)		20E Clients and Caregivers Reimb./Stipends 203		
Coop 252 Continue Page Manager Manager Manager Page Manager Manager Page Manager Page Pa	Educ. & Care (EEC)-Voucher		Psychologist - Dac		21E Subcontracted Direct Care 206	6,24	
25 Social Worker, LUCKS W. (FM Title 128 A 128)	ction (DOC)		22S Clinician-(formerly Psych. Masters)(UFR Title 123)		22E Staff Training 204	000	
2.55 Care Volver, Nationary Current (17 file 129) 2.55 Care Volver	nentary & Secondary Educ. (DO		23S Social Worker - L.I.C.S.W. (UFR Title 124)		23E Staff Mileage / Travel 205	195	
25 Cord, Abs. Aver Date Received (if FT total 218)	(PAR)		24S Social Worker - L.C.S.W., L.S.W (UPR 100 125 & 126)		24E Meals 207	76	
25.5 Counted (LPR Title 130) 25.5 Counted (LPR Title 131)	rvices (VET)		255 Cicensed Counselor (UFR Title 127)		25E Vient Transportation 200	230	
1315.55 2.0 de Voltez V. Handrage V. Mantare (HP. Title 13)	der Attairs (ELD)		200 Cen. Voc. Kenab. Counselor (OFR Title 129)		20E Vehicle Expelises 200	AGE .	
315 Sec Sec Sec Worker Manager (LRT Title 133)	ig a community Develop(OCD)		27.5 Cell, Aldr. arol Drug Abuse Counselor (OFA Title 12.5)		27L Vernice Depreciation 200 28F Incidental Medical /Medicine/Pharmacy 209		
235 Direct Care P Pog Sulf (Light File 132) 260 Provision Manual Codes Ser. 214 246	State Agency POS	131 525	29S Case Worker / Manager - Masters (UFR Title 131)		29E Client Personal Allowances 211		
255 Direct Care Prog. Staff (Light Rife 134) 256 Direct Care Direct Staff (Light Rife 134) 256 Direct Care Care Direct Staff (Light Rife 134) 256 Direct Care Care Direct Staff (Light Rife 134) 256 Direct Care Direct Staff (Light Rif	gency Non - POS		30S Case Worker / Manager (UFR Title 132)		30E Provision Material Goods/Svs./Benefits 212		
235 Oreac Care Prog Start II (UPT Title 134) 326 Profited Care Prog Start II (UPT Title 135) 326 Profited Start II (UPT	Sout/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)		31E Direct Client Wages 214		
335 Oraci Care Prog. Statiff (UPR Title 135) 366 Oraci Care Prog. Statiff (UPR Title 135) 367 Oraci Care Prog. Secretarial Oraci Care Prog. Statiff (UPR Title 135) 367 Oraci Care Prog. Secretarial Oraci Care Prog. Sec. Oraci Care Care Care Care Care Care Care Care	ate/Local Government				32E Other Commercial Prod. & Svs. 214	14.0	
345 Oper Care Prog. State (Left PR) His 137) 106 1740 34E Not Charabbe Expense 156 1	Grants/Contracts				33E Program Supplies & Materials 215	ĺ	
35S Prog. Secretarial (Checkel 137) 35E Check Program Expense 10580 35.551 773 35S Direct Care Overtine Shift Differential and Relief 251	ect Payments			0.06	34E Non Charitable Expenses		
255 Standard and the Care Cheer Processional Fees & Chief Proces	3HP Subcontract				35E Other Expense		
375 Diet Care Orderine, Staff Title Title 138) A1E Leased Office Rough and Office Rou			36S Maintainence, House/Groundskeeping, Cook 138		36E Total Other Program Expense		
385 Direct Care Overtime. Shill Officer Program Staff = 1E 281 45E Drogram Staff = 1E D	Slient Stipends		37S Direct Care / Driver Staff (UFR Title 138)		42E Other Professional Fees & Other Admin. Exp. 4		
15.55 10.00 1.917 1.918 1.91	ses		38S Direct Care Overtime, Shift Differential and Relief		43E Leased Office/Program Office Equip.410,390		
15.5 Enter defined unit of service: Patispails 15.1 1.5	ient SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		44E Office Equipment Depreciation 410		
15.5 Enter defined unit of service Participates 15.5 Service units 25E Administrative Expense 15.15 Total Reimbursable Expense 16.344 15.949 23.1 15.5 Enter total unit capacity; Publicly sponsored clients 450 Clients 4	sponsored client offsets		SOLF SITE AT SUCCESSION SOLVED		48E Program Support 216	191/	
13155 255 Enter total unit of service and service and service units of service units	Fees (excluding 3rd Pty)				AND Moding Contact Interest 440	117.1	
Undup # 8 service units S2E Admin (M8G) Reporting Center Allocation 16:344 15:399 27	and Pty/other offsets	131 525	Enter defined unit of service:		50E Volking Capital Intelest 4.10		4 540 31 %
13 25 Publicky sponsored clients 45 25 Publicky sponsored clients 45 25 25 Performance Report (D-1 Free Care clients 45 25 25 Performance Report (D-1 Free Care clients 45 25 25 Performance Report (D-1 Free Care clients 45 25 25 Performance Report (D-1 Free Care clients 45 25 25 Performance Report (D-1 Free Care clients 45 25 25 25 Performance Report (D-1 Characters Mazas Care clients 45 25 25 25 25 25 25 25	ndraising	030,101	- Change and a change	# service units	52E Admin (M&G) Reporting Center Allocation		15.909 2.7 %
1906 1906	ctivities			delivered	53E Total Reimbursable Expense		-28.8
ASS OSD's Program	le Revenue			0 490	54E Direct State/Federal Non-Reimbursable Expen		%
SSS Pefront Character 143.26 200.000 271.9 271.9 2	evenue		OSD's Program		55E Allocation of State/Fed Non-Reimbursable Exp		
TSS Support hing system TSS Support hings	Le .		Performance Report (D-1	400	56E TOTAL EXPENSE		-27.9
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131,525 Dept Contract ID - 11 Characters MMARS Code 10 WEL WEL44003064 249 240	Assets-Equipment		MASSACHUSETTS CONTRACT INFORMATION	NON-REIMBURSAB	LE EXPENSE DETAIL	ription	יייייייייייייייייייייייייייייייייייייי
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State Dept Payor Name Payor's FEIN 8N Total Direct Non-Reimbursable (Tie to 54E) 1,806 1PS			POS SU	7N Direct Depreciation	1.806	Unbillable Depreciation	
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TAL TYPES OF INDIVIDUAL CONTROL OF THE CASE OF THE CAS	s Rev. Retention Share	N/A	3PS	11N Capital Budget Reve		recognized as a liability on the Fir	nancial Statements.)
	COMMENTS			TO THE PARTY OF TH			

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 Expessional Fees and Other Administrative Expe	enses	
Accounting and Management Services Program Legal Fees Fundraising Costs Professional Fees Miscellaneous Fees		\$ 1,150,461 57,314 15,832 30,186 26,551
	Total	\$ 1,280,344
Other Revenue Schedule A OSI: line 48R		
Miscellaneous Fee Income		\$ 100,712
Non-Reimbursable Expense Non-Massachusetts Program Expenses Non-Massachusetts Administrative Expenses Massachusetts Expenses		\$ 20,117,519 3,303,695 21,913
•	Total	\$ 23,443,127





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

Clifton Larson Allen 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 guestioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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



Board of Directors Lutheran Community Services, Inc.

Report on Internal Control Over Compliance

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

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

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

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

CliftonLarsonAllen LLP

Clifton Larson Allen 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? 	yesx no
 Significant deficiency(ies) identified that are not considered to be material weakness(es)? 	yesx none reported
Noncompliance material to financial statements noted?	yes <u>x</u> no
Federal Awards	
1. Internal control over major federal programs:	
 Material weakness(es) identified? 	yesx no
 Significant deficiency(ies) identified that are not considered to be material weakness(es)? 	yesx none reported
Type of auditors' report issued on compliance for major federal programs:	Unmodified
 Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? 	yesx 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:	\$ <u>300,054</u>
Auditee qualified as low-risk auditee pursuant to OMB Circular A-133?	x yesno

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

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

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.

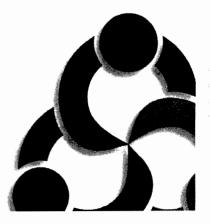


Mission statement:

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.



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	Amount Paid from
			this Contract	this Contract
Dinesh Chauwan	Health Case Manager	\$30,000	.50	\$15,000