



Nicholas A. Toumpas
Commissioner

Mary Ann Cooney
Associate Commissioner

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

OFFICE OF MINORITY HEALTH & REFUGEE AFFAIRS

97 PLEASANT STREET CONCORD, NH 03301-3857
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MJT
57

November 20, 2013

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

REQUESTED ACTION

100% Federal funds

Authorize the Department of Health and Human Services, Office of Minority Health and Refugee Affairs to enter into a contract with Lutheran Community Services of New Hampshire, Inc., (VC# 161459, B001), Concord, NH 03301, in the amount of \$435,000.00 to provide employment-related, direct services to New Hampshire refugees effective December 20, 2013 or date of Governor and Council approval, whichever is later, through September 29, 2016. Funds are available in SFY 2014 and SFY 2015 and anticipated to be available in SFY's 2016 and 2017 upon the availability and continued appropriation of funds in the future operating budgets, with the authority to adjust amounts within the price limitation and amend the related terms of the contract without further approval from Governor and Executive Council:

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

SFY	Appropriation	Class/Object	Class Title	Amount
2014	010-042-79220000	102-500731	Contracts for Program Services	\$ 108,398.00
2015	010-042-79220000	102-500731	Contracts for Program Services	\$145,354.00
2016	010-042-79220000	102-500731	Contracts for Program Services	\$145,000.00
2017	010-042-79220000	102-500731	Contracts for Program Services	<u>\$36,248.00</u>
Grand Total				\$435,000.00

EXPLANATION

Under this contract, Lutheran Community Services, Inc. agrees to provide employment, vocational and case management services to refugees within 6 and 60 months of arrival to the United States. Services will be provided to refugees currently residing and those to be resettled in Concord, Laconia, Nashua and Manchester. It is estimated that 400-500 individuals will be served during the contract period. The project emphasizes vocational training that will lead to self-sufficiency. In addition, the Department of Health and Human Services will contract separately with the International Institute of Boston to serve refugees resettled in Manchester and Nashua. In total, these contracts will ensure statewide services.

Funds are derived from a grant made available through the federal Office of Refugee Resettlement through the Refugee Targeted Assistance Program. The contract will focus on removing barriers to stable employment such as case management, job development and employer-based vocational training. Services will be provided in a linguistically and culturally appropriate manner and will address the needs of the family unit as a whole.

If Governor and Council should not approve the contract, refugees within 6 and 60 months of arrival would have far fewer employment-related opportunities including first job placements, re-employment, job upgrades and vocational training services.

The Request for Proposals was advertised in the New Hampshire Union Leader for three days, September 9, 10 and 11, 2013 and was disseminated widely through relevant contact lists, including the New Hampshire Refugee Advisory Council and New Hampshire Health and Equity Partnership, which represent a broad array of stakeholders. The Office of Minority Health and Refugee Affairs received two proposals and made two awards. A selection team composed of two Office of Minority Health and Refugee Affairs staff and one Concord City Planning staff were selected to evaluate each proposal based upon their knowledge about the Refugee Program and refugee concerns throughout the state. Each member of the selection team ranked the bidders numerically based upon the criteria as outlined in the Request for Proposal. A Bidders Summary including the list of bidders and the Review Criteria matrix with final scores is attached. Lutheran Community Services, Inc. was selected because their proposal successfully addressed goals outlined in the Request for Proposals.

Performance measures for this contract include:

- Demonstrate completion of vocational training for 120-150 refugees.
- Demonstrate work readiness for 385 refugees.
- Demonstrate job placement for 385 refugees.
- Demonstrate increased knowledge of refugee program and population for 105 local employers.
- Demonstrate increased cultural competence for 30 service providers.

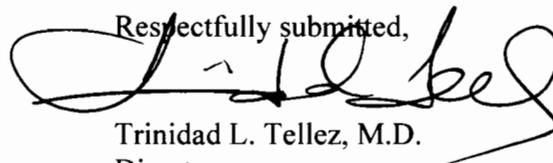
Performance for this contract will be monitored through annual monitoring and trimester reporting of activities and outcomes as described in the Scope of Services.

Area served: Concord, Laconia, Nashua and Manchester

Source of Funds: One hundred percent Federal Funds from the federal Office of Refugee Resettlement.

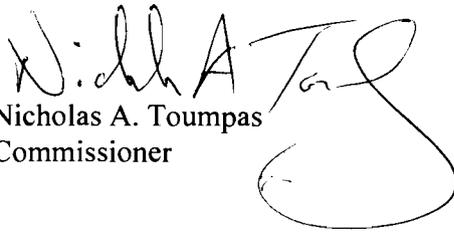
In the event that Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



Trinidad L. Tellez, M.D.
Director

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
November 20, 2013
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Approved by: 
Nicholas A. Toumpas
Commissioner

Program Name Discretionary Targeted Assistance Grant
 Contract Purpose 0
 RFP Score Summary

INSTRUCTIONS:
 Populate both pages (Summary and Detail). Print and put in G&C package.
DELETE these instructions before printing

REA/RFP CRITERIA	Max Pts	LCS	IIB	Bidder Name, Town, St					
Experience and Capacity	20	18.17	15.50	0.00	0.00	0.00	0.00	0.00	0.00
Need & Target Population	15	12.50	10.00	0.00	0.00	0.00	0.00	0.00	0.00
Approach	30	27.50	24.00	0.00	0.00	0.00	0.00	0.00	0.00
Collaboration/Partnerships	5	5.00	3.50	0.00	0.00	0.00	0.00	0.00	0.00
Outcomes	20	17.00	16.33	0.00	0.00	0.00	0.00	0.00	0.00
Budget	10	9.00	8.50	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL POINTS	100	89.17	77.83	0.00	0.00	0.00	0.00	0.00	0.00

BUDGET REQUEST	Year 01	Year 02	Year 03	Year 04
TOTAL BUDGET REQUEST	-	-	-	-
BUDGET AWARDED	-	-	-	-
Year 01	-	-	-	-
Year 02	-	-	-	-
Year 03	-	-	-	-
Year 04	-	-	-	-
TOTAL BUDGET AWARDED	-	-	-	-

RFP Reviewers	Name	Job Title	Dept/Agency	Qualifications
1	Brandon Anderson	Refugee Program Specialist	OMHRA	
2	Trinidad Tellez	Director	OMHRA	
3	Becky Hebert	Senior Planner	City of Concord	
4				
5				
6				
7				
8				
9				
10				

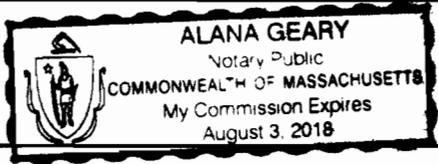
Subject: Lutheran Community Services, Inc. – Refugee Targeted Assistance

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Health and Human Services Office of Minority Health and Refugee Affairs		1.2 State Agency Address 97 Pleasant Street, Thayer Building Concord, NH 03301	
1.3 Contractor Name Lutheran Community Services, Inc.		1.4 Contractor Address 261 Sheep-Davis Road, Concord, NH 03301	
1.5 Contractor Phone No. (603) 224-8111	1.6 Account Number 010-042-79220000	1.7 Completion Date September 29, 2016	1.8 Price Limitation \$435,000.00
1.9 Contracting Officer for State Agency Barbara Seebart, Refugee Coordinator		1.10 State Agency Telephone Number (603) 271-8557	
1.11 Contractor Signature <i>Lisa Cohen, CFO/VP</i>		1.12 Name and Title of Contractor Signatory Lisa Cohen, Vice President/CFO	
1.13 Acknowledgment: State of <u>Massachusetts</u> County of <u>Worcester</u> On <u>November 13, 2013</u> , before the undersigned officer, personally appeared the person identified in block 1.12., or satisfactorily proven to be the person whose name is signed in block 1.11., and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace <i>Alana Geary</i> [SEAL]			
1.13.2 Name and Title of Notary Public or Justice of the Peace <i>Alana Geary, Notary Public</i>			
1.14 State Agency Signature <i>Trinidad Tellez</i>		1.15 Name and Title of State Agency Signatory Trinidad Tellez, Director	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by Attorney General (Form, Substance and Execution) By: <i>Charles A. F. de</i> On: <i>11/22/13</i>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

2. EMPLOYMENT OF CONTRACTOR/SERVICES TO BE PERFORMED.

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

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

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two

(2) days after giving the Contractor notice of termination;
8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

9.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

9.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

10. TERMINATION. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of,

based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

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

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.

EXHIBIT A

SCOPE OF SERVICES

Under this contract, Lutheran Community Services Inc. will provide employment, case management, cultural adjustment and vocational training services to refugees in Concord, Laconia, Manchester, and Nashua. Eligible refugees will include those who have been in the United States 6-60 months and are not TANF eligible. Services will be provided in a linguistically and culturally sensitive manner and will address the needs of the family unit as a whole. This Agreement consists of the following documents: Exhibits A, B, C, C1, D, E, F G, H, I and J which are all incorporated herein by reference as if fully set forth herein.

Services will be defined to include, but not be limited to, the following activities:

1. Research workforce trends to be responsive to needs of employers.
2. Conduct presentations and orientations to 105 local employers.
3. Create and/or review and update employability plans for 405 refugees.
4. Develop and/or update resumes for 405 refugees.
5. Provide additional employment orientation to 405 refugees.
6. Conduct job placement services including identifying job openings, assisting with job applications, arranging job interviews, assisting with transportation for 385 refugees.
7. Conduct post-placement follow-up with employers and 365 refugees at 2 weeks and 90 days after employment.
8. Assist with the removal of barriers to employment such as transportation and childcare for 329 refugees.
9. Provide follow-up assistance on issues including, but not limited to housing, health and/or mental health, language acquisition services, vocational rehabilitation, assistance with accessing public assistance programs, other referrals as necessary to 405 refugees.
10. Conduct cultural competency trainings and presentations to 30 local service organizations in need of such services.
11. Conduct 10 vocational English/job readiness trainings in areas of impact.
12. Recruit, screen, and enroll 120-150 refugees in Vocational ESOL classes.
13. Submit two semi-annual reports and a final program report, as prescribed by the grantor, the federal Office of Refugee Resettlement, to the New Hampshire Office of Minority Health and Refugee Affairs.
14. The contract will be monitored by the NH Office of Minority Health and Refugee Affairs.

Contractor Initials *LSC*
Date *1/13/13*

EXHIBIT B
CONTRACT PRICE

In consideration of the satisfactory performance of the Services as determined by the State, the State agrees to pay over to the Contractor, funds not to exceed \$435,000.00.

1. Payments under this contract are not to exceed \$435,000.00 for the contract and project period of December 20, 2013 - September 29, 2016. Budget periods within the contract and project period are defined as:

Budget Year 1: December 20, 2013-September 29, 2014
Budget Year 2: September 30, 2014-September 29, 2015
Budget Year 3: September 30, 2015-September 29, 2016
2. Continued funding of the Contract beyond Year 1 is contingent upon the continued sufficient funding of the Refugee Targeted Assistance Grant as awarded by the Administration for Children and Families Office of Refugee Resettlement for the Project Period December 4, 2013 – September 29, 2016.
3. Reimbursements for services provided shall be made by the State on a monthly basis after receipt and review of monthly expenditure reports submitted by the Contractor to the State. These reports, which are based on a budget approved by the State, Exhibit B-1, shall be in a form satisfactory to the State and shall include at a minimum the line items as outlined in the approved budget. Monthly expenditure reports shall be submitted no later than 30 days after the close of the month.
4. The Contractor and/or the State may change the approved budget, Exhibit B-1, through line item increases, decreases or the creation of new line items, and adjusting amounts between Fiscal Years provided these amendments do not exceed the Contract price. Such amendments shall only be made upon written request to and written approval by the State with programmatic justification.
5. Notwithstanding paragraph 18 of the P-37, an amendment to the terms of Paragraph #4 of Exhibit B, to adjust amounts within the price limitation, can be made by written agreement of both parties and may be made without obtaining approval of Governor and Council.
6. Payments will be made by DHHS within 60 days of receipt of conforming invoice. Final invoices must be submitted by October 31, 2016.

CFDA Title: Refugee and Entrant Assistance – Targeted Assistance
CDFA No: 93.576

Award Name: Refugee Targeted Assistance

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

Contractor Initials *Lric*
Date *11/13/13*

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

EXHIBIT B-1

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

Bidder/Program Name: Lutheran Community Services, Inc.

Budget Request for: Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Budget Period: 12/4/13 to 6/30/14

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 39,094.00	\$ -	\$ 39,094.00	
2. Employee Benefits	\$ 8,796.00	\$ -	\$ 8,796.00	
3. Consultants	\$ 31,200.00	\$ -	\$ 31,200.00	
4. Equipment:	\$ 3,500.00	\$ -	\$ 3,500.00	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 521.00	\$ -	\$ 521.00	
6. Travel	\$ 2,291.00	\$ -	\$ 2,291.00	
7. Occupancy	\$ 2,813.00	\$ -	\$ 2,813.00	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 416.00	\$ -	\$ 416.00	
Postage	\$ 146.00	\$ -	\$ 146.00	
Subscriptions	\$ 224.00	\$ -	\$ 224.00	
Audit and Legal	\$ 671.00	\$ -	\$ 671.00	
Insurance	\$ 1,000.00	\$ -	\$ 1,000.00	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other (specific details mandatory): Assistance to clients	\$ 3,900.00	\$ -	\$ 3,900.00	
Printing	\$ 306.00	\$ -	\$ 306.00	
	\$ -	\$ 13,520.00	\$ 13,520.00	
TOTAL	\$ 94,878.00	\$ 13,520.00	\$ 108,398.00	

Indirect As A Percent of Direct

14.25%

LHC
 11/13/13

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

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

Bidder/Program Name: Lutheran Community Services, Inc.

Budget Request for: Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Budget Period: 7/1/14 to 9/30/14

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 13,031.00	\$ -	\$ 13,031.00	
2. Employee Benefits	\$ 2,932.00	\$ -	\$ 2,932.00	
3. Consultants	\$ 10,400.00	\$ -	\$ 10,400.00	
4. Equipment:	\$ 1,500.00	\$ -	\$ 1,500.00	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 223.00	\$ -	\$ 223.00	
6. Travel	\$ 764.00	\$ -	\$ 764.00	
7. Occupancy	\$ 937.00	\$ -	\$ 937.00	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 139.00	\$ -	\$ 139.00	
Postage	\$ 49.00	\$ -	\$ 49.00	
Subscriptions	\$ 74.00	\$ -	\$ 74.00	
Audit and Legal	\$ 223.00	\$ -	\$ 223.00	
Insurance	\$ 334.00	\$ -	\$ 334.00	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other (specific details mandatory): Assistance to clients	\$ 1,300.00	\$ -	\$ 1,300.00	
Printing	\$ 131.00	\$ -	\$ 131.00	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	\$ -	\$ 4,565.00	\$ 4,565.00	
TOTAL	\$ 32,037.00	\$ 4,565.00	\$ 36,602.00	

Indirect As A Percent of Direct

14.25%

Initials lmc
 Date 11/13/13

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

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

Bidder/Program Name: Lutheran Community Services, Inc.

Budget Request for: Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Budget Period: 12/4/13 to 9/30/14 Year 1 Total

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 52,125.00	\$ -	\$ 52,125.00	
2. Employee Benefits	\$ 11,728.00	\$ -	\$ 11,728.00	
3. Consultants	\$ 41,600.00	\$ -	\$ 41,600.00	
4. Equipment:	\$ 5,000.00	\$ -	\$ 5,000.00	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 744.00	\$ -	\$ 744.00	
6. Travel	\$ 3,055.00	\$ -	\$ 3,055.00	
7. Occupancy	\$ 3,750.00	\$ -	\$ 3,750.00	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 555.00	\$ -	\$ 555.00	
Postage	\$ 195.00	\$ -	\$ 195.00	
Subscriptions	\$ 298.00	\$ -	\$ 298.00	
Audit and Legal	\$ 894.00	\$ -	\$ 894.00	
Insurance	\$ 1,334.00	\$ -	\$ 1,334.00	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other (specific details mandatory): Assistance to clients	\$ 5,200.00	\$ -	\$ 5,200.00	
Printing	\$ 437.00	\$ -	\$ 437.00	
	\$ -	\$ 18,085.00	\$ 18,085.00	
TOTAL	\$ 126,915.00	\$ 18,085.00	\$ 145,000.00	

Indirect As A Percent of Direct

14.25%

Initials lmc
 Date 11/13/13

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

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

Bidder/Program Name: Lutheran Community Services, Inc.

Budget Request for: Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Budget Period: 10/1/14 to 6/30/15

Line Item	Direct		Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
	Incremental				
1. Total Salary/Wages	\$ 45,473.00	\$ -	\$ -	\$ 45,473.00	
2. Employee Benefits	\$ 10,232.00	\$ -	\$ -	\$ 10,232.00	
3. Consultants	\$ 31,200.00	\$ -	\$ -	\$ 31,200.00	
4. Equipment:	\$ 116.00	\$ -	\$ -	\$ 116.00	
Rental	\$ -	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	\$ -	
Office	\$ 236.00	\$ -	\$ -	\$ 236.00	
6. Travel	\$ 2,638.00	\$ -	\$ -	\$ 2,638.00	
7. Occupancy	\$ 2,813.00	\$ -	\$ -	\$ 2,813.00	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 416.00	\$ -	\$ -	\$ 416.00	
Postage	\$ 146.00	\$ -	\$ -	\$ 146.00	
Subscriptions	\$ 224.00	\$ -	\$ -	\$ 224.00	
Audit and Legal	\$ 671.00	\$ -	\$ -	\$ 671.00	
Insurance	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	
Board Expenses	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements		\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	
Printing	\$ 23.00	\$ -	\$ -	\$ 23.00	
	\$ -	\$ 13,564.00	\$ 13,564.00	\$ 13,564.00	
TOTAL	\$ 95,188.00	\$ 13,564.00	\$ 108,752.00		

Indirect As A Percent of Direct

14.25%

Initials LHC
 Date 11/13/13

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

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

Bidder/Program Name: Lutheran Community Services, Inc.

Budget Request for: Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Budget Period: 7/1/15 to 9/30/15

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 15,157.00	\$ -	\$ 15,157.00	
2. Employee Benefits	\$ 3,410.00	\$ -	\$ 3,410.00	
3. Consultants	\$ 10,400.00	\$ -	\$ 10,400.00	
4. Equipment:	\$ 39.00	\$ -	\$ 39.00	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 79.00	\$ -	\$ 79.00	
6. Travel	\$ 879.00	\$ -	\$ 879.00	
7. Occupancy	\$ -	\$ -	\$ -	
8. Current Expenses	\$ 937.00	\$ -	\$ 937.00	
Telephone	\$ 139.00	\$ -	\$ 139.00	
Postage	\$ 49.00	\$ -	\$ 49.00	
Subscriptions	\$ 74.00	\$ -	\$ 74.00	
Audit and Legal	\$ 223.00	\$ -	\$ 223.00	
Insurance	\$ 334.00	\$ -	\$ 334.00	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements		\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	
Printing	\$ 7.00	\$ -	\$ 7.00	
	\$ -	\$ 4,521.00	\$ 4,521.00	
TOTAL	\$ 31,727.00	\$ 4,521.00	\$ 36,248.00	

Indirect As A Percent of Direct

14.25%

Initials lme
 Date 11/13/13

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

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

Bidder/Program Name: Lutheran Community Services, Inc.

Budget Request for: Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Budget Period: 10/1/14 to 9/30/15 Year 2 Total

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 60,630.00	\$ -	\$ 60,630.00	
2. Employee Benefits	\$ 13,642.00	\$ -	\$ 13,642.00	
3. Consultants	\$ 41,600.00	\$ -	\$ 41,600.00	
4. Equipment:	\$ 155.00	\$ -	\$ 155.00	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 315.00	\$ -	\$ 315.00	
6. Travel	\$ 3,517.00	\$ -	\$ 3,517.00	
7. Occupancy	\$ 3,750.00	\$ -	\$ 3,750.00	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 555.00	\$ -	\$ 555.00	
Postage	\$ 195.00	\$ -	\$ 195.00	
Subscriptions	\$ 298.00	\$ -	\$ 298.00	
Audit and Legal	\$ 894.00	\$ -	\$ 894.00	
Insurance	\$ 1,334.00	\$ -	\$ 1,334.00	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	
Printing	\$ 30.00	\$ -	\$ 30.00	
	\$ -	\$ 18,085.00	\$ 18,085.00	
TOTAL	\$ 126,915.00	\$ 18,085.00	\$ 145,000.00	

Indirect As A Percent of Direct

14.25%

Initials lyc
 Date 11/13/13

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

Bidder/Program Name: Lutheran Community Services, Inc.

Budget Request for: Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Budget Period: 10/1/15 to 6/30/16

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 45,473.00	\$ -	\$ 45,473.00	
2. Employee Benefits	\$ 10,232.00	\$ -	\$ 10,232.00	
3. Consultants	\$ 31,200.00	\$ -	\$ 31,200.00	
4. Equipment:	\$ 116.00	\$ -	\$ 116.00	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 236.00	\$ -	\$ 236.00	
6. Travel	\$ 2,638.00	\$ -	\$ 2,638.00	
7. Occupancy	\$ 2,813.00	\$ -	\$ 2,813.00	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 416.00	\$ -	\$ 416.00	
Postage	\$ 146.00	\$ -	\$ 146.00	
Subscriptions	\$ 224.00	\$ -	\$ 224.00	
Audit and Legal	\$ 671.00	\$ -	\$ 671.00	
Insurance	\$ 1,000.00	\$ -	\$ 1,000.00	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	
Printing	\$ 23.00	\$ -	\$ 23.00	
	\$ -	\$ 13,564.00	\$ 13,564.00	
TOTAL	\$ 95,188.00	\$ 13,564.00	\$ 108,752.00	

Indirect As A Percent of Direct

14.25%

Initials LHC
 Date 11/13/13

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

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

Bidder/Program Name: Lutheran Community Services, Inc.

Budget Request for: Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Budget Period: 7/1/16 to 9/30/16

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 15,157.00	\$ -	\$ 15,157.00	
2. Employee Benefits	\$ 3,410.00	\$ -	\$ 3,410.00	
3. Consultants	\$ 10,400.00	\$ -	\$ 10,400.00	
4. Equipment:	\$ 39.00	\$ -	\$ 39.00	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 79.00	\$ -	\$ 79.00	
6. Travel	\$ 879.00	\$ -	\$ 879.00	
7. Occupancy	\$ 937.00	\$ -	\$ 937.00	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 139.00	\$ -	\$ 139.00	
Postage	\$ 49.00	\$ -	\$ 49.00	
Subscriptions	\$ 74.00	\$ -	\$ 74.00	
Audit and Legal	\$ 223.00	\$ -	\$ 223.00	
Insurance	\$ 334.00	\$ -	\$ 334.00	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ 7.00	\$ -	\$ 7.00	
Printing	\$ -	\$ -	\$ -	
	\$ -	\$ 4,521.00	\$ 4,521.00	
TOTAL	\$ 31,727.00	\$ 4,521.00	\$ 36,248.00	

Indirect As A Percent of Direct

14.25%

Initials lmc
 Date 11/13/13

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

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

Bidder/Program Name: Lutheran Community Services, Inc.

Budget Request for: Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Budget Period: 10/1/15 to 9/30/16 Year 3 Total

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 60,630.00	\$ -	\$ 60,630.00	
2. Employee Benefits	\$ 13,642.00	\$ -	\$ 13,642.00	
3. Consultants	\$ 41,600.00	\$ -	\$ 41,600.00	
4. Equipment:	\$ 155.00	\$ -	\$ 155.00	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 315.00	\$ -	\$ 315.00	
6. Travel	\$ 3,517.00	\$ -	\$ 3,517.00	
7. Occupancy	\$ 3,750.00	\$ -	\$ 3,750.00	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 555.00	\$ -	\$ 555.00	
Postage	\$ 195.00	\$ -	\$ 195.00	
Subscriptions	\$ 298.00	\$ -	\$ 298.00	
Audit and Legal	\$ 894.00	\$ -	\$ 894.00	
Insurance	\$ 1,334.00	\$ -	\$ 1,334.00	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	
Printing	\$ 30.00	\$ -	\$ 30.00	
	\$ -	\$ 18,085.00	\$ 18,085.00	
TOTAL	\$ 126,915.00	\$ 18,085.00	\$ 145,000.00	

Indirect As A Percent of Direct

14.25%

Initials lmc
 Date 11/13/13

Lutheran Community Services, Inc.

Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Budget Justification—TAG 12/4/13 to 6/30/14

	In-Kind Amount	Amount	Explanation
Personnel	\$9,962	\$39,094	\$9,962: Salaries covered by Coastal Enterprises, Inc. \$39,094: Please see the Staff List for a full accounting of personnel costs.
Employee Benefits		\$8,796	Benefits calculated at 22.5%
Consultants		\$31,200	\$18,750 to BCNH, \$6,225 to ORIS, \$6,225 to NAA
Equipment/Repair		\$3,500	Estimated costs for laptops, phones, furniture for new staff
Supplies		\$521	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Travel		\$2,291	5,455 miles at .42 per mile
Occupancy		\$2,813	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Telephone		\$416	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Postage		\$146	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Subscriptions		\$224	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Audit and Legal		\$671	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Insurance		\$1,000	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Assistance to clients		\$3,900	Driver's training 6 students x \$650.
Printing		\$306	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Total Direct Charges	\$9,962	\$94,878	
Indirect Costs		\$13,520	Indirect is calculated at 14.25%. Administration and support (management and general) costs are aggregated by the Parent organization (LSSNE) and allocated to its subsidiaries and programs annually. These costs include expenditures related to the executive management of the organization, general financial reporting and record keeping, business management, payroll and benefit administration as well as

Initials *lmc*Date *11/13/13*

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

			<p>other supportive service expenses. At no time do these expenditures include the cost of direct supervisory staff (budgeted directly by the program) or fund-raising expense. LSSNE models its allocation on guidance provided in OMB Circular A-122. While it does not conform exactly to one of the four methods listed in the UFR preparation guide, the management and general expenses are allocated using a two tiered approach which most closely mirrors the Modified Direct Method of allocation. First, all allowable overhead is separated based upon total direct salary and wages across all service lines of LSSNE. Currently, that includes Nursing Homes, Housing Facilities, Good News Garage, In-Home Care, Services for New Americans, Disability Services and Child and Family Services. A second allocation is then performed that assigns each entity or program within the service lines its proportionate share of cost based upon direct, allowable budgeted expense. Any budgeted expenses that can distort the true cost of administering the entity or program are excluded from the distribution percentage. Examples of these items are: client and caregiver reimbursement or stipends, client allowances, expenses related to in-kind service or any other items that would inflate the budgeted expenses of the reporting division.</p>
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Budget Justification—TAG 7/1/14 to 9/30/14

	In-Kind Amount	Amount	Explanation
Personnel	\$4,269	\$13,031	\$4,269: Salaries covered by Coastal Enterprises, Inc. \$13,031: Please see the Staff List for a full accounting of personnel costs.
Employee Benefits		\$2,932	Benefits calculated at 22.5%
Consultants		\$10,400	\$6,250 to BCNH, \$2,075 to ORIS, \$2,075 to NAA
Equipment		\$1,500	Estimated costs for laptops, phones, furniture for new staff
Supplies		\$223	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Travel		\$764	1,819 miles at .42 per mile
Occupancy		\$937	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Telephone		\$139	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Postage		\$49	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Subscriptions		\$74	Represents the portion for the Refugee Discretionary

Initials lme
 Date 11/13/13

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

			Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Audit and Legal		\$223	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Insurance		\$334	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Assistance to clients		\$1,300	Driver's training 2 students x \$650.
Printing		\$131	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Total Direct Charges	\$4,269	\$32,037	
Indirect Costs		\$4,565	Indirect is calculated at 14.25%. Administration and support (management and general) costs are aggregated by the Parent organization (LSSNE) and allocated to its subsidiaries and programs annually. These costs include expenditures related to the executive management of the organization, general financial reporting and record keeping, business management, payroll and benefit administration as well as other supportive service expenses. At no time do these expenditures include the cost of direct supervisory staff (budgeted directly by the program) or fund-raising expense. LSSNE models its allocation on guidance provided in OMB Circular A-122. While it does not conform exactly to one of the four methods listed in the UFR preparation guide, the management and general expenses are allocated using a two tiered approach which most closely mirrors the Modified Direct Method of allocation. First, all allowable overhead is separated based upon total direct salary and wages across all service lines of LSSNE. Currently, that includes Nursing Homes, Housing Facilities, Good News Garage, In-Home Care, Services for New Americans, Disability Services and Child and Family Services. A second allocation is then performed that assigns each entity or program within the service lines its proportionate share of cost based upon direct, allowable budgeted expense. Any budgeted expenses that can distort the true cost of administering the entity or program are excluded from the distribution percentage. Examples of these items are: client and caregiver reimbursement or stipends, client allowances, expenses related to in-kind service or any other items that would inflate the budgeted expenses of the reporting division.

Budget Justification—TAG 12/4/13 to 9/30/14 Year 1 Total

	In-Kind Amount	Amount	Explanation
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Initials lme
 Date 11/13/13

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Personnel	\$14,231	\$52,125	\$14,231: Salaries covered by Coastal Enterprises, Inc. \$52,125: Please see the Staff List for a full accounting of personnel costs.
Employee Benefits		\$11,728	Benefits calculated at 22.5%
Consultants		\$41,600	\$25,000 to BCNH, \$8,300 to ORIS, \$8,300 to NAA
Equipment		\$5,000	Estimated costs for laptops, phones, furniture for new staff
Supplies		\$744	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Travel		\$3,055	7,274 miles at .42 per mile
Occupancy		\$3,750	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Telephone		\$555	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Postage		\$195	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Subscriptions		\$298	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Audit and Legal		\$894	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Insurance		\$1,334	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Assistance to clients		\$5,200	Driver's training 8 students x \$650.
Printing		\$437	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Total Direct Charges	\$14,231	\$126,915	
Indirect Costs		\$18,085	Indirect is calculated at 14.25%. Administration and support (management and general) costs are aggregated by the Parent organization (LSSNE) and allocated to its subsidiaries and programs annually. These costs include expenditures related to the executive management of the organization, general financial reporting and record keeping, business management, payroll and benefit administration as well as other supportive service expenses. At no time do these expenditures include the cost of direct supervisory staff (budgeted directly by the program) or fund-raising expense. LSSNE models its allocation on guidance provided in OMB

Initials LSE
 Date 11/13/13

			<p>Circular A-122. While it does not conform exactly to one of the four methods listed in the UFR preparation guide, the management and general expenses are allocated using a two tiered approach which most closely mirrors the Modified Direct Method of allocation. First, all allowable overhead is separated based upon total direct salary and wages across all service lines of LSSNE. Currently, that includes Nursing Homes, Housing Facilities, Good News Garage, In-Home Care, Services for New Americans, Disability Services and Child and Family Services. A second allocation is then performed that assigns each entity or program within the service lines its proportionate share of cost based upon direct, allowable budgeted expense. Any budgeted expenses that can distort the true cost of administering the entity or program are excluded from the distribution percentage. Examples of these items are: client and caregiver reimbursement or stipends, client allowances, expenses related to in-kind service or any other items that would inflate the budgeted expenses of the reporting division.</p>
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Budget Justification—TAG 10/1/14 to 6/30/15

	In-Kind Amount	Amount	Explanation
Personnel	\$9,962	\$45,473	\$9,962: Salaries covered by Coastal Enterprises, Inc. \$45,473: Please see the Staff List for a full accounting of personnel costs.
Employee Benefits		\$10,232	Benefits calculated at 22.5%
Consultants		\$31,200	\$18,750 to BCNH, \$6,225 to ORIS, \$6,225 to NAA
Equipment/Repair		\$116	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Supplies		\$236	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Travel		\$2,638	6,281 miles at .42 per mile
Occupancy		\$2,813	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Telephone		\$416	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Postage		\$146	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Subscriptions		\$224	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall

Initials lyc
 Date 11/13/13

Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

			program budget (which has several cost centers) for Services for New Americans of LSS.
Audit and Legal		\$671	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Insurance		\$1,000	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Printing		\$23	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Total Direct Charges	\$9,962	\$95,188	
Indirect Costs		\$13,564	Indirect is calculated at 14.25%. Administration and support (management and general) costs are aggregated by the Parent organization (LSSNE) and allocated to its subsidiaries and programs annually. These costs include expenditures related to the executive management of the organization, general financial reporting and record keeping, business management, payroll and benefit administration as well as other supportive service expenses. At no time do these expenditures include the cost of direct supervisory staff (budgeted directly by the program) or fund-raising expense. LSSNE models its allocation on guidance provided in OMB Circular A-122. While it does not conform exactly to one of the four methods listed in the UFR preparation guide, the management and general expenses are allocated using a two tiered approach which most closely mirrors the Modified Direct Method of allocation. First, all allowable overhead is separated based upon total direct salary and wages across all service lines of LSSNE. Currently, that includes Nursing Homes, Housing Facilities, Good News Garage, In-Home Care, Services for New Americans, Disability Services and Child and Family Services. A second allocation is then performed that assigns each entity or program within the service lines its proportionate share of cost based upon direct, allowable budgeted expense. Any budgeted expenses that can distort the true cost of administering the entity or program are excluded from the distribution percentage. Examples of these items are: client and caregiver reimbursement or stipends, client allowances, expenses related to in-kind service or any other items that would inflate the budgeted expenses of the reporting division.

Budget Justification—TAG 7/1/15 to 9/30/15

	In-Kind Amount	Amount	Explanation
Personnel	\$4,269	\$15,157	\$4,269: Salaries covered by Coastal Enterprises, Inc. \$15,157: Please see the Staff List for a full accounting of personnel costs.

Initials lmc
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Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Employee Benefits		\$3,410	Benefits calculated at 22.5%
Consultants		\$10,400	\$6,250 to BCNH, \$2,075 to ORIS, \$2,075 to NAA
Equipment		\$39	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Supplies		\$79	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Travel		\$879	2,093 miles at .42 per mile
Occupancy		\$937	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Telephone		\$139	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Postage		\$49	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Subscriptions		\$74	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Audit and Legal		\$223	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Insurance		\$334	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Printing		\$7	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Total Direct Charges	\$4,269	\$31,727	
Indirect Costs		\$4,521	Indirect is calculated at 14.25%. Administration and support (management and general) costs are aggregated by the Parent organization (LSSNE) and allocated to its subsidiaries and programs annually. These costs include expenditures related to the executive management of the organization, general financial reporting and record keeping, business management, payroll and benefit administration as well as other supportive service expenses. At no time do these expenditures include the cost of direct supervisory staff (budgeted directly by the program) or fund-raising expense. LSSNE models its allocation on guidance provided in OMB Circular A-122. While it does not conform exactly to one of

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			<p>the four methods listed in the UFR preparation guide, the management and general expenses are allocated using a two tiered approach which most closely mirrors the Modified Direct Method of allocation. First, all allowable overhead is separated based upon total direct salary and wages across all service lines of LSSNE. Currently, that includes Nursing Homes, Housing Facilities, Good News Garage, In-Home Care, Services for New Americans, Disability Services and Child and Family Services. A second allocation is then performed that assigns each entity or program within the service lines its proportionate share of cost based upon direct, allowable budgeted expense. Any budgeted expenses that can distort the true cost of administering the entity or program are excluded from the distribution percentage. Examples of these items are: client and caregiver reimbursement or stipends, client allowances, expenses related to in-kind service or any other items that would inflate the budgeted expenses of the reporting division.</p>
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Budget Justification—TAG 10/1/14 to 9/30/15 Year 2 Total

	In-Kind Amount	Amount	Explanation
Personnel	\$14,231	\$60,630	\$14,231: Salaries covered by Coastal Enterprises, Inc. \$60,630: Please see the Staff List for a full accounting of personnel costs.
Employee Benefits		\$13,642	Benefits calculated at 22.5%
Consultants		41,600	\$25,000 to BCNH, \$8,333 to ORIS, \$8,333 to NAA
Equipment		\$155	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Supplies		\$315	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Travel		\$3,517	8,374 miles at .42 per mile
Occupancy		\$3,750	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Telephone		\$555	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Postage		\$195	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Subscriptions		\$298	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall

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Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

			program budget (which has several cost centers) for Services for New Americans of LSS.
Audit and Legal		\$894	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Insurance		\$1,334	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Printing		\$30	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Total Direct Charges	\$14,231	\$126,915	
Indirect Costs		\$18,085	Indirect is calculated at 14.25%. Administration and support (management and general) costs are aggregated by the Parent organization (LSSNE) and allocated to its subsidiaries and programs annually. These costs include expenditures related to the executive management of the organization, general financial reporting and record keeping, business management, payroll and benefit administration as well as other supportive service expenses. At no time do these expenditures include the cost of direct supervisory staff (budgeted directly by the program) or fund-raising expense. LSSNE models its allocation on guidance provided in OMB Circular A-122. While it does not conform exactly to one of the four methods listed in the UFR preparation guide, the management and general expenses are allocated using a two tiered approach which most closely mirrors the Modified Direct Method of allocation. First, all allowable overhead is separated based upon total direct salary and wages across all service lines of LSSNE. Currently, that includes Nursing Homes, Housing Facilities, Good News Garage, In-Home Care, Services for New Americans, Disability Services and Child and Family Services. A second allocation is then performed that assigns each entity or program within the service lines its proportionate share of cost based upon direct, allowable budgeted expense. Any budgeted expenses that can distort the true cost of administering the entity or program are excluded from the distribution percentage. Examples of these items are: client and caregiver reimbursement or stipends, client allowances, expenses related to in-kind service or any other items that would inflate the budgeted expenses of the reporting division.

Budget Justification—TAG 10/1/15 to 6/30/16

	In-Kind Amount	Amount	Explanation
Personnel	\$9,962	\$45,473	\$9,962: Salaries covered by Coastal Enterprises, Inc. \$45,473: Please see the Staff List for a full accounting of personnel costs.

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Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Employee Benefits		\$10,232	Benefits calculated at 22.5%
Consultants		\$31,200	\$18,750 to BCNH, \$6,225 to ORIS, \$6,225 to NAA
Equipment/Repair		\$116	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Supplies		\$236	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Travel		\$2,638	6,281 miles at .42 per mile
Occupancy		\$2,813	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Telephone		\$416	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Postage		\$146	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Subscriptions		\$224	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Audit and Legal		\$671	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Insurance		\$1,000	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Printing		\$23	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Total Direct Charges	\$9,962	\$95,188	
Indirect Costs		\$13,564	Indirect is calculated at 14.25%. Administration and support (management and general) costs are aggregated by the Parent organization (LSSNE) and allocated to its subsidiaries and programs annually. These costs include expenditures related to the executive management of the organization, general financial reporting and record keeping, business management, payroll and benefit administration as well as other supportive service expenses. At no time do these expenditures include the cost of direct supervisory staff (budgeted directly by the program) or fund-raising expense. LSSNE models its allocation on guidance provided in OMB Circular A-122. While it does not conform exactly to one of

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			<p>the four methods listed in the UFR preparation guide, the management and general expenses are allocated using a two tiered approach which most closely mirrors the Modified Direct Method of allocation. First, all allowable overhead is separated based upon total direct salary and wages across all service lines of LSSNE. Currently, that includes Nursing Homes, Housing Facilities, Good News Garage, In-Home Care, Services for New Americans, Disability Services and Child and Family Services. A second allocation is then performed that assigns each entity or program within the service lines its proportionate share of cost based upon direct, allowable budgeted expense. Any budgeted expenses that can distort the true cost of administering the entity or program are excluded from the distribution percentage. Examples of these items are: client and caregiver reimbursement or stipends, client allowances, expenses related to in-kind service or any other items that would inflate the budgeted expenses of the reporting division.</p>
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Budget Justification—TAG 7/1/16 to 9/30/16

	In-Kind Amount	Amount	Explanation
Personnel	\$4,269	\$15,157	\$4,269: Salaries covered by Coastal Enterprises, Inc. \$15,157: Please see the Staff List for a full accounting of personnel costs.
Employee Benefits		\$3,410	Benefits calculated at 22.5%
Consultants		\$10,400	\$6,250 to BCNH, \$2,075 to ORIS, \$2,075 to NAA
Equipment		\$39	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Supplies		\$79	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Travel		\$879	2,093 miles at .42 per mile
Occupancy		\$937	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Telephone		\$139	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Postage		\$49	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Subscriptions		\$74	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services

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			for New Americans of LSS.
Audit and Legal		\$223	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Insurance		\$334	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Printing		\$7	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Total Direct Charges	\$4,269	\$31,727	
Indirect Costs		\$4,521	Indirect is calculated at 14.25%. Administration and support (management and general) costs are aggregated by the Parent organization (LSSNE) and allocated to its subsidiaries and programs annually. These costs include expenditures related to the executive management of the organization, general financial reporting and record keeping, business management, payroll and benefit administration as well as other supportive service expenses. At no time do these expenditures include the cost of direct supervisory staff (budgeted directly by the program) or fund-raising expense. LSSNE models its allocation on guidance provided in OMB Circular A-122. While it does not conform exactly to one of the four methods listed in the UFR preparation guide, the management and general expenses are allocated using a two tiered approach which most closely mirrors the Modified Direct Method of allocation. First, all allowable overhead is separated based upon total direct salary and wages across all service lines of LSSNE. Currently, that includes Nursing Homes, Housing Facilities, Good News Garage, In-Home Care, Services for New Americans, Disability Services and Child and Family Services. A second allocation is then performed that assigns each entity or program within the service lines its proportionate share of cost based upon direct, allowable budgeted expense. Any budgeted expenses that can distort the true cost of administering the entity or program are excluded from the distribution percentage. Examples of these items are: client and caregiver reimbursement or stipends, client allowances, expenses related to in-kind service or any other items that would inflate the budgeted expenses of the reporting division.

Budget Justification—TAG 10/1/15 to 9/30/16 Year 3 Total

	In-Kind Amount	Amount	Explanation
Personnel	\$14,231	\$60,630	\$14,231: Salaries covered by Coastal Enterprises, Inc. \$60,630: Please see the Staff List for a full accounting of personnel costs.

Initials lsc
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Lutheran Community Services, Inc.
 Refugee Discretionary Targeted Assistance Grant Program RFP #14-DHHS-OMHRA-02

Employee Benefits		\$13,642	Benefits calculated at 22.5%
Consultants		41,600	\$25,000 to BCNH, \$8,333 to ORIS, \$8,333 to NAA
Equipment		\$155	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Supplies		\$315	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Travel		\$3,517	8,374 miles at .42 per mile
Occupancy		\$3,750	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Telephone		\$555	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Postage		\$195	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Subscriptions		\$298	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Audit and Legal		\$894	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Insurance		\$1,334	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Printing		\$30	Represents the portion for the Refugee Discretionary Targeted Assistance Grant Program (13%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
Total Direct Charges	\$14,231	\$126,915	
Indirect Costs		\$18,085	Indirect is calculated at 14.25%. Administration and support (management and general) costs are aggregated by the Parent organization (LSSNE) and allocated to its subsidiaries and programs annually. These costs include expenditures related to the executive management of the organization, general financial reporting and record keeping, business management, payroll and benefit administration as well as other supportive service expenses. At no time do these expenditures include the cost of direct supervisory staff (budgeted directly by the program) or fund-raising expense. LSSNE models its allocation on guidance provided in OMB Circular A-122. While it does not conform exactly to one of

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		<p>the four methods listed in the UFR preparation guide, the management and general expenses are allocated using a two tiered approach which most closely mirrors the Modified Direct Method of allocation. First, all allowable overhead is separated based upon total direct salary and wages across all service lines of LSSNE. Currently, that includes Nursing Homes, Housing Facilities, Good News Garage, In-Home Care, Services for New Americans, Disability Services and Child and Family Services. A second allocation is then performed that assigns each entity or program within the service lines its proportionate share of cost based upon direct, allowable budgeted expense. Any budgeted expenses that can distort the true cost of administering the entity or program are excluded from the distribution percentage. Examples of these items are: client and caregiver reimbursement or stipends, client allowances, expenses related to in-kind service or any other items that would inflate the budgeted expenses of the reporting division.</p>
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Date 11/13/13

NH Department of Health and Human Services

STANDARD EXHIBIT C

SPECIAL PROVISIONS

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

2. Compliance with Federal and State Laws: If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

3. Time and Manner of Determination: Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.

4. Documentation: In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

5. Fair Hearings: The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

6. Gratuities or Kickbacks: The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.

7. Retroactive Payments: Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.

8. Conditions of Purchase: Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractor's costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:

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

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

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

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

9. Maintenance of Records: In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:

9.1 Fiscal Records: books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

9.2 Statistical Records: Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

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

10. Audit: Contractor shall submit an annual audit to the Department within 60 days after the close of the Contractor fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.

10.1 Audit and Review: During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts.

10.2 Audit Liabilities: In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.

11. Confidentiality of Records: All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

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

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

12.1 Interim Financial Reports: Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.

12.2 Final Report: A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.

13. Completion of Services: Disallowance of Costs: Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

14. Credits: All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:

14.1 The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.

15. Prior Approval and Copyright Ownership:

All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.

16. Operation of Facilities: Compliance with Laws and Regulations: In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.

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

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

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

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

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

SPECIAL PROVISIONS – DEFINITIONS

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

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

DEPARTMENT: NH Department of Health and Human Services.

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

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

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

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

NH Department of Health and Human Services

STANDARD EXHIBIT C-1

ADDITIONAL SPECIAL PROVISIONS

- 1. **Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:**

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.

- 2. **Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language;**

10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.

10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.

10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.

Contractor Initials UAC
Date 11/2/13

10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.

10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

3. Subparagraph 14.1.1 of the General Provisions of this contract is deleted and the following subparagraph is added:

14.1.1 comprehensive general liability against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$1,000,000 per occurrence and excess/umbrella liability coverage in the amount of \$1,000,000 per occurrence.

Contractor Initials MLC
Date 11/2/13

NH Department of Health and Human Services

STANDARD EXHIBIT D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
 - (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
 - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Lutheran Community Services, Inc.

From: 12/20/2013 To: 9/29/2016

(Contractor Name)

(Period Covered by this Certification)

Lisa Cohen, VP/CFO

(Name & Title of Authorized Contractor Representative)

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

11/13/13
(Date)

NH Department of Health and Human Services

STANDARD EXHIBIT E

CERTIFICATION REGARDING LOBBYING

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

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

Contract Period: 12/20/13 through 9/29/16

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

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

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


 (Contractor Representative Signature)

Lisa Cohen, VP/CFO
 (Authorized Contractor Representative Name & Title)

Lutheran Community Services, Inc.
 (Contractor Name)

11/13/13
 (Date)

NH Department of Health and Human Services

STANDARD EXHIBIT F

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

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

INSTRUCTIONS FOR CERTIFICATION

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

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

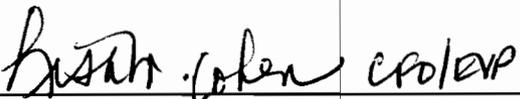
- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:

- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
- (b) where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

	Lisa Cohen, VP/CFO
(Contractor Representative Signature)	(Authorized Contractor Representative Name & Title)
Lutheran Community Services, Inc.	11/13/13
(Contractor Name)	(Date)

Contractor Initials: LNC
Date: 11/13/13

NH Department of Health and Human Services

STANDARD EXHIBIT G

CERTIFICATION REGARDING
THE AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

1. By signing and submitting this proposal (contract) the Contractor agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

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

Lutheran Community Services, Inc. 11/13/13
(Contractor Name) (Date)

NH Department of Health and Human Services

STANDARD EXHIBIT H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Lisa Cohen VP/CFO
(Contractor Representative Signature)

Lisa Cohen, VP/CFO
(Authorized Contractor Representative Name & Title)

Lutheran Community Services, Inc.
(Contractor Name)

11/13/13
(Date)

NH Department of Health and Human Services

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

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

BUSINESS ASSOCIATE AGREEMENT

(1) **Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in Title XXX, Subtitle D. Sec. 13400.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.
- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.501.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreasonable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, the Business Associate shall not, and shall ensure that its directors, officers, employees and agents, do not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HITECH Act, Subtitle D, Part 1, Sec. 13402 of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

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

(3) Obligations and Activities of Business Associate.

- a. Business Associate shall report to the designated Privacy Officer of Covered Entity, in writing, any use or disclosure of PHI in violation of the Agreement, including any security incident involving Covered Entity data, in accordance with the HITECH Act, Subtitle D, Part 1, Sec. 13402.
- b. The Business Associate shall comply with all sections of the Privacy and Security Rule as set forth in, the HITECH Act, Subtitle D, Part 1, Sec. 13401 and Sec.13404.
- c. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- d. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section (3)b and (3)k herein. The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard provision #13 of this Agreement for the purpose of use and disclosure of protected health information.
- e. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- f. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- g. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.

- h. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- i. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- j. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- k. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

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

(5) **Termination for Cause**

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

(6) **Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, and the HITECH Act as amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule and the HITECH Act.
- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section 3 k, the defense and indemnification provisions of section 3 d and standard contract provision #13, shall survive the termination of the Agreement.

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

Department of Health and Human Services
The State Agency Name

Lutheran Community Services, Inc.
Name of the Contractor

Signature of Authorized Representative

Signature of Authorized Representative

Trinidad Tellez
Name of Authorized Representative

Lisa Cohen
Name of Authorized Representative

Director
Title of Authorized Representative

VP/CFO
Title of Authorized Representative

11/15/13
Date

11/13/13
Date

NH Department of Health and Human Services

STANDARD EXHIBIT J

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

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

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

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

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

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

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

Lisa M. Cohen, VP/CFO

Lisa Cohen, VP/CFO

(Contractor Representative Signature)

(Authorized Contractor Representative Name & Title)

Lutheran Community Services, Inc.

11/13/13

(Contractor Name)

(Date)

Contractor initials: *LMC*
Date: *11/13/13*

NH Department of Health and Human Services

STANDARD EXHIBIT J

FORM A

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

1. The DUNS number for your entity is: 965875664

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

X NO _____ YES

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

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

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

_____ NO _____ YES

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

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

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

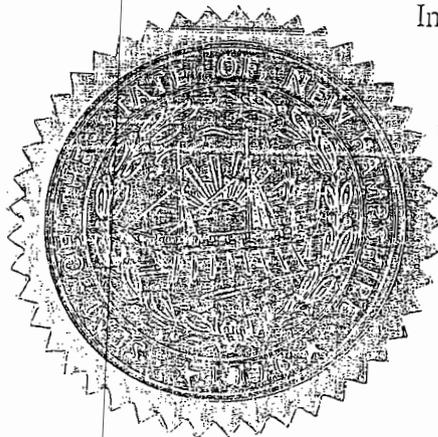
Name: _____	Amount: _____

Contractor initials: LAC
Date: 11/13/13

State of New Hampshire
Department of State

CERTIFICATE

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



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 14th day of August, A.D. 2013

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

William M. Gardner
Secretary of State

Certificate of Vote

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

- (1) I am the duly elected and acting Clerk of Lutheran Community Services, Inc., a Massachusetts corporation (the "Corporation");
- (2) I maintain and have custody of and am familiar with the Seal and minute books of the Corporation;
- (3) I am duly authorized to issue certificates;
- (4) The following are true, accurate and complete copies of the resolutions adopted by the Board of Directors of the Corporation at a meeting of the said Board of Directors held via mail vote on the 11th of September, 2013 which meeting was duly held in accordance with Massachusetts law and the by-laws of the Corporation:

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

The foregoing resolutions remain in full force and effect as of the date hereof; and the following person(s) (has) (have) been duly elected and now occupy the office(s) indicated below.

<u>Angela Bovill</u>	President
<u>Lisa Cohen</u>	Executive Vice President
<u>Dana Ramish</u>	Executive Vice President
<u>Nick Russo</u>	Treasurer
<u>Alana Geary</u>	Clerk

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk of the Corporation and have affixed its corporate seal this 13 day of November, 2013

Alana Geary
(Signature)

(Seal)

STATE OF Massachusetts

COUNTY OF Worcester

On this the 13 day of Nov., 2013, before me, Deborah Cistoldi the

undersigned officer, personally appeared Alana Geary who acknowledge

her/himself to be the clerk, of Lutheran Community Services

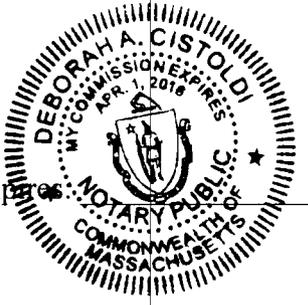
a corporation, and that she/he, as such clerk being authorized to

do so, executed the foregoing instrument for the purposes therein contained, by signing the name

of the corporation by her/himself as clerk.

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

Deborah Cistoldi
Notary Public/Justice of the Peace



My Commission expires



CERTIFICATE OF LIABILITY INSURANCE

149653

DATE (MM/DD/YYYY)
10/3/2013

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

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

PRODUCER Commercial Lines - (212) 682-7500 Wells Fargo Insurance Services USA, Inc. 330 Madison Avenue, 7th Floor New York, NY 10017	CONTACT NAME: Joan Dunner PHONE (A/C, No, Ext): 2126827500 E-MAIL ADDRESS: joan.dunner@wellsfargo.com	FAX (A/C, No):
	INSURER(S) AFFORDING COVERAGE	
INSURED Lutheran Social Services of New England Inc. 261 Sheep Davis Rd. #A-1 Concord, NH 03301	INSURER A: Philadelphia Indemnity Insurance Company	NAIC # 18058
	INSURER B: ACE insurance Company	NAIC # 30953
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 6698468 **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 SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC		PHPK1080697	10/01/2013	10/01/2014	EACH OCCURRENCE	\$ 1,000,000
						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
						MED EXP (Any one person)	\$ 25,000
						PERSONAL & ADV INJURY	\$ 1,000,000
						GENERAL AGGREGATE	\$ 3,000,000
						PRODUCTS - COMP/OP AGG	\$ 3,000,000
						Human Services Prof Liab	\$ 1,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident)	\$
						BODILY INJURY (Per person)	\$
						BODILY INJURY (Per accident)	\$
						PROPERTY DAMAGE (Per accident)	\$
							\$
A	UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		PHUB435985	10/01/2013	10/01/2014	EACH OCCURRENCE	\$ 5,000,000
						AGGREGATE	\$ 5,000,000
							\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / <input checked="" type="checkbox"/> N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	9972L652	10/01/2013	10/01/2014	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER	
						E.L. EACH ACCIDENT	\$ 1,000,000
						E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
						E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

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

Proof of Insurance

CERTIFICATE HOLDER New Hampshire Office of Minority Health and Refugee Affairs 97 Pleasant Street DHHS, Thayer Building Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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ACORD 25 (2010/05)

(This certificate replaces certificate # 6698327 issued on 10/3/2013)

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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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.

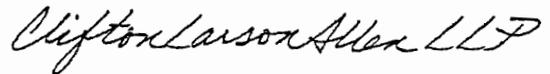
In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Lutheran Community Services, Inc. as of June 30, 2012, and the consolidated results of its activities, cash flows, and its functional expenses for the 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

Quincy, Massachusetts
November 14, 2012

For the Year Ended: 6/30/2012 Filed Electronically? (Y/N): Y Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 043566243
 Filing Organization: Lutheran Community Services, Inc. (use for consolidated financial statements.) Lutheran Community Care, Inc. 452712474
 (legal name)

A.G. Public Charities Acct # 042430 Business Address: 14 East Worcester Street, Suite 300 Worcester, MA 01604
 CEO or CFO: Lisa Cohen (First Name) (Last Name) (Street) (City) (State) (Zip)
 CPA: Clifton/Arson/Allen LLP (Title) (Phone: Area Code / Number) Email address: lcohen@lssne.org
 Management Company Name: Lutheran Social Services of New England, Inc. CPA Firm's Federal Employer Id. (FEIN) #: 410746749 JPA's E-mail Address: mark.cummings@cliftonarsonallen.com

Organization Type Code: C For-Profit Organization: NO Date of Org./Incorp.: 6/21/2001 Have basic FIS been audited? (Y/N): Y
 501(c)(3) Federal Tax Exempt (Y/N): Y If Yes, Date of Exemption: 6/27/2002 (M/D/YYYY) UFR Exemption/Exception Code#
 Special Education (SPED) Contractor (Y/N): N Principal Purch. Agency:
 Program Performance Report (Internet system) is not required: Primary Contractor(s):

Program Number	Program Name	Subcontractor Name	Street	City	State	Zip Code	Program Description	Program Code
1	Greenlee Boys/Girls		659 Summer Street/494 Copeland Street	Brockton	MA	02301	Group homes for teenage boys and girls	MMARS
2	Program to Enhance Elder Services (PEERS)		593 Main Street	West Springfield	MA	01089	Elder Refugee Services	FNCO
3	Therapeutic Foster Care		139 Pleasant Street	Brockton	MA	02301	Therapeutic Foster Care	FNCO
4	Ruth House		533 N. Main Street	Brockton	MA	02301	Therapeutic Foster Care	FNCO
5	Forsberg Independent Living Program		84 Highland Street	Worcester	MA	01609	Adult Independent Living Program	FNFO
6	Ashland Street		8 North Ashland Street	Worcester	MA	01609	Residential Services Mentally Handicapped	3153
7	Florence House		414 Cambridge Street	Worcester	MA	01609	Residential Services Mentally Handicapped	3153
8	URMP Foster Care		1310 Center Street	Newton	MA	02459	Team Living Program	CSSU
9	Refugee Job Services, Worcester		593 Main Street	Worcester	MA	01609	Unaccompanied Refugee Minor Program	CSSU
10	Refugee Job Services, West Springfield		583 Main Street	West Springfield	MA	01089	Refugee Services	2021
11	Refugee Case Management		593 Main Street	West Springfield	MA	01089	Refugee Services	2021
12	Non-Commonwealth Funded Refugee Programs		593 Main Street	West Springfield	MA	01089	Refugee Services	2020
13	Massachusetts Adoption		2139 Silas Dean Highway, Suite 201	Rocky Hill	CT	06067	Adoption Program	AMSS
14	Young Parents Support		20 Hamilton Street	Worcester	MA	01609	Adoption Program	FSSS
15	Employment Support Services		553 North Main Street	Brockton	MA	02103	Team Living Program	FSSS
16	TAG		268 South Main Street	Westfield	MA	01089	Targeted Assistance Grant	2021
17	Creative Living DMR		27 Elm Street	Westfield	MA	01089	Targeted Assistance Grant	2021
18	Department of Education		593 Main Street	Andover	MA	01810	Lutheran Community Creative Living	2021
19	CNAP		593 Main Street	West Springfield	MA	01089	Department of Education	3798
20	ASSIST		593 Main Street	West Springfield	MA	01089	CNAP	2023
21	ASSIST		593 Main Street	West Springfield	MA	01089	ASSIST	2021
22	Refugee School Impact (RSI) Program		51 Union Street, Suite 222	Brockton	MA	01609	Family Support	2021
23	Social Adjustment Services (SAS)		593 Main Street	West Springfield	MA	01089	Refugee Services	FNSO
24	Worcester Lead Action Collaborative		51 Union Street, Suite 222	Worcester	MA	01609	Refugee Services	2024
25	Other Non Massachusetts Programs		14 East Worcester Street	Worcester	MA	01609	Lead Abatement Program	2022
26	MassREAP		281 Sheep Davis Road, Suite A-1	Worcester	MA	01604	Refugee Services	2021
27	Blidgenway House		659 Summer Street	Concord	NH	03301	Out of State Supporting Organizations Mission	2021
28	Refugee Preventative Health Education		51 Union Street	Brockton	MA	02302	Residential Services	3153
29	Refugee Independence through Service Enhancement		51 Union Street	Worcester	MA	01609	Refugee Services	2025
30				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.

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	5,131,561				5,131,561	8,574,873
18 TOTAL ASSETS	10,762,528	2,876,506			13,639,034	14,149,346
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	2,852,960
32 Temporarily Restricted	692,389				692,389	603,602
33 Permanently Restricted	474,066	2,876,506			3,350,572	3,456,462
34 TOTAL NET ASSETS	948,132	5,753,012			6,701,144	6,912,024
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

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

06/30/2011

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	76,350	69,000		145,350	22,451,151
2 In-Kind Contributions	23,841,584			23,841,584	11,925,974
3 Grants	11,850,357			11,850,357	273
4 Program Service Fees					74,282
5 Federated Fundraising Organization Allocation					34,066
6 Investment Revenue	74,282			74,282	101,640
7 Revenue from Commercial Products & Services	34,066			34,066	
8 Other					
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			125,808	
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		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/Receipts	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	<u>417,743</u>
32	Cash and Cash Equivalents at Beginning of Year	<u>400,964</u>
33	Cash and Cash Equivalents at End of Year	<u>818,707</u>

Supplemental Disclosure of Cash Flow Information:

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

Supplemental Data for Noncash Investing and Financing Activities:

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

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

	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

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

	PROGRAM #				
1. Employee Compensation & Related Expenses	1	2	6	7	8
	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 #				
1. Employee Compensation & Related Expenses	9	10	12	18	19
	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 #
1. Employee Compensation & Related Expenses	20	21	23	25	28
	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 #				
1. Employee Compensation & Related Expenses	29	32	34	35	37
	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 #				
1. Employee Compensation & Related Expenses	39	48	43	44	46
	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 #
1. Employee Compensation & Related Expenses	50	53	54	55	56
	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

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2012

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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2012

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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2012

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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2012

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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2012

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

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2012

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	<u>(56,701)</u>
Accounts Receivable, Net	<u>\$ 3,177,397</u>

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.

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

LUTHERAN COMMUNITY SERVICES, INC.
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 JUNE 30, 2012

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:

<u>Description</u>	
<u>Note Payable</u>	
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
<u>Mortgages</u>	
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
<u>Capital Lease Obligations</u>	
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

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 11 LONG TERM DEBT (CONTINUED)

Following are current maturities for the next five years:

<u>Year Ended June 30,</u>	<u>Current Maturities</u>
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:

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

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.

LUTHERAN COMMUNITY SERVICES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2012

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.

LUTHERAN COMMUNITY SERVICES, INC.
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 JUNE 30, 2012

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	<u>\$ 621,239</u>	<u>\$ 621,239</u>	<u>\$ -</u>	<u>\$ -</u>

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 at this time, accordingly, no provision has been recorded in the financial statements. Management contends that insurance coverage applies in most instances with a deductible on the applicable policy of \$10,000.

NOTE 18 SURPLUS REVENUE RETENTION

Balance at June 30, 2011	\$ (1,208,470)
Decrease	<u>(1,608,982)</u>
Balance at June 30, 2012	<u>\$ (2,817,452)</u>

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

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health & Human Services			
Pass-Through Commonwealth of Massachusetts			
Department of Social Services:			
Unaccompanied Refugee Minors	93.566 *	INTF0000009921119369	\$ 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 CTORI010011RCM000002/	162,062
Refugee Cash Management	93.583	CTORI010011RCM000012 CTORI010011RCM000002/	193,634
Refugee Cash Management	93.566 *	CTORI010011RCM000012 CTORI010011CRES000007 /	3,423
CRES	96.566 *	CTORI010011CRES000006	356,441
Citizen TIP	93.566 *	CTORI010011SAS0000003	58,524
PEERS	93.576	CTORI010011PRS0000005	24,414
REAP	93.576	CTORI010011REAP000002	113,919
ASST	93.576	CTORI010011ASST000001 CTORI010011RSI000001/	43,768
Refugee School Impact	93.576	CTORI010012RSI000001	24,720
PHP	93.576	CTORI010012PHP000006 CTORI010012RISE000007/	9,524
RISE	93.576	CTORI010012RISE000006	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

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
Pass-Through 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 Agricultural 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 *	SPRMC011CA088	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			<u><u>\$ 10,728,626</u></u>

* Major Program

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

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 SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

REVENUE	Total Organization	Admin (M&G)	Fund Raising	Total All Prog	EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Prog	EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Prog	FY END:	6/30/2012	FEIN:
1R Contributions, Gifts, Legacies, Bequests	63,415	XXXXXX	XXXXXX	63,415	1E Total Direct Prog Staff FTE/Exp 101-138	63,415	XXXXXX	XXXXXX	63,415	1E Total Direct Prog Staff FTE/Exp 101-138	63,415	XXXXXX	XXXXXX	63,415			043569243
2R Gov. In-Kind/Capital Budget	12,935	XXXXXX	XXXXXX	12,935	2E Chief Executive Officer - FTE/Exp.	12,935	XXXXXX	XXXXXX	12,935	2E Chief Executive Officer - FTE/Exp.	12,935	XXXXXX	XXXXXX	12,935			
3R Private In-Kind	76,350	XXXXXX	XXXXXX	76,350	3E Chief Financial Officer - FTE/Exp.	76,350	XXXXXX	XXXXXX	76,350	3E Chief Financial Officer - FTE/Exp.	76,350	XXXXXX	XXXXXX	76,350			
4R Total Contributions and In-Kind	142,700	XXXXXX	XXXXXX	142,700	4E Acting/Clerical/Support FTE/Exp.	142,700	XXXXXX	XXXXXX	142,700	4E Acting/Clerical/Support FTE/Exp.	142,700	XXXXXX	XXXXXX	142,700			
5R Mass Gov. Grant	23,841,584	XXXXXX	XXXXXX	23,841,584	5E Admin Maint/House-Grdskeeping FTE/Exp	23,841,584	XXXXXX	XXXXXX	23,841,584	5E Admin Maint/House-Grdskeeping FTE/Exp	23,841,584	XXXXXX	XXXXXX	23,841,584			
6R Other Grant (excl. Fed Direct)	23,841,584	XXXXXX	XXXXXX	23,841,584	6E Total Admin Employee FTE/Expense 410	23,841,584	XXXXXX	XXXXXX	23,841,584	6E Total Admin Employee FTE/Expense 410	23,841,584	XXXXXX	XXXXXX	23,841,584			
7R Total Grants	47,683,168	XXXXXX	XXXXXX	47,683,168	7E Commercial Products & Svcs/Mktg FTE/Exp	47,683,168	XXXXXX	XXXXXX	47,683,168	7E Commercial Products & Svcs/Mktg FTE/Exp	47,683,168	XXXXXX	XXXXXX	47,683,168			
8R Dept. of Mental Health (DMH)	1,493,097	XXXXXX	XXXXXX	1,493,097	8E Total FTE/Salary/Wages	1,493,097	XXXXXX	XXXXXX	1,493,097	8E Total FTE/Salary/Wages	1,493,097	XXXXXX	XXXXXX	1,493,097			
9R Dept. of Developmental Services (DDS/DMR)	6,502,568	XXXXXX	XXXXXX	6,502,568	9E Payroll Taxes 150	6,502,568	XXXXXX	XXXXXX	6,502,568	9E Payroll Taxes 150	6,502,568	XXXXXX	XXXXXX	6,502,568			
10R Dept. of Public Health (DPH)	1,115,864	XXXXXX	XXXXXX	1,115,864	10E Fringe Benefits 151	1,115,864	XXXXXX	XXXXXX	1,115,864	10E Fringe Benefits 151	1,115,864	XXXXXX	XXXXXX	1,115,864			
11R Dept. of Children and Families (DCF/DSS)	20,451	XXXXXX	XXXXXX	20,451	11E Accrual Adjustments	20,451	XXXXXX	XXXXXX	20,451	11E Accrual Adjustments	20,451	XXXXXX	XXXXXX	20,451			
12R Dept. of Transitional Assist (DTAWEL)	318,957	XXXXXX	XXXXXX	318,957	12E Total Employee Compensation & Rel. Exp.	318,957	XXXXXX	XXXXXX	318,957	12E Total Employee Compensation & Rel. Exp.	318,957	XXXXXX	XXXXXX	318,957			
13R Dept. of Youth Services (DYS)	17,871	XXXXXX	XXXXXX	17,871	13E Facility and Prog. Equip. Expenses 301, 390	17,871	XXXXXX	XXXXXX	17,871	13E Facility and Prog. Equip. Expenses 301, 390	17,871	XXXXXX	XXXXXX	17,871			
14R Health Care Fin & Policy (HCF)-Contract	230,934	XXXXXX	XXXXXX	230,934	14E Facility and Prog. Equip. Depreciation 301	230,934	XXXXXX	XXXXXX	230,934	14E Facility and Prog. Equip. Depreciation 301	230,934	XXXXXX	XXXXXX	230,934			
15R Health Care Fin & Policy (HCF)-UCP	1,392,334	XXXXXX	XXXXXX	1,392,334	15E Facility Operation/Maint./Furn.390	1,392,334	XXXXXX	XXXXXX	1,392,334	15E Facility Operation/Maint./Furn.390	1,392,334	XXXXXX	XXXXXX	1,392,334			
16R MA. Comm. for Deaf & H/H (MCD)	133,729	XXXXXX	XXXXXX	133,729	16E Facility General Liability Insurance 390	133,729	XXXXXX	XXXXXX	133,729	16E Facility General Liability Insurance 390	133,729	XXXXXX	XXXXXX	133,729			
17R MA. Comm. for Deaf & H/H (MCD)	51,251	XXXXXX	XXXXXX	51,251	17E Total Occupancy	51,251	XXXXXX	XXXXXX	51,251	17E Total Occupancy	51,251	XXXXXX	XXXXXX	51,251			
18R MA. Rehabilitation Commission (MRC)	85,288	XXXXXX	XXXXXX	85,288	18E Direct Care Consultant 201	85,288	XXXXXX	XXXXXX	85,288	18E Direct Care Consultant 201	85,288	XXXXXX	XXXXXX	85,288			
19R MA. Off. for Refugees & Immigr.(ORI)	11,850,357	XXXXXX	XXXXXX	11,850,357	19E Temp. Help 202	11,850,357	XXXXXX	XXXXXX	11,850,357	19E Temp. Help 202	11,850,357	XXXXXX	XXXXXX	11,850,357			
20R Dept of Early Educ. & Care (EEC)-Contract	74,282	XXXXXX	XXXXXX	74,282	20E Clients and Caregivers Reimb./Slipends 203	74,282	XXXXXX	XXXXXX	74,282	20E Clients and Caregivers Reimb./Slipends 203	74,282	XXXXXX	XXXXXX	74,282			
21R Dept of Early Educ. & Care (EEC)-Contract	34,056	XXXXXX	XXXXXX	34,056	21E Subcontracted Direct Care 206	34,056	XXXXXX	XXXXXX	34,056	21E Subcontracted Direct Care 206	34,056	XXXXXX	XXXXXX	34,056			
22R Dept of Correction (DOC)	331,780	XXXXXX	XXXXXX	331,780	22E Staff Training 204	331,780	XXXXXX	XXXXXX	331,780	22E Staff Training 204	331,780	XXXXXX	XXXXXX	331,780			
23R Dept. of Elementary & Secondary Educ. (DOE)	36,208,419	XXXXXX	XXXXXX	36,208,419	23E Staff Mileage / Travel 205	36,208,419	XXXXXX	XXXXXX	36,208,419	23E Staff Mileage / Travel 205	36,208,419	XXXXXX	XXXXXX	36,208,419			
24R Parole Board (PAR)	36,277,298	XXXXXX	XXXXXX	36,277,298	24E Meals 207	36,277,298	XXXXXX	XXXXXX	36,277,298	24E Meals 207	36,277,298	XXXXXX	XXXXXX	36,277,298			
25R Veteran's Services (VET)	(68,969)	XXXXXX	XXXXXX	(68,969)	25E Client Transportation 208	(68,969)	XXXXXX	XXXXXX	(68,969)	25E Client Transportation 208	(68,969)	XXXXXX	XXXXXX	(68,969)			
26R Ex. Off. of Elder Affairs (ELD)		XXXXXX	XXXXXX		26E Vehicle Expenses 208		XXXXXX	XXXXXX		26E Vehicle Expenses 208		XXXXXX	XXXXXX				
27R Div of Housing & Community Develop(OCD)		XXXXXX	XXXXXX		27E Vehicle Depreciation 208		XXXXXX	XXXXXX		27E Vehicle Depreciation 208		XXXXXX	XXXXXX				
28R POS Subcontract		XXXXXX	XXXXXX		28E Incidental Medical/Medicine/Pharmacy 209		XXXXXX	XXXXXX		28E Incidental Medical/Medicine/Pharmacy 209		XXXXXX	XXXXXX				
29R Other Mass. State Agency POS		XXXXXX	XXXXXX		29E Client Personal Allowances 211		XXXXXX	XXXXXX		29E Client Personal Allowances 211		XXXXXX	XXXXXX				
30R Mass State Agency Non - POS		XXXXXX	XXXXXX		30E Provision Material Goods/Svs./Benefits 212		XXXXXX	XXXXXX		30E Provision Material Goods/Svs./Benefits 212		XXXXXX	XXXXXX				
31R Mass. Local Gov./Quasi-Govt. Entities		XXXXXX	XXXXXX		31E Direct Client Wages 214		XXXXXX	XXXXXX		31E Direct Client Wages 214		XXXXXX	XXXXXX				
32R Non-Mass. State/Local Government		XXXXXX	XXXXXX		32E Other Commercial Prod. & Svs. 214		XXXXXX	XXXXXX		32E Other Commercial Prod. & Svs. 214		XXXXXX	XXXXXX				
33R Direct Federal Grants/Contracts		XXXXXX	XXXXXX		33E Program Supplies & Materials 215		XXXXXX	XXXXXX		33E Program Supplies & Materials 215		XXXXXX	XXXXXX				
34R Medicaid - Direct Payments		XXXXXX	XXXXXX		34E Non-Charitable Expenses		XXXXXX	XXXXXX		34E Non-Charitable Expenses		XXXXXX	XXXXXX				
35R Medicaid - MBHP Subcontract		XXXXXX	XXXXXX		35E Other Expense		XXXXXX	XXXXXX		35E Other Expense		XXXXXX	XXXXXX				
36R Medicare		XXXXXX	XXXXXX		36E Total Other Program Expense		XXXXXX	XXXXXX		36E Total Other Program Expense		XXXXXX	XXXXXX				
37R Mass. Govt. Client Stipends		XXXXXX	XXXXXX		37E Management Fees 410		XXXXXX	XXXXXX		37E Management Fees 410		XXXXXX	XXXXXX				
38R Client Resources		XXXXXX	XXXXXX		38E Fundraising Fees 410		XXXXXX	XXXXXX		38E Fundraising Fees 410		XXXXXX	XXXXXX				
39R Mass. Publicly sponsored client offsets		XXXXXX	XXXXXX		39E Legal Fees 410		XXXXXX	XXXXXX		39E Legal Fees 410		XXXXXX	XXXXXX				
40R Other Publicly sponsored client offsets		XXXXXX	XXXXXX		40E Audit Fees 410		XXXXXX	XXXXXX		40E Audit Fees 410		XXXXXX	XXXXXX				
41R Private Client Fees (excluding 3rd Pty)		XXXXXX	XXXXXX		41E Management Consultant 410		XXXXXX	XXXXXX		41E Management Consultant 410		XXXXXX	XXXXXX				
42R Private Client 3rd Pty/Other offsets		XXXXXX	XXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		XXXXXX	XXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		XXXXXX	XXXXXX				
43R Total Assistance and Fees		XXXXXX	XXXXXX		43E Leased Office/Program Office Equip. 410,390		XXXXXX	XXXXXX		43E Leased Office/Program Office Equip. 410,390		XXXXXX	XXXXXX				
44R Federated Fundraising		XXXXXX	XXXXXX		44E Office Equipment Depreciation 410		XXXXXX	XXXXXX		44E Office Equipment Depreciation 410		XXXXXX	XXXXXX				
45R Commercial Activities		XXXXXX	XXXXXX		45E Admin. Vehicle Expenses 410		XXXXXX	XXXXXX		45E Admin. Vehicle Expenses 410		XXXXXX	XXXXXX				
46R Non-Charitable Revenue		XXXXXX	XXXXXX		46E Admin. Vehicle Depreciation 410		XXXXXX	XXXXXX		46E Admin. Vehicle Depreciation 410		XXXXXX	XXXXXX				
47R Investment Revenue		XXXXXX	XXXXXX		47E Directors & Officers Insurance 410		XXXXXX	XXXXXX		47E Directors & Officers Insurance 410		XXXXXX	XXXXXX				
48R Other Revenue		XXXXXX	XXXXXX		48E Program Support 216		XXXXXX	XXXXXX		48E Program Support 216		XXXXXX	XXXXXX				
49R Allocated Admin (M&G) Revenue		XXXXXX	XXXXXX		49E Professional Insurance 410		XXXXXX	XXXXXX		49E Professional Insurance 410		XXXXXX	XXXXXX				
50R Released Net Assets-Program		XXXXXX	XXXXXX		50E Working Capital Interest 410		XXXXXX	XXXXXX		50E Working Capital Interest 410		XXXXXX	XXXXXX				
51R Released Net Assets-Equipment		XXXXXX	XXXXXX		51E Total Direct Administrative Expense		XXXXXX	XXXXXX		51E Total Direct Administrative Expense		XXXXXX	XXXXXX				
52R Released Net Assets-Time		XXXXXX	XXXXXX		52E Admin (M&G) Reporting Center Allocation		XXXXXX	XXXXXX		52E Admin (M&G) Reporting Center Allocation		XXXXXX	XXXXXX				
53R TOTAL REVENUE	36,208,419			36,208,419	53E Total Reimbursable & Fundraising Expense	36,208,419			36,208,419	53E Total Reimbursable & Fundraising Expense	36,208,419			36,208,419			
54R TOTAL EXPENSE = 56E	36,277,298			36,277,298	54E Direct State/Federal Non-Reimbursable Expense	36,277,298			36,277,298	54E Direct State/Federal Non-Reimbursable Expense	36,277,298			36,277,298			
55R OPERATING RESULTS	(68,879)			(68,879)	55E Allocation of State/Fed Non-Reimbursable Expense	(68,879)			(68,879)	55E Allocation of State/Fed Non-Reimbursable Expense	(68,879)			(68,879)			
COMPENSATION DISCLOSURE Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/officiates to organization principals. Attach schedule of non-salary items.																	
Reporting Entity Compensation																	
Name & Title	Salary	Other	Compensation from Other Entities	Other	1N Direct Employee Compensation & Related Exp.												
1C Heather Felman, CEO					2N Direct Occupancy												
2C Angela Wallingford, CFO/COO					3N Direct Other Program/Operating												
3C Lisa Cohen, CFO					4N Direct Subcontract Expense												
4C					5N Direct Administrative Expense												
5C					6N Direct Other Expense												
MA. Surplus Revenue Retention					7N Direct Depreciation												
Prior Year Ma. Revenue	9,796,528				8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)	8N Total Direct Non-Reimbursable (must tie to 54E)
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)				3,115	10N Eligible Non-Reimb. Fundraising Exp. Revenue Offsets												
					11N Capital Budget Revenue Adjustments	11N Capital Budget Revenue Adjustments											

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 1 Program Name: Greenlee Boys/Girls Description: Group homes for teenage boys and girls FY END: 03/30/2012 FEIN: 043566243

*Program Type: 23 Program Address: 659 Summit Street/4494 Copeland Street Blockton (City) MA (State) 02301 (Zipcode) Catalog of Federal Domestic Assistance #: 93.667 # operating hours/week (e.g., 40): 168.00
 http://www.cfas.gov/default.htm

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (i.e., in-kind donations) may be appropriate and desirable.
 * Program Type codes: 21 = SPCD; 22 = HCF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable.

REVENUE STAFFING # hourly = 1.00 FTE; 2080 FTE Salary/Wage Actual Planned % Var.

1R	Contrib. Gifts, Leg., Bequests, Spec. Ev.					
2R	Gov. In-Kind/Capital Budget					
3R	Private In-Kind					
4R	Total Contribution and In-Kind					
5R	Mass Gov. Grant					
6R	Other Grant (excl. Fed.Direct)					
7R	Total Grants					
8R	Dept. of Mental Health (DMH)					
9R	Dept. of Developmental Services (DDS/DMR)					
10R	Dept. of Children and Families (OCF/DSS)					
11R	Dept. of Transitional Assst (DTAWEL)					
12R	Dept. of Youth Services (DYS)					
13R	Health Care Fin & Policy (HCF)-Contract					
14R	Health Care Fin & Policy (HCF)-JUCP					
15R	MA Comm. For the Blind (MCB)					
16R	MA Comm. For the Deaf & H (MCD)					
17R	MA Rehabilitation Commission (MRC)					
18R	MA Off. for Refugees & Immigr (ORI)					
19R	Dept. of Early Educ. & Care (EEC)-Contract					
20R	Dept. of Early Educ. & Care (EEC)-Voucher					
21R	Dept. of Correction (DOC)					
22R	Dept. of Elementary & Secondary Educ. (DOE)					
23R	Parole Board (PAR)					
24R	Veteran's Services (VET)					
25R	Ex. Off. of Elder Affairs (ELD)					
26R	Div. of Housing & Community Development (OCD)					
27R	POS Subcontract					
28R	Other Mass. State Agency POS					
29R	Mass. Local Gov./Quasi-Govt. Entities					
30R	Non-Mass. State/Local Government					
31R	Direct Federal Grants/Contracts					
32R	Medicaid - Direct Payments					
33R	Medicaid - MBHP Subcontract					
34R	Medicare					
35R	Mass. Govt. Client Stipends					
36R	Client Resources					
37R	Mass. spon.client SF3rd Ply offests					
38R	Other Publicly sponsored client offests					
39R	Private Client Fees (excluding 3rd Ply)					
40R	Private Client 3rd Ply/other offests					
41R	Total Assistance and Fees					
42R	Federated Fundraising					
43R	Commercial Activities					
44R	Non-Charitable Revenue					
45R	Investment Revenue					
46R	Other Revenue					
47R	Allocated Admin (M&G) Revenue					
48R	Released Net Assets-Equipment					
49R	Released Net Assets-Time					
50R	Released Net Assets-Program					
51R	Released Net Assets-Equipment					
52R	Released Net Assets-Time					
53R	Total Revenue = 57E					

UNDUP # # service units delivered 16 1,826

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 2 Program Name: Program to Enhance Elder Services (PEERS) Description: Elder Refugee Services
 Program Type: 27 Program Address: 593 Main Street West Springfield (City) MA 01088 (Zipcode)
 FEIN: 045566243
 FY END: 6/30/2012 Catalog of Federal Domestic Assistance #: 93.576
 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00
 http://www.cfda.gov/default.htm

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

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

REVENUE

Line Item	Description	FTE	Salary/Wage	Undup # Clients	# service units delivered	Planned	% Var
1R	Contib., Gils, Leg., Bequests, Spec. Ev.	0.00	1,308	40	40	16,114	35.3 %
2R	Gov. In-Kind/Capital Budget	0.01	461	40	40	16,114	35.3 %
3R	Private In-Kind	0.01	461	40	40	16,114	35.3 %
4R	Total Contribution and In-Kind	0.02	922	80	80	16,114	35.3 %
5R	Mass Gov. Grant	0.00	0	0	0	0	0 %
6R	Other Grant (exclud. Fed.Direct)	0.00	0	0	0	0	0 %
7R	Total Grants	0.00	0	0	0	0	0 %
8R	Dept. of Mental Health (DMH)	0.00	0	0	0	0	0 %
9R	Dept. of Developmental Services (DDS/DMR)	0.00	0	0	0	0	0 %
10R	Dept. of Public Health (DPH)	0.00	0	0	0	0	0 %
11R	Dept. of Children and Families (DCF/DSS)	0.00	0	0	0	0	0 %
12R	Dept. of Transitional Assist (DTAWEL)	0.00	0	0	0	0	0 %
13R	Dept. of Youth Services (DYS)	0.00	0	0	0	0	0 %
14R	Health Care Fin & Policy (HC/F-Contract)	0.00	0	0	0	0	0 %
15R	Health Care Fin & Policy (HC/F-UCP)	0.00	0	0	0	0	0 %
16R	MA Comm. for the Blind (MCB)	0.00	0	0	0	0	0 %
17R	MA Comm. for Deaf & H (MCD)	0.00	0	0	0	0	0 %
18R	MA Rehabilitation Commission (MRC)	0.00	0	0	0	0	0 %
19R	MA Off. for Refugees & Immigr (ORI)	0.00	0	0	0	0	0 %
20R	Dept. of Early Educ. & Care (EEC)/Contract	0.00	0	0	0	0	0 %
21R	Dept. of Early Educ. & Care (EEC)/Voucher	0.00	0	0	0	0	0 %
22R	Dept. of Correction (DOC)	0.00	0	0	0	0	0 %
23R	Dept. of Elementary & Secondary Educ. (DOE)	0.00	0	0	0	0	0 %
24R	Parole Board (PAR)	0.00	0	0	0	0	0 %
25R	Veteran's Services (VET)	0.00	0	0	0	0	0 %
26R	Ex. Off. of Elder Affairs (ELD)	0.00	0	0	0	0	0 %
27R	Div. of Housing & Community Develop (OCD)	0.00	0	0	0	0	0 %
28R	POS Subcontract	0.00	0	0	0	0	0 %
29R	Other Mass. State Agency POS	0.00	0	0	0	0	0 %
30R	Mass State Agency Non-POS	0.00	0	0	0	0	0 %
31R	Mass. Local Govt/Quasi-Govt. Entities	0.00	0	0	0	0	0 %
32R	Non-Mass. State/Local Government	0.00	0	0	0	0	0 %
33R	Direct Federal Grants/Contracts	0.00	0	0	0	0	0 %
34R	Medicaid - Direct Payments	0.00	0	0	0	0	0 %
35R	Medicaid - MBHP Subcontract	0.00	0	0	0	0	0 %
36R	Medicare	0.00	0	0	0	0	0 %
37R	Mass. Govt. Client Stipends	0.00	0	0	0	0	0 %
38R	Client Resources	0.00	0	0	0	0	0 %
39R	Mass. spon-client SF/old Pty offsets	0.00	0	0	0	0	0 %
40R	Other Publicly sponsored client offsets	0.00	0	0	0	0	0 %
41R	Private Client Fees (excluding 3rd Ply)	0.00	0	0	0	0	0 %
42R	Private Client 3rd Ply/other offsets	0.00	0	0	0	0	0 %
43R	Total Assistance and Fees	0.00	0	0	0	0	0 %
44R	Federated Fundraising	0.00	0	0	0	0	0 %
45R	Commercial Activities	0.00	0	0	0	0	0 %
46R	Non-Charitable Revenue	0.00	0	0	0	0	0 %
47R	Investment Revenue	0.00	0	0	0	0	0 %
48R	Other Revenue	0.00	0	0	0	0	0 %
49R	Allocated Admin (M&G) Revenue	0.00	0	0	0	0	0 %
50R	Released Net Assets-Program	0.00	0	0	0	0	0 %
51R	Released Net Assets-Program	0.00	0	0	0	0	0 %
52R	Released Net Assets-Time	0.00	0	0	0	0	0 %
53R	Total Revenue = 57E	0.00	0	0	0	0	0 %

EXPENSE - ACTUAL/PLANNED

Line Item	Description	FTE	Salary/Wage	Undup # Clients	# service units delivered	Planned	% Var
1E	Total Direct Program Staff = 39S	0.87	21,805	40	40	16,114	35.3 %
2E	Chief Executive Officer	0.00	0	0	0	0	0 %
3E	Chief Financial Officer	0.00	0	0	0	0	0 %
4E	Acctg/Charl Support	0.00	0	0	0	0	0 %
5E	Admin Maint/House-Grdskeeping	0.00	0	0	0	0	0 %
6E	Total Admin Employee	0.00	0	0	0	0	0 %
7E	Commercial products & Svs/Mktg	0.00	0	0	0	0	0 %
8E	Total FTE Salary/Wages	0.87	21,805	40	40	16,114	35.3 %
9E	Payroll Taxes 150	0.00	0	0	0	0	0 %
10E	Fringe Benefits 151	0.00	0	0	0	0	0 %
11E	Accrual Adjustments	0.00	0	0	0	0	0 %
12E	Total Employee Compensation & Rel. Exp.	0.00	0	0	0	0	0 %
13E	Facility and Prog. Equip. Expenses 301,390	0.00	0	0	0	0	0 %
14E	Facility & Prog. Equip. Depreciation 301	0.00	0	0	0	0	0 %
15E	Facility Operator/Mainl./Purn.390	0.00	0	0	0	0	0 %
16E	Facility General Liability Insurance 390	0.00	0	0	0	0	0 %
17E	Total Occupancy	0.00	0	0	0	0	0 %
18E	Direct Care Consultant 201	0.00	0	0	0	0	0 %
19E	Temporary Help 202	0.00	0	0	0	0	0 %
20E	Clients and Caregivers Reimb./Stipends 203	0.00	0	0	0	0	0 %
21E	Subcontracted Direct Care 206	0.00	0	0	0	0	0 %
22E	Staff Training 204	0.00	0	0	0	0	0 %
23E	Staff Mileage / Travel 205	0.00	0	0	0	0	0 %
24E	Meals 207	0.00	0	0	0	0	0 %
25E	Client Transportation 208	0.00	0	0	0	0	0 %
26E	Vehicle Expenses 208	0.00	0	0	0	0	0 %
27E	Vehicle Depreciation 208	0.00	0	0	0	0	0 %
28E	Incidental Medical/Medicine/Pharmacy 209	0.00	0	0	0	0	0 %
29E	Client Personal Allowances 211	0.00	0	0	0	0	0 %
30E	Provision Material Goods/Svs/Benefits 212	0.00	0	0	0	0	0 %
31E	Direct Client Wages 214	0.00	0	0	0	0	0 %
32E	Other Commercial Prod. & Svs. 214	0.00	0	0	0	0	0 %
33E	Program Supplies & Materials 215	0.00	0	0	0	0	0 %
34E	Non Charitable Expenses	0.00	0	0	0	0	0 %
35E	Other Expense	0.00	0	0	0	0	0 %
36E	Total Other Program Expense	0.00	0	0	0	0	0 %
42E	Other Professional Fees & Other Admin. Exp. 410	0.00	0	0	0	0	0 %
43E	Leased Office/Program Office Equip. 410,390	0.00	0	0	0	0	0 %
44E	Office Equipment Depreciation 410	0.00	0	0	0	0	0 %
48E	Program Support 216	0.00	0	0	0	0	0 %
49E	Professional Insurance 410	0.00	0	0	0	0	0 %
50E	Working Capital Interest 410	0.00	0	0	0	0	0 %
51E	Total Direct Administrative Expense	0.00	0	0	0	0	0 %
52E	Admin (M&G) Reporting Center Allocation	0.00	0	0	0	0	0 %
53E	Total Reimbursable Expense	0.00	0	0	0	0	0 %
54E	Direct State/Federal Non-Reimbursable Expense	0.00	0	0	0	0	0 %
55E	Allocation of State/Fed Non-Reimbursable Expense	0.00	0	0	0	0	0 %
56E	TOTAL EXPENSE	0.87	21,805	40	40	16,114	35.3 %
57E	TOTAL REVENUE = 53R	0.00	0	0	0	0	0 %
58E	OPERATING RESULTS	0.00	0	0	0	0	0 %

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

NON-REIMBURSABLE EXPENSE DETAIL

Line Item	Description	Amount
1N	Direct Employee Compensation & Related Exp.	21,805
2N	Direct Occupancy	0
3N	Other Program/Operating	0
4N	Direct Subcontract Expense	0
5N	Direct Administrative Expense	0
6N	Direct Other Expense	0
7N	Direct Depreciation	0
8N	Total Direct Non-Reimbursable (Tie to 54E)	0
9N	Total Direct and Allocated Non-Reimb. (54E-55E)	0
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	0
11N	Capital Budget Revenue Adjustment	0
12N	Excess of Non-Reimbursable Expense Over Offsets	0

(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:

Comm. Of MA Surplus Rev. Retention Share NA

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 7

FY END: 6/30/2012

FEIN: 043569243

Program Name: Ruth House

Program Address: 533 N. Main Street

City: (City)

State: MA

Zipcode: 02101

Program Type: 23

STAFFING # in-house = 1,000 FTE

2080

2080

2080

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

1E Total Direct Program Staff = 395

9.13

285,529

285,529

2R Gov. In-Kind/Capital Budget

2E Chief Executive Officer

0.75

38,876

38,876

3R Private In-Kind

3E Chief Financial Officer

1.00

33,005

33,005

4R Total Contribution and In-Kind

4E Acclimg/Clerical Support

1.00

71,881

71,881

5R Mass Gov. Grant

5E Admin Main/House-Gndskpping

1.00

33,005

33,005

6R Other Grant (excl. Fed Direct)

6E Total Admin Employee

1.00

33,005

33,005

7R Dept of Mental Health (DMH)

7E Comm. products & Svs/Mkting

1.00

33,005

33,005

8R Dept of Developmental Services (DDS/DMR)

8E Total FTE/Salary/Wages

1.00

33,005

33,005

9R Dept of Public Health (DPH)

9E Payroll Taxes 150

1.00

33,005

33,005

10R Dept of Children and Families (OCF/DSS)

10E Fringe Benefits 151

1.00

33,005

33,005

11R Dept of Transitional Assist (DTA/MH)

11E Accrual Adjustments

1.00

33,005

33,005

12R Dept of Youth Services (DYS)

12E Total Employee Compensation & Rel. Exp.

1.00

33,005

33,005

13R Health Care Fin & Policy (HCF/Contract)

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

1.00

301,390

301,390

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

14E Facility & Prog. Equip. Depreciation 301

1.00

301,390

301,390

15R MA. Comm. For the Blind (MCB)

15E Facility Operation/Maint/Furn 390

1.00

390,172

390,172

16R MA. Comm. for Deaf & H (MCD)

16E Facility General Liability Insurance 390

1.00

390,172

390,172

17R MA. Off. for Refugees & Immigr. (ORI)

17E Total Occupancy

1.00

4,871

4,871

18R Dept of Early Educ. & Care (EEC)/Contract

18E Direct Care Consultant 201

1.00

2,590

2,590

19R Dept of Early Educ. & Care (EEC)/Voucher

19E Temporary Help 202

1.00

1,665

1,665

20R Dept of Correction (DOC)

20E Clients and Caregivers Reimb./Stipends 203

1.00

1,665

1,665

21R Dept of Elementary & Secondary Educ. (DOE)

21E Subcontracted Direct Care 206

1.00

1,665

1,665

22R Veleran's Services (VET)

22E Staff Training 204

1.00

1,085

1,085

23R Ex. Off. of Elder Affairs (ELD)

23E Staff Mileage / Travel 205

1.00

22,173

22,173

24R Div of Housing & Community Develop (OCD)

24E Meals 207

1.00

355

355

25R POS Subcontract

25E Client Transportation 208

1.00

3,170

3,170

26R Other Mass. State Agency POS

26E Vehicle Expenses 208

1.00

605

605

27R Mass. Local Govt/Quasi-Govt. Entities

27E Vehicle Depreciation 208

1.00

3,170

3,170

28R Non-Mass. State/Local Government

28E Incidental Medical /Medicine/Pharmacy 209

1.00

605

605

29R Direct Federal Grants/Contracts

29E Client Personal Allowances 211

1.00

605

605

30R Medicaid - Direct Payments

30E Provision Material Goods/Svs./Benefits 212

1.00

605

605

31R Medicare

31E Direct Client Wages 214

1.00

605

605

32R Mass. Govt. Client Stipends

32E Other Commercial Prod. & Svs. 214

1.00

18,230

18,230

33R Client Resources

33E Program Supplies & Materials 215

1.00

49,875

49,875

34R Mass. spon. client SF/3rd Ply offests

34E Other Expense

1.00

568

568

35R Other Publicly sponsored client offests

35E Total Other Program Expense

1.00

1,280

1,280

36R Private Client Fees (excluding 3rd Ply)

36E Other Professional Fees & Other Admin. Exp. 410

1.00

2,602

2,602

37R Total Assistance and Fees

37E Leased Office/Program Office Equip. 410,390

1.00

410,390

410,390

38R Commercial Activities

38E Office Equipment Depreciation 410

1.00

2,602

2,602

39R Non-Charitable Revenue

39E Program Support 216

1.00

4,450

4,450

40R Investment Revenue

40E Working Capital Interest 410

1.00

68,302

68,302

41R Other Revenue

41E Total Direct Administrative Expense

1.00

612,100

612,100

42R Released Net Assets-Program

42E Admin (M&G) Reporting Center Allocation

1.00

589,937

589,937

43R Released Net Assets-Equipment

43E Direct State/Federal Non-Reimbursable Expense

1.00

655,246

655,246

44R Total Revenue = 57E

44E Allocation of State/Fed Non-Reimbursable Expense

1.00

43,106

43,106

45R SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

45E OPERATING RESULTS

1.00

655,246

655,246

46R Subcontractor Name

46E Preliminary Calculation of Cost Reimb. Excess Rev.

1.00

66,309

66,309

47R FEIN

47E CRE Preliminary Calculation of Cost Reimb. Excess Rev.

1.00

65,246

65,246

48R Investment Revenue

48E OPERATING RESULTS

1.00

65,246

65,246

49R Released Net Assets-Program

49E CRE Preliminary Calculation of Cost Reimb. Excess Rev.

1.00

65,246

65,246

50R Released Net Assets-Equipment

50E OPERATING RESULTS

1.00

65,246

65,246

51R Total Revenue = 57E

51E OPERATING RESULTS

1.00

65,246

65,246

52R SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

52E OPERATING RESULTS

1.00

65,246

UFR Program Number: 8	Program Name: Forberg Independent Living Program	Description:	Adult Independent Living Program	MA (State)	Worcester (City)	MA (State)	01609 (Zipcode)	# Weeks operated during audit period (e.g., 52)	Catalog of Federal Domestic Assistance #1	# operating hours/week (e.g., 40)	% Var
Program Type: 23	Program Address: 84 Highland Street	(Number/Street)							http://www.cfda.gov/default.htm		
1R	Contib. Gifts, Leg. Bequests, Spec. Ev.										
2R	Gov. In-Kind/Capital Budget										
3R	Private In-Kind										
4R	Total Contribution and In-Kind										
5R	Mass Gov. Grant										
6R	Other Grant (excl. Fed. Direct)										
7R	Total Grants										
8R	Dept. of Mental Health (DMH)										
9R	Dept. of Developmental Services (DDS/DMR)	495.547									
10R	Dept. of Public Health (DPH)										
11R	Dept. of Children and Families (DCF/DDS)										
12R	Dept. of Transitional Assist (DTA/WEL)										
13R	Dept. of Youth Services (DYS)										
14R	Health Care Fin. & Policy (HCF)-Contract										
15R	Health Care Fin. & Policy (HCF)-UJP										
16R	MA Comm. For the Blind (MCB)										
17R	MA Comm. for Deaf & H (MCD)										
18R	MA Rehabilitation Commission (MRC)										
19R	MA Off. for Refugees & Immigr.(ORI)										
20R	Dept. of Early Educ. & Care (EEC)-Contract										
21R	Dept. of Early Educ. & Care (EEC)-Voucher										
22R	Dept. of Correction (DOC)										
23R	Dept. of Elementary & Secondary Educ. (DOE)										
24R	Parole Board (PAR)										
25R	Veteran's Services (VET)										
26R	Ex. Off. of Elder Affairs (ELD)										
27R	Div. of Housing & Community Develop(ODD)										
28R	POS Subcontract										
29R	Other Mass. State Agency POS	2,883									
30R	Mass State Agency Non - POS										
31R	Mass. Local Gov./Local Govt. Entities										
32R	Non-Mass. State/Local Government										
33R	Direct Federal Grants/Contracts										
34R	Medicaid - Direct Payments										
35R	Medicaid - MBHP Subcontract										
36R	Medicare										
37R	Mass. Govt. Client Salaries										
38R	Client Resources										
39R	Other Publicly sponsored client offsets										
40R	Private Client 3rd Ply/other offsets										
41R	Private Client Fees (excluding 3rd Ply)										
42R	Private Client 3rd Ply/other offsets										
43R	Total Assistance and Fees	498,430									
44R	Federated Fundraising										
45R	Commercial Activities										
46R	Non-Charitable Revenue										
47R	Investment Revenue										
48R	Other Revenue										
49R	Allocated Admin (MAG) Revenue										
50R	Released Net Assets-Program										
51R	Released Net Assets-Equipment										
52R	Released Net Assets-Time										
53R	Total Revenue = 57E	498,430									
1SDC	Subcontracted DIRECT CARE EXPENSE DETAIL										
2SDC	Subcontractor Name										
3SDC	FEIN										
4SDC	Expense Amt										
5SDC											
1PS	State Dept										
2PS	Payor Name										
3PS	Payor's FEIN										
Comm. Of MA Surplus Rev. Retention Share											
REVENUE											
OS STAFFING # hourly = 1,00 FTE:											
1S Program Director (UFR Title 101)											
2S Program Function Manager (UFR Title 102)											
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 105)											
7S N. Midwife, N.P., Psych N.A., R.N. - MA (Title 107)											
8S R.N. - Non Masters (UFR Title 108)											
9S L.P.N. (UFR Title 109)											
10S Pharmacist (UFR Title 110)											
11S Occupational Therapist (UFR Title 111)											
12S Physical Therapist (UFR Title 112)											
13S Speech / Lang. Pathol., Audiologist (UFR Title 113)											
14S Dietician / Nutritionist (UFR Title 114)											
15S Spec. Education Teacher (UFR Title 115)											
16S Teacher (UFR Title 116)											
17S Day Care Director (UFR Title 117)											
18S Day Care Lead Teacher (UFR Title 118)											
19S Day Care Teacher (UFR Title 119)											
20S Day Care Asst. Teacher / Aide (UFR Title 120)											
21S Psychologist - Doctorate (UFR Title 122)											
22S Clinician-(formerly Psych Masters)(UFR Title 123)											
23S Social Worker - L.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. Aich. /for 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 I (UFR Title 135)											
34S Direct Care / Prog. Staff I (UFR Title 136)											
35S Prog. Secretarial / Clerical Staff (UFR Title 137)											
36S Maintenance, House/Groundskeeping, Cook 138											
37S Direct Care / Driver Staff (UFR Title 138)											
38S Direct Care Overtime, Shift Differential and Relief											
39S Total Direct Program Staff = 1E											
1SS	Enter defined unit of service:										
2SS	Enter total unit capacity:										
3SS	OSD's Program										
4SS	Performance Report (D-1										
5SS	Internet filing system)										
6SS	suspended for FY '08										
7SS	filing.										
1C	Dept										
2C	Contract ID - 11 Characters										
3C	DMR										
4C	EHS										
5C	POS SUBCONTRACT INFORMATION										
1PS	State Dept										
2PS	Payor Name										
3PS	Payor's FEIN										
Comm. Of MA Surplus Rev. Retention Share											
REVENUE											
1E Total Direct Program Staff = 39S											
2E Chief Executive Officer											
3E Chief Financial Officer											
4E Acting/Clerical Support											
5E Admin Main/House-Grndkeeping											
6E Total Admin Employee											
7E Commertical products & Svcs/Mkling											
8E Total FTE/Salary/Wages											
9E Payroll Taxes 150											
10E Filing 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./Slipends 203											
21E Subcontracted Direct Care 206											
22E Staff Training 204											
23E Staff Mileage / Travel 205											
24E Meals 207											
25E Client Transportation 208											
26E Vehicle Depreciation 208											
27E Vehicle Depreciation 208											
28E Incidental Medical /Medicine/Pharmacy 209											
29E Client Personal Allowances 211											
30E Provision Material Goods/Svs/Benefits 212											

ORGANIZATION: Luthvan Community Services, Inc.

UFR Program Number: 9 Program Name: Ashland Street

Program Address: 8 North Ashland Street

City: Worcester

State: MA

Zipcode: 01609

Telephone: (508) 853-1100

Fax: (508) 853-1100

Website: www.luthvan.org

Program Type: 23

FY END: 6/30/2012

FEIN: 043565243

Category of Federal Domestic Assistance #:

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

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

operating hours/week (e.g., 40): 168.00

% Var: 15.1%

Planned: 240,057

Actual: 216,275

FTE: 9.76

Total Direct Program Staff = 395

1E Total Direct Program Staff = 395

2E Chief Executive Officer

3E Chief Financial Officer

4E Acting/Clerical Support

5E Admin Main/House/Groundskeeping

6E Total Admin Employee

7E Commercial products & Svcs/Mktg

8E Total FTE/Salary/Wages

9E Payroll Taxes 150

10E Fringe Benefits 151

11E Accrual Adjustments 48,408

12E Total Employee Compensation & Rel. Exp. (441)

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 41,433

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 7,048

35E Other Expense

36E Total Other Program Expense 30,936

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 2,982

52E Admin (M&G) Reposting Center Allocation 707,15

53E Total Reimbursable Expense 489,705

54E Direct State/Federal Non-Reimbursable Expense

55E Allocation of State/Fed Non-Reimbursable Expense

56E TOTAL EXPENSE 489,705

57E TOTAL REVENUE = 53R

58E OPERATING RESULTS

59E Preliminary Calculation of Cost Reimb. Excess Rev. (6,338)

60E Description

61E NON-REIMBURSABLE EXPENSE DETAIL

62E Direct Employee Compensation & Related Exp.

63E Direct Occupancy

64E Direct Other Program/Operating

65E Direct Subcontract Expense

66E Direct Administrative Expense

67E Direct Depreciation

68E Total Direct Non-Reimbursable (716 to 54E)

69E Total Direct and Allocated Non-Reimb. (54E+55E)

70E Eligible Non-Reimbursable Exp. Revenue Offsets 43,885

71E Capital Budget Revenue Adjustment

72E Excess of Non-Reimbursable Expense Over Offsets (43,885)

(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.)

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. REVENUE

1R Contib., Gills, Leg., Requests, Spec. Ev.

2R Private In-Kind

3R Gov. In-Kind/Capital Budget

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (excl. Fed Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

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

10R Dept. of Public Health (DPH)

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

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

13R Dept. of Youth Services (DYS)

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

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

16R MA Comm. for the Blind (MCB)

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

18R MA Rehabilitation Commission (MRC)

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

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

21R Dept. of Education & 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 Non-Mass. State/Local Govt. Entities

32R Direct Federal Grants/Contracts

33R Medicaid - Direct Payments

34R Medicaid - MBHP Subcontract

35R Medicare

36R Mass. Govt. Client Stipends

37R Client Resources

38R Mass. spon.client SF/3rd Ply offests

39R Other Publicly sponsored client offests

40R Private Client Fees (excluding 3rd Ply)

41R Private Client 3rd Ply/other offests

42R Total Assistance and Fees

43R Federated Fundraising

44R Commercial Activities

45R Non-Charitable Revenue

46R Investment Revenue

47R Other Revenue

48R Allocated Admin. (M&G) Revenue

49R Released Net Assets-Program

50R Released Net Assets-Equipment

51R Released Net Assets-Time

52R Total Revenue = 57E

53R SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

54R Subcontractor Name

55R FEIN

56R Expense Amt.

57R State Dept

58R Payor's FEIN

59R POS SUBCONTRACT INFORMATION

60R State Dept

61R Payor Name

62R Comm. Of MA Surplus Rev. Retention Share

63R (51,458)

64R PREPARER COMMENTS:

65R

66R

67R

68R

69R

70R

71R

72R

73R

74R

75R

76R

77R

78R

79R

80R

81R

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174R

175R

176R

177R

178R

179R

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182R

183R

184R

185R

186R

187R

ORGANIZATION: Lullwater Community Services, Inc.

UFR Program Number: 10 Program Name: Florence House Program Address: 414 Cambridge Street Worcester (City) MA (State) 01609 (Zipcode) FEIN: 04356243

*Program Type: 23 Description: # Weeks operated during audit period (e.g., 32): 57.00 # operating hours/week (e.g., 40): 168.00

1R Contib. Gifts, Leg. Bequests, Spec. Ev. 1S Program Director (UFR Title 101) 44,858 1.00 0.25 44,858 7.90 244,503 286,355 -5.4 %

2R Gov. In-Kind/Capital Budget 3S Asst. Program Director (UFR Title 103) 13,678 1.00 0.25 13,678 2.985 18,048 290,340 -4.8 %

3R Private In-Kind 4S Supervising Professional (UFR Title 104) 35,390 1.00 0.25 35,390 5,154 6,644 82,798 -24.9 %

4R Total Contribution and In-Kind 5S Physician & Psychiatrist (UFR Title 105 & 121) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

5R Mass Gov. Grant 6S R.N., N.P., Psych N., N.A., R.N., N.A. (Title 107) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

6R Other Grant (exclud. Fed.Direct) 7S P.L.N. (Non Masters) (UFR Title 108) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

7R Total Grants 8S Pharmacist (UFR Title 110) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

8R Dept. of Mental Health (DMH) 9S Occupational Therapist (UFR Title 111) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

9R Dept. of Developmental Services (DDSDMR) 10S Speech / Lung. Pathol., Audiologist (UFR Title 113) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

10R Dept. of Public Health (DPH) 11S Physical Therapist (UFR Title 112) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

11R Dept. of Children and Families (DCF/DSS) 12S Speech / Lung. Pathol., Audiologist (UFR Title 114) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

12R Dept. of Transitional Assist (DTA/WEL) 13S Spec. Education Teacher (UFR Title 115) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

13R Dept. of Youth Services (OYS) 14S Teacher (UFR Title 116) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

14R Health Care Plan & Policy (HCF)/Contract 15S Day Care Director (UFR Title 117) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

15R Health Care Plan & Policy (HCF)/UCP 16S Day Care Lead Teacher (UFR Title 118) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

16R MA. Comm. for the Blind (MCB) 17S Day Care Teacher (UFR Title 119) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

17R MA. Comm. for Deaf & H (MCDB) 18S Day Care Asst. Teacher / Aide (UFR Title 120) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

18R MA. Rehabilitation Commission (MRC) 19S Psychologist - Doctorate (UFR Title 122) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

19R MA. Off. for Refugees & Immigr.(ORI) 20S Clinician-(formerly Psych.Masters)(UFR Title 123) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

20R Dept of Early Educ. & Care (EECC)-Contract 21S Social Worker - L.I.C.S.W. (UFR Title 124) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

21R Dept of Early Educ. & Care (EECC)-Voucher 22S Social Worker - L.I.C.S.W. (UFR Title 125 & 126) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

22R Dept of Correction (DOC) 23S Licensed Counselor (UFR Title 127) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

23R Dept. of Elementary & Secondary Educ. (DOE) 24S Cert. Voc. Rehab. Counselor (UFR Title 128) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

24R Parole Board (PAR) 25S Cert. Alc. & Drug Abuse Counselor (UFR Title 129) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

25R Veteran's Services (VET) 26S Counselor (UFR Title 130) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

26R Ex. Off. of Elder Affairs (ELD) 27S Case Worker / Manager - Masters (UFR Title 131) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

27R Div of Housing & Community Develop(OCD) 28S Case Worker / Manager (UFR Title 132) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

28R POS Subcontract 29S Direct Care / Prog. Staff Superv. (UFR Title 133) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

29R Other Mass. State Agency POS 30S Direct Care / Prog. Staff III (UFR Title 134) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

30R Mass. State Agency Non - POS 31S Direct Care / Prog. Staff I (UFR Title 135) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

31R Mass. Local Govt./Quasi-Govt. Entities 32S Prog. Secretariat / Clerical Staff (UFR Title 136) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

32R Non-Mass. State/Local Government 33S Maintenance, House/Groundskeeping, Cook 138 107 1.00 0.25 107 2,985 3,990 5,154 6,644

33R Direct Federal Grants/Contracts 34S Direct Care / Driver Staff (UFR Title 138) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

34R Medicaid - Direct Payments 35S Direct Care / Prog. Staff I (UFR Title 139) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

35R Medicaid - MBHP Subcontract 36S Other Publicly sponsored client offsets 107 1.00 0.25 107 2,985 3,990 5,154 6,644

36R Medicare 37S Private Client Fees (excluding 3rd Ply) 107 1.00 0.25 107 2,985 3,990 5,154 6,644

37R Mass. Govt. Client Stipends 38S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

38R Client Resources 39S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

39R Mass. 3rd Party offsets 40S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

40R Other Publicly sponsored client offsets 41S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

41R Private Client Fees (including 3rd Ply) 42S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

42R Private Client 3rd Party offsets 43S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

43R Total Assistance and Fees 44S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

44R Federated Fundraising 45S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

45R Commercial Activities 46S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

46R Non-Charitable Revenue 47S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

47R Investment Revenue 48S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

48R Other Revenue 49S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

49R Allocated Admin (M&G) Program 50S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

50R Released Net Assets-Program 51S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

51R Released Net Assets-Equipment 52S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

52R Released Net Assets-Traffic 53S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

53R Total Revenue = 57E 54S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

54R Commercial Activities 55S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

55R Non-Charitable Revenue 56S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

56R Investment Revenue 57S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

57R Other Revenue 58S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

58R Allocated Admin (M&G) Program 59S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

59R Released Net Assets-Program 60S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

60R Released Net Assets-Equipment 61S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

61R Released Net Assets-Traffic 62S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

62R Total Revenue = 57E 63S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

63R Commercial Activities 64S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

64R Non-Charitable Revenue 65S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

65R Investment Revenue 66S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

66R Other Revenue 67S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

67R Allocated Admin (M&G) Program 68S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

68R Released Net Assets-Program 69S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

69R Released Net Assets-Equipment 70S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

70R Released Net Assets-Traffic 71S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

71R Total Revenue = 57E 72S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

72R Commercial Activities 73S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

73R Non-Charitable Revenue 74S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

74R Investment Revenue 75S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

75R Other Revenue 76S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

76R Allocated Admin (M&G) Program 77S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

77R Released Net Assets-Program 78S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

78R Released Net Assets-Equipment 79S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

79R Released Net Assets-Traffic 80S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

80R Total Revenue = 57E 81S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

81R Commercial Activities 82S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

82R Non-Charitable Revenue 83S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

83R Investment Revenue 84S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

84R Other Revenue 85S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

85R Allocated Admin (M&G) Program 86S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

86R Released Net Assets-Program 87S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

87R Released Net Assets-Equipment 88S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

88R Released Net Assets-Traffic 89S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

89R Total Revenue = 57E 90S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

90R Commercial Activities 91S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

91R Non-Charitable Revenue 92S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

92R Investment Revenue 93S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

93R Other Revenue 94S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

94R Allocated Admin (M&G) Program 95S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

95R Released Net Assets-Program 96S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

96R Released Net Assets-Equipment 97S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

97R Released Net Assets-Traffic 98S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

98R Total Revenue = 57E 99S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

99R Commercial Activities 100S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

100R Non-Charitable Revenue 101S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

101R Investment Revenue 102S Total Assistance and Fees 107 1.00 0.25 107 2,985 3,990 5,154 6,644

102R Other Revenue

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

UFR Program Number: 18 Program Name: Refugee Job Services, Worcester Description: Worcester (City) MA (State) 01059 (Zipcode) FEIN: 043586243

Program Address: 30 Harvard Street (Number/Street) Worcester (City) MA (State) 01059 (Zipcode) Catalog of Federal Domestic Assistance #: 93.556 # operating hours/week (e.g., 40): 40.00

UFR Program Type: 27 *Program Type: 27 (Number/Street) Worcester (City) MA (State) 01059 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00

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

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

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

REVENUE	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contib., Gifts, Leg. Bequests, Spec. Ev.	1E Total Direct Program Staff = 39S	5.44	178,058	138,939	30.1 %
2R Gov. In-Kind/Capital Budget	2E Chief Executive Officer				
3R Private In-Kind	3E Chief Financial Officer				
4R Total Contribution and In-Kind	4E Acting/Clerical Support				
5R Mass Gov. Grant	5E Admin./Main/House-Grants/keeping				
6R Other Grant (excl. Fed Direct)	6E Total Admin Employees				
7R Total Grants	7E Comm. Comm. & Svcs/Mktg	5.44	178,058		
8R Dept. of Mental Health (DMH)	8E Total FTE/Salary/Wages				
9R Dept. of Developmental Services (DDS/ODMR)	8E Payroll Taxes 150		12,442		
10R Dept. of Public Health (DPH)	9E Finge Benefits 151		25,650		
11R Dept. of Children and Families (DCF/DSS)	10E Accrual Adjustments		216,158		
12R Dept. of Transitional Asst. (DTAWEL)	12E Total Employee Compensation & Rel. Exp.			174,939	23.6 %
13R Dept. of Youth Services (DYS)	13E Facility and Prog. Equip. Depreciation 301		3,622		
14R Health Care Fin & Policy (HCF)-Contract	14E Facility Operational/Main/Equip. 390		4,240		
15R Health Care Fin & Policy (HCF)-UCP	15E Facility General Liability Insurance 390		1,495		
16R MA. Comm. For the Blind (MCB)	16E Total Occupancy	1.37	48,456		
17R MA. Comm. for Deaf & HH (MCD)	17E Direct Care Consultant 201		19,518		9,000
18R MA. Rehabilitation Commission (MRC)	18E Temporary Help 202		3,403		
19R MA. Off. for Refugees & Immigr.(ORI)	19E Clients and Caregivers Reimb./Slipends 203		646		
20R Dept. of Early Educ. & Care (EEC)-Contract	20E Subcontracted Direct Care 206		1,000		
21R Dept. of Early Educ. & Care (EEC)-Voucher	21E Staff Training 204				
22R Dept. of Correction (DOC)	22E Meals 207		2,137		
23R Dept. of Elementary & Secondary Educ. (DOE)	23E Client Transportation 208		196		
24R Parole Board (PAR)	24E Vehicle Expenses 208		3,778		
25R Veteran's Services (VET)	25E Incident/Medical/Medicine/Pharmacy 209				
26R Ex. Off. of Elder Affairs (ELD)	26E Client Personal Allowances 211				
27R Div. of Housing & Community Develop(OCD)	27E Provision Material Goods/Svs/Benefits 212				
28R POS Subcontract	28E Direct Client Wages 214				
29R Other Mass. State Agency POS	29E Other Commercial Prod. & Svs. 214				
30R Mass. State Agency Non - POS	30E Program Supplies & Materials 215		1,895		
31R Non-Mass. State/Local Government	31E Non-Charitable Expenses				
32R Direct Federal Grants/Contracts	32E Total Other Program Expense		13,062		6,584
33R Medicaid - Direct Payments	33E Other Professional Fees & Other Admin. Exp. 410		908		
34R Medicaid - MBHP Subcontract	34E Leased Office/Program Office Equip. 410, 390		221		
35R Medicare	35E Office Equipment Depreciation 410		1,545		
36R Mass. Gov. Client Stipends	36E Program Support 216				
37R Client Resources	37E Professional Insurance 410				
38R Mass. spon client SF/3rd Ply offsets	38E Working Capital Interest 410				
39R Other Publicly sponsored client offsets	39E Admin (M&G) Reporting Center Allocation		2,874		2,841
40R Private Client Fees (excluding 3rd Ply)	40E Total Direct Administrative Expense		42,283		27,555
41R Private Client Fees (excluding 3rd Ply)	41E Total Direct Administrative Expense		293,675		230,919
42R Total Assistance and Fees	42E Direct State/Federal Non-Reimbursable Expense				
43R Federated Fundraising	43E Allocation of State/Fed Non-Reimbursable Expense				
44R Commercial Activities	44E TOTAL EXPENSE		293,675		220,919
45R Non-Charitable Revenue	45E OPERATING RESULTS		246,428		220,919
46R Investment Revenue	46E Preliminary Calculation of Cost Reimb. Excess Rev. *				(47,247)
47R Other Revenue	47E NON-REIMBURSABLE EXPENSE DETAIL				
48R Allocated Admin (M&G) Revenue	1N Direct Employee Compensation & Related Exp.				
49R Released Net Assets-Equipment	2N Direct Occupancy				
50R Released Net Assets-Time	3N Direct Other Program/Operating				
51R Released Net Assets-Time	4N Direct Subcontract Expense				
52R Total Revenue = 57E	5N Direct Administrative Expense				
53R SUBCONTRACTED DIRECT CARE EXPENSE DETAIL	6N Direct Other Expense				
54R Expense Amt.	7N Direct Depreciation				
55DC	8N Total Direct Non-Reimbursable (11e to 54E)				
56DC	9N Total Direct and Allocated Non-Reimb. (54E-55E)				
57DC	10N Eligible Non-Reimbursable Exp. Revenue Offsets				
58DC	11N Capital Budget Revenue Adjustment				
59DC	12N Excess of Non-Reimbursable Expense Over Offsets				
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ORGANIZATION: Lutheran Community Services, Inc. PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 21 Program Name: Non Commonweath Funded Refugee Programs
 *Program Type: MA Program Address: 593 Main Street West Springfield (City) MA 01099 (Zipcode)
 FEIN: 043566243
 FY END: 02/02/2012 Catalog of Federal Domestic Assistance #: 93.676 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 19.510
<http://www.cda.gov/cda/efda/efda.htm>

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable.
 *Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable.

REVENUE	DESCRIPTION	MA	FTE	Salary/Wage	Refugee Services	Actual	Planned	% Var
1R	Contib., Gifts, Leg., Bequests, Spec. Ev.							
2R	Gov. In-Kind/Capital Budget							
3R	Private In-Kind							
4R	Total Contribution and In-Kind							
5R	Mass Gov. Grant							
6R	Other Grant (excl. Fed Direct)							
7R	Total Grants							
8R	Dept. of Mental Health (DMH)							
9R	Dept. of Developmental Services (DDS/DMR)							
10R	Dept. of Public Health (DPH)							
11R	Dept. of Children and Families (DCF/DSS)							
12R	Dept. of Transitional Assist (DTAAWEL)							
13R	Dept. of Youth Services (DYS)							
14R	Health Care Fin. & Policy (HCF-P)							
15R	Health Care Fin. & Policy (HCF-UCP)							
16R	MA. Comm. For the Blind (MCB)							
17R	MA. Comm. for Deaf & H.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	Valeran's Services (VET)							
26R	Ex. Off. of Elder Affairs (ELD)							
27R	Div. of Housing & Community Develop (OOD)							
28R	POS Subcontract							
29R	Other Mass. State Agency POS							
30R	Mass. State Agency Non-POS							
31R	Mass. Local Gov./Quasi-Gov. Entities							
32R	Non-Mass. State/Local Government							
33R	Direct Federal Grants/Contracts							
34R	Medicaid - Direct Payments							
35R	Medicaid - MBHP Subcontract							
36R	Medicare							
37R	Mass. Govt. Client Salaries							
38R	Client Resources							
39R	Mass. upon client SF/3rd Ply offsets							
40R	Other Publicly sponsored client offsets							
41R	Private Client Fees (excluding 3rd Ply)							
42R	Private Client 3rd Ply/other offsets							
43R	Total Assistance and Fees							
44R	Federated Fundraising							
45R	Commercial Activities							
46R	Non-Charitable Revenue							
47R	Investment Revenue							
48R	Other Revenue							
49R	Allocated Admin (M&G) Revenue							
50R	Released Net Assets-Program							
51R	Released Net Assets-Equipment							
52R	Released Net Assets-Time							
53R	Total Revenue = 57E							
1S0C	Subcontractor Name							
2S0C	Expense Amt.							
3S0C	FEIN							
4S0C								
5S0C								
Comm. Of MA Surplus Rev. Retention Share								

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 23 Program Name: Non-Commonwealth Funded Adoption Program Description: Adoption Program

Program Address: 2139 Stas Dean Highway, Suite 201 (Numbers/Street) City: (City) State: (Zipcode) CT 06067

Program Type: N/A Weeks operated during audit period (e.g., 97): 52.00 # operating hours/week (e.g., 40): 40.00

FEIN: 043566243

Program Address: 2139 Stas Dean Highway, Suite 201 (Numbers/Street) City: (City) State: (Zipcode) CT 06067

Program Type: N/A Weeks operated during audit period (e.g., 97): 52.00 # operating hours/week (e.g., 40): 40.00

FEIN: 043566243

Program Address: 2139 Stas Dean Highway, Suite 201 (Numbers/Street) City: (City) State: (Zipcode) CT 06067

Program Type: N/A Weeks operated during audit period (e.g., 97): 52.00 # operating hours/week (e.g., 40): 40.00

FEIN: 043566243

Program Address: 2139 Stas Dean Highway, Suite 201 (Numbers/Street) City: (City) State: (Zipcode) CT 06067

Program Type: N/A Weeks operated during audit period (e.g., 97): 52.00 # operating hours/week (e.g., 40): 40.00

FEIN: 043566243

Program Address: 2139 Stas Dean Highway, Suite 201 (Numbers/Street) City: (City) State: (Zipcode) CT 06067

Program Type: N/A Weeks operated during audit period (e.g., 97): 52.00 # operating hours/week (e.g., 40): 40.00

FEIN: 043566243

Program Address: 2139 Stas Dean Highway, Suite 201 (Numbers/Street) City: (City) State: (Zipcode) CT 06067

Program Type: N/A Weeks operated during audit period (e.g., 97): 52.00 # operating hours/week (e.g., 40): 40.00

FEIN: 043566243

Program Address: 2139 Stas Dean Highway, Suite 201 (Numbers/Street) City: (City) State: (Zipcode) CT 06067

Program Type: N/A Weeks operated during audit period (e.g., 97): 52.00 # operating hours/week (e.g., 40): 40.00

FEIN: 043566243

Program Address: 2139 Stas Dean Highway, Suite 201 (Numbers/Street) City: (City) State: (Zipcode) CT 06067

Program Type: N/A Weeks operated during audit period (e.g., 97): 52.00 # operating hours/week (e.g., 40): 40.00

FEIN: 043566243

Program Address: 2139 Stas Dean Highway, Suite 201 (Numbers/Street) City: (City) State: (Zipcode) CT 06067

Program Type: N/A Weeks operated during audit period (e.g., 97): 52.00 # operating hours/week (e.g., 40): 40.00

FEIN: 043566243

Program Address: 2139 Stas Dean Highway, Suite 201 (Numbers/Street) City: (City) State: (Zipcode) CT 06067

Program Type: N/A Weeks operated during audit period (e.g., 97): 52.00 # operating hours/week (e.g., 40): 40.00

FEIN: 043566243

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

REVENUE

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

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (excl. Fed Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

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

10R Dept. of Public Health (DPH)

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

12R Dept. of Transitional Assist (DTAWEL)

13R Dept. of Youth Services (DYS)

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

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

16R MA Comm. For the Blind (MCB)

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

18R MA Rehabilitation Commission (MRC)

19R MA. Of. 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. Of. 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. upon-client SF/3rd Ply offsets

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Ply)

42R Private Client 3rd Ply/other offsets

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

49R Allocated Admin (MAG) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-Time

53R Total Revenue = \$7E

1SDC SUBCONTRACTOR NAME

2SDC EXPENSE AMT.

3SDC FEIN

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Code	Description	UFR Title	FTE	Salary/Wage	Actual	Planned	% Var
15	Program Function Manager (UFR Title 102)	054	39,166	3.48	160,212		
25	Asst. Program Director (UFR Title 103)						
45	Supervising Professional (UFR Title 104)						
55	Physician & Psychiatrist (UFR Title 105 & 121)						
65	R.N., Midwife, N.P., Psych N.A., R.N., MA (Title 107)						
75	R.N., Non-Masters (UFR Title 108)						
85	L.P.N. (UFR Title 109)						
105	Pharmacist (UFR Title 110)						
115	Occupational Therapist (UFR Title 111)						
125	Physical Therapist (UFR Title 112)						
135	Speech / Lang. Pathol., Audiologist (UFR Title 113)						
145	Dietician / Nutritionist (UFR Title 114)						
155	Spec. Education Teacher (UFR Title 115)						
165	Teacher (UFR Title 116)						
175	Day Care Director (UFR Title 117)						
185	Day Care Lead Teacher (UFR Title 118)						
195	Day Care Teacher (UFR Title 119)						
205	Day Care Asst. Teacher / Aide (UFR Title 120)						
215	Psychologist - Doctorate (UFR Title 122)						
225	Clinician-(formerly) Psych. Masters (UFR Title 123)						
235	Social Worker - L.C.S.W., L.S.W (UFR Title 124)						
245	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)						
255	Licensed Counselor (UFR Title 127)						
265	Cert. Voc. Rehab. Counselor (UFR Title 128)						
275	Cert. Alc. & Drug Abuse Counselor (UFR Title 129)						
285	Counselor (UFR Title 130)						
295	Case Worker / Manager - Masters (UFR Title 131)						
305	Case Worker / Manager (UFR Title 132)						
315	Direct Care / Prog. Staff Superv. (UFR Title 133)						
325	Direct Care / Prog. Staff III (UFR Title 134)						
335	Direct Care / Prog. Staff II (UFR Title 135)						
345	Direct Care / Prog. Staff I (UFR Title 136)						
355	Prog. Secretarial / Clerical Staff (UFR Title 137)						
365	Maintenance, House/Groundskeeping, Cook 138						
375	Direct Care / Driver Staff (UFR Title 138)						
385	Direct Care Overtime, Shift Differential and Relief						
395	Total Direct Program Staff = 1E						
155	Enter defined unit of service:						
255	Enter total unit capacity:						
355	OSD's Program						
455	Performance Report (D-1)						
555	Internet (filing system)						
655	Free Care clients:						
755	suspended for FY'08						
855	Total:						
160,372							
160,372							
15,909							
49,413							
342,320							
342,320							
188,372							
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Lutheran Community Services, Inc.
Board of Directors
2013 -2014

Jeff Kinney, Chair
Don Sweet
Garth Greimann
Gail Bucher
Karen Gaylin
William Swanson
Angela Bovill

Corporate Officers:

President	Angela Bovill
Treasurer	Nick Russo
Executive VP	Lisa Cohen
Executive VP	Dana Ramish
Clerk	Alana Geary



Lutheran Social Services of New England Mission Statement and Values

Mission Statement

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

Values

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

Affirms the worth of each person

Promotes a caring and respectful workplace

Excels in service through its employees and volunteers

Practices good stewardship of its resources

Advocates for social justice

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

Katherine Berube



Objective

Have a great desire to work against injustice happening on a globally on a local level. Committed to constantly learning both personally and professionally. See the importance of respecting our natural environment, and wisely taking advantage of its resources to help hurting people groups. Have great hope to help our society experience and appreciate the beauty and variety of other cultures.

Experience

- Education and Employment Specialist, Lutheran Social Services 2011-Present
Provide employment counseling and guidance to refugees. Assist in developing and implementing employment plans and decisions. Facilitate client access to community and state resources, including employment opportunities and/or services to assist clients in obtaining suitable employment and self-sufficiency. Provide English instruction for refugees and immigrants.
- ESOL Instructor, Adult Learning Center 2010-Present
Teach advanced level classes for English language learners who are preparing for work or post-secondary education. Focus mainly on current events and cultural issues that are relevant to their daily lives.
- Program Support Specialist, St. Joseph Community Services 2010-2011
Performed intake meetings with prospective clients who are interested in receiving Meals on Wheels. Sign up individuals for the program and develop a specialized schedule that will fit their individual needs and wants. In charge of the Hudson town senior center.
- Case Manager, International Institute of NH 2008-2010
Organized the initial resettlement of refugees into the United States. Coordinated interpreters and resettlement team to work together towards successfully navigating the initial one hundred and eighty days of refugee resettlement.

Education

- Southern New Hampshire University 2007-Present
Undergraduate studies in International Business and Community Sociology.
- Bridges TEFL 2005-2006
Received ESOL Teaching Certification to teach English as a Second Language.

Skills

- Multicultural awareness with a high level of adaptability.
- Excellent communication skills and experience.
- Ability to work independently or on a management level with a team to meet project goals and deadlines.
- Proficient with juggling multiple tasks and working under pressure.
- Experience and success in Grant Writing.
- Broad industry experience includes Social Services, Teaching, and Administrative support.

**Lutheran Social Services
Job Description**

Title:	Education and Employment Specialist
Reports To:	Program Manager
Department:	New American Services
Category:	Education and Training

Summary

Provides English instruction for refugees and immigrants. The Education and Employment Specialist is responsible for the day-to-day class preparation, instruction, assessment, supervision and general administrative function of the team. The goal is to teach refugees and immigrants English language skills so that they can live self-sufficiently and integrate into the community. Provides employment counseling and guidance to refugees. Assists in developing and implementing employment plans and decisions. Facilitates client access to community and state resources, including employment opportunities and/or services to assist clients in obtaining suitable employment and self-sufficiency

Essential Responsibilities

- Documentation must be completed and maintained at all times in accordance with contractual standards and must be done in a timely manner. Documents all client encounters and contracts made on behalf of clients; completes and submits documentation as appropriate; maintains comprehensive client files, which may include documents held for safekeeping on behalf of the client.
- Progress and other administrative reports filed according to program procedures and according to deadline.
- Maintain client database and case records, including case notes and filing reports according to program procedures.
- Responsible for maintaining classes that refugee students rate as informative.
- Precise assessments must be made to accurately place students in classes that match their skill level.
- Lesson plans must be well organized and appropriate to the skill level and needs of the students.
- Instruction must enhance the vocational readiness and skill of the students.
- Restricted funding sources and rapidly changing political and regulatory requirements necessitate a creative approach to the delivery of services; innovation and creativity required.
- On-going education required to keep a breast of best practices in ESOL education.
- Promotes program through community networking; participates in relationships with other refugee programs and participates in recruiting and public/external community events to promote program and recruit students; participates in recruitment of volunteer tutors and facilitators who are involved in the employment and settlement skills development training.
- Evaluates the aptitudes, interests, work skills, work experience, education, and/or degree of limitations of clients to identify and overcome barriers to employment.

- Coaches and prepares clients for finding suitable employment by developing job-search skills, effective presentation skills, and understanding of all services available in the community and state including cross-cultural support sources.
- Develops and maintains public relations with employers and community organizations through personal visits and telephone contacts in order to provide better services to clients.
- Support and manages the link between employers, and various organizations including but not limited to government agencies, business associations and other agencies and churches who may provide opportunities for clients to develop competencies, integrate learning and work, and to explore career possibilities.
- Conducts individual training on employment life skills. Facilitates interactive discussion groups as appropriate, which focus on self and employment management issues, which include information on benefits and other employment expectations/issues.
- Facilitates client access to other resources, including referral to recreational activities, housing, food, clothing, and school/vocational opportunities or services.
- Perform other related duties incidental to the work described herein to help meet the goals of the program or the agency.

Qualifications

- Bachelor’s Degree with two years ESOL teaching experience required, Master’s Degree in ESOL may be substituted for experience.
- Acceptable driving record check, valid driver’s license, and an acceptable criminal background check.
- Ability to maintain /meet professional credentials/ teaching certificate.
- Must be comfortable teaching and facilitating learning with a group of people.
- Ability to work in multi-cultural/multi-lingual environment and be sensitive to international issues.
- Must be well organized, able to multi-task, prioritize, and attend to detail.
- Ability to work as a team member and independently.
- Must be willing to travel and scheduling flexibility required.
- Excellent oral and written communication skills and ability to handle situations with diplomacy and tact.
- Must be well organized, able to multi-task and attention to detail a must.
- Computer skills required.

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

Employee Name Printed _____

Employee Signature _____ Date _____

HR/Supervisor Signature _____ Date _____

**Lutheran Social Services
Job Description**

Title: Job Developer
Reports To: Program Manager
Department: New Americans Services
Category: Community Support

Summary

Provides employment counseling and guidance to refugees. Assists in developing and implementing employment plans and decisions. Facilitates client access to community and state resources, including employment opportunities and/or services to assist clients in obtaining suitable employment and self-sufficiency.

Essential Responsibilities

- Evaluates the aptitudes, interests, work skills, work experience, education, and/or degree of limitations of clients to identify and overcome barriers to employment.
- Coaches and prepares clients for finding suitable employment by developing job-search skills, effective presentation skills, and understanding of all services available in the community and state including cross-cultural support sources.
- Develops and maintains public relations with employers and community organizations through personal visits and telephone contacts in order to provide better services to clients.
- Support and manages the link between employers, and various organizations including but not limited to government agencies, business associations and other agencies and churches who may provide opportunities for clients to develop competencies, integrate learning and work, and to explore career possibilities.
- Documents all client encounters and contracts made on behalf of clients; completes and submits documentation as appropriate; maintains comprehensive client files, which may include documents held for safekeeping on behalf of the client.
- Conducts individual training on employment life skills. Facilitates interactive discussion groups as appropriate, which focus on self and employment management issues, which include information on benefits and other employment expectations/issues.
- Facilitates client access to other resources, including referral to recreational activities, housing, food, clothing, and school/vocational opportunities or services.
- Promotes program through community networking; participates in recruitment of volunteer tutors and facilitators who are involved in the employment and settlement skills development training.
- Perform other related duties incidental to the work described herein to assist in meeting the goals of LSS and the department.

Qualifications

- Associate’s Degree required, Bachelor’s Degree in relevant discipline preferred.
- Two years of related experience preferred.
- Acceptable driving record check, valid driver’s license, and an acceptable criminal background check.
- Must be willing to travel and scheduling flexibility required.
- Ability to speak another language a plus.
- Good oral and communication skills and ability to handle situations with diplomacy and tact.
- Must be well organized, able to multi-task and attention to detail a must.
- Computer skills required.

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

Employee Name Printed _____

Employee Signature _____ Date _____

HR/Supervisor Signature _____ Date _____

**Lutheran Social Services
Job Description**

Title:	Program Manager
Reports To:	Service Line/Program Director
Department:	Operations
Category:	Administration

Summary

The Program Manager provides leadership and oversight for a program(s). The Program Manager has responsibility for the operation of a site program including provision of services, hiring, and supervision of staff. May also include oversight of a property and the promotion of the program to constituents and the community.

Essential Responsibilities

- Responsible for providing effective leadership to program staff and deliver quality services to the individuals served.
- Responsible for training programs to ensure all staff are adequately trained in all required areas.
- Develop staff including supervising, coaching and mentoring.
- Recruit, hire, orient, supervise and evaluate program staff.
- Oversight of the property, including leases, maintenance, safety and upkeep.
- Participation and cooperation with program committees that meet regularly and support new programs.
- Representation of LSSNE to churches and community events. Build relationships with state agencies, licensing organizations and community groups.
- Recruitment of clients.
- Ensure all reports and documentation is submitted in timely and professional manner.
- Maintain program performance and budgets to assure that programs meet financial objectives.
- Job must be conducted at all times in a way that respects the rights, privacy and the dignity of the client and adheres to all contractual regulations.
- Assures that staff team delivers service consistent with the goals for the individuals served and that provides opportunities for meaningful activities.
- Provide direct support to individuals according to program procedures.
- Responsible for petty cash and following financial procedures.
- Must maintain a clean, safe organized program environment consistent with regulatory and program guidelines.
- Attendance and participation in team and/or committee meetings is required and contributes to planning and development of department training and procedures.
- Responsible for completing all mandatory training on a timely basis.
- Perform other related duties incidental to the work described herein to help meet the goals of the department or agency.

Qualifications

- Bachelor's degree preferred with at least 3 years program management/supervisory experience.
- Knowledge of state, federal and international regulations as indicated by service lines.
- Excellent verbal and written communication skills including evidence of ability to write reports and grants that result in funding.
- Experience supporting others and foster independence.
- Commitment to building positive community support.
- Good interpersonal and written communication skills.
- Ability to provide leadership to work effectively and flexibly in a team environment and to maintain a positive attitude.
- Ability to effectively delegate, train staff, and recognize achievements.
- Budget and financial management skills to control program costs.
- Ability to work independently.
- Ability to set priorities and manage multiple tasks to deadline.
- Computer skills including use of word processing and spreadsheet programs.
- Ability to handle conflict, stress, and to respond effectively to a changing environment
- Satisfactory criminal check and drivers license check
- Ability to provide documentation that includes: valid driver's license, evidence of automobile insurance and an acceptable criminal record check as required.
- Ability to provide on-call coverage and work a flexible schedule.
- Able to lift, transfer, and restrain individuals served; Able to lift 50 pounds.
- Able to pass all required regulatory trainings.

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

Employee Name Printed _____

Employee Signature _____ Date _____

HR/Supervisor Signature _____ Date _____