



EV 19

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

Nicholas A. Toumpas
 Commissioner

Mary Ann Cooney
 Associate
 Commissioner

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

November 2, 2015

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Minority Health & Refugee Affairs to enter into amendments to existing agreements, with the vendors listed below, for Refugee Targeted Assistance services, by reducing the funding amount by \$39,001, from \$228,000 to \$188,999, effective upon Governor and Executive Council approval through September 30, 2016. Governor and Executive Council approved the original agreements on May 27, 2015 (Item #17). 100% Federal Funding.

Funds supporting this request are available in the following account for State Fiscal Years 2016 and 2017, with authority to adjust encumbrances between State Fiscal Years through the Budget Office, without further approval from Governor and Executive Council, if needed and justified.

010-042-79220000-500731-42200019 HEALTH AND HUMAN SERVICES DEPT OF, HHS: HUMAN SERVICES, 422010 MINORITY HEALTH 7922 REFUGEE SERVICES

Ascentria Community Services, Inc.						
261 Sheep Davis Road Suite A-1, Concord NH 03301						
Vendor #222201-B001						
Fiscal Year	Class/Object	Class Title	Job Number	Current Amount	Increase / Decrease	Modified Amount
2015	102-500731	Contracts for Prog Svc	42200019	\$ 32,000	\$ 0	\$ 32,000
2016	102-500731	Contracts for Prog Svc	42200019	\$ 80,000	(\$22,124)	\$ 57,876
2017	102-500731	Contracts for Prog Svc	42200019	\$ 16,000	\$ 0	\$ 16,000
Total				\$128,000	(\$22,124)	\$105,876

Bhutanese Community of NH						
510 Chestnut Street, Manchester, NH 03301						
Vendor #228820-B001						
Fiscal Year	Class/Object	Class Title	Job Number	Current Amount	Increase / Decrease	Modified Amount
2015	102-500731	Contracts for Prog Svc	42200019	\$ 19,919	\$ 0	\$19,919
2016	102-500731	Contracts for Prog Svc	42200019	\$ 61,025	(\$16,877)	\$44,148
2017	102-500731	Contracts for Prog Svc	42200019	\$ 19,056	\$ 0	\$19,056
Total				\$100,000	(\$16,877)	\$83,123

EXPLANATION

This request is being made in response to the Department's receipt of a lower-than-anticipated grant award from the Federal funding source that supports these agreements. Pursuant to contractual provisions within the original agreements, the Department and the Contractors have developed these amendments to correspond State Fiscal Year 2016 funding reductions with reduced service deliverables. The reductions have been developed to minimize diminished service capacity. These agreements provide employment, self-sufficiency, and social services to refugees in Merrimack County.

The Contractors provide employment readiness training and other services that create more opportunities for refugees to fully participate in the workforce, at the earliest date possible, after arrival to the United States. Eligible refugees served have been in the United States for less than five (5) years.

Both of these agreements were entered into as the result of a competitive bid process. On December 1, 2014, a Request for Proposal for these services was issued and posted to the Department's website. The subject contractors were the only two vendors to submit proposals in response. Both Contractors continue to well perform required services.

The original agreements include extension language for up to four (4) additional years, subject to the continued availability of funds, satisfactory performance of services and approval from the Governor and Executive Council. No changes to these provisions are being made at this time.

Should Governor and Executive Council not support this request, the Department will have insufficient funds to support these contracts in State Fiscal Year 2016.

Area Served: Merrimack County

Source of Funding: 100% Federal funds from the Department of Health and Human Services, Administration for Children and Families, Office of Refugee Resettlement, Refugee Social Services Grant, Catalog of Federal Domestic Assistance #93.566.

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

Respectfully submitted,


Mary Ann Cooney
Associate Commissioner

Approved by: 
Nicholas A. Toumpas
Commissioner



**State of New Hampshire
Department of Health and Human Services
Amendment #1 to the Refugee Targeted Assistance Grant-Formula Program**

This first Amendment to the Refugee Targeted Assistance Grant-Formula Program (hereinafter referred to as "Amendment #1") dated October 13, 2015, is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Ascentria Community Services, Inc. (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 261 Sheep Davis Road, Suite A-1, Concord, NH 03301.

WHEREAS, pursuant to an Agreement approved by the Governor and Executive Council on May 27, 2015 (Item #17), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified;

WHEREAS, pursuant to the Agreement, Section 18 of the General Provisions of the Form P-37, Amendment, the Agreement may be modified or amended only by written instrument executed by the parties thereto and approved by the Governor and Executive Council;

WHEREAS, pursuant to the Agreement, Exhibit C-1, Paragraph 1, Conditional Nature of Agreement, 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 of available funding; and

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

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

1. Except as specifically amended and modified by the terms and conditions in this Amendment #1, the obligations of the parties shall remain in full force and effect in accordance with the terms and conditions set forth in the Contract as referenced above.
2. Amend General Provisions (Form P-37), Block 1.8 Price Limitation, to read: \$105,876.00.
3. Amend Exhibit A, Scope of Services, paragraphs 4.2 through 4.6 to read:
 - 4.2 The Contractor shall develop, per 12-month period covered by the contract from October 1 to September 30, a minimum of fifty-five (55) employability plans, as identified in Section 2.5.1, that serve fifty-five (55) refugees.
 - 4.3 The Contractor shall assist, per 12-month period covered by the contract from October 1 to September 30, a minimum of forty-five (45) refugees to attain employment.
 - 4.4 The Contractor shall assist, per 12-month period covered by the contract from October 1 to September 30, a minimum of thirty-five (35) refugees to successfully retain employment for a minimum of ninety (90) days.
 - 4.5 The Contractor shall conduct, per 12-month period covered by the contract from October 1 to September 30, a minimum of seven (7) pre-vocational workshops.



New Hampshire Department of Health and Human Services
Refugee Targeted Assistance Grant-Formula Program

4.6 The Contractor shall assist, per 12-month period covered by the contract from October 1 to September 30, a minimum of seventy (70) refugees with reducing barriers to employment as described in Section 2.3 and Section 2.4.

4. Delete in its entirety Exhibit B-2, and replace with Exhibit B-2 Amendment #1.

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

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

State of New Hampshire
Department of Health and Human Services

11/3/15
Date

[Signature]
Trinidad Tellez
Director

Ascentria Community Services, Inc.

10.15.15
Date

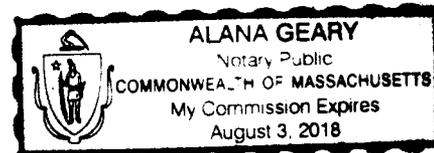
Dana Ranish
NAME Dana Ranish
TITLE EW/COO

Acknowledgement:

State of MA, County of Worcester on October 15, 2015 before the undersigned officer, personally appeared the person identified above, or satisfactorily proven to be the person whose name is signed above, and acknowledged that s/he executed this document in the capacity indicated above.

Signature of Notary Public or Justice of the Peace

[Signature]
Name and Title of Notary of Justice of the Peace



New Hampshire Department of Health and Human Services
Refugee Targeted Assistance Grant-Formula Program



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

OFFICE OF THE ATTORNEY GENERAL

11/25/13
Date

Eric McInerney
Name:
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit B-2 Amendment #1 Budget

New Hampshire Department of Health and Human Services

COMPLETE ONE

BUDGET FORM FOR EACH BUDGET PERIOD

Bidder/Project Name: Ascentria Community Services, Inc.

Budget Request for: Refugee Targeted Assistance-Formula Program

Budget Period: 7/1/15 - 6/30/16 State Fiscal Year

Line Item	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share		
	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	\$ 30,986	\$ -	\$ 30,986	\$ -	\$ -	\$ -	\$ 30,986	\$ -	\$ 30,986
2. Employee Benefits	\$ 11,465	\$ -	\$ 11,465	\$ -	\$ -	\$ -	\$ 11,465	\$ -	\$ 11,465
3. Consultants	\$ 705	\$ -	\$ 705	\$ -	\$ -	\$ -	\$ 705	\$ -	\$ 705
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 95	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ 95	\$ -	\$ 95
5. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 525	\$ -	\$ 525	\$ -	\$ -	\$ -	\$ 525	\$ -	\$ 525
6. Travel	\$ 3,051	\$ -	\$ 3,051	\$ -	\$ -	\$ -	\$ 3,051	\$ -	\$ 3,051
7. Occupancy	\$ 2,200	\$ -	\$ 2,200	\$ -	\$ -	\$ -	\$ 2,200	\$ -	\$ 2,200
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 855	\$ -	\$ 855	\$ -	\$ -	\$ -	\$ 855	\$ -	\$ 855
Postage	\$ 80	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ 80	\$ -	\$ 80
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ 50	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ 50
Insurance	\$ 460	\$ -	\$ 460	\$ -	\$ -	\$ -	\$ 460	\$ -	\$ 460
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontractors/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 50,472	\$ 7,404	\$ 57,876	\$ -	\$ -	\$ -	\$ 50,472	\$ 7,404	\$ 57,876

Indirect, As a Percent of Direct
Ascentria Community Services, Inc.
14.67%
Exhibit B-2 Amendment #1
Page 1 of 1

Contractor Initials: *AWZ*

Date: 10-15-15

State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Ascentria Community Services, Inc., 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 2nd day of April, A.D. 2015

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

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

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

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

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of the Agency duly held on September 21, 2015:
(Date)

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

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of the 15th day of October, 2015.
(Date Contract Signed)

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

of the Agency.

Alana Geary
(Signature of the Elected Officer)

STATE OF MASSACHUSETTS

County of Worcester

The forgoing instrument was acknowledged before me this 15 day of Oct, 2015.

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

Deborah A. Cistoldi
(Notary Public/Justice of the Peace)





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/2/2015

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

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

PRODUCER Commercial Lines - (617) 330-1005 Wells Fargo Insurance Services USA, Inc. 699 Boylston St, 6th Floor Boston, MA 02116	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS:	FAX (A/C, No): (866) 597-9827													
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: Philadelphia Indemnity Insurance Company</td> <td>18058</td> </tr> <tr> <td>INSURER B: Liberty Mutual Insurance Co.</td> <td>23043</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Indemnity Insurance Company	18058	INSURER B: Liberty Mutual Insurance Co.	23043	INSURER C:		INSURER D:		INSURER E:		INSURER F:
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INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															
INSURED Ascentria Care Alliance, Inc. 14 East Worcester Street Worcester, MA 01604															

COVERAGES **CERTIFICATE NUMBER:** 9644535 **REVISION NUMBER:** See below

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			PHPK1400391	10/01/2015	10/01/2016	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000 \$ 100,000
	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE AGGREGATE	\$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY <input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	WC5-31s-392006-014 (NH &	10/01/2015	10/01/2016	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

CERTIFICATE HOLDER Eric D. Borrin Director of Contracts and Procurement State of NH- DHHS 129 Pleasant Street- Brown Building Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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261 Sheep Davis Road, Suite A-1, Concord, NH 03301
ascentria.org | 603.224.8111 | info@ascentria.org
Formerly Lutheran Social Services of New England

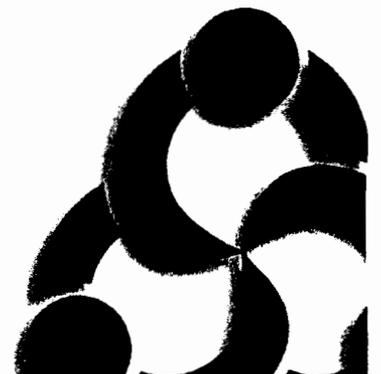
Mission statement:

We are called to strengthen communities by empowering people to respond to life's challenges.

Vision statement:

We envision thriving communities where everyone has the opportunity to achieve their full potential regardless of background or disadvantage. We become recognized leaders for innovative community services. Together with our partners, we inspire people to help one another reach beyond their current circumstances and realize new possibilities.

Empowering People. Strengthening Communities.



Ascentria Community Services, Inc.
14 East Worcester Street, Suite 300, Worcester, MA 01604
Phone 774-243-3900; Fax 508-519-5908
Board of Directors
2014 - 2015

Jeff Kinney, Chair

Michael Balinskas

William Mayo,

Karen Gaylin

Garth Greimann

Angela Bovill

LUTHERAN COMMUNITY SERVICES, INC.

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

YEAR ENDED JUNE 30, 2014

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

AUDITOR DISCLOSURE	1
INDEPENDENT AUDITORS' REPORT	2
UFR COVER PAGE	4
CONSOLIDATED FINANCIAL STATEMENTS	
CONSOLIDATED STATEMENT OF FINANCIAL POSITION	5
CONSOLIDATED STATEMENTS OF ACTIVITIES	6
CONSOLIDATED STATEMENTS OF CASH FLOWS	7
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES	9
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	28
ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A (UNAUDITED)	31
PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B (UNAUDITED)	32
SUPPLEMENTAL SCHEDULES (UNAUDITED)	61
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	62
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	64
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	66
BOARD ACKNOWLEDGEMENT	68

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

Lead Auditor

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

EIN 41-0746749



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

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



An independent member of Nexia International

Board of Directors
Lutheran Community Services, Inc.

Other Matters

Other Information – Schedule of Expenditures of Federal Awards

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

Other Information – Uniform Financial Reporting

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

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

Other Reporting Required by Government Auditing Standards

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



CliftonLarsonAllen LLP

Boston, Massachusetts
November 12, 2014

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

COVER PAGE - Page 1 of 1
 For the Year Ended: 6/30/2014 Filed Electronically? (Y/N): Y
 Filing Organization: Lutheran Community Services, Inc. (Legal Name)
 Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 043565243
 Other corporate names & FEINs if applicable: Lutheran Community Care, Inc. 452712174
 (Use for consolidated financial statements)

(Doing Business As name, if applicable)
 A.G. Public Charities Act# 042430
 CEO or CFO: Lisa Cohan
 Business Address: 14 East Worcester Street, Suite 300, Worcester, MA 01604
 (City) (State) (Zip)
 CPA Firm's Current Mass. License # 901
 CPA Firm's Federal Employer Id. (FEIN) # 410748749
 E-mail address: kcohan@lcservices.org
 Massachusetts Vendor Code Number
 Management Company Name: Lutheran Social Services of New England, Inc.
 CPA Firm's E-mail Address: mark.cummings@lcservices.com
 A-133 Audit Submitted? (Y/N): Y
 Have basic F/S been audited? (Y/N): Y
 UFR Exemption/Exception Code#
 Special Education (SPED) Contractor (Y/N): N
 Principal Purch. Agency: DSS
 Program Performance Report (Internet system) is IRI required: Primary Contractor(s)

Program Number	Program Name	Subcontractor Name	Street	City	State	Zip Code	Program Description	MMARS Prop. Code
2	Program to Enhance Elder Services (PEERS)		593 Main Street	West Springfield	MA	01089	Elder Refugee Services	2022
6	Therapeutic Foster Care/After Care		139 Pleasant Street	Brockton	MA	02301	Therapeutic Foster Care and Aftercare	FNFO
7	Ruth House		533 Main Street	Worcester	MA	02301	Teen Living Program	RESG
8	Forsberg Independent Living Program		84 Highland Street	Worcester	MA	01609	Adult Independent Program	3788
9	Ashland Street		8 North Ashland Street	Worcester	MA	01609	Residential Services Mentally Handicapped	RESG
10	Florence House		414 Cambridge Street	Worcester	MA	01609	Teen Living Program	3163
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	Worcester	MA	01089	Refugee Services	2020
21	Non Commonwealth Funded Refugee Programs Massachusetts Adoption		20 Hamilton Street	Worcester	MA	01069	Refugee Services	2021
28	Young Parents Support		553 North Main Street	Brockton	MA	02103	Adoption Program	AMSS
29	Employment Support Services		593 North Main Street	Springfield	MA	01089	Teen Living Program	FBSS
32	TAG		27 Elm Street	Westfield	MA	01085	Tarney's Assistance Grant	2021
34	Creative Living DMR		268 South Main Street	Andover	MA	01810	Lutheran Community Creative Living	3788
35	Department of Education		593 Main Street	West Springfield	MA	01089	Department of Education	
37	CRAP		593 Main Street	West Springfield	MA	01089	CRAP	
43	Refugee School Impact (RSI) Program		51 Union Street, Suite 222	Worcester	MA	01609	Refugee Services	2023
44	Social Adjustment Services (SAS)		593 Main Street	Worcester	MA	01089	Refugee Services	2024
48	Aftercare		891 Montello Street	Brockton	MA	02301	Family Support	FNFO
50	MassREAP		14 East Worcester Street	Worcester	MA	01604	Refugee Services	2021
53	Other Non Massachusetts Programs		281 Sheep Davis Road, Suite A-1	Concord	NH	03301	Out of State Organization Mission	
54	Bridgeway House		658 Sumner Street	Brockton	MA	02302	Residential Services	3153
55	Refugee Preventative Health Education		51 Union Street	Worcester	MA	01609	Refugee Services	2023
56	Refugee Independence through Service Enhancement DRIVE		593 Main Street	West Springfield	MA	01089	Employment Services	2021
57	Victims of Crime		14 E. Worcester Street	Worcester	MA	01604	Refugee Services	
59	Supplemental Nutrition Assistance Program		593 Main Street	West Springfield	MA	01089	Refugee Services	2048

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

STATEMENT OF FINANCIAL POSITION AS OF 06/30/2014 WITH COMPARATIVE TOTALS AS OF 6/30/2013
(BALANCE SHEET)

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1 Cash and Cash Equivalents	881,227				881,227	538,703
2 Accounts Receivable, Program Services	3,603,843				3,603,843	3,555,300
3 Allowance for Doubtful Accounts	(60,111)				(60,111)	(36,053)
4 Net Accounts Receivable, Program Services	3,543,732				3,543,732	3,519,247
5 Contributions Receivable						
6 Notes Receivable						
7 Prepaid Expenses	112,883				112,883	152,080
8 Other Accounts Receivable	583,758				583,758	619,241
9 Other Current Assets	349,500				349,500	
10 Short-Term Investments						
11 TOTAL CURRENT ASSETS	5,471,100				5,471,100	4,829,271
12 Land, Buildings, and Equipment		2,641,068			2,641,068	3,371,429
13 Accumulated Depreciation		(1,653,832)			(1,653,832)	(1,772,396)
14 Net Land, Buildings and Equipment		987,236			987,236	1,599,033
15 Long-Term Investments						
16 Other Assets	284,605				284,605	675,416
17 Due From Other Funds						
18 TOTAL ASSETS	5,755,705	987,236			6,742,941	7,103,720
LIABILITIES AND NET ASSETS						
19 Accounts Payable	576,103				576,103	702,376
20 Subcontract Payable						
21 Accrued Expenses	982,902				982,902	1,163,059
22 Current Notes Payable	397,521				397,521	70,614
23 Current Portion Long-Term Debt	300,178				300,178	255,352
24 Deferred Revenue	298,990				298,990	557,471
25 Other Current Liabilities	2,555,694				2,555,694	2,748,872
26 TOTAL CURRENT LIABILITIES	625,264				625,264	1,025,652
27 Long-Term Notes & Mortgage Payable	393,338				393,338	431,585
28 Other Liabilities						
29 Due to Other Funds						
30 TOTAL LIABILITIES	3,574,296				3,574,296	4,206,109
NET ASSETS						
31 Unrestricted	1,555,583				1,555,583	2,221,483
32 Temporarily Restricted	625,826	987,236			1,613,062	676,128
33 Permanently Restricted						
34 TOTAL NET ASSETS	2,181,409	987,236			3,168,645	2,897,611
35 TOTAL LIABILITIES AND NET ASSETS	5,755,705	987,236			6,742,941	7,103,720

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc.		FEIN: 043566243		
STATEMENT OF ACTIVITIES FOR THE YEAR ENDED		06/30/2014	WITH COMPARATIVE TOTALS FOR THE YEAR ENDED	
		UNRESTRICTED	TEMPORARILY RESTRICTED	
			PERMANENTLY RESTRICTED	
			TOTAL THIS YEAR	
			TOTAL LAST YEAR	
1	REVENUES, GAINS, AND OTHER SUPPORT			
2	Contributions, Gifts, Legacies, Bequests & Special Events			6,500
3	In-Kind Contributions			24,763,734
4	Grants	22,588,360		10,948,427
5	Program Service Fees	12,043,052		
6	Federated Fundraising Organization Allocation			
7	Investment Revenue			
8	Revenue from Commercial Products & Services	138,753		103,309
9	Other	100,712		21,956
10	Net Assets Released From Restrictions:			
11	Satisfaction of Program Restrictions	190,374	(190,374)	
12	Satisfaction of Equipment Acquisition Restrictions			
13	Expiration of Time Restrictions			
	TOTAL REVENUE, GAINS, AND OTHER SUPPORT	35,059,251	(190,374)	35,843,926
14	EXPENSES AND LOSSES			
15	Administration (Management & General)	4,465,096		5,396,548
16	Fundraising	15,832		22,004
17	Total Program Services	30,404,106		31,224,227
18	TOTAL EXPENSES	34,885,034		36,642,779
19	Losses	(147,119)		(159,667)
	TOTAL EXPENSES AND LOSSES	34,737,915		36,483,112
20	CHANGES IN NET ASSETS:			
21	Property & Equipment Acquisitions from Unrestricted Funds			
22	Transfer of Realized Endowment Fund Appreciation			
23	Return to Donor			
24	Other Increases (Decreases)	140,072		186,225
	TOTAL CHANGES IN NET ASSETS	321,336	(50,302)	(452,961)
25	NET ASSETS AT BEGINNING OF YEAR	2,221,483	676,128	3,350,572
26	NET ASSETS AT END OF YEAR	2,542,819	625,826	2,897,611

See Accompanying Notes to Financial Statements

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2014

INDIRECT METHOD

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

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc.

FEIN: 043566243

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2014

INDIRECT METHOD

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

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	<u>66,364</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> </u>
37	Other Noncash Investing and Financing Activities	<u> </u>
38	Bad Debt - Line 4	<u>61,171</u>
39	Impairment Loss - Line 13	<u>68,863</u>
40	Change in Beneficial Interest - Line 13	<u>35,853</u>

See Accompanying Notes to the Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>2</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>
1. Employee Compensation & Related Expenses	<u>36,765</u>	<u>338,844</u>	<u>385,834</u>	<u>329,330</u>	<u>153,838</u>
2. Occupancy	<u>905</u>	<u>54,920</u>	<u>101,166</u>	<u>21,381</u>	<u>47,238</u>
3. Other Program / Operating Expense	<u>1,842</u>	<u>822,119</u>	<u>31,330</u>	<u>35,159</u>	<u>31,040</u>
4. Subcontract Expense					
5. Direct Administrative Expense	<u>1,654</u>	<u>18,056</u>	<u>12,166</u>	<u>15,044</u>	<u>31,921</u>
6. Other Expenses					
7. Depreciation of Buildings and Equipment	<u>70</u>	<u>1,118</u>	<u>48,009</u>	<u>19</u>	<u>6,248</u>
8. TOTAL EXPENSES	<u>41,236</u>	<u>1,235,057</u>	<u>578,505</u>	<u>400,913</u>	<u>270,285</u>

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	21	25	28	29	32
1. Employee Compensation & Related Expenses	914,331	173,726	81,434	113,844	261,294
2. Occupancy	40,636	8,395	6,895	1,819	23,162
3. Other Program / Operating Expense	816,626	10,216	1,624	5,800	18,137
4. Subcontract Expense	21,711				34,120
5. Direct Administrative Expense	49,220	7,765	2,795	3,004	8,963
6. Other Expenses	50				
7. Depreciation of Buildings and Equipment	5,576	10	4	190	400
8. TOTAL EXPENSES	1,850,150	200,112	92,752	124,657	346,078

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc.

FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

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

See Accompanying Notes to Financial Statements

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

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

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

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

The Organizations provide the following programs:

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

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

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

Basis of Consolidation

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

Method of Accounting

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

Cash and Cash Equivalents

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

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

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

Accounts Receivable

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

Program Service Revenue

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

Property and Equipment

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

Assets Held for Sale

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

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

Related Party Loans Receivable

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

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

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

Related Party Loans Receivable (Continued)

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

Net Assets

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

Unrestricted Net Assets

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

Temporarily Restricted Net Assets

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

Permanently Restricted Net Assets

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

Recognition of Donor Restrictions

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

Donated Services

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

Advertising Costs

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

Use of Estimates

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

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

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

Functional Allocation of Expenses

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

Income Taxes

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

Deferred Revenue

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

Fair Value Measurements

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

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

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

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

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

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

Fair Value Measurements (Continued)

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

Subsequent Events

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

NOTE 2 ASSETS LIMITED AS TO USE

Beneficial Interest in Net Assets of Affiliate

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

NOTE 3 RELATED PARTY TRANSACTIONS

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

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

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

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

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

NOTE 3 RELATED PARTY TRANSACTIONS (CONTINUED)

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

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

NOTE 4 DEFINED CONTRIBUTION PENSION PLAN

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

NOTE 5 ACCOUNTS RECEIVABLE

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

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

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

NOTE 6 CONCENTRATION OF CREDIT RISK

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

Cash and Cash Equivalents

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

Major Customer

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

Due from Related Parties

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

Beneficial Interest in Net Assets of Related Party

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

Accounts Receivable

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

NOTE 7 PROPERTY AND EQUIPMENT

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

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

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

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

NOTE 7 PROPERTY AND EQUIPMENT (CONTINUED)

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

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

NOTE 8 MAINE MEDICAID LIABILITY

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

NOTE 9 CONTRIBUTED LEASED PROPERTY

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

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

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

NOTE 10 LONG-TERM DEBT

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

Description

Note Payable

Term note payable to Bank of America face amount \$350,000, due August 7, 2033, secured by business assets, payable in monthly installments of interest only through August 2008 then monthly payments of principal plus interest through maturity. Interest rate is the 30 year treasury bill rate plus 2 1/2% adjusted annually (7.1% at June 30, 2014).	\$ 313,702
--	------------

Mortgages

1st Mortgage payable to TD Bank in monthly principal and interest payments of \$3,558 maturing on December 17, 2014, with an interest rate of 5%, secured by all business assets.	358,410
---	---------

Mortgage payable to Bank of America face amount \$370,308, secured by real property owned by LCS at two locations, and guaranteed by LSSNE, with an interest rate of 7.01%, due August 2032. Monthly principal and interest payments of \$2,670.	328,340
--	---------

Capital Lease Obligations

LCS is obligated under various capital lease agreements for equipment and motor vehicles, expiring from 2015 through 2016, with a combined monthly payment of approximately \$2,200 with interest rates ranging from approximately 4% to 8%.	22,333
--	--------

Total	1,022,785
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Less: Current Maturities	(397,521)
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Long-Term Debt, Net	\$ 625,264
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Following are current maturities for the next five years:

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

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

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

NOTE 11 DUE TO THIRD PARTY

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

NOTE 12 OPERATING LEASES

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

Future minimum lease payments under these agreements are as follows:

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

NOTE 13 CONTINGENCIES

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

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

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

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

NOTE 13 CONTINGENCIES (CONTINUED)

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

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

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

NOTE 14 FAIR VALUE MEASUREMENT

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

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

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

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

NOTE 14 FAIR VALUE MEASUREMENT (CONTINUED)

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

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

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

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

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

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

NOTE 15 SUBSEQUENT EVENTS

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

NOTE 16 SURPLUS REVENUE RETENTION

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

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

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

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

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
Pass-Through Administration for Children and Families			
Office of Refugees Resettlement:			
Childcare Micro Enterprise	93.576	90RG0142-01-00	44,061
Refugee Agricultural Partnership Program	93.576	90ZR001802/3	35,216
U.S. Department of State			
Pass-Through Lutheran Immigration and Refugee Service			
Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	SPRMC011CA088	1,017,100
Pass-Through EMM			
Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	EMM SPRMC010CA013	315,938
Pass-Through Church World Services			
Division of Unaccompanied Minors:			
Reception and Placement	19.510 *	2013	162,862
U.S. Department of Agriculture			
USDA Specialty Crop Block Grant	10.170	AGR-SC-2013	9,098
New Lands Farms Marketing Collective	10.225	2012-33800-19931	98,462
Community Food Projects	10.225	2011 33800-30533	3,248
Pass-Through Commonwealth of Massachusetts			
Supplemental Nutrition Assistance Program	10.531	CT WEL 44003064 LSS 0001	107,554
Pass-Through Neustras Raices			
USDA Outreach	10.168	USDA BFRDP	10,288
U.S. Department of Justice			
Pass-Through Commonwealth of Massachusetts			
Victims of Crime	16.575	VOCA2014LUTH000000008	48,858
U.S. Department of Transportation			
Pass-Through Central Massachusetts Regional Planning Commission			
OLMS Transit Grant	20.516	MA-37-X055-00	45,841
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 10,001,797</u>

* Major Program

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

Basis of Presentation and Summary of Significant Accounting Policies

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

ORGANIZATION: Lutheran Community Services, Inc.		ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited				FY END: 6/30/2014		FEIN: 01-8664143																																	
REVENUE	Total Organization	Admin (MSG)	Fund Rating	Total All Programs	FTE	Expenses	FTE	Expenses																																	
1R Contributions, Gifts, Legacies/Bequests																																									
2R Gov. In-kind/Capital Budget																																									
3R Private In-kind																																									
4R Total Contributions 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/DVR)																																									
10R Dept of Public Health (DPH)																																									
11R Dept of Children and Families (DCF/DSS)																																									
12R Dept of Transitional Assets (DTA/AMEL)																																									
13R Dept of Youth Services (DYS)																																									
14R Health Care and Policy (HCP)-Contract																																									
15R Health Care and Policy (HCP)-JCP																																									
16R MA Comm. For the Blind (MCB)																																									
17R MA Comm. for Deaf & H (MCB)																																									
18R MA Rehabilitation Commission (MRC)																																									
19R MA, OH for Refugees & Immig (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 Veterans Services (VET)																																									
26R Ex. Off. of Elder Affairs (ELD)																																									
27R Div of Housing & Community Development (DOCD)																																									
28R POS Subcontract																																									
29R Mass. State Agency POS																																									
30R Mass. State Agency POS																																									
31R Mass. Local Gov. Sub-Contract, Entities																																									
32R Non-Mass. State/Local Government																																									
33R Direct Federal Grants/Contracts																																									
34R Medicare - Direct Payments																																									
35R Medicare - WHPH Subcontract																																									
36R Medicare																																									
37R Mass. Gov. Client Stipends																																									
38R Client Resources																																									
39R Mass. Publicly sponsored client services																																									
40R Other Publicly sponsored client services																																									
41R Private Client Services/Programs																																									
42R Private Client Services/Programs																																									
43R Total Assistance and Fees																																									
44R Federated Fundraising																																									
45R Non-Charitable Activities																																									
46R Non-Charitable Revenue																																									
47R Investment Revenue																																									
48R Other Revenue																																									
49R Allocated Admin (MSG) Revenue																																									
50R Released Net Assets-Program																																									
51R Released Net Assets-Equipment																																									
52R Released Net Assets-Inv																																									
53R TOTAL REVENUE																																									
54R TOTAL EXPENSE - 54E																																									
55R OPERATING RESULTS																																									
<p>COMPENSATION DISCLOSURE Enter all compensation (salary, benefit packages, vehicles, consultant payments, honoraria, etc.) from the entity and its related parties/subsidiaries to organization principals. Attach schedule of non-salary items.</p> <table border="1"> <thead> <tr> <th>Name & Title</th> <th>Salary</th> <th>Other</th> <th>Compen. from Other Entities</th> </tr> </thead> <tbody> <tr> <td>1C Angela Bowd CEO</td> <td>\$ 219,028</td> <td>\$ 67,348</td> <td></td> </tr> <tr> <td>2C Lisa Cohen CEO</td> <td>\$ 159,845</td> <td>\$ 43,316</td> <td></td> </tr> <tr> <td>3C</td> <td></td> <td></td> <td></td> </tr> <tr> <td>4C</td> <td></td> <td></td> <td></td> </tr> <tr> <td>5C</td> <td></td> <td></td> <td></td> </tr> <tr> <td>MA Surplus Revenue Retention</td> <td></td> <td>Estimated Amount</td> <td></td> </tr> <tr> <td>Prior Year MA Revenue</td> <td></td> <td>\$ 976,341</td> <td></td> </tr> </tbody> </table> <p>Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)</p>										Name & Title	Salary	Other	Compen. from Other Entities	1C Angela Bowd CEO	\$ 219,028	\$ 67,348		2C Lisa Cohen CEO	\$ 159,845	\$ 43,316		3C				4C				5C				MA Surplus Revenue Retention		Estimated Amount		Prior Year MA Revenue		\$ 976,341	
Name & Title	Salary	Other	Compen. from Other Entities																																						
1C Angela Bowd CEO	\$ 219,028	\$ 67,348																																							
2C Lisa Cohen CEO	\$ 159,845	\$ 43,316																																							
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4C																																									
5C																																									
MA Surplus Revenue Retention		Estimated Amount																																							
Prior Year MA Revenue		\$ 976,341																																							

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

ORGANIZATION: Lutheran Community Services, Inc. UFR Program Number: 2 Program Name: Program to Enhance Elder Services (PEERS) Description: West Springfield (City) MA (State) 01089 (Zipcode) West Springfield # Weeks operated during audit period (e.g. 52) 52.00 # operating hours/week (e.g. 40) 40.00

UFR Program Number: 2 *Program Type: 27 Program Address: 593 Main Street (Number/Street) (City) West Springfield (State) MA (Zipcode) 01089 FEIN: 043566243

UFR Program Number: 2 Program Name: Program to Enhance Elder Services (PEERS) Description: West Springfield (City) MA (State) 01089 (Zipcode) West Springfield # Weeks operated during audit period (e.g. 52) 52.00 # operating hours/week (e.g. 40) 40.00

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

REVENUE

Line	Description	Amount	FTE	% Var
1R	Contnb. 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/OSS)			
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 (MCDD)			
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	Dv. of Housing & Community Develop (OCD)			
28R	POS Subcontract			
29R	Other Mass. State Agency POS			
30R	Mass. State Agency Non-POS			
31R	Mass. Local Gov./Quasi-Govt. Entities			
32R	Non-Mass. State/Local Government			
33R	Direct Federal Grants/Contracts			
34R	Medicaid - Direct Payments			
35R	Medicaid - MBHP Subcontract			
36R	Medicare			
37R	Mass. Govt. Client Stipends			
38R	Client Resources			
39R	Mass. spon-client SF/3rd Ply offests			
40R	Other Publicly sponsored client offests			
41R	Private Client Fees (excluding 3rd Ply)			
42R	Private Client 3rd Ply/Other offests			
43R	Total Assistance and Fees			
44R	Federated Fundraising			
45R	Commercial Activities			
46R	Non-Charitable Revenue			
47R	Investment Revenue			
48R	Other Revenue			
49R	Allocated Adm (M&G) Revenue			
50R	Released Net Assets-Program			
51R	Released Net Assets-Equipment			
52R	Released Net Assets-Time			
53R	Total Revenue = 57E			

EXPENSE - ACTUAL/PLANNED

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

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

NON-REIMBURSABLE EXPENSE DETAIL

Line	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 (7 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	

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

Line	Undup #	# service units delivered
1SS		
2SS		
3SS		
4SS		
5SS		
6SS		
7SS		

UNDUP # # service units delivered

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

ORGANIZATION: Lutheran Community Services, Inc. FY END: 6/30/2014 FEIN: 04356243

UFR Program Number: 7 Program Name: Ruth House Description: Teen Living Program Catalog of Federal Domestic Assistance #: 93.587
 Program Address: 533 Main Street (City): MA (State): 02301 # Weeks operated during audit period (e.g. 52): 52.00 # operating hours/week (e.g. 40): 168.00
 * Program Type: 23 (Zipcode)

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned or 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-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable.
 REVENUE STAFFING # hours/yr = 1,000 FTE: 2080 FTE Actual Planned % Var.

Line	Code	Description	Amount	FTE	Actual	Planned	% Var.
1R	Contrib. Gifts, Leg. Requests - Spec Ev.						
2R	Gov. In-Kind/Capital Budget						
3R	Private In-Kind						
4R	Total Contribution and In-Kind						
5R	Mass Gov. Grant						
6R	Other Grant (excl. Fed/Direct)						
7R	Total Grants						
8R	Dept. of Mental Health (DMH)						
9R	Dept. of Developmental Services (DDS/OMR)						
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 (EECH)-Contract						
21R	Dept. of Early Educ. & Care (EECH)-Voucher						
22R	Dept. of Correction (DOC)						
23R	Dept. of Elementary & Secondary Educ. (DOE)						
24R	Parole Board (PAR)						
25R	Veteran's Services (VET)						
26R	Ex. Off. of Elder Affairs (ELD)						
27R	Div. of Housing & Community Develop (OCD)						
28R	POS Subcontract						
29R	Other Mass. State Agency POS						
30R	Mass State Agency Non-POS						
31R	Mass. Local Gov./Quasi-Govt. Entities						
32R	Non-Mass. State/Local Government						
33R	Direct Federal Grants/Contracts						
34R	Medicaid - Direct Payments						
35R	Medicaid - MBHP Subcontract						
36R	Medicare						
37R	Mass. Govt. Client Stipends						
38R	Client Resources						
39R	Mass. spon-client SF/3rd Pfy offsets						
40R	Other Publicly sponsored client offsets						
41R	Private Client Fees (excluding 3rd Pfy)						
42R	Private Client 3rd Pfy/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 Asset-Equipment						
51R	Released Net Asset-Time						
52R	Released Net Asset-Other						
53R	Total Revenue = 57E						

EXPENSE - ACTUAL/PLANNED 10.44 333,341 336,041 -0.8 %

Line	Code	Description	Amount	FTE	Actual	Planned	% Var.
1E	Total Direct Program Staff = 39S						
2E	Chief Executive Officer						
3E	Chief Financial Officer						
4E	Accounting/Clerical Support						
5E	Admin. Maint/House-Grndkeeping						
6E	Total Admin. Employee						
7E	Commercial products & Svcs/Mktg						
8E	Total FTE/Salary/Wages						
9E	Payroll Taxes 150						
10E	Fringe Benefits 151						
11E	Accrual Adjustments						
12E	Total Employee Compensation & Rel. Exp.						
13E	Facility and Prog. Equip. Expenses 301,390						
14E	Facility & Prog. Equip. Depreciation 301						
15E	Facility Operation/Maint. Furn. 390						
16E	Facility General Liability Insurance 390						
17E	Total Occupancy						
18E	Direct Care Consultant 201						
19E	Temporary Help 202						
20E	Clients and Caregivers Reimb./Stipends 203						
21E	Subcontracted Direct Care 206						
22E	Staff Training 204						
23E	Staff Mileage / Travel 205						
24E	Meals 207						
25E	Client Transportation 208						
26E	Vehicle Expenses 208						
27E	Vehicle Depreciation 208						
28E	Incidental Medical/Medicine/Pharmacy 209						
29E	Client Personal Allowances 211						
30E	Provision Material Goods/Svcs/Benefits 212						
31E	Direct Client Wages 214						
32E	Other Commercial Prod. & Svcs 214						
33E	Program Supplies & Materials 215						
34E	Non-Charitable Expenses						
35E	Other Expense						
36E	Total Other Program Expense						
42E	Other Professional Fees & Other Adm. Exp 410						
43E	Leased Office/Program Office Equip 410,390						
44E	Office Equipment Depreciation 410						
45E	Program Support 216						
49E	Professional Insurance 410						
50E	Working Capital Interest 410						
51E	Total Direct Administrative Expense						
52E	Admin (M&G) Reporting Center Allocation						
53E	Total Reimbursable Expense						
54E	Direct State/Federal Non-Reimbursable Expense						
55E	Allocation of State/Fed Non-Reimbursable Expense						
56E	TOTAL EXPENSE = 53R						
57E	TOTAL REVENUE = 53R						
58E	OPERATING RESULTS						
59E	Preliminary Calculation of Cost Reimb. Excess Rev. (subject to OSD adjustment)						

UNDUP # 10.44 333,341

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

Program Name: **Relapse Job Services, West Springfield** Description: **West Springfield (City)** MA (State) **01088** (Zipcode) **Relapse Services**
 Program Address: **593 Main Street** (Number/Street) **West Springfield** (City) **MA** (State) **01088** (Zipcode)
 *Program Type: **27** *Program Hours: **593** # Weeks operated during audit period (e.g. 52): **52.00** # operating hours/week (e.g., 40): **40.00**
 Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned or non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable

REVENUE	Program Type codes:	21 = SPED	22 = HCFFP/Medicaid	23 = HCFFP/Medicaid	24 = Negotiated Unit Rate	25 = Negotiated Accommodations Rate	26 = Other Non-Negotiated Unit Rate	27 = Cost Reimbursement	NA = Not Applicable
1R	Connib., Gifts, Leg. Bequests, Spec. Ev.								
2R	Gov. In-Kind/Capital Budget								
3R	Private In-Kind								
4R	Total Contribution and In-Kind								
5R	Mass Gov. Grant								
6R	Other Grant (exclud. Fed/Direct)								
7R	Total Grants								
8R	Dept. of Mental Health (DMH)								
9R	Dept. of Developmental Services (DDS/DWR)								
10R	Dept. of Public Health (DPH)								
11R	Dept. of Children and Families (DCF/DSS)								
12R	Dept. of Transitional Assist (DTA/WEL)								
13R	Dept. of Youth Services (DYS)								
14R	Health Care Fin & Policy (HCF)-Contract								
15R	Health Care Fin & Policy (HCF)-UCP								
16R	MA Comm. For the Blind (MCB)								
17R	MA Comm. For Deaf & H/H (MCD)								
18R	MA Rehabilitation Commission (MRC)								
19R	MA Off. for Refugees & Immigr. (ORI)								
20R	Dept. of Early Educ & Care (EEC)-Contract								
21R	Dept. of Early Educ & Care (EEC)-Voucher								
22R	Dept. of Correction (DOC)								
23R	Dept. of Elementary & Secondary Educ. (DOE)								
24R	Parole Board (PAR)								
25R	Veteran's Services (VET)								
26R	Ex. Off. of Elder Affairs (ELD)								
27R	Div. of Housing & Community Develop(OCD)								
28R	POS Subcontract								
29R	Other Mass. State Agency POS								
30R	Mass. State Agency Non - POS								
31R	Mass. Local Govt/Quasi-Govt. Entities								
32R	Non-Mass. State/Local Government								
33R	Direct Federal Grants/Contracts								
34R	Medicaid - Direct Payments								
35R	Medicaid - MBHP Subcontract								
36R	Medicare								
37R	Mass. Govt. Client Stipends								
38R	Client Resources								
39R	Mass. spon client SF/3rd Pty offsets								
40R	Other Publicly sponsored client offsets								
41R	Private Client Fees (excluding 3rd Pty)								
42R	Private Client 3rd Pty/other offsets								
43R	Total Assistance and Fees								
44R	Federal 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 = 97E								

EXPENSE	ACTUAL	PLANNED	% Var
1E	170	61,800	-3.3 %
2E			
3E			
4E			
5E			
6E			
7E			
8E			
9E			
10E			
11E			
12E			
13E			
14E			
15E			
16E			
17E			
18E			
19E			
20E			
21E			
22E			
23E			
24E			
25E			
26E			
27E			
28E			
29E			
30E			
31E			
32E			
33E			
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36E			
37E			
38E			
39E			
40E			
41E			
42E			
43E			
44E			
45E			
46E			
47E			
48E			
49E			
50E			
51E			
52E			
53E			
54E			
55E			
56E			
57E			
58E			

UNDUP #	# service units delivered	UNDUP #	# service units delivered
101	187	101	167
102		102	
103		103	
104		104	
105		105	
106		106	
107		107	
108		108	
109		109	
110		110	
111		111	
112		112	
113		113	
114		114	
115		115	
116		116	
117		117	
118		118	
119		119	
120		120	
121		121	
122		122	
123		123	
124		124	
125		125	
126		126	
127		127	
128		128	
129		129	
130		130	
131		131	
132		132	
133		133	
134		134	
135		135	
136		136	
137		137	
138		138	
139		139	
140		140	
141		141	
142		142	
143		143	
144		144	
145		145	
146		146	
147		147	
148		148	
149		149	
150		150	

UNDUP #	# service units delivered	UNDUP #	# service units delivered
155		155	
156		156	
157		157	
158		158	
159		159	
160		160	
161		161	
162		162	
163		163	
164		164	
165		165	
166		166	
167		167	
168		168	
169		169	
170		170	
171		171	
172		172	
173		173	
174		174	
175		175	
176		176	
177		177	
178		178	
179		179	
180		180	
181		181	
182		182	
183		183	
184		184	
185		185	
186		186	
187		187	
188		188	
189		189	
190		190	
191		191	
192		192	
193		193	
194		194	
195		195	
196		196	
197		197	
198		198	
199		199	
200		200	

UNDUP #	# service units delivered	UNDUP #	# service units delivered
201		201	
202		202	
203		203	
204		204	
205		205	
206		206	
207		207	
208		208	
209		209	
210		210	
211		211	
212		212	
213		213	
214		214	
215		215	
216		216	
217		217	
218		218	
219		219	
220		220	
221		221	
222		222	
223		223	
224		224	
225		225	
226		226	
227		227	
228		228	
229		229	
230		230	
231		231	
232		232	
233		233	
234		234	
235		235	
236		236	
237		237	
238		238	
239		239	
240		240	
241		241	
242		242	
243		243	
244		244	
245		245	
246		246	
247		247	
248		248	
249		249	
250		250	

UNDUP #	# service units delivered	UNDUP #	# service units delivered
251		251	
252		252	
253		253	
254		254	
255		255	
256		256	
257		257	
258		258	
259		259	
260		260	
261		261	
262		262	
263		263	
264		264	
265		265	
266		266	
267		267	
268		268	
269		269	
270		270	
271		271	

ORGANIZATION: Lutheran Community Services, Inc. **PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited** **FY END: 6/30/2014** **FEIN: 043566240**

Program Number: 25 Program Name: Massachusetts Adoption Description: Worcester (City) MA (State) 01828 Adoption Program
 Program Address: 20 Hamilton Street (Number/Street)
 Program Type: 23
 *Program Type: 23
 *Weeks operated during audit period (e.g., 52) \$2,000 # operating hours/week (e.g., 40) 40.00
 http://www.cfid.org/built.htm
 Catalog of Federal Domestic Assistance #:

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned or actual variances or non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable.
 *Program Type codes: 21 = SFED, 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

UFR	Program Number	Program Name	Address	City	State	Adoption Program	Actual	Planned	% Var.
1R	Connib. - Gifts, Leg. Bequests, Spec. Ev.						4.05	161,801	
2R	Gov. In-Kind/Capital Budget							161,801	
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)						4.05	161,801	
9R	Dept. of Developmental Services (DOS/DMR)						11,925		
10R	Dept. of Public Health (DPH)								
11R	Dept. of Children and Families (DCF/DSS)	157,570					173,726		
12R	Dept. of Transitional Assist. (DTA/FWEL)								
13R	Dept. of Youth Services (DYS)						10		
14R	Health Care Fin & Policy (HCF)/JUCP						8,350		
15R	Health Care Fin & Policy (HCF)/JUCP						45		
16R	MA Comm. For the Blind (MCB)						8,405		
17R	MA Comm. For the Deaf & H (MCD)								
18R	MA Rehabilitation Commission (MRC)								
19R	MA Off. for Refugees & Immigr. (ORI)								
20R	Dept. of Early Educ. & Care (EECC)-Contract								
21R	Dept. of Early Educ. & Care (EECC)-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	70,360							
33R	Direct Federal Grants/Contracts								
34R	Medicaid - Direct Payments								
35R	Medicaid - MBHP Subcontract								
36R	Medicare								
37R	Mass. Gov. Client Stipends								
38R	Client Resources								
39R	Mass. soon client SF/Ad Pity offers								
40R	Other Publicly sponsored client offers								
41R	Private Client Fees (excluding 3rd Py)								
42R	Private Client 3rd Py/other offers								
43R	Total Assistance and Fees	227,930							
44R	Federated Fundraising								
45R	Commercial Activities								
46R	Non-Charitable Revenue								
47R	Investment Revenue								
48R	Other Revenue	941							
49R	Allocated Admin (M&G) Revenue								
50R	Released Net Assets-Equipment								
51R	Released Net Assets-Time	1,436							
52R	Released Net Assets-Time								
53R	Total Revenue = 57E	230,307							

UFR	Program Number	Program Name	Address	City	State	Adoption Program	Actual	Planned	% Var.
1E	Total Direct Program Staff = 39S						4.05	161,801	
2E	Chief Executive Officer								
3E	Chief Financial Officer								
4E	Acting/Clerical Support								
5E	Admin Maint/House-Grndkeeping								
6E	Total Admin. Employee								
7E	Commercial products & Svcs/Mktg								
8E	Total FTE/Salary/Wages						4.05	161,801	
9E	Payroll Taxes 150						11,925		
10E	Fringe Benefits 151								
11E	Accrual Adjustments								
12E	Total Employee Compensation & Rel. Exp.						173,726		
13E	Facility and Prog. Equip. Expenses 301,390						10		
14E	Facility & Prog. Equip. Depreciation 301						8,350		
15E	Facility Operation/Maint./Pum.390						45		
16E	Facility General Liability Insurance 390						8,405		
17E	Total Occupancy								
18E	Direct Care Consultant 201								
19E	Temporary Help 202								
20E	Clients and Caregivers Reimb./Stipends 203								
21E	Subcontracted Direct Care 206								
22E	Staff Training 204								
23E	Staff Mileage / Travel 205								
24E	Meals 207								
25E	Client Transportation 208								
26E	Vehicle Expenses 208								
27E	Vehicle Depreciation 208								
28E	Incidental Medical/Medication/Pharmacy 208								
29E	Client Personal Allowances 211								
30E	Provision Material Goods/Svs/Benefits 212								
31E	Direct Client Wages 214								
32E	Other Commercial Prod. & Svs. 214								
33E	Program Supplies & Materials 215								
34E	Non Charitable Expenses								
35E	Other Expense								
36E	Total Other Program Expense						10,216		29.2 %
42E	Other Professional Fees & Other Adm. Exp. 410						3,724		
43E	Leased Office/Program Office Equip 410,350								
44E	Office Equipment Depreciation 410						1,801		
49E	Professional Insurance 410						2,240		
50E	Working Capital Interest 410								
51E	Total Direct Administrative Expense						7,765		18.81 %
52E	Admin (M&G) Reporting Center Allocation						25,333		-18.6 %
53E	Total Reimbursable Expense						28,045		-3.0 %
54E	Direct State/Federal Non-Reimbursable Expense								
55E	Allocation of State/Fed Non-Reimbursable Expense								
56E	TOTAL REVENUE = 53R						226,045		-3.0 %
57E	TOTAL EXPENSE						230,307		-1.1 %
58E	OPERATING RESULTS						4,262		

UFR	Program Number	Program Name	Address	City	State	Adoption Program	Actual	Planned	% Var.
1N	Direct Employee Compensation & Related Exp.								
2N	Direct Occupancy								
3N	Direct Other Program/Operating								
4N	Direct Subcontract Expense								
5N	Direct Administrative Expense								
6N	Direct Other Expense								
7N	Direct Depreciation								
8N	Total Direct Non-Reimbursable (Tie to 54E)								
9N	Total Direct and Allocated Non-Reimb. (54E+55E)								
10N	Eligible Non-Reimbursable Exp. Revenue Offsets						2,377		
11N	Capital Budget Revenue Adjustment								
12N	Excess of Non-Reimbursable Expense Over Offsets						(2,377)		

UFR	Program Number	Program Name	Address	City	State	Adoption Program	Actual	Planned	% Var.
1S	Enter defined unit of service: Family Counselor						60		
2S	Enter total unit capacity: 60								
3S	Publicly sponsored clients								
4S	Privately sponsored clients								
5S	Performance Report (D-1)								
6S	Internet filing system								
7S	suspended for FY '08 filings.								

UFR	Program Number	Program Name	Address	City	State	Adoption Program	Actual	Planned	% Var.
1C	Dept Contract ID-11 Characters								
2C	DSS								
3C	00050214PPO								
4C	AMSS								
5C	AMSS								
1PS	State Dept								
2PS	Payor Name								
3PS	Payor's FEIN								

UFR	Program Number	Program Name	Address	City	State	Adoption Program	Actual	Planned	% Var.
1SDC	Subcontracted Direct Care Expense Detail								
2SDC	Subcontractor Name								
3SDC	FEIN								
4SDC	Expense Amt.								
5SDC									

COMM. OF MA SURPLUS REV. RETENTION SHARE 1,303

PREPARER COMMENTS:

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.

2N Direct Occupancy

3N Direct Other Program/Operating

4N Direct Subcontract Expense

5N Direct Administrative Expense

6N Direct Other Expense

7N Direct Depreciation

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

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

10N Eligible Non-Reimbursable Exp. Revenue Offsets

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

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

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

FY END: 6/30/2014 FEIN: 043566243

OFFER Program Number: 32 Program Name: 27 Eht Street Description: Wesfield (City) MA (State) 01085 (Zipcode) 210004

*Program Types: 27 Program Address: (Number/Street) Wesfield # Weeks operated during audit period (e.g., 40) 40.00

NOTE TO READERS: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant 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-Reimbursable Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable

REVENUE

Code	Description	MA (State)	Zipcode	FTE	Actual	Planned	% Var.
1R	Conthb., Gifts, Leg., Bequests, Spec. Ev.			6.00	219,102	241,714	-9.4%
2R	Gov. In-Kind/Capital Budget						
3R	Private In-Kind						
4R	Total Contribution and In-Kind						
5R	Mass Gov. Grant						
6R	Other Grant (excl. Fed Direct)						
7R	Total Grants						
8R	Dept of Mental Health (DMH)						
9R	Dept of Developmental Services (DDS/DMR)						
10R	Dept of Public Health (DPH)						
11R	Dept of Children and Families (DCF/DSS)						
12R	Dept of Transitional Assist (DTA/WEL)						
13R	Dept of Youth Services (DYS)						
14R	Health Care Fin & Policy (HCF)/Contract						
15R	Health Care Fin & Policy (HCF)/UCP						
16R	MA. Comm. For the Blind (MCB)						
17R	MA. Comm. For Deaf & H (MCD)						
18R	MA. Rehabilitation Commission (MRC)						
19R	MA. Off. for Refugees & Immigr. (ORI)						
20R	Dept of Early Educ. & Care (EEC)-Contract						
21R	Dept of Early Educ. & Care (EEC)-Voucher						
22R	Dept of Correction (DOC)						
23R	Dept of Elementary & Secondary Educ. (DOE)						
24R	Parole Board (PAR)						
25R	Veteran's Services (VET)						
26R	Ex. Off. of Elder Affairs (ELO)						
27R	Div. of Housing & Community Develop (OCD)						
28R	POS Subcontract						
29R	Other Mass. State Agency POS						
30R	Mass State Agency Non-POS						
31R	Mass. Local Govt/Quasi-Govt. Entities						
32R	Non-Mass. State/Local Government						
33R	Direct Federal Grants/Contracts						
34R	Medicaid - Direct Payments						
35R	Medicaid - MBHP Subcontract						
36R	Medicare						
37R	Mass. Govt. Client Stipends						
38R	Client Resources						
39R	Mass. spon. client SF/3rd Ply offests						
40R	Other Publicly sponsored client offests						
41R	Private Client Fees (excluding 3rd Ply)						
42R	Total Assistance and Fees						
43R	Federated Fundraising						
44R	Commercial Activities						
45R	Non-Charitable Revenue						
46R	Investment Revenue						
47R	Other Revenue						
48R	Allocated Admin (M&G) Revenue						
49R	Released Net Assets-Program						
50R	Released Net Assets-Equipment						
51R	Released Net Assets-Time						
52R	Total Revenue = 57E						
53R	Subcontracted Direct Care Expense Detail						

EXPENSE - ACTUAL/PLANNED

Code	Description	MA (State)	Zipcode	FTE	Actual	Planned	% Var.
1E	Total Direct Program Staff = 39S			6.00	219,102	241,714	-9.4%
2E	Chief Executive Officer						
3E	Chief Financial Officer						
4E	Acting/Clinical Support						
5E	Admin Maint/House-Gmdkeeping						
6E	Total Admin Employee						
7E	Commerical products & Svs/Mkling						
8E	Total FTE Salary/Wages						
9E	Payroll Taxes 150						
10E	Fringe Benefits 151						
11E	Accrual Adjustment						
12E	Total Employee Compensation & Rel. Exp.						
13E	Facility and Prog. Equip. Expenses 301,390						
14E	Facility & Prog. Equip. Depreciation 301						
15E	Facility Operation/Maint./Furn. 390						
16E	Facility General Liability Insurance 390						
17E	Total Occupancy						
18E	Direct Care Consultant 201						
19E	Temporary Help 202						
20E	Clerks and Caregivers Reimb./Stipends 203						
21E	Subcontracted Direct Care 206						
22E	Staff Training 204						
23E	Staff Mileage / Travel 205						
24E	Meals 207						
25E	Client Transportation 208						
26E	Vehicle Expenses 208						
27E	Vehicle Depreciation 208						
28E	Incidental Medical/Medicines/Pharmacy 209						
29E	Client Personal Allowances 211						
30E	Provision Material Goods/Svs./Benefits 212						
31E	Direct Client Wages 214						
32E	Other Commercial Prod. & Svs. 214						
33E	Program Supplies & Materials 215						
34E	Non Charitable Expenses						
35E	Other Expense						
36E	Total Other Program Expense						
42E	Other Professional Fees & Other Admin. Exp. 410						
43E	Leased Office/Program Office Equip. 410,390						
44E	Office Equipment Depreciation 410						
48E	Professional Insurance 410						
49E	Working Capital Interest 410						
51E	Total Direct Administrative Expense						
52E	Admin (M&G) Reporting Center Allocation						
53E	Total Reimbursable Expense						
54E	Direct State/Federal Non-Reimbursable Expense						
55E	Allocation of State/Fed Non-Reimbursable Expense						
56E	TOTAL EXPENSE						
57E	TOTAL REVENUE = 53R						
58E	OPERATING RESULTS						

PREPARED BY: 201 CONTRACT ID: 111A500004 CONTRACT DATE: 201

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PREPARED BY: 201 CONTRACT ID: 111A500004 CONTRACT DATE: 201

PREPARED FOR: 201 CONTRACT ID: 111A

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 differences between 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 Unit Rate, 26 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable
 REVENUE

1R	2R	3R	4R	5R	6R	7R	8R	9R	10R	11R	12R	13R	14R	15R	16R	17R	18R	19R	20R	21R	22R	23R	24R	25R	26R	27R	28R	29R	30R	31R	32R	33R	34R	35R	36R	37R	38R	39R	40R	41R	42R	43R	44R	45R	46R	47R	48R	49R	50R	51R	52R	53R	
1R	2R	3R	4R	5R	6R	7R	8R	9R	10R	11R	12R	13R	14R	15R	16R	17R	18R	19R	20R	21R	22R	23R	24R	25R	26R	27R	28R	29R	30R	31R	32R	33R	34R	35R	36R	37R	38R	39R	40R	41R	42R	43R	44R	45R	46R	47R	48R	49R	50R	51R	52R	53R	
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S	19S	20S	21S	22S	23S	24S	25S	26S	27S	28S	29S	30S	31S	32S	33S	34S	35S	36S	37S	38S	39S	1SS	2SS	3SS	4SS	5SS	6SS	7SS	1C	2C	3C	4C	5C	1PS	2PS	3PS
1S	2S	3S	4S	5S	6S	7S	8S	9S	10S	11S	12S	13S	14S	15S	16S	17S	18S</																																				

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

Program Number	Program Type	Program Address	Program Name	Mas/REAP	Description	Worcestor (City)	MA (State)	01504 (Zipcode)	Actual	Planned	% Var	
1R	Contnib. Gnts. Leg. Bequests, Spec. Ev.								183	61,693	57,133	8.0%
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 Assis. (DTA/WEL)											
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 the Deaf & H (MCDD)											
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. Gov. Client Stipends											
38R	Client Resources											
39R	Mass. spon client SF/3rd Ply offests											
40R	Other Publicly sponsored client offests											
41R	Private Client 3rd Ply/other offests											
42R	Total Assistance and Fees											
43R	Federated Fundraising											
44R	Commercial Activities											
45R	Non-Charitable Revenue											
46R	Other Revenue											
47R	Investment 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								102,068	112,000	-8.2%	
53R	Total Revenue = 57E								94,757	112,000	-15.4%	
54R	Subcontracted Direct Care Expense Detail											
55R	Subcontract Name											
56R	FEIN											
57R	Expense Amt.											
58R	1SDC											
59R	2SDC											
60R	3SDC											
61R	4SDC											
62R	5SDC											
63R	Comm. Of MA Surplus Rev. Retention Share											
64R	MA											
65R	PREPARER COMMENTS:											

1N Direct Employee Compensation & Related Exp. 1,080
 2N Direct Other Program/Operating 1,080
 3N Direct Subcontract Expense 1,080
 4N Direct Administrative Expense 1,080
 5N Direct Other Expense 1,080
 6N Direct Depreciation 1,080
 7N Total Direct Non-Reimbursable (Tie to 54E) 1,080
 8N Total Direct and Allocated Non-Reimb. (54E+55E) 1,080
 9N Eligible Non-Reimbursable Exp. Revenue Offsets 1,080
 10N Capital Budget Revenue Adjustment 1,080
 11N Excess of Non-Reimbursable Expense Over Offsets 1,080

15S Enter defined unit of service: 60
 25S Enter total unit capacity: 60
 35S Publicly sponsored clients: 60
 45S Privately sponsored clients: 60
 55S Performance Report (0-1)
 65S Internet filing system
 75S Suspended for FY 08 filing

1C Dept. 11REAP0002 2021
 2C OR 11REAP0002 2021
 3C OR
 4C
 5C

1PS State Dept
 2PS
 3PS

1SDC Subcontracted Direct Care Expense Detail
 2SDC Subcontract Name
 3SDC FEIN
 4SDC Expense Amt.
 5SDC

15S Enter defined unit of service: 60
 25S Enter total unit capacity: 60
 35S Publicly sponsored clients: 60
 45S Privately sponsored clients: 60
 55S Performance Report (0-1)
 65S Internet filing system
 75S Suspended for FY 08 filing

ORGANIZATION: Lutheran Community Services, Inc. **PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited** **FY END:** 6/30/2014 **FEIN:** 043566213

UFR Program Number: 33 **Program Name:** Other Non-Massachusetts Programs **Description:** Concord **City:** Concord **State:** MA **City:** Concord **Zip Code:** 03301 **Out of State Organization Mission:** http://www.cfsa.org/def/Full.htm **Catalog of Federal Domestic Assistance #:** 19.510 **Operating hours/week (e.g., 40):** 40.00

UFR Program Type: NA **Program Address:** 261 Sheep Davis Road, Suite A-1 **City:** Concord **State:** MA **City:** Concord **Zip Code:** 03301 **Operating hours/week (e.g., 40):** 40.00

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

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

REVENUE **1R** Contib. Gifts, Leg. Bequests, Spec. Ev. **2R** Gov. In-Kind/Capital Budget **3R** Private In-Kind **4R** Total Contribution and In-Kind **5R** Mass Gov. Grant **6R** Other Grant (exclud. Fed Direct) **7R** Total Grants **8R** Dept. of Mental Health (DMH) **9R** Dept. of Developmental Services (DDS/DMR) **10R** Dept. of Public Health (DPH) **11R** Dept. of Children and Families (DCF/DSS) **12R** Dept. of Transitional Assist (DTA/WEL) **13R** Dept. of Youth Services (DYS) **14R** Health Care Fin. & Policy (HCF)/JUCP **15R** Health Care Fin. & Policy (HCF)/JUCP **16R** MA Comm. for the Blind (MCB) **17R** MA Comm. for Deaf & H (MCD) **18R** MA Rehabilitation Commission (MRC) **19R** MA, OH, for Refugees & Immig. (ORI) **20R** Dept. of Early Educ. & Care (EEC)/Voucher **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 Sigsnds **38R** Client Resources **39R** Mass. spon-client SF/3rd Pky offsets **40R** Other Publicly sponsored client offsets **41R** Private Client Fees (excluding 3rd Pky) **42R** Private Client 3rd Pky/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&C) Revenue **50R** Released Net Asses.-Program **51R** Released Net Asses.-Equipm't **52R** Released Net Asses.-Time **53R** Total Revenue = 57E

EXPENSE - ACTUAL/PLANNED **1E** Total Direct Program Staff = 39S **2E** Chief Executive Officer **3E** Chief Financial Officer **4E** Acting/Clerical Support **5E** Admin. Maint./House-Gmdkeeping **6E** Total Admin. Employee **7E** Commercial products & Svs/Mktg **8E** Total FTE/Salary/Wages **9E** Payroll Taxes 150 **10E** Fringe Benefits 151 **11E** Accrual Adjustments **12E** Total Employee Compensation & Rel. Exp. **13E** Facility and Prog. Equip. Expenses 301,390 **14E** Facility & Prog. Equip. Depreciation 301 **15E** Facility Operation/Maint./Furn. 390 **16E** Facility General Liability Insurance 390 **17E** Total Occupancy **18E** Direct Care Consultant 201 **19E** Temporary Help 202 **20E** Clients and Caregivers Reimb./Sipends 203 **21E** Subcontracted Direct Care 206 **22E** Staff Training 204 **23E** Staff Messge / Travel 205 **24E** Meals 207 **25E** Client Transportation 208 **26E** Vehicle Expenses 208 **27E** Vehicle Depreciation 208 **28E** Incidental Medical/Medicine/Pharmacy 209 **29E** Client Personal Allowances 211 **30E** Provision Material Goods/Svs/ Benefits 212 **31E** Direct Client Wages 214 **32E** Other Commercial Prod. & Svs. 214 **33E** Program Supplies & Materials 215 **34E** Non-Charitable Expenses **35E** Other Expense **36E** Total Other Program Expense **37E** Other Professional Fees & Other Adm. Exp. 410 **38E** Leased Office/Program Office Equip. 410,390 **39E** Office Equipment Depreciation 410 **40E** Program Support 216 **41E** Professional Insurance 410 **42E** Working Capital Interest 410 **43E** Admin. (M&C) Reporting Center Allocation **44E** Total Reimbursable Expense **45E** Direct State/Federal Non-Reimbursable Expense **46E** Allocation of State/Fed Non-Reimbursable Expense **47E** TOTAL EXPENSE **48E** OPERATING RESULTS **49E** Preliminary Calculation of Cost Reimb. Excess Rev. **50E** Non-Reimbursable Expense Detail **51E** Direct Employee Compensation & Related Exp. **52E** Direct Occupancy **53E** Direct Other Program/Operating **54E** Direct Subcontract Expense **55E** Direct Administrative Expense **56E** Direct Other Expense **57E** Total Direct Non-Reimbursable (Tie to 54E) **58E** Total Direct and Allocated Non-Reimb. (54E+55E) **59E** Eligible Non-Reimbursable Exp. Revenue Offsets **60E** Capital Budget Revenue Adjustment **61E** Excess of Non-Reimbursable Expense Over Offsets

15DC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL **16DC** Subcontractor Name **17DC** FEIN **18DC** Expense Amt. **19DC** SUBCONTRACT INFORMATION **20DC** State Dept. **21DC** Payor Name **22DC** Psysor's FEIN **23DC** PS **24DC** PPS **25DC** Comm. Of MA Surplus Rev. Retention Share

15S Enter defined unit of service: **16S** Enter total unit capacity: **17S** Publicly sponsored clients: **18S** Privately sponsored clients: **19S** Free Care clients: **20S** Total: **21S** Suspend for FY 08 filings: **22S** SERVICE STATISTICS **23S** Contract ID: **24S** Contract ID: **25S** MMARS Code

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UFR Program Number: 54 *Program Type: 23 Program Address: 659 Summer Street (Street) 2880 (City) 03302 (State) 9 (Zipcode) 168.00 # Weeks operated during audit period (e.g. 52): 52.00 # operating hours/week (e.g. 40): 168.00

Note to Reader: 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 Accommodation Rate, 25 = Non-negotiated Accommodation Rate, 26 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable
 REVENUE

Line	Code	Description	Rate	Units	Amount	Actual	Planned	% Var
1R	Commb. Gfts. Leg. Bequests, Spec. Ev.				14.49	433,040	463,613	-6.6%
2R	Gov. In-Kind/Capital Budget				16,805			
3R	Private In-Kind				3,838			
4R	Total Contribution and In-Kind				20,643			
5R	Mass Gov. Grant				255			
6R	Other Grant (excl. Fed Direct)							
7R	Total Grants				255			
8R	Dept. of Mental Health (DMH)				433,040			
9R	Dept. of Developmental Services (DDS/DMR)				32,320			
10R	Dept. of Public Health (DPH)				28,480			
11R	Dept. of Children and Families (DCF/DSS)				493,840			
12R	Dept. of Transitional Assets (DTA/WEL)				12,390			
13R	Dept. of Youth Services (DYS)				29,758			
14R	Health Care Fin. & Policy (HCFA/Contract)				2,251			
15R	Health Care Fin. & Policy (HCFA/JUCP)				44,707			
16R	MA. Comm. for the Blind (MCB)				26,725			
17R	MA. Comm. for Deaf & H.H. (MCDD)				1,688			
18R	MA. Rehabilitation Commission (MRC)				381			
19R	MA. Off. for Refugees & Immigr. (ORI)				4,452			
20R	Dept. of Early Educ. & Care (EEC)-Contract				3,136			
21R	Dept. of Early Educ. & Care (EEC)-Voucher				11,671			
22R	Dept. of Correction (DOC)				14			
23R	Dept. of Elementary & Secondary Educ. (DOE)				12,445			
24R	Parole Board (PAR)							
25R	Veteran's Services (VET)							
26R	Ex. Off. of Elder Affairs (ELD)							
27R	Div. of Housing & Community Development (OCD)							
28R	POS Subcontract							
29R	Other Mass. State Agency POS							
30R	Mass State Agency Non-POS							
31R	Mass. Local Gov./Quasi-Gov. Entities							
32R	Non-Mass. State/Local Government							
33R	Direct Federal Grants/Contracts							
34R	Medical - Direct Payments							
35R	Medical - MBHP Subcontract							
36R	Medicare							
37R	Mass. Gov. Client Selpends							
38R	Client Resources							
39R	Mass. spon. client SF/3rd Pny offests							
40R	Other Publicly sponsored client offests							
41R	Private Client 3rd Pny/other offests							
42R	Total Assistance and Fees							
43R	Federal Fundraising							
44R	Commercial Activities							
45R	Non-Charitable Revenue							
46R	Investment Revenue							
47R	Other Revenue							
48R	Allocated Admn (M&G) Revenue							
49R	Released Net Assets-Program							
50R	Released Net Assets-Equipment							
51R	Released Net Assets-Time							
52R	Total Revenue = 57E							
53R								

Line	Code	Description	Rate	Units	Amount	Actual	Planned	% Var
1E	Total Direct Program Staff = 3JS				14.49	433,040	463,613	-6.6%
2E	Chief Executive Officer							
3E	Chief Financial Officer							
4E	Acting/Clinical Support							
5E	Admn Man/House-Gmdskteping							
6E	Total Admn Employee							
7E	Commercial products & Svs/Mktng							
8E	Total FTE/Salary/Wages				14.49	433,040	463,613	-6.6%
9E	Payroll Taxes 150							
10E	Fringe Benefits 151							
11E	Accnl Adjustments							
12E	Total Employee Compensation & Rel. Exp.				493,840			
13E	Facility and Prog. Equip. Depreciation 301				12,390			
14E	Facility and Prog. Equip. Depreciation 301				29,758			
15E	Facility Operation/Maint./Furn.390				2,251			
16E	Facility General Liability Insurance 390				44,707			
17E	Total Occupancy				84,707			
18E	Direct Care Consultant 201				26,725			
19E	Temporary Help 202				1,688			
20E	Clients and Caregivers Reimb./Selpends 203				381			
21E	Subcontracted Direct Care 206				4,452			
22E	Staff Training 204							
23E	Staff Mileage / Travel 205				3,136			
24E	Meals 207				11,671			
25E	Client Transportation 208				14			
26E	Vehicle Expenses 208				12,445			
27E	Vehicle Deprecation 208							
28E	Incidental Medical/Medicines/Pharmacy 209							
29E	Client Personal Allowances/Svs/Benefits 212							
30E	Provision Material Goods/Svs/Benefits 211							
31E	Direct Client Wages 214							
32E	Other Commercial Prod. & Svs. 214							
33E	Program Supplies & Materials 215				13,124			
34E	Non Charitable Expenses							
35E	Other Expense							
36E	Total Other Program Expense				76,636			
42E	Other Professional Fees & Other Admn. Exp. 410				3,590			
43E	Leased Office/Program Office Equip. 410,390							
44E	Office Equipment Depreciation 410							
48E	Professional Insurance 410				4,411			
49E	Working Capital Interest 410				6,006			
51E	Total Direct Administrative Expense				14,000			
52E	Admn (M&G) Reponing Center Allocation				81,360			
53E	Total Reimbursable Expense				79,540			
54E	Direct State/Federal Non-Reimbursable Expense				11,354			
55E	Allocation of State/Fed Non-Reimbursable Expense							
56E	Total EXPENSE				720,897			
57E	TOTAL REVENUE = 53R				794,724			
58E	OPERATING RESULTS				73,827			

Line	Code	Description	Rate	Units	Amount	Actual	Planned	% Var
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 (7ie to 54E)				165			
9N	Total Direct and Allocated Non-Reimb. (54E+55E)				11,354			
10N	Eligible Non-Reimbursable Exp. Revenue Offsets				11,354			
11N	Capital Budget Revenue Adjustment				33,699			
12N	Excess of Non-Reimbursable Expense Over Offsets				22,345			

Line	Code	Description	Rate	Units	Amount	Actual	Planned	% Var
155	OSD's Program							
455	Performance Report (O-1)							
655	Internet filing system							
755	suspended for FY 08 filings.							

Line	Code	Description	Rate	Units	Amount	Actual	Planned	% Var
155	OSD's Program							
455	Performance Report (O-1)							
655	Internet filing system							
755	suspended for FY 08 filings.							

Line	Code	Description	Rate	Units	Amount	Actual	Planned	% Var
155	OSD's Program							
455	Performance Report (O-1)							
655	Internet filing system							
755	suspended for FY 08 filings.							

Line	Code	Description	Rate	Units	Amount	Actual	Planned	% Var
155	OSD's Program							
455	Performance Report (O-1)							
655	Internet filing system							
755	suspended for FY 08 filings.							

Line	Code	Description	Rate	Units	Amount	Actual	Planned	% Var
155	OSD's Program							
455	Performance Report (O-1)							
655	Internet filing system							
755	suspended for FY 08 filings.							

PREPARED COMMENTS:

Program Name: Refugee/Promotivo Health Education Description: Worcester (City) MA (State) 01609 (Zipcode) # Weeks operated during audit period (e.g., 57) 52.00 Catalog of Federal Domestic Assistance #: 93.576 # operating hours/week (e.g., 40) 40.00
 Program Address: 51 Union Street (Number/Street) # STAFFING # hourly = 1,000 FTE: 2080 FTE Actual 4,606 FTE Planned 3,322 % Var. -13.3 %
 *Program Type: 77 *Program Type: 25 Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable

Program Type codes: 21 = SPED, 22 = HCFF/Medicaid Class Rate, 23 = Negotiated Unit Rate, 24 = Negotiated Accommodations Rate, 25 = Non-negotiated Accommodations Rate, 26 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable
 REVENUE 1R Contrib. Gifts, Leg. Bequest, Spec. Ev. 2R Gov. In-Kind/Capital Budget 3R Private In-Kind 4R Total Contribution and In-Kind 5R Mass Gov. Grant 6R Other Grant (excl. Fed Direct) 7R Total Grants 8R Dept. of Mental Health (DMH) 9R Dept. of Developmental Services (DDS/DMR) 10R Dept. of Public Health (DPH) 11R Dept. of Children and Families (DCF/DSS) 12R Dept. of Transitional Assist. (DTA/WEL) 13R Dept. of Youth Services (DYS) 14R Health Care Fin & Policy (HCF)/UCP 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 (EECC)-Contract 21R Dept. of Early Educ. & Care (EECC)-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 Development (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. Gov. Client Salaries 38R Client Resources 39R Mass. soon client SF/rd Pty. offests 40R Other Publicly sponsored client offests 41R Private Client Fees (excluding 3rd Pty) 42R Private Client 3rd Pty. other offests 43R Total Assistance and Fees 44R Federated Fundraising 45R Commercial Activities 46R Non-Charitable Revenue 47R Investment Revenue 48R Other Revenue 49R Allocated Admin. (M&G) Revenue 50R Released Net Assets-Program 51R Released Net Assets-Equipment 52R Released Net Assets-Time 53R Total Revenue = 57E

UFR Program Number	Program Name	Refugee/Promotivo Health Education	Description	MA (State)	01609 (Zipcode)	Refugee Services	FTE	Actual	Planned	% Var.
1S	Program Director (UFR Title 102)						0.13	4,606	3,322	-13.3 %
2S	Program Function Manager (UFR Title 101)						0.01			
3S	Asst. Program Director (UFR Title 103)						0.01			
4S	Supervising Professional (UFR Title 104)						0.13			
5S	Physician & Psychiatrist (UFR Title 105 & 121)						0.13			
6S	Physician Asst. (UFR Title 106)						0.13			
7S	R.N., Midwife, N.P., Psych N.A., R.N. - MA (Title 107)						0.13			
8S	R.N., Non Masters (UFR Title 108)						0.13			
9S	L.P.N. (UFR Title 109)						0.13			
10S	Pharmacist (UFR Title 110)						0.13			
11S	Occupational Therapist (UFR Title 111)						0.13			
12S	Physical Therapist (UFR Title 112)						0.13			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)						0.13			
14S	Dietician / Nutritionist (UFR Title 114)						0.13			
15S	Spec. Education Teacher (UFR Title 115)						0.13			
16S	Teacher (UFR Title 116)						0.13			
17S	Day Care Director (UFR Title 117)						0.13			
18S	Day Care Lead Teacher (UFR Title 118)						0.13			
19S	Day Care Teacher (UFR Title 119)						0.13			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)						0.13			
21S	Psychologist - Doctorate (UFR Title 122)						0.13			
22S	Chician-(formerly Psych. Masters)(UFR Title 123)						0.13			
23S	Social Worker - L.I.C.S.W. (UFR Title 124)						0.13			
24S	Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126)						0.13			
25S	Licensed Counselor (UFR Title 127)						0.13			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)						0.13			
27S	Cert. Ach. &/or Drug Abuse Counselor (UFR Title 129)						0.13			
28S	Counselor (UFR Title 130)						0.13			
29S	Case Worker/Manager - Masters (UFR Title 131)						0.13			
30S	Case Worker/Manager (UFR Title 132)						0.13			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)						0.13			
32S	Direct Care / Prog. Staff II (UFR Title 134)						0.13			
33S	Direct Care / Prog. Staff III (UFR Title 135)						0.13			
34S	Direct Care / Prog. Staff I (UFR Title 136)						0.13			
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)						0.13			
36S	Maintenance, House/Groundskeeping, Cook 138						0.13			
37S	Direct Care / Other Staff (UFR Title 138)						0.13			
38S	Direct Care Overtime, Shift Differential and Relief						0.13			
39S	Total Direct Program Staff = 1E						0.13			

UFR Program Number	Program Name	Refugee/Promotivo Health Education	Description	MA (State)	01609 (Zipcode)	Refugee Services	FTE	Actual	Planned	% Var.
1E	Total Direct Program Staff = 39S						0.13	4,606	3,322	-13.3 %
2E	Chief Executive Officer						0.13			
3E	Chief Financial Officer						0.13			
4E	Acting/Clerical Support						0.13			
5E	Admin Maint/House-Gndsk/keeping						0.13			
6E	Total Admin. Employee						0.13			
7E	Commercial products & Sys/Mktg						0.13			
8E	Total FTE/Salary/Wages						0.13	4,606	3,322	-13.3 %
9E	Payroll Taxes 150						0.13			
10E	Fringe Benefits 151						0.13			
11E	Accrual Adjustments						0.13			
12E	Total Employee Compensation & Rel. Exp.						0.13	5,446	6,292	-13.3 %
13E	Facility and Prog. Equip. Expenses 301,390						0.13			
14E	Facility & Prog. Equip. Depreciation 301						0.13			
15E	Facility Operation/Maint./Furn. 390						0.13			
16E	Facility General Liability Insurance 390						0.13			
17E	Total Occupancy						0.13			
18E	Direct Care Consultant 201						0.13			
19E	Temporary Help 202						0.13			
20E	Clients and Caregivers Remb./Stipends 203						0.13			
21E	Subcontracted Direct Care 206						0.13			
22E	Staff Training 204						0.13			
23E	Staff Mileage /Travel 205						0.13			
24E	Meals 207						0.13			
25E	Client Transportation 208						0.13			
26E	Vehicle Expenses 208						0.13			
27E	Vehicle Depreciation 208						0.13			
28E	Incidental Medical/Medicine/Pharmacy 209						0.13			
29E	Client Personal Allowances 211						0.13			
30E	Provision Material Goods/Svs./Benefits 212						0.13			
31E	Direct Client Wages 214						0.13			
32E	Other Commercial Prod. & Svs. 214						0.13			
33E	Program Supplies & Materials 215						0.13			
34E	Non Charitable Expenses						0.13			
35E	Other Expenses						0.13			
36E	Total Other Program Expenses						0.13	7,252	7,624	-4.8 %
42E	Other Professional Fees & Other Admin. Exp. 410						0.13			
43E	Leased Office/Program Office Equip. 410,390						0.13			
44E	Office Equipment/Depreciation 410						0.13			
48E	Professional Insurance 410						0.13			
49E	Working Capital Interest 410						0.13			
50E	Total Direct Administrative Expense						0.13	674	814	-17.1 %
52E	Admin. (M&G) Reporting Center Allocation						0.13	1,556	1,500	3.8 %
53E	Total Reimbursable Expense						0.13	14,936	15,000	-0.4 %
54E	Direct State/Federal Non-Reimbursable Expense						0.13			
55E	Allocation of State/Fed Non-Reimbursable Expense						0.13			
56E	TOTAL EXPENSE						0.13	14,936	15,000	-0.4 %
57E	TOTAL REVENUE = 53R						0.13	12,774	15,000	-14.8 %
58E	OPERATING RESULTS						0.13	(1,862)		
59E	PRELIMINARY CALCULATION OF COST REIMB. EXCESS REV. (subject to OSD adjustment)						0.13			

UFR Program Number	Program Name	Refugee/Promotivo Health Education	Description	MA (State)	01609 (Zipcode)	Refugee Services	FTE	Actual	Planned	% Var.
1N	Direct Employee Compensation & Related Exp.						0.13	4,606	3,322	-13.3 %
2N	Direct Occupancy						0.13			
3N	Direct Other Program/Operating						0.13			
4N	Direct Subcontract Expense						0.13			
5N	Direct Administrative Expense						0.13			
6N	Direct Other Expense						0.13			
7N	Direct Depreciation						0.13			
8N	Total Direct Non-Reimbursable (Tit to 54E)						0.13			
9N	Total Direct and Allocated Non-Reimb. (54E+55E)						0.13			
10N	Eligible Non-Reimbursable Exp. Revenue Offsets						0.13			
11N	Capital Budget Revenue Adjustment						0.13			
12N	Excess of Non-Reimbursable Expense Over Offsets						0.13			

UFR Program Number	Program Name	Refugee/Promotivo Health Education	Description	MA (State)	01609 (Zipcode)	Refugee Services	FTE	Actual	Planned	% Var.
1S	Program Director (UFR Title 102)						0.13	4,606	3,322	-13.3 %
2S	Program Function Manager (UFR Title 101)						0.01			
3S	Asst. Program Director (UFR Title 103)						0.01			
4S	Supervising Professional (UFR Title 104)						0.13			
5S	Physician & Psychiatrist (UFR Title 105 & 121)						0.13			
6S	Physician Asst. (UFR Title 106)						0.13			
7S	R.N., Midwife, N.P., Psych N.A., R.N. - MA (Title 107)						0.13			
8S	R.N., Non Masters (UFR Title 108)						0.13			
9S	L.P.N. (UFR Title 109)						0.13			
10S	Pharmacist (UFR Title 110)						0.13			
11S	Occupational Therapist (UFR Title 111)						0.13			
12S	Physical Therapist (UFR Title 112)						0.13			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)						0.13			
14S	Dietician / Nutritionist (UFR Title 114)						0.13			
15S	Spec. Education Teacher (UFR Title 115)						0.13			
16S	Teacher (UFR Title 116)						0.13			
17S	Day Care Director (UFR Title 117)						0.13			
18S	Day Care Lead Teacher (UFR Title 118)						0.13			
19S	Day Care Teacher (UFR Title 119)						0.13			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)						0.13			
21S	Psychologist - Doctorate (UFR Title 122)						0.13			
22S	Chician-(formerly Psych. Masters)(UFR Title 123)						0.13			
23S	Social Worker - L.I.C.S.W. (UFR Title 124)						0.13			
24S	Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126)						0.13			
25S	L									

Program Number: 57 Program Name: DRIVE Description: West Springfield (City) MA (State) 01089 (Zipcode) FEIN: 043566243
 *Program Type: 27 Program Address: 593 Main Street (Number/Street) FTE: 2880 # Weeks operated during audit period (e.g., 52): 52.00 Catalog of Federal Domestic Assistance #: 93.1576 # operating hours/week (e.g., 40): 40.00
 URL: <http://www.lcsd.org/audit/bim.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 = HCFPI/Head Start, 23 = Negotiated Unit Rate, 24 = Negotiated Unit Rate, 25 = Non-negotiated Accommodation Rate, 26 = Other Non-negotiated Unit Rate, 27 = Cost Reimbursement, NA = Not Applicable

REVENUE
 1R Contib. Gifts, Leg., Bequests, Spec. Ev.
 2R Gov. In-Kind/Capital Budget
 3R Private In-Kind
 4R Total Contributions and In-Kind
 5R Mass Gov. Grant
 6R Other Grant (incl. 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 Transitional Assst. (DTAWEL)
 12R Dept. of Youth Services (DYS)
 13R Health Care Fin. & Policy (HCF/Contract)
 14R Health Care Fin. & Policy (HCF)/UCP
 15R MA Comm. for the Blind (MCB)
 16R MA Comm. for Deaf & H (MCD)
 17R MA Rehabilitation Commission (MRC)
 18R MA Off. for Refugees & Immigr. (ORI)
 19R Dept. of Early Educ. & Care (EEC)/Contract
 20R Dept. of Early Educ. & Care (EEC)/Voucher
 21R Dept. of Connection (DOC)
 22R Parole Board (PAR)
 23R Veteran's Services (VET)
 24R Ex. Off. of Elder Affairs (ELD)
 25R Div. of Housing & Community Develop. (OCD)
 26R Other Mass. State Agency POS
 27R Mass. State Agency Non-POS
 28R Mass. Local Gov./Quasi-Govt. Entities
 29R Non-Mass. State/Local Government
 30R Direct Federal Grants/Contracts
 31R Medicaid - Direct Payments
 32R Medicaid - MBHP Subcontract
 33R Medicare
 34R Mass. Govt. Client Stipends
 35R Client Resources
 36R Mass. spon. client SF/3rd Ply offests
 37R Other Publicly sponsored client offests
 38R Private Client Fees (excluding 3rd Ply)
 39R Total Assistance and Fees
 40R Federated Fundraising
 41R Commercial Activities
 42R Non-Charitable Revenue
 43R Investment Revenue
 44R Other Revenue
 45R Allocated Admin (MAG) Revenue
 46R Released Net Assets-Program
 47R Released Net Assets-Equipment
 48R Released Net Assets-Time
 49R Total Revenue = 57E

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var.
1E Total Direct Program Staff = 385	0.22	8,289	8,289	%
2E Chief Executive Officer				
3E Chief Financial Officer				
4E Acting/Clinical Support				
5E Admin Maint/House-Ornsmkkeeping				
6E Total Admin Employee				
7E Commercial products & Svs/Mktng	0.22	8,289		
8E Total FTE/Salary/Wages		592		
9E Payroll Taxes 150		601		
10E Fringe Benefits 151		9,652		
11E Accrual Adjustments				
12E Total Employee Compensation & Rel. Exp.		9,652		
13E Facility and Prog. Equip. Expenses: 301,390		71		
14E Facility and Prog. Equip. Depreciation 301		76		
15E Facility Operation/Maint./Form. 390		21		
16E Facility General Liability Insurance 390		860		
17E Total Occupancy		960		
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203				
21E Subcontracted Direct Care 206				
22E Staff Training 204				
23E Staff Meals / Travel 205		962		
24E Meals 207				
25E Client Transportation 208				
26E Vehicle Expenses 208		108		
27E Vehicle Depreciation 208				
28E Incidental Medical (Medicine/Pharmacy) 209				
29E Client Personal Allowance 211				
30E Provision Material Goods/Svs./Benefits 212				
31E Direct Client Wages 214				
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215		2,604		
34E Non Charitable Expenses				
35E Other Expense				
36E Total Other Program Expense		3,475		
37E Total Other Professional Fees & Other Admin. Exp. 410		318		
38E Leased Office/Program Office Equip 410,390				
39E Office Equipment Depreciation 410				
40E Program Support 216		414		
41E Professional Insurance 410		189		
42E Working Capital Interest 410				
43E Total Direct Administrative Expense		921		
44E Admin (MAG) Reporting Center Allocation		1,933		
45E Total Reimbursable Expense		16,854		
46E Direct State/Federal Non-Reimbursable Expense		43		
47E Allocation of State/Fed. Non-Reimbursable Expense				
48E TOTAL EXPENSE		16,894		
49E TOTAL REVENUE = 53R		14,776		
50E OPERATING RESULTS		(2,118)		

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

UNDUP #	# service units	clients delivered
111	111	111
0.22		8,289

Enter defined unit of service: Clients
 Enter total unit capacity: 50

15S Publicly sponsored clients
 25S Privately sponsored clients
 35S OSD's Program
 45S Performance Report (D-1)
 55S Internal Billing System
 65S Suspended for FY '08 findings

MASSACHUSETTS CONTRACT INFORMATION
 Dept. Contract ID - 11 Characters
 OR 130R000002
 2021

Subcontractor Name	FEIN	Expense Amt.
		14,776

PREPARED BY: [Blank]
 PREPARED FOR: [Blank]
 COMM. OF MA SURPLUS REV. RETENTION SHARE: N/A

PREPARED COMMENTS:

**LUTHERAN COMMUNITY SERVICES, INC.
SUPPLEMENTAL SCHEDULES (UNAUDITED)
YEAR ENDED JUNE 30, 2014**

SCHEDULE A AND B PROGRAM SUPPLEMENTAL INFORMATION

Other Professional Fees and Other Administrative Expenses

Schedule A OSI: line 42E

Accounting and Management Services	\$ 1,150,461
Program Legal Fees	57,314
Fundraising Costs	15,832
Professional Fees	30,186
Miscellaneous Fees	26,551
Total	<u>\$ 1,280,344</u>

Other Revenue

Schedule A OSI: line 48R

Miscellaneous Fee Income	<u>\$ 100,712</u>
--------------------------	-------------------

Non-Reimbursable Expense

Non-Massachusetts Program Expenses	\$ 20,117,519
Non-Massachusetts Administrative Expenses	3,303,695
Massachusetts Expenses	21,913
Total	<u>\$ 23,443,127</u>



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Lutheran Community Services, Inc., which comprise the consolidated statement of financial position as of June 30, 2014, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 12, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Lutheran Community Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lutheran Community Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Lutheran Community Services, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors
Lutheran Community Services, Inc.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lutheran Community Services, Inc.'s consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Boston, Massachusetts
November 12, 2014



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

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

Report on Compliance for Each Major Federal Program

We have audited Lutheran Community Services, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lutheran Community Services, Inc.'s major federal programs for the year ended June 30, 2014. Lutheran Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

Board of Directors
Lutheran Community Services, Inc.

Report on Internal Control Over Compliance

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

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

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

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



CliftonLarsonAllen LLP

Boston, Massachusetts
November 12, 2014

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

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes x none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? _____ yes x no

Identification of Major Federal Programs

19.510	Reception and Replacement Grant
93.567	Match Grant
93.676	Unaccompanied Alien Children Program

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,054

Auditee qualified as low-risk auditee pursuant to OMB Circular A-133? x yes _____ no

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

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with Section 510(a) of OMB Circular A-133.

Section IV – Prior Year Major Federal Program Findings

There were no findings in the prior year that were required to be reported in accordance with Section 510(a) of OMB Circular A-133.

**LUTHERAN COMMUNITY SERVICES, INC.
BOARD ACKNOWLEDGEMENT
JUNE 30, 2014**

We, the Board of Directors* of Lutheran Community Services, Inc., met and have voted to recognize and accept the representations of management and the expression of opinions by CliftonLarsonAllen LLP as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditor's Report (UFR) for the period ended June 30, 2014.

In addition, we, the Board of Directors* of Lutheran Community Services, Inc., hereby certify under penalty of perjury that to the best of the members of the board of directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the year ended June 30, 2014.

Signatory for Board of Directors

Title:

Date: _____

* The board of directors may vote to authorize a subcommittee of the board of directors such as the audit committee or the finance to perform the above noted acknowledgments and oversight responsibilities on its behalf. Members of management may not participate in any of the above noted board of director's acknowledgments and oversight responsibilities.

UFR Filing Instructions

Please sign one copy of the Uniform Financial Statements and the Audit Services Checklist where indicated. The final version of the financial statement will be transmitted via the internet to the Operational Services Division.

DUE NOVEMBER 15, 2014

The remaining copies are for your files.

Samba C. Halkose

QUALIFICATIONS SUMMARY

10+ years' experience in Human Services working in a broad range of service agencies across multiple work environments and requirements. Bachelor of Science in Business Study as specialization in Human Resources, and knowledge in Medical Coding/Reimbursement. Highly organized self-starter with strong interpersonal office skills and proven experience working with people from diverse backgrounds. Fluent in English, French, Swahili and Lingala. Demonstrated facility for multitasking and prioritizing in fast-paced environments. Technically competent.

- Case Worker
- Employment Support
- Community Organizer
- Public Relations and Community Outreach
- Licensed Nurse Assistant
- Administrative Assistant & Multi-lingual Translator
- Health Educator
- Health Care Interpreter
- Refugee Coordinator and Tutor
- Data entry / Claim Analysis

EXPERIENCE

Case Worker: Ascentria Care Alliance

Sept. 2014 – Update

- Provides appropriate assistance to refugees during the resettlement and case management contractual period
- Responsible for the continuance of the orientation process, employment plan, and monitoring; and overseeing client's participation in refugee program
- The goal is to assist refugees to live as self-sufficiently as possible and to integrate into the community; this must be done within the compliance of the refugee programs contracts

Medical Interpreter: - Lutheran Social Services

April 2014 – Sept. 2014

- Facilitate communication between patients with limited English proficiency (LEP) and their physicians, nurses, lab technicians and other healthcare providers.

Employment Support Specialist: - Southern NH Services

2012 - 2013

- Establish and maintain a cooperative working relationship with local agencies and business organizations with translation, e.g., immigration, hospital, government offices.
- Assist clients in completing job applications and other job search and readiness requirements.
- Work to provide and maintain job workshop for program participants.
- Develop new resources and identify existing resources to create new work sites and resources.
- Assist refugees with filling applications for SSA, Food Stamps, Medicaid and other benefits.
- Provide home based education to new immigrants to understand U.S. culture.

Refugee Coordinator/Family Liaison – *Nashua School District* 2008 – 2012

- Connect with parents/school, and community to support refugees utilizing language and cultural expertise.
- Mediated conflicts and misunderstandings between parents and teachers.
- Train and tutor fellow students in computer software.

Reach Program/Office assistant – Administrations: *NH Minority Health Coalition* 2001 - 2003

Provide support to the Office Manager to support the Executive Director. Account payable clerk. Educating providers and empowering consumers to understand the African Culture. Bilingual Administrative Assistant, utilizing language and administrative skills to ensure effective and efficient communication in the work place.

Residential Instructor – *Easter Seals NH* 2002 - 2011

Instruct, supervise and assist residents with disability in their activities of daily living through daily routines and to carry out scheduled activities of the programs
Perform tasks under supervision of Program manager, and Assistant Program Manager in agreement with well-known center policies and procedures

VOLUNTEER / COMMUNITY SERVICE

Board of Directors, Manchester Community Health Center, Manchester, NH	2002 – 2003
Chief Leader of the Congolese Women Community in Manchester, NH.	2003-2005
Celebration of Excellence Award, Manchester Community College	2007
Organize and implement social community activities.	
After School program, Summer Vacation with Women for Women Coalition	2013

EDUCATION

Certificate in medical interpretation	2001
Certificate in Licensed Nurse Assistant at Careers, LLC.	2004
Bachelor of Science, Business Studies with concentration in Human Resources	2010
Working on Medical Terminology Certificate	2014

Subash Acharya

Core Qualifications:

- More than five years of direct services to refugee population in and outside of the United States.
- Compassionate, matured, and professional individual.
- Good computer skills including MS Word.
- Excellent communication skills and problem solving abilities. Have trilingual strength (English, Nepali and Hindi, written and spoken)

Experiences:

Employment Coordinator

Ascentria Care Alliance, Concord, NH

Nov 19, 2013-Current

- Conduct intake interview with new Americans after their arrival into the country collecting all their past work experiences, level of education, health condition, and so forth, and develop employment plan.
- Develop resumes for each employable individual, and apply for jobs.
- Educate and orient newly arrived refugees on US work ethics, job search, job readiness, and prepare them to be ready for job placement.
- Develop and maintain a good relationship with employers to open doors for employment for Americans so as to make them self sufficient and integrate as quickly as possible in the new country.

Case Worker

Ascentria Care Alliance, Concord, NH

Nov 7, 2011 – Nov18, 2013

- Served new Americans providing assistance during their initial period of resettlement. Received them in the airport, provided reasonable housing, provided various orientations, made referrals to the available local resources including social security application, food stamp, Medicaid, to name a few.
- Responsible for continuation of orientation process, developing resettlement plan, and closely monitoring the program for the first year.
- Maintained professional relationship with other stake holders involved in serving new Americans.
- Case noted each activity, and prepared reports.

Direct Support Provider

Community Bridges, Concord NH

June 9, 2011 - May 18, 2012

- Supported individuals with behavioral issues in their daily activities as per their service plan under the supervision of manager.
- Prepared daily report about the activities of the individual provided with support and submitted to the program manager.
- Assisted those physically challenged individuals for some sorts of physical exercises besides involving them in public activities for recreation.

Refugee Camp Secretary (Administrator)

Bhutanese Refugee Camp, Nepal

March, 2008 - June, 2010

- Served as the liaison between the refugee community, aiding agencies like United Nations High Commission for Refugees (UNHCR) and World Food Program (WFP) along with their implementing partners and the Government of Nepal for easy, effective and better management of the camp.
- Involved in decision making with UNHCR and the Government on many issues that suit the refugee's need without harming the budget and projects of agencies.
- Many a times, counseled refugees with depression, anxiety and many more so as to prevent them either from being involved in drugs or suicide.
- Supervised and monitor the activities and outcomes of the community-based organizations like Youths Friendly Centre, Bhutanese Refugee Women Forum, Child Play Centre, Disability Centre and many more

Office Administrator

Human Rights Council of Bhutan (HRCB) Nepal

May, 2006 - Dec, 2007

- Actuated and implement all filing systems besides scheduling
- Prepared reports and applications
- Coordinated communication flow and training, workshops, and seminars with human rights groups in refugee camps.
- Answered incoming calls and assisted clients in fast paced environment.
- Maintained and kept accurate, up- to- date records; Also ensured timely response to all reports and inquiries.

Education:

→ Bachelor of Science, Physics-2007 *Tribhuvan University, Nepal*

→ Pursuing bachelors degree in Health and human Services from Springfield College
Manchester, NH

John Hutchinson

Summary – Accomplished recruiter with management, customer service and business development experience.

Ascentria Care Alliance, Concord, NH

2014 – Present

Education and Employment Specialist

Provide employment counseling and guidance to refugees. Assist in developing and implementing individualized employment plans. Maintains relationships with current employers and conducts research and outreach to identify new job opportunities. Design and implement client vocational/ pre-employment trainings based on specific employer needs. Participate in relevant community groups and organizations for networking and up-to-date employment information and trends. Completes and maintains documentation.

Stellar Restaurant Group, Concord, NH

2008 – 2013

*Instrumental in increasing sales from \$850,000 to \$1.4 million in annual sales during tenure.
Surpassed company goals for sales and profitability by 11 % and 17% respectively in 2011 - 2012.
Trained and managed new team of 20 who excelled in customer service and operations.*

General Manager, 2010 - 2013

General Manager of *Boloco Inspired Burritos*. Responsibilities included ongoing recruitment, training and management of 20 staff, providing excellence in customer service, operations, and profit/loss responsibility. Collaborated with community partners, internal marketing and senior leadership on store events and promotions, significantly building brand awareness. Instrumental in increasing sales from \$850,000 to \$1.4 million during five-year tenure. Surpassed company goals for sales and profitability by 11 % and 17% respectively in 2011-2012. Trained and managed new team with high staff retention and excellent customer service. Provided training and development support to future shift managers and general managers for new or existing store locations throughout New England.

Shift Manager, 2008 – 2010

Supervised line staff with cash and key holder responsibilities for daily shift operations. Instrumental in building team and customer base for new restaurant. Duties included recruitment, interviewing and training of new employees.

Hutchinson Recruiting, LLC, Owner

2001 – 2008

Concord, NH

Coordinated recruiting efforts for client companies including value added resellers such as Microsoft, Hewlett-Packard, Oracle and EMC. Directed all recruiting efforts for management, technical, sales and support staff. Worked for several firms on contract and retainer basis. Successes included exceeding goals for the recruitment of support staff through executive level professionals for client companies. Developed a database of contract based consultants for IT projects throughout the United States.

InteQ Corporation, Corporate Recruiter

2000 – 2001

Bedford, MA

Managed recruitment activities including candidate generation, screening, interviews, negotiations, background checks, offer of employment presentation and employee onboarding. Recruitment at all levels of technical and business professionals. Technologies included Unix, Open Source, and Microsoft platforms with Cisco and

EMC network architects. Participated in Lawson HRIS user implementation and staffing procedural strategies that managed candidate process.

John Hutchinson
Resume, Page 2

**TRS Staffing, Technical Recruiter
Salem, NH**

1998 – 2000

Conducted recruitment efforts for technology professionals with skills in software development, database management, network management, web development, among other technologies for targeted accounts. Worked in the permanent placement division as part of a team. Responsibilities included sourcing, interviewing, and presenting qualified candidates to client companies. Developed and managed client and applicant database through cold calls, marketing and networking. Conducted outbound sales calls with Fortune 500 client company representatives. Additional duties included negotiating fee agreements with client companies for recruiting services.

**Leddy Group, Account Executive
Concord, NH**

1996 – 1998

Team focused on temporary staffing of light industrial, construction, and manufacturing professionals for clients in the Central New Hampshire market. Daily tasks included outbound sales calls to potential clients, securing fee agreements and account management activities. Duties also included scheduling, interviewing, and hiring of qualified candidates for client companies. Developed and implemented dedicated on-site staffing service model for a client company.

Food Service – Employment History

Chalkboard Restaurant - Hillsboro, New Hampshire	General Manager	1990 - 1994
<i>*Managed front and back of house operations, while increasing sales from \$650,000 to just over \$1 million</i>		
MIT University, Baker House - Cambridge, Massachusetts	Kitchen Manager	1986 - 1990
<i>*Selected to serve on Culinary Team for the University President's Annual Dinner</i>		
Bay Tower Room - Boston, Massachusetts	1 st Sauté Chef	1984 – 1986
<i>*Created signature dishes for Award Winning Boston Restaurant</i>		
Café Swiss /Lord Jeffery's Restaurant - Merrimack, New Hampshire	Kitchen Manager	1982 - 1984
<i>*Part of leadership team generating \$1.2 million in sales during its' first year</i>		

Education and Interests

Bachelors of Science, International Business, *Summa Cum Laude*, 1995
Franklin Pierce University, New Hampshire

New Hampshire State Representative – General Court 2000 – 2002

Serv-Safe Certified, National Restaurant Association, 2010

CPR Chokesaver Certified, American Red Cross 2012

Volunteer Naturalist Training Program, Audubon Society of New Hampshire

Volunteer, New Hampshire Veterans Services and Support

Shirley Woodward, JD, MPH

EXPERIENCE

Ascentria Care Alliance. Concord, NH.

Program Manager, Services for New Americans

November 2013-present

- Oversee refugee resettlement services including casework, employment, cultural orientation, English Language classes, education, volunteer support and community outreach.
- Supervise 15-person team; responsible for workflow, training and personnel issues.
- Represent the organization and advocate for refugees in external meetings.

U.S. Department of State. Washington, DC.

Program Officer, Population, Refugees, and Migration

September 2010-November 2013

Presidential Management Fellow

September 2008-September 2010

- Responsible for \$260 million in humanitarian assistance for displaced Iraqis with team.
- Reviewed proposals, provide technical input, and negotiate objectives, indicators and budget with international organizations and NGOs.
- Wrote strategy documents, talking points and other reports on Iraqi displacement, returns and reintegration.
- Conducted field visits to monitor and evaluate programs and set programmatic and policy priorities.
- Liaised with advocacy groups, NGOs, United Nations agencies and U.S. government agencies.
- Reported on displacement and human rights during 4 month detail at Embassy Colombo, Sri Lanka.
- Researched United Nations (UN) legal issues including women, peace and security, due process in sanctions regimes, peacekeeping missions, commissions of inquiry and the role of regional organizations within the UN system during 3 month detail to the Office of the Legal Advisor.

United Nations High Commissioner for Refugees. Nairobi, Kenya.

Resettlement Intern

May-July 2007

- Performed legal research, analysis, and writing for refugee resettlement claims.

International Rescue Committee. North and South Kivu, Democratic Republic of Congo.

Gender-based Violence (GBV) Umbrella Grant Program Coordinator

February-July 2005

- Oversaw selection of Congolese community organizations for financial and technical support through a competitive call-for-proposals process.
- Provided formal and on-site training for community organizations on provision of quality GBV services, and organizational and financial management.

Save the Children/UK. Darfur, Sudan.

Gender-based Violence (GBV) Advisor

November-December 2004

- Led integration of GBV prevention and response into Protection and Health programs in camps.

American Refugee Committee. Sierra Leone and Guinea, West Africa.

Gender-based Violence (GBV) Study Coordinator, Sierra Leone

September-October 2004

- Coordinated follow-up study on GBV survivors who repatriated from Guinea to Sierra Leone.
- Developed questionnaire, recruited and trained surveyors, oversaw data collection, analyzed data and wrote report on results and program recommendations for improved protection during repatriation.

Gender-based Violence (GBV) Program Coordinator, Guinea *July 2002-June 2004*

- Managed support, follow-up and referrals for GBV survivors and sex workers in 3 refugee camps.
- Oversaw provision of psychosocial counseling, healthcare, and vocational training for survivors.
- Organized trainings and awareness campaigns on GBV and sexual exploitation for security forces, health care personnel, NGO workers, local leaders and camp community members.
- Conducted baseline survey on legal aspects of GBV in camps in preparation for a Legal Clinic for refugee women. Designed questionnaire, supervised data collection, analyzed data, wrote report.
- Coordinated with camp committee, local authorities, NGOs and the United Nations.
- Recruited, hired, trained and supervised team of 50 national and refugee staff.

U.S. Peace Corps. Guinea, West Africa.

Health/Community Development Volunteer

June 1997-August 1999

- Partnered with community on health education, construction of springs and girls' leadership initiatives.

EDUCATION AND PROFESSIONAL AFFILIATION

Washington College of Law. American University. Washington, DC.

JD *magna cum laude*, Order of the Coif, May 2008.

- *Public Interest/Public Service Scholar.* A three-year, full-tuition scholarship granted on the basis of academic excellence and dedication to public service.
- *American University Law Review*, Senior Staff Member.

Bloomberg School of Public Health. Johns Hopkins University. Baltimore, MD.

MPH, May 2002.

Brown University. Providence, RI.

AB with honors in Public Policy. May 1997.

- \$2,500 Krieger Prize for outstanding senior thesis on a Latino community health worker program.

Admitted to the Bar of the Commonwealth of Massachusetts

LANGUAGE

Proficient in French.

PUBLICATIONS

Woodward, Shirley. *Safe Passage. Repatriation and Reintegration: A follow-up study on Guinea ARC/CSI beneficiaries who repatriated to Sierra Leone.* Sierra Leone. American Refugee Committee (ARC), Stat View International (SVI) and Bureau for Population, Refugees, and Migration (PRM). November, 2004.

Woodward, Shirley. *ARC Community Safety Initiative Gender-based Violence Program in Guinea, West Africa: A Manual.* American Refugee Committee. August, 2004.

Woodward, Shirley, Dia, Seynabou, Barry, Aliou. *Legal Aspects of Violence against Refugee Women in Kissidougou Town and Albadaria camps: A KAP survey.* Guinea. American Refugee Committee (ARC), Stat View International (SVI) and Bureau for Population, Refugees, and Migration (PRM). March, 2004.

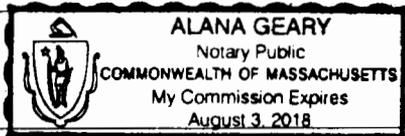
Subject: Refugee Targeted Assistance Grant Formula Program

AGREEMENT

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

GENERAL PROVISIONS

I. IDENTIFICATION.

1.1 State Agency Name Department of Health & Human Services Office of Minority Health & Refugee Affairs		1.2 State Agency Address 97 Pleasant Street Concord, NH 03301	
1.3 Contractor Name Ascentria Community Services, Inc.		1.4 Contractor Address 261 Sheep Davis Road, Suite A-1 Concord, NH 03301	
1.5 Contractor Phone Number (603) 224-8111	1.6 Account Number 010-042-79220000-500731-42200019	1.7 Completion Date September 30, 2016	1.8 Price Limitation \$128,000
1.9 Contracting Officer for State Agency Eric D. Borrin		1.10 State Agency Telephone Number (603) 271-9558	
1.11 Contractor Signature <i>Dana Ranish</i>		1.12 Name and Title of Contractor Signatory <i>Dana Ranish, EVP/COO</i>	
1.13 Acknowledgement: State of <u>MA</u> , County of <u>Worcester</u> On <u>4/27/15</u> before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace [Seal] <i>Alana Geary</i>			
1.13.2 Name and Title of Notary or Justice of the Peace <i>Alana Geary, Notary Public</i>			
1.14 State Agency Signature <i>[Signature]</i>		1.15 Name and Title of State Agency Signatory <i>Trinidad Tellez, Director</i>	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) By: <i>[Signature]</i> <i>Megan A. Kelly - Attorney</i> On: <i>4/27/15</i>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

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

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

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

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

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

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

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

Contractor Initials: Dur
Date: 4-2-15

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

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

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

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

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

Contractor Initials: DMM
Date: 4.2.15

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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



Exhibit A

Scope of Services

1. Conditional Nature of Agreement

- 1.1. Notwithstanding any provisions of this Agreement to the contrary, all obligations of the State are contingent upon receipt of federal funds under the Refugee Targeted Assistance-Formula Grant. The Targeted Assistance-Formula Grant is a formula grant under which the State receives quarterly allocations. However, the State makes no representation that it will receive the funds. In no event shall the State be liable for costs incurred or payment of any services performed by the Contractor prior to the State's receipt of federal funds allocated quarterly through the Refugee Targeted Assistance-Formula Grant.
- 1.2. Should funding be received for Budget Year 1, continued funding of the Contract for Budget Year 2 will be subject to the conditions of Exhibit A, Section 1.1, and the State's receipt of federal funds.
- 1.3. The Contractor shall submit a detailed description of the language assistance services they will provide to persons with Limited English Proficiency to ensure meaningful access to their program and/or service, within 10 days of the contract effective date.

2. Scope of Services

- 2.1. The Contractor shall provide services and information for economic and social self-sufficiency, to refugees in Merrimack County with priority given to refugees who:
 - 2.1.1. Have been residing in the United States for less than twelve months.
 - 2.1.2. Currently receive public assistance through the Refugee Cash Assistance Program or the Temporary Aid to Needy Families (TANF) Program.
- 2.2. The Contractor shall support refugee employment by conducting Employer Orientations in locations convenient for the employer and the vendor, that inform area employers on topics that include, but are not limited to:
 - 2.2.1. Cultural issues in the workplace.
 - 2.2.2. Working with limited English proficient employees.
 - 2.2.3. Transportation challenges of employees who are refugees.
- 2.3. The Contractor shall identify barriers to employment, such as health issues, transportation and/or housing issues, within five (5) days of program enrollment to determine the support services needed for participants to access to employment.
- 2.4. The Contractor shall make culturally appropriate referrals to area agencies in order to obtain services that will assist refugees in reducing barriers to employment, as identified in Section 2.3 above.
- 2.5. The Contractor shall develop and conduct workplace orientation workshops for refugees in order to prepare individuals for the workplace. Workshop activities shall include, but not be limited to:
 - 2.5.1. Developing individual employability plans for participants.
 - 2.5.2. Matching participant skills to employer needs.

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Exhibit A

- 2.5.3. Placing participants in jobs.
- 2.5.4. Developing resumes.
- 2.5.5. Teaching interview skills.
- 2.5.6. Facilitating American Workplace Orientations.
- 2.6. The Contractor shall develop and maintain relationships with potential employer partners by:
 - 2.6.1. Consulting with new employers by phone or in person to stay apprised of potential job openings and trainings.
 - 2.6.2. Identifying job openings that match refugee skills.
 - 2.6.3. Pursuing job placements for refugees.
- 2.7. The Contractor shall develop and conduct pre-vocational/job readiness workshops to prepare newly arrived refugees for job search success, which shall include, but not be limited to:
 - 2.7.1. Conducting and documenting workforce research on a quarterly basis to understand current labor market trends and growth.
 - 2.7.2. Adapting Employee Readiness Workshop curriculum to meet workforce needs.
 - 2.7.3. Recruiting newly arrived refugees to participate in Employee Readiness Workshops.
- 3. Reporting Requirements**
 - 3.1. The Contractor shall submit narrative summary trimester reports to the Department that include, but are not limited to:
 - 3.1.1. Descriptions of program activities for the previous trimester.
 - 3.1.2. Identification of employment placement including, but not limited to hourly wage and attendance data.
 - 3.1.3. Details that reflect employee retention rates.
 - 3.2. The Contractor shall submit trimester reports in Section 3.1 to the Department no later than:
 - 3.2.1. June 15, 2015
 - 3.2.2. October 15, 2015
 - 3.2.3. February 15, 2016
- 4. Deliverables**
 - 4.1. The Contractor shall provide (4) American Workplace Orientations, per year, targeting (60) refugees.
 - 4.2. The Contractor shall develop a minimum of sixty (60) employability plans, as identified in Section 2.5.1, that serve sixty (60) refugees.
 - 4.3. The Contractor shall assist a minimum of fifty (50) refugees to attain employment.

New Hampshire Department of Health and Human Services
Refugee Targeted Assistance Grant-Formula Program



Exhibit A

- 4.4. The Contractor shall assist a minimum of forty (40) refugees to successfully retain employment for a minimum of ninety (90) days.
- 4.5. The Contractor shall conduct a minimum of eight (8) pre-vocational workshops.
- 4.6. The Contractor shall assist a minimum of eighty (80) refugees with reducing barriers to employment as described in Section 2.3 and Section 2.4.



Exhibit B

Method and Conditions Precedent to Payment

1. This contract is funded with federal grant funds anticipated to be available based upon continued appropriation, which are conditioned upon continued support of the program by the state and federal governments.
2. The contractor agrees to provide the services in Exhibit A, Scope of Services in compliance with funding requirements of CFDA Title #93.566, the Refugee Entrant Assistance State Administered Programs – Refugee Social Services Grant, Department of Health and Human Services, Administration for Children and Families, Office of Refugee Resettlement.
3. The State shall pay the Contractor an amount not to exceed the Price Limitation on Form P-37, Block 1.8, for the services provided by the Contractor Pursuant to Exhibit A, Scope of Services.
4. Payment for expenses shall be on a cost reimbursement basis only for actual expenses incurred in accordance with Exhibit B-1 through Exhibit B-3.
5. Payment for services shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices for reimbursement of actual expenses in Section 4 that were incurred during the previous month.
 - 5.2. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.
 - 5.3. Invoices and reports identified in Section 3 must be submitted to:

Office of Minority Health and Refugee Affairs
97 Pleasant Street
Concord, NN 03301
6. Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Section 3.
7. A final payment request shall be submitted no later than sixty (60) days after the Contract ends. Failure to submit the invoice, and accompanying documentation could result in nonpayment.
8. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.
9. When the contract price limitation is reached, the program shall continue to operate at full capacity at no charge to the State of New Hampshire for the duration of the contract period.
10. Notwithstanding paragraph 18 of Form P-37, General Provisions, an amendment limited to transfer the funds within the budget and within the price limitation, can be made by written agreement of both parties and may be made without obtaining approval of the Governor and Executive Council.

Exhibit B-1 Budget

New Hampshire Department of Health and Human Services		ONE BUDGET FORM FOR EACH BUDGET PERIOD										COMPLETE
Bidder/Project Name: Ascentria Community Services, Inc.		Budget Request for: Refugee Targeted Assistance-Formula Program										
Budget Period: 4/1/15 - 6/30/15 State Fiscal Year		Total Program Cost		Contractor Share/Match		Funded by DHHS contract share						
Line Item	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	\$ 19,246.50	\$ -	\$ 19,246.50	\$ -	\$ -	\$ -	\$ 19,246.50	\$ -	\$ -	\$ 19,246.50	\$ -	\$ 19,246.50
2. Employee Benefits	\$ 4,330.50	\$ -	\$ 4,330.50	\$ -	\$ -	\$ -	\$ 4,330.50	\$ -	\$ -	\$ 4,330.50	\$ -	\$ 4,330.50
3. Consultants	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 155.00	\$ -	\$ 155.00	\$ -	\$ -	\$ -	\$ 155.00	\$ -	\$ -	\$ 155.00	\$ -	\$ 155.00
5. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 305.00	\$ -	\$ 305.00	\$ -	\$ -	\$ -	\$ 305.00	\$ -	\$ -	\$ 305.00	\$ -	\$ 305.00
6. Travel	\$ 1,079.00	\$ -	\$ 1,079.00	\$ -	\$ -	\$ -	\$ 1,079.00	\$ -	\$ -	\$ 1,079.00	\$ -	\$ 1,079.00
7. Occupancy	\$ 949.50	\$ -	\$ 949.50	\$ -	\$ -	\$ -	\$ 949.50	\$ -	\$ -	\$ 949.50	\$ -	\$ 949.50
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 286.50	\$ -	\$ 286.50	\$ -	\$ -	\$ -	\$ 286.50	\$ -	\$ -	\$ 286.50	\$ -	\$ 286.50
Postage	\$ 101.00	\$ -	\$ 101.00	\$ -	\$ -	\$ -	\$ 101.00	\$ -	\$ -	\$ 101.00	\$ -	\$ 101.00
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ 128.50	\$ -	\$ 128.50	\$ -	\$ -	\$ -	\$ 128.50	\$ -	\$ -	\$ 128.50	\$ -	\$ 128.50
Insurance	\$ 468.50	\$ -	\$ 468.50	\$ -	\$ -	\$ -	\$ 468.50	\$ -	\$ -	\$ 468.50	\$ -	\$ 468.50
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 36.00	\$ -	\$ 36.00	\$ -	\$ -	\$ -	\$ 36.00	\$ -	\$ -	\$ 36.00	\$ -	\$ 36.00
12. Subcontractors/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 27,586.00	\$ 4,414.00	\$ 32,000.00	\$ -	\$ -	\$ -	\$ 27,586.00	\$ 4,414.00	\$ 4,414.00	\$ 27,586.00	\$ 4,414.00	\$ 32,000.00

Contractor Initials: *DMR*
Date: 4-7-15

Ascentria Community Services, Inc.
Exhibit B-1
Page 1 of 1
16.00%

New Hampshire Department of Health and Human Services COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD											
Bidder/Project Name: Ascentria Community Services, Inc.											
Budget Request for: Refugee Targeted Assistance-Formula Program											
Budget Period: 7/1/15 - 6/30/16 State Fiscal Year											
Line Item	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share				
	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total		
1. Total Salary/Wages	\$ 48,116.50	\$ -	\$ 48,116.50	\$ -	\$ -	\$ -	\$ 48,117	\$ -	\$ 48,117		
2. Employee Benefits	\$ 10,826.50	\$ -	\$ 10,826.50	\$ -	\$ -	\$ -	\$ 10,827	\$ -	\$ 10,827		
3. Consultants	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250	\$ -	\$ 1,250		
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Purchase/Depreciation	\$ 387.00	\$ -	\$ 387.00	\$ -	\$ -	\$ -	\$ 387	\$ -	\$ 387		
5. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Office	\$ 762.00	\$ -	\$ 762.00	\$ -	\$ -	\$ -	\$ 762	\$ -	\$ 762		
6. Travel	\$ 2,697.00	\$ -	\$ 2,697.00	\$ -	\$ -	\$ -	\$ 2,697	\$ -	\$ 2,697		
7. Occupancy	\$ 2,373.50	\$ -	\$ 2,373.50	\$ -	\$ -	\$ -	\$ 2,374	\$ -	\$ 2,374		
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Telephone	\$ 716.50	\$ -	\$ 716.50	\$ -	\$ -	\$ -	\$ 717	\$ -	\$ 717		
Postage	\$ 252.00	\$ -	\$ 252.00	\$ -	\$ -	\$ -	\$ 252	\$ -	\$ 252		
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Audit and Legal	\$ 321.50	\$ -	\$ 321.50	\$ -	\$ -	\$ -	\$ 322	\$ -	\$ 322		
Insurance	\$ 1,171.50	\$ -	\$ 1,171.50	\$ -	\$ -	\$ -	\$ 1,172	\$ -	\$ 1,172		
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10. Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11. Staff Education and Training	\$ 91.00	\$ -	\$ 91.00	\$ -	\$ -	\$ -	\$ 91	\$ -	\$ 91		
12. Subcontractors/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Indirect	\$ -	\$ 11,035.00	\$ 11,035.00	\$ -	\$ -	\$ -	\$ -	\$ 11,035	\$ 11,035		
TOTAL	\$ 68,965.00	\$ 11,035.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 68,965	\$ 11,035	\$ 80,000		

16.00%

Indirect As a Percent of Direct

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

Bidder/Project Name: Ascentria Community Services, Inc.
 Budget Request for: Refugee Targeted Assistance Program

Budget Period: 7/1/16 - 9/30/16 State Fiscal Year

Line Item	Total Program Cost			Contractor Share/Match			Funded by DHHS contract share		
	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	\$ 9,623	\$ -	\$ 9,623	\$ -	\$ -	\$ -	\$ 9,623	\$ -	\$ 9,623
2. Employee Benefits	\$ 2,165	\$ -	\$ 2,165	\$ -	\$ -	\$ -	\$ 2,165	\$ -	\$ 2,165
3. Consultants	\$ 250	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 78	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ 78	\$ -	\$ 78
5. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 153	\$ -	\$ 153	\$ -	\$ -	\$ -	\$ 153	\$ -	\$ 153
6. Travel	\$ 540	\$ -	\$ 540	\$ -	\$ -	\$ -	\$ 540	\$ -	\$ 540
7. Occupancy	\$ 475	\$ -	\$ 475	\$ -	\$ -	\$ -	\$ 475	\$ -	\$ 475
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 143	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ 143	\$ -	\$ 143
Postage	\$ 50	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ 50
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ 64	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ 64	\$ -	\$ 64
Insurance	\$ 234	\$ -	\$ 234	\$ -	\$ -	\$ -	\$ 234	\$ -	\$ 234
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 18	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ 18
12. Subcontractors/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 13,793	\$ 2,207	\$ 16,000	\$ -	\$ -	\$ -	\$ 13,793	\$ 2,207	\$ 16,000

16.00%

Indirect As a Percent of Direct

Contractor Initials: Dun
 Date: 4.2.15



SPECIAL PROVISIONS

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

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



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

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

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



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

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



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

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

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

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

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

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

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

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

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

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



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

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

DEFINITIONS

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

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

DEPARTMENT: NH Department of Health and Human Services.

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

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

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

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

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

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



REVISIONS TO GENERAL PROVISIONS

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



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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



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

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

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

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

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

Contractor Name: Ascentia Community Services, Inc.

4.2.15
Date

Dana Ravich
Name: Dana Ravich
Title: EvP / COO



CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

Contractor Name: Ascenia Community Services, Inc

4-2-15
Date

Dana Rain
Name: Dana Rain
Title: EVP/COO



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

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

INSTRUCTIONS FOR CERTIFICATION

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



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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Ascendia Community Services, Inc

4.2.15
Date

Dana Ranish
Name: Dana Ranish
Title: EVA / COO

Contractor Initials DWR
Date 4.2.15



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

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

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

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

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

Exhibit G

Contractor Initials

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

Date

4-2-15

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

Contractor Name: Ascentria Community Services, Inc

4-2-15
Date

Dana Rankin
Name: Dana Rankin
Title: gov/cso

Exhibit G

Contractor Initials DR

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



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Ascendia Community Services, Inc

4.2.15
Date

Dana Danish
Name: Dana Danish
Title: Sup | COO



Exhibit I

HEALTH INSURANCE PORTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

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Exhibit I

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

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

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



Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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

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Exhibit I

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

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

3/2014

Contractor Initials

DWR

Date

4.2.15



Exhibit I

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

(4) **Obligations of Covered Entity**

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

(5) **Termination for Cause**

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

(6) **Miscellaneous**

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

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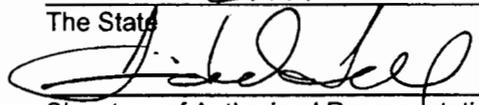
4-2-15



Exhibit I

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

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

NH DHHS
 The State

 Signature of Authorized Representative
Trinidad Tellez
 Name of Authorized Representative
Director
 Title of Authorized Representative
4/13/15
 Date

Ascencia Community Services, Inc.
 Name of the Contractor
Dana Rank
 Signature of Authorized Representative
Dana Rank
 Name of Authorized Representative
Executive VP / COO
 Title of Authorized Representative
4/2/15
 Date



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

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

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

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

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

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

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

Contractor Name: Ascendria Community Services, Inc

4-2-15
Date

Dana Parish
Name: Dana Parish
Title: Exec/COO



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: 905875604
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO _____ YES

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

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

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

_____ NO _____ YES

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

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

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

Name: _____	Amount: _____

Ascentria Community Services, Inc.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Jaya Sharma	Case Worker	\$29,500	.05	\$1,475
Samba Halkose	Case Worker	\$29,500	.20	\$5,900
Subash Acharya	Employment Coordinator	\$35,000	.10	\$3,500
John Hutchinson	Education-Employment Specialist	\$30,500	.50	\$15,250
Shirley Woodward	Program Manager	\$48,606	.10	\$4,861



**State of New Hampshire
Department of Health and Human Services
Amendment #1 to the Refugee Targeted Assistance Grant-Formula Program**

This first Amendment to the Refugee Targeted Assistance Grant-Formula Program (hereinafter referred to as "Amendment #1") dated October 13, 2015, is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Bhutanese Community of New Hampshire (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 510 Chestnut Street, Manchester, NH 03101.

WHEREAS, pursuant to an Agreement approved by the Governor and Executive Council on May 27, 2015 (Item #17), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified;

WHEREAS, pursuant to the Agreement, Section 18 of the General Provisions of the Form P-37, Amendment, the Agreement may be modified or amended only by written instrument executed by the parties thereto and approved by the Governor and Executive Council;

WHEREAS, pursuant to the Agreement, Exhibit C-1, Paragraph 1, Conditional Nature of Agreement, 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 of available funding; and

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

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

1. Except as specifically amended and modified by the terms and conditions in this Amendment #1, the obligations of the parties shall remain in full force and effect in accordance with the terms and conditions set forth in the Contract as referenced above.
2. Amend General Provisions (Form P-37), Block 1.8 Price Limitation, to read: \$83,123.00
3. Amend Exhibit A, Scope of Services, paragraphs 4.1 through 4.6 to read:
 - 4.1 The Contractor shall conduct, per 12-month period covered by the contract from October 1 to September 30, a minimum of fifteen (15) Employer Orientations,.
 - 4.2 The Contractor shall provide, per 12-month period covered by the contract from October 1 to September 30, three (3) Employment Readiness Workshops targeting 110 refugees.
 - 4.3 The Contractor shall develop, per 12-month period covered by the contract from October 1 to September 30, a minimum of forty-five (45) employability plans that service forty-five (45) refugees.
 - 4.4 The Contractor shall assist, per 12-month period covered by the contract from October 1 to September 30, a minimum of thirty-five (35) refugees to attain employment.
 - 4.5 The Contractor shall assist, per 12-month period covered by the contract from October 1 to September 30, a minimum of twenty-five (25) refugees to successfully retain employment for a minimum of ninety (90) days.

New Hampshire Department of Health and Human Services
Refugee Targeted Assistance Grant-Formula Program



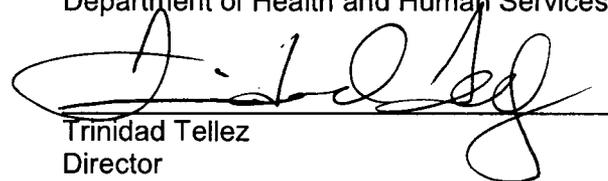
4.6 The Contractor shall assist, per 12-month period covered by the contract from October 1 to September 30, a minimum of twenty-five (25) refugees with reducing barriers to employment by referring refugees to linguistically and culturally appropriate supportive services that are available through area agencies.

4. Delete in its entirety Exhibit B-2, and replace with Exhibit B-2 Amendment #1.

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

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

11/3/15
Date

State of New Hampshire
Department of Health and Human Services

Trinidad Tellez
Director

10/19/15
Date

Bhutanese Community of New Hampshire


NAME Tika Acharya
TITLE Executive Director

Acknowledgement:

State of NH, County of Hillsborough on 10/19/15, before the undersigned officer, personally appeared the person identified above, or satisfactorily proven to be the person whose name is signed above, and acknowledged that s/he executed this document in the capacity indicated above.

Signature of Notary Public or Justice of the Peace


Name and Title of Notary Public or Justice of the Peace





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

OFFICE OF THE ATTORNEY GENERAL

11/05/15
Date

Edythe McLaughlin
Name: *Edythe McLaughlin*
Title: *Attorney*

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

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

Bidder/Program Name: Bhutanesse Community of NH
 Budget Request for: TAG - Formula Grant Funding

Budget Period: SFY 2016

Line Item	Description	Quantity	Unit Price	Total	Category	Code	Amount	Category	Code	Amount
1.	Total Salary/Wages			\$ 28,140.00			\$ 28,140.00			\$ 28,140.00
2.	Employee Benefits			\$ 5,628.00			\$ 5,628.00			\$ 5,628.00
3.	Consultants			\$ -			\$ -			\$ -
4.	Equipment:			\$ -			\$ -			\$ -
	Rental			\$ -			\$ -			\$ -
	Repair and Maintenance			\$ -			\$ -			\$ -
	Purchase/Depreciation			\$ -			\$ -			\$ -
5.	Supplies:			\$ -			\$ -			\$ -
	Educational			\$ -			\$ -			\$ -
	Lab			\$ -			\$ -			\$ -
	Pharmacy			\$ -			\$ -			\$ -
	Medical			\$ -			\$ -			\$ -
	Office			\$ -			\$ -			\$ -
6.	Travel			\$ 2,206.00			\$ 2,206.00			\$ 2,206.00
7.	Occupancy			\$ 1,000.00			\$ 1,000.00			\$ 1,000.00
8.	Current Expenses			\$ 2,400.00			\$ 2,400.00			\$ 2,400.00
	Telephone			\$ -			\$ -			\$ -
	Postage			\$ 360.00			\$ 360.00			\$ 360.00
	Subscriptions			\$ -			\$ -			\$ -
	Audit and Legal			\$ -			\$ -			\$ -
	Insurance			\$ -			\$ -			\$ -
	Board Expenses			\$ -			\$ -			\$ -
9.	Software			\$ -			\$ -			\$ -
10.	Marketing/Communications			\$ -			\$ -			\$ -
11.	Staff Education and Training			\$ -			\$ -			\$ -
12.	Subcontract/Agreements			\$ -			\$ -			\$ -
13.	Other (specific details mandatory)			\$ -			\$ -			\$ -
	TOTAL			\$ 39,734.00			\$ 39,734.00			\$ 39,734.00
	Indirect As A Percent of Direct			\$ 4,414.00			\$ 4,414.00			\$ 4,414.00
				11.1%			\$ 44,148.00			\$ 44,148.00

Contractor Initials: CA
 Date: 12/19/15

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 Bhutanese Community of New Hampshire is a New Hampshire nonprofit corporation filed October 14, 2011. I further certify that it is in good standing as far as this office is concerned, having paid the fees required by law.



In TESTIMONY WHEREOF, I hereto
set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 3rd day of April, A.D. 2015

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

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

1. I am a duly elected Officer of Bhutanese Community of NH.
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of the Agency duly held on 08/04/2015:
(Date)

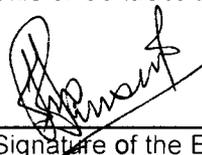
RESOLVED: That the Executive Director.
(Title of Contract Signatory)

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

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of the 19th day of October, 2015.
(Date Contract Signed)

4. Tika Acharya is the duly elected Executive Director.
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

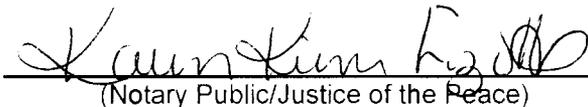


(Signature of the Elected Officer)

STATE OF New Hampshire
County of Hillsborough

The forgoing instrument was acknowledged before me this 19th day of October 2015

By Karen Kim Lizotte
(Name of Elected Officer of the Agency)



(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: _____

KAREN KIM LIZOTTE
Notary Public - New Hampshire
My Commission Expires December 20, 2016



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/20/2015

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

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

PRODUCER E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425		CONTACT NAME: Fairley Kenneally PHONE (A/C, No, Ext): (603) 293-2791 FAX (A/C, No): (603) 293-7188 E-MAIL ADDRESS: fairley@esinsurance.com	
INSURED BHUTANESE COMMUNITY OF NH 90 Airport Road Concord NH 03301		INSURER(S) AFFORDING COVERAGE INSURER A: Sentinel Insurance Co LTD	NAIC # 11000
		INSURER B: Hartford	19682
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 2015 w/upd WC **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			04SBAIL7516	5/15/2015	5/15/2016	EACH OCCURRENCE	\$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000
							MED EXP (Any one person)	\$ 10,000
							PERSONAL & ADV INJURY	\$ 2,000,000
							GENERAL AGGREGATE	\$ 4,000,000
							PRODUCTS - COMP/OP AGG	\$ 4,000,000
							XCYBR	\$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS			04SBAIL7516	5/15/2015	5/15/2016	COMBINED SINGLE LIMIT (Ea accident)	\$ 2,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			04SBAIL7516	5/15/2015	5/15/2016	EACH OCCURRENCE	\$ 1,000,000
							AGGREGATE	\$ 1,000,000
								\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			04WECCR0500	7/30/2015	7/30/2016	PER STATUTE	
							E.L. EACH ACCIDENT	\$ 100,000
							E.L. DISEASE - EA EMPLOYEE	\$ 100,000
							E.L. DISEASE - POLICY LIMIT	\$ 500,000

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

CERTIFICATE HOLDER NH DHHS 129 Pleasant Street Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Pat Mack/PAT <i>Pat M Mack</i>
--	--



Bhutanese Community of New Hampshire

www.bhutanesecommunitynh.org

Email: bcnh@bhutanesecommunitynh.org

510 Chestnut Street
Manchester, NH 03101
(603) 935-9620

90 Airport Road
Concord NH 03301
(603) 856-7507

Mission Statement:

To create enduring legacy for future generation of Bhutanese Community in New Hampshire through stewardship of Bhutanese heritage



Bhutanese Community of New Hampshire

www.bhutanesecommunitynh.org

Email: bcnh@bhutanesecommunitynh.org

510 Chestnut Street
Manchester, NH 03101
(603) 935-9620

90 Airport Road
Concord NH 03301
(603) 856-7507

Board of Directors List:

Name	Home Address	Position Held	Daytime Phone #
Guru Subedi	291 West Haven rd Manchester, NH 03104	Board of Directors/ Chair	240-441-5360
Motikhar Bhujel	12 East Side Dr # 210 Concord, NH 03301	Board of Directors/ Vice Chair	603-369-8543
Pema Tamang	7 Royal Gardens # 7, Concord, NH 03301	Board of Directors	603-848-8031
Pabitra Pokhrel	27 Prescott Street Concord NH 03301	Board of Directors	603-717-6469
Tara Mishra	445 Dubuque Street Manchester, NH 03102	Board of Directors	603-275-5112
Rup Timsina	12 Royal Garden # 6 Concord, NH 03301	Board of Directors	603-470-3013
Deepak Mothey	7 Jennings Dr Concord, NH 03301	Board of Directors	603-219-7809
Tika Acharya	122 Patricia Ln Manchester, NH 03104	Executive Director	603-261-0629
Kamal Basnet	246 Joliette St # 1 Manchester, NH 03102	Board of Directors	603-657-4838
Hemkanta Bhattarai	23 Hampton Street Concord NH 03301	Board of Directors	603-496-9497
Nilhari Bhandari	12 East Side Drive #124 Concord, NH 03301	Board of Directors	603-848-8300

Mission: To create enduring legacy for future generation of Bhutanese Community in New Hampshire through stewardship of Bhutanese heritage

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	28,238	19,860
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets		
26 Total liabilities (describe in Schedule O)		20,450
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	28,238	682

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? To create enduring legacy for future generations of Bhut
 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)
28 To consistently and effectively provide excellent, satisfactory, and accessible community services to all Bhutanese communities resettled or in the process of resettling in New Hampshire. These services help Bhutanese communities to obtain basic resources, community based services to build productive community. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a 340,566
29	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	32 340,566

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Guru Subedi - Board Chair 291 West Haven Road - Manchester, NH 03104	N/A	0	0	0
Motikhar Bhujel - Board Vice Chair 12 East Side Drive #210 - Concord, NH 03301	N/A	0	0	0
Pabitra Pokhrel - Board Member 27 Prescott Street - Concord, NH 03301	N/A	0	0	0
Krishna Nepal - Board Member 94 Walker Street - Manchester, NH 03102	N/A	0	0	0
Rudra Timsina - Board Secretary 12 Royal Gardens #6 - Concord, NH 03301	N/A	0	0	0
Tara Mishra - Board Member 445 Dubuque Street - Manchester, NH 03102	N/A	0	0	0
Nilhari Bhandari - Board Member 12 East Side Drive #124 - Concord, NH 03301	N/A	0	0	0
Deepak Mothey - Board Member 7 Jennings Drive - Concord, NH 03301	N/A	0	0	0
Pema Tamang - Board Member 7 Royal Gardens #7 - Concord, NH 03301	N/A	0	0	0
Hem Bhattacharai - Board Member 23 Hampton Street - Concord, NH 03301	N/A	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
41 List the states with which a copy of this return is filed ▶ New Hampshire		
42a The organization's books are in care of ▶ Rudra Tansina Telephone no. ▶ (603) 935-9620 Located at ▶ 510 Chestnut Street - Manchester, NH ZIP + 4 ▶ 03101		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		✓
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶		✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
c Did the organization receive any payments for indoor tanning services during the year?		✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		✓

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I Yes No
46

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II Yes No
47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a

b If "Yes," was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000 None

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 None

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Date 11/11/2014
 Signature of officer *Guru Sobedi*
 Type or print name and title **GURU SOBEDI**

Paid Preparer Use Only
 Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
 Firm's name Firm's EIN
 Firm's address Phone no.

May the IRS discuss this return with the preparer shown above? See instructions Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047

2013

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization Bhutanese Community of New Hampshire	Employer identification number 27-3435232
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (f) listed in your governing document?		(v) Did you notify the organization in col. (f) of your support?		(vi) Is the organization in col. (f) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				44,582	311,636	356,218
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5				44,582	311,636	356,218
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						356,218

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6				44,582	311,636	356,218
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)				44,582	311,636	356,218
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	100 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	100 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule B

(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Name of the organization

Bhutanese Community of New Hampshire

Employer identification number

27-3435232

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust **treated** as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization Bhulanese Community of New Hampshire	Employer identification number 27-3435232
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Department of Health & Human Services 97 Pleasant Street Concord, NH 03301	\$ 69,400	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ACF 370 L'Enfant Promenade S.W. Washington, DC 20447	\$ 133,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	IINE 1 Milk Street Boston, MA	\$ 22,300	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	LSSNE 261 Sheep Davis Road Concord, NH 03301	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Granite United Way 40 Concord Street Manchester, NH 03103	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Endowment for Health 1 Pillsbury Street Concord, NH 03301	\$ 12,350	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

Bhutanese Community of New Hampshire

Employer identification number

27-3435232

Form 990-EZ - Part I - Line 16 - Other Expense

Phone=\$328 Travel/Meetings/Conferences=\$11,458 Awards=\$1,065 Client Support=\$23,382 Fees=\$464 Supplies=\$18,127

Insurance=\$2,220 Fiscal Agent Fee=\$542 Miscellaneous=\$4,369

Form 990-EZ - Part II - Line 26 - Liabilities

Deferred Revenue = \$20,450

Bhagirath Khatiwada

Areas of Expertise

Responsible for strategic leadership and oversees the programmatic, developmental and research initiatives under BCNH. Provides oversight for program administration and personnel. Works to develop and maintain funding streams and responds to community stakeholders. Holds supervisory oversight for ongoing staff, volunteers as well as student interns at two different community sites. Highly committed to multicultural group who strive to operate through team leadership and collaboration. Responsible for project design, implementation, monitoring, evaluation, and reporting.

Professional Experience

Director, Programs & Development

September, 2014-Current **Bhutanese Community of New Hampshire**, Concord, NH

- Manage multiple projects and stakeholders and ensure challenging deadlines are met.
- Manage, inspire and lead staff, and to manage and inspire "up" - successfully involving leadership team, Board members, and other friends of BCNH in organizational development.
- Track trends and developments in philanthropy and craft long-term strategies to attract leadership funders.
- Ensure reporting requirements are met for any projects for which foundation and contributions are secured.
- Develop, design, manage and oversee State and Federal governments' programs.
- Responsible for all office operations including budget development, grant-writing, fundraising, resource allocations, and personnel actions.

Healthcare Manager

July, 2013 –September, 2014 **Lutheran Social Services**, Concord, NH

- Notify appropriate healthcare providers of the arrival of new cases to coordinate the scheduling for health services.
- Ensure that all newly arrived refugees are scheduled for health screenings and immunizations within the first 30 days after arrival.
- Providing health orientation about the U.S. health care system.
- Provide appropriate assistance to refugees during their initial period of resettlement
- Maintain client database and case records, including case notes and filling reports, assist refugees to be self-sufficient as possible, with US healthcare system, and to be able to navigate the system.
- Manage staff, interns and volunteers.

Case Manager

October 2010 – July, 2013 **Lutheran Social Services**, Concord, NH

- Help refugees resettle in their new home providing necessary services and daily case management.
- 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 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.
- Manage and supervise interns and volunteers.

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.

News Reader (English)

September 2006 to October 2007, **Radio Nepal**, Kathmandu, Nepal

- Carry out in-depth research to a broad brief, with minimal supervision across the whole range of Regional Broadcasting news and current affairs output.
- Write material for programme scripts, bulletins and links, exercising editorial judgment, maintaining professional journalistic standards and adhering to policy and legal and contractual guidelines of the radio.
- Produce live and pre-recorded radio news and current affairs programmes and to prepare radio packages under supervision.

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, 2014.

Tribhuvan University, Kathmandu, Nepal

- Master's Degree, Rural Development, 2005

Community Involvement

- Gyan Jyoti Kendra, Vice President
- Bhutan News Service, Contributing Editors
- Authored a series of social studies text books for grades six and seven through Asia Publication in 2008 in Nepal.

Anpi Poudyal

Objective: To make an immediate and positive contribution to a team of individuals that will accomplish organizational objectives for growth and integrity.

- Skills:**
- Knowledge and experience to assist newly arrived refugees in the state of New Hampshire to access the available social services including housing, food, cash, medical, immigration, employment assistance and education.
 - Ability to recognize and anticipate behavioral changes with regards to refugee and low income population.
 - Possess necessary skills to describe, document and reports individual cases with regards to goal achievements and overall progress.
 - Speak Nepali, Hindi, English and interpretation skill as well.
 - Computer Hardware & Networking, Graphic Design (Adobe PageMaker, Adobe Photoshop, Corel Draw, Macromedia Freehand), and MCSE, LINUX skills

Experience: Bhutanese Community of NH Manchester, NH
Case Management Coordinator Oct. 2012 - Present

- Effective case management of 82 cases
- Assist Executive Director in program management
- Liaise with the stake holders and community resources

Somali Development Center Manchester, NH
Bhutanese Case Manager March 2011-Sept. 2012

- Assisting needy individuals and families of Bhutanese refugee in the city of Manchester.

Assured Computing Technologies: July 2010 – March 2011
Computer Technician

- Technical development and customer services to Retail stores, hotels and restaurants, and other private offices in New England region
- In-house Office Administrative and computing support including software, hardware and networking

International Institute of NH: July 2009- June 2010.
Case Management- Intern. Work Experience program of NHEP.

- Assist refugees in application for welfare benefits in DHHS, Social security cards and income, setting up gas and utilities, liaison with various property management and land lords in coordination with

the staff of IINH.

- Assist refugees to access health benefits from Health Department, hospitals and clinics.
- Perform administrative function as receptionist in the office.
- Bridge the gap between the agencies, volunteers and refugees in the city.
- Arrange refugees' referrals to various stake holders in human, social and medical services.
- Comprehensive guidance and counseling to youths, elders and disabled and help them navigate the appropriate resources to address their specific problems.

Education:	SNHU Bachelor of Liberal Arts	Manchester, NH March 2014 – Present
	Cross Cultural Communication Systems, Inc <u>The Art of Medical Interpretation</u>	Manchester, NH Aug. 2012
	Refugee Health Technical Assistance Center QPR Training (Gatekeeper) for Suicide prevention	Boston, MA Sept. 2011
	University of North Bengal <u>Bachelor of Arts</u>	West Bengal, India Aug. 02 – Aug. 05
	Network Systems <u>MCSE, LINUX Training</u>	Jhapa, Nepal June 08 – Dec. 08
	Frontech Computer Institute <u>Diploma in Hardware and Networking</u>	Jhapa, Nepal Nov. 05 – March 07

RESUME

Education	Sikkim Manipal University	Sikkim, India
	M.S., Ecology and environment	Grad. 2007
	Kalimpong Govt. College	Kalimpong, India
	B.S., Bio Science	Grad. 2003
Technical Qualification	National Institute of information technologies (NIIT)	Calcutta, India
	Prof. Diploma in Information Technology.(DNIT) <ul style="list-style-type: none">▪ Operating Software: UNIX/ Windows/ Mac OS▪ Software Application: MS Office/ MS Project▪ Languages: Visual Basic.net, ASP.Net, SQL, HTML, XML, C++▪ Databases: RDBMS, SYBASE	Grad. 2004
	Lalani Computer Academy	Calcutta, India
	Diploma in Computer Hardware Engineering	Grad. 2004
Trainings	Southern New Hampshire Area Health Education Center	Manchester, NH
	Health Care Community Interpretation training	2014
	Southern New Hampshire Area Health Education Center	Manchester, NH
	Community Health Worker training	2015
	New Hampshire Technical Institute	Concord, NH
	Direct Support Professional Certification	2013
Employment History	Bhutanese Community of New Hampshire	90 airport road Concord, NH
	Business Development Manager	Dec 2013 to Present
	<ul style="list-style-type: none">▪ Build relationships with new clients.▪ Assist with career counseling, evaluation, skills training/assessment, job readiness training and other activities related to employment transition, and successful job placement.▪ Develop and maintain positive community business relationships for the purpose of finding people employment and advancement that provides a meaningful experience.▪ Work with team to develop proposals that highlights the client's needs, concerns, and objectives.▪ Work with employers/businesses to remove employment barriers and resolve issues related to community integration.▪ Work with community members and community leaders to understand and solve problems within the community.	

- Responsible for documentation of services provided, case notes, notable occurrence, processing of time sheets, and attendance records to insure compliance with organization regulations.

Community Bridges

70 Pembroke road, concord

Direct Support Professional

Jan 2011 to Present

- Serve as a good role model to service recipient.
- Assist and document the development and implementation of long and short-term goals for service recipient, as developed by the Personal Support Team under the supervision or direction of the Program Coordinator.
- Develop and maintain a positive and effective relationship with service recipients, families, staff, administration, case management, and other service providers and assist in coordinating with any and all their needs concerning service recipients.

St Paul's School

Darjeeling, WB India

Computer instructor/ Computer Hardware technician

2004-2006

- Served as IT specialist at the campus, routinely inspecting all computers at campus.
- Tutored students in various operating systems and software application to enhance basic understanding of computer usage.
- Served as mentor in computer labs, training students on individual basis.
- Provided emergency technical support for early morning shift.
- Installed new PC for labs.

Volunteer Experience

National Service Scheme

Kalimpong, India

Board Member

Jan98-Dec 99

Coordinate social awareness programs to help educate the inner-city public about the dangers of drug abuse and domestic violence through street dramas.

Skills

Fluent in English, Nepali and Hindi.

Proficient in Microsoft Office.

Positive work ethic and have desire to learn and be trained.

Tikaram Acharya

PROFESSIONAL EXPERIENCE:

Property and Casualty Specialist: Metlife Auto and Home

Dec 2013- Current

Sales and service of Life, Health, Auto, Home and commercial in NH.

Program Specialist: Health Profession Opportunity Project at NH-DHHS.

March 2011- Nov 2012

- Assists the Project Director with the daily operations of the NH Health Profession Opportunity Project (NH-HPOP).
- Collects, analyzes, and reports data on the performance of NH-HPOP program activities; creates reports as required by our federal funding entity, the Administration for Children and Families (ACF).
- Reviews, modifies and implements policies and procedures for program operations.
- Initiates, assembles and presents materials for use in the development of improved program objectives in conjunction with government agencies and other officials.
- Develops requests for proposals and prepares and monitors contracts for the delivery of required services.
- Analyzes statistical and fiscal reports to ensure compliance with reporting requirements.
- Plans and monitors program activities, clarifying information to ensure uniformity and adherence to policies and procedures.
- Evaluates the development and implementation of operating procedures of new policy and payment systems and monitors services and costs.
- Reviews and presents program status reports and other informational reports for use by administrators in decision-making.
- Cooperates with state and federal officials to meet regulations governing agency programs.
- Supervise Job Developers and lead employment team of HPOP in partnership with program contractor.
- Prepare Request for Proposal and review contract applications for HPOP.

Banker, Citizens Bank

May 2010- Nov 2011.

- Sales Banking products- Assets and liabilities includes Insurance and Investment.
- Banking Basics education and outreach to minorities in the city of Manchester and Concord.

Executive Director, Bhutanese Community of New Hampshire

March 2009- Current

- Overall management of this Community Based non-profit organization voluntarily to serve the newly arrived refugees in the state of New Hampshire, presently the service recipients are over 2000.

- Oversee and supervise all the staff and manage team by Planning, Organizing, Implementing and control of 5 projects with Board, Advisory council, executive committee (includes staff) and over 20 volunteers.
- Attend local and national conferences and infuse intellectual capacity/learning in the organization.
- Explore funding opportunities in both state and federal level, prepare grant application and ensure requirements of the funding entities.
- Build relationship with various stake holders within social services and corporate sectors.

Refugee Congress Member: UNHCR-USA

August 2011- Current.

- Advocate for Refugee population in USA
- Coordinate and support UNHCR to prepare program strategies.
- Effectively communicate with State Senators, Congressmen, City Mayors, Executive Council and State Governor.

Project Case Manager: New England Farm Workers' Council, Manchester NH.

Dec 09-March 11

Identifying the need, need analysis, exploring the appropriate educational/skill development program for the youths, forwarding the cases to the resource institution, follow up and post placement services. Effective management of the online database to ensure quality program implementation, timely reporting to the funding agencies and evaluation of the program.

Case Worker/Administrative Assistant: International Institute of NH, Manchester NH

May2009 –Dec 2010

- Provide quality direct services to newly arrived refugee families on daily basis
- Support IINH site Director, Employment Coordinator, and ESOL Coordinator
- Make refugee referrals to community social and welfare service agencies
- Interpret for Bhutanese refugees for health, social service, and legal appointments

Administrative Assistant Intern

NH Employment Program, Manchester, NH

March-May

2009

- Filed, answered phones and provided general administrative support to 8 Employment Counselors
- Interpreted for Bhutanese customers, assisted with employment counseling, job applications, resumes, and employer contacts
- Referred clients to appropriate assistance source and training programs
- Processed weekly verifications for federal program compliances
- Verified Employment Training Services (ETS) billing for accuracy before sending to be processed using the NH Bridges database

Branch Manager

Sun life Insurance Siliguri India

2005 - 2008

- Expanded sales growth and achieved targets of US \$20.5 million premium collection annually
- Supervised 25 full-time Agency Managers and 10 licensed Business Associates/Brokers.
- Coordinated the management of over 500 licensed agents to aggressively prospect, qualify, and identify internal and external life and health care sales
- Recruitment, training and development, and retention of Managers, Brokers, Agents and Branch support staff.
- Effortlessly managed customer service team, facilitated claims resolution and customer care support
- Coordinated and facilitated branch expansion in the region
- Training and development of Sales, Administrative and underwriting team of 30 personnel.

Senior Sales Manager

2002 - 2005

- Promoted lead sales force and conducted training productivity program
- Recruited, trained and monitored a 40 agent team to ensure productivity
- Met monthly sales targets of US \$25,000 through liaison with agent team

Marketing Executive

HDFC Bank Siliguri Branch India,

2001 – 2002.

- Sold liabilities and banking products and provided direct teller support
- Provided direct customer support through ATM counters and feasibility projects

Education: Post Graduate in Marketing Management from University of North Bengal. 2001-2002.

- Team Management, Conflict resolutions, Accounting, Data Analysis, Marketing/Communication, Corporate law, ethics and social responsibility, Operation management, Strategy and global firm management, entrepreneurship, non profit management, project management, Economics and public sector management., Organizational Behavior.

Bachelor's of Science in Business Administration

1997- 2000

St. Joseph's College Darjeeling, India.

- Marketing Management, Business Administration, Accounting, Economics, world trade.

Blended Solutions Technical Institute. Manchester, NH.

2009

Accounting classes: Accounting Concepts, QuickBooks I and QuickBooks II, Excel and PowerPoint.

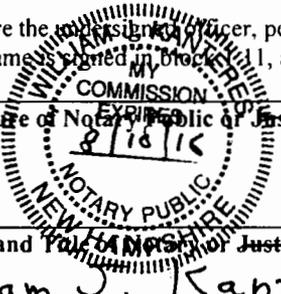
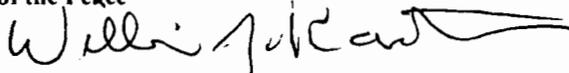
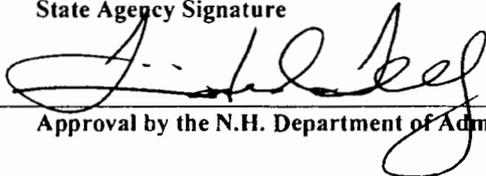
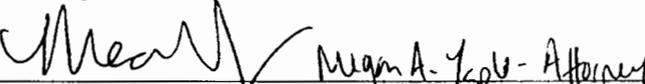
Subject: Refugee Targeted Assistance Grant-Formula Program

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 & Human Services Office of Minority Health and Refugee Affairs		1.2 State Agency Address 97 Pleasant Street Concord, NH 03301	
1.3 Contractor Name Bhutanese Community of New Hampshire		1.4 Contractor Address 510 Chestnut Street Manchester, NH 03101	
1.5 Contractor Phone Number (603) 232-1829	1.6 Account Number 010-042-79220000-500731 42200019	1.7 Completion Date September 30, 2016	1.8 Price Limitation \$100,000
1.9 Contracting Officer for State Agency Eric D. Borrin		1.10 State Agency Telephone Number (603) 271-9558	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Bhagirath Khatiwada Director, Programs and Development	
1.13 Acknowledgement: State of <u>NH</u> , County of <u>Hillsborough</u> On <u>4/1/15</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace  			
1.13.2 Name and Title of Notary Public or Justice of the Peace William S. Kanterer			
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 the Attorney General (Form, Substance and Execution) By:  Megan A. Zepf - Attorney On: <u>4/27/15</u>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

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

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

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

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

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

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

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

7. PERSONNEL.

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

8. EVENT OF DEFAULT/REMEDIES.

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

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

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

- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

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

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

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

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

Contractor Initials: RK
Date: 04/03/15

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

19. CONSTRUCTION OF AGREEMENT AND TERMS.

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

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

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

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

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

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



Exhibit A

Scope of Services

1. Conditional Nature of Agreement

- 1.1. Notwithstanding any provisions of this Agreement to the contrary, all obligations of the State are contingent upon receipt of federal funds under the Refugee Targeted Assistance-Formula Grant. The Targeted Assistance-Formula Grant is a formula grant under which the State receives quarterly allocations. However, the State makes no representation that it will receive the funds. In no event shall the State be liable for costs incurred or payment of any services performed by the Contractor prior to the State's receipt of federal funds allocated quarterly through the Refugee Targeted Assistance-Formula Grant.
- 1.2. Should funding be received for Budget Year 1, continued funding of the Contract for Budget Year 2 will be subject to the conditions of Exhibit A, Section 1.1, and the State's receipt of federal funds.
- 1.3. The Contractor shall submit a detailed description of the language assistance services they will provide to persons with Limited English Proficiency to ensure meaningful access to their program and/or service, within 10 days of the contract effective date.

2. Scope of Services

- 2.1. The Contractor shall provide services and information for economic and social self-sufficiency, to refugees in Merrimack County with priority given to refugees who:
 - 2.1.1. Have been residing in the United States for less than twelve months.
 - 2.1.2. Currently receive public assistance through the Refugee Cash Assistance Program or the Temporary Aid to Needy Families (TANF) Program.
- 2.2. The Contractor shall support refugee employment by conducting Employer Orientations in locations convenient for the employer and the vendor, that inform area employers on topics that include, but are not limited to:
 - 2.2.1. Cultural issues in the workplace.
 - 2.2.2. Working with limited English proficient employees.
 - 2.2.3. Transportation challenges of employees who are refugees.
- 2.3. The Contractor shall identify barriers to employment within five (5) days of program enrollment to determine the support services needed for participants to access to employment.
- 2.4. The Contractor shall work with area agencies to make culturally appropriate referrals for support services that will remove barriers such health issues, transportation, and housing challenges.
- 2.5. The Contractor shall develop and conduct Employment Readiness Workshops for refugees in order to prepare individuals for the workplace. Workshop activities shall include, but not be limited to:
 - 2.5.1. Developing individual employability plans for participants.
 - 2.5.2. Matching participant skills to employer needs.



Exhibit A

-
- 2.5.3. Placing participants in jobs.
 - 2.5.4. Developing resumes.
 - 2.5.5. Teaching interview skills.
 - 2.5.6. Facilitating American Workplace Conventions.
- 2.6. The Contractor shall develop and maintain relationships with potential employer partners by:
- 2.6.1. Consulting with new employers by phone or in person to stay apprised of potential job openings and trainings.
 - 2.6.2. Identifying job openings that match refugee skills and pursuing job placements.
- 3. Reporting Requirements**
- 3.1. The Contractor shall submit narrative summary trimester reports to the Department that include, but are not limited to:
- 3.1.1. Descriptions of program activities for the previous trimester.
 - 3.1.2. Identification of employment placement including, but not limited to hourly wage and attendance data.
 - 3.1.3. Details that reflect employee retention rates.
- 3.2. The Contractor shall submit trimester reports in Section 3.1 to the Department no later than:
- 3.2.1. June 15, 2015
 - 3.2.2. October 15, 2015
 - 3.2.3. February 15, 2016
- 4. Deliverables**
- 4.1. The Contractor shall conduct a minimum of seventeen (17) Employer Orientations, per year.
 - 4.2. The Contractor shall provide (3) Employment Readiness Workshops, per calendar year, targeting (125) refugees.
 - 4.3. The Contractor shall develop a minimum of fifty (50) employability plans, per year, that serve fifty (50) refugees.
 - 4.4. The Contractor shall assist a minimum of (40) refugees to attain employment.
 - 4.5. The Contractor shall assist a minimum of (30) refugees to successfully retain employment for a minimum of ninety (90) days.
 - 4.6. The Contractor shall assist a minimum of thirty (30) refugees with reducing barriers to employment by referring refugees to linguistically and culturally appropriate supportive services that are available through area agencies.



Exhibit B

Method and Conditions Precedent to Payment

1. This contract is funded with federal grant funds anticipated to be available based upon continued appropriation, which are conditioned upon continued support of the program by the state and federal governments.
2. The contractor agrees to provide the services in Exhibit A, Scope of Services in compliance with funding requirements of CFDA Title #93.566, the Refugee Entrant Assistance State Administered Programs – Refugee Social Services Grant, Department of Health and Human Services, Administration for Children and Families, Office of Refugee Resettlement.
3. The State shall pay the Contractor an amount not to exceed the Price Limitation on Form P-37, Block 1.8, for the services provided by the Contractor Pursuant to Exhibit A, Scope of Services.
4. Payment for expenses shall be on a cost reimbursement basis only for actual expenses incurred in accordance with Exhibit B-1 through Exhibit B-3.
5. Payment for services shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices for reimbursement of actual expenses in Section 4 that were incurred during the previous month.
 - 5.2. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.
 - 5.3. Invoices and reports identified in Section 3 must be submitted to:

Office of Minority Health and Refugee Affairs
97 Pleasant Street
Concord, NN 03301
6. Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Section 3.
7. A final payment request shall be submitted no later than sixty (60) days after the Contract ends. Failure to submit the invoice, and accompanying documentation could result in nonpayment.
8. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.
9. When the contract price limitation is reached, the program shall continue to operate at full capacity at no charge to the State of New Hampshire for the duration of the contract period.
10. Notwithstanding paragraph 18 of Form P-37, General Provisions, an amendment limited to transfer the funds within the budget and within the price limitation, can be made by written agreement of both parties and may be made without obtaining approval of the Governor and Executive Council.

BK

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

Bidder/Program Name: **Bhutanese Community of NH**
 Budget Request for: **TAG-Formula Grant Funds**

Budget Period: **SFY 2015**

Line Item	Total Program Cost		Contractor Share / Match		Funded by DHHS contract share		Total
	Direct Incremental	Indirect Funded	Direct Incremental	Indirect Funded	Direct Incremental	Indirect Funded	
1 Total Salary/Wages	\$ 13,280.00	\$ 1,244.00	\$ -	\$ -	\$ 13,280.00	\$ 1,244.00	\$ 14,524.00
2 Employee Benefits	\$ 3,070.00	\$ -	\$ -	\$ -	\$ 3,070.00	\$ -	\$ 3,070.00
3 Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Travel	\$ 775.00	\$ -	\$ -	\$ -	\$ 775.00	\$ -	\$ 775.00
7 Occupancy	\$ 650.00	\$ -	\$ -	\$ -	\$ 650.00	\$ -	\$ 650.00
8 Current Expenses	\$ 600.00	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00
Telephone	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Subcontract/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Other (specific details mandatory)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 18,675.00	\$ 1,244.00	\$ -	\$ -	\$ 18,675.00	\$ 1,244.00	\$ 19,919.00

6.7%

Indirect As A Percent of Direct

Contractor initials: B/K
 Date: 04/01/15

Line Item	Total Program Cost		Contractor Share / Match		Funded by DHHS contract share		Total
	Direct Incremental	Indirect Fixed	Direct Incremental	Indirect Fixed	Direct Incremental	Indirect Fixed	
1. Total Salary/Wages	\$ 39,100.00	\$ 4,500.00	\$ 43,600.00	\$ -	\$ 39,100.00	\$ 4,500.00	\$ 43,600.00
2. Employee Benefits	\$ 9,775.00	\$ -	\$ 9,775.00	\$ -	\$ 9,775.00	\$ -	\$ 9,775.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14. Travel	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	\$ 2,400.00
15. Occupancy	\$ 2,600.00	\$ -	\$ 2,600.00	\$ -	\$ 2,600.00	\$ -	\$ 2,600.00
16. Current Expenses	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	\$ 2,400.00
17. Telephone	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00
18. Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19. Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20. Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21. Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22. Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26. Subcontract/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27. Other (specify details mandatory)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 56,535.00	\$ 4,500.00	\$ 61,035.00	\$ -	\$ 56,535.00	\$ 4,500.00	\$ 61,035.00

8.0%

Contractor initials BK
 Date 04/01/15

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

Bidder/Program Name: Shunness Community of NH
Budget Request for: TAG Formula Grant Funds

Budget Period: SFY 2017

Line Item	Contractor Blank / Match			Total Program Cost			Funded by DHS contract share		
	Direct Incremental	Indirect	Total	Direct Incremental	Indirect	Total	Direct Incremental	Indirect	Total
1 Total Salary/Wages	\$ 12,280.00	\$ 1,244.00	\$ 13,524.00	\$ -	\$ -	\$ -	\$ 12,280.00	\$ 1,244.00	\$ 13,524.00
2 Employee Benefits	\$ 3,070.00	\$ -	\$ 3,070.00	\$ -	\$ -	\$ -	\$ 3,070.00	\$ -	\$ 3,070.00
3 Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Office	\$ 912.00	\$ -	\$ 912.00	\$ -	\$ -	\$ -	\$ 912.00	\$ -	\$ 912.00
14 Travel	\$ 650.00	\$ -	\$ 650.00	\$ -	\$ -	\$ -	\$ 650.00	\$ -	\$ 650.00
15 Occupancy	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00
16 Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Telephone	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
18 Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 Subcontract/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Other (Specific details mandatory)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 17,812.00	\$ 1,244.00	\$ 19,056.00	\$ -	\$ -	\$ -	\$ 17,812.00	\$ 1,244.00	\$ 19,056.00

7.0%

Indirect As A Percent of Direct

Contractor Initials: BLK
Date: 04/01/15



SPECIAL PROVISIONS

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

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



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

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

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

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New Hampshire Department of Health and Human Services
Exhibit C



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

11. **Reports:** Fiscal and Statistical: The Contractor agrees to submit the following reports at the following times if requested by the Department.
 - 11.1. **Interim Financial Reports:** Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
 - 11.2. **Final Report:** A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.

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

13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
 - 13.1. The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.

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

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

16. **Equal Employment Opportunity Plan (EEOP):** The Contractor will provide an Equal Employment Opportunity Plan (EEOP) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of \$500,000 or more. If the recipient receives \$25,000 or more and has 50 or

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Date 04/01/15



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

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

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

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

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

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

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

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

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



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

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

DEFINITIONS

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

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

DEPARTMENT: NH Department of Health and Human Services.

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

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

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

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

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

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



REVISIONS TO GENERAL PROVISIONS

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



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

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04/01/15



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

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

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

04/01/15
Date

Contractor Name: Bhutanese Community of New Hampshire
Bhagirata Khatiwada 
Name:
Title: Director, Programs and Development



CERTIFICATION REGARDING LOBBYING

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

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

Programs (indicate applicable program covered):

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

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

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

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

04/01/15
Date

Contractor Name:

Blutensee Community of
New Hampshire.

Name: Bhagirath Khatriwala
Title: Director, Programs and Development



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

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

INSTRUCTIONS FOR CERTIFICATION

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

BSG

04/01/15



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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

04/01/15
Date

Contractor Name:

Bhutanese Community of
New Hampshire

Name:
Title:

Bhagirath Khatriwada
Director, Programs and Development



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

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

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

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

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

Exhibit G

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

Contractor Initials

BK

Date

04/01/15

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

04/01/15
Date

Contractor Name:

Bhutanese Community of
New Hampshire
Name: Bhagirath Khatriwade
Title: Director, Programs and Development

Exhibit G

Contractor Initials

BK

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

Date

04/01/15



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

04/04/15

Date

Contractor Name:

Bhutanese Community of
New Hampshire

Name: Bhagirath Khatriwada

Title: Director, Programs and Development

Contractor Initials

BK
Date 04/02/15



Exhibit I

HEALTH INSURANCE PORTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) **Definitions.**

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

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Exhibit I

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

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

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



Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



Exhibit I

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

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

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Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

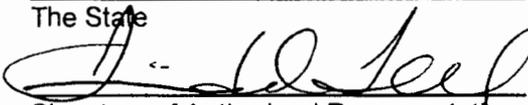
- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security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

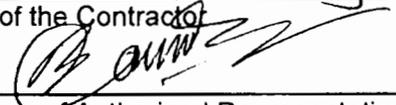


Exhibit I

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

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

NH DHHS
 The State

 Signature of Authorized Representative
Trinidad Teller
 Name of Authorized Representative
Director
 Title of Authorized Representative
4/13/15
 Date

Bhutanese Community of New Hampshire
 Name of the Contractor

 Signature of Authorized Representative
Bhagirath Khatiwade
 Name of Authorized Representative
Director, Programs & Development
 Title of Authorized Representative
04/01/15
 Date



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

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

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

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

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

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

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

04/02/15
Date

Contractor Name:

Bhutanese Community of New Hampshire
Bhagirath Khattiwadu
Program Director.

Name:
Title:

Contractor Initials

Date

HK

04/02/15



FORM A

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

1. The DUNS number for your entity is: 078399556
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 NAME: BCNH

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Anpi Poudyal	Case Management Coordinator	52,000.00	.375 FTE	\$19,500
Rajesh chauwan	Business Development Coordinator	29,120.00	.125 FTE	\$3,640
Bhagirath Khatiwada	Director, Programs & Development	60,000.00	.075 FTE	\$5,000

TA 10/19/15



MAY 04 '15 PM 1:11 DAS

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

OFFICE OF MINORITY HEALTH & REFUGEE AFFAIRS

Nicholas A. Toumpas
Commissioner

Mary Ann Cooney
Associate
Commissioner

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

April 15, 2015

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Minority Health & Refugee Affairs to enter into agreements with the vendors listed below for Refugee Targeted Assistance for the provision of employment and social services for refugees in New Hampshire, in an amount not to exceed \$228,000, effective upon Governor and Executive Council approval through September 30, 2016. 100% Federal Funding.

Vendor	Vendor Number	Location	Amount
Ascentria Community Services, Inc.	222201-B001	261 Sheep Davis Road Suite A-1 Concord NH 03301	\$128,000
Bhutanese Community of NH.	228820-B001	510 Chestnut Street Manchester, NH 03301	\$100,000
Total			\$228,000

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

010-042-79220000-500731-42200019 HEALTH AND HUMAN SERVICES DEPT OF, HHS: HUMAN SERVICES, 422010 MINORITY HEALTH 7922 REFUGEE SERVICES

Fiscal Year	Class/Object	Class Title	Job Number	Total Amount
2015	102-500731	Contracts for Prog Svc	42200019	\$51,919
2016	102-500731	Contracts for Prog Svc	42200019	\$141,025
2017	102-500731	Contracts for Prog Svc	42200019	\$35,056
Total				\$228,000

Please see attachment for Fiscal Details

EXPLANATION

The purpose of this request is to provide employment and social services aimed at removing barriers to employment and self-sufficiency services to refugees in Merrimack County. To achieve this goal, the project will provide employment readiness training and other services that will create more opportunities for refugees to fully participate in the workforce at the earliest date possible after arrival to the United States. Refugees eligible for these services have been in the United States for less than five (5) years and currently receive cash assistance.

A Request for Proposal was posted on the Department's website on December 1, 2014 through January 2, 2015. Two (2) proposals were received. These proposals were evaluated based on the criteria published in the Request for Proposals by a team of individuals with extensive knowledge and expertise in the field of refugee affairs. Both vendors were selected. Bidders summary is attached

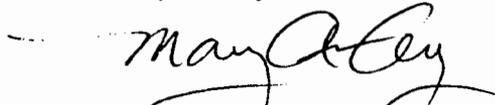
This agreement includes extension language for up to four (4) additional years, subject to the continued availability of funds, satisfactory performance of services and approval from the Governor and Executive Council.

Should Governor and Executive Council not support this request, refugees in Merrimack County may not receive the assistance needed to maintain employment and become self-sufficient.

Area Served: Statewide

Source of Funding: 100% Federal

Respectfully submitted,


Mary Ann Cooney
Associate Commissioner

Approved by:


Nicholas A. Toumpas
Commissioner

Fiscal Details
Refugee Targeted Assistance

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

SFY	Class/Object	Class Title	Activity Number	Budget
2015	102-500731	Contracts for Program Services	42200019	\$32,000
2016	102-500731	Contracts for Program Services	42200019	\$80,000
2017	102-500731	Contracts for Program Services	42200019	\$16,000
			Sub-total	\$128,000

Bhutanese Community of NH. (Vendor # 228820-B001)

SFY	Class/Object	Class Title	Activity Number	Budget
2015	102-500731	Contracts for Program Services	42200019	\$19,919
2016	102-500731	Contracts for Program Services	42200019	\$61,025
2017	102-500731	Contracts for Program Services	42200019	\$19,056
			Sub-total	\$100,000
			Grand Total	\$228,000

Program Name
 Contract Purpose
 RFP Score Summary

Refugee Targeted Assistance-Formula Program
 To remove barriers to employment and self-sufficiency

RFA/RFP CRITERIA	Max Pts	ACA, Concord, NH	BCNH, Manchester, NH	Bidder Name, Town, St						
Experience and Capacity	25	23.67		21.33	0.00	0.00	0.00	0.00	0.00	0.00
Need & Target Population	20	19.00		15.67	0.00	0.00	0.00	0.00	0.00	0.00
Approach	50	45.67		36.00	0.00	0.00	0.00	0.00	0.00	0.00
Collaboration/Partnerships	15	14.17		11.67	0.00	0.00	0.00	0.00	0.00	0.00
Outcomes	30	27.00		22.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost Proposal	20	17.33		14.67	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL POINTS	160	146.83		121.33	0.00	0.00	0.00	0.00	0.00	0.00

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

RFP Reviewers

	Name	Job Title	Dept/Agency	Qualifications
1	Brandon Anderson	Refugee Program Specialist	OMHRA	
2	Robin Hlobeczy	Program Assistant	OMHRA	
3	Barbara Seebart	State Refugee Coordinator	OMHRA	
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