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STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION OF FAMILY ASSISTANCE

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-4580 1-800-852-3345 Ext. 4580
FAX: 603-271-4637 TDD Access: 1-800-735-2964

Nicholas A. Toumpas
Commissioner

Terry R. Smith
Director

April 25, 2013

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

REQUESTED ACTION

Authorize the Department of Health and Human Services to renew and amend an existing agreement with Lutheran Community Services, Inc., 261 Sheep Davis Road, Concord, New Hampshire, 03301 (Vendor #177342), for the provision of Communication Access Services by increasing the price limitation by $899,098.00, from $1,324,358.05 to $2,223,456.05 and extending the completion date from June 30, 2013 to June 30, 2015, effective July 1, 2013 or the date of Governor and Council approval, whichever is later. Governor and Council approved the original contract on April 28, 2010 (Item #55B) and the first amendment on June 20, 2011, (Item # 243). This will be the second and final amendment available under this contract.

Funds to support this request are anticipated to be available in the following account in SFY 2014 and SFY 2015, upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust amounts within the price limitation and amend the related terms of the contract without further approval of the Governor and Executive Council.

50% FED 50% GEN

05-95-45-450010-61270000 HEALTH AND SOCIAL SERVICES, DEPT. OF HEALTH AND HUMAN SERVICES, HHS: TRANSITIONAL ASSISTANCE, DIVISION OF FAMILY ASSISTANCE, EMPLOYMENT SUPPORT

State Fiscal Year	Class/Object	Class Title	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2010	102-50731	Contracts for Program Services	$105,463.61	$0.00	$105,463.61
2011	102-50731	Contracts for Program Services	$421,854.44	$0.00	$421,854.44
2012	102-50731	Contracts for Program Services	$398,520.00	$0.00	$398,520.00
2013	102-50731	Contracts for Program Services	$398,520.00	$0.00	$398,520.00
2014	102-50731	Contracts for Program Services	$0.00	$449,549.00	$449,549.00
2015	102-50731	Contracts for Program Services	$0.00	$449,549.00	$449,549.00
		Total	$1,324,358.05	$899,098.00	$2,223,456.05

EXPLANATION

The Department of Health and Human Services seeks to renew its contract with Lutheran Community Services Inc., to continue the provision of communication access services in support of the Department of Health and Human Services' compliance with Title VI of the Civil Rights Act, Titles I and II of the Americans with Disabilities Act, as well as NH RSA 326-I, Interpreters for the Deaf or Hard of Hearing, and that are consistent with the Department of Health and Human Services' Communication Access Plan (published April 2009). The amendment contains the necessary renewal language and also corrects the vendors name as it changed due to a corporate merger. Lutheran Community Services, Inc. will continue to provide interpretation and translation services for individuals who require such assistance in order to gain access to and information about the programs and services provided through the Department of Health and Human Services. The population requiring this communication assistance may have no English or be of limited-English proficiency, may be Deaf or Hard of Hearing, may be visually impaired, or may be speech impaired.

This contract incorporates the interpreter and translation services for all communication access needs of the staff of the Department of Health and Human Services including on-site services at Department of Health and Human Services district and itinerant offices statewide, in Department of Health and Human Services' institutions, including New Hampshire Hospital, the Glencliff Home, and the Sununu Youth Services Center, and at Department of Health and Human Services State office locations. Additionally, this agreement provides access to interpreter services for Department of Health and Human Services when conducting abuse and neglect investigations or when working with families in their homes. The agreement ensures Department of Health and Human Services staff access to these interpreter services 365 days per year, 24-hours per day, with or without advanced notice.

The Department of Health and Human Services has been able to position interpreters at the Manchester and Southern district offices under this contract where the State has the greatest need for translation services. The use of on-site interpreters in these two (2) district offices has proven to be successful in providing immediate translation services for those who need information about the Department programs. This service has also proved to be cost effective, as the cost for service is less than that associated with accessing interpreters on an as-needed basis. For all other Department of Health and Human Services worksites, interpreter services will be accessed through a scheduled appointment placed through the web-portal or by telephone. This has provided consistency for clients who may be receiving services from multiple divisions with the Department.

The terms of the agreement provide Department of Health and Human Services with access to a web-portal for scheduling interpreter services, a statewide toll-free number for accessing telephonic interpreter services when necessary, and a robust database that will enable Department of Health and Human Services to better assess and project its Department wide interpreting and translation needs. The agreement with Lutheran Social Services ensures Department of Health and Human Services' ability to communicate with individuals in over thirty languages. Lutheran Social Services brings substantial resources to the agreement with over one hundred (100) interpreters in its employ, all of whom must adhere to a strict Code of Professional Conduct and pass the Department's requisite criminal background and offender registry checks.

Performance of the scope of service will be measured through surveys of Department of Health and Human Services staff and their clients served under this contract. The expected outcome of the contracted services is that the Department of Health and Human Services will comply with the federal requirements of making translation services available to all citizens and residents through meaningful communication.

Geographic area served: Statewide

Source of Funds: 50% Federal Funds, 50% General Funds.

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

Respectfully submitted,

Terry R. Smith
Director

Approved by:
Nicholas A. Toumpas
Commissioner

State of New Hampshire
Department of Health and Human Services
Amendment # 2 to the *Lutheran Social Services of New England, Inc.*
***Communication Access* Contract**

This 2nd Amendment to the *Lutheran Community Services, Inc., Communication Access Services contract* (hereinafter referred to as "Amendment # 2") dated this *10th day of April, 2013*, is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and *Lutheran Community Services, Inc.* (hereinafter referred to as "the Contractor"), a *non-profit corporation* with a place of business at *261 Sheep Davis Road, Suite A-1, Concord, NH 03301.*

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on April 28, 2010, (Item #55B) and amended by an agreement (Amendment #1 to the Contract) approved by Governor and Executive Council on June 26, 2011 (Item #243), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, the State and the Contractor have agreed to make changes to the scope of work, payment schedules and terms and conditions of the contract; and

WHEREAS, pursuant to the General Provisions, Paragraph 18 and Exhibit B, item 9, the Department of Health and Human Services may amend the contract by written agreement of the parties, subject to Governor and Executive Council approval; and

WHEREAS, the State and Contractor agree to extend the current agreement by two years;

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree as follows:

A.

1. Amend P-37, Section 1.3, Contractor Name, by striking Lutheran Social Services of New England and inserting in its place: "Lutheran Community Services, Inc."

2. Amend P-37, Section 1.7, Completion Date, by striking June 30, 2013 and inserting in its place: "June 30, 2015".

3. Amend P-37, Section 1.8, Price Limitation, by striking $1,324,358.05 and inserting in its place: "$2,223,456.05".

4. Amend P-37, Section 1.12, Name and Title of Contractor Signatory by Striking William Ames, Executive Vice President and inserting in its place: "Lisa Cohen,E xecutive Vice President".

B.

1. Amend Exhibit A, Section III, Paragraph A, Table 1, Locations, by striking: "Somersworth" and inserting in its place: "DHHS Forums, DHHS Meeting(s), and Other DHHS sponsored gatherings".

2. Amend Exhibit A, Article III, Paragraph B, Table II, by striking the existing language and by inserting in its place the following table:

DFA Date of Notification	Contractor Implementation	Service Period
July 1, 2013	August 1, 2013	July 1, 2013 – December 31, 2013
December 1, 2013	January 1, 2014	January 1, 2014 – June 30, 2014
June 1, 2014	July 1, 2014	July 1, 2014 – December 31, 2014

December 1, 2014	January 1, 2015	January 1, 2015 – June 30, 2015

3. Amend Exhibit A, Article III, Paragraph B, Item 3, by striking the existing language and inserting in its place: "The contractor shall collaboratively work with DHHS specified staff to ensure that the interpreters' time is of maximum benefit by providing bi-lingual support services when direct interpretation services are not needed. Such support may include but is not limited to: placing phone calls on behalf of DHHS staff, and interpreting telephone messages left for DHHS".

4. Amend Exhibit A, Article III, Paragraph B, Item 4, by striking the existing language and inserting in its place: "On-site, day-to-day supervision of the site-specific interpreters shall be provided by DHHS. The Contractor shall ensure that any foreseeable interpreter absences are coordinated with DHHS, and that alternative interpreters are made available for the given period".

5. Amend Exhibit A, Article III, Paragraph C, Item 2, by striking "Contract Administrator" and inserting in its place: "DHHS Designee".

6. Amend Exhibit A, Article III, Paragraph C, Item 3, by striking "Contract Administrator" and inserting in its place: "DHHS Designee".

7. Amend Exhibit A, Article IV, Paragraph A, by striking "Contractor Administrator" and inserting in its place : "DHHS Designee".

8. Amend Exhibit A, Article IV, Paragraph B, by striking the first sentence and inserting in its place: "The contractor shall provide the DHHS Designee with a current list of its interpreters annually, and shall provide updates to the list at least quarterly".

9. Amend Exhibit A, Article IV, Paragraph C, by striking "Contract Administrator" and inserting in its place: "DHHS Designee".

10. Amend Exhibit A, Article VI, Paragraph A, by striking "Contract Administrator" and inserting in its place: "DHHS Designee".

11. Amend Exhibit A, Article VI, Paragraph A, Table III by adding the following language to the existing table:

July 1, 2013 – December 31, 1013	February 15, 2014
January 1, 2014 – June 30, 2014	August 15, 2014
July 1, 2014 – December 31, 2014	February 15, 2015
January 1, 2015 – June 30, 2015	August 15, 2015

12. Amend Standard Exhibit A, Article VI, Paragraph B, Items 1, 2 and 3, by striking the existing language and inserting in its place:

"The contractor will provide, on a monthly basis, a report of services provided by site-specific interpreters that includes the following details:

1. Scheduled appointments reported by each interpreter;
2. Clients provided walk-in assistance reported by each interpreter;
3. Clients assisted by telephone reported by each interpreter;
4. Translations of written documents".

13. Amend Standard Exhibit A, Article VII, Paragraph B, Item 2, by striking the existing language and inserting the following language: "Exhibits, A, B, C, D, E, F, G, H, I, and J.

C.

1. Amend Exhibit B, Methods and Conditions Precedent to Payment, Contract Period by striking the existing language and inserting in its place: "July 1, 2013, or upon Governor and Executive Council Approval, whichever occurs later, through June 30, 2015".

2. Amend Exhibit B, Item Number 1 by striking "$527,318.05" and inserting "$899,098.00".

3. Amend Exhibit B, Item Number 3 by striking the existing language and inserting in its place: Payments for services under this contract are limited to the fee for service schedule, as detailed in Exhibit B-1, for services delivered in the fulfillment of this agreement during the contract period from the date of contract execution through June 30, 2015. Unless subsequently amended, the total payments made by DHHS under this agreement shall not exceed the sum of $2,223,456.05 for the period of the date of extract execution through June 30, 2015.

Except as specifically amended by the terms and conditions of this Amendment, and Amendment #1, approved by Governor and Executive Council on June 22, 2011 (Item #243) the obligations of the parties there under shall remain in full force and effect in accordance with the terms and conditions set forth herein.

This amendment shall be effective upon the date of Governor and Executive Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

4/25/13
Date

Nicholas A. Toumpas
Commissioner

Lutheran Community Services, Inc.

4/23/13
Date

NAME Lisa Cohen
TITLE Executive VP/CFO

Acknowledgement:
State of MA, County of Worcester on April 23, 2013, before the undersigned officer, personally appeared the person identified above, or satisfactorily proven to be the person whose name is signed above, and acknowledged that s/he executed this document in the capacity indicated above.
Signature of Notary Public or Justice of the Peace

Alana Geary, Notary Public
Name and Title of Notary or Justice of the Peace

ALANA GEARY
Notary Public
COMMONWEALTH OF MASSACHUSETTS
My Commission Expires
August 3, 2016

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

29 April 2013
Date

Name: Jeanne P. Herrick
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit B-1	Fee for Service - July 1, 2013 to June 30, 2014													
RFP Section	Service Type	Fee for service rate	# of service hours proposed	total	Fee for service rate	# of service hours proposed	total	Fee for service rate	# of service hours proposed	total	Fee for service rate	# of service hours proposed	total
A.1	On Site Interpretation												
	Foreign Language Interpretation (2 hr min)	$ 43.00	2,713	$ 116,659.00	$ 63.00	200	$ 12,600.00	$ 33.00	300	$ 9,900.00	$ 0.56	40,000	$ 22,400.00
	Certified Foreign Language Interpretation (2hr min)	$ 48.00	302	$ 14,496.00									
	Hearing Loss Services:												
	Performed in English							included					
	Special Certificate Legal + CDI	$ 78.00	100	$ 7,800.00	$ 98.00	5	$ 490.00	included			$ 0.56	5,500	$ 3,080.00
	Other Certified Interpreters	$ 68.00	322	$ 21,896.00	$ 88.00	15	$ 1,320.00	included			$ 0.56	10,000	$ 5,600.00
	CART Services (3 hr min)	$ 143.00	60	$ 8,580.00				$ 68.00		$ -	$ 0.56	4,000	$ 2,240.00
	Projector for CART	$ 38.00	30	$ 1,140.00									
	English to Foreign Language	$ 98.00	6	$ 588.00	$ 118.00	2	$ 236.00	included			$ 0.56	300	$ 168.00
	(if 2 inter each will be charged separately)							included					
	Visually impaired services:												
	Performed in English	NA											
	English to Foreign Language	NA											
	Speech Impaired:												
	Performed in English (non certified)	$ 43.00	15	$ 645.00	$ 63.00	2	$ 126.00	$ 33.00		$ -	$ 0.56	200	$ 112.00
	English to Foreign Language	$ 63.00	5	$ 315.00	$ 83.00	2	$ 166.00	$ 33.00		$ -	$ 0.56	200	$ 112.00
A.2	Bi-Lingual Document Translation (min $40)												
	Foreign Language to English:												
Per word	Spanish, Portuguese Languages	$ 0.18	8,000	$ 1,440.00	NA			NA			NA		
Per word	Western European	$ 0.28	2,000	$ 560.00	NA			NA			NA		
Per word	Eastern European	$ 0.34	2,000	$ 680.00	NA			NA			NA		
Per word	Other (Arabic, Hindi, Chinese, Nepali, Somali, etc)	$ 0.40	4,000	$ 1,600.00	NA			NA			NA		
	English to Foreign Language:												
Per word	Spanish, Portuguese Languages	$ 0.18	30,000	$ 5,400.00	NA			NA			NA		
Per word	Western European	$ 0.28	20,000	$ 5,600.00	NA			NA			NA		
Per word	Eastern European	$ 0.34	5,000	$ 1,700.00	NA			NA			NA		
Per word	Other (Arabic, Hindi, Chinese, Nepali, Somali, etc)	$ 0.40	10,000	$ 4,000.00	NA			NA			NA		
Per page	Formatting Per Page	$ 10.00	100	$ 1,000.00									
Per word	24 hour turnaround - surcharge per word	$ 0.10	2,000	$ 200.00									
Per word	English to Braille	$ 0.30	25,000	$ 7,500.00									
A.3	Bi-lingual Site Specific Interpretation Services												
	Block Schedule - 77.50 hrs interpretation	$ 40.00	4,030	$ 161,200.00									
	Foreign Language Phone Interpretation												
	All languages per minute $1.75 / minute	$ 1.75	16,000	$ 28,000.00									
	Total Direct Service Cost Proposed		131,683	$ 390,999.00		226	$ 14,938.00		300	$ 9,900.00		60,200	$ 33,712.00
													$ 449,549.00

Exhibit B-1	Fee for Service - July 1, 2014 to June 30, 2015				After hours, Holidays & weekends, Emergencies			Hourly travel rates			Travel reimbursement		
RFP Section	Service Type	Fee for service rate	# of service hours proposed	total	Fee for service rate	# of service hours proposed	total	Fee for service rate	# of service hours proposed	total	Fee for service rate	# of service hours proposed	total
A.1	On Site Interpretation												
	Foreign Language Interpretation (2 hr min)	$ 43.00	2,713	$ 116,659.00	$ 63.00	200	$ 12,600.00	$ 33.00	300	$ 9,900.00	$ 0.56	40,000	$ 22,400.00
	Certified Foreign Language Interpretation (2hr min)	$ 48.00	302	$ 14,496.00									
	Hearing Loss Services:												
	Performed in English							included					
	Special Certificate Legal + CDI	$ 78.00	100	$ 7,800.00	$ 98.00	5	$ 490.00	included			$ 0.56	5,500	$ 3,080.00
	Other Certified Interpreters	$ 68.00	322	$ 21,896.00	$ 88.00	15	$ 1,320.00	included			$ 0.56	10,000	$ 5,600.00
	CART Services (3 hr min)	$ 143.00	60	$ 8,580.00				$ 68.00		$ -	$ 0.56	4,000	$ 2,240.00
	Projector for CART	$ 38.00	30	$ 1,140.00									
	English to Foreign Language	$ 98.00	6	$ 588.00	$ 118.00	2	$ 236.00	included			$ 0.56	300	$ 168.00
	(if 2 inter each will be charged separately)							included					
	Visually impaired services:												
	Performed in English	NA											
	English to Foreign Language	NA											
	Speech Impaired:												
	Performed in English (non certified)	$ 43.00	15	$ 645.00	$ 63.00	2	$ 126.00	$ 33.00		$ -	$ 0.56	200	$ 112.00
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Per word	Eastern European	$ 0.34	2,000	$ 680.00	NA			NA			NA		
Per word	Other (Arabic, Hindi, Chinese, Nepali, Somali, etc)	$ 0.40	4,000	$ 1,600.00	NA			NA			NA		
	English to Foreign Language:												
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Per word	Western European	$ 0.28	20,000	$ 5,600.00	NA			NA			NA		
Per word	Eastern European	$ 0.34	5,000	$ 1,700.00	NA			NA			NA		
Per word	Other (Arabic, Hindi, Chinese, Nepali, Somali, etc)	$ 0.40	10,000	$ 4,000.00	NA			NA			NA		
Per page	Formatting Per Page	$ 10.00	100	$ 1,000.00									
Per word	24 hour turnaround - surcharge per word	$ 0.10	2,000	$ 200.00									
Per word	English to Braille	$ 0.30	25,000	$ 7,500.00									
A.3	Bi-lingual Site Specific Interpretation Services												
	Block Schedule - 77.50 hrs interpretation	$ 40.00	4,030	$ 161,200.00									
	Foreign Language Phone Interpretation												
	All languages per minute $1.75 / minute	$ 1.75	16,000	$ 28,000.00									
	Total Direct Service Cost Proposed		131,683	$ 390,999.00		226	$ 14,938.00		300	$ 9,900.00		60,200	$ 33,712.00
													$ 449,549.00

State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Lutheran Community Services, Inc., a(n) Massachusetts nonprofit corporation, registered to do business in New Hampshire on June 13, 2011. I further certify that it is in good standing as far as this office is concerned, having paid the fees required by law.

In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 17th day of April, A.D. 2013

William M. Gardner
Secretary of State

Certificate of Vote

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

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

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

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

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

Angela Bovill	President
Lisa Cohen	Executive Vice President
Nick Russo	Treasurer
Alana Geary	Clerk

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk of the Corporation and have affixed its corporate seal this 23rd day of April, 2013.

Alana Geary
(Signature)

(Seal)

STATE OF Massachusetts

COUNTY OF Worcester

On this the 23 day of April, 2013, before me, Deborah Cistoldi, the
(Notary)
undersigned officer, personally appeared Clara Leary, who acknowledge
(Title)
her/himself to be the Clerk, of Lutheran Community Services
(Title) (Name of Corporation)
a corporation, and that she/he, as such Clerk being authorized to
(Title)
do so, executed the foregoing instrument for the purposes therein contained, by signing the name
of the corporation by her/himself as Clerk.
(Title)

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

DEBORAH A. CISTOLDI
MY COMMISSION EXPIRES
APR. 1, 2016
NOTARY PUBLIC
COMMONWEALTH OF
MASSACHUSETTS

Deborah Cistoldi
Notary Public/Justice of the Peace

My Commission Expires: _____

149653

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 7/31/2012

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	CONTACT NAME: Selina Palermo	
Commercial Lines - (212) 682-7500 Wells Fargo Insurance Services USA, Inc. 330 Madison Avenue, 7th Floor New York, NY 10017	PHONE (A/C, No, Ext): 2126827500	FAX (A/C, No): 8774021299
	E-MAIL ADDRESS: selina.palermo@wellsfargo.com	

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Philadelphia Indemnity Insurance Company	18058
INSURER B :	Hartford Insurance Co. of the Midwest	37478
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

INSURED
Lutheran Community Services, Inc.
14 East Worcester Street
Worcester, MA 01604

COVERAGES **CERTIFICATE NUMBER:** 4686102 **REVISION NUMBER:** See below

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT X LOC			PHPK901998	08/01/2012	08/01/2013	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Human Services Prof Liab	$ 1,000,000 $ 100,000 $ 25,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 1,000,000
A	AUTOMOBILE LIABILITY X ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS Comp. Ded. $1,000 Coll. Ded. $1,000			PHPK901998	08/01/2012	08/01/2013	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) 	$ 1,000,000 $ $ $ $
A	UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			PHUB392020	08/01/2012	08/01/2013	EACH OCCURRENCE AGGREGATE 	$ 1,000,000 $ 1,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		10WBAC3925	08/12/2012	08/12/2013	X WC STATU-TORY LIMITS OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A	All Risk Property Incl. Theft			PHPK901998	08/01/2012	08/01/2013	Limit: $2,000,000 Business Personal Property	

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

Evidence of Insurance

CERTIFICATE HOLDER

State of New Hamphire;
Department of Children and Families
129 Pleasant Street, Brown Building
Concord NH 03301-3857

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

LUTHERAN COMMUNITY SERVICES, INC.

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2012

LUTHERAN COMMUNITY SERVICES, INC.
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YEAR ENDED JUNE 30, 2012

LUTHERAN COMMUNITY SERVICES, INC.
AUDITOR DISCLOSURE INFORMATION
JUNE 30, 2012

Lead Auditor

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

EIN 41-0746749

CliftonLarsonAllen

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying consolidated statement of financial position of Lutheran Community Services, Inc. as of June 30, 2012, and the related consolidated statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's June 30, 2011 financial statements and, in our report dated December 13, 2011 we expressed an unqualified 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 Organization's financial statements for the year ended June 30, 2011.

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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2012, and the consolidated results of its activities, cash flows, and its functional expenses for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 14, 2012 on our consideration of Lutheran Community Services, Inc.'s internal control over financial reporting and 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 results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming an opinion on the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", and is not a required part of the basic 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Quincy, Massachusetts
November 14, 2012

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT — **COVER PAGE - Page 1 of 1**

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

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

For the Year Ended: 6/30/2012 (M/D/YYYY) — Filed Electronically? (Y/N): Y

Filing Organization: Lutheran Community Services, Inc. (legal name) — (Doing Business As name, if applicable)

Massachusetts Vendor Code Number:

A.G. Public Charities Acct.#: 042430 — Business Address: 14 East Worcester Street, Suite 300 (Street) — Worcester (City) — MA (State) — 01604 (Zip)

CEO or CFO: Lisa (First Name) Cohen (Last Name) — CFO (Title) — (774) 243-3906 (Phone : Area Code / Number) — E-mail address: lcohen@lssne.org

CPA: CliftonLarsonAllen LLP — CPA Firm's Current Mass. License #: 901 — CPA's E-mail Address: mark.cummings@cliftonlarsonallen.com

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

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

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

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

UFR Exemption/Exception Code#:

Organization Type Code: C — For-Profit Organization: NO — Date of Org./Incorp.: 6/21/2001 (M/D/YYYY)

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

Principal Purch. Agency: DSS

501(c)(3) Federal Tax Exempt (Y/N): Y — If Yes, Date of Exemption: 6/27/2002 (M/D/YYYY) — Cost Allocation Method Code: MD

Program Performance Report (Internet system) is not required:

Primary Contractor(s):

Program Number	Program Name	Subcontractor Name	Program Address: Street	City	State	Zip Code	Program Description	MMARS Prog.Code
1	Greentree Boys/Girls		659 Summer Street/4494 Copeland Street	Brockton	MA	02301	Group homes for teenage boys and girls	FNCO
2	Program to Enhance Elder Services (PEERS)		593 Main Street	West Springfield	MA	01089	Elder Refugee Services	2022
6	Therapuetic Foster Care		139 Pleasant Street	Brockton	MA	02301	Therapuetic Foster Care	FNFO
7	Ruth House		533 N. Main Street	Brockton	MA	02301	Teen Living Program	RESG
8	Forsberg Independent Living Program		84 Highland Street	Worcester	MA	01609	Adult Independent Living Program	3798
9	Ashland Street		8 North Ashland Street	Worcester	MA	01609	Residential Services Mentally Handicapped	3153
10	Florence House		414 Cambridge Street	Worcester	MA	01609	Teen Living Program	
12	URMP Foster Care		1310 Center Street	Newton	MA	02459	Unaccompanied Refugee Minor Program	CSSU
18	Refugee Job Services, Worcester		30 Harvard Street	Worcester	MA	01609	Refugee Services	2021
19	Refugee Job Services, West Springfield		593 Main Street	West Springfield	MA	01089	Refugee Services	2021
20	Refugee Case Management		593 Main Street	West Springfield	MA	01089	Refugee Services	2020
21	Non Commonwealth Funded Refugee Programs		593 Main Street	West Springfield	MA	01069	Refugee Services	
23	Non-Commonwealth Funded Adoption Program		2139 Silas Dean Highway, Suite 201	Rocky Hill	CT	06067	Adoption Program	
25	Massachusetts Adoption		20 Hamilton Street	Worcester	MA	01609	Adoption Program	AMSS
28	Young Parents Support		553 North Main Street	Brockton	MA	02103	Teen Living Program	FBSS
29	Employment Support Services		593 North Main Street	Springfield	MA	01089	Refugee Services	2021
32	TAG	Refugee and Immigrant Assistance Center	27 Elm Street	Westfield	MA	01085	Targeted Assistance Grant	2021
34	Creative Living DMR		268 South Main Street	Andover	MA	01810	Lutheran Community Creative Living	3798
35	Department of Education		593 Main Street	West Springfield	MA	01069	Department of Education	
37	CNAP	RCAM	593 Main Street	West Springfield	MA	01089	CNAP	2023
39	ASSIST		593 Main Street	West Springfield	MA	01089	ASSIST	2021
48	Aftercare		891 Montello Street	Brockton	MA	02301	Family Support	FNSO
43	Refugee School Impact (RSI) Program		51 Union Street, Suite 222	Worcester	MA	01609	Refugee Services	2024
44	Social Adjustment Services (SAS)	Jewish Family Services	593 Main Street	West Springfield	MA	01089	Refugee Services	2022
46	Worcester Lead Action Collaborative		51 Union Street, Suite 222	Worcester	MA	01609	Lead Abatement Program	
50	MassREAP		14 East Worcester Street	Worcester	MA	01604	Refugee Services	2021
53	Other Non Massachusetts Programs		261 Sheep Davis Road, Suite A-1	Concord	NH	03301	Out of State Supporting Organizations Mission	
54	Bridgeway House		659 Summer Street	Brockton	MA	02302	Residential Services	3153
55	Refugee Preventative Health Education	Refugee and Immigrant Assitance Center	51 Union Street	Worcester	MA	01609	Refugee Services	2025
56	Refugee Independence through Service Enhancement		51 Union Street	Worcester	MA	01609	Refugee Services	2021

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

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

STATEMENT OF FINANCIAL POSITION AS OF 06/30/2012 **WITH COMPARATIVE TOTALS AS OF** 6/30/2011
(BALANCE SHEET)

		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
	ASSETS						
1	Cash and Cash Equivalents	818,707				818,707	400,964
2	Accounts Receivable, Program Services	3,234,098				3,234,098	3,482,190
3	Allowance for Doubtful Accounts	(56,701)				(56,701)	(70,427)
4	Net Accounts Receivable, Program Services	3,177,397				3,177,397	3,411,763
5	Contributions Receivable						
6	Notes Receivable						
7	Prepaid Expenses	117,684				117,684	303,052
8	Other Accounts Receivable	621,239				621,239	592,214
9	Other Current Assets						991
10	Short-Term Investments						
11	**TOTAL CURRENT ASSETS**	4,735,027				4,735,027	4,708,984
12	Land, Buildings, and Equipment		4,690,446			4,690,446	4,927,624
13	Accumulated Depreciation		(1,813,940)			(1,813,940)	(1,879,306)
14	Net Land, Buildings and Equipment		2,876,506			2,876,506	3,048,318
15	Long-Term Investments						
16	Other Assets	396,534				396,534	817,571
17	Due From Other Funds						
18	**TOTAL ASSETS**	5,131,561	2,876,506			8,008,067	8,574,873
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	1,206,048				1,206,048	925,183
20	Subcontract Payable						
21	Accrued Expenses	1,273,666				1,273,666	1,517,553
22	Current Notes Payable						500,000
23	Current Portion Long-Term Debt	76,735				76,735	79,986
24	Deferred Revenue	290,343				290,343	263,701
25	Other Current Liabilities	311,168				311,168	196,961
26	**TOTAL CURRENT LIABILITIES**	3,157,960				3,157,960	3,483,384
27	Long-Term Notes & Mortgage Payable	1,098,572				1,098,572	1,224,883
28	Other Liabilities	400,963				400,963	410,144
29	Due to Other Funds						
30	**TOTAL LIABILITIES**	4,657,495				4,657,495	5,118,411
	NET ASSETS						
31	Unrestricted	(218,323)	2,876,506			2,658,183	2,852,860
32	Temporarily Restricted	692,389				692,389	603,602
33	Permanently Restricted						
34	**TOTAL NET ASSETS**	474,066	2,876,506			3,350,572	3,456,462
35	**TOTAL LIABILITIES AND NET ASSETS**	5,131,561	2,876,506			8,008,067	8,574,873

See Accompanying Notes to the Financial Statements

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

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2012 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2011

	REVENUES, GAINS, AND OTHER SUPPORT	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
1	Contributions, Gifts, Legacies, Bequests & Special Events					
2	In-Kind Contributions	76,350	69,000		145,350	
3	Grants	23,841,584			23,841,584	22,451,151
4	Program Service Fees	11,850,357			11,850,357	11,925,974
5	Federated Fundraising Organization Allocation					
6	Investment Revenue					273
7	Revenue from Commercial Products & Services	74,282			74,282	77,209
8	Other	34,066			34,066	101,640
9	Net Assets Released From Restrictions:					
10	Satisfaction of Program Restrictions	331,780	(331,780)			
11	Satisfaction of Equipment Acquisition Restrictions					
12	Expiration of Time Restrictions					
13	**TOTAL REVENUE, GAINS, AND OTHER SUPPORT**	36,208,419	(262,780)		35,945,639	34,556,247
	EXPENSES AND LOSSES					
14	Administration (Management & General)	4,647,091			4,647,091	3,954,833
15	Fundraising	60,487			60,487	58,441
16	Total Program Services	31,569,710			31,569,710	31,104,663
17	**TOTAL EXPENSES**	36,277,288			36,277,288	35,117,937
18	Losses	125,808			125808	
19	**TOTAL EXPENSES AND LOSSES**	36,403,096			36,403,096	35,117,937
	CHANGES IN NET ASSETS:					
20	Property & Equipment Acquisitions from Unrestricted Funds					
21	Transfer of Realized Endowment Fund Appreciation					
22	Return to Donor					
23	Other Increases (Decreases)		351,567		351,567	319,636
24	**TOTAL CHANGES IN NET ASSETS**	(194,677)	88,787		(105,890)	(242,054)
25	**NET ASSETS AT BEGINNING OF YEAR**	2,852,860	603,602		3,456,462	3,698,516
26	**NET ASSETS AT END OF YEAR**	2,658,183	692,389		3,350,572	3,456,462

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2012

INDIRECT METHOD

		TOTAL
	Cash Flows from Operating Activities:	
1	Changes in Net Assets	(105,890)
	Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities:	
2	Depreciation	274,350
3	Losses	125,808
4	Increase/Decrease in Net Accounts Receivable	234,366
5	Increase/Decrease in Prepaid Expenses	221,868
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	280,865
8	Increase/Decrease in Accrued Expenses	(243,887)
9	Increase/Decrease in Deferred Revenue	26,642
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	4,238
14	Net Cash Provided by/(used in) Operating Activities	818,360
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(251,435)
17	Proceeds from Sale(s) of Investments	25,332
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	(30,000)
21	Net Cash Provided by/(used in) Investing Activities	(256,103)
	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	(200,000)
28	Payments on Long-Term Debt	(115,870)
29	Other Finance Payments/Reciepts	171,356
30	Net Cash Provided by/(used in) Financing Activities	(144,514)

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2012

INDIRECT METHOD

31	**Net Increase/(Decrease) in Cash and Cash Equivalents**	417,743
32	**Cash and Cash Equivalents at Beginning of Year**	400,964
33	**Cash and Cash Equivalents at End of Year**	818,707

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	105,063
35	Cash Paid During the Year for Taxes/Other	

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	81,935
37	Other Noncash Investing and Financing Activities	69,000
38	Equipment Acquired via Capital Lease	33,476
39	Bad Debt - Line 4	22,991
40	Payment of Debt from Proceeds of Sale	47,168

See Accompanying Notes to the Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/2012

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	20,618,635	319,622		20,299,013
2. Occupancy	1,864,711	131,861		1,732,850
3. Other Program / Operating Expense	8,956,516	208,821		8,747,695
4. Subcontract Expense	52,087			52,087
5. Direct Administrative Expense	4,355,278	3,935,941	60,487	358,850
6. Other Expenses	155,711	45,830		109,881
7. Depreciation of Buildings and Equipment	274,350	5,016		269,334
8. TOTAL EXPENSES	36,277,288	4,647,091	60,487	31,569,710

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM # 1	PROGRAM # 2	PROGRAM # 6	PROGRAM # 7	PROGRAM # 8
1. Employee Compensation & Related Expenses	458,674	26,427	444,926	335,816	337,861
2. Occupancy	70,029	1,509	60,323	82,745	26,152
3. Other Program / Operating Expense	65,813	236	781,704	49,875	27,350
4. Subcontract Expense					
5. Direct Administrative Expense	61,353	62	16,103	4,450	6,590
6. Other Expenses					
7. Depreciation of Buildings and Equipment	33,535	70	6,887	50,912	796
8. TOTAL EXPENSES	689,404	28,304	1,309,943	523,798	398,749

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM # 9	PROGRAM # 10	PROGRAM # 12	PROGRAM # 18	PROGRAM # 19
1. Employee Compensation & Related Expenses	343,639	276,488	1,513,082	216,158	92,280
2. Occupancy	24,566	49,901	117,480	15,896	5,002
3. Other Program / Operating Expense	30,936	62,534	3,096,266	13,062	4,831
4. Subcontract Expense					
5. Direct Administrative Expense	2,982	10,107	133,482	2,674	622
6. Other Expenses					
7. Depreciation of Buildings and Equipment	16,867	12,276	14,319	3,622	658
8. TOTAL EXPENSES	418,990	411,306	4,874,629	251,412	103,393

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	20	21	23	25	28
1. Employee Compensation & Related Expenses	153,554	753,494	178,948	175,119	93,759
2. Occupancy	15,864	38,344	44,602	22,529	5,606
3. Other Program / Operating Expense	9,243	801,434	52,886	22,120	9,068
4. Subcontract Expense					
5. Direct Administrative Expense	2,206	57,790	15,909	11,891	280
6. Other Expenses		9			
7. Depreciation of Buildings and Equipment	2,781	6,931	543		
8. TOTAL EXPENSES	183,648	1,658,002	292,888	231,659	108,713

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM # 29	PROGRAM # 32	PROGRAM # 34	PROGRAM # 35	PROGRAM # 37
1. Employee Compensation & Related Expenses	30,470	142,855	286,395	226,641	16,516
2. Occupancy	735	20,034	5,140	23,706	569
3. Other Program / Operating Expense	2,138	10,213	35,666	28,695	280
4. Subcontract Expense		13,738			2,456
5. Direct Administrative Expense	203	2,320	11,628	5,381	250
6. Other Expenses					
7. Depreciation of Buildings and Equipment	15	1,120		2,105	1
8. TOTAL EXPENSES	33,561	190,280	338,829	286,528	20,072

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	39	48	43	44	46
1. Employee Compensation & Related Expenses	24,761	27,711	19,144	22,035	8,758
2. Occupancy	5,881	55	499	1,889	2,342
3. Other Program / Operating Expense	12,521	361	7,879	1,155	3,035
4. Subcontract Expense				31,785	
5. Direct Administrative Expense	1,159	100	1,342	1,586	518
6. Other Expenses					
7. Depreciation of Buildings and Equipment	1,351		306	52	118
8. TOTAL EXPENSES	45,673	28,227	29,170	58,502	14,771

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	50	53	54	55	56
1. Employee Compensation & Related Expenses	83,097	13,911,536	75,763	8,263	14,843
2. Occupancy	3,056	1,082,388	4,679	1,329	
3. Other Program / Operating Expense	8,308	3,573,688	35,610	48	740
4. Subcontract Expense				4,108	
5. Direct Administrative Expense	1,120		6,742		
6. Other Expenses		109,872			
7. Depreciation of Buildings and Equipment	531	106,248	7,265	10	15
8. TOTAL EXPENSES	96,112	18,783,732	130,059	13,758	15,598

See Accompanying Notes to Financial Statements

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Lutheran Community Services, Inc. f/k/a Lutheran Community Services of Massachusetts, 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. Effective July 25, 2011, LCS transferred its "In Home Care" service line to LCC; LCS is the sole corporate member of LCC. Lutheran Social Services of New England, Inc. (LSSNE) is the sole corporate member of LCS.

The Organization provides the following programs:

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

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

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

Basis of Consolidation

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

Method of Accounting

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

Cash and Cash Equivalents

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

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.

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

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

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 detail 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, 2012.

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.

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

Net Assets (Continued)

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 $17,995 for the year ended June 30, 2012.

Use of Estimates

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

Functional Allocation of Expenses

The cost of providing the various programs and services are summarized on a functional basis. Costs are generally identified as to program site, and are then allocated between programs and supporting services that benefited based on total direct expenses. Interest expense of approximately $75,000 is included under the caption "occupancy" on the Statement of Functional Expenses for the year ended June 30, 2012.

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 LCS's 2009 through 2012 tax years are open for examination by federal and state taxing authorities and LCC's 2012 tax year is open for examination by federal and state taxing authorities.

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

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.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

Subsequent Events

In preparing these financial statements, the Organizations have evaluated events and transactions for potential recognition or disclosure through November 14, 2012, 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, 2012 the beneficial interest in net assets of affiliates was approximately $621,000 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 $3,900,000 for the year ended June 30, 2012. 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 $60,487 for the year ended June 30, 2012.

c) The Organizations rent office space, various program sites and vehicles from LSSNE under tenancy at will arrangements. The rent charged to operations for these arrangements amounted to approximately $29,000 for the year ended June 30, 2012.

d) LCS transferred line of credit draw in the amount of $300,000 to LSSNE, co-borrower, see Note 9 for details. The above referenced amount should appear on the Statement of Cash Flows under the caption Supplemental Data for Noncash investing and Financing Activities. However, due to the limitations of the prescribed form it does not.

e) 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.	$	143,470
Lutheran Home of Southbury, Inc.		140,594
Lutheran Home of Worcester, Inc.		66,951
Luther Ridge at Middletown, Inc.		3,256
Lutheran Community Services - Creative Living, Inc.		1,971
Total	$	356,242
Due to Related Parties:		
Lutheran Social Services of New England Foundation, Inc.	$	296,718
Good News Garage, Inc.		104,245
Total	$	400,963

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, 2012.

NOTE 5 ACCOUNTS RECEIVABLE

The accounts receivable balance consisted of the following at June 30, 2012:

Accounts Receivable - Program Services	$ 3,234,098
Less: Allowance for Doubtful Accounts	(56,701)
Accounts Receivable, Net	$ 3,177,397

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.

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, 2012 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 $356,242 at June 30, 2012.

Beneficial Interest in Net Assets of Related Party
The Organizations unsecured gifts, held by a related party, amounted to $621,239 at June 30, 2012.

Accounts Receivable
The Organizations extend unsecured credit to its customers. Accounts receivable amounted to $3,177,397 at June 30, 2012.

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 $274,350 for the year ended June 30, 2012.

During November 2011, LCS deemed Building assets with a net book value of approximately $76,000 and Building Improvements with a net book value of approximately $138,000 to be held for sale, at this time depreciation of these assets were ceased. On June 29, 2012, the assets were sold and LCS recognized a loss on disposal. The loss of approximately $145,000 is reflected under the caption "Losses" on the Statement of Activities for the year ended June 30, 2012.

During March 2012, LCS deemed Land assets with a cost basis of approximately $53,000 to be held for sale. On June 1, 2012, the asset was sold and LCS recognized a gain on disposal. The gain of approximately $19,000 is reflected under the caption "Losses" on the Statement of Activities for the year ended June 30, 2012.

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 $268,000 at June 30, 2012. 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, 2012.

NOTE 9 LINE OF CREDIT

LCS and LSSNE have a joint line of credit agreement with Bank of America. The line of credit is payable on demand and has a limit of $300,000. The line is collateralized by various business assets. The interest rate on the line of credit is prime plus 3% (6.25% at June 30, 2012). The line of credit has an outstanding balance of $150,000 at June 30, 2012, and is recorded on the books of LSSNE.

LCS and LSSNE were not in compliance with the covenant requirements at June 30, 2012 on the Bank of America line of credit. However, as of the date of issuance of the consolidated financial statements the lender has not demand payment as is allowed under the agreement and the debt is currently classified as current on the books of LSSNE as the amount is due on demand.

NOTE 10 CONTRIBUTED LEASED PROPERTY

Effective June 29, 2012 ("lease inception date") 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 $69,000 as of June 30, 2012 and is reported in the caption "Land, Buildings and Equipment" on the Statement of Financial Position.

NOTE 11 LONG-TERM DEBT

The Organizations are liable on long-term debt at June 30, 2012 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, 2012).	$ 327,906
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.	407,121
Mortgage payable to Bank of America face amount $370,308, secured by real property owned by LCS at four locations, and guaranteed by LSSNE, with an interest rate of 7.7%, due August 2032. Monthly principal and interest payments of $2,813.	340,537
Capital Lease Obligations	
LCS is obligated under various capital lease agreements for equipment and motor vehicles, expiring from 2013 through 2015, with a combined monthly payment of approximately $3,900 with interest rates ranging from approximately 4% to 8%.	99,743
Total	1,175,307
Less: Current Maturities	(76,735)
Long-Term Debt, Net	$ 1,098,572

NOTE 11 LONG TERM DEBT (CONTINUED)

Following are current maturities for the next five years:

Year Ended June 30,	Current Maturities
2013	$ 76,735
2014	74,105
2015	401,565
2016	17,912
2017	19,079

Interest charged to operations for the above long-term debt amounted to $105,063 for the year ended June 30, 2012.

NOTE 12 DUE TO THIRD PARTY

The Organizations are reflecting an estimated liability in the amount of $43,059 at June 30, 2012, 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 13 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 $900,000 for the year ended June 30, 2012.

Future minimum lease payments under these agreements are as follows:

Year Ended June 30,	Amount
2013	$ 472,753
2014	151,073
2015	115,313
2016	11,831
Total	$ 750,970

NOTE 14 CONSTRUCTION IN PROGRESS

As of June 30, 2012, the Organizations capitalized $30,000 for the deposit on database development to be completed during the year ended June 30, 2013. The Organization placed into service $91,000 of costs related to property renovations completed during the year.

NOTE 15 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 Organization cannot predict at this time whether any of these proposals will be adopted or, if adopted and implemented, what effect such proposals would have on the Organization.

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

LCS and LSSNE have entered into an equity sharing agreement related to four properties 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.

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, 2012 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 $144,000. Management is unaware of any additional unasserted claims as of June 30, 2012, thus any financial impact related to such claims cannot be determined at this time.

NOTE 16 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, 2012:

	Total	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3
Beneficial Interest in Net Assets of Related Party				
Cash Equivalents	$ 621,239	$ 621,239	$ -	$ -
Total	$ 621,239	$ 621,239	$ -	$ -

NOTE 17 LITIGATION

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

NOTE 18 SURPLUS REVENUE RETENTION

Balance at June 30, 2011	$ (1,208,470)
Decrease	(1,608,982)
Balance at June 30, 2012	$ (2,817,452)

LUTHERAN COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2012

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number		Agency or Pass-through Number	Federal Expenditures
U.S. Department of Health & Human Services				
Pass-Through Commonwealth of Massachusetts				
Department of Social Services:				
Unaccompanied Refugee Minors	93.566	*	INTF0000009921119369	$ 3,905,849
Greentree Boys and Girls	93.667		INTF000000911FNGRP	81,301
Greentree Boys and Girls	93.558		INTF000000911FNGRP	87,970
Statewide Intensive Foster Care	93.667		INTF000000911FNIFO	48,202
Statewide Intensive Foster Care	93.558		INTF000000911FNIFO	220,852
Teen Living Program	93.667		INTF0000009951119466	17,164
Children Services Aftercare	93.667		INTF00000000FNSSO	8,483
Office of Refugees and Immigrants:				
TAG	96.584		CTORI010011TAG000004	162,062
Refugee Cash Management	93.583		CTORI010011RCM000002/ CTORI010011RCM000012	193,634
Refugee Cash Management	93.566	*	CTORI010011RCM000002/ CTORI010011RCM000012	3,423
CRES	96.566	*	CTORI010011CRES00007 / CTORI010011CRES00006	356,441
Citizen TIP	93.566	*	CTORI010011SAS000003	58,524
PEERS	93.576		CTORI010011PRS000005	24,414
REAP	93.576		CTORI010011REAP00002	113,919
ASST	93.576		CTORI010011ASST00001	43,768
Refugee School Impact	93.576		CTORI010011RSI000001/ CTORI010012RSI000001	24,720
PHP	93.576		CTORI010012PHP000006	9,524
RISE	93.576		CTORI010012RISE00007/ CTORI010012RISE00006	14,952
Pass-Through State of New Hampshire				
Office of Minority Health and Refugee Affairs:				
New Hampshire Health Profession Project	93.093	*	20-1201009559930000	1,375,939
Refugee Social Services	93.566	*	010-002-7707-102-0734	167,489
Refugee School Impact	93.576		010-095-5973000	71,036
Refugee Preventative Health	93.576		010-095-5974000	32,327
Refugee Targeted Assistance	93.584		05-95-95-9500-10-5958	71,034
Pass-Through Lutheran Immigration and Refugee Service				
Office of Refugees and Immigrants:				
Unaccompanied Child and Youth Program	93.676		90ZU0067/01	1,475,320
Match Grant	93.567	*	90RV0062/01	240,563
Pass-Through EMM				
Office of Refugees and Immigrants:				
Match Grant	93.567	*	EMM SPRMC010CA012	108,215

LUTHERAN COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2012

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Agency or Pass-through Number	Federal Expenditures
Pass-Through Church World Services			
Office of Refugees and Immigrants:			
Match Grant	93.567 *	2012	97,786
Pass-Through Administration for Children and Families			
Office of Refugees Resettlement:			
Refugee Agricultaral Partnership Program	93.576	90ZR001801	93,839
U.S. Department of State			
Pass-Through Lutheran Immigration and Refugee Service			
Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	SPRMCO11CA088	837,444
Pass-Through EMM			
Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	EMM SPRMC010CA012	451,886
Pass-Through Church World Services			
Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	2012	144,947
U.S. Department of Agriculture			
Special Breakfast Program	10.553	2012	2,699
Pass-Through Neustras Raices			
USDA Outreach	10.168	USDA BFRDP	64,514
OASDFR Livestock Project	10.443	2012	1,399
U.S. Department of Labor			
Pass-Through University of New Hampshire			
UNH - Direct Connect (**ARRA**)	17.275	GJ-20054-10-60-A-33/SUB	60,915
U.S. Department of Transportation			
Pass-Through Central Massachusetts Regional Planning Commission			
OLMS Transit Grant	20.516	MA-37-X040-00	44,072
U.S. Department of Housing and Urban Development			
Pass-Through City of Worcester			
Office of Health Homes and Lead Hazard Control:			
Worcester Lead Paint Abatement Program	14.900	REC-LHC0700	12,000
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 10,728,626

* Major Program

Basis of Presentation and Summary of Significant Accounting Policies

The schedule of Expenditures of Federal Awards includes federal award activity of Lutheran Community Services, Inc. for the year ended June 30, 2012. The information in this schedule is in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Because the schedule presents only a selected portion of the operations of the Organizations, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organizations. Expenditures are presented on the accrual basis of accounting, such expenditures are recognized following the cost principles contained in OMB Circular A-122, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

ORGANIZATION: Lutheran Community Services, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests				
2R Gov. In-Kind/Capital Budget	63,415	XXXXXXXXXX	XXXXXXXXXX	63,415
3R Private IN-Kind	12,935			12,935
4R **Total Contributions and In-Kind**	76,350			76,350
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)	23,841,584			23,841,584
7R **Total Grants**	23,841,584			23,841,584
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R Dept.of Developmental Services(DDS/DMR)	1,493,097	XXXXXXXXXX	XXXXXXXXXX	1,493,097
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	
11R Dept.of Children and Families (DCF/DSS)	6,502,568	XXXXXXXXXX	XXXXXXXXXX	6,502,568
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX	
19R MA. Off. for Refugees & Immigr.(ORI)	1,115,864	XXXXXXXXXX	XXXXXXXXXX	1,115,864
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX	
21R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX	
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXX	
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R Div.of Housing & Community Develop(OCD)		XXXXXXXXXX	XXXXXXXXXX	
28R POS Subcontract	488,013	XXXXXXXXXX	XXXXXXXXXX	488,013
29R Other Mass. State Agency POS	20,451	XXXXXXXXXX	XXXXXXXXXX	20,451
30R Mass State Agency Non - POS	318,957	XXXXXXXXXX	XXXXXXXXXX	318,957
31R Mass. Local Govt/Quasi-Govt. Entities	17,871	XXXXXXXXXX	XXXXXXXXXX	17,871
32R Non-Mass. State/Local Government	230,934	XXXXXXXXXX	XXXXXXXXXX	230,934
33R Direct Federal Grants/Contracts	1,392,334	XXXXXXXXXX	XXXXXXXXXX	1,392,334
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R Mass. Govt. Client Stipends	133,729	XXXXXXXXXX	XXXXXXXXXX	133,729
38R Client Resources	51,251	XXXXXXXXXX	XXXXXXXXXX	51,251
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)	85,288	XXXXXXXXXX	XXXXXXXXXX	85,288
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R **Total Assistance and Fees**	11,850,357	XXXXXXXXXX	XXXXXXXXXX	11,850,357
44R Federated Fundraising				
45R Commercial Activities	74,282			74,282
46R Non-Charitable Revenue				
47R Investment Revenue				
48R Other Revenue	34,066			34,066
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX			
50R Released Net Assets-Program	331,780			331,780
51R Released Net Assets-Equipment				
52R Released Net Assets-Time				
53R **TOTAL REVENUE**	36,208,419			36,208,419
54R **TOTAL EXPENSE = 56E**	36,277,288	3,096,941	70,696	33,109,651
55R **OPERATING RESULTS**	(68,869)	(3,096,941)	(70,696)	3,098,768

EXPENSE	Total Organization FTE	Total Organization Expense	Admin (M&G) FTE	Admin (M&G) Expense	Fund Raising FTE	Fund Raising Expense	Total All Programs FTE	Total All Programs Expense
1E **Total Direct Prog.Staff FTE/Exp 101-138**	158.11	5,335,342	XXXX	XXXXXXXXX	XXXX	XXXXXXXXX	158.11	5,335,342
2E Chief Executive Officer - FTE/Exp.								
3E Chief Financial Officer - FTE/Exp.								
4E Accting/Clerical/Support FTE/Expense								
5E Admin Maint/House-Grndskeeping FTE/Exp								
6E **Total Admin Employee FTE/Expense 410**								
7E Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXX		
8E **Total FTE/Salary/Wages**	158.11	5,335,342					158.11	5,335,342
9E Payroll Taxes 150		389,490						389,490
10E Fringe Benefits 151		732,302						732,302
11E Accrual Adjustments		(69,657)						(69,657)
12E **Total Employee Compensation & Rel. Exp.**		6,387,477						6,387,477
13E Facility and Prog. Equip.Expenses 301, 390		74,479						74,479
14E Facility & Prog. Equip. Depreciation 301		161,444						161,444
15E Facility Operation/Maint./Fum.390		528,057						528,057
16E Facility General Liability Insurance 390		47,926						47,926
17E **Total Occupancy**		811,906						811,906
18E Direct Care Consultant 201		191,309						191,309
19E Temporary Help 202		26,094						26,094
20E Clients and Caregivers Reimb./Stipends 203		3,651,813		XXXXXXXXX		XXXXXXXXX		3,651,813
21E Subcontracted Direct Care 206		52,087		XXXXXXXXX		XXXXXXXXX		52,087
22E Staff Training 204								
23E Staff Mileage / Travel 205		206,750						206,750
24E Meals 207		122,345						122,345
25E Client Transportation 208		13,668		XXXXXXXXX		XXXXXXXXX		13,668
26E Vehicle Expenses 208		76,676						76,676
27E Vehicle Depreciation 208								
28E Incidental Medical /Medicine/Pharmacy 209		1,520		XXXXXXXXX		XXXXXXXXX		1,520
29E Client Personal Allowances 211				XXXXXXXXX		XXXXXXXXX		
30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXX		XXXXXXXXX		
31E Direct Client Wages 214				XXXXXXXXX		XXXXXXXXX		
32E Other Commercial Prod. & Svs. 214								
33E Program Supplies & Materials 215		883,832		XXXXXXXXX		XXXXXXXXX		883,832
34E Non Charitable Expenses								
35E Other Expense								
36E **Total Other Program Expense**		5,226,094						5,226,094
37E Management Fees 410								XXXXXXXXX
38E Fundraising Fees 410				XXXXXXXXX				XXXXXXXXX
39E Legal Fees 410								XXXXXXXXX
40E Audit Fees 410		21,834		21,834				XXXXXXXXX
41E Management Consultant 410								XXXXXXXXX
42E Other Professional Fees & Other Admin. Expenses 410		1,807,872		1,528,316		60,487		219,069
43E Leased Office/Program Office Equip.410,390		24,951						24,951
44E Office Equipment Depreciation 410								
45E Admin. Vehicle Expenses 410								XXXXXXXXX
46E Admin. Vehicle Depreciation 410								XXXXXXXXX
47E Directors & Officers Insurance 410								XXXXXXXXX
48E Program Support 216		114,830		XXXXXXXXX				114,830
49E Professional Insurance 410								
50E Working Capital Interest 410								
51E **Total Direct Administrative Expense**		1,969,487		1,550,150		60,487		358,850
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXX		(1,550,150)		10,209		1,539,941
53E **Total Reimbursable & Fundraising Expense**		14,394,964				70,696		14,324,268
54E Direct State/Federal Non-Reimbursable Expense		21,882,324		3,096,941		XXXXXXXXX		18,785,383
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXX						
56E **TOTAL EXPENSE = 56R**		36,277,288		3,096,941		70,696		33,109,651
NON-REIMBURSABLE EXPENSE DETAIL		*Note to Readers*: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.						
1N Direct Employee Compensation & Related Exp.		14,231,158		319,622		XXXXXXXXX		13,911,536
2N Direct Occupancy		1,214,249		131,861		XXXXXXXXX		1,082,388
3N Direct Other Program/Operating		3,782,509		208,821		XXXXXXXXX		3,573,688
4N Direct Subcontract Expense						XXXXXXXXX		
5N Direct Administrative Expense		2,385,791		2,385,791		XXXXXXXXX		
6N Direct Other Expense		155,711		45,830		XXXXXXXXX		109,881
7N Direct Depreciation		112,906		5,016		XXXXXXXXX		107,890
8N Total Direct Non-Reimbursable (must tie to 54E)		21,882,324		3,096,941		XXXXXXXXX		18,785,383
9N Total Direct and Allocated Non-Reimbursable (54E+55E)		21,882,324		3,096,941		XXXXXXXXX		18,785,383
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		24,358,062				XXXXXXXXX		24,358,062
11N Capital Budget Revenue Adjustments		(61,828)				XXXXXXXXX		(61,828)
12N Excess of Non-Reimb./Fundraising Expense over Offsets		(2,413,910)		3,096,941		XXXXXXXXX		(5,510,851)
Description of Admin (M&G) Direct Non-Reimbursable Exp.								

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

Name & Title	Reporting Entity Compensation: Salary	Reporting Entity Compensation: Other	Compensation from Other Entities: Salary	Compensation from Other Entities: Other
1C Heather Feltman, CEO			$ 253,651	
2C Angela Wallingford, CFO/COO			$ 176,539	
3C Lisa Cohen, CFO			$ 137,957	
4C				
5C				

MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue 9,796,528	(1,208,470)		(2,817,452)	

Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment) 3,115

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

UFR Program Number: 1 **Program Name:** Greentree Boys/Girls **Description:** Group homes for teenage boys and girls **Catalog of Federal Domestic Assistance #:** 93.667 & 93.558

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

***Program Type:** 23 **Program Address:** 659 Summer Street/4494 Copeland Street (Number/Street) Brockton (City) MA (State) 02301 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 168.00

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	580,761
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	9,695
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	7,993
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	598,449
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	15
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	14,311
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	612,775

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.00	42,230
2S	Program Function Manager (UFR Title 101)	0.26	13,716
3S	Asst. Program Director (UFR Title 103)	1.00	28,822
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	1.66	43,189
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.79	23,753
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	7.58	204,489
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		132
36S	Maintainence, House/Groundskeeping, Cook 138	0.07	3,025
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	12.36	359,356

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Bed Days
2SS	**Enter total unit capacity:**	2,920

		Undup # Clients	# service units delivered
3SS	OSD's Program	16	1,826
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings. ☐	16	1,826

Publicly sponsored clients:
Privately sponsored cliants:
Free Care clients:
Total:

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	12.36	359,356	431,658	-16.7 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	12.36	359,356		
9E	Payroll Taxes 150		26,295		
10E	Fringe Benefits 151		75,907		
11E	Accrual Adjustments		(2,884)		
12E	**Total Employee Compensation & Rel. Exp.**		458,674	530,976	-13.6 %
13E	Facility and Prog. Equip.Expenses 301,390		15,459		
14E	Facility & Prog. Equip. Depreciation 301		33,535		
15E	Facility Operation/Maint./Furn.390		48,752		
16E	Facility General Liability Insurance 390		5,818		
17E	**Total Occupancy**		103,564	39,827	160.0 %
18E	Direct Care Consultant 201		2,746		
19E	Temporary Help 202		1,770		
20E	Clients and Caregivers Reimb./Stipends 203		7,334		
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		3,267		
24E	Meals 207		21,338		
25E	Client Transportation 208		359		
26E	Vehicle Expenses 208		12,293		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209		47		
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		16,659		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		65,813	44,952	46.4 %
42E	Other Professional Fees & Other Admin. Exp. 410		55,680		
43E	Leased Office/Program Office Equip.410,390		1,753		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		3,920		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		61,353	99,308	-38.2 %
52E	Admin (M&G) Reporting Center Allocation		115,109	77,006	49.5 %
53E	**Total Reimbursable Expense**		804,513	792,069	1.6 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		804,513	792,069	1.6 %
57E	**TOTAL REVENUE = 53R**		612,775	612,775	%
58E	**OPERATING RESULTS**		(191,738)	(179,294)	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (206,064)

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DSS	000912FNGRP	FNCO
2C	DSS	00092012PNO	RES0
3C	DSS	00092012RES	RES0
4C	DSS	00092012SPP	FNCO
5C	EHS	12EHSSALARY	SALR

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	14,326
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(14,326)

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	23,822
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	23,822
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	23,822

	STAFFING_# hours/yr = 1.00 FTE:	2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		0.03	1,308
2S	Program Function Manager (UFR Title 101)		0.01	461
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)			
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)			
12S	Physical Therapist (UFR Title 112)			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)			
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)			
19S	Day Care Teacher (UFR Title 119)			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			
23S	Social Worker - L.I.C.S.W. (UFR Title 124)			
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)		0.04	1,121
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)		0.59	18,915
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)			
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			
36S	Maintainence, House/Groundskeeping, Cook 138			
37S	Direct Care / Driver Staff (UFR Title 138)			
38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX	
39S	**Total Direct Program Staff = 1E**		0.67	21,805

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Managed
2SS	**Enter total unit capacity:**	40

		Undup # Clients	# service units delivered
3SS	OSD's Program	40	40
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08	40	40
7SS	filings. ☐		

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.67	21,805	16,114	35.3 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.67	21,805		
9E	Payroll Taxes 150		1,480		
10E	Fringe Benefits 151		3,142		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		26,427	20,736	27.4 %
13E	Facility and Prog. Equip.Expenses 301,390		21		
14E	Facility & Prog. Equip. Depreciation 301		70		
15E	Facility Operation/Maint./Furn.390		1,383		
16E	Facility General Liability Insurance 390		105		
17E	**Total Occupancy**		1,579	600	163.2 %
18E	Direct Care Consultant 201		8		
19E	Temporary Help 202		94		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		20		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		45		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		69		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		236	250	-5.6 %
42E	Other Professional Fees & Other Admin. Exp. 410		17		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		45		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		62	295	-79.0 %
52E	Admin (M&G) Reporting Center Allocation		4,777	3,119	53.2 %
53E	**Total Reimbursable Expense**		33,081	25,000	32.3 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		33,081	25,000	32.3 %
57E	**TOTAL REVENUE = 53R**		23,822	25,000	-4.7 %
58E	**OPERATING RESULTS**		(9,259)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

UFR Program Number: 6 **Program Name:** Therapuetic Foster Care **Description:** Therapuetic Foster Care **Catalog of Federal Domestic Assistance #:** 93.667 & 93.558

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	1,388,481
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	49,209
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	1,437,690
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	2,508
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	1,440,198

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.05	46,141
2S	Program Function Manager (UFR Title 101)	0.53	28,659
3S	Asst. Program Director (UFR Title 103)	1.00	39,189
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	7.81	211,157
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	1.23	39,073
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	11.62	364,219

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	11.62	364,219	364,219	%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	11.62	364,219		
9E	Payroll Taxes 150		25,979		
10E	Fringe Benefits 151		64,624		
11E	Accrual Adjustments		(9,896)		
12E	**Total Employee Compensation & Rel. Exp.**		444,926	444,926	%
13E	Facility and Prog. Equip.Expenses 301,390		1,468		
14E	Facility & Prog. Equip. Depreciation 301		6,887		
15E	Facility Operation/Maint./Fum.390		55,887		
16E	Facility General Liability Insurance 390		2,968		
17E	**Total Occupancy**		67,210	62,397	7.7 %
18E	Direct Care Consultant 201		3,126		
19E	Temporary Help 202		1,783		
20E	Clients and Caregivers Reimb./Stipends 203		745,295		
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		23,899		
24E	Meals 207		1,909		
25E	Client Transportation 208		100		
26E	Vehicle Expenses 208		10		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		5,582		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		781,704	784,435	-0.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		4,053		
43E	Leased Office/Program Office Equip.410,390		4,410		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		7,640		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		16,103	18,876	-14.7 %
52E	Admin (M&G) Reporting Center Allocation		95,299	107,839	-11.6 %
53E	**Total Reimbursable Expense**		1,405,242	1,418,473	-0.9 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		1,405,242	1,418,473	-0.9 %
57E	**TOTAL REVENUE = 53R**		1,440,198	1,440,198	%
58E	**OPERATING RESULTS**		34,956	21,725	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SERVICE STATISTICS

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

2SS **Enter total unit capacity:** 18,065

		Undup # Clients	# service units delivered
3SS	OSD's Program	59	13,827
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08	59	13,827
7SS	filings. ☐		

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share 32,448

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DSS	000912FNIF0	FNFO
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	2,508
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(2,508)

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud, Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	570,061
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	2,463
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	22,183
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	13,448
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	608,155
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	47,091
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	655,246

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (3,714)

PREPARER COMMENTS:

STAFFING

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

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.80	38,876
2S	Program Function Manager (UFR Title 101)	0.25	13,678
3S	Asst. Program Director (UFR Title 103)	1.03	33,005
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.35	11,411
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	6.52	180,808
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138	0.18	7,751
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	9.13	285,529

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Days
2SS	**Enter total unit capacity:**	4,015

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	11	4,015
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	11	4,015
7SS	filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DSS	09951219466	RESG
2C	EHS	12EHSSALARY	SALR
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	9.13	285,529	290,098	-1.6 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	9.13	285,529		
9E	Payroll Taxes 150		20,590		
10E	Fringe Benefits 151		33,365		
11E	Accrual Adjustments		(3,668)		
12E	**Total Employee Compensation & Rel. Exp.**		335,816	340,385	-1.3 %
13E	Facility and Prog. Equip.Expenses 301,390		26,400		
14E	Facility & Prog. Equip. Depreciation 301		50,912		
15E	Facility Operation/Maint./Furn.390		51,524		
16E	Facility General Liability Insurance 390		4,821		
17E	**Total Occupancy**		133,657	91,850	45.5 %
18E	Direct Care Consultant 201		2,590		
19E	Temporary Help 202		1,666		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		1,085		
24E	Meals 207		22,173		
25E	Client Transportation 208		355		
26E	Vehicle Expenses 208		3,170		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209		606		
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		18,230		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		49,875	48,275	3.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		568		
43E	Leased Office/Program Office Equip.410,390		1,280		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		2,602		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		4,450	8,602	-48.3 %
52E	Admin (M&G) Reporting Center Allocation		88,302	99,825	-11.5 %
53E	**Total Reimbursable Expense**		612,100	588,937	3.9 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		612,100	588,937	3.9 %
57E	**TOTAL REVENUE = 53R**		655,246	655,246	%
58E	**OPERATING RESULTS**		43,146	66,309	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	47,091
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(47,091)

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

UFR Program Number: 8 **Program Name:** Forsberg Independent Living Program **Description:** Adult Independent Living Program **Catalog of Federal Domestic Assistance #:** B

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	495,547
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	2,883
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	498,430
44R	Federated Fundraising	
45R	Commercial Activities	18
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	498,448

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share 32,382

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.90	67,471
2S	Program Function Manager (UFR Title 101)	0.32	20,517
3S	Asst. Program Director (UFR Title 103)	0.62	17,486
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	6.51	181,751
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	9.35	287,225

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Hours
2SS	**Enter total unit capacity:**	10,737

		Undup # Clients	# service units delivered
3SS	OSD's Program	57	10,080
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings.		
	Total:	57	10,080

Publicly sponsored clients:
Privately sponsored clients:
Free Care clients:

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DMR	357DDS3798H	3798
2C	DMR	457DDS3274C	3274
3C	DMR	757DDS3780C	3780
4C	EHS	12EHSSALARY	SALR
5C			

POS SUBCONTRACT INFORMATION

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

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	9.35	287,225	315,817	-9.1 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	9.35	287,225		
9E	Payroll Taxes 150		20,427		
10E	Fringe Benefits 151		45,035		
11E	Accrual Adjustments		(14,826)		
12E	**Total Employee Compensation & Rel. Exp.**		337,861	366,453	-7.8 %
13E	Facility and Prog. Equip.Expenses 301,390		1,338		
14E	Facility & Prog. Equip. Depreciation 301		796		
15E	Facility Operation/Maint./Furn.390		21,769		
16E	Facility General Liability Insurance 390		3,045		
17E	**Total Occupancy**		26,948	22,422	20.2 %
18E	Direct Care Consultant 201		259		
19E	Temporary Help 202		1,246		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		17,027		
24E	Meals 207		70		
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		8,748		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		27,350	18,520	47.7 %
42E	Other Professional Fees & Other Admin. Exp. 410		421		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		6,169		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		6,590	37,267	-82.3 %
52E	Admin (M&G) Reporting Center Allocation		67,299	57,202	17.7 %
53E	**Total Reimbursable Expense**		466,048	501,864	-7.1 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		466,048	501,864	-7.1 %
57E	**TOTAL REVENUE = 53R**		498,448	498,448	%
58E	**OPERATING RESULTS**		32,400	(3,416)	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	18
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(18)

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	430,891
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	1,927
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	4,854
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	437,672
44R	Federated Fundraising	
45R	Commercial Activities	43,695
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	481,367

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (51,456)

PREPARER COMMENTS:

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.34	42,003
2S	Program Function Manager (UFR Title 101)	0.32	20,001
3S	Asst. Program Director (UFR Title 103)	1.05	33,540
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	1.04	29,967
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	6.01	150,764
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	9.76	276,275

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Days
2SS	**Enter total unit capacity:**	1,617

		Undup # Clients	# service units delivered
3SS	OSD's Program	9	1,616
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08	9	1,616
7SS	filings. ☐		

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

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DMR	356DDS3153D	3153
2C	DMR	012DDS3174H	3174
3C	EHS	12EHSSALARY	SALR
4C			
5C			

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	9.76	276,275	240,057	15.1 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	9.76	276,275		
9E	Payroll Taxes 150		19,397		
10E	Fringe Benefits 151		48,408		
11E	Accrual Adjustments		(441)		
12E	**Total Employee Compensation & Rel. Exp.**		343,639	307,421	11.8 %
13E	Facility and Prog. Equip.Expenses 301,390		7,170		
14E	Facility & Prog. Equip. Depreciation 301		16,867		
15E	Facility Operation/Maint./Furn.390		14,887		
16E	Facility General Liability Insurance 390		2,509		
17E	**Total Occupancy**		41,433	41,982	-1.3 %
18E	Direct Care Consultant 201		234		
19E	Temporary Help 202		1,095		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		1,893		
24E	Meals 207		14,896		
25E	Client Transportation 208		196		
26E	Vehicle Expenses 208		5,574		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		7,048		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		30,936	37,724	-18.0 %
42E	Other Professional Fees & Other Admin. Exp. 410		427		
43E	Leased Office/Program Office Equip.410,390		869		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,686		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		2,982	25,514	-88.3 %
52E	Admin (M&G) Reporting Center Allocation		70,715	47,321	49.4 %
53E	**Total Reimbursable Expense**		489,705	459,962	6.5 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		489,705	459,962	6.5 %
57E	**TOTAL REVENUE = 53R**		481,367	481,367	%
58E	**OPERATING RESULTS**		(8,338)	$ 21,405	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	43,695
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(43,695)

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	488,013
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	664
38R	Client Resources	24,214
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	13,442
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	526,333
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	25
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	8,222
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	534,580

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share 42,559

PREPARER COMMENTS:

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.00	44,858
2S	Program Function Manager (UFR Title 101)	0.25	13,678
3S	Asst. Program Director (UFR Title 103)	1.00	35,380
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Theraplst (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	5.65	150,587
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	7.90	244,503

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Days
2SS	**Enter total unit capacity:**	3,019

		Undup # Clients	# service units delivered
3SS	OSD's Program	42	3,019
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings. ☐		

Publicly sponsored clients:
Privately sponsored clients:
Free Care clients:
Total: 42 3,019

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	7.90	244,503	258,355	-5.4 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Acctng/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	7.90	244,503		
9E	Payroll Taxes 150		18,048		
10E	Fringe Benefits 151		19,144		
11E	Accrual Adjustments		(5,207)		
12E	**Total Employee Compensation & Rel. Exp.**		276,488	290,340	-4.8 %
13E	Facility and Prog. Equip.Expenses 301,390		11,326		
14E	Facility & Prog. Equip. Depreciation 301		12,276		
15E	Facility Operation/Maint./Furn.390		35,590		
16E	Facility General Liability Insurance 390		2,985		
17E	**Total Occupancy**		62,177	82,798	-24.9 %
18E	Direct Care Consultant 201		5,154		
19E	Temporary Help 202		1,373		
20E	Clients and Caregivers Reimb./Stipends 203		664		
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		1,296		
24E	Meals 207		22,343		
25E	Client Transportation 208		2,624		
26E	Vehicle Expenses 208		7,250		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209		700		
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		21,130		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		62,534	45,015	38.9 %
42E	Other Professional Fees & Other Admin. Exp. 410		5,596		
43E	**Leased** Office/Program Office Equip.410,390		1,696		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		2,815		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		10,107	4,841	108.8 %
52E	Admin (M&G) Reporting Center Allocation		69,188	51,242	35.0 %
53E	**Total Reimbursable Expense**		480,494	474,236	1.3 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		480,494	474,236	1.3 %
57E	**TOTAL REVENUE = 53R**		534,580	534,580	%
58E	**OPERATING RESULTS**		54,086	60,344	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	8,247
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(8,247)

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	12,935
4R	**Total Contribution and In-Kind**	12,935
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	1,566,789
7R	**Total Grants**	1,566,789
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	3,702,050
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	1,392
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	75,863
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	3,779,305
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	27,486
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	9,043
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	5,395,558

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (1,437,438)

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
0S			
1S	Program Director (UFR Title 102)	1.03	47,903
2S	Program Function Manager (UFR Title 101)	3.31	179,459
3S	Asst. Program Director (UFR Title 103)	0.99	36,679
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	6.66	276,294
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	12.75	491,023
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	6.94	211,272
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	1.00	48,911
36S	Maintainence, House/Groundskeeping, Cook 138		88
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	32.68	1,291,629

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Days
2SS	**Enter total unit capacity:**	26,673

		Undup # Clients	# service units delivered
3SS	OSD's Program	Publicly sponsored clients: 564	26,247
4SS	Performance Report (D-1	Privately sponsored clients:	
5SS	Internet filing system)	Free Care clients:	
6SS	suspended for FY '08	**Total:** 564	26,247
7SS	filings.		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DSS	09921219369	CSSU
2C	EHS	12EHSSALARY	SALR
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	32.68	1,291,629	3,473,093	-62.8 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	32.68	1,291,629		
9E	Payroll Taxes 150		95,090		
10E	Fringe Benefits 151		151,124		
11E	Accrual Adjustments		(24,761)		
12E	**Total Employee Compensation & Rel. Exp.**		1,513,082	3,694,546	-59.0 %
13E	Facility and Prog. Equip.Expenses 301,390		4,494		
14E	Facility & Prog. Equip. Depreciation 301		14,319		
15E	Facility Operation/Maint./Furn.390		108,840		
16E	Facility General Liability Insurance 390		4,146		
17E	**Total Occupancy**		131,799	362,055	-63.6 %
18E	Direct Care Consultant 201		50,620		
19E	Temporary Help 202		6,445		
20E	Clients and Caregivers Reimb./Stipends 203		2,847,461		
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		103,048		
24E	Meals 207		18,107		
25E	Client Transportation 208		8,876		
26E	Vehicle Expenses 208		9,387		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209		128		
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		52,194		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		3,096,266	1,877,534	64.9 %
42E	Other Professional Fees & Other Admin. Exp. 410		98,988		
43E	Leased Office/Program Office Equip.410,390		6,697		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		27,797		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		133,482	94,570	41.1 %
52E	Admin (M&G) Reporting Center Allocation		342,114	149,500	128.8 %
53E	**Total Reimbursable Expense**		5,216,743	6,178,205	-15.6 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		5,216,743	6,178,205	-15.6 %
57E	**TOTAL REVENUE = 53R**		5,395,558	6,178,205	-12.7 %
58E	**OPERATING RESULTS**		178,815		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	1,616,253
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(1,616,253)

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

ORGANIZATION: Lutheran Community Services, Inc. **PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited** **FY END:** 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	246,428
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	246,428
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	246,428

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)	0.25	12,170
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	1.37	48,456
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	2.67	83,682
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.55	18,364
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.60	15,386
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	5.44	178,058

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Enrolled
2SS	**Enter total unit capacity:**	412

		Undup # Clients	# service units delivered
3SS	OSD's Program	412	412
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings.		

Publicly sponsored clients:
Privately sponsored clients:
Free Care clients:
Total: 412 412

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	5.44	178,058	136,839	30.1 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	5.44	178,058		
9E	Payroll Taxes 150		12,442		
10E	Fringe Benefits 151		25,658		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		216,158	174,939	23.6 %
13E	Facility and Prog. Equip.Expenses 301,390		161		
14E	Facility & Prog. Equip. Depreciation 301		3,622		
15E	Facility Operation/Maint./Furn.390		14,240		
16E	Facility General Liability Insurance 390		1,495		
17E	**Total Occupancy**		19,518	9,000	116.9 %
18E	Direct Care Consultant 201		3,403		
19E	Temporary Help 202		646		
20E	Clients and Caregivers Reimb./Stipends 203		1,000		
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		2,137		
24E	Meals 207		7		
25E	Client Transportation 208		196		
26E	Vehicle Expenses 208		3,778		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		1,895		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		13,062	6,584	98.4 %
42E	Other Professional Fees & Other Admin. Exp. 410		908		
43E	Leased Office/Program Office Equip.410,390		221		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,545		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		2,674	2,841	-5.9 %
52E	Admin (M&G) Reporting Center Allocation		42,263	27,555	53.4 %
53E	**Total Reimbursable Expense**		293,675	220,919	32.9 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		293,675	220,919	32.9 %
57E	**TOTAL REVENUE = 53R**		246,428	220,919	11.5 %
58E	**OPERATING RESULTS**		(47,247)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

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

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	117,158
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	117,158
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	117,158

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
0S			
1S	Program Director (UFR Title 102)	0.16	7,937
2S	Program Function Manager (UFR Title 101)	0.04	2,165
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.38	12,564
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	1.71	53,159
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	2.29	75,825

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Enrolled
2SS	**Enter total unit capacity:**	147

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	147	147
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	147	147
7SS	filings.		

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	2.29	75,825	72,687	4.3 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	2.29	75,825		
9E	Payroll Taxes 150		5,530		
10E	Fringe Benefits 151		10,925		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		92,280	89,142	3.5 %
13E	Facility and Prog. Equip.Expenses 301,390		179		
14E	Facility & Prog. Equip. Depreciation 301		643		
15E	Facility Operation/Maint./Furn.390		3,944		
16E	Facility General Liability Insurance 390		879		
17E	**Total Occupancy**		5,645	5,700	-1.0 %
18E	Direct Care Consultant 201		574		
19E	Temporary Help 202		763		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		2,020		
24E	Meals 207		4		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		675		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		775		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		4,831	3,650	32.4 %
42E	Other Professional Fees & Other Admin. Exp. 410		145		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		477		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		622	2,481	-74.9 %
52E	Admin (M&G) Reporting Center Allocation		17,448	14,389	21.3 %
53E	**Total Reimbursable Expense**		120,826	115,362	4.7 %
54E	Direct State/Federal Non-Reimbursable Expense		15		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		120,841	115,362	4.7 %
57E	**TOTAL REVENUE = 53R**		117,158	115,362	1.6 %
58E	**OPERATING RESULTS**		(3,683)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	ORI	11CRES00006	2021
2C	ORI	12CRES00006	2021
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation — 15	Disallowed Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E) — 15	
9N	Total Direct and Allocated Non-Reimb. (54E+55E) — 15	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	
11N	Capital Budget Revenue Adjustment — 15	
12N	Excess of Non-Reimbursable Expense Over Offsets	

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	193,477
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	193,477
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	193,477

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.08	4,021
2S	Program Function Manager (UFR Title 101)	0.13	7,112
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	3.73	110,522
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.16	4,155
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	4.10	125,810

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	711

		Undup # Clients	# service units delivered
3SS	OSD's Program	711	711
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings. ☐	711	711

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	4.10	125,810	172,953	-27.3 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Acctng/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	4.10	125,810		
9E	Payroll Taxes 150		9,615		
10E	Fringe Benefits 151		18,129		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		153,554	200,697	-23.5 %
13E	Facility and Prog. Equip.Expenses 301,390		269		
14E	Facility & Prog. Equip. Depreciation 301		2,781		
15E	Facility Operation/Maint./Furn.390		14,627		
16E	Facility General Liability Insurance 390		968		
17E	**Total Occupancy**		18,645	8,500	119.4 %
18E	Direct Care Consultant 201		1,614		
19E	Temporary Help 202		1,011		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		2,850		
24E	Meals 207		7		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		1,710		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		2,051		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		9,243	7,800	18.5 %
42E	Other Professional Fees & Other Admin. Exp. 410		857		
43E	Leased Office/Program Office Equip.410,390		92		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,257		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		2,206	4,500	-51.0 %
52E	Admin (M&G) Reporting Center Allocation		30,995	31,565	-1.8 %
53E	**Total Reimbursable Expense**		214,643	253,062	-15.2 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		214,643	253,062	-15.2 %
57E	**TOTAL REVENUE = 53R**		193,477	253,062	-23.5 %
58E	**OPERATING RESULTS**		(21,166)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	165,739
7R	**Total Grants**	165,739
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	45,495
31R	Mass. Local Govt/Quasi-Govt. Entities	5,871
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	1,392,334
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	58,398
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	1,502,098
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	10,008
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	85,339
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	1,763,184

STAFFING

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

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.09	52,535
2S	Program Function Manager (UFR Title 101)	0.64	35,495
3S	Asst. Program Director (UFR Title 103)	1.03	26,765
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.17	6,057
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	2.15	66,118
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	10.75	333,215
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)	2.95	99,449
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	18.78	619,634

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	529

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	529	529
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	529	529
7SS	filings. ☐		

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	18.78	619,634		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	18.78	619,634		
9E	Payroll Taxes 150		44,422		
10E	Fringe Benefits 151		89,436		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		753,494		%
13E	Facility and Prog. Equip.Expenses 301,390		545		
14E	Facility & Prog. Equip. Depreciation 301		6,931		
15E	Facility Operation/Maint./Furn.390		33,517		
16E	Facility General Liability Insurance 390		4,282		
17E	**Total Occupancy**		45,275		%
18E	Direct Care Consultant 201		79,651		
19E	Temporary Help 202		2,630		
20E	Clients and Caregivers Reimb./Stipends 203		34,213		
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		19,001		
24E	Meals 207		189		
25E	Client Transportation 208		712		
26E	Vehicle Expenses 208		21,028		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		644,010		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		801,434		%
42E	Other Professional Fees & Other Admin. Exp. 410		40,656		
43E	Leased Office/Program Office Equip.410,390		97		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		17,037		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		57,790		%
52E	Admin (M&G) Reporting Center Allocation		274,054		%
53E	**Total Reimbursable Expense**		1,932,047		%
54E	Direct State/Federal Non-Reimbursable Expense		9		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		1,932,056		%
57E	**TOTAL REVENUE = 53R**		1,763,184		%
58E	**OPERATING RESULTS**		(168,872)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense: 9	Bad Debt Expense
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E): 9	
9N	Total Direct and Allocated Non-Reimb. (54E+55E): 9	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets: 261,086	
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets: (261,077)	

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

UFR Program Number: 23 **Program Name:** Non-Commonwealth Funded Adoption Program **Description:** Adoption Program **Catalog of Federal Domestic Assistance #:** _____ B _____

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

***Program Type:** N/A **Program Address:** 2139 Silas Dean Highway, Suite 201 (Number/Street) Rocky Hill (City) CT (State) 06067 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	10,000
7R	**Total Grants**	10,000
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	152,680
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	152,680
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	5,692
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	168,372

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)	0.64	39,466
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	1.19	50,584
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	1.00	46,177
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.65	23,985
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	3.48	160,212

SERVICE STATISTICS

1SS **Entar defined unit of service:** N/A

2SS **Enter total unit capacity:**

		Undup # Clients	# service units delivered
3SS	OSD's Program		
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings. ☐		

Publicly sponsored clients: Privately sponsored clients: Free Care clients: **Total:**

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	3.48	160,212		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	3.48	160,212		
9E	Payroll Taxes 150		14,306		
10E	Fringe Benefits 151		9,691		
11E	Accrual Adjustments		(5,261)		
12E	**Total Employee Compensation & Rel. Exp.**		178,948		%
13E	Facility and Prog. Equip.Expenses 301,390		661		
14E	Facility & Prog. Equip. Depreciation 301		543		
15E	Facility Operation/Maint./Furn.390		42,690		
16E	Facility General Liability Insurance 390		1,251		
17E	**Total Occupancy**		45,145		%
18E	Direct Care Consultant 201		21,626		
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		9,751		
24E	Meals 207		129		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		15		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		21,365		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		52,886		%
42E	Other Professional Fees & Other Admin. Exp. 410		3,033		
43E	Leased Office/Program Office Equip.410,390		1,313		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		11,563		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		15,909		%
52E	Admin (M&G) Reporting Center Allocation		49,432		%
53E	**Total Reimbursable Expense**		342,320		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		342,320		%
57E	**TOTAL REVENUE = 53R**		168,372		%
58E	**OPERATING RESULTS**		(173,948)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	15,692
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(15,692)

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	117,200
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	78,254
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	195,454
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	1,218
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	196,672

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (45,154)

PREPARER COMMENTS:

STAFFING - # hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.04	936
2S	Program Function Manager (UFR Title 101)	0.36	22,044
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	3.20	117,444
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.04	1,426
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	3.64	141,850

SERVICE STATISTICS

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

2SS **Enter total unit capacity:** 85

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	85	85
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	85	85
7SS	filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DSS	00092012PRO	AMSS
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	3.64	141,850	141,850	%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	3.64	141,850		
9E	Payroll Taxes 150		10,077		
10E	Fringe Benefits 151		24,652		
11E	Accrual Adjustments		(1,460)		
12E	**Total Employee Compensation & ReL Exp.**		175,119	175,119	%
13E	Facility and Prog. Equip.Expenses 301,390		1,025		
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390		18,086		
16E	Facility General Liability Insurance 390		3,418		
17E	**Total Occupancy**		22,529	22,875	-1.5 %
18E	Direct Care Consultant 201		8,635		
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		6,284		
24E	Meals 207		551		
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		6,650		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		22,120	18,240	21.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		2,265		
43E	Leased Office/Program Office Equip.410,390		1,371		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		8,255		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		11,891	12,682	-6.2 %
52E	Admin (M&G) Reporting Center Allocation		39,098	52,383	-25.4 %
53E	**Total Reimbursable Expense**		270,757	281,299	-3.7 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		270,757	281,299	-3.7 %
57E	**TOTAL REVENUE = 53R**		196,672	281,299	-30.1 %
58E	**OPERATING RESULTS**		(74,085)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	1,218	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(1,218)	

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

UFR Program Number: 28 **Program Name:** Young Parents Support **Description:** Teen Living Program **Catalog of Federal Domestic Assistance #:** 93.667 B

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	98,950
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	98,950
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	2,911
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	101,861

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			
	Comm. Of MA Surplus Rev. Retention Share		(28,111)

PREPARER COMMENTS:

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.20	9,653
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)	0.90	34,186
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.75	27,251
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	0.10	1,996
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	1.95	73,088

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Days
2SS	**Enter total unit capacity:**	2,160

			Undup # Clients	# service units delivered
3SS	OSD's Program	Publicly sponsored clients:	47	2,160
4SS	Performance Report (D-1	Privately sponsored clients:		
5SS	Internet filing system)	Free Care clients:		
6SS	suspended for FY '08	**Total:**	47	2,160
7SS	filings.			

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DSS	09951219593	FBSS
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	1.95	73,088	54,076	35.2 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	1.95	73,088		
9E	Payroll Taxes 150		4,938		
10E	Fringe Benefits 151		17,020		
11E	Accrual Adjustments		(1,287)		
12E	**Total Employee Compensation & Rel. Exp.**		93,759	74,747	25.4 %
13E	Facility and Prog. Equip.Expenses 301,390		286		
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390		4,405		
16E	Facility General Liability Insurance 390		915		
17E	**Total Occupancy**		5,606	6,432	-12.8 %
18E	Direct Care Consultant 201		419		
19E	Temporary Help 202		326		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		2,426		
24E	Meals 207		2,438		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		29		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		3,430		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		9,068	3,305	174.4 %
42E	Other Professional Fees & Other Admin. Exp. 410		97		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		183		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		280	3,474	-91.9 %
52E	Admin (M&G) Reporting Center Allocation		18,348	10,992	66.9 %
53E	**Total Reimbursable Expense**		127,061	98,950	28.4 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		127,061	98,950	28.4 %
57E	**TOTAL REVENUE = 53R**		101,861	98,950	2.9 %
58E	**OPERATING RESULTS**		(25,200)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	2,911
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(2,911)

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	41,999
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	41,999
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	90
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	42,089

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.09	4,726
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.56	16,707
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.08	3,600
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.73	25,033

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Jobs Placed
2SS	**Enter total unit capacity:**	14

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

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.73	25,033	26,696	-6.2 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.73	25,033		
9E	Payroll Taxes 150		1,830		
10E	Fringe Benefits 151		3,607		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		30,470	32,133	-5.2 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Fum.390		735		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		735	3,800	-80.7 %
18E	Direct Care Consultant 201		1,100		
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		642		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		396		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		2,138	867	146.6 %
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		203		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		203	700	-71.0 %
52E	Admin (M&G) Reporting Center Allocation		5,662	4,500	25.8 %
53E	**Total Reimbursable Expense**		39,208	42,000	-6.6 %
54E	Direct State/Federal Non-Reimbursable Expense		15		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		39,223	42,000	-6.6 %
57E	**TOTAL REVENUE = 53R**		42,089	42,000	0.2 %
58E	**OPERATING RESULTS**		2,866		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *		2,791	* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation	15	Disallowed Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	15	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	15	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	90	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(75)	

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	210,524
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	210,524
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	210,524

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.17	8,645
2S	Program Function Manager (UFR Title 101)	0.09	5,148
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.49	15,930
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	2.29	72,035
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.40	12,134
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.12	3,470
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	3.56	117,362

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	295

		Undup # Clients	# service units delivered
3SS	OSD's Program	295	295
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings.		

Publicly sponsored clients:
Privately sponsored clients:
Free Care clients:
Total: 295 295

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	3.56	117,362	227,305	-48.4 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	3.56	117,362		
9E	Payroll Taxes 150		8,583		
10E	Fringe Benefits 151		16,910		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		142,855	252,798	-43.5 %
13E	Facility and Prog. Equip.Expenses 301,390		569		
14E	Facility & Prog. Equip. Depreciation 301		1,095		
15E	Facility Operation/Maint./Furn.390		16,499		
16E	Facility General Liability Insurance 390		2,966		
17E	**Total Occupancy**		21,129	19,400	8.9 %
18E	Direct Care Consultant 201		3,661		
19E	Temporary Help 202		1,470		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206		13,738		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		2,547		
24E	Meals 207		6		
25E	Client Transportation 208		20		
26E	Vehicle Expenses 208		791		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		1,718		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		23,951	74,692	-67.9 %
42E	Other Professional Fees & Other Admin. Exp. 410		100		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		2,220		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		2,320	6,520	-64.4 %
52E	Admin (M&G) Reporting Center Allocation		32,110	39,390	-18.5 %
53E	**Total Reimbursable Expense**		222,365	392,800	-43.4 %
54E	Direct State/Federal Non-Reimbursable Expense		25		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		222,390	392,800	-43.4 %
57E	**TOTAL REVENUE = 53R**		210,524	392,800	-46.4 %
58E	**OPERATING RESULTS**		(11,866)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	Refugee and Immigrant Assi	043430294	13,738
2SDC			
3SDC			
4SDC			
5SDC			

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

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	437,409
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	2,091
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	439,500
44R	**Federated Fundraising**	
45R	Commercial Activities	30,569
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	470,069

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share 43,492

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.00	39,467
2S	Program Function Manager (UFR Title 101)	0.34	22,419
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	7.16	184,915
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	8.50	246,801

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Hours
2SS	**Enter total unit capacity:**	16,259

		Undup # Clients	# service units delivered
3SS	OSD's Program	8	13,669
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings. ☐		
	Publicly sponsored clients:		
	Privately sponsored clients:		
	Free Care clients:		
	Total:	8	13,669

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DMR	312DDS3798H	3798
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	8.50	246,801	307,763	-19.8 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	8.50	246,801		
9E	Payroll Taxes 150		18,165		
10E	Fringe Benefits 151		21,066		
11E	Accrual Adjustments		363		
12E	**Total Employee Compensation & Rel. Exp.**		286,395	347,357	-17.6 %
13E	Facility and Prog. Equip.Expenses 301,390		1,047		
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390		4,093		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		5,140	5,103	0.7 %
18E	Direct Care Consultant 201		234		
19E	Temporary Help 202		1,097		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		2,356		
24E	Meals 207		17,313		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		6,382		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209		39		
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		8,245		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		35,666	50,591	-29.5 %
42E	Other Professional Fees & Other Admin. Exp. 410		1,780		
43E	Leased Office/Program Office Equip.410,390		4,659		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		5,189		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		11,628	18,332	-36.6 %
52E	Admin (M&G) Reporting Center Allocation		57,179	49,868	14.7 %
53E	**Total Reimbursable Expense**		396,008	471,251	-16.0 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense		-		
56E	**TOTAL EXPENSE**		396,008	471,251	-16.0 %
57E	**TOTAL REVENUE = 53R**		470,069	471,251	-0.3 %
58E	**OPERATING RESULTS**		74,061		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	30,569	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(30,569)	

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	273,462
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	273,462
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	273,462

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.18	9,361
2S	Program Function Manager (UFR Title 101)	0.19	9,503
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	3.05	114,169
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.14	6,949
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.19	8,149
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.95	40,657
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	4.70	188,788

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	4.70	188,788	195,877	-3.6 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	4.70	188,788		
9E	Payroll Taxes 150		13,751		
10E	Fringe Benefits 151		24,102		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		226,641	233,730	-3.0 %
13E	Facility and Prog. Equip.Expenses 301,390		349		
14E	Facility & Prog. Equip. Depreciation 301		2,105		
15E	Facility Operation/Maint./Furn.390		19,947		
16E	Facility General Liability Insurance 390		3,410		
17E	**Total Occupancy**		25,811	2,800	821.8 %
18E	Direct Care Consultant 201		1,371		
19E	Temporary Help 202		1,643		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		1,168		
24E	Meals 207		9		
25E	Client Transportation 208		230		
26E	Vehicle Expenses 208		1,837		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		22,437		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		28,695	26,778	7.2 %
42E	Other Professional Fees & Other Admin. Exp. 410		2,155		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		3,226		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		5,381	18,341	-70.7 %
52E	Admin (M&G) Reporting Center Allocation		48,359	12,662	281.9 %
53E	**Total Reimbursable Expense**		334,887	294,311	13.8 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		334,887	294,311	13.8 %
57E	**TOTAL REVENUE = 53R**		273,462	294,311	-7.1 %
58E	**OPERATING RESULTS**		(61,425)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SERVICE STATISTICS

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

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	23,783
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	23,783
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	23,783

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	RCAM	043102943	2,456
2SDC			
3SDC			
4SDC			
5SDC			

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

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.07	3,440
2S	Program Function Manager (UFR Title 101)	0.01	387
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.12	4,105
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.18	5,670
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.38	13,602

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Citizens Sworn In
2SS	**Enter total unit capacity:**	46

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

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	ORI	12CNAP00003	2023
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.38	13,602	11,768	15.6 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.38	13,602		
9E	Payroll Taxes 150		954		
10E	Fringe Benefits 151		1,960		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		16,516	14,682	12.5 %
13E	Facility and Prog. Equip.Expenses 301,390		13		
14E	Facility & Prog. Equip. Depreciation 301		1		
15E	Facility Operation/Maint./Furn.390		421		
16E	Facility General Liability Insurance 390		135		
17E	**Total Occupancy**		570	1,000	-43.0 %
18E	Direct Care Consultant 201		5		
19E	Temporary Help 202		67		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206		2,456		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		109		
24E	Meals 207		1		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		74		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		24		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		2,736	3,068	-10.8 %
42E	Other Professional Fees & Other Admin. Exp. 410		109		
43E	Leased Office/Program Office Equip.410,390		8		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		133		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		250		%
52E	Admin (M&G) Reporting Center Allocation		3,388	2,250	50.6 %
53E	**Total Reimbursable Expense**		23,460	21,000	11.7 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		23,460	21,000	11.7 %
57E	**TOTAL REVENUE = 53R**		23,783	21,000	13.3 %
58E	**OPERATING RESULTS**		323		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *		323	* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

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

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 FEIN: 043566243

UFR Program Number: 39 Program Name: ASSIST Description: ASSIST

Catalog of Federal Domestic Assistance #: 93.576 B

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

*Program Type: 27 Program Address: 593 Main Street (Number/Street) West Springfield (City) MA (State) 01089 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	42,962
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	42,962
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	42,962

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)	0.01	681
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.26	7,719
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.34	8,728
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)	0.14	3,172
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.75	20,300

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	116

			Undup # Clients	# service units delivered
3SS	OSD's Program	Publicly sponsored clients:	116	116
4SS	Performance Report (D-1	Privately sponsored clients:		
5SS	Internet filing system)	Free Care clients:		
6SS	suspended for FY '08	**Total:**	116	116
7SS	filings.			

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.75	20,300	40,314	-49.6 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.75	20,300		
9E	Payroll Taxes 150		1,448		
10E	Fringe Benefits 151		3,342		
11E	Accrual Adjustments		(329)		
12E	**Total Employee Compensation & Rel. Exp.**		24,761	44,775	-44.7 %
13E	Facility and Prog. Equip.Expenses 301,390		45		
14E	Facility & Prog. Equip. Depreciation 301		1,351		
15E	Facility Operation/Maint./Furn.390		5,684		
16E	Facility General Liability Insurance 390		152		
17E	**Total Occupancy**		7,232	1,750	313.3 %
18E	Direct Care Consultant 201		27		
19E	Temporary Help 202		339		
20E	Clients and Caregivers Reimb./Stipends 203		10,286		
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		108		
24E	Meals 207		2		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		616		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		1,143		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		12,521	20,230	-38.1 %
42E	Other Professional Fees & Other Admin. Exp. 410		645		
43E	Leased Office/Program Office Equip.410,390		18		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		496		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		1,159		%
52E	Admin (M&G) Reporting Center Allocation		5,972	6,462	-7.6 %
53E	**Total Reimbursable Expense**		51,645	73,217	-29.5 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		51,645	73,217	-29.5 %
57E	**TOTAL REVENUE = 53R**		42,962	73,217	-41.3 %
58E	**OPERATING RESULTS**		(8,683)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	ORI	11ASST00001	2021
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	45,065
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	45,065
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	168
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	45,233

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
0S			
1S	Program Director (UFR Title 102)	0.37	19,436
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	0.17	3,564
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	0.08	2,668
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.62	25,668

SERVICE STATISTICS

1SS	Enter defined unit of service:	Families Served
2SS	Enter total unit capacity:	192

		Undup # Clients	# service units delivered
3SS	OSD's Program	38	38
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings. ☐		

Publicly sponsored clients:
Privately sponsored clients:
Free Care clients:
Total: 38 38

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DSS	000912FNSS0	FNSO
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share 12,074

PREPARER COMMENTS:

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.62	25,668	183,177	-86.0 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Gmdskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.62	25,668		
9E	Payroll Taxes 150		1,773		
10E	Fringe Benefits 151		270		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		27,711	185,220	-85.0 %
13E	Facility and Prog. Equip.Expenses 301,390		55		
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390				
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		55	2,400	-97.7 %
18E	Direct Care Consultant 201		186		
19E	Temporary Help 202		138		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205				
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		37		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		361	17,020	-97.9 %
42E	Other Professional Fees & Other Admin. Exp. 410		19		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		81		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		100		%
52E	Admin (M&G) Reporting Center Allocation		4,764	26,092	-81.7 %
53E	**Total Reimbursable Expense**		32,991	230,732	-85.7 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		32,991	230,732	-85.7 %
57E	**TOTAL REVENUE = 53R**		45,233	230,732	-80.4 %
58E	**OPERATING RESULTS**		12,242		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	168	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(168)	

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	30,756
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	30,756
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	30,756

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
0S	**STAFFING_# hours/yr = 1.00 FTE:** 2080		
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)	0.02	1,123
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.54	14,651
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.56	15,774

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Students Served
2SS	**Enter total unit capacity:**	175

		Undup # Clients	# service units delivered
3SS	OSD's Program	175	175
4SS	Performance Report (D-1		
5SS	Internet filing system)		
6SS	suspended for FY '08		
7SS	filings.		
	Total:	175	175

Publicly sponsored clients:
Privately sponsored clients:
Free Care clients:

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	ORI	11RSI000001	2024
2C	ORI	12RSI000001	2024
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.56	15,774	21,685	-27.3 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.56	15,774		
9E	Payroll Taxes 150		1,097		
10E	Fringe Benefits 151		2,273		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		19,144	25,055	-23.6 %
13E	Facility and Prog. Equip.Expenses 301,390		20		
14E	Facility & Prog. Equip. Depreciation 301		306		
15E	Facility Operation/Maint./Fum.390		319		
16E	Facility General Liability Insurance 390		160		
17E	**Total Occupancy**		805	1,300	-38.1 %
18E	Direct Care Consultant 201		3,353		
19E	Temporary Help 202		65		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		188		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		109		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		4,164		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		7,879	9,738	-19.1 %
42E	Other Professional Fees & Other Admin. Exp. 410		76		
43E	Leased Office/Program Office Equip.410,390		8		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,258		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		1,342	4,000	-66.5 %
52E	Admin (M&G) Reporting Center Allocation		4,923	3,647	35.0 %
53E	**Total Reimbursable Expense**		34,093	43,740	-22.1 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		34,093	43,740	-22.1 %
57E	**TOTAL REVENUE = 53R**		30,756	43,740	-29.7 %
58E	**OPERATING RESULTS**		(3,337)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

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

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	57,743
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	57,743
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	57,743

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.02	884
2S	Program Function Manager (UFR Title 101)	0.02	1,018
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.55	16,076
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.59	17,978

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.59	17,978	17,612	2.1 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.59	17,978		
9E	Payroll Taxes 150		1,467		
10E	Fringe Benefits 151		2,590		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		22,035	21,669	1.7 %
13E	Facility and Prog. Equip.Expenses 301,390		17		
14E	Facility & Prog. Equip. Depreciation 301		52		
15E	Facility Operation/Maint./Furn.390		1,790		
16E	Facility General Liability Insurance 390		82		
17E	**Total Occupancy**		1,941	1,200	61.8 %
18E	Direct Care Consultant 201		6		
19E	Temporary Help 202		73		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206		31,785		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		195		
24E	Meals 207		2		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		135		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		744		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		32,940	28,539	15.4 %
42E	Other Professional Fees & Other Admin. Exp. 410		14		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,572		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		1,586	400	296.5 %
52E	Admin (M&G) Reporting Center Allocation		8,729	3,392	157.3 %
53E	**Total Reimbursable Expense**		67,231	55,200	21.8 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		67,231	55,200	21.8 %
57E	**TOTAL REVENUE = 53R**		57,743	55,200	4.6 %
58E	**OPERATING RESULTS**		(9,488)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SERVICE STATISTICS

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

2SS **Enter total unit capacity:** 208

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	208	208
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	208	208
7SS	filings. ☐		

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	Jewish Family Services	042104352	16,336
2SDC	RCAM	043102943	15,449
3SDC			
4SDC			
5SDC			

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

UFR Program Number: 46 **Program Name:** Worcester Lead Action Collaborative **Description:** Lead Abatement Program **Catalog of Federal Domestic Assistance #:** 14.900 B

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

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

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

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

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)	0.01	339
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.23	6,837
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.24	7,176

SERVICE STATISTICS

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

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

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.24	7,176	5,925	21.1 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.24	7,176		
9E	Payroll Taxes 150		548		
10E	Fringe Benefits 151		1,034		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		8,758	7,507	16.7 %
13E	Facility and Prog. Equip.Expenses 301,390		15		
14E	Facility & Prog. Equip. Depreciation 301		118		
15E	Facility Operation/Maint./Furn.390		1,551		
16E	Facility General Liability Insurance 390		776		
17E	**Total Occupancy**		2,460		%
18E	Direct Care Consultant 201		5		
19E	Temporary Help 202		65		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		2,138		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		90		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		737		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		3,035	3,708	-18.1 %
42E	Other Professional Fees & Other Admin. Exp. 410		93		
43E	Leased Office/Program Office Equip.410,390		17		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		408		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		518		%
52E	Admin (M&G) Reporting Center Allocation		2,493	785	217.6 %
53E	**Total Reimbursable Expense**		17,264	12,000	43.9 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		17,264	12,000	43.9 %
57E	**TOTAL REVENUE = 53R**		12,000	12,000	%
58E	**OPERATING RESULTS**		(5,264)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

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

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	102,736
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	102,736
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	102,736

STAFFING_# hours/yr = 1.00 FTE: 2080

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.05	2,543
2S	Program Function Manager (UFR Title 101)	0.09	4,521
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.83	26,111
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	1.00	35,057
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	1.97	68,232

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	61

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	61	61
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	61	61
7SS	filings.		

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	1.97	68,232	69,978	-2.5 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	1.97	68,232		
9E	Payroll Taxes 150		5,033		
10E	Fringe Benefits 151		9,832		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		83,097	84,843	-2.1 %
13E	Facility and Prog. Equip.Expenses 301,390		76		
14E	Facility & Prog. Equip. Depreciation 301		531		
15E	Facility Operation/Maint./Furn.390		2,340		
16E	Facility General Liability Insurance 390		640		
17E	**Total Occupancy**		3,587	4,700	-23.7 %
18E	Direct Care Consultant 201		22		
19E	Temporary Help 202		269		
20E	Clients and Caregivers Reimb./Stipends 203		5,560		
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		827		
24E	Meals 207		4		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		396		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		1,230		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		8,308	20,427	-59.3 %
42E	Other Professional Fees & Other Admin. Exp. 410		342		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		778		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		1,120	3,060	-63.4 %
52E	Admin (M&G) Reporting Center Allocation		15,283	13,970	9.4 %
53E	**Total Reimbursable Expense**		111,395	127,000	-12.3 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		111,395	127,000	-12.3 %
57E	**TOTAL REVENUE = 53R**		102,736	127,000	-19.1 %
58E	**OPERATING RESULTS**		(8,659)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	22,064,056
7R	**Total Grants**	22,064,056
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	(3,558)
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	120,277
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	22,180,775

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

STAFFING_# hours/yr = 1.00 FTE: 2080

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

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients Served
2SS	**Enter total unit capacity:**	210

		Undup # Clients	# service units delivered
3SS	OSD's Program	Publicly sponsored clients: 210	210
4SS	Performance Report (D-1	Privately sponsored clients:	
5SS	Internet filing system)	Free Care clients:	
6SS	suspended for FY '08	**Total:** 210	210
7SS	filings.		

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**				%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Acctng/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**				
9E	Payroll Taxes 150				
10E	Fringe Benefits 151				
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**				%
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390				
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**				%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205				
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**				%
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**				%
52E	Admin (M&G) Reporting Center Allocation				%
53E	**Total Reimbursable Expense**				%
54E	Direct State/Federal Non-Reimbursable Expense		18,783,732		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		18,783,732		%
57E	**TOTAL REVENUE = 53R**		22,180,775		%
58E	**OPERATING RESULTS**		3,397,043		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.	13,911,536	Non Mass. Employee Compensation related expenses
2N	Direct Occupancy	1,082,388	Non Mass. Occupancy related expenses
3N	Direct Other Program/Operating	3,573,688	Non-Mass Direct Program and Operating expenses
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		Non Mass Administrative Expense
6N	Direct Other Expense	109,872	Non Mass Bad debt $22,981 & interest $86,891
7N	Direct Depreciation	106,248	Non-Mass Depreication
8N	Total Direct Non-Reimbursable (Tie to 54E)	18,783,732	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	18,783,732	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	22,180,775	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(3,397,043)	

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

***Program Type:** 27 **Program Address:** 659 Summer Street (Number/Street) Brockton (City) MA (State) 02302 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 168.00

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

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

REVENUE

1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	63,415
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	63,415
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	35,000
7R	**Total Grants**	35,000
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	129,250
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	129,250
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	35,000
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	262,665

STAFFING

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

		FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.02	1,758
2S	Program Function Manager (UFR Title 101)	0.15	9,039
3S	Asst. Program Director (UFR Title 103)	0.29	12,176
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.30	10,445
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)	0.96	31,239
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	1.72	64,657

SERVICE STATISTICS

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

2SS **Enter total unit capacity:** 5

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

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	1.72	64,657	56,063	15.3 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	1.72	64,657		
9E	Payroll Taxes 150		4,782		
10E	Fringe Benefits 151		6,324		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		75,763	67,169	12.8 %
13E	Facility and Prog. Equip.Expenses 301,390		1,471		
14E	Facility & Prog. Equip. Depreciation 301		5,693		
15E	Facility Operation/Maint./Furn.390		3,208		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		10,372	36,916	-71.9 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		468		
24E	Meals 207		847		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		1,282		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		33,013		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		35,610	24,226	47.0 %
42E	Other Professional Fees & Other Admin. Exp. 410		25		
43E	Leased Office/Program Office Equip.410,390		442		
44E	Office Equipment Depreciation 410				
48E	Program Support 216		6,275		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		6,742	1,766	281.8 %
52E	Admin (M&G) Reporting Center Allocation		21,685	17,644	22.9 %
53E	**Total Reimbursable Expense**		150,172	147,721	1.7 %
54E	Direct State/Federal Non-Reimbursable Expense		1,572		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		151,744	147,721	2.7 %
57E	**TOTAL REVENUE = 53R**		262,665	147,721	77.8 %
58E	**OPERATING RESULTS**		110,921		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DMR	347DDS3153D	3153
2C	DMR	347DDS3191C	3191
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	1,572 Disallowed Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E)	1,572
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	1,572
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	133,415
11N	Capital Budget Revenue Adjustment	(61,843)
12N	Excess of Non-Reimbursable Expense Over Offsets	(70,000)

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	9,524
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	9,524
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	9,524

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC	Refugee and Immigrant Assit	043430294	4,108
2SDC			
3SDC			
4SDC			
5SDC			

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

PREPARER COMMENTS:

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		108
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.29	6,662
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.29	6,770

SERVICE STATISTICS

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

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

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.29	6,770	4,284	58.0 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Acctng/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.29	6,770		
9E	Payroll Taxes 150		518		
10E	Fringe Benefits 151		975		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		8,263	5,777	43.0 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		10		
15E	Facility Operation/Maint./Furn.390		1,329		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		1,339		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206		4,108		
22E	Staff Training 204				
23E	Staff Mileage / Travel 205				
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		48		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		4,156	7,825	-46.9 %
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**			400	-100.0 %
52E	Admin (M&G) Reporting Center Allocation		2,322	998	132.7 %
53E	**Total Reimbursable Expense**		16,080	15,000	7.2 %
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		16,080	15,000	7.2 %
57E	**TOTAL REVENUE = 53R**		9,524	15,000	-36.5 %
58E	**OPERATING RESULTS**		(6,556)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

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

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012 **FEIN:** 043566243

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

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

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

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

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

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

	STAFFING_# hours/yr = 1.00 FTE: 2020	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.01	439
2S	Program Function Manager (UFR Title 101)	0.01	568
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)	0.06	2,190
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)	0.23	7,787
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.04	1,199
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.35	12,183

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.35	12,183	57,989	-79.0 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.35	12,183		
9E	Payroll Taxes 150		905		
10E	Fringe Benefits 151		1,755		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		14,843	60,649	-75.5 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390				
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**				%
18E	Direct Care Consultant 201		680		
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205				
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		60		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		740	6,351	-88.3 %
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**				%
52E	Admin (M&G) Reporting Center Allocation		2,630		%
53E	**Total Reimbursable Expense**		18,213	67,000	-72.8 %
54E	Direct State/Federal Non-Reimbursable Expense		15		%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		18,228	67,000	-72.8 %
57E	**TOTAL REVENUE = 53R**		14,952	67,000	-77.7 %
58E	**OPERATING RESULTS**		(3,276)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Clients
2SS	**Enter total unit capacity:**	118

		Undup # Clients	# service units delivered
3SS	OSD's Program — Publicly sponsored clients:	118	118
4SS	Performance Report (D-1 — Privately sponsored clients:		
5SS	Internet filing system) — Free Care clients:		
6SS	suspended for FY '08 — **Total:**	118	118
7SS	filings.		

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation: 15	Disallowed Depreciation
8N	Total Direct Non-Reimbursable (Tie to 54E): 15	
9N	Total Direct and Allocated Non-Reimb. (54E+55E): 15	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets: 15	

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

PREPARER COMMENTS:

LUTHERAN COMMUNITY SERVICES, INC.
SUPPLEMENTAL SCHEDULES (UNAUDITED)
YEAR ENDED JUNE 30, 2012

SCHEDULE A AND B PROGRAM SUPPLEMENTAL INFORMATION

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

Accounting and Management Services		$ 1,528,316
Program Legal Fees		207,903
Fundraising Costs		60,487
Client Support Services		5,524
Directors & Officers Insurance		2,756
Adoption Fees		1,052
China Facilitator		1,000
Advertising		834
	Total	$ 1,807,872

Other Revenue
Schedule A OSI: line 48R

Miscellaneous Fee Income	$ 34,066

Non-Reimbursable Expense

Non-Massachusetts Expenses	$ 3,096,941

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

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 the consolidated financial statements of Lutheran Community Services, Inc. as of and for the year ended June 30, 2012, and have issued our report thereon dated November 14, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lutheran Community Services, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control over financial reporting.

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 financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lutheran Community Services, Inc.'s financial statements are free of 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*.

Board of Directors
Lutheran Community Services, Inc.

This report is intended solely for the information and use of management, Board of Directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Quincy, Massachusetts
November 14, 2012

CliftonLarsonAllen

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

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

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

Compliance

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, 2012. Lutheran Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Lutheran Community Services, Inc.'s management. Our responsibility is to express an opinion on Lutheran Community Services, Inc.'s compliance based on our audit.

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. Our audit does not provide a legal determination of Lutheran Community Services, Inc.'s compliance with those requirements.

In our opinion, Lutheran Community Services, Inc. complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

Management of Lutheran Community Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Lutheran Community Services, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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.

Board of Directors
Lutheran Community Services, Inc.

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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Directors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Quincy, Massachusetts
November 14, 2012

LUTHERAN COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2012

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

We have audited the consolidated financial statements of Lutheran Community Services, Inc. as of and for the year ended June 30, 2012 and have issued our report thereon dated November 14, 2012. 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.

Type of auditor's report issued	Unqualified opinion
Internal control over financial reporting:	
• Material weakness identified	No
• Significant deficiency identified that is not considered to be a material weakness	No
• Noncompliance material to financial statements noted	No

Federal Awards

Internal control over major programs:	
• Material weakness identified	No
• Significant deficiency identified that is not considered to be a material weakness	No
Type of auditor's report issued on compliance for The major programs:	Unqualified opinion
Audit findings that are required to be reported in accordance with section 510(a) of OMB Circular A-133	No

The major programs were as follows:

	FEDERAL CFDA
Unaccompanied Refugee Minors	CFDA # 93.566
Health Profession Opportunity Project	CFDA # 93.093
Refugee Matching Grant	CFDA # 93.567
Refugee Reception and Placement	CFDA # 19.510

A $321,859 threshold was used to distinguish between Type A and Type B programs as described in section 520(b) of OMB Circular A-133.

Lutheran Community Services, Inc. did not qualify as a low-risk auditee under Section 530 of OMB Circular A-133.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None noted

C. FINDINGS – FEDERAL AWARDS

None noted

LUTHERAN COMMUNITY SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2012

RESOLUTION OF PRIOR YEAR FINDINGS

Finding 11-1	The Organization does not have a formal approval process for the recording of journal entries
Status	The Organization appears to have appropriately corrected the finding.
Finding 11-2	There was an instance where an employee was paid at a rate other than their authorized pay rate.
Status	The Organization appears to have appropriately corrected the finding.

LUTHERAN COMMUNITY SERVICES, INC.
BOARD ACKNOWLEDGEMENT
JUNE 30, 2012

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, 2012.

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, 2012.

Signatory for Board of Directors

Jeffrey Kinney

Title: Board Chair

Date: 11/15/12

* 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.

BOARD OF DIRECTORS
2012 – 2013
(#/year = term number/year of expiration)

Ex Officio, non voting
The Rev. Jim Keurulainen

The Rev. Margaret G. Payne

Reserved Seats

David Forsberg, Interim President	3/2013
Jeff Kinney, Chair	2/2013
Gail Bucher, Vice Chair	3/2013
Ralph Gerenz	1/2014
The Rev. Carl J. Anton	3/2013
Barbara Giger	2/2014
Garth Greimann	3/2013
Sonja Hegymegi	2/2013
William Swanson	3/2014
Dr. Donald Sweet, Financial Secretary	2/2014

At Large Seats

Karen Gaylin, Secretary	2/2014
Dr. Wisam Breegi	1/2014
Juliana Langille	1/2014

LSS Corporate officers:

President/CEO	Angela Bovill Wallingford
Treasurer	Nick Russo
Executive VP	Lisa Cohen
Clerk/Executive Assistant	Alana Geary

KEY ADMINISTRATIVE PERSONNEL

NH Department of Health and Human Services
Division for Children, Youth and Families

Agency Name: Lutheran Community Services, Inc.

Name of Bureau/Section:

BUDGET PERIOD:	SFY XX - XX		
Name & Title Key Administrative Personnel	Annual Salary Of Key Administrative Personnel	Percentage of Salary Paid By Contract	Total Salary Amount Paid By Contract
Alen Omerbegovic, Program Manager	$ 47,500	20.00%	$9,500.00
Radia Sefiane, Assistant Program Manager	$ 40,000	20.00%	$8,000.00
Amy Marchildon, Program Director	$ 58,000	4.00%	$2,320.00
		0.00%	$0.00
		0.00%	$0.00
		0.00%	$0.00
TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)			**$19,820.00**

Key Administrative Personnel are top-level agency leadership (President, Executive Director, CEO, CFO, etc), and individuals directly involved in operating and managing the program (project director, program manager, etc.). These personnel MUST be listed, **even if no salary is paid from the contract**. Provide their name, title, annual salary and percentage of annual salary paid from agreement.

Lutheran Social Services of New England
Mission Statement and Values

Mission Statement

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

Values

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

Affirms the worth of each person

Promotes a caring and respectful workplace

Excels in service through its employees and volunteers

Practices good stewardship of its resources

Advocates for social justice

261 Sheep Davis Road, A-1 • Concord, NH 03301 • 603.224.8111 • Fax 603.224.5473 • info@lssne.org • www.lssne.org

6/22/11 G+C
Item # 243
SFY 11 PO # 1009119
SFY 12 PO # 1016510
SFY 13 PO # 1024063

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF FAMILY ASSISTANCE

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-4580 1-800-852-3345 Ext. 4580
FAX: 603-271-4637 TDD Access: 1-800-735-2964

Nicholas A. Toumpas
Commissioner

Terry R. Smith
Director

May 20, 2011

His Excellency, Governor John H. Lynch
and the Honorable Executive Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services to amend an existing agreement, Purchase Order #1009119, with Lutheran Social Services of New England, Inc. of Concord, New Hampshire (Vendor #177342), by increasing the price limitation by $797,040.00, from $527,318.05 to $1,324,358.05 and extending the completion date from June 30, 2011 to June 30, 2013, effective July 1, 2011. Governor and Council approved the original contract on April 28, 2010, agenda item #55B. Funds are anticipated to be available in SFY 2012 and 2013, upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust amounts between fiscal years, if needed and justified:

05-95-45-450010-6127 HEALTH AND SOCIAL SERVICES, DEPT. OF HEALTH AND HUMAN SERVICES, HHS: TRANSITIONAL ASSISTANCE, EMPLOYMENT SUPPORT

State Fiscal Year	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2010	$105,463.61	$.00	$105,463.61
2011	$421,854.44	$.00	$421,854.44
2012		$398,520.00	$398,520.00
2013		$398,520.00	$398,520.00
Total	$527,318.05	$797,040.00	$1,324,358.05

EXPLANATION

This requested action continues the collaboration between the Department of Health and Human Services and Lutheran Social Services in providing communication access services in support of the Department of Health and Human Services' compliance with Title VI of the Civil Rights Act, Titles I and II of the Americans with Disabilities Act, as well as NH RSA 326-I, which speaks to services for the Deaf or Hard of Hearing, and that are consistent with the Department of Health and Human Services' Communication Access Plan (published April 2009). Through this agreement, Lutheran Social Services of New England, Inc. will continue to provide interpretation and translation services for individuals who require such assistance in order to gain access to and information about the programs and services provided through the Department of Health and Human Services. The population requiring this communication assistance may have no English or be of limited-English proficiency, may be Deaf or Hard of Hearing, may be visually impaired, or may be speech impaired.

Lutheran Social Services was selected for this contract through a competitive bid process. The Department published a Request for Proposal for these communication access services on October 19, 2009. Notice of the Request For Proposal #10-DHHS-FIN-SITS-06 was published in the Union Leader, a statewide newspaper, the Concord Monitor and the Nashua Telegraph on October 19, 20, and 21, 2009. The Request for Proposal was also published on the Department of Health and Human Services website from October 19, 2009 through December 21, 2009. The Department of Health and Human Services also sent notice of the Request For Proposal's release to the Department's known interpreter and translation vendors. The Request for Proposal provided for a mandatory letter of intent to be submitted by October 30, 2009, attendance at a mandatory bidders conference conducted on November 4, 2009, and finally, timely submission by December 21, 2009, of the bidder's proposal.

The Request for Proposal was designed to enable bidders to bid on a single or multiple service components, for a single or multiple languages, as well as for a single or multiple geographical areas. To ensure prospective bidders understood the full scope of the Request for Proposal, the various bidding opportunities it contained, and the expectations of the Department, a bidders conference was held on November 4, 2009. Twelve agencies indicated interest in providing the services; nine of which chose to participate in the mandatory bidders conference. Three proposals were received by the submission deadline of 12:00 PM, December 21, 2009. The three proposals received were submitted by Northeast Deaf and Hard of Hearing Services, Inc., Southern New Hampshire Services, Inc., and Lutheran Social Services of New England, Inc. All three bidders were current or recent providers of one or more communication access services for the Department and are familiar with the Department of Health and Human Services and state procurement practices.

The Department assembled an experienced evaluation team of six Department of Health and Human Services employees to review and score the bids received. To ensure the integrity of the procurement, all evaluators were required to sign a Conflict of Interest Statement in which they affirmed that they had no personal, financial, or any other interest that would conflict with their participation in selecting a vendor for these services. Each evaluator also signed a Confidentiality and Nondisclosure Agreement. The agreement is utilized to ensure the Department's compliance with RSA 21-I:13-a, subpart II, which states: No information shall be available to the public, the members of the general court or its staff, notwithstanding the provisions of RSA 91-A:4, concerning specific invitations to bid or other proposals for public bids, from the time the invitation or proposal is made public until the bid is actually awarded, in order to protect the integrity of the public bidding process.

The Request for Proposal provided for a multi-phase evaluation process that required each proposal to achieve an average minimum score (passing score) in each phase of the evaluation process in order to proceed to the next phase of evaluation. Section 3 of the Request for Proposal provided the details of the proposal evaluation criteria and average minimum score requirements. All three proposals met the requirements of Phase 1, Minimum Requirements, and Phase 2, Corporate Organization and Staff Experience. However, the Southern New Hampshire Services proposal did not achieve a passing score in Phase 3, Statement of Work, and the Northeast Deaf and Hard of Hearing Services, Inc. proposal did not achieve a passing score in Phase 4, Cost Proposal. Lutheran Social Services of New England provided the only proposal that achieved passing scores for all phases of evaluation. Based on the results of the evaluation, the Department of Health and Human Services selected Lutheran Social Services of New England for bid award and entered into contract negotiations.

Prior to this contract the Department had met the need for interpreter and translation services through individual contracts negotiated by divisions and through vendored services on an as needed basis. This contract incorporates the interpreter and translation services for all communication access needs of the staff of the Department of Health and Human Services including on-site services at Department of Health and Human Services district and itinerant offices statewide, in Department of Health and Human Services' institutions,

including New Hampshire Hospital, the Glencliff Home, and the Sununu Youth Services Center, and at Department of Health and Human Services state office locations. Additionally, this agreement provides access to interpreter services for Department of Health and Human Services when conducting abuse and neglect investigations or when working with families in their homes. The agreement ensures Department of Health and Human Services staff access to these interpreter services 365 days per year, 24-hours per day, with or without advanced notice.

This agreement also contains services to meet the significant needs that arise in district offices. This allows for up to 77 ½ hours per week of interpreters to be stationed within district offices in order to serve a significant non-English speaking population. For the last fifteen months, Department of Health and Human Services has stationed interpreters at the Manchester and Southern district offices under this contract. The use of on-site interpreters in these two (2) district offices has proven to be highly cost effective, as the cost for service is less than that associated with accessing interpreters on an as-needed basis. For all other Department of Health and Human Services worksites, interpreter services will be accessed through a scheduled appointment placed through the web-portal or by telephone. This has provided consistancy for clients who may be receiving services from multiple divisions with the Department.

The terms of the agreement provide Department of Health and Human Services with access to a web-portal for scheduling interpreter services, a statewide toll-free number for accessing telephonic interpreter services when necessary, and a robust database that will enable Department of Health and Human Services to better assess and project its department wide interpreting and translation needs. The agreement with Lutheran Social Services ensures Department of Health and Human Services' ability to communicate with individuals in over thirty languages. Lutheran Social Services brings substantial resources to the agreement in that it has over one hundred (100) interpreters in its employ, all of whom must adhere to a strict Code of Professional Conduct and pass the Department's requisite criminal background and offender registry checks.

Performance of the scope of service will be measured through surveys of Department of Health and Human Services staff and their clients served under this contract. The expected outcome of the contracted services is that the Department of Health and Human Services will comply with the federal requirements of making services available to all citizens and residents through meaningful communication.

As included in the original agreement and the letter apprvoed by the Governor and Executive Council on April 28, 2010, agenda item #55B, this agreement has the option to extend for 2 two-year periods.

Area Served: Statewide

Source of Funds: 50% Federal Funds, 50% General Funds.

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

Respectfully submitted,

Terry R. Smith
Director

Approved by:
Nicholas A. Toumpas
Commissioner

State of New Hampshire
Department of Health & Human Services
Lutheran Social Services – Communication Access

AMENDMENT

This agreement (hereinafter called the "Amendment") dated this 20 th day of **May 2011**, by and between the State of New Hampshire, acting by and through its Department of Health and Human Services (hereinafter referred to as the "Department") and Lutheran Social Services of New England with a place of business at Concord, New Hampshire, (hereinafter referred to as the "Contractor").

WHEREAS, pursuant to an Agreement (hereinafter called the "Agreement") dated March 9, 2010, and approved by the Governor and Council on April 28, 2010, Agenda Item #55B, the Contractor agreed to perform certain services upon the terms and conditions specified in the Agreement and in consideration of payment by the Department of certain sums as specified therein for the length of time specified therein; and

WHEREAS, pursuant to the provisions of Section 17 of the Agreement, the Agreement may be amended, waived or discharged only by a written instrument executed by the parties thereto; and

WHEREAS, the Department and the Contractor have agreed to amend the Agreement in certain respects;

NOW THEREFORE, in consideration of the foregoing, and the covenants and conditions contained in the Agreement and set forth herein, the parties do hereby agree as follows:

1. Amendment and modification of Agreement:
   a. Amend P-37 Section 1.3 by striking Lutheran Community Services of New Hampshire, Inc. and inserting in its place Lutheran Social Services of New England
   b. Amend P-37 Section 1.6 Account No. by striking 05-95-45-450010-6127 and inserting in its place 61270000-102-500731.
   c. Amend P-37 Section 1.7 Completion Date by striking June 30, 2011 and inserting in its place June 30, 2013.
   d. Amend P-37 Section 1.8 Price Limitation by striking $527,318.05 and inserting in its place $1,324,358.05
   e. Amend P-37 Section 1.12 Name and Title of Contractory Signatory by striking Helen Silva, Chief Operating Officer and inserting in its place William Ames, Executive Vice President.
2. Amendment and modification of Standard Exhibit A:
   a. Amend Article III, Paragraph A Item 8 by inserting:

      c. For documents to be used by the DHHS Public Information Office or the Bureau of Infectious Disease Control in public health emergencies, DHHS may request that short, risk messaging documents be translated and delved within twenty-four (24) hours. An appropriate surcharge will be allowed in those instances.

   b. Amend Article III, Paragraph B, Item 1 by striking the existing language and inserting in its place the following:

      1. The Contractor shall provide dedicated bi-lingual interpreting staff at no more than seventy-seven and one half (77 ½) hours per week. At locations and for foreign

languages to be determined every six (6) months by DHHS, with the contractor to implement within thirty (30) days of formal notice

c. Amend Article III, Paragraph B, Item 2 by striking the existing language and inserting in its place the following:

2. Table II below identifies the schedule for DFA notification to the Contractor of the required language, location, and hours required for site-specific services and the timeline for implementation by the Contractor to provide services.

TABLE II

DFA Date of Notification	Contractor Implementation	Service Period
July 1, 2011	August 1, 2011	July 1, 2011 – December 31, 2011
December 1, 2011	January 1, 2012	January 1, 2012 – June 30, 2012
June 1, 2012	July 1, 2012	July 1, 2012 – December 31, 2012
December 1, 2012	January 1, 2013	January 1, 2013 – June 30, 2013

d. Amend Article III, Paragraph B, Item 3 by striking it in its entirety and renumbering the subsequent items 3 and 4.

e. Amend Article III, Paragraph D, Item 1 by striking: "Forty (40)..." and inserting in its place: "The graphics for...". The remainder of Article III, Paragraph D, Item 1 remains unchanged.

f. Amend Article III, Paragraph D, Item 2 by striking: "Forty (40) sets of..." and inserting in its place: "Updated...". The remainder of Article III, Paragraph D, Item 2 remains unchanged.

g. Amend Article III, Paragraph D, Item 3 by striking it in its entirety.

h. Amend Article V, paragraph A by striking the existing language and inserting in its place the following:

A. The Contractor is responsible to provide the evaluation of their services. The Contractor's delivered services shall achieve the following outcomes, as evidenced by the specified measures, and documented accordingly by the Contractor and/or an independent third party the Contractor subcontracts with.

i. Amend Article VI, Paragraph A, Table III by adding to the existing table the following:

July 1, 2011 – December 31, 2011	February 15, 2012
January 1, 2012 – June 30, 2012	August 15, 2012
July 1, 2012 – December 31, 2012	February 15, 2013
January 1, 2013 – June 30, 2013	August 15, 2013

j. Amend Article VI, Paragraph B by inserting a new Paragraph B inserting in its place the following language:

B. The Contractor will provide on a monthly basis a report of services provided by site-specific interpreters that includes:

1. Number of scheduled appointments reported by each interpreter;
2. Number of clients provided walk-in assistance reported by each interpreter: and
3. Number of clients assisted by telephone reported by each interpreter.

The previously existing Paragraphs B and C are renumbered to paragraphs C and D.

k. Amend Article VII, Paragraph B, Item 2. by inserting at the end "and any amendments or addendums subsequently entered into by the Contractor and DHHS".

3. Amendment and modification of Standard Exhibit B:

a. Amend Exhibit B, Contract Period by striking April 1, 2010 or upon Governor and Council Approval, whichever occurs later, through June 30, 2011 and inserting in its place April 1, 2010 or upon Governor and Council Approval, whichever occurs later, through June 30, 2013.

b. Amend Item Number 3 by striking the existing language and inserting in its place the following language:

Payments for services under this contract are limited to the fee for service schedule, as detailed in Exhibit B-1, for services delivered in the fulfillment of this agreement during the contract period from the date of contract execution through June 30, 2013. Unless subsequently amended, the total payments made by DHHS under this agreement shall not exceed the sum of $1,324,358.05 for the period of the date of contract execution through June 30, 2013.

c. Amend Item Number 9 by striking the existing language.

4. This Amendment shall take effect on July 1, 2011, and remain effective through June 30, 2013.

5. Continuance of Agreement:

Except as specifically amended by the terms and conditions of this Amendment, the Agreement and the obligations of the parties thereunder, shall remain in full force and effect in accordance with the terms and conditions set forth here in.

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the date and year first above written.

THE STATE OF NEW HAMPSHIRE
Division of Family Assistance of the
Department of Health and Human Services

By _____
Mary Ann Cooney, Deputy Commissioner
Department of Health and Human Services

Agency

By _____
William Ames, Executive Vice President
Lutheran Social Services, Inc.

Contractor Initials: WHK
Date: 5/23/11

State of New Hampshire
Department of Health & Human Services
Lutheran Social Services – Communication Access

STATE OF Massachusetts
COUNTY Norfolk

On this the 23rd day of May 2011, before me, Alana Geary the undersigned officer, personally appeared William Ames, known to me (or satisfactorily proven) to be the person whose name subscribed to the within instrument, and acknowledged that he/she executed the same for purposes therein contained.
In witness thereof I hereto set my hand and official seal.

Alana Geary
Notary Public
My Commission Expires 8/18/11

ALANA MARIE GEARY
Notary Public
Commonwealth of Massachusetts
My Commission Expires
August 18, 2011

STATE OF
COUNTY OF

On this the 27th day of May 2011, before me, Daisy Kahlan the undersigned officer, personally appeared Mary Ann Coody, known to me (or satisfactorily proven) to be the person whose name subscribed to the within instrument, and acknowledged that he/she executed the same for purposes therein contained.

In witness thereof I hereto set my hand and official seal.

Daisy L. Kahlan
Notary Public
My Commission Expires Sept. 17, 2013

The preceding Amendment, having been reviewed by this office and is approved as to form, substance and execution.

OFFICE OF THE ATTORNEY GENERAL

By: Jeanne P. Herrick, Atty.

Date: 6/1/2011

GOVERNOR AND EXECUTIVE COUNCIL

By: _____

Date: _____

Contractor Initials: WHK
Date: 5/23/11

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF FAMILY ASSISTANCE

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-4580 1-800-852-3345 Ext. 4580
FAX: 603-271-4637 TDD Access: 1-800-735-2964

Nicholas A. Toumpas
Commissioner

Terry R. Smith
Director

G&C Approved
4/28/10
#55B

March 10, 2010

His Excellency, Governor John H. Lynch
and the Honorable Executive Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services (DHHS) to enter into an agreement with Lutheran Community Services of New Hampshire, Inc. (Vendor #177342 B001), Concord, New Hampshire, in an amount not to exceed $527,318.05, effective April 1, 2010, or date of Governor and Council approval, whichever is later, through June 30, 2011, to provide communication access services for individuals who are non-English speaking, limited-English speaking, Deaf or Hard of Hearing, or who have speech or visual impairments, and require such assistance to gain access to the programs and services of the Department of Health and Human Services. This agreement contains the option to extend the agreement for two (2), two-year periods without further competitive bidding, contingent upon the satisfactory delivery of services, available funding and approval of the Governor and Executive Council. Funds are available in the following account in SFY 2010 and 2011, according to state fiscal year, with the authority to adjust amounts through the Comptroller if needed and justified:

05-95-45-450010-6127 HEALTH AND SOCIAL SERVICES, DEPT. OF HEALTH AND HUMAN SERVICES, HHS: TRANSITIONAL ASSISTANCE, EMPLOYMENT SUPPORT

Fiscal Year	Class/Object	Class Title	Amount
2010	102-500731	Contracts for Program Services	$105,463.61
2011	102-500731	Contracts for Program Services	$421,854.44
Total			$527,318.05

EXPLANATION

The purpose of this requested action is to provide communication access services in support of the Department of Health and Human Services' (DHHS) compliance with Title VI of the Civil Rights Act, Titles I and II of the Americans with Disabilities Act, as well as NH RSA 326-I, which speaks to services for the Deaf or Hard of Hearing, and that are consistent with the DHHS Communication Access Plan (published April 2009). Through this agreement, Lutheran Community Services of New Hampshire, Inc. (LCSNH) will provide interpretation and translation services for individuals who require such assistance in order to gain access to and information about the programs and services provided through the Department of Health and Human Services. The population requiring this communication assistance may have no English or be of limited-English proficiency, may be Deaf or Hard of Hearing, may be visually impaired, or may be speech impaired.

The Department published a Request for Proposal (RFP) for these communication access services on October 19, 2009. Notice of the RFP #10-DHHS-FIN-SITS-06 was published in the Union Leader, a statewide newspaper, the Concord Monitor and the Nashua Telegraph on October 19, 20, and 21, 2009. The RFP was also published on the DHHS website from October 19, 2009 through December 21, 2009. DHHS also sent notice of the RFP's release to the Department's known interpreter and translation vendors. The RFP provided for a mandatory letter of intent to be submitted by October 30, 2009, attendance at a mandatory bidders conference conducted on November 4, 2009, and finally, timely submission by December 21, 2009, of the bidder's proposal.

The RFP was designed to enable bidders to bid on a single or multiple service components, for a single or multiple languages, as well as for a single or multiple geographical areas. To ensure prospective bidders understood the full scope of the RFP, the various bidding opportunities it contained, and the expectations of the Department, a bidders conference was held on November 4, 2009. Twelve agencies indicated interest in providing the services; nine of which chose to participate in the mandatory bidders conference. Three proposals were received by the submission deadline of 12:00 PM, December 21, 2009. The three proposals received were submitted by Northeast Deaf and Hard of Hearing Services, Inc. (NDHHS), Southern New Hampshire Services, Inc. (SNHS), and Lutheran Community Services of New Hampshire, Inc. (LCSNH). All three bidders are current or recent providers of one or more communication access services for the Department and are familiar with DHHS and state procurement practices.

The Department assembled an experienced evaluation team of six DHHS employees to review and score the bids received. Attachment 1 provides the details of those staff assigned to the evaluation team. To ensure the integrity of the procurement, all evaluators were required to sign a Conflict of Interest Statement in which they affirmed that they had no personal, financial, or any other interest that would conflict with their participation in selecting a vendor for these services. Each evaluator also signed a Confidentiality and Nondisclosure Agreement. The agreement is utilized to ensure the Department's compliance with RSA 21-I:13-a, subpart II, which states: No information shall be available to the public, the members of the general court or its staff, notwithstanding the provisions of RSA 91-A:4, concerning specific invitations to bid or other proposals for public bids, from the time the invitation or proposal is made public until the bid is actually awarded, in order to protect the integrity of the public bidding process.

The RFP provided for a multi-phase evaluation process that required each proposal to achieve an average minimum score (passing score) in each phase of the evaluation process in order to proceed to the next phase of evaluation. Section 3 of the RFP provided the details of the proposal evaluation criteria and average minimum score requirements. All three proposals met the requirements of Phase 1, Minimum Requirements, and Phase 2, Corporate Organization and Staff Experience. However, the SNHS proposal did not achieve a passing score in Phase 3, Statement of Work, and the NDHHS proposal did not achieve a passing score in Phase 4, Cost Proposal. The LCSNH provided the only proposal that achieved passing scores for all phases of evaluation. Attachment 2 provides details of the evaluation results and final evaluation scores. Based on the results of the evaluation, DHHS selected LCSNH for bid award and entered into contract negotiations.

In the past, the Department has met the need for interpreter and translation services through individual contracts negotiated by divisions and through vendored services on an as needed basis. This contract incorporates the interpreter and translation services for all communication access needs of the staff of the Department of Health and Human Services including on-site services at DHHS district and itinerant offices statewide, in DHHS' institutions, including New Hampshire Hospital, the Glencliff Home, and the Sununu Youth Services Center, and at DHHS state office locations. Additionally, this agreement provides access to interpreter services for DHHS when conducting abuse and neglect investigations or when working with families in their

homes. The agreement ensures DHHS staff access to these interpreter services 365 days per year, 24-hours per day, with or without advanced notice.

This agreement also contains services to meet the significant needs of the Manchester and Nashua local district offices. The Manchester district office serves a significant Somali-speaking population, that will be served through a Somali interpreter to be stationed at the district office on a part-time (20 hours per week) basis. Similarly, the Nashua district office serves a substantial Spanish-speaking population that will be served by a Spanish interpreter stationed at the district office on a full-time (37.5 hours per week) basis. For the past several years, DHHS has stationed interpreters at these two offices under a previous contract. The use of on-site interpreters in these two (2) district offices has proven to be highly cost effective, as the cost for service is less than that associated with accessing interpreters on an as-needed basis. For all other DHHS worksites, interpreter services will be accessed through a scheduled appointment placed through the web-portal or by telephone.

The terms of the agreement provide DHHS with access to a web-portal for scheduling interpreter services, a statewide toll-free number for accessing telephonic interpreter services when necessary, and a robust database that will enable DHHS to better assess and project its department wide interpreting and translation needs. The agreement with LCSNH ensures DHHS' ability to communicate with individuals in over thirty languages. LCSNH brings substantial resources to the agreement in that it has over one hundred (100) interpreters in its employ, all of whom must adhere to a strict Code of Professional Conduct and pass the Department's requisite criminal background and offender registry checks.

The LCSNH agreement, the RFP, and this requested action allow for an initial contract period of fifteen months that may be extended for up to two (2), two-year periods. Such extensions are contingent upon satisfactory service, sufficient funding and the approval of the Governor and Executive Council.

Performance of the scope of service will be measured through surveys of DHHS staff and their clients served under this contract. The expected outcome of the contracted services is that the DHHS will comply with the federal requirements of making services available to all citizens and residents through meaningful communication.

Geographic Area to be Served: Statewide

Federal participation is available at an estimated 50% based on the cost allocation to numerous federal programs, with the balance of funding supported by General Funds. In the event the Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

Terry R. Smith
Director

Approved by:
Nicholas A. Toumpas
Commissioner

Subject: Communication Access Services

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Lutheran Community Services of New Hampshire, Inc.		1.4 Contractor Address 261 Sheep Davis Road, Suite A-1 Concord, NH 03301	
1.5 Contractor Phone Number 603-224-8111	1.6 Account Number 05-95-45-450010-6127	1.7 Completion Date ~~6/30/2010~~ 06/30/2011	1.8 Price Limitation $527,318.05
1.9 Contracting Officer for State Agency Diana Lacey, Contracts Administrator		1.10 State Agency Telephone Number 603-271-4250	
1.11 Contractor Signature		1.12 Name and Title of Contractor Signatory Helena A. Silva, Chief Operating Officer	

1.13 Acknowledgement: State of MA, County of Norfolk

On 3/9/10, before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.

1.13.1 Signature of Notary Public or Justice of the Peace

Alana M. Geary

[Seal]

ALANA M. GEARY
Notary Public
Commonwealth of Massachusetts
My Commission Expires
August 18, 2011

1.13.2 Name and Title of Notary or Justice of the Peace

Alana Geary, Executive Assistant to COO, Notary Public

1.14 State Agency Signature	1.15 Name and Title of State Agency Signatory Mary Ann Cooney, Deputy Commissioner

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

By: Director, On:

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

By: Rebecca L Woodard On: 3/24/10

1.18 Approval by the Governor and Executive Council

By: On:

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

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

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.
5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

Contractor Initials: _____
Date: 3/9/10

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: 12/9/10

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: 2-16-10

EXHIBIT A

SCOPE OF SERVICES

DATE:	**February 23, 2010**
CONTRACT PERIOD:	**April 1, 2010, or upon Governor and Council approval, whichever occurs later, to June 30, 2011**
CONTRACTOR NAME:	**Lutheran Community Services of New Hampshire, Inc.**
ADDRESS:	**261 Sheep Davis Road, Suite A-1** **Concord, NH 03301**
TELEPHONE:	**(603) 224-8111**
CHIEF OPERATING OFFICER:	**Helena A. Silva**

I. GENERAL TERMS AND CONDITIONS OF CONTRACT

A. Under this Communication Access Services model, the Contractor, Lutheran Community Services of New Hampshire (LCSNH), will provide a variety of communication access services that will support the Department of Health and Human Services (DHHS) compliance with Title VI of the Civil Rights Act, Titles I and II of the Americans with Disabilities Act, as well as NH RSA 326-I. The Contractor is required to deliver these services to individuals that may not speak English or be of limited-English proficiency, may be Deaf or Hard of Hearing, may be visually impaired, or may be speech impaired and for whom assistance is required for communication with DHHS staff in order to access or apply for services and programs provided by DHHS, or to apply for employment in a position with the DHHS.

B. The Contractor is required to provide services at times and places determined by the DHHS staff engaging the Contractor. Standard business hours are deemed to be in accordance with the State of New Hampshire calendar of business days and during hours of operation between 8:00 AM to 4:30 PM. Services provided at hours other than the standard State of New Hampshire calendar of business days and/or hours of operation shall be considered emergency situations and compensated at the enhanced rates stated in Exhibit B-1.

C. For on-site foreign language interpretation services, there shall be a minimum billable engagement of two (2) hours. There will be no charge for the time, mileage or tolls if the interpreter travels twenty (20) miles or less to or from an appointment. Additional time

spent by interpreters traveling to and from the appointment will be considered time that is compensable under this Agreement. Such time will be billed at the reduced hourly rate contained in Exhibit B-1. In addition, after the first twenty miles, the Contractor shall receive mileage reimbursement at the rate stated in Exhibit B-1. Travel time and mileage shall be calculated from the interpreter's home to the interpreting site; only that which exceeds the twenty-mile allowance shall be billable.

D. In accordance with conditions stated in RFP 10-DHHS-FIN-SITS-06, issued October 19, 2009, this contract may be extended for two (2) 2-year periods without further competitive bidding.
   1. Extension of this contract is contingent upon the satisfactory performance by the contractor of all services required, subject to continued availability of funds.
   2. Extension of this contract is further contingent upon approval by the New Hampshire Governor and Executive Council.

E. All services in this contract are subject to change based upon federal or state regulatory changes pertaining to compliance with Title VI of the Civil Rights Act, Titles I and II of the Americans with Disabilities Act, as well as NH RSA 326-I. If changes to the scope of service are necessary as a result of regulatory changes, the Contractor and DHHS will enter into good-faith negotiations of the services and the costs associated with the services.

F. Changes to the contract services that do not affect its scope, duration, or financial limitations may be made upon mutual agreement between the Contractor and DHHS.

G. LCSNH agrees to deliver statewide services described and in accordance with its proposal submitted in response to RFP 10-DHHS-FIN-SITS-06, hereby incorporated in this Contract.

H. LCSNH shall provide services described herein uniformly throughout the State of New Hampshire and ensure that program requirements are consistently applied.

I. LCSNH shall accept all DHHS referrals for communication access services if they are consistent with the scope, duration and financial limitations described herein.

J. LCSNH shall deliver services with a high degree of respect for the individuals served, sensitivity to their circumstances, and in a manner that is consistent with DHHS' Communication Access Plan.

K. LCSNH shall recruit and hire individuals, in sufficient numbers, to deliver the contracted services without interruption due to vacations, sickness or vacancies. Individuals hired shall have the professional background, experience and expertise to provide the

services required in this Contract. LCSNH shall ensure that hired individuals adhere to the following provisions, when applicable:

1. All LCSNH employees who will directly interact with the population served under this agreement, must successfully pass a NH criminal background check, the State Adult Protective Services Registry (see RSA 161-F:49 Registry, VII), and the Central Registry (regarding child abuse and neglect).
2. All LCSNH employees who will directly interact with the population served, or who will have access to information pertaining to the population served under this agreement shall have read, agreed to, and signed the DHHS Statement of Confidentiality (Attachment A).

L. LCSNH is responsible for training all LCSNH contract staff on the duties, responsibilities, requirements and provisions as described in this contract.

M. DHHS shall have the right to negotiate with LCSNH the removal or reassignment of any LCSNH contract employee found unacceptable by DHHS due to performance reasons.

N. DHHS agrees that it will not hire any LCSNH interpreter as a DHHS employee for interpreting purposes, unless such individual has been a former employee of LCSNH for a period of twelve months or more. This non-compete provision does not apply to DHHS positions for which an LCSNH interpreter may be otherwise qualified for and does not require the ability to interpret a foreign language as a minimum qualification.

O. LCSNH shall make every effort to fill vacancies within six weeks of the date of termination but no longer than 10 weeks from the date of termination. LCSNH shall consult with DHHS regarding arrangements for contracted services to be maintained during periods when vacancies or extended absences occur, through replacement or reassignment.

P. LCSNH shall maintain and preserve retrievable individual records relating to each individual served by this agreement. All documentation in LCSNH's possession, that were used in the administration of the contracted services, shall be maintained and preserved for a period of three (3) years from the close of the Federal fiscal year in which the Contract ends.

Q. LCSNH agrees that any duly authorized DHHS, federal or state representative shall:

1. Have access to and the rights to examine, audit, excerpt, copy or transcribe any pertinent transaction, activity, or other information relating to this contract during normal business hours.

2. Have the right to observe the operation of all business conducted pursuant to this contract.

R. LCSNH shall maintain the confidentiality of all participant information that is acquired by any means, including computer access, in accordance with DHHS confidentiality requirements. LCSNH shall ensure that access to confidential information pertaining to this contract and the individuals served through it are limited to only those LCSNH staff that have a need to know in order to perform their job duties.

S. LCSNH shall respond to any state or federal audits under this contract within fifteen (15) calendar days after receiving the audit report.

1. LCSNH shall correct deficiencies identified by any state or federal audit under this contract within thirty (30) calendar days after receiving the audit report. Such correction is limited to those deficiencies that are within the control and responsibility of LCSNH as determined by LCSNH and DFA.

T. A Contract Administrator shall be designated by LCSNH to act as a liaison with DHHS and be responsible for the overall management and coordination of this contract.

1. The Contract Administrator shall oversee the contract on a day-to-day basis and shall be responsible for:
   a. Ensuring that LCSNH staff carry out their functions described in this contract and performance measures and standards are adhered to;
   b. Interfacing directly with the DHHS' designated Contract Administrator;
   c. Providing data, information and reports to DHHS, as deemed necessary to monitor communication access service utilization, compliance with contract requirements and contract performance measures; and
   d. Ensuring continuous delivery of services during personnel vacancies as described in Paragraph I above.

U. There shall be no financial costs incurred by DHHS for any interpretive or translation services or related services or resources that are otherwise available from LCSNH on a non-reimbursable basis.

II. COMMUNICATION ACCESS SERVICES REFERRAL GUIDELINES

A. Individuals to be served by this contract will be NH residents that may not speak English or who are of limited-English proficiency, may be Deaf or Hard of Hearing, may be visually impaired, or may be speech impaired, and for whom assistance is required for meaningful communication with DHHS staff in order to access or apply for services and

programs provided by DHHS, or to apply for employment in a position with the DHHS. The Contractor shall accept referrals for services based on the following procedures.

1. For in-person interpreter services, DHHS must contact the Contractor, via an in-state telephone number or secured web-portal, to request services. The request shall include, at a minimum, the following information:
   a. The Department's name and designated division or bureau level name;
   b. The Requestor's Name, which means the name of the DHHS staff placing the request on behalf of the Department;
   c. The Client's last and first name, which means the name of the individual who will be meeting with the DHHS staff;
   d. Indicate if the Client is a minor, and if so, include the parent's name;
   e. The gender of the Client;
   f. The DHHS Contact's name, which means the name of the DHHS staff who will be meeting with the individual that requires the use of an interpreter;
   g. The language to be interpreted;
   h. The appointment date, time and expected duration;
   i. The reason for the appointment (in brief);
   j. Indicate whether the client should be called as a reminder of the appointment, and if so, provide a contact telephone number for the reminder call. This shall not apply to interpreter appointments for hearing impaired individuals;
   k. Any additional appointment comments;
   l. The location address at which the requested service is needed;
2. For telephonic interpreter services DHHS must contact the Contractor, via a toll-free telephone to request services using a secure access code. The DHHS staff placing the telephonic interpretation call shall be required to provide to the operator the pre-assigned secure access code,. The DHHS caller will be connected with the telephonic interpreter services. The DHHS caller will be asked to identify the language for which interpretation is needed.
3. Referral procedures for translation of written documents shall be as follows:
   a. The DHHS staff that requires a document to be translated shall e-mail an electronic version or image of the source document to the DHHS-designated Contract Administrator responsible for this contract's ongoing administration.

b. The DHHS-designated Contract Administrator shall send the Contractor, by e-mail, an electronic version, in Microsoft Office compatible format, of the document to be translated.

4. Cancellations. DHHS reserves the right to cancel referrals for on-site interpreter service. If DHHS notifies the Contractor of such cancellation at least 48-hours in advance of the scheduled interpreter appointment, there shall be no charge for the cancellation. For appointments cancelled with less than 48-hours advanced notice, the Contractor reserves the right to charge DHHS its designated two-hour minimum charge for the applicable service and rate.

III. DIRECT SERVICE REQUIREMENTS

A. **Interpreter and Translator Services:** The Contractor shall be required to provide, with its own staff or through sub-contracted staff, in-person interpreting, telephonic interpreting, and written translation services, on a fee-for-service basis, at the locations referenced below, for the types of languages and program areas listed below, as requested by DHHS staff by placing a referral for services pursuant to Article II.A. Interpreter services include the Contractor engaging and assisting individuals with communication barriers by interpreting for the individual any verbal or written information or instructions as provided by DHHS staff, and interpreting for DHHS staff information conveyed by the individual.

Services	Locations	DHHS Program Areas
Interpreter and translation services for English to/from: Arabic Bosnian Canadian French Chinese Greek Kirundi Krahn Nepalese Parisian French Polish Portuguese Russian Somali Spanish Swahili	DHHS District Offices and NHEP Offices Berlin Claremont Concord Conway Keene Laconia Littleton Manchester Nashua Portsmouth Rochester Somersworth Salem	Adult Protection Child Protection Child Support Client Services Data Management Disabilities Emergency-Preparedness Environmental Health Family Support Financial Assistance Food-Nutrition Foster Care-Adoption Grievances-Appeals Health Care Homelessness-Housing

Services	Locations	DHHS Program Areas
Turkish Others as needed Deaf or Hard of Hearing, in English and in the above listed languages (if applicable): Sign Language Certified Deaf Interpreter Deaf-Blind Interpreter Cued Speech Interpreter CART Services ***including real-time captioning if necessary, but excluding communication devices.*** ***Visually Impaired*** (including Braille if necessary), and ***Speech Impaired,*** in English and in the above listed languages (if applicable)	**Central State Offices** Concord area **DHHS Itinerant Offices** **DHHS Client Homes** **DHHS Conference Locations** **DHHS Institutions**	Juvenile Justice Licensing Mental Health Nursing Home Public Health Substance Abuse Welfare Fraud Employment with DHHS

1. The Contractor(s) shall ensure that all interpreter and translation services are delivered in a manner that supports DHHS' compliance with the requirements of Title VI of the Civil Rights Act, Titles I and II of the Americans with Disabilities Act, as well as NH RSA 326-I.
2. The Contractor shall provide qualified interpreter and translator resources that have the ability to speak, read and write fluently in both English and one or more of the languages specified in Article III.A.
    a. A "qualified interpreter" is an individual who demonstrates linguistic competency and proficiency in both English and another language, along with sensitivity to the culture of individuals needing communication assistance and the demonstrated ability to accurately relay information in both languages.
    b. Qualified interpreters shall also have completed and documented a minimum of fifty (50) hours of a certified training program before being assigned to respond to DHHS' requests for interpreter services.
        I. DHHS retains the right to waive the fifty-hour training requirement if, for unforeseen reasons or reasonable cause, the contractor is not able to meet this requirement for a specific engagement.
3. When DHHS requests Sign Language Interpreters, the Contractor shall assign and utilize only Sign Language Interpreters that are licensed by the New Hampshire Interpreter Licensure Board.
4. Under no circumstances shall the contractor utilize an interpreter that is a family member or friend of the individual requiring communication access assistance.

5. The Contractor shall provide telephonic interpreter services, as referenced in Article III.A.
    a. The Contractor shall provide DHHS with a statewide toll-free telephone number to access telephonic interpreter services. All telephonic interpreters shall be qualified interpreters pursuant to Article III.A.2.
6. The Contractor shall provide in-person interpreter services upon 48 hours advance notice. If the Contractor cannot meet a requested need, the Contractor shall notify DHHS as soon as possible and attempt to reschedule the appointment to a mutually agreeable time. If a mutually agreeable time cannot be reached, the Contractor shall notify the DHHS Contract Administrator of the conflict. The Contractor shall also advise DHHS to access telephonic interpreter services, as described in Section III.A.5.
7. The Contractor shall provide emergency in-person interpreter services with less than 48 hours advance notice. "Emergency" means the Contractor received less than 48 hours of advance notice from the time that DHHS requires the in-person interpreter services to be delivered. If the Contractor cannot meet a requested need, the Contractor shall advise DHHS to access telephonic interpreter services, as described in Section III.A.5.
8. The Contractor shall provide written translation services, within seven to fourteen calendar days of receiving a DHHS referral for such services. With mutual agreement between the parties, this timeframe may be waived.
    a. The normal timeframe for delivery to DHHS of translated documents will be fourteen (14) calendar days following delivery to the Contractor of the document to be translated.
    b. If necessary, DHHS may request that translated documents be delivered on an expedited basis that is no less than seven (7) calendar days following delivery to the Contractor of the document to be translated. In such instances, the Contractor shall provide translation services within seven (7) calendar days, unless otherwise agreed to by the parties.

B. **Site-Specific Dedicated Interpreter Services:** The Contractor shall provide the dedicated bi-lingual interpreting staff to be stationed at DHHS offices as follows:
    1. Spanish-English interpreter; one full-time equivalent (37.5 hours per week), stationed at the Nashua District Office of DHHS.
    2. Somali-English interpreter; one-half full-time equivalent (20 hours per week), stationed at the Manchester District Office of DHHS.

3. The Contractor shall ensure that such staff have the ability to work at other locations as requested by DHHS if the volume of interpretation needs within the specified District Office is not sufficient to warrant the specified full-time equivalents.
4. The Contractor shall collaboratively work with DHHS' specified District Office staff to ensure that the interpreters' time is of maximum benefit by providing bi-lingual support services when direct interpretation services are not needed. Such support may include but not be limited to: placing telephone calls to DHHS clients on behalf of the DHHS caseworker, and interpreting telephone messages left by a DHHS client for a DHHS caseworker.
5. On-site, day-to-day supervision of the site-specific interpreters shall be provided by the designated DHHS District Office Manager. The Contractor shall ensure that any foreseeable interpreter absences are coordinated with the District Office Manager, and that alternative interpreters are made available for the given period.

C. **Web-Portal Access and Database:** The Contractor shall provide DHHS authorized users with free access to the Contractor's interpreter services web-portal and database. The Contractor shall ensure that the web-portal and database is a secured website that ensures the privacy rights of DHHS individuals are maintained and that all data pertaining to this contract, and the services delivered through it adhere to the confidentiality and privacy standards articulated in Attachment A and Exhibit I.

1. The web-portal and database shall provide DHHS' authorized users with a calendar view that indicates scheduled interpreter referrals, including identifying the assigned interpreter. The access shall provide DHHS' authorized users with an ability to review and edit scheduled appointments, and to update the Contractor and its interpreters with additional information that may be helpful to the interpreter in preparation for the appointment. The web-portal access shall also allow DHHS to cancel interpreting appointments. Referrals for service placed by telephone shall not be accessible to DHHS' authorized users through the web-portal; any cancellations thereof must be made by contacting the Contractor by telephone.
2. The web-portal shall provide DHHS' authorized Contract Administrator with access to a variety of reporting tools associated with DHHS' ongoing use of the Contractor's services.
3. The Contractor shall work collaboratively with the DHHS Contract Administrator to customize the web-portal and database to meet DHHS' unique needs and to ensure DHHS receives the maximum benefit of the Contractor's technology.

D. **Training and Marketing:** The Contractor shall work collaboratively with the DHHS Contract Administrator and the other DHHS-authorized representatives to develop and deliver training, and related marketing material, regarding the services contracted herein. At a minimum, the Contractor shall provide DHHS with:

1. Forty (40) language identification cards and instructions to be placed in DHHS worksites throughout the state.
2. Forty (40) sets of instructions on how to use the Contractor's telephonic interpreter services.
3. At least two classroom-style demonstrations and workshops to teach DHHS' authorized users how to access, use and maximize the efficiency of the Contractor's web-portal.

IV. STAFFING REQUIREMENTS AND DUTIES

A. The Contractor shall ensure that a sufficient number of qualified interpreters are available to meet the DHHS interpreting needs 365 days a year, 24 hours a day. "Sufficient number" means that the Contractor can deliver the contracted services and continue to do so without interruption due to vacations, sicknesses or vacancies. The Contractor shall ensure that all interpreters:

1. Have been trained in the role and ethics of a professional interpreter;
2. Are eighteen (18) years or older;
3. Have successfully passed a NH criminal background check, the State Adult Protective Services Registry (RSA 161-F:49, VII), and the Central Registry (regarding child abuse and neglect);
4. Have read, agreed to and signed the DHHS Statement of Confidentiality (see Attachment A);
5. Are qualified interpreters, as defined in Article III, Paragraph A, Item 2, and demonstrate linguistic competency and proficiency in both English and another language, along with sensitivity to the culture of individuals needing communication assistance and the demonstrated ability to accurately relay information in both languages.
6. Present themselves for service wearing an LCSNH-provided employee badge. The badge shall include the interpreter's name and employee identification number. This shall not apply to certified deaf and hard of hearing interpreters.

B. The Contractor shall provide the DHHS Contract Administrator with a list of its interpreters, and shall provide updates to the list at least quarterly. The Contractor shall ensure that all interpreters who provide services under this contract sign the DHHS Statement of Confidentiality. The Contractor shall forward to the DHHS Contract Administrator the signed statement within thirty (30) calendar days of hiring each interpreter. The DHHS Contract Administrator shall utilize the list to verify receipt of signed statements and in ensuring the accuracy of Contractor billing data.

1. The Contractor shall supply DHHS with written documentation regarding the confidentiality requirements of sub-contracted interpreters and sub-contracted interpreter agencies. If the Contractor's documentation ensures compliance with applicable Federal and State confidentiality regulations, DHHS shall waive the requirement that such interpreters and agencies must sign the DHHS Statement of Confidentiality.

C. The Contractor shall identify an individual, or individuals, who shall be responsible for the following duties. The Contractor shall provide to the DHHS Contract Administrator the name(s) of such individual(s), and the responsibility(ies) to which they are assigned:

1. Provide contract development, negotiations, monitoring and service evaluation;
2. Provide statistical and financial reporting for the services performed;
3. Provide training and supervision for the individuals in the conduct of services;
4. Work with DHHS to support and coordinate the process for accessing these services;
5. Provide an ongoing system of service evaluation to ensure quality and effectiveness of the services;
6. Resolve issues and complaints regarding level or quality of services provided; and
7. Coordinate and report on service results.

V. EVALUATION OF SERVICE EFFECTIVENESS

A. The Contractor's delivered services shall achieve the following outcomes, as evidenced by the specified measures, and documented accordingly by the Contractor:

1. Individuals served will feel their communication access needs were met as evidenced by:
   a. 85% of individuals surveyed report they are satisfied with the interpreting services. The Contractor shall survey 50% of the individuals served within the reporting period, proportional to the language/population served;

2. DHHS staff will feel they have the tools to appropriately serve individuals with communication access needs as evidenced by:
   a. 85% of the DHHS staff surveyed report that the Contractor appropriately delivered services. The Contractor shall survey 20% of DHHS staff utilizing the service within the reporting period;
3. DHHS staff are able to appropriately evaluate Non-English written documentation submitted by individuals as evidenced by:
   a. The Contractor shall utilize sub-contracted American Translator Association (ATA) translators to complete translation requests. 90% of the documents translated by the Contractor shall be translated into English within fourteen (14) calendar days of receipt from DHHS. The Contractor shall review translation requests and delivery dates;
4. DHHS staff are able to provide written information to Non-English reading audiences as evidenced by:
   a. The Contractor shall utilize sub-contracted ATA translators to complete translation requests. 90% of the documents translated by the Contractor shall be translated into the target language within fourteen (14) calendar days of receipt from DHHS. The Contractor shall review translation requests and delivery dates;
5. Client confidentiality rights are understood, agreed to and adhered to by the Contractor's staff and subcontractors as evidenced by:
   a. 100% of the Contractor's staff and subcontractors have signed the DHHS Confidentiality Statement and observe the requirements. The Contractor shall forward signed documents to the DHHS Contractor Administrator;
6. Service capacity is consistently maintained as evidenced by:
   a. 100% of DHHS' submitted referrals are fulfilled or a mutually agreeable alternative has been provided by the Contractor. The Contractor shall review all referrals and service delivery information;
7. Contractor staff and subcontractors are not precluded from providing services to DHHS staff or individuals served by DHHS as evidenced by:
   a. 100% of those providing services pass a NH criminal background check, the State Adult Protective Services Registry Check, and the Central Registry Check. The Contractor shall review the records of all individuals delivering services through this contract to verify the required checks are submitted to the appropriate authority and a record of successful passage has been documented;

VI. REPORTING REQUIREMENTS

A. The Contractor shall submit to the DHHS Contract Administrator written proof of Service Effectiveness, as described in Article V, Evaluation of Service Effectiveness, according to the following schedule:

For the period of:	Submit proof by:
Contract Execution – June 30, 2010	August 15, 2010
July 1, 2010 – December 31, 2010	February 15, 2011
January 1, 2011 – June 30, 2011	August 15, 2011

The proof shall be in the form of reports, submitted electronically in a Microsoft Office compatible format.

B. If the Service Effectiveness measures described in Article V, Evaluation of Service Effectiveness, are not met, the Contractor shall provide the DHHS Contract Administrator with a written corrective action plan designed to improve and achieve the required levels of effectiveness within thirty (30) calendar days. The plan shall be designed to improve effectiveness within thirty (30) calendar days and shall be subject to the DHHS Contract Administrator's approval. DHHS shall retain its right to terminate the contract for unsatisfactory performance in accordance with Article 8 of the Form P-37, Standard State Contract.

C. DHHS reserves the right to adjust reporting requirements, upon mutual agreement with the Contractor, if such adjustments improve the documentation of contracted services and performance outcomes.

VII. ORDER OF PRECEDENCE

A. The Contract between the State of New Hampshire and the Contractor shall comprise 1) this Agreement (including all Exhibits and Attachments), 2) the Request for Proposal (RFP 10-DHHS-FIN-SITS-06 and any addenda thereof), including the official responses to vendor questions dated November 18, 2009, and 3) the Contractor's proposal submitted in response to the RFP.

B. For interpretive purposes, in the event of conflict or ambiguity among the document elements of this Contract, such conflict or ambiguity shall be resolved by giving precedence to the document elements in the following order:

1. New Hampshire Standard Agreement Terms and Conditions, Form P-37;

2. Exhibits A, B, C, C-1, D, E, F, G, H, and I;
3. Request for Proposals RFP 10-DHHS-FIN-SITS-06;
4. New Hampshire Official Responses to Questions and Answers dated November 18, 2009;
5. Lutheran Community Services of New Hampshire, Inc. response to RFP 10-DHHS-FIN-SITS-06 dated December 16, 2009.

ATTACHMENT A

Statement of Confidentiality

Every client has the right to privacy and confidentially of his or her record. Information contained in an individual's case record is designated confidential under state and federal law.

All staff and employees of the Department of Health and Human Services (DHHS), including agencies under contract with DHHS, are under an equal obligation to treat as confidential any information they may acquire, by any means, about an applicant, a recipient or former recipient.

The fact that an individual is a current or past recipient of assistance from any Departmental program is considered confidential information. Information about a client may be shared among staff of DHHS (or contract agency) only as is necessary for the administration of the program(s) from which the individual is receiving services, this may include programs administered by other divisions such as DCYF or DCSS.

No information is to be shared outside of DHHS (or the contract agency) with anyone except with the informed written authorization of the client or the person authorized to give consent on the client's behalf. Clients must be advised of the information that will be shared and the time period this sharing will take place.

Contract agencies and DHHS shall share information with one another that is related to the service(s) provided and administration of the program as described in the contract without an additional release.

Without a specific release, discussions cannot include mention of any client names or facts that would identify an individual. Information cannot be given over the phone unless it is given directly to the client or an individual whom the client has designated, in writing, to act in their behalf. This prohibition applies to police officers, legislators, lawyers and others who assert a need to know confidential information. All third parties must provide written authorization of the client to discuss or receive confidential information.

Breaches of confidentiality will be regarded as a serious offense and grounds for disciplinary action.

I, _____, have read and understand this statement
(print name)
and I agree to abide by it.

_____ _____
Signature **Date**

_____
Organization

EXHIBIT B METHODS AND CONDITIONS PRECEDENT TO PAYMENT

Contractor: Lutheran Community Services of New Hampshire, Inc.

Contract Period: April 1, 2010, or upon Governor and Executive Council Approval, whichever occurs later, through June 30, 2011

1. Subject to the Contractor's compliance with the terms and conditions of this agreement, and for services provided to eligible individuals, the Department of Health and Human Services (DHHS) shall reimburse the provider up to a maximum total payment of $527,318.05.
2. Funding of this contract by the below listed programs is based on the allocation of costs by the Public Assistance Cost Allocation Plan as administered by the Department of Health and Human Services.

   CFDA 93.044 Title III-B, Older Americans Act
   CFDA 93.659 Title IV-E, Adoption Opportunities
   CFDA 93.658 Title IV-E, Foster Care
   CFDA 93.563 Title IV-D, Child Support Enforcement
   CFDA 93.778 Title XIX, Medicaid
   CFDA 93.667 Title XX, Social Services Block Grant
   CFDA 93.767 Title XXI, Children's Health Insurance Program
   CFDA 93.558 Title IV-A, Temporary Assistance to Needy Families
   CFDA 10.561 USDA – Supplemental Nutrition Assistance Program
3. Payments for services under this contract are limited to the fee for service schedule, as detailed in Exhibit B-1, for services delivered in the fulfillment of this agreement during the contract period from the date of contract execution through June 30, 2011. Unless subsequently amended, the total payments made by DHHS under this agreement shall not exceed the sum of $527,318.05 for the period of the date of contract execution through June 30, 2011.
4. The Contractor may amend the units allocated for each service, provided these amendments do not exceed the total contract price. Such amendments shall only be made upon written request to and written approval by the DHHS Contract Administrator.
5. Invoices shall be sent to:
   Diana Lacey, Contract Administrator
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301-3857
6. Invoices must be submitted monthly within 30 days of the end of the previous month and be submitted in a format consistent with the fee for service schedule and approved by the DHHS Contractor Administrator.
7. Payment will be made by DHHS subsequent to the DHHS Contract Administrator's approval of the submitted invoice and if the services, as invoiced, are in accordance with the approved fee for service schedule.
8. A final payment request shall be submitted no later than sixty (60) days after the Contract ends.
9. The Department of Health and Human Services reserves the right to renew the contract for up to two, two-year periods, subject to continued availability of funds, satisfactory performance of services, and approval by the Governor and Executive Council.