



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

Nicholas A. Toumpas  
 Commissioner

Mary Ann Cooney  
 Associate Commissioner

97 PLEASANT STREET CONCORD, NH 03301-3857  
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September 26, 2013

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

Retroactive

100% federal funds

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Office of Minority Health and Refugee Affairs to enter into a **retroactive** contract with Lutheran Community Services, Inc., (VC# 224148, B001), Concord, NH 03301, in the amount not to exceed \$155,000.00 to provide direct services to New Hampshire refugees effective retroactive to October 1, 2013 through September 30, 2014. Funds as identified below are available in State Fiscal Year 2014 and State Fiscal Year 2015, 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	\$116,250.00
2015	010-042-79220000	102-500731	Contracts for Program Services	<u>\$38,750.00</u>
Grand Total				\$155,000.00

**EXPLANATION**

This contract is retroactive because the Department of Health and Human Services did not receive documentation of the final grant award until August 27, 2013 for a grant period beginning October 1, 2013. Funds are derived from the annual refugee social services allocation to New Hampshire from the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Refugee Resettlement.

Lutheran Community Services, Inc. continues to provide support to refugees in Belknap, Carroll, Cheshire, Coos, Grafton, Hillsborough, Merrimack, Rockingham, Strafford, and Sullivan Counties as part of their role in the community as a voluntary resettlement agency. Lutheran Community Services, Inc.

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understands that it currently is not under contract to provide these services and may not be compensated for work done if this contract is not approved. However, this could only continue on a temporary basis; if Governor and Executive Council should not approve the contract, Lutheran Community Services, Inc. would need to discontinue services and as a result there would be no job placement, case management or English Language services. Without these support services, most refugees would be unable to achieve self-sufficiency within their allotted eight months of federally funded Refugee Cash Assistance.

Under this contract, Lutheran Community Services agrees to provide English for Speakers of Other Languages instruction, employment, health-related and cultural adjustment services. Services will be provided to refugees currently residing, and those to be resettled in Belknap, Carroll, Cheshire, Coos, Grafton, Hillsborough, Merrimack, Rockingham, Strafford, and Sullivan Counties. It is estimated that 200 to 250 individuals will be served during the contract period. The project will emphasize those activities leading directly to self-sufficiency. In addition, the Department of Health and Human Services will contract separately with International Institute of Boston, Inc., the Bhutanese Community of New Hampshire and the Organization for Refugees and Immigrants for similar services. In total these contracts will ensure statewide services.

Funds are derived from a grant made available through the federal Office of Refugee Resettlement (ORR) through the Refugee Social Services Program. The goals and objectives of this contract will focus on removing barriers to employment such as job development and placement, English as a Second Language, transportation and case management. Services will be provided in a linguistically and culturally sensitive manner and will address the needs of the family unit as a whole.

The Request for Proposals was advertised in the New Hampshire Union Leader for three days, August 5, 6, and 7, 2013 and was disseminated widely through relevant contact lists including the New Hampshire Refugee Advisory Council and the New Hampshire Health and Equity Partnership which represent a broad array of stakeholders. The Office of Minority Health and Refugee Affairs received five proposals and made four awards. Southern New Hampshire Services was not selected to provide English for Speakers of Other Languages due to the increased need for case management and employment services. A selection team composed of two Office of Minority Health and Refugee Affairs staff and one City of Concord Planning Services 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 sustained employment for 50-70 refugees
- Demonstrate increased employment-specific skills for 50 refugee clients
- Demonstrate resolution of acute health issues for 240 refugees
- Demonstrate increased participation in preventive health care for 240 refugees
- Demonstrate increased use and understanding of community resources for 240 refugees

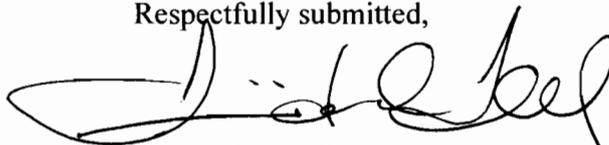
Performance for this contract will be monitored through annual monitoring and trimester reporting of activities and outcomes as described in the scope of services.

Area served: Statewide

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

Approved by:



Nicholas A. Toumpas  
Commissioner

Program Name  
 Contract Purpose  
 RFP Score Summary

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Refugee Social Services

RFA/RFP CRITERIA	Max Pts	LCS	IIB	SNHS	BCNH	ORIS	Bidder Name, Town, St			
Experience and Capacity	20	18.67	18.67	15.33	16.67	16.83	0.00	0.00	0.00	0.00
Need & Target Population	15	15.00	13.67	12.00	11.33	9.33	0.00	0.00	0.00	0.00
Approach	30	27.67	27.67	25.33	24.67	22.33	0.00	0.00	0.00	0.00
Collaboration/Partnerships	5	4.00	3.83	3.33	3.00	2.67	0.00	0.00	0.00	0.00
Outcomes	20	19.00	16.67	13.33	16.00	14.33	0.00	0.00	0.00	0.00
Budget	10	9.33	6.67	8.67	9.33	8.83	0.00	0.00	0.00	0.00
<b>TOTAL POINTS</b>	<b>100</b>	<b>93.67</b>	<b>87.17</b>	<b>78.00</b>	<b>81.00</b>	<b>74.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>BUDGET REQUEST</b>										
Year 01										
Year 02										
Year 03										
Year 04										
<b>TOTAL BUDGET REQUEST</b>										
<b>BUDGET AWARDED</b>										
Year 01										
Year 02										
Year 03										
Year 04										
<b>TOTAL BUDGET AWARDED</b>										

RFP Reviewers		Name	Job Title	Dept/Agency	Qualifications
1	Brandon Anderson	Refugee Program Specialist	OMHRA		
2	Trinidad Tellez	Director	OMHRA		
3	Gloria McPherson	City Planner	City of Concord		
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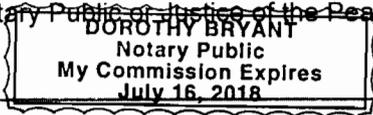
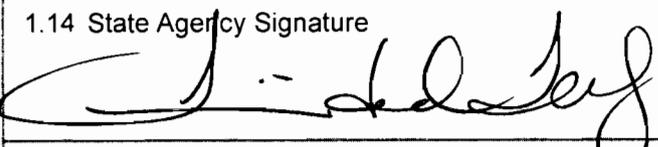
Subject: Lutheran Community Services, Inc. – Refugee Social Services

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name Department of Health and Human Services 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 010-042-79220000-102	1.7 Completion Date September 30, 2014	1.8 Price Limitation \$155,000.00
1.9 Contracting Officer for State Agency Barbara Seebart, Refugee Coordinator		1.10 State Agency Telephone Number (603) 271-8557	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Angela Bovill, President/CEO	
1.13 Acknowledgment: State of <u>NH</u> County of <u>Merrimack</u> On <u>September 14, 2013</u> , before the undersigned officer, personally appeared the person identified in block 1.12., or satisfactorily proven to be the person whose name is signed in block 1.11., and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace [SEAL] 		1.13.2 Name and Title of Notary Public or Justice of the Peace <u>Dorothy Bryant</u>	
1.14 State Agency Signature 		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: <u>Kenneth P. Herrick, Attorney</u> On: <u>20 Sept. 2013</u>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

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

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

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

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

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**

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

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

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

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

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

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

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

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

**7. PERSONNEL.**

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

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

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

**8. EVENT OF DEFAULT/REMEDIES.**

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

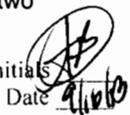
8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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



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

#### **9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.**

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

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

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

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

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

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

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

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

#### **14. INSURANCE.**

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

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

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

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

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

#### **15. WORKERS' COMPENSATION.**

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

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



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

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

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

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

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

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

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

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

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

Handwritten signature and date in the bottom right corner.

## EXHIBIT A

### SCOPE OF SERVICES

Under this contract, the Contractor will provide newly arrived refugees in Belknap, Carroll, Cheshire, Coos, Grafton, Hillsborough, Merrimack, Rockingham, Strafford, and Sullivan Counties with the services and information needed to become economically and socially self-sufficient as soon as possible after arrival in the United States. Services will be provided on a priority basis to refugees residing in the United States fewer than twelve months and those receiving public assistance through the Refugee Cash Assistance Program or the Temporary Aid to Needy Families (TANF) Program. The State Refugee Coordinator will monitor the program. This agreement consists of the following documents: Exhibits A, B, C, C1, D, E, F, G, H, I and J which are all incorporated herein by reference as if fully set forth herein.

The following activities will be provided through this contract:

#### Employment

1. Develop relationships with 10 new employers.
2. Maintain relationships with 100% of current employers.
3. Conduct employment assessments for 100% or 130 of employable refugees.
4. Conduct American workplace orientation for 100% or 130 refugees.
5. Develop employability plans for 100% or 130 refugees.
6. Assist 100% of refugees to complete resumes and at least five applications.
7. Schedule and arrange at least one job interview for 100% of refugees.
8. Assist placed refugees with job maintenance to include follow-up at 2 weeks and 90 days.
9. Assist 90% of refugees with removal of barriers to employment such as childcare and transportation.
10. Make appropriate referrals to ESOL, vocational training and other work-related training for 100% of refugees.
11. Maintain records and complete all reporting requirements.

#### Vocational ESOL

1. Develop additional Vocational English courses based on labor market research of growth industries.
2. Work with targeted employers to incorporate their feedback into Vocational English curricula.
3. Work with targeted employer to arrange a minimum of five on-site internships.

Contractor Initials

Date

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4. Recruit and assess suitability of 50 clients for participation in internships.
5. Conduct five Vocational English trainings in targeted refugee communities
6. Maintain attendance, progress, placement reports and other course statistics for 100% of participants

### Health

1. Provide orientation to the American health care system to 100% of new arrivals.
2. Make appropriate referrals to resolve refugee health issues.
3. Assist with arranging interpreter services for health appointments, as needed.
4. Arrange transportation or provide transportation to health care appointments for new arrivals.
5. Facilitate access to Child Health Insurance Program (CHIP).
6. Facilitate health screenings for 270 refugees.

### Cultural Adjustment

1. Provide collateral and direct interpreter services to new arrivals and service providers, as needed.
2. Assist in the resolution of housing problems, make referrals to facilitate adjustment, and advocate to ensure access to appropriate services.
3. Help 100% of new arrivals access mainstream services such as WIC, Head Start, Fuel Assistance, subsidized day care, subsidized housing and educational services.
4. Help in meeting 100% of new arrivals' transportation needs by: training to use public transportation when available, assisting in obtaining the driver's license, purchasing cars privately or with help from the "Good News Garage," locating a volunteer for taking refugees to essential appointments.
5. Provide cultural orientation to 100% of new arrivals.

### Monitoring

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

### Fiscal Standards

Funds awarded shall be used solely to support the service described herein. The funded contractor will be expected to keep records of activities related to OMHRA funded programs and services. Payment for contracted services will be made upon compliance with reporting requirements. Funded contractors will be accountable to meet the scope of services. Failure to meet the scope of services may jeopardize the funded contractor's current and/or future funding. Corrective action may include actions such as a contract amendment or termination of the contract. During the contract period OMHRA may adjust contract amounts based upon utilization, fiscal expenditure and other contract requirements. Any reallocations will be carried out through the contract amendment process.

Contractor Initials

Date

  
9/11/13

## 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 \$155,000.00.

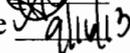
1. Payments under this contract are not to exceed \$155,000.00 for the budget period October 1, 2013 - September 30, 2014.
2. Funding of this contract is contingent upon the continued sufficient funding of the Refugee Social Services Grant as awarded by the Administration for Children and Families Office of Refugee Resettlement for the Budget Period October 1, 2013 – September 30, 2014.
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, 2014.

CFDA Title: Refugee and Entrant Assistance State Administered Programs - Social Services

CDEA No: 93.566

Award Name: Refugee Social Services

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

Contractor Initials   
Date 

**Exhibit B-1: Budget Form**

**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 Social Services Program RFP #14-DHHS-OMHRA-01

Budget Period: 10/1/13 to 9/30/14

Item	Direct	Indirect	Total
1. Total Salary/Wages	\$ 97,736.00	\$ -	\$ 97,736.00
2. Employee Benefits	\$ 21,991.00	\$ -	\$ 21,991.00
3. Consultants	\$ 400.00	\$ -	\$ 400.00
4. Equipment:	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -
Repair and Maintenance	\$ 167.00	\$ -	\$ 167.00
Purchase/Depreciation	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -
Educational	\$ 500.00	\$ -	\$ 500.00
Lab	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -
Office	\$ 340.00	\$ -	\$ 340.00
6. Travel	\$ 2,500.00	\$ -	\$ 2,500.00
7. Occupancy	\$ 4,500.00	\$ -	\$ 4,500.00
8. Current Expenses	\$ -	\$ -	\$ -
Telephone	\$ 1,480.00	\$ -	\$ 1,480.00
Postage	\$ 520.00	\$ -	\$ 520.00
Subscriptions	\$ -	\$ -	\$ -
Audit and Legal	\$ 2,640.00	\$ -	\$ 2,640.00
Insurance	\$ 2,860.00	\$ -	\$ 2,860.00
Board Expenses	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -
Printing	\$ 33.00	\$ -	\$ 33.00
	\$ -	\$ -	\$ -
	\$ -	\$ 19,333.00	\$ 19,333.00
<b>TOTAL</b>	<b>\$ 135,667.00</b>	<b>\$ 19,333.00</b>	<b>\$ 155,000.00</b>

Indirect As A Percent of Direct

14.25%

*9/27/13*

## 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.

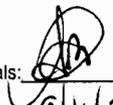
## Appendix B

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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.

Contractor Initials: 

Date: 9/14/13

**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.

Contractor Initials:   
Date: 9/16/13

**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

Date 9/14/13

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

Date

  
9/14/13

# Appendix B

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## 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 State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

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

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

Contractor Initials: AM  
Date: 9/16/12

Appendix B

- (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: 10/1/13 To: 9/30/14  
(Contractor Name) (Period Covered by this Certification)

Angela Bovill, President/CEO  
(Name & Title of Authorized Contractor Representative)

[Signature] 9/16/13  
(Contractor Representative Signature) (Date)

Contractor Initials: [Signature]  
 Date: 9/16/13

NH Department of Health and Human Services

STANDARD EXHIBIT E

CERTIFICATION REGARDING LOBBYING

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

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

- Programs (Indicate applicable program covered):
\*Temporary Assistance to Needy Families under Title IV-A
\*Child Support Enforcement Program under Title IV-D
\*SociaI 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: 1/1/13 through 9/30/14

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.

[Signature] (Contractor Representative Signature)
Angela Bovill, President/CEO (Authorized Contractor Representative Name & Title)

Leatherman Community Services (Contractor Name)
9/16/13 (Date)

Contractor Initials: [Signature]
Date: 9/16/13

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## NH Department of Health and Human Services

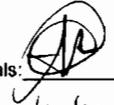
### STANDARD EXHIBIT F

#### 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.

Contractor Initials: 

Date: 9/16/13

## Appendix B

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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).

Contractor Initials: SD  
Date: 9/16/13

# Appendix B

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## 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.

  
(Contractor Representative Signature)

Angela Bovill, President/CEO  
(Authorized Contractor Representative Name & Title)

Lutheran Community Svcs 9/16/13  
(Contractor Name) (Date)

Contractor Initials:   
Date: 9/16/13

Appendix B

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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.

  
(Contractor Representative Signature)

Angela Bovill, President/CEO  
(Authorized Contractor Representative Name & Title)

Lutheran Community Svcs  
(Contractor Name)

9/16/13  
(Date)

Contractor Initials:   
Date: 9/16/13

# Appendix B

Page 1 of 1

## 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.

  
(Contractor Representative Signature)

Angela Bovill, President/CEO  
(Authorized Contractor Representative Name & Title)

Lutman Community Svcs  
(Contractor Name)

9/16/13  
(Date)

# Appendix B

Page 1 of 6

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.

## Appendix B

Page 2 of 6

- 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.

Contractor Initials: 

Date: 9/16/13

## Appendix B

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- 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.

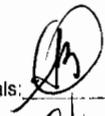
## Appendix B

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- 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.

Contractor Initials: 

Date: 9/16/13

## Appendix B

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(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.

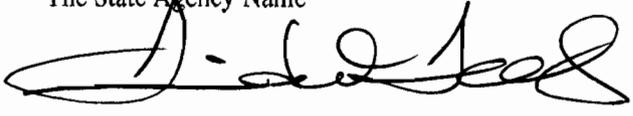
Contractor Initials: DS

Date: 9/16/13

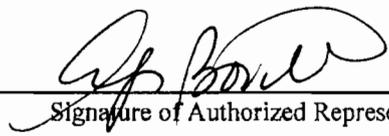
Appendix B

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

Dept of Health + Human Services, Kentucky Health      Lutheran Community Services, Inc.  
The State Agency Name      Name of the Contractor



Signature of Authorized Representative



Signature of Authorized Representative

Trinidad Teller  
Name of Authorized Representative

Angela Bovill  
Name of Authorized Representative

Director  
Title of Authorized Representative

President / CEO  
Title of Authorized Representative

9/19/13  
Date

9/16/13  
Date

Contractor Initials: JA  
Date: 9/16/13

# Appendix B

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.

  
\_\_\_\_\_  
(Contractor Representative Signature)      Angela Bouill, Resident/CEO  
(Authorized Contractor Representative Name & Title)

  
\_\_\_\_\_  
(Contractor Name)      Hutcheon Community Svcs      9/16/13  
(Date)

Contractor initials:   
Date: 9/16/13  
Page # 1 of Page # 2

**Appendix B**  
NH Department of Health and Human Services

STANDARD EXHIBIT J

FORM A

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

1. The DUNS number for your entity is:

965875664

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

NO

YES

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

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

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

NO

YES

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

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

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

Name: \_\_\_\_\_

Amount: \_\_\_\_\_

Contractor initials: Ja

Date: 9/16/13

Page # 2 of Page # 2

# 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:

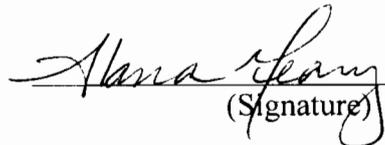
- (1) I am the duly elected and acting Clerk of Lutheran Community Services, Inc., a Massachusetts corporation (the "Corporation");
- (2) I maintain and have custody of and am familiar with the Seal and minute books of the Corporation;
- (3) I am duly authorized to issue certificates;
- (4) The following 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 11<sup>th</sup> 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 16<sup>th</sup> day of September, 2013

  
(Signature)

(Seal)

STATE OF NH

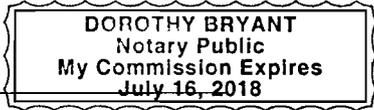
COUNTY OF Merrimack

On this the 16 day of Sept, 2013, before me, Alana Geary, the undersigned officer, personally appeared Alana Geary, who acknowledge her/himself to be the Clerk, of Lutheran Community Services, Inc; 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.

Dorothy Bryant  
 Notary Public/Justice of the Peace

My Commission expires:





**LUTHERAN COMMUNITY SERVICES, INC.**

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

**YEAR ENDED JUNE 30, 2012**

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

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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*

CliftonLarsonAllen LLP

Quincy, Massachusetts  
November 14, 2012

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

COVER PAGE - Page 1 of 1

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 043568243  
452712474

For the Year Ended: 6/30/2012  
(M/D/YYYY)  
Filed Electronically? (Y/N): Y  
Filing Organization: Lutheran Community Services, Inc.  
(legal name)

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

A.G. Public Charities Acct # 042430  
CEO or CFO: Lisa (First Name)  
Cohan (Last Name)  
Business Address:  
14 East Worcester Street, Suite 300  
(Street)  
Worcester (City)  
MA 01604 (State) 01604 (Zip)  
CFO (Title)  
(774) 243-3506 (Phone - Area Code / Number)  
E-mail address: cohan@lcsa.org

Massachusetts Vendor Code Number

Management Company Name: Lutheran Social Services of New England, Inc.  
CPA: CliftonLarsonAllen LLP  
CPA Firm's Current Mass. License #: 901  
CPA Firm's Federal Employer id. (FEIN) #: 410746749  
For-Profit Organization: NO  
If Yes, Date of Exemption: (M/D/YYYY)

Organization Type Code: C  
Date of Org./Incorp.: 6/21/2001  
(M/D/YYYY)  
Cost Allocation Method Code: MD  
Special Education (SPED) Contractor (Y/N): N  
UFR Exemption/Exception Code#  
Principal Purch. Agency: DSS  
Program Performance Report (Internet system) is not required: Y  
Primary Contractor(s):

Program Number	Program Name	Subcontractor Name	Street	City	State	Zip Code	Program Description	MMARS Prog. Code
1	Greentree Boys/Girls		659 Summer Street/484 Copeland Street	Brockton	MA	02301	Group homes for teenage boys and girls	FNCO
2	Program to Enhance Elder Services (PEERS)		593 Main Street	West Springfield	MA	01089	Elder Refugee Services	2022
6	Therapeutic Foster Care		139 Pleasant Street	Brockton	MA	02301	Therapeutic Foster Care	FNFO
7	Ruth House		533 N. Main Street	Brockton	MA	02301	Teen Living Program	RESG
8	Forberg Independent Living Program		84 Highland Street	Worcester	MA	01609	Adult Independent Living Program	3798
9	Ashland Street		8 North Ashland Street	Worcester	MA	01609	Residential Services Mentally Handicapped	3153
10	Florence House		414 Cambridge Street	Worcester	MA	01609	Teen Living Program	
12	URMP Foster Care		1310 Center Street	Newton	MA	02459	Unaccompanied Refugee Minor Program	CSSU
18	Refugee Job Services, Worcester		30 Harvard Street	Worcester	MA	01609	Refugee Services	2021
19	Refugee Job Services, West Springfield		593 Main Street	West Springfield	MA	01089	Refugee Services	2021
20	Refugee Case Management		593 Main Street	West Springfield	MA	01089	Refugee Services	2020
21	Non-Commonwealth Funded Refugee Programs		593 Main Street	West Springfield	MA	01089	Refugee Services	
23	Non-Commonwealth Funded Adoption Program		2139 Silas Dean Highway, Suite 201	Rocky Hill	CT	06067	Adoption Program	
25	Massachusetts Adoption		20 Hamilton Street	Worcester	MA	01609	Adoption Program	AMSS
28	Young Parents Support		563 North Main Street	Brockton	MA	02103	Teen Living Program	FBSB
29	Employment Support Services		593 North Main Street	Springfield	MA	01089	Refugee Services	2021
32	TAG		27 Elm Street	Westfield	MA	01085	Targeted Assistance Grant	2021
34	Creative Living DMR		268 South Main Street	Andover	MA	01810	Lutheran Community Creative Living	3798
35	Department of Education		593 Main Street	West Springfield	MA	01089	Department of Education	
37	CNAP		593 Main Street	West Springfield	MA	01089	CNAP	2023
39	ASSIST		593 Main Street	West Springfield	MA	01089	ASSIST	2021
48	Afterschool		891 Montello Street	Brockton	MA	02301	Family Support	FNSO
43	Refugee School Impact (RSI) Program		51 Union Street, Suite 222	Worcester	MA	01609	Refugee Services	2024
44	Social Adjustment Services (SAS)		593 Main Street	West Springfield	MA	01089	Refugee Services	2022
46	Worcester Lead Action Collaborative		51 Union Street, Suite 222	Worcester	MA	01609	Lead Abatement Program	2021
50	MassREAP		14 East Worcester Street	Worcester	MA	01604	Refugee Services	
53	Other Non-Massachusetts Programs		261 Sheep Davis Road, Suite A-1	Concord	NH	03301	Out of State Supporting Organizations Mission	
54	Bridgeway House		659 Summer Street	Brockton	MA	02302	Residential Services	3153
55	Refugee Preventative Health Education		51 Union Street	Worcester	MA	01609	Refugee Services	2025
56	Refugee Independence through Service Enhancement		51 Union Street	Worcester	MA	01609	Refugee Services	2021

Note: If your agency is exempt from filling 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
<b>ASSETS</b>						
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	<b>TOTAL CURRENT ASSETS</b>	<b>4,735,027</b>			<b>4,735,027</b>	<b>4,708,984</b>
12	Land, Buildings, and Equipment		4,690,446		4,690,446	4,927,624
13	Accumulated Depreciation		(1,813,940)		(1,813,940)	(1,879,306)
14	Net Land, Buildings and Equipment		2,876,506		2,876,506	3,048,318
15	Long-Term Investments					
16	Other Assets	396,534			396,534	817,571
17	Due From Other Funds					
18	<b>TOTAL ASSETS</b>	<b>5,131,561</b>	<b>2,876,506</b>		<b>8,008,067</b>	<b>8,574,873</b>
<b>LIABILITIES AND NET ASSETS</b>						
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	<b>TOTAL CURRENT LIABILITIES</b>	<b>3,157,960</b>			<b>3,157,960</b>	<b>3,483,384</b>
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	<b>TOTAL LIABILITIES</b>	<b>4,657,495</b>			<b>4,657,495</b>	<b>5,118,411</b>
31	<b>NET ASSETS</b>					
	Unrestricted	(218,323)	2,876,506		2,658,183	2,852,860
32	Temporarily Restricted	692,389			692,389	603,602
33	Permanently Restricted					
34	<b>TOTAL NET ASSETS</b>	<b>474,066</b>	<b>2,876,506</b>		<b>3,350,572</b>	<b>3,456,462</b>
35	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>5,131,561</b>	<b>2,876,506</b>		<b>8,008,067</b>	<b>8,574,873</b>

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc.

FEIN: 043566243

06/30/2011

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

REVENUES, GAINS, AND OTHER SUPPORT

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
1 Contributions, Gifts, Legacies, Bequests & Special Events					
2 In-Kind Contributions	76,350	69,000		145,350	22,451,151
3 Grants	23,841,584			23,841,584	11,925,974
4 Program Service Fees	11,850,357			11,850,357	273
5 Federated Fundraising Organization Allocation					77,209
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 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	<b>36,206,419</b>	<b>(262,780)</b>		<b>35,945,639</b>	<b>34,556,247</b>

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
14 <b>EXPENSES AND LOSSES</b>					
15 Administration (Management & General)	4,647,091			4,647,091	3,954,833
16 Fundraising	60,487			60,487	58,441
17 Total Program Services	31,569,710			31,569,710	31,104,663
18 <b>TOTAL EXPENSES</b>	<b>36,277,288</b>			<b>36,277,288</b>	<b>35,117,937</b>
19 Losses	125,808			125,808	
19 <b>TOTAL EXPENSES AND LOSSES</b>	<b>36,403,096</b>			<b>36,403,096</b>	<b>35,117,937</b>

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
20 <b>CHANGES IN NET ASSETS:</b>					
21 Property & Equipment Acquisitions from Unrestricted Funds					
22 Transfer of Realized Endowment Fund Appreciation					
23 Return to Donor					
24 Other Increases (Decreases)	351,567			351,567	319,636
24 <b>TOTAL CHANGES IN NET ASSETS</b>	<b>(194,677)</b>	<b>88,787</b>		<b>(105,890)</b>	<b>(242,054)</b>
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>2,852,860</b>	<b>603,602</b>		<b>3,456,462</b>	<b>3,698,516</b>
26 <b>NET ASSETS AT END OF YEAR</b>	<b>2,658,183</b>	<b>692,389</b>		<b>3,350,572</b>	<b>3,456,462</b>

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

	<b>TOTAL</b>
<b>Cash Flows from Operating Activities:</b>	
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
<b>Cash Flows from Investing Activities:</b>	
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)
<b>Cash from Financing Activities:</b>	
Proceeds from Contributions Restricted For:	
22 Investment in Endowment	
23 Investment in Term Endowment	
24 Investment in Plant (Land Bldgs. & Equip.)	
Other Financing Activities:	
25 Contributions Restricted for Long-Term Investment	
26 Interest and Dividends Restricted for Reinvestment	
27 Payments on Notes Payable	(200,000)
28 Payments on Long-Term Debt	(115,870)
29 Other Finance Payments/Reciepts	171,356
30 Net Cash Provided by/(used in) Financing Activities	(144,514)

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc.

FEIN: 043566243

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2012

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	<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><u>818,707</u></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	358,850
6. Other Expenses	155,711	45,830	109,881
7. Depreciation of Buildings and Equipment	274,350	5,016	269,334
<b>8. TOTAL EXPENSES</b>	<b>36,277,288</b>	<b>4,647,091</b>	<b>31,569,710</b>

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

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

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

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
<b>8. TOTAL EXPENSES</b>	<b>45,673</b>	<b>28,227</b>	<b>29,170</b>	<b>58,502</b>	<b>14,771</b>

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

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><u>\$ 3,177,397</u></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:

Description

Note Payable

Term note payable to Bank of America face amount \$350,000, due August 7, 2033, secured by business assets, payable in monthly installments of interest only through August 2008 then monthly payments of principal plus interest through maturity. Interest rate is the 30 year treasury bill rate plus 2 1/2% adjusted annually (7.1% at June 30, 2012).	\$ 327,906
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Mortgages

1st Mortgage payable to TD Bank in monthly principal and interest payments of \$3,558 maturing on December 17, 2014, with an interest rate of 5%, secured by all business assets.	407,121
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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
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Capital Lease Obligations

LCS is obligated under various capital lease agreements for equipment and motor vehicles, expiring from 2013 through 2015, with a combined monthly payment of approximately \$3,900 with interest rates ranging from approximately 4% to 8%.	99,743
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Total	1,175,307
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Less: Current Maturities	(76,735)
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Long-Term Debt, Net	\$ 1,098,572
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**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:

	<u>Total</u>	<u>Quoted Prices in Active Markets for Identical Assets Level 1</u>	<u>Significant Other Observable Inputs Level 2</u>	<u>Significant Unobservable Inputs Level 3</u>
<b>Beneficial Interest in Net Assets of Related Party</b>				
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>
<b>U.S. Department of Health &amp; Human Services</b>			
Pass-Through Commonwealth of Massachusetts			
<b>Department of Social Services:</b>			
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
<b>Office of Refugees and Immigrants:</b>			
TAG	96.584	CTORI010011TAG000004	162,062
Refugee Cash Management	93.583	CTORI010011RCM000002/ CTORI010011RCM000012	193,634
Refugee Cash Management	93.566 *	CTORI010011RCM000012	3,423
CRES	96.566 *	CTORI010011CRES00007 / CTORI010011CRES00006	356,441
Citizen TIP	93.566 *	CTORI010011SAS000003	58,524
PEERS	93.576	CTORI010011PRS000005	24,414
REAP	93.576	CTORI010011REAP00002	113,919
ASST	93.576	CTORI010011ASST00001	43,768
Refugee School Impact	93.576	CTORI010011RSI000001/ CTORI010012RSI000001	24,720
PHP	93.576	CTORI010012PHP000006	9,524
RISE	93.576	CTORI010012RISE00007/ CTORI010012RISE00006	14,952
Pass-Through State of New Hampshire			
<b>Office of Minority Health and Refugee Affairs:</b>			
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			
<b>Office of Refugees and Immigrants:</b>			
Unaccompanied Child and Youth Program	93.676	90ZU0067/01	1,475,320
Match Grant	93.567 *	90RV0062/01	240,563
Pass-Through EMM			
<b>Office of Refugees and Immigrants:</b>			
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 <b>Office of Refugees and Immigrants:</b> Match Grant	93.567 *	2012	97,786
Pass-Through Administration for Children and Families <b>Office of Refugees Resettlement:</b> Refugee Agricultural Partnership Program	93.576	90ZR001801	93,839
<b>U.S. Department of State</b>			
Pass-Through Lutheran Immigration and Refugee Service <b>Division of Unaccompanied Minors:</b> Reception and Placement	19.510 *	SPRMC011CA088	837,444
Pass-Through EMM <b>Division of Unaccompanied Minors:</b> Reception and Placement	19.510 *	EMM SPRMC010CA012	451,886
Pass-Through Church World Services <b>Division of Unaccompanied Minors:</b> Reception and Placement	19.510 *	2012	144,947
<b>U.S. Department of Agriculture</b>			
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
<b>U.S. Department of Labor</b>			
Pass-Through University of New Hampshire UNH - Direct Connect (ARRA)	17.275	GJ-20054-10-60-A-33/SUB	60,915
<b>U.S. Department of Transportation</b>			
Pass-Through Central Massachusetts Regional Planning Commission OLMS Transit Grant	20.516	MA-37-X040-00	44,072
<b>U.S. Department of Housing and Urban Development</b>			
Pass-Through City of Worcester  <b>Office of Health Homes and Lead Hazard Control:</b> Worcester Lead Paint Abatement Program	14.900	REC-LHC0700	12,000
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<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**

ORGANIZATION: Lutheran Community Services, Inc.

REVENUE	Total Organization	Admin. (M&G)	Fund Raising	Total All Prog	EXPENSE	Total Organization	Admin. (M&G)	Fund Raising	Total All Programs
	FTE	Expense	FTE	Expense		FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	63,415	XXXXXX	XXXXXX	63,415	1E Total Direct Prog. Staff FTE/Exp 101-138	158.11	5,335,342	XXXX	158.11
2R Gov. In-Kind/Capital Budget	12,935	XXXXXX	XXXXXX	12,935	2E Chief Executive Officer - FTE/Exp.				
3R Private In-Kind	76,350	XXXXXX	XXXXXX	76,350	3E Chief Financial Officer - FTE/Exp.				
4R Total Contributions and In-Kind	92,700	XXXXXX	XXXXXX	92,700	4E Acting/Client/Support FTE/Expense				
5R Mass Gov. Grant	23,841,584	XXXXXX	XXXXXX	23,841,584	5E Admin Maint/House-Grdskeeping FTE/Exp				
6R Other Grant (excl. Fed Direct)	23,841,584	XXXXXX	XXXXXX	23,841,584	6E Total Admin Employee FTE/Expense 410				
7R Total Grants	47,683,168	XXXXXX	XXXXXX	47,683,168	7E Commercial Products & Svs/Mktng FTE/Exp				
8R Dept. of Mental Health (DMH)	1,493,097	XXXXXX	XXXXXX	1,493,097	8E Total FTE/Salary/Wages	158.11	5,335,342	XXXX	158.11
9R Dept. of Developmental Services (DDS/DMR)	8,502,568	XXXXXX	XXXXXX	8,502,568	9E Payroll Taxes 150		389,430		389,430
10R Dept. of Public Health (DPH)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	10E Fringe Benefits 151		732,302		732,302
11R Dept. of Children and Families (DCF/DSS)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	11E Accrual Adjustments		(89,657)		(89,657)
12R Dept. of Transitional Assist (DTAW/WEL)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12E Total Employee Compensation & Rel. Exp.		6,387,477		6,387,477
13R Dept. of Youth Services (DYS)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13E Facility and Prog. Equip Expenses 301,390		74,479		74,479
14R Health Care Fin. & Policy (HCF-P/Contract)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	14E Facility & Prog. Equip. Depreciation 301		181,444		181,444
15R Health Care Fin. & Policy (HCF-U/CP)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15E Facility Operation/Maint./Furn 390		528,057		528,057
16R MA Comm. For the Blind (MCB)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	16E Facility General Liability Insurance 390		47,928		47,928
17R MA Comm. for Deaf & H H (MCD)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	17E Total Occupancy		811,906		811,906
18R MA Rehabilitation Commission (MIRC)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	18E Direct Care Consultant 201		191,209		191,209
19R MA, Of. for Refugees & Immigr (ORI)	1,115,864	XXXXXX	XXXXXX	1,115,864	19E Temporary Help 202		26,094		26,094
20R Dept. of Early Educ. & Care (EEC)-Contract	XXXXXX	XXXXXX	XXXXXX	XXXXXX	20E Clients and Caregivers Reimb./Stipends 203		3,651,813		3,651,813
21R Dept. of Early Educ. & Care (EEC)-Youchter	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21E Subcontracted Direct Care 206		52,087		52,087
22R Dept. of Correction (DOC)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	22E Staff Training 204		206,750		206,750
23R Dept. of Elementary & Secondary Educ. (DOE)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	23E Staff Mileage / Travel 205		122,345		122,345
24R Parole Board (PAR)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	24E Meals 207		13,668		13,668
25R Veterans Services (VET)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	25E Client Transportation 208		76,976		76,976
26R Ex. Off. of Elder Affairs (ELD)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	26E Vehicle Expenses 208		1,520		1,520
27R Div. of Housing & Community Develop (OCCD)	488,013	XXXXXX	XXXXXX	488,013	27E Vehicle Depreciation 208		XXXXXX		XXXXXX
28R POS Subcontract	XXXXXX	XXXXXX	XXXXXX	XXXXXX	28E Incidental Medical /Medicine/Pharmacy 209		XXXXXX		XXXXXX
29R Other Mass. State Agency POS	XXXXXX	XXXXXX	XXXXXX	XXXXXX	29E Client Personal Allowances 211		XXXXXX		XXXXXX
30R Mass State Agency Non - POS	318,957	XXXXXX	XXXXXX	318,957	30E Provision Material Goods/Svs./Benefits 212		XXXXXX		XXXXXX
31R Mass. Local Govt/Quasi-Govt. Entities	17,871	XXXXXX	XXXXXX	17,871	31E Direct Client Wages 214		XXXXXX		XXXXXX
32R Non-Mass. State/Local Government	330,934	XXXXXX	XXXXXX	330,934	32E Other Commercial Prod. & Svs. 214		XXXXXX		XXXXXX
33R Direct Federal Grants/Contracts	1,392,334	XXXXXX	XXXXXX	1,392,334	33E Program Supplies & Materials 215		XXXXXX		XXXXXX
34R Medicaid - Direct Payments	XXXXXX	XXXXXX	XXXXXX	XXXXXX	34E Non Charitable Expenses		883,832		883,832
35R Medicaid - MBHP Subcontract	XXXXXX	XXXXXX	XXXXXX	XXXXXX	35E Other Expense		XXXXXX		XXXXXX
36R Medicare	XXXXXX	XXXXXX	XXXXXX	XXXXXX	36E Total Other Program Expense		5,228,094		5,228,094
37R Mass. Govt. Client Stipends	133,729	XXXXXX	XXXXXX	133,729	37E Management Fees 410		XXXXXX		XXXXXX
38R Client Resources	51,251	XXXXXX	XXXXXX	51,251	38E Fundraising Fees 410		XXXXXX		XXXXXX
39R Mass. Publicly sponsored client offsets	XXXXXX	XXXXXX	XXXXXX	XXXXXX	39E Legal Fees 410		XXXXXX		XXXXXX
40R Other Publicly sponsored client offsets	XXXXXX	XXXXXX	XXXXXX	XXXXXX	40E Audit Fees 410		21,834		21,834
41R Private Client Fees (excluding 3rd Ptv)	85,288	XXXXXX	XXXXXX	85,288	41E Management Consultant 410		1,607,872		1,607,872
42R Private Client 3rd Ptv/Other offsets	11,850,357	XXXXXX	XXXXXX	11,850,357	42E Other Professional Fees & Other Admin. Expenses 410		24,951		24,951
43R Total Assistance and Fees	XXXXXX	XXXXXX	XXXXXX	XXXXXX	43E Leased Office/Program Office Equip 410,390		XXXXXX		XXXXXX
44R Federated Fundraising	74,282	XXXXXX	XXXXXX	74,282	44E Office Equipment Depreciation 410		XXXXXX		XXXXXX
45R Commercial Activities	XXXXXX	XXXXXX	XXXXXX	XXXXXX	45E Admin. Vehicle Expenses 410		XXXXXX		XXXXXX
46R Non-Charitable Revenue	XXXXXX	XXXXXX	XXXXXX	XXXXXX	46E Admin. Vehicle Depreciation 410		XXXXXX		XXXXXX
47R Investment Revenue	XXXXXX	XXXXXX	XXXXXX	XXXXXX	47E Directors & Officers Insurance 410		XXXXXX		XXXXXX
48R Other Revenue	34,066	XXXXXX	XXXXXX	34,066	48E Program Support 216		114,830		114,830
49R Allocated Admin (M&G) Revenue	XXXXXX	XXXXXX	XXXXXX	XXXXXX	49E Professional Insurance 410		XXXXXX		XXXXXX
50R Released Net Assets-Program	331,780	XXXXXX	XXXXXX	331,780	50E Working Capital Interest 410		XXXXXX		XXXXXX
51R Released Net Assets-Equipment	XXXXXX	XXXXXX	XXXXXX	XXXXXX	51E Total Direct Administrative Expense		1,869,487		1,869,487
52R Released Net Assets-Time	XXXXXX	XXXXXX	XXXXXX	XXXXXX	52E Admin (M&G) Reporting Center Allocation		1,539,941		1,539,941
53R TOTAL REVENUE	38,208,419	3,096,941	70,696	38,208,419	53E Total Reimbursable & Fundraising Expense		14,324,268		14,324,268
54R TOTAL EXPENSE = 58E	36,277,288	(3,096,941)	(70,696)	33,109,651	54E Direct State/Federal Non-Reimbursable Expense		18,765,383		18,765,383
55R OPERATING RESULTS	(808,869)			3,096,758	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXX		XXXXXX
NON-REIMBURSABLE EXPENSE DETAIL									
1N Direct Employee Compensation & Related Exp.									
2N Direct Occupancy									
3N Direct Other Program/Operating									
4N Direct Subcontract Expense									
5N Direct Administrative Expense									
6N Direct Other Expense									
7N Direct Depreciation									
8N Total Direct Non-Reimbursable (must tie to 54E)									
9N Total Direct and Allocated Non-Reimb. Revenue Offsets									
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets									
11N Capital Budget Revenue Adjustments									
12N Excess of Non-Reimb./Fundraising Expense over Offsets									
Description of Admin (M&G) Direct Non-Reimbursable Exp.									
3-115									

Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

COMPENSATION DISCLOSURE	Name & Title	Reporting Entity Compensation	Salary	Other	Compensation from Other Entities	Liability Amt.
1C Heather Feilman, CEO		\$	253,651			
2C Anjela Wallford, CFO/COO		\$	176,539			
3C Lisa Cohen, CFO		\$	137,957			
4C						
5C						
MA, Surplus Revenue Retention		Expanded Amount		Accrual Amount	(2,817,452)	
Prior Year MA Revenue	9,796,628					
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)						3-115

**PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited**

FEIN: 043586243

FY END: 6/30/2012

Program Name: Greenlee Boys/Girls

UFR Program Number: 1

Program Address: 559 Summer Street/404 Copeland Street (Number/Street)  
 Program Type: 23  
 Program Address: 559 Summer Street/404 Copeland Street (Number/Street)  
 City: Boston (City)  
 State: MA (State)  
 Zip: 02301 (Zipcode)

Catalog of Federal Domestic Assistance #: 83.867  
 # operating hours/week (e.g., 40): 168.00  
 # Weeks operated during audit period (e.g., 52): 52.00  
 URL: <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 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE	DESCRIPTION	MA	FTE	Salary/Wage	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1.00	42,230	359,356	431,658	-16.7%
2R	Gov. In-Kind/Capital Budget		0.26	13,716			
3R	Private In-Kind		1.00	28,822			
4R	Total Contribution and In-Kind						
5R	Mass Gov. Grant						
6R	Other Grant (excl. Fed/Diract)						
7R	Total Grants						
8R	Dept. of Mental Health (DMH)						
9R	Dept. of Developmental Services(DOS/DMR)						
10R	Dept. of Public Health (DPH)						
11R	Dept. of Children and Families (DCF/DSS)	580,781					
12R	Dept. of Transitional Assist.(DTA/AWEL)						
13R	Dept. of Youth Services (DYS)						
14R	Health Care Fin. & Policy (HCF)/JCP						
15R	Health Care Fin. & Policy (HCF)/JCP						
16R	MA. Comm. For the Blind (MCB)						
17R	MA. Comm. for Deaf & H (MCD)						
18R	MA. Rehabilitation Commission (MRC)						
19R	MA. Off. for Refugees & Immigr.(ORI)						
20R	Dept. of Early Educ. & Care (EEC)/Contract						
21R	Dept. of Early Educ. & Care (EEC)/Voucher						
22R	Dept. of Correction (DOC)						
23R	Dept. of Elementary & Secondary Educ. (DOE)						
24R	Parole Board (PAR)						
25R	Veteran's Services (VET)						
26R	Ex. Off. of Elder Affairs (ELD)						
27R	Div. of Housing & Community Develop(OCD)						
28R	POS Subcontract						
29R	Other Mass. State Agency POS	9,855					
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 - DBHP Subcontract						
35R	Medicaid - MBHP Subcontract						
36R	Medicare						
37R	Mass. Gov. Client Stipends	7,983					
38R	Client Resources						
39R	Mass. spon client SF/3rd Pty offsets						
40R	Other Publicly sponsored client offsets						
41R	Private Client Fees (excluding 3rd Pty)						
42R	Private Client Fee (other offsets)						
43R	Total Assistance and Fees	588,449					
44R	Federated Fundraising						
45R	Commercial Activities						
46R	Non-Charitable Revenue						
47R	Investment Revenue						
48R	Other Revenue	15					
49R	Allocated Admin (M&G) Revenue	14,311					
50R	Released Net Assets-Program						
51R	Released Net Assets-Equipment						
52R	Released Net Assets-Time						
53R	Total Revenue = 57E	612,775					

EXPENSE	DESCRIPTION	MA	FTE	Salary/Wage	Actual	Planned	% Var
1E	Total Direct Program Staff = 39S		12.36	359,356	359,356	431,658	-16.7%
2E	Chief Executive Officer						
3E	Chief Financial Officer						
4E	Accounting/Client Support						
5E	Admin Main/House-Grndkeeping						
6E	Total Admin Employee						
7E	Commercial products & Svcs/Mktg						
8E	Total FTE/Salary/Wages		12.36	359,356			
9E	Payroll Taxes 150			26,295			
10E	Fringe Benefits 151			75,907			
11E	Accrual Adjustments			(2,864)			
12E	Total Employee Compensation & Rel. Exp.			15,459			
13E	Facility and Prog. Equip. Expenses 301,360			459,674			
14E	Facility & Prog. Equip. Depreciation 301			33,535			
15E	Facility Operation/Maint./Furn.390			49,792			
16E	Facility General Liability Insurance 390			5,618			
17E	Total Occupancy			103,564			
18E	Direct Care Consultant 201			2,746			
19E	Temporary Help 202			1,770			
20E	Clients and Caregivers Reimb./Stipends 203			7,334			
21E	Subcontracted Direct Care 206						
22E	Staff Training 204						
23E	Staff Meals / Travel 205			3,267			
24E	Meals 207			21,338			
25E	Client Transportation 208			369			
26E	Vehicle Expenses 208			12,283			
27E	Vehicle Depreciation 208						
28E	Incidental Medical /Medicine/Pharmacy 209			47			
29E	Client Personal Allowances 211						
30E	Provision Material Goods/Svs./Benefits 212						
31E	Direct Client Wages 214						
32E	Other Commercial Prod. & Svs. 214						
33E	Program Supplies & Materials 215			18,889			
34E	Non Charitable Expenses						
35E	Other Expense						
36E	Total Other Program Expense			65,613			
42E	Other Professional Fees & Other Admin. Exp. 410			55,660			
43E	Leased Office/Program Office Equip. 410,390			1,753			
44E	Office Equipment Depreciation 410						
48E	Program Support 216			3,920			
49E	Professional Insurance 410						
50E	Working Capital Interest 410						
51E	Total Direct Administrative Expense			81,353			
52E	Admin (M&G) Reporting Center Allocation			115,109			
53E	Total Reimbursable Expense			804,513			
54E	Direct State/Federal Non-Reimbursable Expense						
55E	Allocation of State/Fed Non-Reimbursable Expense						
56E	TOTAL EXPENSE			894,513			
57E	TOTAL REVENUE = 53R			612,775			
58E	OPERATING RESULTS			(197,738)			

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

NON-REIMBURSABLE EXPENSE DETAIL	Description	Amount
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	14,328
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(14,328)

(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.)

UNDUP #	# SERVICE UNITS DELIVERED	UNDUP CLIENTS	DESCRIPTION
1	1.00	1.00	Program Director (UFR Title 101)
2	0.26	0.26	Program Function Director (UFR Title 103)
3	1.00	1.00	Supervising Professional (UFR Title 104)
4			Physician & Psychiatrist (UFR Title 105 & 121)
5			Physician Asst. (UFR Title 106)
6			N. Midwife, N.P., Psych N.A., R.N., R.N. - MA (Title 107)
7			R.N. - Non Masters (UFR Title 108)
8			L.P.N. (UFR Title 109)
9			Pharmacist (UFR Title 110)
10			Occupational Therapist (UFR Title 111)
11			Physical Therapist (UFR Title 112)
12			Speech /Lang. Pathol. Audiologist (UFR Title 113)
13			Dietician / Nutritionist (UFR Title 114)
14			Spec. Education Teacher (UFR Title 115)
15			Teacher (UFR Title 116)
16			Day Care Director (UFR Title 117)
17			Day Care Lead Teacher (UFR Title 118)
18			Day Care Teacher (UFR Title 119)
19			Day Care Asst. Teacher / Aide (UFR Title 120)
20			Psychologist - Doctorate (UFR Title 122)
21			Clinician-formerly Psych Masters (UFR Title 123)
22			Social Worker - L.L.C.S.W. (UFR Title 124)
23			Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126)
24			Licensed Counselor (UFR Title 127)
25			Cart. Voc. Rehab. Counselor (UFR Title 128)
26			Cart. Alc. &or Drug Abuse Counselor (UFR Title 129)
27			Counselor (UFR Title 130)
28			Case Worker / Manager - Masters (UFR Title 131)
29			Case Worker / Manager (UFR Title 132)
30			Direct Care / Prog. Staff Superv. (UFR Title 133)
31			Direct Care / Prog. Staff III (UFR Title 134)
32			Direct Care / Prog. Staff II (UFR Title 135)
33			Direct Care / Prog. Staff (UFR Title 136)
34			Prog. Secretarial / Clerical Staff (UFR Title 137)
35			Maintenance, House/Groundskeeping, Cook 138
36			Direct Care / Driver Staff (UFR Title 139)
37			Direct Care Overtime, Shift Differential and Relief
38			Total Direct Program Staff = 1E
39			Service Statistics
40			Enter defined unit of service: Bed/Days
41			Enter total unit capacity: 2,920

Publicly sponsored clients: 3SS OSD's Program  
 Privately sponsored clients: 4SS Performance Report (D-1)  
 Free Care clients: 5SS Internet filing system  
 Total: 7SS filings

MASSACHUSETTS CONTRACT INFORMATION	Contract ID - 11 Characters	MMARS Code
1C	DSS 000912FNGRP	FNCO
2C	DSS 00092012PNO	RESO
3C	DSS 00092012RES	RESO
4C	DSS 00092012SPS	FNCO
5C	EHS 12EHSALARY	SALR

State Dept. Payor Name  
 1PS  
 2PS  
 3PS

PREPARER COMMENTS:  
 Comm. Of MA Surplus Rev. Retention Shara (206,064)

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

Subcontractor Name

Released Net Assets-Equipment

Released Net Assets-Time

Total Revenue = 57E

Operating Results

Operating Results

Operating Results

Operating Results

Operating Results

**PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited**

FY END: 6/30/2012 FEIN: 043569243

UFR Program Number: 2 Program Name: Lufman Community Services, Inc. Program Address: 593 Main Street, West Springfield (City), MA 01089 (Zipcode) Elder Refugee Services # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Program b Enhance Elder Services (PEERS) Description: Catalog of Federal Domestic Assistance #: 93.576 <http://www.cfda.gov/default.htm>

UFR Program Number: 2 Program Name: Lufman Community Services, Inc. Program Address: 593 Main Street, West Springfield (City), MA 01089 (Zipcode) Elder Refugee Services # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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UFR Program Number: 2 Program Name: Lufman Community Services, Inc. Program Address: 593 Main Street, West Springfield (City), MA 01089 (Zipcode) Elder Refugee Services # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Program b Enhance Elder Services (PEERS) Description: Catalog of Federal Domestic Assistance #: 93.576 <http://www.cfda.gov/default.htm>

UFR Program Number: 2 Program Name: Lufman Community Services, Inc. Program Address: 593 Main Street, West Springfield (City), MA 01089 (Zipcode) Elder Refugee Services # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Program b Enhance Elder Services (PEERS) Description: Catalog of Federal Domestic Assistance #: 93.576 <http://www.cfda.gov/default.htm>

UFR Program Number: 2 Program Name: Lufman Community Services, Inc. Program Address: 593 Main Street, West Springfield (City), MA 01089 (Zipcode) Elder Refugee Services # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Program b Enhance Elder Services (PEERS) Description: Catalog of Federal Domestic Assistance #: 93.576 <http://www.cfda.gov/default.htm>

UFR Program Number: 2 Program Name: Lufman Community Services, Inc. Program Address: 593 Main Street, West Springfield (City), MA 01089 (Zipcode) Elder Refugee Services # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Program b Enhance Elder Services (PEERS) Description: Catalog of Federal Domestic Assistance #: 93.576 <http://www.cfda.gov/default.htm>

UFR Program Number: 2 Program Name: Lufman Community Services, Inc. Program Address: 593 Main Street, West Springfield (City), MA 01089 (Zipcode) Elder Refugee Services # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Program b Enhance Elder Services (PEERS) Description: Catalog of Federal Domestic Assistance #: 93.576 <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 = Non-negotiated Accommodations Rate; 27 = Cost Reimbursement, NA = Not Applicable

REVENUE

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

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (exclud. Fed Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

9R Dept. of Developmental Services (DOS/DMP)

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 (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 Parole Board (PAR)

24R Veterans's Services (VET)

25R Ex. Off. of Elder Affairs (ELD)

26R Div. of Housing & Community Develop (OCD)

27R POS Subcontract

28R Other Mass. State Agency POS

29R Mass State Agency Non - POS

30R Mass. Local Govt/Quasi-Govt. Entities

31R Non-Mass. State/Local Government

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 offsets

39R Other Publicly sponsored client offsets

40R Private Client Fees (excluding 3rd Ply)

41R Private Client 3rd Ply/other offsets

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

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

2SDC Expense Amt.

3SDC FEIN

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

N/A

PREPARER COMMENTS:



ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 043586243

UFR Program Number: 7 Program Name: Ruth House Description: Teen Living Program MA (State) 02301 (Zipcode) Catalog of Federal Domestic Assistance #: 83.807  
 Program Address: 533 N. Main Street Brockton (City) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 168.00  
 \*Program Type: 23 Program Address: 533 N. Main Street Brockton (City) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 168.00

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

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

REVENUE

REV	Code	Description	Rate	Units	Revenue	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 Public Health (DPH)							
11R	Dept. of Children and Families (DCF/DSS)	570.081						
12R	Dept. of Transitional Assist (DTAWEL)							
13R	Dept. of Youth Services (DYS)							
14R	Health Care Fin & Policy (HCFF)-Contract							
15R	Health Care Fin & Policy (HCFF)-JUCP							
16R	MA. Comm. For the Blind (MCB)							
17R	MA. Comm. For Deaf & H H (MCD)							
18R	MA. Rehabilitation Commission (MRC)							
19R	MA. Off. for Refugees & Immigr.(ORI)							
20R	Dept. of Early Educ. & Care (EEC)-Contract							
21R	Dept. of Early Educ. & Care (EEC)-Voucher							
22R	Dept. of Correction (DOC)							
23R	Dept. of Elementary & Secondary Educ. (DOE)							
24R	Parole Board (PAR)							
25R	Veteran's Services (VET)							
26R	Ex. Off. of Elder Affairs (ELD)							
27R	Div. of Housing & Community Developp(OD)							
28R	POS Subcontract							
29R	Other Mass. State Agency POS	2,483						
30R	Mass State Agency Non - POS							
31R	Mass. Local Govt/Quasi-Govt. Entities							
32R	Non-Mass. State/Local Government							
33R	Direct Federal Grants/Contracts							
34R	Medicaid - Direct Payments							
35R	Medicaid - MBHP Subcontract							
36R	Medicare							
37R	Mass. Govt. Client Stipends							
38R	Client Resources	22,183						
39R	Mass. spon client SF/2nd Pty offsets							
40R	Other Publicly sponsored client offsets							
41R	Private Client Fees (excluding 3rd Pty)	13,448						
42R	Private Client 3rd Pty/other offsets							
43R	Total Assistance and Fees	888,155						
44R	Federated Fundraising							
45R	Commercial Activities							
46R	Non-Charitable Revenue							
47R	Investment Revenue							
48R	Other Revenue							
48R	Allocated Admin (M&G) Revenue	47,081						
50R	Released Net Assets-Program							
51R	Released Net Assets-Equipment							
52R	Released Net Assets-Time							
53R	Total Revenue = 47E	855,246						

UNDERSPENDS

REV	Code	Description	Rate	Units	Revenue	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 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 (HCFF)-Contract							
15R	Health Care Fin & Policy (HCFF)-JUCP							
16R	MA. Comm. For the Blind (MCB)							
17R	MA. Comm. For Deaf & H H (MCD)							
18R	MA. Rehabilitation Commission (MRC)							
19R	MA. Off. for Refugees & Immigr.(ORI)							
20R	Dept. of Early Educ. & Care (EEC)-Contract							
21R	Dept. of Early Educ. & Care (EEC)-Voucher							
22R	Dept. of Correction (DOC)							
23R	Dept. of Elementary & Secondary Educ. (DOE)							
24R	Parole Board (PAR)							
25R	Veteran's Services (VET)							
26R	Ex. Off. of Elder Affairs (ELD)							
27R	Div. of Housing & Community Developp(OD)							
28R	POS Subcontract							
29R	Other Mass. State Agency POS							
30R	Mass State Agency Non - POS							
31R	Mass. Local Govt/Quasi-Govt. Entities							
32R	Non-Mass. State/Local Government							
33R	Direct Federal Grants/Contracts							
34R	Medicaid - Direct Payments							
35R	Medicaid - MBHP Subcontract							
36R	Medicare							
37R	Mass. Govt. Client Stipends							
38R	Client Resources							
39R	Mass. spon client SF/2nd Pty offsets							
40R	Other Publicly sponsored client offsets							
41R	Private Client Fees (excluding 3rd Pty)							
42R	Private Client 3rd Pty/other offsets							
43R	Total Assistance and Fees							
44R	Federated Fundraising							
45R	Commercial Activities							
46R	Non-Charitable Revenue							
47R	Investment Revenue							
48R	Other Revenue							
48R	Allocated Admin (M&G) Revenue							
50R	Released Net Assets-Program							
51R	Released Net Assets-Equipment							
52R	Released Net Assets-Time							
53R	Total Revenue = 47E	855,246						

EXPENSES

REV	Code	Description	Rate	Units	Revenue	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 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 (HCFF)-Contract							
15R	Health Care Fin & Policy (HCFF)-JUCP							
16R	MA. Comm. For the Blind (MCB)							
17R	MA. Comm. For Deaf & H H (MCD)							
18R	MA. Rehabilitation Commission (MRC)							
19R	MA. Off. for Refugees & Immigr.(ORI)							
20R	Dept. of Early Educ. & Care (EEC)-Contract							
21R	Dept. of Early Educ. & Care (EEC)-Voucher							
22R	Dept. of Correction (DOC)							
23R	Dept. of Elementary & Secondary Educ. (DOE)							
24R	Parole Board (PAR)							
25R	Veteran's Services (VET)							
26R	Ex. Off. of Elder Affairs (ELD)							
27R	Div. of Housing & Community Developp(OD)							
28R	POS Subcontract							
29R	Other Mass. State Agency POS							
30R	Mass State Agency Non - POS							
31R	Mass. Local Govt/Quasi-Govt. Entities							
32R	Non-Mass. State/Local Government							
33R	Direct Federal Grants/Contracts							
34R	Medicaid - Direct Payments							
35R	Medicaid - MBHP Subcontract							
36R	Medicare							
37R	Mass. Govt. Client Stipends							
38R	Client Resources							
39R	Mass. spon client SF/2nd Pty offsets							
40R	Other Publicly sponsored client offsets							
41R	Private Client Fees (excluding 3rd Pty)							
42R	Private Client 3rd Pty/other offsets							
43R	Total Assistance and Fees							
44R	Federated Fundraising							
45R	Commercial Activities							
46R	Non-Charitable Revenue							
47R	Investment Revenue							
48R	Other Revenue							
48R	Allocated Admin (M&G) Revenue							
50R	Released Net Assets-Program							
51R	Released Net Assets-Equipment							
52R	Released Net Assets-Time							
53R	Total Revenue = 47E	855,246						

EXPENSES

PREPARER COMMENTS:













**ORGANIZATION:** Lutheran Community Services, Inc. **PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited** **FY END:** 6/30/2012 **FEIN:** 045568243

UFR Program Number: 20 Program Name: Refugee Case Management Description: West Springfield (City) MA (State) 01089 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 83,566  
 Program Address: 593 Main Street (Number/Street) # STAFFING # hours/yr = 1,000 FTE: 2080 FTE Salary/Wage  
 \*Program Type\*: 27 Program Address: 593 Main Street (Number/Street) (City) (State) 01089 (Zipcode) # operating hours/week (e.g., 40): 83,566  
 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 EXPENSE - ACTUAL/PLANNED FTE Actual Planned % Var

Line	Description	MA (State)	01089 (Zipcode)	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg. Bequests, Spec. Ev.			0.08	4,021		
2R	Gov. In-Kind/Capital Budget			0.13	7,112		
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 (DDSD/MR)						
10R	Dept. of Public Health (DPH)						
11R	Dept. of Children and Families (DCF/DSS)						
12R	Dept. of Transitional Assis. (DTAWEL)						
13R	Dept. of Youth Services (DYS)						
14R	Health Care Fin & Policy (HCF-I-Contract)						
15R	Health Care Fin & Policy (HCF-U-CP)						
16R	MA. Comm. For the Blind (MCB)						
17R	MA. Comm. for Deaf & H (MCD)						
18R	MA. Rehabilitation Commission (MRC)						
19R	MA. Off. for Refugees & Immigr. (ORI)						
20R	Dept. of Early Educ. & Care (EEC-Contract)						
21R	Dept. of Early Educ. & Care (EEC)-Voucher						
22R	Dept. of Correction (DOC)						
23R	Dept. of Elementary & Secondary Educ. (DOE)						
24R	Parole Board (PAR)						
25R	Veteran's Services (VET)						
26R	Ex. Off. of Elder Affairs (ELD)						
27R	Div. of Housing & Community Develop(OCD)						
28R	POS Subcontract						
29R	Other Mass. State Agency POS						
30R	Mass State Agency Non - POS						
31R	Mass. Local Gov./Quasi-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 Stipends						
38R	Client Resources						
39R	Mass. spon client SF/3rd Pry offsets						
40R	Other Publicly sponsored client offsets						
41R	Private Client Fees (excluding 3rd Pry)						
42R	Private Client 3rd Pry/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 = 67E						
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						

Line	Description	Undup #	# service units delivered	711	125,810	7,800	18.5 %
1SS	Enter defined unit of service: Clients Served	0.16	4,155				
2SS	Enter total unit capacity:			711			
3SS	OSD's Program						
4SS	Publicly sponsored clients:						
5SS	Privately sponsored clients:						
6SS	Internet filing system						
7SS	Free Care clients:						
	Total:			711			
	OSD filings:						
1C	ORI						
2C	ORI						
3C	ORI						
4C							
5C							
1PS	State Dept.						
2PS	Payor Name						
3PS	Payor's FEIN						

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

**MASSACHUSETTS CONTRACT INFORMATION**  
 Dept Contract ID - 11 Characters MMARS Code  
 1C ORI 11RCM00002 2020  
 2C ORI 11RCM00012 2020  
 3C ORI 11RCM00012 2020  
 4C  
 5C

**POS SUBCONTRACT INFORMATION**  
 State Dept Payor Name Payor's FEIN

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

**PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited**

FY END: 6/30/2012 FEIN: 04556243

ORGANIZATION: Lutheran Community Services, Inc. UFR Program Number: 21 Program Name: Non-Commonwealth Funded Refugee Programs Description: West Springfield (City) MA 01089 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

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Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

Program Address: 593 Main Street (Number/Street) Program Type: NA

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 Unit Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

Line	Description	MA	State	FTE	Salary/Wage	Actual	Planned	% Var
1R	Contrib., Gifts, Leg. Bequests, Spec. Ev.			1.09	52,535			
2R	Gov. In-Kind/Capital Budget			0.64	35,495			
3R	Private In-Kind			1.02	26,765			
4R	Total Contribution and In-Kind							
5R	Mass Gov. Grant							
6R	Other Grant (exclud. Fed.Direct)							
7R	Total Grants							
8R	Dept. of Mental Health (DMH)							
9R	Dept. of Developmental Services (DDS/DMR)							
10R	Dept. of Public Health (DPH)							
11R	Dept. of Children and Families (DCF/DSS)							
12R	Dept. of Youth Services (DYS)							
13R	Health Care Fin & Policy (HCF-Contract)							
14R	Health Care Fin & Policy (HCF-UJP)							
15R	MA. Comm. For the Blind (MCB)							
16R	MA. Comm. for Deaf & H (MCD)							
17R	MA. Comm. for Deaf & H (MCD)							
18R	MA. Rehabilitation Commission (MRC)							
19R	MA. Off. for Refugees & Immigr.(ORI)							
20R	Dept. of Early Educ. & Care (EEC)-Contract							
21R	Dept. of Early Educ. & Care (EEC)-Voucher							
22R	Dept. of Correction (DOC)							
23R	Dept. of Elementary & Secondary Educ. (DOE)							
24R	Parole Board (PAR)							
25R	Veteran's Services (VET)							
26R	Ex. Off. of Elder Affairs (ELD)							
27R	Div. of Housing & Community Develop(OCD)							
28R	POS Subcontract							
29R	Other Mass. State Agency POS							
30R	Mass State Agency Non - POS							
31R	Mass. Local Govt./Quasi-Govt. Entities							
32R	Non-Mass. State/Local Government							
33R	Direct Federal Grants/Contracts							
34R	Medicaid - Direct Payments							
35R	Medicaid - MBHP Subcontract							
36R	Medicare							
37R	Mass. Govt. Client Stipends							
38R	Client Resources							
39R	Mass. soon client SF/trd Pfy offsets							
40R	Other Publicly sponsored client offsets							
41R	Private Client Fees (excluding 3rd Pfy)							
42R	Total Assistance and Fees							
43R	Federalized 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	Released Net Assets-Time							
53R	Total Revenue = 57E							

EXPENSE - ACTUAL/PLANNED

Line	Description	MA	State	FTE	Salary/Wage	Actual	Planned	% Var
1E	Total Direct Program Staff = 39S			18.78	619,634			
2E	Chief Executive Officer							
3E	Chief Financial Officer							
4E	Accounting/Charital Support							
5E	Admin Maint/House-Grndskaping							
6E	Total Admin Employee							
7E	Commercial products & Sys/Mktg							
8E	Total FTE Salary/Wages			18.78	619,634			
9E	Payroll Taxes 150				44,422			
10E	Fringe Benefits 151				86,438			
11E	Accrual Adjustments							
12E	Total Employee Compensation & Rel. Exp.				753,494			
13E	Facility & Prog. Equip. Expenses 301,390				545			
14E	Facility & Prog. Equip. Depreciation 301				6,831			
15E	Facility Operation/Maint./Purn.390				35,517			
16E	Facility General Liability Insurance 390				4,282			
17E	Total Occupancy			0.77	6,057			
18E	Direct Care Consultant 201				79,951			
19E	Temporary Help 202				2,630			
20E	Clients and Caregivers Reimb./Slipends 203				34,213			
21E	Subcontracted Direct Care 206							
22E	Staff Training 204							
23E	Staff Messge / Travel 205				19,001			
24E	Meals 207				169			
25E	Client Transportation 208				712			
26E	Vehicle Expenses 208				21,028			
27E	Vehicle Depreciation 208							
28E	Incidental Medical /Medicine/Pharmacy 209							
29E	Client Personal Allowances 211							
30E	Provision Material Goods/Sys./Benefits 212							
31E	Direct Client Wages 214							
32E	Other Commercial Prod. & Svs. 214				644,010			
33E	Program Supplies & Materials 215							
34E	Non Charitable Expenses							
35E	Other Expense							
36E	Total Other Program Expense				801,434			
42E	Other Professional Fees & Other Admin. Exp. 410				40,656			
43E	Leased Office/Program Office Equip. 410,390				97			
44E	Office Equipment Depreciation 410				17,037			
48E	Professional Insurance 410							
50E	Working Capital Interest 410				57,790			
51E	Total Direct Administrative Expense				274,054			
52E	Admin (M&G) Reporting Center Allocation				1,837,047			
53E	Total Reimbursable Expense				9			
54E	Direct State/Federal Non-Reimbursable Expense							
55E	Allocation of State/Fed Non-Reimbursable Expense				1,832,056			
56E	TOTAL EXPENSE				1,763,184			
57E	TOTAL REVENUE = 53R				(188,572)			
58E	OPERATING RESULTS							
GRE	Preliminary Calculation of Cost Reimb. Excess Rev. *							

NON-REIMBURSABLE EXPENSE DETAIL

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

PREPARER COMMENTS:

(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.)





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

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2011**

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

**Appendix C: Budget Form**

**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 Social Services Program RFP #14-DHHS-OMHRA-01

**Budget Period:** 10/1/13 to 6/30/14

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 73,302.00	\$ -	\$ 73,302.00	
2. Employee Benefits	\$ 16,493.00	\$ -	\$ 16,493.00	
3. Consultants	\$ 300.00	\$ -	\$ 300.00	
4. Equipment:	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ 125.00	\$ -	\$ 125.00	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ 375.00	\$ -	\$ 375.00	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 255.00	\$ -	\$ 255.00	
6. Travel	\$ 1,875.00	\$ -	\$ 1,875.00	
7. Occupancy	\$ 3,375.00	\$ -	\$ 3,375.00	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 1,110.00	\$ -	\$ 1,110.00	
Postage	\$ 390.00	\$ -	\$ 390.00	
Subscriptions	\$ -	\$ -	\$ -	
Audit and Legal	\$ 1,980.00	\$ -	\$ 1,980.00	
Insurance	\$ 2,145.00	\$ -	\$ 2,145.00	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	
Printing	\$ 25.00	\$ -	\$ 25.00	
	\$ -	\$ 14,500.00	\$ 14,500.00	
<b>TOTAL</b>	<b>\$ 101,750.00</b>	<b>\$ 14,500.00</b>	<b>\$ 116,250.00</b>	

Indirect As A Percent of Direct

14.25%

**Appendix C: Budget Form**

**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 Social Services Program RFP #14-DHHS-OMHRA-01

**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	\$ 24,434.00	\$ -	\$ 24,434.00	
2. Employee Benefits	\$ 5,498.00	\$ -	\$ 5,498.00	
3. Consultants	\$ 100.00	\$ -	\$ 100.00	
4. Equipment:	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ 42.00	\$ -	\$ 42.00	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ 125.00	\$ -	\$ 125.00	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 85.00	\$ -	\$ 85.00	
6. Travel	\$ 625.00	\$ -	\$ 625.00	
7. Occupancy	\$ 1,125.00	\$ -	\$ 1,125.00	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 370.00	\$ -	\$ 370.00	
Postage	\$ 130.00	\$ -	\$ 130.00	
Subscriptions	\$ -	\$ -	\$ -	
Audit and Legal	\$ 660.00	\$ -	\$ 660.00	
Insurance	\$ 715.00	\$ -	\$ 715.00	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	
Printing	\$ 8.00	\$ -	\$ 8.00	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	\$ -	\$ 4,833.00	\$ 4,833.00	
<b>TOTAL</b>	<b>\$ 33,917.00</b>	<b>\$ 4,833.00</b>	<b>\$ 38,750.00</b>	

Indirect As A Percent of Direct

14.25%

**Budget Justification—RSSP 10/1/13 to 6/30/14**

	<b>In-Kind Amount</b>	<b>Amount</b>	<b>Explanation</b>
<b>Personnel</b>	\$22,697	\$73,302	\$22,697: Salaries covered by Coastal Enterprises, Inc. \$73,302: Please see the Staff List for a full accounting of personnel costs.
<b>Employee Benefits</b>		\$16,493	Benefits calculated at 22.5%
<b>Consultants</b>		\$300	Interpreter/Translation costs
<b>Equipment/Repair</b>		\$125	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Supplies</b>		\$630	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Travel</b>		\$1,875	4,464 miles at .42 per mile
<b>Occupancy</b>		\$3,375	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Telephone</b>		\$1,110	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Postage</b>		\$390	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Audit and Legal</b>		\$1,980	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Insurance</b>		\$2,145	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Printing</b>		\$25	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Total Direct Charges</b>	\$22,697	\$101,750	
<b>Indirect Costs</b>		\$14,500	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

Lutheran Community Services, Inc.  
 Refugee Social Services Program RFP #14-DHHS-OMHRA-01

			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.
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**Budget Justification—RSSP 7/1/14 to 9/30/14**

	<b>In-Kind Amount</b>	<b>Amount</b>	<b>Explanation</b>
<b>Personnel</b>	\$7,566	\$24,434	\$7,566: Salaries covered by Coastal Enterprises, Inc. \$24,434: Please see the Staff List for a full accounting of personnel costs.
<b>Employee Benefits</b>		\$5,498	Benefits calculated at 22.5%
<b>Consultants</b>		\$100	Interpreter/Translation costs
<b>Equipment</b>		\$42	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Supplies</b>		\$210	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Travel</b>		\$625	1,488 miles at .42 per mile
<b>Occupancy</b>		\$1,125	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Telephone</b>		\$370	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Postage</b>		\$130	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Audit and Legal</b>		\$660	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Insurance</b>		\$715	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Printing</b>		\$8	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Total Direct Charges</b>	\$7,566	\$33,917	
<b>Indirect Costs</b>		\$4,833	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,

			<p>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.</p>
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**Budget Justification—RSSP 10/1/13 to 9/30/14**

	<b>In-Kind Amount</b>	<b>Amount</b>	<b>Explanation</b>
<b>Personnel</b>	\$7,566	\$97,736	\$7,566: Salaries covered by Coastal Enterprises, Inc. \$97,736: Please see the Staff List for a full accounting of personnel costs.
<b>Employee Benefits</b>		\$21,991	Benefits calculated at 22.5%
<b>Consultants</b>		\$400	Interpreter/Translation costs
<b>Equipment</b>		\$167	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Supplies</b>		\$840	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Travel</b>		\$2,500	5,952 miles at .42 per mile
<b>Occupancy</b>		\$4,500	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Telephone</b>		\$1,480	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Postage</b>		\$520	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Audit and Legal</b>		\$2,640	Represents the portion for the Refugee Social Services

Lutheran Community Services, Inc.  
 Refugee Social Services Program RFP #14-DHHS-OMHRA-01

			Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Insurance</b>		\$2,860	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Printing</b>		\$33	Represents the portion for the Refugee Social Services Program (12%) in the overall program budget (which has several cost centers) for Services for New Americans of LSS.
<b>Total Direct Charges</b>	\$7,566	\$135,667	
<b>Indirect Costs</b>		\$19,333	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.

**Appendix D**

**Program Staff List  
 New Hampshire Department of Health and Human Services  
 COMPLETE ONE PROGRAM STAFF LIST FOR EACH STATE FISCAL YEAR**

**Proposal Agency Name:** Lutheran Community Services, Inc.  
**Program:** Refugee Social Services Program  
**Budget Period:** October 1, 2013 to June 30, 2014

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>E</b>	<b>F</b>
<b>Position Title</b>	<b>Current Individual in Position</b>	<b>Projected Hourly Rate as of 1<sup>st</sup> Day of Budget Period</b>	<b>Hours per Week</b>	<b>Proj. Amnt Funded by this contract for Budget Period</b>	<b>Proj. Amount from Other Sources for Budget Period</b>	<b>Site*</b>
Education-Empl. Specialist	Kerstin Breidenthal	\$17.31	10	\$6,750	\$15,750	Lutheran Community Services
Education-Empl. Specialist	Katherine Berube	\$14.57	20	\$11,363	\$11,362	Lutheran Community Services
Education-Empl. Specialist	Bethany Seremet	\$14.42	40	\$22,500	\$0	Lutheran Community Services
Caseworker	Bhagirath Khatriwada	\$13.11	12	\$6,136	\$14,316	Lutheran Community Services
CO Instructor	Lynn Clowes	\$17.31	4.8	\$2,700	\$19,800	Lutheran Community Services
Education Liaison	Jocelyn Eno	\$17.79	14	\$9,712	\$18,038	Lutheran Community Services
Bi-Cultural Coordinator	Motikhar Bhujel	\$13.70	6	\$3,206	\$18,169	Lutheran Community Services
Health Case Manager	TBA	\$14.42	10	\$5,625	\$16,875	Lutheran Community Services
Regional Support Admin	Cynthia Stewart	\$15.00	6	\$3,510	\$19,890	Lutheran Community Services
Program Manager	TBA	\$23.08	2	\$1,800	\$34,200	Lutheran Community Services
<b>Total Salaries by source</b>				<b>\$73,302</b>	<b>\$168,400</b>	

**Appendix D**

**Program Staff List  
 New Hampshire Department of Health and Human Services  
 COMPLETE ONE PROGRAM STAFF LIST FOR EACH STATE FISCAL YEAR**

**Proposal Agency Name:** Lutheran Community Services, Inc.  
**Program:** Refugee Social Services Program  
**Budget Period:** July 1, 2014 to September 30, 2014

A	B	C	D	E	E	F
Position Title	Current Individual in Position	Projected Hrly Rate as of 1st Day of Budget Period	Hours per Week	Proj. Amtt Funded by this contract for Budget Period	Proj. Amount from Other Sources for Budget Period	Site*
Education-Empl. Specialist	Kerstin Breidenthal	\$17.31	10	\$2,250	\$5,250	Lutheran Community Services
Education-Empl. Specialist	Katherine Berube	\$14.57	20	\$3,788	\$3,787	Lutheran Community Services
Education-Empl. Specialist	Bethany Seremet	\$14.42	40	\$7,500	\$0	Lutheran Community Services
Caseworker	Bhagirath Khatiwada	\$13.11	12	\$2,045	\$4,773	Lutheran Community Services
CO Instructor	Lynn Clowes	\$17.31	4.8	\$900	\$6,600	Lutheran Community Services
Education Liaison	Jocelyn Eno	\$17.79	14	\$3,237	\$6,013	Lutheran Community Services
Bi-Cultural Coordinator	Motikhar Bhujel	\$13.70	6	\$1,069	\$6,056	Lutheran Community Services
Health Case Manager	TBA	\$14.42	10	\$1,875	\$5,625	Lutheran Community Services
Regional Support Admin	Cynthia Stewart	\$15.00	6	\$1,170	\$6,630	Lutheran Community Services
Program Manager	TBA	\$23.08	2	\$600	\$11,400	Lutheran Community Services
<b>Total Salaries by source</b>				\$24,434	\$56,134	

**Appendix D**

**Program Staff List**  
**New Hampshire Department of Health and Human Services**  
**COMPLETE ONE PROGRAM STAFF LIST FOR EACH STATE FISCAL YEAR**

**Proposal Agency Name:** Lutheran Community Services, Inc.  
**Program:** Refugee Social Services Program

**Budget Period:** October 1, 2013 to September 30, 2014

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>E</b>	<b>F</b>
<b>Position Title</b>	<b>Current Individual in Position</b>	<b>Projected Hrly Rate as of 1st Day of Budget Period</b>	<b>Hours per Week</b>	<b>Proj. Amt Funded by this contract for Budget Period</b>	<b>Proj. Amount from Other Sources for Budget Period</b>	<b>Site*</b>
Education-Empl. Specialist	Kerstin Breidenthal	\$17.31	10	\$9,000	\$21,000	Lutheran Community Services
Education-Empl. Specialist	Katherine Berube	\$14.57	20	\$15,151	\$15,149	Lutheran Community Services
Education-Empl. Specialist	Bethany Seremet	\$14.42	40	\$30,000	\$0	Lutheran Community Services
Caseworker	Bhagirath Khatiwada	\$13.11	12	\$8,181	\$19,089	Lutheran Community Services
CO Instructor	Lynn Clowes	\$17.31	4.8	\$3,600	\$26,400	Lutheran Community Services
Education Liaison	Jocelyn Eno	\$17.79	14	\$12,949	\$24,051	Lutheran Community Services
Bi-Cultural Coordinator	Motikhar Bhujel	\$13.70	6	\$4,275	\$24,225	Lutheran Community Services
Health Case Manager	TBA	\$14.42	10	\$7,500	\$22,500	Lutheran Community Services
Regional Support Admin	Cynthia Stewart	\$15.00	6	\$4,680	\$26,520	Lutheran Community Services
Program Manager	TBA	\$23.08	2	\$2,400	\$45,600	Lutheran Community Services
<b>Total Salaries by source</b>				<b>\$97,736</b>	<b>\$224,534</b>	

# KERSTIN AHLGREN BREIDENTHAL

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## EDUCATION

### **Columbia University, School of International and Public Affairs**

*New York, New York*

*Master of International Affairs*

*May 2009*

- Concentration: Economic and Political Development
- 2008-2009 Chinese Foreign Language and Area Studies Fellow (awarded one of two full tuition Chinese language scholarships out of a class of 400)

### **Oberlin College**

*Oberlin, Ohio*

*Bachelor of Arts*

*May 2003*

- Major: East Asian Studies; Mandarin Chinese
- Relevant Coursework: Teaching English as a Second Language Winter Term Class

## SELECTED EXPERIENCE

### **Lutheran Social Services**

*Concord, New Hampshire*

*Education and Employment Specialist*

*October 2010 - Present*

- Create level-appropriate curriculum, assess students, and teach ESOL class.
- Aid clients in removing obstacles to professional opportunities; network with employers; assist clients in finding and maintaining employment.

### **Human Rights in China**

*New York, New York*

*Communications Associate*

*July 2009 – July 2010*

- Synthesized information and drafted reports for prospective donors and board; gathered facts and drafted press releases; shepherded production of bilingual quarterly journal; strategized long-term media and development outreach; fielded press inquiries; translated from Chinese to English; compiled and analyzed all communications related data.

### **Jitegemee**

*Machakos, Kenya*

*Consultant*

*November 2008 – May 2009*

- Carried out impact assessment of a vocational training program for street children with a team of graduate students.
- Conducted focus groups and interviews, analyzed quantitative data and co-authored report with client recommendations. Authored letter to donors for Jitegemee newsletter.

### **United Nations Children's Fund (UNICEF)**

*Beijing, China*

*Intern*

*Summer 2008*

- Researched, polished, and edited Mid-term Review of Anti Child Trafficking report.
- Analyzed Chinese media coverage of child labor issues and developed policy recommendations.

### **Weil, Gotshal & Manges, LLP**

*Silicon Valley, CA*

*Legal Researcher*

*2006-2007*

- Supported the firm's patent litigation group in all aspects of litigation and case management, including: research; fact and document discovery; preparation of materials for trial; database administration; cite and fact-checking.

### **Yunnan University**

*Kunming, China*

*ESOL Teacher*

*2003-2005*

- Taught high school, college and graduate level English to Chinese speakers.
- Planned English curriculum in response to specific students' stated professional needs.
- Volunteered at Concordia Welfare and Education Society, a Lutheran non-profit organization, on community health and education projects.

## LANGUAGES

Mandarin Chinese: fluent; French: intermediate.

# 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 NII 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.



# Beth Seremet

## **Education**

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August 2010- May 2012

Regent University

Virginia Beach, VA

### **Master's of Government: International Politics & Global Economics**

#### Relevant Courses:

- International Human Rights.
- International Democratic Development.
- The International Economy.
- Non-profit Management.
- Non-profit Fundraising.
- Hemispheric Integration.
- Public Budgeting and Taxation.

August 2006-May 2010

Regent University

Virginia Beach, VA

### **Bachelor's of Arts in Communication Studies**

#### Relevant Courses:

- Communication Ethics
- PR & Marketing
- Cross Cultural Communication
- Small group Communication
- Interpersonal Communication
- Organizational Communication
- Public Speaking

## **Presentations**

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- 2012 Case Study: U.S based non-profit's take on Japan's tsunami crisis
- 2011: Poverty's role in human trafficking in Southeast Asia.
- 2011: "Charity: Not as Simple as 'Love your Neighbor'"
- 2011: "Poverty Fueling Forced Sterilization"
- 2010: "The Many Approaches to Poverty Reduction"

## **References**

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Michele Wilcher. Associate Director of Undergraduate Admissions. Regent University. Supervisor. 1000 Regent University Drive, Virginia Beach, VA 23464. 757.352.4845.

Leigh Anne Giblin. Associate Director of Marketing & Communications. Regent University. 1000 Regent University Drive, Virginia Beach, VA 23464. 757.352.4399

Roberty Dyer PhD. Virginia Beach City Council Member since 2004. Professor at Regent University. 757.352.4745.

## **Bhagirath Khatiwada**

### **Experience**

#### **Caseworker**

November 2010 – Present **Lutheran Social Services**, Concord, NH

- Help refugees resettle in their new home providing necessary services and daily case management, coordinating with other stakeholders for successful resettlement program.
- Refer clients to services in accordance with the Cooperative Agreement and Matching Grant Program guidelines.
- Develop resettlement plans for clients and monitored implementation.
- Provide crisis intervention, counseling, mediation and negotiation services in an acute need for refugee communities.
- Educate and counsel refugees on issues related to their resettlement needs including medical, employment, family reunion and financial stability.
- Advocate for refugees at local and regional levels.

#### **Board Chair**

June 2009- Present **Bhutanese Community of NH**

- Provide periodical training and orientation to the Board Members and the executives and supervise them.
- Consult, cooperate and partner with state and local officials as well as other agencies to ensure coordination in the implementation of programs
- Provide regular consultation, mediation and technical assistance to service providers, community agencies, and local groups to make sure refugees receive health and human services they need.
- Develop, initiate, direct, monitor and evaluate program initiatives in the organization to improve service delivery and service access for Bhutanese population.
- Support & involve in grant writing to garner funding resources for the organization from private, community, local and national funders.

#### **Interpreter, Language Bank**

November 2008 – October 2010 **Lutheran Social Services**, Concord, NH

- Allowed communication between a service recipient and the service providers who do not speak the same language
- Assisted and intervened, when necessary, to “flag” cultural barriers to communication or assist in exploring information in reducing cultural barriers to understanding.

#### **Executive Director**

September 2005-July 2008 **Agile Adventure Treks & Expedition**, Kathmandu, Nepal

- Provided effective leadership to program staff and delivered quality services to the clients.

- Responsible for recruitment, hiring, orientation, supervision and program evaluation.
- Representation of agency to all the stakeholders and built relationships with state and local agencies and community groups.
- Maintained program performance including timely reporting, documentations and budgets to assure that programs meet financial objectives in professional manner.
- Developed partnerships with community organizations, regional and local officials, and other stakeholders to support and improve the tourism business.

### **General Manager**

July 2002 - August 2005 **Columbus Treks & Expeditions**, Kathmandu, Nepal

- Involved in all aspects of program management including recruitment, staff development and, supervision.
- Performed researches, analyzed and interpreted data and trends, policies and procedures for designing, developing, implementing, and monitoring programs and policies for sustainable tourism development in Nepal
- Initiated, developed, directed, monitored, reviewed, evaluated and presented program progress and status so as to identify key areas for program improvement and initiatives.
- Collaborated with other tourism business partners to build mutual understanding and trust.

### **Education**

#### **University of New Hampshire (UNH)**

- Master's Degree, Public Administration, (Continuing)

#### **Tribhuvan University, Kathmandu, Nepal**

- Master's Degree, Rural Development, 2005
- Bachelor of Arts, English, Political Science and Economics, 2003

### **Community Involvement**

- Concord Monitor, Board of Contributors
- Gyan Jyoti Kendra, Vice President
- Concord Area Transit, Advisory Board Member
- Bhutan News Service, Contributing Editors
- State of New Hampshire Refugee Advisory Council, Participant
- Civics & Nepali Learning Project (New Hampshire), Director
- English News Reader at Radio Nepal from September 2006 to July 2008.
- Authored a series of social studies text books for grades six and seven through Asia Publication in 2008 in Nepal.

# LYNN L. CLOWES

## PROFESSIONAL EXPERIENCE

**Lutheran Social Services** 2012-present  
ESOL instructor and Training Projects Coordinator. Teach literacy and low beginner level English classes to newcomer refugee adults.

**New Hampshire Minority Health Coalition** 2000-2011  
Director of the Cultural Competency Group. Design and run workshops for health, mental health, and human service providers to gain awareness, skills, and effectiveness in working with people from cultural backgrounds and socioeconomic classes distinct from their own. Train on working with interpreters, widening provider knowledge of cultural approaches to health care (including mental health care), and reducing barriers to health care that minorities face. Design and manage long-term contractual projects with agencies to improve their service to NH's minority populations, for example on domestic violence prevention in cultural communities, reducing disproportionate minority contact in juvenile justice services, and more. Write grants. Supervise staff and consultants.

**International Institute of New Hampshire** 2011-2012  
ESOL instructor. Teach literacy level English class to newcomer refugee adults.

**University of New Hampshire, Manchester** 2011-13  
Adjunct faculty. Taught course in Communication Arts department, entitled "AutoEthnography." Spring 2011. Teach course in Communication Arts department, entitled, "Cross Cultural Communication." Spring 2012.

**Springfield College, Manchester NH** 2002  
Adjunct faculty. Teach foundation course for Human Services Masters Program, entitled "Building Multicultural Organizations and Communities."

## EDUCATION

**SCHOOL FOR INTERNATIONAL TRAINING**, Brattleboro, VT. M.A. in International and Intercultural Management, February, 1997. Concentrations in Sustainable Development and Training. Coursework in *Organizational Behavior I and II*, *Cross Cultural Communication*, *Training of Trainers I and II*, *Human Resources Management*, *Financial Management*, *Global Economics*, *Sustainable Development*, *Environmental Management*. Master's thesis: *Black-White Dialogue About Race: Undoing or Abetting Racism?*.

**UNIVERSITY OF PENNSYLVANIA**, Philadelphia, PA. B.A. in History, May 1988. Concentration in NonWestern History. Graduate courses in Appropriate Technology.

**LANGUAGES:** Working knowledge of Spanish, French, and Finnish. Native in English.

## JOCELYN ENO

### EDUCATION

#### *Springfield College 2002 – 2005*

Bachelor of Science in Art Therapy with a Minor in Psychology  
Graduated Cum Laude

#### *Notre Dame College 2000 – 2002*

Psychology / Art

### RELEVANT WORK EXPERIENCE

#### *Lutheran Social Services of New England November 2007- Present*

##### **Educational Liason – Services for New Americans June 2012- Present**

- ▲ Facilitate cross cultural communication between school, home, and various health and social service organizations.
- ▲ Assess students for issues related to social adjustment and/or other mental health diagnosis and will make referrals to appropriate service agencies.
- ▲ Develop and monitor summer programming for students.

##### **Family Specialist- Therapeutic Family Connections November 2007 – May 2012**

- ▲ Provide intensive social work and case management services to children and families involved with The Division of Children Youth and Families (DCYF) of New Hampshire.
- ▲ Provide in-home therapeutic services for biological and foster families with children that struggle with behavioral, emotional, and developmental disabilities.
- ▲ Advocate for the children in both legal and academic environments to ensure their needs are met.
- ▲ Work closely with schools to jointly develop the client's Individual Education Plan (IEP) and monitor its progression.
- ▲ Develop and implement quantitative, measurable treatment plans for clients.
- ▲ Develop and implement transition plans and independent living skills for young adults aging out of the foster care system.
- ▲ Work closely with, and lead when necessary, comprehensive treatment teams to meet client needs.

#### *The Mental Health Center of Greater Manchester September 2005 – December 2009*

##### **Residential Staff, Gemini House September 2005 – December 2009**

- ▲ Provide residential support services in a dual-diagnosis program for adults with mental illness and alcohol /substance abuse.
- ▲ Facilitate and organize therapeutic groups for clients targeting specific treatment goals.

##### **Family and Child Support Specialist September 2005- November 2007**

- ▲ Provide Functional Support Services (FSS) for children and adolescents with behavioral, emotional, and developmental disabilities.
- ▲ Responsible for organizing an off-site summer group program allowing clients to improve their coping and social skills in a safe and controlled environment.
- ▲ Act in a team leadership role by training new team members and interns.

### VOLUNTEER SERVICE

#### *Andreas Alumni September 2011 – Present*

##### **Scholarship Director**

- ▲ A founding board member of a 501(c) organization directed towards providing educational scholarships for youth involved with the Division of Children Youth and Families.

### CORE STRENGTHS AND ABILITIES

- Passionate, organized, motivated individual who can develop, articulate and implement a vision.
- Functions effectively in high crisis, high stress environments.
- Strong in problem solving, group facilitation, and empowerment of others.

*References provided upon request*

# Motikhar Bhujel

## Work Experience

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### **Lutheran Social Services**

**June 2013 to present**

#### Bicultural Coordinator

Assist older Bhutanese Refugee with accessing mainstream aging services; develop additional culturally and linguistically relevant activities for older refugees. Provide coordination among elderly service providers, ethnic community and refugee elders.

### **Wal-Mart Supercenter Concord, NH**

**March 2013-June 2013**

#### Inventory Associate

Unloading and stocking of new merchandise. Customer support and service

### **Reliance English School**

**2007-2012**

#### Mathematics and Sciences Teacher –Morang, Nepal

Taught mathematics and science to students in grades 8 through 10. Designed and presented comprehensive lesson plans ensuring that each student could retain and understand each lesson. Acted as the “Academic in Charge” for testing of students and teachers. Developed unit-based projects to tie curriculum to real life.

### **The Spangle High School- Kathmandu, Nepal**

**2004-2007**

#### Mathematics and Sciences Teacher

Taught mathematics and science to students in grades 6 through 10. Planned and implemented science and math curriculum to improve retention and test scores. Acted as Resident Advisor to students living in a dormitory setting. Responsible for the schools discipline policies and procedures as well as student disciplinary decisions.

### **Panchaoti English School, Jhapa, Nepal**

**1999-2004**

#### Community School Teacher

Assigned various disabled students and provided them with learning support, personal care and help with the school to home transitions. Taught mathematics and sciences to students in grades 6 through 10. Introduced stimulating and engaging lessons to capture the students’ attention and interest. Provided clear and consistent directions to keep students focused on the task at hand. Coordinated with colleagues to share best practices and address academic issues.

### **Cultural In Charge**

Worked as Cultural In Charge in Panchaoti English School, helping students adjust to new culture trends.

### **Organization of Nepali Origin Bhutanese Culture,**

#### **Literature, and Arts (BSSKK)**

**1999-2004**

- Worked as Cultural Coordinator for the organization from 1999-2001.
- Promoted to President of the organization from 2002-2004.

### **Education**

<b>Tri Ratna Secondary School High School Diploma</b>	<b>1994-1998</b>
<b>Kumudini Homes Associate Degree</b>	<b>1998-2000</b>
Government- College of Kalimpong B.S.C Science- Physics	<b>2000-2003</b>

## **Cynthia L. Stewart**

**Objective:** To obtain a Regional Support Administrator II position with Lutheran Social Services.

**Employment:** **Regional Support Administrator II (September 2011 – present)**  
Lutheran Social Services, Concord, NH

Set up and maintained incoming client case files, submitted check requests for invoices received for clients, maintained petty cash drawer, completed deposits, aided in year end reconciliation of all client related financial accounts, set up utilities and phone for new clients, attended monthly PQI meetings, conducted internal PQI file reviews, ordered and maintained necessary office supplies.

**Case Management: (2010 – September 2011)**  
Lutheran Social Services, Concord, NH

Caseworker for Services for New Americans, resettlement agency. Assisted refugees from all over the world in their resettlement process. Performed such duties as apartment set up, airport pick up, assisted clients in completing applications for such organization as Social Security, Department of Health and Human Services, WIC, School Enrollment, Fuel Assistance and the Department of Motor Vehicles. Conducted R&P Orientations for both large and small groups. Worked with utility companies setting up new accounts. Completed 30 Day Reports, Intake Interviews, and Resettlement Plans for clients. Worked with landlords, conducted Home Safety Inspections and participated in lease signings. Conducted file reviews.

**Sale Representative (1989 – 1999)**  
ABC Fabricators, Laconia, NH

Outside sales representative for an electronics manufacturer. Actively sought new business while servicing existing customers. Area included New England with heaviest concentration of customers in Massachusetts and New Hampshire.

**Sales Representative (1988 – 1989)**  
Fabricated Circuits, Londonderry, NH

Inside sales and customer service representative for a printed circuit board manufacturer. Assisted customers and vendors over

the phone and worked closely with the outside sales staff.  
Successfully trained and promoted to an outside sale position.  
Serviced large existing customer base and recruited new business.

**Bank Teller (1987)**

Rockingham County Trust, Salem, NH

Gained valuable work experience during college. Served as a customer service representative aiding customers in completing their various banking transactions. Successfully completed the Rockingham County Trust Company product training course.

**Education:**

B.S. Business Administration, May 1988

University of New Hampshire, Durham, NH

Cum laude

Major Courses Completed:

- |                          |                            |
|--------------------------|----------------------------|
| -Accounting              | -Financial Management      |
| -Economics               | -Business Statistics       |
| -Advertising & Promotion | -Operations Management     |
| -Marketing               | -Behavior in Organizations |

**Activities:**

Concord Multi Cultural Organization volunteer 2007 – present,  
Baker Free Library Book Club 2005 – present, assistant girls  
soccer coach 1999 – 2008, teacher’s aid St. John’s religious  
education class 2000 – 2008, Bow Elementary School class room  
volunteer, piano, kayaking, tennis, skiing, snowshoeing, and  
biking.

**Lutheran Social Services  
Job Description**

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

**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 \_\_\_\_\_

**Lutheran Social Services  
Job Description**

<b>Title:</b>	<b>Case Manager-Health</b>
<b>Reports To:</b>	<b>Program Manager</b>
<b>Department:</b>	<b>Services for New Americans</b>
<b>Category:</b>	<b>Community Support</b>

**Summary**

Provides appropriate assistance regarding the US healthcare system to refugees during their initial period of resettlement. The Health Case Manager will provide information and referrals regarding the US healthcare system. The Health Case Manager will schedule the initial health screening and follow up appointments as well as assist with transportation and interpretation arrangements. The Health Case Manager will deliver health orientation to refugees.

**Essential Responsibilities**

- Documentation must be completed and maintained at all times in accordance with contractual standards and must be done in a timely manner.
- Maintain client database, case records and program records, including case notes and filing reports according to program procedures.
- Schedule initial health screenings for refugees in accordance with contractual standards.
- Schedule and arrange TB screenings and follow up for refugees in accordance with contractual standards.
- Serve refugees during their initial period of resettlement by enabling access to hospitals, doctors, clinics and office visits.
- Assist acute cases with accessing the health care services that they need.
- Deliver health orientation to refugees including preventative health topics.
- Assist refugees to be as self-sufficient as possible with the US healthcare system and to be able to navigate the US healthcare system to meet their needs.
- Responsible for seeing that refugees have appropriate assistance for appointments including transportation and translation.
- Clients must be seen on a regular basis in compliance with contractual standards.
- Treat refugee clients with respect, dignity and privacy.
- Provide information and referral to external programs, offices, clinics, etc.
- Supervise and/or coordinate program interns as assigned.
- Promote program through community networking; maintains relationships with other service providers and refugee programs.
- 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.
- 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 effectively advocate for healthcare services for refugees.
- Ability to work as a team member and independently.
- Must be willing to travel and scheduling flexibility required, in-home visits required.
- Good oral and communication skills and ability to handle situations with diplomacy and tact.
- 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 \_\_\_\_\_