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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
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October 20, 2015

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

Sole Source

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Minority Health and Refugee Affairs to enter into **sole source** agreements with the vendors listed below in an amount not to exceed \$98,000 for the provision of services for New Hampshire refugees sixty (60) years of age or older which promote community integration, naturalization, health, and mental health by providing case management and development of culturally and linguistically appropriate activities effective upon Governor and Executive Council approval through September 30, 2017. 100% Federal Funds

Vendor	Vendor Code	Address	Amount
Ascentria Community Services	224148 B001	261 Sheep Davis Road, Concord, NH	\$60,000
Bhutanese Community of New Hampshire	228820, B001	518 Chestnut Street, Manchester, NH	\$38,000
		Total:	\$98,000

Funds to support this request are available in the following accounts in State Fiscal Year 2016, State Fiscal Year 2017 and anticipated to be available in State Fiscal Year 2018 upon the availability and continued appropriation of funds in the future operating budget, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

FISCAL DETAILS ATTACHED

The purpose of this request is to enter into agreement with the vendors listed above to provide services to refugees sixty (60) years or older which promote community integration, naturalization, health, and mental health by providing case management and the development of culturally and linguistically appropriate activities. The services provided will increase the use of mainstream elderly services, increase access to culturally and linguistically appropriate services, and increase naturalization rates by developing culturally appropriate education resources for refugees sixty (60) and over.

These agreements are **sole source** because these vendors have been providing services to older refugees in New Hampshire since 2013. The Department issued a Request for Proposals in October 2012. This package represents two (2) of the three (3) vendors selected to provide services to older refugees in designated areas of the state and represents \$98,000 of the \$150,000 being funded. The Department is satisfied with the services provided by these vendors.

Should the Governor and Executive Council determine not to approve this request, elderly refugees in New Hampshire may not have access to services that promote independence, naturalization, community intergration, health, mental health, and family concerns. In addition, community providers may not have access to appropriate training that would enable them to serve elderly refugees in a culturally appropriate manner.

Area served: Statewide

Source of Funds: 100% Federal Funds

In the event that federal funds become no longer available, no future general funds will be requested to support this contract.

Respectfully submitted,



Mary Ann Cooney
Associate Commissioner

Approved by:



Nicholas A. Toumpas
Commissioner

FISCAL DETAILS

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

Ascentria Community Services, Inc.

Fiscal Year	Class/Object	Class Title	Activity Code	Amount
2016	102-500731	Contracts for Program Services	42200017	\$22,500.00
2017	102-500731	Contracts for Program Services	42200017	\$30,000.00
2018	102-500731	Contracts for Program Services	42200017	\$ 7,500.00
Total				\$60,000.00

Bhutanese Community of New Hampshire

Fiscal Year	Class/Object	Class Title	Activity Code	Amount
2016	102-500731	Contracts for Program Services	42200017	\$14,250.00
2017	102-500731	Contracts for Program Services	42200017	\$19,000.00
2018	102-500731	Contracts for Program Services	42200017	\$ 4,750.00
Total				\$38,000.00

Subject: Services for Older Refugees

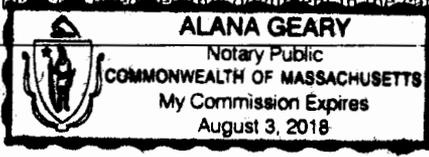
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 and Human Services Office of Minority Health & Refugee Affairs		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Ascentria Community Services, Inc.		1.4 Contractor Address 261 Sheep Davis Road, Concord, NH 03301	
1.5 Contractor Phone Number 60-224-8111	1.6 Account Number 010-095-59580000-102-010-042-79220000-102	1.7 Completion Date September 30, 2017	1.8 Price Limitation \$60,000
1.9 Contracting Officer for State Agency Eric Borrin, Director		1.10 State Agency Telephone Number 603-271-9558	
1.11 Contractor Signature <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Dana Ramish</div>		1.12 Name and Title of Contractor Signatory <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Dana Ramish, SUP / COO</div>	
1.13 Acknowledgement: State of <u>MA</u> , County of <u>Worcester</u> On <u>10/9/15</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 <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Alana Geary</div> [Seal]			
1.13.2 Name and Title of Notary or Justice of the Peace <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Alana Geary, Notary Public</div>			
1.14 State Agency Signature <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Trinidad Tellez</div> Date:		1.15 Name and Title of State Agency Signatory <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Trinidad Tellez, Director</div>	
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) (if applicable) By: <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Meghan A. York</div> On: <div style="text-align: center; font-family: cursive; font-size: 1.2em;">11/24/15</div>			
1.18 Approval by the Governor and Executive Council (if applicable) 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, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.18, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.14 ("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. This may include the requirement to utilize auxiliary aids and services to ensure that persons with communication disabilities, including vision, hearing and speech, can communicate with, receive information from, and convey information to the Contractor. 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

Contractor Initials DWR
Date 10-9-15

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 notice and consent of the State. None of the Services shall be subcontracted by the Contractor without the prior written notice and 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 \$1,000,000 per occurrence and \$2,000,000 aggregate; and

14.1.2 special cause of loss coverage form 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 thirty (30) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than thirty (30) 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 unless no

such approval is required under the circumstances pursuant to State law, rule or policy.

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. PROVISIONS APPLICABLE TO ALL SERVICES

- 1.1 The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may have an impact on the Services described herein, the State Agency has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.
- 1.2 The Contractor shall pursue any and all appropriate public sources of funds that are applicable to the funding of the Services, operations prevention, acquisition, or rehabilitation. Appropriate records shall be maintained by the Contractor to document actual funds received or denials of funding from such public sources of funds.
- 1.3 The Contractor will submit a detailed description of the language assistance service they will provide to persons with limited English proficiency to ensure meaningful access to their programs and/or services within ten (10) days of the contract effective date.

2. PURPOSE

- 2.1 Under this contract, Ascentria Community Services will provide refugees aged sixty (60) and older in Belknap, Carroll, Cheshire, Coos, Grafton, Hillsborough, Merrimack, Rockingham, Strafford and Sullivan Counties with the services that promote integration, naturalization, health and mental health by providing case management, increased development of culturally and linguistically appropriate activities. Eligible activities will result in increased use of mainstream elderly services, increased culturally and linguistically appropriate services and activities; and increased naturalization rates for refugees sixty (60) and over..

3. SCOPE OF SERVICES

The Contract shall:

- 3.1 Identify mainstream elderly service in resettlement areas and document current refugee participation.
- 3.2 Identify and attend monthly or quarterly meetings of elderly service providers to include education regarding Title VI.
- 3.3 Provide a minimum of three (3) cultural orientation sessions per year to area elderly service providers, to include education regarding Title VI.
- 3.4 Perform home visits and needs assessment for a minimum of fifty (50) older refugees.



Exhibit A

- 3.5 Connect a minimum of thirty-five (35) older refugees to mainstream aging services in the community in which they reside by developing working relationships with the State Agency on Aging and the local community Area Agency on Aging.
- 3.6 Provide access to senior community centers, supportive services, and intergenerational activities by assisting with transportation training/assistance.
- 3.7 Enhance congregate nutrition services and meals deliver to homebound client residences to meet ethnic dietary needs.
- 3.8 Assist older refugees with obtaining interpretation and translation services.
- 3.9 Inform older refugees and families regarding Elder Abuse Protection Services.
- 3.10 Connect older refugee nursing home residents with Ombudsman services.
- 3.11 Collaborate in the development of culturally appropriate educations resources relative to naturalization.
- 3.12 Assist a minimum of three (3) mainstream service providers in the development of culturally appropriate recreational activities and services.
- 3.13 Develop volunteer placement for a minimum of ten (10) to fifteen (15) older refugees.
- 3.14 Advocate for older refugees in housing, financial support, health, mental health and family concerns.
- 3.15 Coordinate ten (10) trainings that decrease isolation and support independence such as bus training.
- 3.16 Translate existing elderly service documents and create a minimum of five (5) to ten (10) culturally relevant documents.
- 3.17 Maintain records and complete semi-annual reporting requirements.
- 3.18 Attend semi-monthly statewide meetings of Older Refugee Project grantees and Office of Minority Health and Refugee Affairs staff.

4. REPORTING REQUIREMENTS

- 4.1 The Contractor shall submit semi-annual reports, as prescribed by the grantor, the federal Office of Refugee Resettlement to the NH Office of Minority Health and Refugee Affairs. The NH Office of Minority Health and Refugee Affairs will monitor the contract.



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 #93.576, 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, Exhibit B-2 and 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 Form

New Hampshire Department of Health and Human Services

Bidder/Program Name: Ascentria Community Services, Inc.

Budget Request for: Services for Older Refugees
(Name of RFP)

Budget Period: 11/4/15 to 6/30/16

Line Item	Direct Incremental	Indirect Fixed	Total	Matched Funding	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 11,400.00	\$ -	\$ 11,400.00	\$ -	
2. Employee Benefits	\$ 4,218.00	\$ -	\$ 4,218.00	\$ -	
3. Consultants	\$ -	\$ -	\$ -	\$ -	
4. Equipment:	\$ -	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ 50.00	\$ -	\$ 50.00	\$ -	
5. Supplies:	\$ 250.00	\$ -	\$ 250.00	\$ -	
Educational	\$ -	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	\$ -	
Office	\$ -	\$ -	\$ -	\$ -	
6. Travel	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	
7. Occupancy	\$ 968.00	\$ -	\$ 968.00	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 450.00	\$ -	\$ 450.00	\$ -	
Postage	\$ 50.00	\$ -	\$ 50.00	\$ -	
Subscriptions	\$ -	\$ -	\$ -	\$ -	
Audit and Legal	\$ 250.00	\$ -	\$ 250.00	\$ -	
Insurance	\$ 350.00	\$ -	\$ 350.00	\$ -	
Board Expenses	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ 2,814.00	\$ 2,814.00	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 19,186.00	\$ 2,814.00	\$ 22,000.00	\$ -	

Indirect As A Percent of Direct

14.67%

NOTE: Minimum match funding per section 4.3 of RFP

Contractor Initials: DWR

Date: 10.9.15

Exhibit B-2 Budget Form

New Hampshire Department of Health and Human Services

Bidder/Program Name: Ascentria Community Services, Inc.

Budget Request for: Services for Older Refugees
(Name of RFP)

Budget Period: 7/1/16 to 6/30/17

Line Item	Direct Incremental	Indirect Fixed	Total	Matched Funding	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 15,675.00	\$ -	\$ 15,675.00	\$ -	
2. Employee Benefits	\$ 5,800.00	\$ -	\$ 5,800.00	\$ -	
3. Consultants	\$ -	\$ -	\$ -	\$ -	
4. Equipment:	\$ -	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ 75.00	\$ -	\$ 75.00	\$ -	
5. Supplies:	\$ 320.00	\$ -	\$ 320.00	\$ -	
Educational	\$ -	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	\$ -	
Office	\$ -	\$ -	\$ -	\$ -	
6. Travel	\$ 1,620.00	\$ -	\$ 1,620.00	\$ -	
7. Occupancy	\$ 1,297.00	\$ -	\$ 1,297.00	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 585.00	\$ -	\$ 585.00	\$ -	
Postage	\$ 65.00	\$ -	\$ 65.00	\$ -	
Subscriptions	\$ -	\$ -	\$ -	\$ -	
Audit and Legal	\$ 305.00	\$ -	\$ 305.00	\$ -	
Insurance	\$ 420.00	\$ -	\$ 420.00	\$ -	
Board Expenses	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ 3,838.00	\$ 3,838.00	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 26,162.00	\$ 3,838.00	\$ 30,000.00	\$ -	

Indirect As A Percent of Direct

14.67%

NOTE: Minimum match funding per section 4.3 of RFP

Contractor Initials: DMR
Date: 10-9-15

Exhibit B-3 Budget Form

New Hampshire Department of Health and Human Services

Bidder/Program Name: Ascentria Community Services, Inc.

Budget Request for: Services for Older Refugees

(Name of RFP)

Budget Period: 6/30/17 to 9/30/17

Line Item	Direct Incremental	Indirect Fixed	Total	Matched Funding	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 3,919.00	\$ -	\$ 3,919.00	\$ -	
2. Employee Benefits	\$ 1,450.00	\$ -	\$ 1,450.00	\$ -	
3. Consultants	\$ -	\$ -	\$ -	\$ -	
4. Equipment:	\$ 25.00	\$ -	\$ 25.00	\$ -	
Rental	\$ -	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	
5. Supplies:	\$ 100.00	\$ -	\$ 100.00	\$ -	
Educational	\$ -	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	\$ -	
Office	\$ -	\$ -	\$ -	\$ -	
6. Travel	\$ 605.00	\$ -	\$ 605.00	\$ -	
7. Occupancy	\$ 502.50	\$ -	\$ 502.50	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ 180.00	\$ -	\$ 180.00	\$ -	
Postage	\$ 20.00	\$ -	\$ 20.00	\$ -	
Subscriptions	\$ -	\$ -	\$ -	\$ -	
Audit and Legal	\$ 70.00	\$ -	\$ 70.00	\$ -	
Insurance	\$ 105.00	\$ -	\$ 105.00	\$ -	
Board Expenses	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ 1,023.50	\$ 1,023.50	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 6,976.50	\$ 1,023.50	\$ 8,000.00	\$ -	

Indirect As A Percent of Direct

14.67%

NOTE: Minimum match funding per section 4.3 of RFP

Contractor Initials: DM
Date: 10-9-15



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 (EEO):** The Contractor will provide an Equal Employment Opportunity Plan (EEO) 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

New Hampshire Department of Health and Human Services
Exhibit D



- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Contractor Name: Ascentria Community Services, Inc.

10.9.15
Date

Dana Rank
Name: Dana Rankish
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-I.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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

Contractor Name: Ascentria Community Services, Inc.

10.9.15
Date

Dana Rank
Name: Dana Rank
Title: EW/COD



**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: Ascentria Community Services, Inc.

10.9.15
Date

Dana Rand
Name: Dana Ramick
Title: EVP/COO



**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

DWR

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

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.

10.9.15
Date

Dana Ramirez
Name: Dana Ramirez
Title: EW/COO

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: Ascentria Community Services, Inc.

10-9-15
Date

Dana Rasmussen
Name: Dana Rasmussen
Title: Env/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.



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



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) l, 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.

*Department of Health Human Services
Office of Minority Health & Equity Affairs*
The State

Ascensia Community Services, Inc.
Name of the Contractor

[Signature]
Signature of Authorized Representative

Dana Bush
Signature of Authorized Representative

Trinidad Tellez
Name of Authorized Representative

Dana Ramirez
Name of Authorized Representative

Director
Title of Authorized Representative

EVP / COO
Title of Authorized Representative

10/21/15
Date

10/9/15
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: Ascentria Community Services, Inc.

10-9-15
Date

Dana Rain
Name: Dana Rainich
Title: SW/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: 9165 875 1664
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: _____

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 9th 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, Clerk
(Signature of the Elected Officer)

STATE OF MASSACHUSETTS

County of Worcester

The forgoing instrument was acknowledged before me this 9 day of Oct, 2015.

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

Deborah Cistoldi
(Notary Public/Justice of the Peace)

NOTARY SEAL

Commission Expires



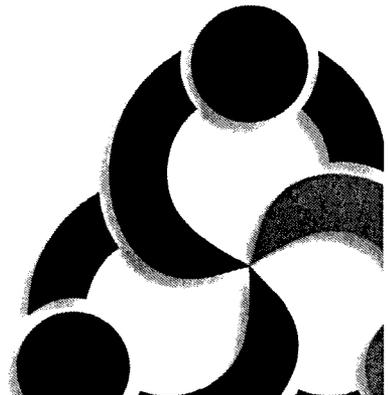


Mission statement:

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.



LUTHERAN COMMUNITY SERVICES, INC.

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

YEAR ENDED JUNE 30, 2014

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

Lead Auditor

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

EIN 41-0746749

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

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

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)

A.G. Public Charities Acct.# 042430 Business Address: 14 East Worcester Street, Suite 300
 Worcester, MA 01604
 CEO or CFO: Lisa Cohen (Last Name) CFO (Title) (Phone: Area Code / Number) (774) 243-3906
 E-mail address: lcohen@lascenitia.org

CPA: CliftonLarsonAllen LLP CPA's E-mail Address: mark.cummings@claconnect.com
 Management Company Name: Lutheran Social Services of New England, Inc. Have basic FIS been audited? (Y/N): Y
 UFR Exemption/Exception Code# _____ UFR Exemption/Exception Code# _____
 Special Education (SPED) Contractor (Y/N): N
 Principal Purch. Agency: _____
 Program Performance Report (Internet system) is not required: _____
 DSS _____
 Primary Contractor(s): _____

Organization Type Code: C For-Profit Organization: NO Date of Org./Incorp.: 6/21/2001
 If Yes, Date of Exemption: _____ Cost Allocation Method Code: MD (MD/YYYY)

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 043566243
 452712474

Program Number	Program Name	Subcontractor Name	Street	City	State	Zip Code	Program Description	MMARS Prog. 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	Brockton	MA	02301	Teen Living Program	RESG
8	Forseberg Independent Living Program		84 Highland Street	Worcester	MA	01609	Adult Independent Program	3798
9	Ashland Street		8 North Ashland Street	Worcester	MA	01609	Residential Services Mentally Handicapped	3153
10	Florence House		414 Cambridge Street	Worcester	MA	01609	Teen Living Program	RESG
12	URMP Foster Care	Devereux Foundation	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	University of Mass Amherst	593 Main Street	West Springfield	MA	01089	Refugee Services	2020
25	Massachusetts Adoption		20 Hamilton Street	Worcester	MA	01609	Adoption Program	AMSS
28	Young Parents Support		553 North Main Street	Brockton	MA	02103	Teen Living Program	FBSS
29	Employment Support Services		593 North Main Street	Springfield	MA	01089	Refugee Services	2021
32	TAG		27 Elm Street	Westfield	MA	01085	Targeted Assistance Grant	2021
34	Creative Living DMR		268 South Main Street	Andover	MA	01810	Lutheran Community Creative Living	3798
35	Department of Education		593 Main Street	West Springfield	MA	01069	Department of Education	
37	CNAP	Russian Community Association of Massachusetts	593 Main Street	West Springfield	MA	01089	CNAP	2023
43	Refugee School Impact (RSI) Program		51 Union Street, Suite 222	Worcester	MA	01609	Refugee Services	2024
44	Social Adjustment Services (SAS)	Jewish Family Services of Western Massachusetts, Inc.	593 Main Street	West Springfield	MA	01089	Refugee Services	2022
48	Aftercare		891 Montello Street	Brockton	MA	02301	Family Support	FNSO
50	MassREAP		14 East Worcester Street	Worcester	MA	01604	Refugee Services	2021
53	Other Non Massachusetts Programs		267 Sheep Davis Road/Suite A-1	Concord	NH	03301	Out of State Organization Mission	
54	Bridgeway House		659 Summer Street	Brockton	MA	02302	Residential Services	3153
55	Refugee Preventative Health Education	Delta T Group Massachusetts, Inc.	51 Union Street	Worcester	MA	01609	Refugee Services	2025
56	Refugee Independence through Service Enhancement	Refugee and Immigrant Assistance Center	51 Union Street	Worcester	MA	01609	Refugee Services	2021
57	DRIVE		593 Main Street	West Springfield	MA	01089	Employment Services	2021
58	Victims of Crime		14 E. Worcester Street	Worcester	MA	01604	Refugee Services	
59	Supplemental Nutrition Assistance Program	Russian Community Association of Massachusetts	593 Main Street	West Springfield	MA	01089	Refugee Services	2949

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

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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	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		987,236			987,236	7,103,720
18 TOTAL ASSETS	5,755,705	987,236			6,742,941	7,103,720
LIABILITIES AND NET ASSETS						
19 Accounts Payable	576,103				576,103	702,376
20 Subcontract Payable						
21 Accrued Expenses	982,902				982,902	1,163,059
22 Current Notes Payable						
23 Current Portion Long-Term Debt	397,521				397,521	70,614
24 Deferred Revenue	300,178				300,178	255,352
25 Other Current Liabilities	298,990				298,990	557,471
26 TOTAL CURRENT LIABILITIES	2,555,694				2,555,694	2,748,872
27 Long-Term Notes & Mortgage Payable	625,264				625,264	1,025,652
28 Other Liabilities	393,338				393,338	431,585
29 Due to Other Funds						
30 TOTAL LIABILITIES	3,574,296				3,574,296	4,206,109
NET ASSETS						
31 Unrestricted	1,555,583	987,236			2,542,819	2,221,483
32 Temporarily Restricted	625,826				625,826	676,128
33 Permanently Restricted						
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

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2014 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2013

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events					6,500
2 In-Kind Contributions					24,763,734
3 Grants	22,588,360			22,588,360	10,948,427
4 Program Service Fees	12,043,052			12,043,052	
5 Federated Fundraising Organization Allocation					
6 Investment Revenue					
7 Revenue from Commercial Products & Services	136,753			136,753	103,309
8 Other	100,712			100,712	21,956
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	190,374	(190,374)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	35,059,251	(190,374)		34,868,877	35,843,926
EXPENSES AND LOSSES					
14 Administration (Management & General)	4,465,096			4,465,096	5,396,548
15 Fundraising	15,832			15,832	22,004
16 Total Program Services	30,404,106			30,404,106	31,224,227
17 TOTAL EXPENSES	34,885,034			34,885,034	36,642,779
18 Losses	(147,119)			-147,119	(159,667)
19 TOTAL EXPENSES AND LOSSES	34,737,915			34,737,915	36,483,112
CHANGES IN NET ASSETS:					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)		140,072		140,072	186,225
24 TOTAL CHANGES IN NET ASSETS	321,336	(50,302)		271,034	(452,961)
25 NET ASSETS AT BEGINNING OF YEAR	2,221,483	676,128		2,897,611	3,350,572
26 NET ASSETS AT END OF YEAR	2,542,819	625,826		3,168,645	2,897,611

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc.

FEIN: 043566243

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

INDIRECT METHOD

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

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	342,524
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	
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 #
	2	6	7	8	9
1. Employee Compensation & Related Expenses	36,765	338,844	385,834	329,330	153,838
2. Occupancy	905	54,920	101,166	21,361	47,238
3. Other Program / Operating Expense	1,842	822,119	31,330	35,159	31,040
4. Subcontract Expense					
5. Direct Administrative Expense	1,654	18,056	12,166	15,044	31,921
6. Other Expenses					
7. Depreciation of Buildings and Equipment	70	1,118	48,009	19	6,248
8. TOTAL EXPENSES	41,236	1,235,057	578,505	400,913	270,285

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc.

FEIN: 043566243

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

	<u>PROGRAM #</u>				
	<u>10</u>	<u>12</u>	<u>18</u>	<u>19</u>	<u>20</u>
1. Employee Compensation & Related Expenses	<u>299,021</u>	<u>1,614,256</u>	<u>136,800</u>	<u>73,205</u>	<u>140,522</u>
2. Occupancy	<u>44,163</u>	<u>134,105</u>	<u>16,875</u>	<u>3,760</u>	<u>11,326</u>
3. Other Program / Operating Expense	<u>45,459</u>	<u>748,172</u>	<u>5,849</u>	<u>1,347</u>	<u>5,903</u>
4. Subcontract Expense		<u>21,903</u>			
5. Direct Administrative Expense	<u>11,451</u>	<u>86,114</u>	<u>7,302</u>	<u>6,039</u>	<u>8,777</u>
6. Other Expenses		<u>(1,224)</u>			
7. Depreciation of Buildings and Equipment	<u>16,004</u>	<u>10,334</u>	<u>1,281</u>	<u>1,114</u>	<u>1,087</u>
8. TOTAL EXPENSES	<u>416,098</u>	<u>2,613,660</u>	<u>168,107</u>	<u>85,465</u>	<u>167,615</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 #
	21	25	28	29	32
1. Employee Compensation & Related Expenses	914,331	173,726	81,434	113,844	261,294
2. Occupancy	40,636	8,395	6,895	1,819	23,162
3. Other Program / Operating Expense	818,626	10,216	1,624	5,800	18,137
4. Subcontract Expense	21,711				34,120
5. Direct Administrative Expense	49,220	7,765	2,795	3,004	8,963
6. Other Expenses	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	346,076

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>34</u>	<u>35</u>	<u>37</u>	<u>43</u>	<u>44</u>
1. Employee Compensation & Related Expenses	<u>357,304</u>	<u>129,247</u>	<u>15,159</u>	<u>22,322</u>	<u>24,346</u>
2. Occupancy	<u>3,901</u>	<u>13,731</u>	<u>594</u>	<u>1,981</u>	<u>1,165</u>
3. Other Program / Operating Expense	<u>61,776</u>	<u>13,089</u>	<u>240</u>	<u>2,217</u>	<u>461</u>
4. Subcontract Expense			<u>3,700</u>		<u>37,051</u>
5. Direct Administrative Expense	<u>15,170</u>	<u>5,934</u>	<u>3,200</u>	<u>834</u>	<u>1,987</u>
6. Other Expenses					
7. Depreciation of Buildings and Equipment	<u>16</u>	<u>932</u>	<u>29</u>	<u>151</u>	<u>149</u>
8. TOTAL EXPENSES	<u>438,167</u>	<u>162,933</u>	<u>22,922</u>	<u>27,505</u>	<u>65,159</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 #
	48	50	53	54	55
1. Employee Compensation & Related Expenses	28,241	73,306	13,508,818	493,840	5,446
2. Occupancy		7,204	859,966	32,310	
3. Other Program / Operating Expense	185	5,229	5,612,759	71,184	
4. Subcontract Expense				4,452	7,255
5. Direct Administrative Expense		6,790		14,000	79
6. Other Expenses			62,058	166	
7. Depreciation of Buildings and Equipment		547	73,918	23,585	
8. TOTAL EXPENSES	28,426	93,076	20,117,519	639,537	12,780

See Accompanying Notes to Financial Statements

ORGANIZATION : Lutheran Community Services, Inc. FEIN: 043566243

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>56</u>	<u>57</u>	<u>58</u>	<u>59</u>	
1. Employee Compensation & Related Expenses	<u>11,631</u>	<u>9,662</u>	<u>41,364</u>	<u>106,231</u>	
2. Occupancy	<u>103</u>	<u>787</u>	<u>2,156</u>	<u>4,187</u>	
3. Other Program / Operating Expense	<u>916</u>	<u>3,475</u>	<u>2,492</u>	<u>4,449</u>	
4. Subcontract Expense				<u>6,241</u>	
5. Direct Administrative Expense	<u>184</u>	<u>921</u>	<u>3,542</u>	<u>4,681</u>	
6. Other Expenses					
7. Depreciation of Buildings and Equipment	<u>15</u>	<u>116</u>	<u>106</u>	<u>2,135</u>	
8. TOTAL EXPENSES	<u>12,849</u>	<u>14,961</u>	<u>49,560</u>	<u>127,924</u>	

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

Less: Current Maturities (397,521)

Long-Term Debt, Net \$ 625,264

Following are current maturities for the next five years:

<u>Year Ending June 30,</u>	<u>Current Maturities</u>
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	<u>(35,483)</u>
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	<u>(68,863)</u>
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	67,217
PEERS	93.576	CTORI010014PRS000005/ 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	12,368
RISE	93.576	CTORI010012RISE000007/ 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><u>\$ 10,001,797</u></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. FEIN: 04586243

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited FY END: 6/30/2014

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	EXPENSE		Admin (M&G)		Fund Raising		Total All Programs	
					FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
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	27,588,360			27,588,360								
8R Dept. of Mental Health (DMH)												
9R Dept. of Developmental Services(DSD/DMR)												
10R Dept. of Public Health (DPH)	1,937,480			1,937,480								
11R Dept. of Children and Families (DCF/IDSS)												
12R Dept. of Transitional Assisht (DTAMWEL)	4,411,115			4,411,115								
13R Dept. of Youth Services (DYS)												
14R Health Care Fin & Policy (HCF/Contract)												
15R Health Care Fin & Policy (HCF/JCJP)												
16R MA. Comm. For the Blind (MCB)												
17R MA. Comm. for Deaf & H (MCD)												
18R MA. Rehabilitation Commission (MRC)												
19R MA. Of. for Refugees & Immigr (ORI)	1,120,823			1,120,823								
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. Of. of Elder Affairs (ELD)												
27R Div of Housing & Community Develop(OOD)												
28R Other Mass. State Agency POS	300,001			300,001								
29R Other Mass. State Agency Non-POS	209,543			209,543								
30R Mass. Local Govt/Quasi-Govt Entities	158,535			158,535								
31R Non-Mass. State/Local Government	70,360			70,360								
32R Direct Federal Grants/Contracts	180,037			180,037								
33R Medicaid - Direct Payments												
34R Medicaid - MHP Subcontract												
35R Medicare - Client Salaries												
36R Medicare - Client Salaries												
37R Medicare - Client Salaries												
38R Other Publicly sponsored client offsets												
39R Other Publicly sponsored client offsets												
40R Other Publicly sponsored client offsets												
41R Private Client 3rd Party/other offsets												
42R Total Assistance and Fees	3,507,573			3,507,573								
43R Federal Fundraising	12,043,052			12,043,052								
44R Commercial Activities	136,753			136,753								
45R Non-Charitable Revenue												
46R Investment Revenue	100,712			100,712								
47R Other Revenue												
48R Allocated Admin (M&G) Revenue												
49R Released Nat Assets-Program	190,374			190,374								
50R Released Nat Assets-Equipment												
51R Released Nat Assets-Time												
52R Released Nat Assets-Time												
53R TOTAL REVENUE	35,099,251			35,099,251								
54R TOTAL EXPENSE = 56E	34,885,034			34,885,034								
55R OPERATING RESULTS	214,217			214,217								
<p>COMPENSATION DISCLOSURE Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.</p>												
Name & Title	Reporting Entity Compensation	Other Compensation	Other	Salary	Other	Accrual Amount	Liability Amt.					
1C Angela Bowll, CEO	\$	\$	\$	219,039	\$	67,349	\$					
2C Lisa Cohen, CFO	\$	\$	\$	159,865	\$	45,316	\$					
3C												
4C												
5C												
MA. Surplus Revenue Retention	Starting Balance	Expensed Amount	Accrual Amount	Liability Amt.								
Prior Year Ma. Revenue			(4,857,940)									
	8,678,341											

Comm. of MA cost reimbursement overbilling. (preliminary calc. subject to adjustment) Description of Admin (M&G) Direct Non-Reimbursable Exp.

ORGANIZATION: Lutheran Community Services, Inc. **PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited** **FEIN:** 043566243

UFR Program Number: 6 **Program Name:** Therapeutic Foster Care/After Care **Description:** Therapeutic Foster Care and Aftercare **FY END:** 6/30/2014 **Catalog of Federal Domestic Assistance #:** 93.558 **# operating hours/week (e.g., 40):** 168.00

Program Type: 23 **Program Address:** 139 Pleasant Street, Brookline (City), MA 02301 (Zipcode) **# Weeks operated during audit period (e.g., 52):** 52.00 **http://www.cdfa.gov/default.htm**

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

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

REVENUE	STAFFING, # hours/yr = 1,000 FTE:	FTE	Salary/Wage	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.				7.85	279,672	-7.8 %
2R Gov. In-Kind/Capital Budget		0.41	20,443			
3R Private In-Kind		0.11	6,515			
4R Total Contribution and In-Kind		1.01	43,584			
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 (HCFA-Contract)						
15R Health Care Fin & Policy (HCF)-JUCP						
16R MA. Comm. For the Blind (MCB)						
17R MA. Comm. For Deaf & H.H. (MCD)						
18R MA. Rehabilitation Commission (MRC)						
19R MA. Off. for Refugees & Immigr. (ORI)						
20R Dept. of Early Educ. & Care (EEC)-Contract						
21R Dept. of Early Educ. & Care (EEC)-Voucher						
22R Dept. of Correction (DOC)						
23R Dept. of Elementary & Secondary Educ. (DOE)						
24R Parole Board (PAR)						
25R Veteran's Services (VET)						
26R Ex. Off. of Elder Affairs (ELD)						
27R Div. of Housing & Community 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 Py offsets						
40R Other Publicly sponsored client offsets						
41R Private Client Fees (excluding 3rd Py)						
42R Private Client 3rd Py/other offsets						
43R Total Assistance & 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						

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E Total Direct Program Staff = 39S		279,672	303,326	-7.8 %
2E Chief Executive Officer				
3E Chief Financial Officer				
4E Accounting/Clerical Support				
5E Admin Maint/House-Gmdskkeeping				
6E Total Admin Employee				
7E Commercial products & Svs/Mktng				
8E Total FTE/Salary/Wages		279,672		
9E Payroll Taxes 150		19,787		
10E Fringe Benefits 151		41,162		
11E Accrual Adjustments		(1,777)		
12E Total Employee Compensation & Rel. Exp.		338,844		
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		56,038		
18E Direct Care Consultant 201				
19E Temporary Help 202		2,040		
20E Clients and Caregivers Reimb./Stipends 203		760,425		
21E Subcontracted Direct Care 206				
22E Staff Training 204				
23E Staff Mileage / Travel 205		31,512		
24E Meals 207		460		
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		7,682		
34E Non-Charitable Expenses				
35E Other Expense				
36E Total Other Program Expense		822,119		
42E Other Professional Fees & Other Admin. Exp. 410		7,474		
43E Leased Office/Program Office Equip 410,390				
44E Office Equipment Depreciation 410				
48E Program Support 216		11,135		
49E Professional Insurance 410		4,447		
50E Working Capital Interest 410		18,056		
51E Total Direct-Administrative Expense		58,918		
52E Admin (M&G) Reporting Center Allocation		1,293,975		
53E Total Reimbursable Expense		1,303,503		
54E Direct State/Federal Non-Reimbursable Expense				
55E Allocation of State/Fed Non-Reimbursable Expense				
56E TOTAL EXPENSE		1,293,975	1,303,503	-0.7 %
57E TOTAL REVENUE = 53R		1,480,568	1,303,503	13.6 %
58E OPERATING RESULTS		186,593		

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

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

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
30	12,732	
30	12,732	
30	12,732	

UNDUP #	# service units delivered	Undup #
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UFR Program Number: 9 Program Name: Ashland Street (Number/Street) Worcester (City) MA (State) 01609 (Zipcode) Residential Services Mentally Handicapped # Weeks operated during audit period (e.g. 52): 52.00 # operating hours/week (e.g. 40): 168.00

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

REVENUE	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib. Gifts, Leg. Bequests, Spec. Ev.	4,074	0.16	4,074	4,074	17.5%
2R Gov. In-Kind/Capital Budget	7,165	0.11	7,165	7,165	
3R Private In-Kind	7,522	0.33	7,522	7,522	
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)	166,922		166,922	166,922	
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 (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 Py offests					
40R Other Publicly sponsored client offests					
41R Private Client Fees (excluding 3rd Py)					
42R Total Assistance and Fees	196,922		196,922	196,922	
43R Federated Fundraising	13,573		13,573	13,573	
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	177,892		177,892	177,892	
53R SUBCONTRACTED DIRECT CARE EXPENSE DETAIL					

Subcontractor Name	FEIN	Expense Amt.
1SDC		
2SDC		
3SDC		
4SDC		
5SDC		
Comm. Of MA Surplus Rev. Retention Share		(138,395)

Subcontractor Name	FEIN	Expense Amt.
1C DMR	3560D031530	3153
2C		
3C		
4C		
5C		
1PS		
2PS		
3PS		
Comm. Of MA Surplus Rev. Retention Share		(138,395)

Subcontractor Name	FEIN	Expense Amt.
1N Direct Employee Compensation & Related Exp.		
2N Direct Occupancy		
3N Direct Other Program/Operating		
4N Direct Subcontract Expense		
5N Direct Administrative Expense		
6N Direct Other Expense		
7N Direct Depreciation		
8N Total Direct Non-Reimbursable (Tie to 54E)		
9N Total Direct and Allocated Non-Reimb. (54E+55E)		10,970
10N Eligible Non-Reimbursable Exp. Revenue Offsets		
11N Capital Budget Revenue Adjustment		
12N Excess of Non-Reimbursable Expense Over Offsets		(10,970)

Subcontractor Name	FEIN	Expense Amt.
1N Direct Employee Compensation & Related Exp.		
2N Direct Occupancy		
3N Direct Other Program/Operating		
4N Direct Subcontract Expense		
5N Direct Administrative Expense		
6N Direct Other Expense		
7N Direct Depreciation		
8N Total Direct Non-Reimbursable (Tie to 54E)		
9N Total Direct and Allocated Non-Reimb. (54E+55E)		10,970
10N Eligible Non-Reimbursable Exp. Revenue Offsets		
11N Capital Budget Revenue Adjustment		
12N Excess of Non-Reimbursable Expense Over Offsets		(10,970)

Subcontractor Name	FEIN	Expense Amt.
1N Direct Employee Compensation & Related Exp.		
2N Direct Occupancy		
3N Direct Other Program/Operating		
4N Direct Subcontract Expense		
5N Direct Administrative Expense		
6N Direct Other Expense		
7N Direct Depreciation		
8N Total Direct Non-Reimbursable (Tie to 54E)		
9N Total Direct and Allocated Non-Reimb. (54E+55E)		10,970
10N Eligible Non-Reimbursable Exp. Revenue Offsets		
11N Capital Budget Revenue Adjustment		
12N Excess of Non-Reimbursable Expense Over Offsets		(10,970)

Subcontractor Name	FEIN	Expense Amt.
1N Direct Employee Compensation & Related Exp.		
2N Direct Occupancy		
3N Direct Other Program/Operating		
4N Direct Subcontract Expense		
5N Direct Administrative Expense		
6N Direct Other Expense		
7N Direct Depreciation		
8N Total Direct Non-Reimbursable (Tie to 54E)		
9N Total Direct and Allocated Non-Reimb. (54E+55E)		10,970
10N Eligible Non-Reimbursable Exp. Revenue Offsets		
11N Capital Budget Revenue Adjustment		
12N Excess of Non-Reimbursable Expense Over Offsets		(10,970)

PREPARER COMMENTS:

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 10 Program Name: Florence House Program Address: 414 Cambridge Street (Number/Street) Worcester (City) MA 01609 (Zipcode) # Weeks operated during audit period (e.g., 52) 52.00 # operating hours/week (e.g., 40) 168.00

Catalog of Federal Domestic Assistance #: <http://www.cfdas.gov/default.htm>

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

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

REVENUE	DESCRIPTION	FTE	Salary/Wage	Actual	Planned	% Var
1R	Contrib. Gifts, Leg. Bequests, Spec. Ev.	1.01	48,282	266,605	269,167	-1.0 %
2R	Gov. In-Kind/Capital Budget	0.53	13,915			
3R	Private In-Kind	1.01	36,366			
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 (HCFF-Contract)					
15R	Health Care Fin & Policy (HCFF-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 Subsidies					
38R	Client Resources					
39R	Mass. spon. client SF/3rd Py offsets					
40R	Other Publicly sponsored client offsets					
41R	Private Client Fees (excluding 3rd Py)					
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					
1SDC	2SDC	3SDC	4SDC	5SDC		
Comm. Of MA Surplus Rev. Retention Share						

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E Total Direct Program Staff = 39S	8.67	266,605	269,167	-1.0 %
2E Chief Executive Officer				
3E Chief Financial Officer				
4E Acting/Clerical Support				
5E Admin Maint/House-Goodskeeping				
6E Total Admin Employee				
7E Commercial products & Svs/Mktg				
8E Total FTE/Salary/Wages	8.67	266,605		
9E Payroll Taxes 150		19,905		
10E Fringe Benefits 151		12,511		
11E Accrual Adjustments		296,021		
12E Total Employee Compensation & Rel. Exp.		301,965		
13E Facility and Prog. Equip. Expenses 301,390		16,064		
14E Facility & Prog. Equip. Depreciation 301		42,541		
15E Facility Operation/Maint./Furn.390		1,622		
16E Facility General Liability Insurance 390		60,167		
17E Total Occupancy		2,975		
18E Direct Care Consultant 201		814		
19E Temporary Help 202		814		
20E Clients and Caregivers Remb./Stipends 203				
21E Subcontracted Direct Care 206				
22E Staff Training 204		1,939		
23E Staff Mileage / Travel 205		18,227		
24E Meals 207		2,276		
25E Client Transportation 208		5,339		
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		13,889		
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215				
34E Non Charitable Expenses				
35E Other Expense				
36E Total Other Program Expense		45,459		
42E Other Professional Fees & Other Admin. Exp. 410		1,410		
43E Leased Office/Program Office Equip.410,390				
44E Office Equipment Depreciation 410				
48E Program Support 216		7,005		
49E Professional Insurance 410		3,036		
50E Working Capital Interest 410				
51E Total Direct Administrative Expense		11,451		
52E Admin (M&G) Reporting Center Allocation		53,819		
53E Total Reimbursable Expense		469,917		
54E Allocation of State/Fed Non-Reimbursable Expense				
55E Allocation of State/Fed Non-Reimbursable Expense				
56E TOTAL EXPENSE		469,917		
57E TOTAL REVENUE = 53R		597,449		
58E OPERATING RESULTS		127,532		
59E Preliminary Calculation of Cost Reimb. Excess Rev. *				

UNDUP #	# service units delivered	UNDUP #	# service units delivered
1N Direct Employee Compensation & Related Exp.		1N	8.67
2N Direct Occupancy		2N	
3N Direct Other Program/Operating		3N	
4N Direct Subcontract Expense		4N	
5N Direct Administrative Expense		5N	
6N Direct Other Expense		6N	
7N Direct Depreciation		7N	
8N Total Direct and Non-Reimbursable (11e to 54E)		8N	
9N Total Direct and Allocated Non-Reimb. (54E+55E)		9N	
10N Eligible Non-Reimbursable Exp. Revenue Offsets		10N	437
11N Capital Budget Revenue Adjustment		11N	
12N Excess of Non-Reimbursable Expense Over Offsets		12N	(437)

UNDUP #	# service units delivered	UNDUP #	# service units delivered
1S	9	1S	9
2S		2S	
3S		3S	
4S		4S	
5S		5S	
6S		6S	
7S		7S	

DEPT	CONTRACT ID -11	CHARACTERS	MMARS CODE
1C	DSS	09551419466	REGS
2C	EHS	14E1S9783AL	SAUR
3C			
4C			
5C			

STATE	DEPT	PAYOR NAME	PAYOR'S FEIN
1PS	DCF	You, Inc.	237172655
2PS			
3PS			

PREPARER COMMENTS:

Religious Services Description: (City) West Springfield (Zipcode) MA 01089 # Weeks operated during audit period (e.g., 52) 52.00 # operating hours/week (e.g., 40) 40.00
 Program Name: Refugee Job Services, West Springfield Program Address: 593 Main Street (Number/Street) Description: (City) West Springfield (Zipcode) MA 01089 # Weeks operated during audit period (e.g., 52) 52.00 # operating hours/week (e.g., 40) 40.00
 UFR Program Number: 19 Program Type: 27 *Program Type: 27

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

REVENUE	Code	Description	FTE	Salary/Wage	Actual	Planned	% Var
1R	Contrib. Gifts, Leg. Bequests, Spec. Ev.		0.10	4,830	1.70	61,800	-3.3 %
2R	Gov. In-Kind/Capital Budget		0.04	2,513		63,884	
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 Public Health (DPH)						
10R	Dept. of Children and Families (DCF/DSS)						
11R	Dept. of Transitional Assist (DTA/WEL)						
12R	Dept. of Youth Services (DYS)						
13R	Health Care Fin & Policy (HCF)-Contract						
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 (EECO)-Contract						
21R	Dept of Early Educ. & Care (EECO)-Voucher						
22R	Dept of Correction (DOC)						
23R	Dept. of Elementary & Secondary Educ. (DOE)						
24R	Parole Board (PAR)						
25R	Veteran's Services (VET)						
26R	Ex. Off. of Elder Affairs (ELD)						
27R	Div of Housing & Community Develop(OCD)						
28R	POS Subcontract						
29R	Other Mass. State Agency POS						
30R	Mass State Agency Non - POS						
31R	Mass. Local Govt./Quasi-Govt. Entities						
32R	Non-Mass. State/Local Government						
33R	Direct Federal Grants/Contracts						
34R	Medicaid - Direct Payments						
35R	Medicaid - MBHP Subcontract						
36R	Medicare						
37R	Mass. Govt. Client Stipends						
38R	Client Resources						
39R	Mass. soon client SF/3rd Py offsets						
40R	Other Publicly sponsored client offsets						
41R	Private Client 3rd Py/other offsets						
42R	Total Assistance and Fees						
43R	Federated Fundraising						
44R	Commercial Activities						
45R	Non-Charitable Revenue						
46R	Investment Revenue						
47R	Other Revenue						
48R	Allocated Admin. (M&G) Revenue						
49R	Released Net Assets-Program						
50R	Released Net Assets-Equipment						
51R	Released Net Assets-Time						
52R	Released Net Assets-Time						
53R	Total Revenue = \$7E						

EXPENSE	Code	Description	FTE	Salary/Wage	Actual	Planned	% Var
1E	Total Direct Program Staff = 39S		1.70	61,800		63,884	-3.3 %
2E	Chief Executive Officer						
3E	Chief Financial Officer						
4E	Admin/Managerial Support						
5E	Admin Main/House-Grds/keeping						
6E	Total Admin Employee						
7E	Commercial products & Svs/Mktg						
8E	Total FTE/Salary/Wages		1.70	61,800		63,884	-3.3 %
9E	Payroll Taxes 150						
10E	Fringe Benefits 151						
11E	Accrual Adjustments						
12E	Total Employee Compensation & Rel. Exp.						
13E	Facility and Prog. Equip. Expenses 301,390						
14E	Facility & Prog. Equip. Depreciation 301						
15E	Facility Operation/Maint./Furn.390						
16E	Facility General Liability Insurance 390						
17E	Total Occupancy						
18E	Direct Care Consultant 201						
19E	Temporary Help 202						
20E	Clients and Caregivers Reimb./Stipends 203						
21E	Subcontracted Direct Care 206						
22E	Staff Training 204						
23E	Staff Mileage / Travel 205						
24E	Meals 207						
25E	Client Transportation 208						
26E	Vehicle Expenses 208						
27E	Vehicle Depreciation 208						
28E	Incidental Medical/Medicine/Pharmacy 209						
29E	Client Personal Allowances 211						
30E	Provision Material Goods/Svs/Benefits 212						
31E	Direct Client Wages 214						
32E	Other Commercial Prod. & Svs. 214						
33E	Program Supplies & Materials 215						
34E	Non-Charitable Expenses						
35E	Other Expense						
36E	Total Other Program Expense						
37E	Other Professional Fees & Other Admin. 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	Total Direct Administrative Expense						
44E	Admin (M&G) Reporting Center Allocation						
45E	Total Reimbursable Expense						
46E	Direct State/Federal Non-Reimbursable Expense						
47E	Allocation of State/Fed Non-Reimbursable Expense						
48E	TOTAL EXPENSE						
49E	TOTAL REVENUE = \$3R						
50E	OPERATING RESULTS						
51E	Preliminary Calculation of Cost Reimb. Excess Rev. *						
52E	(subject to OSD adjustment)						

NON-REIMBURSABLE EXPENSE DETAIL	Description	1N	2N	3N	4N	5N	6N	7N	8N	9N	10N	11N	12N
1N	Direct Employee Compensation & Related Exp.												
2N	Direct Occupancy												
3N	Other Program/Operating												
4N	Direct Subcontract Expense												
5N	Direct Administrative Expense												
6N	Direct Other Expense												
7N	Direct Depreciation												
8N	Total Direct and Allocated Non-Reimb. (11e 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	UNDUP #	# service units delivered
101	167	101	167
101	167	101	167

UNDUP #	# service units delivered	UNDUP #	# service units delivered
101	167	101	167
101	167	101	167

UNDUP #	# service units delivered	UNDUP #	# service units delivered
101	167	101	167
101	167	101	167

UNDUP #	# service units delivered	UNDUP #	# service units delivered
101	167	101	167
101	167	101	167

UNDUP #	# service units delivered	UNDUP #	# service units delivered
101	167	101	167
101	167	101	167

PREPARER COMMENTS:

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 20 Program Name: Refugee Case Management Description: Worcester (City) MA 01089 (State) (Zipcode) # operating hours/week (e.g., 40): 93,586
 Program Address: 593 Main Street (Number/Street) # Weeks operated during audit period (e.g., 52): 52.00
 *Program Type: 27

Catalog of Federal Domestic Assistance #: 83.983
 http://www.cda.gov/default.htm

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

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

REVENUE

REV	Description	MA	(State)	(Zipcode)	FTE	Salary/Wage	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.				0.21	10,406	120,185	154,092	-22.0 %
2R	Gov. In-Kind/Capital Budget				0.09	6,042			
3R	Private In-Kind				0.09	2,279			
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)-UCF								
16R	MA. Comm. For the Blind (MCB)								
17R	MA. Comm. for Deaf & H (MCD)								
18R	MA. Rehabilitation Commission (MRC)								
19R	MA. Off. for Refugees & Immigr. (ORI)								
20R	Dept. of Early Educ. & Care (EEC)-Contract								
21R	Dept. of Early Educ. & Care (EEC)-Voucher								
22R	Dept. of Correction (DOC)								
23R	Dept. of Elementary & Secondary Educ. (DOE)								
24R	Parole Board (PAR)								
25R	Veteran's Services (VET)								
26R	Ex. Off. of Elder Affairs (ELD)								
27R	Div. of Housing & Community Develop(OCD)								
28R	POS Subcontract								
29R	Other Mass. State Agency/POS								
30R	Mass. State Agency Non - POS								
31R	Mass. Local 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 offsets								
40R	Other Publicly sponsored client offsets								
41R	Private Client Fees (excluding 3rd Ply)								
42R	Private Client 3rd Ply/other offsets								
43R	Total Assistance and Fees								
44R	Federated Fundraising								
45R	Commercial Activities								
46R	Non-Charitable Revenue								
47R	Investment Revenue								
48R	Other Revenue								
49R	Allocated Admin (M&G) Revenue								
50R	Released Net Assets-Program								
51R	Released Net Assets-Equipment								
52R	Released Net Assets-Time								
53R	Total Revenue = 57E								

EXPENSE - ACTUAL/PLANNED

REV	Description	MA	(State)	(Zipcode)	FTE	Salary/Wage	Actual	Planned	% Var
1E	Total Direct Program Staff = 38S				3.35	120,185	154,092		
2E	Chief Executive Officer								
3E	Chief Financial Officer								
4E	Acting/Financial Support								
5E	Admin Maint/House-Gmdskkeeping								
6E	Total Admin Employee								
7E	Commercial products & Svr/Mktg								
8E	Total FTE/Salary/Wages				3.35	120,185			
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	Staff Mileage /Travel 205								
24E	Meals 207								
25E	Client Transportation 208								
26E	Vehicle Expenses 208								
27E	Vehicle Depreciation 208								
28E	Incidental Medical /Medicine/Pharmacy 209								
29E	Client Personal Allowances 211								
30E	Provision Material Goods/Svs./Benefits 212								
31E	Direct Client Wages 214								
32E	Other Commercial Prod. & Svs. 214								
33E	Program Supplies & Materials 215								
34E	Non-Charitable Expenses								
35E	Other Expense								
36E	Total Other Program Expense								
42E	Other Professional Fees & Other Admin. Exp. 410								
43E	Leased Office/Program Office Equip.410,390								
44E	Office Equipment Depreciation 410								
48E	Program Support 216								
49E	Professional Insurance 410								
50E	Working Capital Interest 410								
51E	Total Direct Administrative Expense								
52E	Admin (M&G) Reporting Center Allocation								
53E	Total Reimbursable Expense								
54E	Direct State/Federal Non-Reimbursable Expense								
55E	Allocation of State/Fed Non-Reimbursable Expense								
56E	TOTAL EXPENSE								
57E	OPERATING RESULT = 53R								
58E	OPERATING RESULTS								

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

NON-REIMBURSABLE EXPENSE DETAIL

Line	Description	# service units delivered	Undup # Clients
1N	Direct Employee Compensation & Related Exp.		3.35
2N	Direct Occupancy		391
3N	Direct Other Program/Operating		453
4N	Direct Subcontract Expense		391
5N	Direct Administrative Expense		453
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		

Unbillable Depreciation (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.)

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

PREPARER COMMENTS:

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 21 **Program Name:** Non-Commonwealth Funded Refugee Programs **Description:** West Springfield (City) MA 01069 (State) (Zipcode)

UFR Program Number: 21 **Program Name:** Non-Commonwealth Funded Refugee Programs **Description:** West Springfield (City) MA 01069 (State) (Zipcode)

Program Type: N/A

Program Address: 593 Main Street (Number/Street)

Program Type: N/A **Program Address:** 593 Main Street (Number/Street) **Description:** West Springfield (City) MA 01069 (State) (Zipcode)

Program Type: N/A **Program Address:** 593 Main Street (Number/Street) **Description:** West Springfield (City) MA 01069 (State) (Zipcode)

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Program Type: N/A **Program Address:** 593 Main Street (Number/Street) **Description:** West Springfield (City) MA 01069 (State) (Zipcode)

FEIN: 04356243 **FY END:** 6/30/2014 **Catalog of Federal Domestic Assistance #:** 93.676 **# operating hours/week (e.g., 40):** 40.00

UFR Program Number: 21 **Program Name:** Non-Commonwealth Funded Refugee Programs **Description:** West Springfield (City) MA 01069 (State) (Zipcode)

UFR Program Number: 21 **Program Name:** Non-Commonwealth Funded Refugee Programs **Description:** West Springfield (City) MA 01069 (State) (Zipcode)

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UFR Program Number: 21 **Program Name:** Non-Commonwealth Funded Refugee Programs **Description:** West Springfield (City) MA 01069 (State) (Zipcode)

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***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. 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/AWEL)

13R Dept. of Youth Services (DYS)

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

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

16R MA, Comm. For the Blind (MCB)

17R MA, Comm. For Deaf & H (MCD)

18R MA, Rehabilitation Commission (MRC)

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

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

21R Dept. of 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 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 Ply offsets

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Ply)

42R Private Client 3rd Ply/other offsets

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

49R Allocated Admin. (M&G) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-Time

53R Total Revenue = \$7E

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

2SDC Subcontractor Name FEIN Expense Amt

3SDC University of Mass Amherst 542084125 21,711

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

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 Total Direct Non-Reimbursable (Tie to 54E)

8N Total Direct and Allocated Non-Reimb. (54E+65E)

9N Eligible Non-Reimbursable Exp. Revenue Offsets

10N Total Direct Budget Revenue Adjustment

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

2SDC Subcontractor Name FEIN Expense Amt

3SDC University of Mass Amherst 542084125 21,711

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

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 Total Direct Non-Reimbursable (Tie to 54E)

8N Total Direct and Allocated Non-Reimb. (54E+65E)

9N Eligible Non-Reimbursable Exp. Revenue Offsets

10N Total Direct Budget Revenue Adjustment

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

2SDC Subcontractor Name FEIN Expense Amt

3SDC University of Mass Amherst 542084125 21,711

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

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 Total Direct Non-Reimbursable (Tie to 54E)

8N Total Direct and Allocated Non-Reimb. (54E+65E)

9N Eligible Non-Reimbursable Exp. Revenue Offsets

10N Total Direct Budget Revenue Adjustment

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

ORGANIZATION: Lutheran Community Services, Inc.

UFR Program Number: 28

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

Program Name: Young Parents Support

Program Address: 553 North Main Street

Program Type: 23

FEIN: 043566243

FY END: 6/30/2014

Teen Living Program

MA 02103 (Zipcode)

Brookline (City)

Program Address: 553 North Main Street

Program Name: Young Parents Support

Program Type: 23

FEIN: 043566243

Category of Federal Domestic Assistance #: http://www.cfdia.gov/default.htm # 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 Contrib., Gifts, Leg., Bequests, Spec. Ev.

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (excl. Fed. Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

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

10R Dept. of Public Health (DPH)

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

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

13R Dept. of Youth Services (DYS)

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

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

16R MA. Comm. For the Blind (MCB)

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-Govt. Entities

32R Non-Mass. State/Local Government

33R Direct Federal Grants/Contracts

34R Medicaid - Direct Payments

35R Medicaid - MBHP Subcontract

36R Medicare

37R Mass. Govt. Client Stipends

38R Client Resources

39R Mass. spon. client SF/3rd Pty offsets

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Pty)

42R Private Client 3rd Pty/other offsets

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

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

1SDC Subcontracted Direct Care Expense Detail

2SDC Expense Amt.

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

(4,524)

PREPARER COMMENTS:

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

(2,940)

(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.)

UNEMPLOYED CLIENTS

Unemp # of service units delivered

40

2,399

40

2,399

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*Program Type: 23 *Program Type: 23
 Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable.
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 REVENUE

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
	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
	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
	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
	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
	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
	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
	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
	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
	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
	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
	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
	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</					

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

Code	Description	Rate	Units	Revenue	Actual	Planned	% Var
1R	Contib., Gifts, Leg., Bequests, Spec. Ev.						
2R	Gov. In-Kind/Capital Budget						
3R	Private In-Kind						
4R	Total Contribution and In-Kind						
5R	Mass Gov. Grant						
6R	Other Grant (excl. Fed. Direct)						
7R	Total Grants						
8R	Dept. of Mental Health (DMH)						
9R	Dept. of Developmental Services (DDS/DMR)	477,623					
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 (ELD)						
27R	Div. of Housing & Community Develop (OCD)						
28R	POS Subcontract						
29R	Other Mass. State Agency POS	3,401					
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 offsets						
40R	Other Publicly sponsored client offsets						
41R	Private Client Fees (excluding 3rd Ply)						
42R	Private Client 3rd Ply/other offsets						
43R	Total Assistance and Fees	481,024					
44R	Federated Fundraising						
45R	Commercial Activities	35,224					
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 = \$7E	517,248					

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

Code	Description	Revenue	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 and Allocated Non-Reimb. (Tie to 54E)				
9N	Total Direct and Allocated Non-Reimb. (54E+55E)				
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	36,224			
11N	Capital Budget Revenue Adjustment				
12N	Excess of Non-Reimbursable Expense Over Offsets	(36,224)			

Code	Description	Revenue	Actual	Planned	% Var
1SDC	Subcontracted Direct Care Expense Detail				
2SDC	Subcontractor Name				
3SDC	Expense Amt.				
4SDC	FEIN				
5SDC	Payor Name				
1PS	State Dept.				
2PS	Payor's FEIN				
3PS	Comm. Of MA Surplus Rev. Retention Share	(13,603)			

Code	Description	Revenue	Actual	Planned	% Var
1S	Staffing # hourly = 1,00 FTE; 2,080				
1S	Program Director (UFR Title 102)	1.11	39,544		
2S	Program Function Manager (UFR Title 101)	0.49	32,348		
3S	Asst. Program Director (UFR Title 103)				
4S	Supervising Professional (UFR Title 104)				
5S	Physician & Psychiatrist (UFR Title 105 & 121)				
6S	Physician Asst. (UFR Title 106)				
7S	N. Midwife, N.P., Psych N., N.A., R.N., MA (Title 107)				
8S	R.N. - Non Masters (UFR Title 108)				
9S	L.P.N. (UFR Title 109)				
10S	Pharmacist (UFR Title 110)				
11S	Occupational Therapist (UFR Title 111)				
12S	Physical Therapist (UFR Title 112)				
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)				
14S	Dietician / Nutritionist (UFR Title 114)				
15S	Spec. Education Teacher (UFR Title 115)				
16S	Teacher (UFR Title 116)				
17S	Day Care Director (UFR Title 117)				
18S	Day Care Lead Teacher (UFR Title 118)				
19S	Day Care Teacher (UFR Title 119)				
20S	Day Care Asst. Teacher / Aide (UFR Title 120)				
21S	Psychologist - Doctorate (UFR Title 122)				
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)				
23S	Social Worker - L.I.C.S.W. (UFR Title 124)				
24S	Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126)				
25S	Licensed Counselor (UFR Title 127)				
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)				
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				
28S	Counselor (UFR Title 130)				
29S	Case Worker / Manager - Masters (UFR Title 131)				
30S	Case Worker / Manager (UFR Title 132)				
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)				
32S	Direct Care / Prog. Staff III (UFR Title 134)				
33S	Direct Care / Prog. Staff II (UFR Title 135)				
34S	Direct Care / Prog. Staff I (UFR Title 136)				
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)				
36S	Maintenance, House/Groundskeeping, Cook 138				
37S	Direct Care / Driver Staff (UFR Title 138)				
38S	Direct Care Overtime, Shift Differential and Relief				
39S	Total Direct Program Staff = 1E	11.22	309,863		

Code	Description	Revenue	Actual	Planned	% Var
1SS	Enter defined unit of service: Hours				
2SS	Enter total unit capacity: 14,833				
3SS	Publicly sponsored clients:				
4SS	Privately sponsored clients:				
5SS	Performance Report (D-1)				
6SS	Internet filing system)				
7SS	suspended for FY '08 filings.				

Code	Description	Revenue	Actual	Planned	% Var
1C	DMR				
2C	EHS				
3C	14EHS7/RSAL				
4C					
5C					
1PS	State Dept.				
2PS	Payor's FEIN				
3PS	Comm. Of MA Surplus Rev. Retention Share	(13,603)			

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

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 35 **Program Name:** Department of Education

FY END: 6/30/2014 **FEIN:** 043566243

UFR Program Number: 23 **Program Name:** Department of Education **Description:** West Springfield (City) MA 01069 (Zipcode) **Category of Federal Domestic Assistance #:** <http://www.cda.gov/default.htm> **# Weeks operated during audit period (e.g., 52):** 52.00 **# operating hours/week (e.g., 40):** 40.00

***Program Type:** 23 **Program Address:** 553 Main Street (Number/Street) **Program Address:** 553 Main Street (City) MA 01069 (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 non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable.

***Program Type codes:** 21 = SPED; 22 = HCPI/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. Bequests, Spec. Ev.

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (exclud. Fed Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

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

10R Dept. of Public Health (DPH)

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

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

13R Dept. of Youth Services (DYS)

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

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

16R MA. Comm. For the Blind (MGB)

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 Div. 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 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 Admin (M&G) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-Time

53R Total Revenue = 57E

15DC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

25DC Subcontractor Name FEIN Expense Amt

35DC

45DC

55DC Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

1E Total Direct Program Staff = 39S

2E Chief Executive Officer

3E Chief Financial Officer

4E Acting/Clerical Support

5E Admin Main/House-Grdskeeping

6E Total Admin Employee

7E Commercial products & Svs/Mktg

8E Total FTE/Salary/Wages

9E Fringe Benefits 151

10E Payroll Taxes 150

11E Accrual Adjustments

12E Total Employee Compensation & Rel. Exp.

13E Facility and Prog. Equip. Expenses 301

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/Medicines/Pharmacy 209

29E Client Personal Allowances 211

30E Provision Material Goods/Svs./Benefits 212

31E Direct Client Material 214

32E Other Commercial Prod. & Svs. 214

33E Program Supplies & Materials 215

34E Non-Charitable Expenses

35E Other Expense

36E Total Other Program Expense

42E Other Professional Fees & Other Admin. Exp. 410

43E Leased Office/Program Office Equip 410.390

44E Office Equipment Depreciation 410

48E Program Support 216

49E Professional Insurance 410

50E Working Capital Interest 410

51E Total Direct Administrative Expense

52E Admin (M&G) Reporting Center Allocation

53E Total Reimbursable Expense

54E Direct State/Federal Non-Reimbursable Expense

55E Allocation of State/Fed Non-Reimbursable Expense

56E TOTAL EXPENSE

57E OPERATING REVENUE = 53R

58E OPERATING RESULTS

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

Unbillable Depreciation

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

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PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FEIN: 043566243

FY END: 6/30/2014

ORGANIZATION: Lutheran Community Services, Inc.

UFR Program Number: 37

Program Name: CNAP

Program Address: 593 Main Street

Program Type: 27

Description: West Springfield (City)

MA (State)

01089 (Zipcode)

CNAP

Category of Federal Domestic Assistance #: http://www.cida.gov/default.htm

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 = 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	STAFFING # hours/yr = 1,000 FTE:	FTE	Salary/Wage	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		0.06	2,784	12,873	12,523	2.8 %
2R Gov. In-Kind/Capital Budget		0.01	766			
3R Private In-Kind		0.01	766			
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)-JUCP						
16R MA. Comm. For the Blind (MCB)						
17R MA. Comm. For the Deaf & HH (MCD)						
18R MA. Rehabilitation Commission (MRC)						
19R MA. Off. for Refugees & Immigr. (ORI)	23,007					
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	116					
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. spn.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	23,123					
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 Asses-Program						
51R Released Net Asses-Equipment						
52R Released Net Asses-Time						
53R Total Revenue = 57E	23,123					

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E Total Direct Program Staff = 39S	0.33	12,873	12,523	2.8 %
2E Chief Executive Officer				
3E Chief Financial Officer				
4E Accounting/Financial Support				
5E Admin Maint/House-Gmdskpping				
6E Total Admin Employee				
7E Commercial products & Svc/Mktng				
8E Total FTE/Salary/Wages	0.33	12,873		
9E Payroll Taxes 150		884		
10E Fringe Benefits 151		1,402		
11E Accual Adjustments				
12E Total Employee Compensation & Rel. Exp.		15,159		
13E Facility and Prog. Equip. Expenses 301,390			14,747	2.8 %
14E Facility & Prog. Equip. Depreciation 301				
15E Facility Operation/Maint./Furn 390		575		
16E Facility General Liability Insurance 390		19		
17E Total Occupancy		594	1,000	-40.6 %
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203				
21E Subcontracted Direct Care 206		3,700		
22E Staff Training 204				
23E Staff Mileage / Travel 205		191		
24E Meals 207				
25E Client Transportation 208				
26E Vehicle Expenses 208	49			
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		3,940	4,000	-1.5 %
42E Other Professional Fees & Other Admin. Exp 410		46		
43E Leased Office/Program Office Equip 410,390				
44E Office Equipment Depreciation 410				
48E Program Support 216		2,608		
49E Professional Insurance 410		546		
50E Working Capital Interest 410				
51E Total Direct Administrative Expense		3,200	2,807	14.0 %
52E Admin (M&G) Reporting Center Allocation		2,967	2,301	28.9 %
53E Total Reimbursable Expense		25,860	24,655	4.0 %
54E Direct State/Federal Non-Reimbursable Expense				
55E Allocation of State/Fed Non-Reimbursable Expense				
56E TOTAL EXPENSE		25,869	24,655	4.2 %
57E TOTAL REVENUE = 53R		23,123	24,655	-7.0 %
58E OPERATING RESULTS		(2,766)		

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

UNDUP #	# service units delivered	UNDUP #	# service units delivered
1N Direct Employee Compensation & Related Exp.	123	123	
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)	123	123	
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			

NON-REIMBURSABLE EXPENSE DETAIL

DEPT	Contract ID - 11 Characters	MMARS Code
1C	13CNAP00003	2023
2C	14E1S2765AL	SALR
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

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

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail

Subcontractor Name	FEIN	Expense Amt.
Russian Community Associati	043102943	3,700

Comm. Of MA Surplus Rev. Retention Share

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

PREPARER COMMENTS:

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 44

UFR Program Type: 27

FY END: 6/30/2014

FEIN: 04356243

Program Name: Social Adjustment Services (SAS) Description: West Springfield (City) MA 01089 (Zipcode)

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

Program Type: 27 *Program Type: 27

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

REVENUE

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

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (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 (ELD)

27R Div. of Housing & Community Develop(OCD)

28R POS Subcontract

29R Other Mass. State Agency POS

30R Mass State Agency Non - POS

31R Non-Mass. State/Quasi-Govt. Entities

32R Direct Federal Grants/Contracts

33R Medicaid - Direct Payments

34R Medicaid - MBHP Subcontract

35R Medicare

36R Mass. Gov. Client Stipends

37R Client Resources

38R Mass. spon. client SF/3rd Py offsets

39R Other Publicly sponsored client offsets

40R Private Client Fees (excluding 3rd Py)

41R Private Client 3rd Py/other offsets

42R Total Assistance and Fees

43R Federated Fundraising

44R Commercial Activities

45R Non-Charitable Revenue

46R Investment Revenue

47R Other Revenue

48R Allocated Admin (M&G) Revenue

49R Released Net Assets-Program

50R Released Net Assets-Equipment

51R Released Net Assets-Time

52R Total Revenue = \$7E

53R

EXPENSE

1E Total Direct Program Staff = 39S

2E Chief Executive Officer

3E Chief Financial Officer

4E Acting/Clinical Support

5E Admin. Maint./House-Comdkeeping

6E Total Admin Employee

7E Commercial products & Svc/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. Depreciation 301,390

14E Facility and Prog. Equip. Depreciation 301

15E Facility Operation/Maint./Fum.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/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

37E Total Other Professional Fees & Other Admin. 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 Total Direct Administrative Expense

44E Admin (M&G) Reporting Center Allocation

45E Total Reimbursable Expense

46E Direct State/Federal Non-Reimbursable Expense

47E Allocation of State/Fed Non-Reimbursable Expense

48E TOTAL EXPENSE

49E TOTAL REVENUE = 53R

50E OPERATING RESULTS

51E CRE Preliminary Calculation of Cost Reimb. Excess Rev.

52E (subject to OSD adjustment)

53E

UNDUP #

UNDUP # service units delivered

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-Reimb. Exp. Revenue Offsets

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

13N

14N

15N

16N

17N

18N

19N

20N

21N

22N

23N

24N

25N

26N

27N

28N

29N

30N

31N

32N

33N

34N

35N

36N

37N

38N

39N

40N

41N

42N

43N

44N

45N

46N

47N

48N

49N

5

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 043566243

Program Name: Aftercare (Number/Street) (City) (State) (Zipcode) Family Support # Weeks operated during audit period (e.g., 52) \$2,000 # operating hours/week (e.g., 40) 40.00

Program Address: 851 Monteleone Street (City) (State) (Zipcode) MA 02301

Program Number: 48 Program Type: 23 *Program Type: 23

Program Address: 851 Monteleone Street (City) (State) (Zipcode) MA 02301

Program Number: 48 Program Type: 23 *Program Type: 23

Program Address: 851 Monteleone Street (City) (State) (Zipcode) MA 02301

Program Number: 48 Program Type: 23 *Program Type: 23

Program Address: 851 Monteleone Street (City) (State) (Zipcode) MA 02301

Program Number: 48 Program Type: 23 *Program Type: 23

Program Address: 851 Monteleone Street (City) (State) (Zipcode) MA 02301

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Program Number: 48 Program Type: 23 *Program Type: 23

Program Address: 851 Monteleone Street (City) (State) (Zipcode) MA 02301

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.

*Program Type codes: 21 = SPED; 22 = HCPI/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., 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/IDSS)

12R Dept. of Transitional Assat (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 (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. Gov. Client Stipends

38R Client Resources

39R Mass. soon client SF/3rd Ply offsets

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Ply)

42R Private Client 3rd Ply/other offsets

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

49R Allocated Admin (M&G) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-Time

53R Total Revenue = \$7E

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-Comds/keeping

6E Total Admin Employee

7E Commercial products & Svs/Mktng

8E Total FTE/Salary/Wages

9E Payroll Taxes 150

10E Fringe Benefits 151

11E Accrual Adjustments

12E Total Employee Compensation & Rel. Exp.

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

14E Facility & Prog. Equip. Depreciation 301

15E Facility Operation/Maint./Furn.390

16E Facility General Liability Insurance 390

17E Total Occupancy

18E Direct Care Consultant 201

19E Temporary Help 202

20E Clients and Caregivers Reimb./Stipends 203

21E Subcontracted Direct Care 206

22E Staff Training 204

23E Staff Mileage / Travel 205

24E Meals 207

25E Client Transportation 208

26E Vehicle Expenses 208

27E Vehicle Depreciation 208

28E Incidental Medical /Medicine/Pharmacy 209

29E Client Personal Allowances 211

30E Provision Material Goods/Svs./Benefits 212

31E Direct Client Wages 214

32E Other Commercial Prod. & Svs. 214

33E Program Supplies & Materials 215

34E Non-Charitable Expenses

35E Other Expense

36E Total Other Program Expense

42E Other Professional Fees & Other Admin. Exp. 410

44E Leased Office/Program Office Equip 410,390

44E Office Equipment Depreciation 410

48E Program Support 216

48E 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

57E TOTAL REVENUE = \$3R

58E OPERATING RESULTS

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

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

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

PREPARER COMMENTS:

7,083

25,027

26,332

173,050

84.9 %

185

17,020

98.9 %

2,400

26,092

85.9 %

3,684

233,132

86.2 %

32,110

233,132

%

32,110

233,132

86.2 %

25,027

233,132

89.3 %

(7,083)

(subject to OSD adjustment)

DESCRIPTION

1N Direct Employee Compensation & Related Exp.

2N Direct Occupancy

3N Direct Other Program/Operating

4N Direct Subcontract Expense

5N Direct Administrative Expense

6N Direct Other Expense

7N Direct Depreciation

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

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

10N Eligible Non-Reimbursable Exp. Revenue Offsets

11N Capital Budget Revenue Adjustment

12N Excess of Non-Reimbursable Expense Over Offsets

1C DSS

2C

3C

4C

5C

1PS

2PS

3PS

7,083

25,027

26,332

173,050

84.9 %

STAFFING # hours/yr = 1,000 FTE: 6,724

FTE 0.13

Salary/Wage 6,724

1S Program Director (UFR Title 102)

2S Program Function Manager (UFR Title 101)

3S Asst. Program Director (UFR Title 103)

4S Supervising Professional (UFR Title 104)

5S Physician & Psychiatrist (

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FEIN: 04356243

FY END: 6/30/2014

Out of State Organization Mission

Catalog of Federal Domestic Assistance #: 19.510

Program Name: Other Non Massachusetts Programs

Program Address: 261 Sheep Davis Road, Suite A-1

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

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Operating hours/week (e.g., 40): 40.00

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Program Type: NA

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Operating hours/week (e.g., 40): 40.00

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Operating hours/week (e.g., 40): 40.00

Program Type: NA

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Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

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Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

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Operating hours/week (e.g., 40): 40.00

Program Type: NA

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Program Type: NA

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Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Type: NA

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Operating hours/week (e.g., 40): 40.00

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Operating hours/week (e.g., 40): 40.00

Program Type: NA

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Operating hours/week (e.g., 40): 40.00

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Operating hours/week (e.g., 40): 40.00

Program Type: NA

Concord (City)

Operating hours/week (e.g., 40): 40.00

Program Address: 261 Sheep Davis Road, Suite A-1

Concord (City)

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

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

6R Other Grant (excl. Fed Direct)

7R Total Grants

8R Dept. of Mental Health (DMH)

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

10R Dept. of Public Health (DPH)

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

12R Dept. of Transitional Assist. (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 (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 Ply offsets

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Ply)

42R Private Client 3rd Ply/other offsets

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

49R Allocated Admin. (M&G) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-Time

53R Total Revenue = \$7E

Subcontractor Name FEIN Expense Amt

1SDC

2SDC

3SDC

4SDC

5SDC

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

15S Enter defined unit of service: NA

25S Enter total unit capacity: NA

35S Publicly sponsored clients

45S Privately sponsored clients

55S Performance Report (D-1)

65S Internet filing system

75S suspended for FY 08 filings.

OS STAFFING # hours/yr = 1,00 FTE;

1E Total Direct Program Staff = 385

2E Chief Executive Officer

3E Chief Financial Officer

4E Accounting/Clerical Support

5E Admin. Maint./House-Comds/keeping

6E Total Admin Employee

7E Commercial products & Svs/Mktg

8E Payroll Taxes 150

9E Total FTE/Salary/Wages

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

ORGANIZATION: Lutheran Community Services, Inc.

UFR Program Number: 54

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014

FEIN: 04356243

Program Name: Bridgeway House (Numerical/Street) Description: (City) MA (State) 02302 (Zipcode) # Weeks operated during audit period (e.g., 50) 52.00 # operating hours/week (e.g., 40) 168.00

Program Address: 659 Summer Street (Numerical/Street) Brockton (City) MA (State) 02302 (Zipcode) # Weeks operated during audit period (e.g., 50) 52.00 # operating hours/week (e.g., 40) 168.00

UFR Program Type: 23 *Program Type: 23 Catalog of Federal Domestic Assistance #: http://www.cfdia.gov/default.htm

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

REVENUE 1R Contnib., Gifts, Leg., Bequests, Spec. Ev. 1S Program Director (UFR Title 102) 16,805 433,040 463,613 -6.6%

2R Gov. In-Kind/Capital Budget 2S Program Function Manager (UFR Title 101) 0.36 255 255 0.0%

3R Private In-Kind 3S Asst. Program Director (UFR Title 103) 0.68 255 255 0.0%

4R Total Contribution and In-Kind 4S Supervising Professional (UFR Title 104) 0.01 255 255 0.0%

5R Mass Gov. Grant 5S Physician & Psychiatrist (UFR Title 105 & 121) 75 N. Midwife, N.P., Psych N., N.A., R.N., MA (Title 107)

6R Other Grant (exclud. Fed Direct) 6S Physician Asst. (UFR Title 108) 95 R.N. - Non Masters (UFR Title 109)

7R Total Grants 7S Occupational Therapist (UFR Title 110) 11S Pharmacist (UFR Title 111)

8R Dept. of Mental Health (DMH) 8S R.N. - Non Masters (UFR Title 109) 10S Occupational Therapist (UFR Title 110)

9R Dept. of Developmental Services (DDS/DMR) 9S R.N. - Non Masters (UFR Title 109) 11S Occupational Therapist (UFR Title 111)

10R Dept. of Public Health (DPH) 10S Occupational Therapist (UFR Title 110) 12S Physical Therapist (UFR Title 112)

11R Dept. of Children and Families (DCF/DSS) 11S Occupational Therapist (UFR Title 111) 13S Speech / Lang. Pathol., Audiologists (UFR Title 113)

12R Dept. of Transitional Assist (DTAWEL) 12S Physical Therapist (UFR Title 112) 14S Dietician / Nutritionist (UFR Title 114)

13R Dept. of Youth Services (DYS) 13S Speech / Lang. Pathol., Audiologists (UFR Title 113) 15S Spec. Education Teacher (UFR Title 115)

14R Health Care Fin & Policy (HCF)-Contract 14S Dietician / Nutritionist (UFR Title 114) 16S Teacher (UFR Title 116)

15R Health Care Fin & Policy (HCF)-JUCP 15S Spec. Education Teacher (UFR Title 115) 17S Day Care Director (UFR Title 117)

16R MA. Comm. For the Blind (MCB) 16S Teacher (UFR Title 116) 18S Day Care Lead Teacher (UFR Title 118)

17R MA. Comm. For the Deaf & H (MCD) 17S Day Care Director (UFR Title 117) 19S Day Care Teacher (UFR Title 119)

18R MA. Rehabilitation Commission (MRC) 18S Day Care Lead Teacher (UFR Title 118) 20S Day Care Asst. Teacher / Aide (UFR Title 120)

19R MA. Off. for Refugees & Immigr. (ORI) 19S Day Care Teacher (UFR Title 119) 21S Psychologist - Doctorate (UFR Title 122)

20R Dept. of Early Educ. & Care (EEC)-Contract 20S Day Care Asst. Teacher / Aide (UFR Title 120) 22S Clinician-(formerly Psych Masters)(UFR Title 123)

21R Dept. of Early Educ. & Care (EEC)-Voucher 21S Psychologist - Doctorate (UFR Title 122) 23S Social Worker - L.I.C.S.W. (UFR Title 124)

22R Dept. of Correction (DOC) 22S Clinician-(formerly Psych Masters)(UFR Title 123) 24S Social Worker - L.I.C.S.W., L.S.W (UFR Title 125 & 126)

23R Dept. of Elementary & Secondary Educ. (DOE) 23S Social Worker - L.I.C.S.W. (UFR Title 124) 25S Licensed Counselor (UFR Title 127)

24R Parole Board (PAR) 24S Social Worker - L.I.C.S.W., L.S.W (UFR Title 125 & 126) 26S Cert. Voc. Rehab. Counselor (UFR Title 128)

25R Veteran's Services (VET) 25S Licensed Counselor (UFR Title 127) 27S Cert. Alb. &or Drug Abuse Counselor (UFR Title 129)

26R Ex. Off. of Elder Affairs (ELD) 26S Cert. Voc. Rehab. Counselor (UFR Title 128) 28S Counselor (UFR Title 130)

27R Div. of Housing & Community Develop(OCD) 27S Cert. Alb. &or Drug Abuse Counselor (UFR Title 129) 29S Case Worker / Manager - Masters (UFR Title 131)

28R POS Subcontract 28S Counselor (UFR Title 130) 30S Case Worker / Manager (UFR Title 132)

29R Other Mass. State Agency POS 29S Case Worker / Manager - Masters (UFR Title 131) 31S Direct Care / Prog. Staff Superv. (UFR Title 133)

30R Mass State Agency Non - POS 30S Case Worker / Manager (UFR Title 132) 32S Direct Care / Prog. Staff III (UFR Title 134)

31R Mass. Local Gov/Quasi-Govt. Entities 31S Direct Care / Prog. Staff Superv. (UFR Title 133) 33S Direct Care / Prog. Staff I (UFR Title 135)

32R Non-Mass. State/Local Government 32S Direct Care / Prog. Staff III (UFR Title 134) 34S Direct Care / Prog. Staff I (UFR Title 135)

33R Direct Federal Grants/Contracts 33S Direct Care / Prog. Staff I (UFR Title 135) 35S Prog. Secretarial / Clerical Staff (UFR Title 137)

34R Medicaid - Direct Payments 34S Direct Care / Prog. Staff I (UFR Title 135) 36S Maintenance, House/Groundskeeping, Cook 138

35R Medicaid - MBHP Subcontract 35S Prog. Secretarial / Clerical Staff (UFR Title 137) 37S Direct Care / Driver Staff (UFR Title 138)

36R Medicare 36S Maintenance, House/Groundskeeping, Cook 138 38S Direct Care Overtime, Shift Differential and Relief

37R Mass. Govt. Client Stipends 37S Direct Care / Driver Staff (UFR Title 138) 38S Total Direct Program Staff = 1E

38R Client Resources 38S Direct Care Overtime, Shift Differential and Relief

39R Mass. spon-client SF/3rd Ply offsets 38S Total Direct Program Staff = 1E

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Ply)

42R Private Client 3rd Ply/other offsets

43R Total Assistance and Fees

44R Federated Fundraising

45R Commercial Activities

46R Non-Charitable Revenue

47R Investment Revenue

48R Other Revenue

49R Allocated Admin (M&G) Revenue

50R Released Net Assets-Program

51R Released Net Assets-Equipment

52R Released Net Assets-Time

53R Total Revenue = 57E

15DC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

25DC Subcontractor Name FEIN Expense Amt.

35DC Delta T Group Massachusetts 232915667 4,452

45DC Comm. Of MA Surplus Rev. Retention Share 40,128

55DC PREPARER COMMENTS:

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

13N Total Revenue = 57E

14N Total Revenue = 57E

15N Total Revenue = 57E

16N Total Revenue = 57E

17N Total Revenue = 57E

18N Total Revenue = 57E

19N Total Revenue = 57E

20N Total Revenue = 57E

21N Total Revenue = 57E

22N Total Revenue = 57E

23N Total Revenue = 57E

24N Total Revenue = 57E

25N Total Revenue = 57E

26N Total Revenue = 57E

27N Total Revenue = 57E

28N Total Revenue = 57E

29N Total Revenue = 57E

30N Total Revenue = 57E

31N Total Revenue = 57E

32N Total Revenue = 57E

33N Total Revenue = 57E

34N Total Revenue = 57E

35N Total Revenue = 57E

36N Total Revenue = 57E

37N Total Revenue = 57E

38N Total Revenue = 57E

39N Total Revenue = 57E

40N Total Revenue = 57E

41N Total Revenue = 57E

42N Total Revenue = 57E

43N Total Revenue = 57E

44N Total Revenue = 57E

45N Total Revenue = 57E

46N Total Revenue = 57E

47N Total Revenue = 57E

48N Total Revenue = 57E

49N Total Revenue = 57E

50N Total Revenue = 57E

51N Total Revenue = 57E

52N Total Revenue = 57E

53N Total Revenue = 57E

54N Total Revenue = 57E

55N Total Revenue = 57E

56N Total Revenue = 57E

57N Total Revenue = 57E

58N Total Revenue = 57E

59N Total Revenue = 57E

60N Total Revenue = 57E

61N Total Revenue = 57E

62N Total Revenue = 57E

63N Total Revenue = 57E

64N Total Revenue = 57E

65N Total Revenue = 57E

66N Total Revenue = 57E

67N Total Revenue = 57E

68N Total Revenue = 57E

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70N Total Revenue = 57E

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81N Total Revenue = 57E

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100N Total Revenue = 57E

101N Total Revenue = 57E

102N Total Revenue = 57E

103N Total Revenue = 57E

104N Total Revenue = 57E

105N Total Revenue = 57E

106N Total Revenue = 57E

107N Total Revenue = 57E

108N Total Revenue = 57E

109N Total Revenue = 57E

110N Total Revenue = 57E

111N Total Revenue = 57E

112N Total Revenue = 57E

113N Total Revenue = 57E

114N Total Revenue = 57E

115N Total Revenue = 57E

116N Total Revenue = 57E

117N Total Revenue = 57E

118N Total Revenue = 57E

119N Total Revenue = 57E

120N Total Revenue = 57E

121N Total Revenue = 57E

122N Total Revenue = 57E

123N Total Revenue = 57E

124N Total Revenue = 57E

125N Total Revenue = 57E

126N Total Revenue = 57E

127N Total Revenue = 57E

128N Total Revenue = 57E

129N Total Revenue = 57E

130N Total Revenue = 57E

131N Total Revenue = 57E

132N Total Revenue = 57E

133N Total Revenue = 57E

134N Total Revenue = 57E

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136N Total Revenue = 57E

137N Total Revenue = 57E

138N Total Revenue = 57E

139N Total Revenue = 57E

140N Total Revenue = 57E

141N Total Revenue = 57E

142N Total Revenue = 57E

143N Total Revenue = 57E

144N Total Revenue = 57E

145N Total Revenue = 57E

146N Total Revenue = 57E

147N Total Revenue = 57E

148N Total Revenue = 57E

149N Total Revenue = 57E

150N Total Revenue = 57E

151N Total Revenue = 57E

152N Total Revenue = 57E

153N Total Revenue = 57E

154N Total Revenue = 57E

155N Total Revenue = 57E

156N Total Revenue = 57E

157N Total Revenue = 57E

158N Total Revenue = 57E

159N Total Revenue = 57E

160N Total Revenue = 57E

161N Total Revenue = 57E

162N Total Revenue = 57E

163N Total Revenue = 57E

164N Total Revenue = 57E

165N Total Revenue = 57E

166N Total Revenue = 57E

167N Total Revenue = 57E

168N Total Revenue = 57E

169N Total Revenue = 57E

170N Total Revenue = 57E

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PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 55 Program Name: Refugee Preventative Health Education Description: Worcester (City) MA 01609 (State) (Zipcode) # Weeks operated during audit period (e.g., 50): 52.00 # operating hours/week (e.g., 40): 40.00

Program Address: 51 Union Street (Number/Street) 2080 (City) # Total Direct Program Staff = 395

Program Type: 27 (Number/Type) 2080 (City) # Total Direct Program Staff = 395

Program Address: 51 Union Street (Number/Street) 2080 (City) # Total Direct Program Staff = 395

Program Type: 27 (Number/Type) 2080 (City) # Total Direct Program Staff = 395

Program Address: 51 Union Street (Number/Street) 2080 (City) # Total Direct Program Staff = 395

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Program Type: 27 (Number/Type) 2080 (City) # Total Direct Program Staff = 395

Program Address: 51 Union Street (Number/Street) 2080 (City) # Total Direct Program Staff = 395

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

Code	Description	MA	State	(Zipcode)	FTE	Salary/Wage	Actual	Planned	% Var
1R	Connib., Gifts, Leg. Bequests, Spec. Ev.				0.01	112	4,606	5,322	-13.5 %
2R	Gov. In-Kind/Capital Budget				0.01	318			
3R	Private In-Kind								
4R	Total Contribution and In-Kind								
5R	Mass Gov. Grant								
6R	Other Grant (exclud. Fed Direct)								
7R	Total Grants								
8R	Dept. of Mental Health (DMH)								
9R	Dept. of Developmental Services (DDS/DMR)								
10R	Dept. of Public Health (DPH)								
11R	Dept. of Children and Families (DCF/DSS)								
12R	Dept. of Transitional Assist (DTA/WEL)								
13R	Dept. of Youth Services (DYS)								
14R	Health Care Fin & Policy (HCF)-Contract								
15R	Health Care Fin & Policy (HCF)-JUCP								
16R	MA. Comm. For the Blind (MCB)								
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 (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-Govt. Entities								
32R	Non-Mass. State/Local Government								
33R	Direct Federal Grants/Contracts								
34R	Medicaid - Direct Payments								
35R	Medicaid - MBHP Subcontract								
36R	Medicare								
37R	Mass. Govt. Client Stipends								
38R	Client Resources								
39R	Mass. spon.client SF/3rd Pty offsets								
40R	Other Publicly sponsored client offsets								
41R	Private Client Fees (excluding 3rd Pty)								
42R	Private Client 3rd Pty/other offsets								
43R	Total Assistance and Fees								
44R	Federated Fundraising								
45R	Commercial Activities								
46R	Non-Charitable Revenue								
47R	Investment Revenue								
48R	Other Revenue								
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								

Code	Description	MA	State	(Zipcode)	FTE	Salary/Wage	Actual	Planned	% Var
1E	Total Direct Program Staff = 395				0.13	4,606	5,322		-13.5 %
2E	Chief Executive Officer								
3E	Chief Financial Officer								
4E	Acting/Clinical Support								
5E	Admin Maint/House-Gmdskteping								
6E	Total Admin Employee								
7E	Commercial products & Svs/Mktng								
8E	Total FTE/Salary/Wages				0.13	4,606			
9E	Payroll Taxes 150								
10E	Fringe Benefits 151								
11E	Accrual Adjustments								
12E	Total Employee Compensation & Rel. Exp.								
13E	Facility and Prog. Equip. Expenses 301,390								
14E	Facility & Prog. Equip. Depreciation 301								
15E	Facility Operation/Maint./Furn.390								
16E	Facility General Liability Insurance 390								
17E	Total Occupancy								
18E	Direct Care Consultant 201								
19E	Temporary Help 202								
20E	Clients and Caregivers Reimb./Stipends 203								
21E	Subcontracted Direct Care 206								
22E	Staff Training 204								
23E	Staff Mileage / Travel 205								
24E	Meals 207								
25E	Client Transportation 208								
26E	Vehicle Expenses 208								
27E	Vehicle Depreciation 208								
28E	Incidental Medical/Medicine/Pharmacy 209								
29E	Client Personal Allowances 211								
30E	Provision Material Goods/Svs./Benefits 212								
31E	Direct Client Wages 214								
32E	Other Commercial Prod. & Svs. 214								
33E	Program Supplies & Materials 215								
34E	Non Charitable Expenses								
35E	Other Expense								
36E	Total Other Program Expense								
42E	Other Professional Fees & Other Admin. Exp. 410								
43E	Leased Office/Program Office Equip.410,390								
44E	Office Equipment Depreciation 410								
48E	Program Support 216								
49E	Professional Insurance 410								
50E	Working Capital Interest 410								
51E	Total Direct Administrative Expense								
52E	Admin (M&G) Reponing 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

Code	Description	Undup #	# service units delivered
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	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		

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number: 56 **Program Name:** Refugee Independence through Service Enhancement

UFR Program Number: 56 **Program Name:** Refugee Independence through Service Enhancement

UFR Program Number: 56 **Program Name:** Refugee Independence through Service Enhancement

FY END: 6/30/2014 **FY FEIN:** 043566243

Religious Services

Religious Services

Religious Services

MA 01609 (Zipcode) Worcester (City) 2080 (State) (City) 2080

MA 01609 (Zipcode) Worcester (City) 2080 (State) (City) 2080

MA 01609 (Zipcode) Worcester (City) 2080 (State) (City) 2080

Program Address: 51 Union Street (Number/Street)

Program Address: 51 Union Street (Number/Street)

Program Address: 51 Union Street (Number/Street)

Program Type: 27

Program Type: 27

Program Type: 27

STAFFING # hours/yr = 1,000 FTE: 0.02

STAFFING # hours/yr = 1,000 FTE: 0.02

STAFFING # hours/yr = 1,000 FTE: 0.02

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

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

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

2R Gov. In-Kind/Capital Budget

2R Gov. In-Kind/Capital Budget

2R Gov. In-Kind/Capital Budget

3R Private In-Kind

3R Private In-Kind

3R Private In-Kind

4R Total Contribution and In-Kind

4R Total Contribution and In-Kind

4R Total Contribution and In-Kind

5R Mass Gov. Grant

5R Mass Gov. Grant

5R Mass Gov. Grant

6R Other Grant (exclud. Fed. Direct)

6R Other Grant (exclud. Fed. Direct)

6R Other Grant (exclud. Fed. Direct)

7R Total Grants

7R Total Grants

7R Total Grants

8R Dept. of Mental Health (DMH)

8R Dept. of Mental Health (DMH)

8R Dept. of Mental Health (DMH)

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

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

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

10R Dept. of Public Health (DPH)

10R Dept. of Public Health (DPH)

10R Dept. of Public Health (DPH)

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

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

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

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

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

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

13R Dept. of Youth Services (DYS)

13R Dept. of Youth Services (DYS)

13R Dept. of Youth Services (DYS)

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

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

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

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

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

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

16R MA. Comm. For the Blind (MCB)

16R MA. Comm. For the Blind (MCB)

16R MA. Comm. For the Blind (MCB)

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

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

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

18R MA. Rehabil. Commission (MRC)

18R MA. Rehabil. Commission (MRC)

18R MA. Rehabil. Commission (MRC)

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

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

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

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

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

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

21R Dept. of Early Educ. & Care (EEC)-Voucher

21R Dept. of Early Educ. & Care (EEC)-Voucher

21R Dept. of Early Educ. & Care (EEC)-Voucher

22R Dept. of Correction (DOC)

22R Dept. of Correction (DOC)

22R Dept. of Correction (DOC)

23R Dept. of Elementary & Secondary Educ. (DOE)

23R Dept. of Elementary & Secondary Educ. (DOE)

23R Dept. of Elementary & Secondary Educ. (DOE)

24R Parole Board (PAR)

24R Parole Board (PAR)

24R Parole Board (PAR)

25R Veteran's Services (VET)

25R Veteran's Services (VET)

25R Veteran's Services (VET)

26R Ex. Off. of Elder Affairs (ELD)

26R Ex. Off. of Elder Affairs (ELD)

26R Ex. Off. of Elder Affairs (ELD)

27R Div. of Housing & Community Develop. (OCD)

27R Div. of Housing & Community Develop. (OCD)

27R Div. of Housing & Community Develop. (OCD)

28R POS Subcontract

28R POS Subcontract

28R POS Subcontract

29R Other Mass. State Agency POS

29R Other Mass. State Agency POS

29R Other Mass. State Agency POS

30R Mass. State Agency Non - POS

30R Mass. State Agency Non - POS

30R Mass. State Agency Non - POS

31R Mass. Local Gov./Quasi-Govt. Entities

31R Mass. Local Gov./Quasi-Govt. Entities

31R Mass. Local Gov./Quasi-Govt. Entities

32R Non-Mass. State/Local Government

32R Non-Mass. State/Local Government

32R Non-Mass. State/Local Government

33R Direct Federal Grants/Contracts

33R Direct Federal Grants/Contracts

33R Direct Federal Grants/Contracts

34R Medicaid - Direct Payments

34R Medicaid - Direct Payments

34R Medicaid - Direct Payments

35R Medicaid - MBHP Subcontract

35R Medicaid - MBHP Subcontract

35R Medicaid - MBHP Subcontract

36R Medicare

36R Medicare

36R Medicare

37R Mass. Gov. Client Stipends

37R Mass. Gov. Client Stipends

37R Mass. Gov. Client Stipends

38R Client Resources

38R Client Resources

38R Client Resources

39R Mass. spon. client SF/3rd Ply offsets

39R Mass. spon. client SF/3rd Ply offsets

39R Mass. spon. client SF/3rd Ply offsets

40R Other Publicly sponsored client offsets

40R Other Publicly sponsored client offsets

40R Other Publicly sponsored client offsets

41R Private Client Fees (excluding 3rd Ply)

41R Private Client Fees (excluding 3rd Ply)

41R Private Client Fees (excluding 3rd Ply)

42R Total Assistance and Fees

42R Total Assistance and Fees

42R Total Assistance and Fees

43R Federated Fundraising

43R Federated Fundraising

43R Federated Fundraising

44R Commercial Activities

44R Commercial Activities

44R Commercial Activities

46R Non-Charitable Revenue

46R Non-Charitable Revenue

46R Non-Charitable Revenue

47R Investment Revenue

47R Investment Revenue

47R Investment Revenue

48R Other Revenue

48R Other Revenue

48R Other Revenue

49R Allocated Admin. (M&G) Revenue

49R Allocated Admin. (M&G) Revenue

49R Allocated Admin. (M&G) Revenue

50R Released Net Assets-Program

50R Released Net Assets-Program

50R Released Net Assets-Program

51R Released Net Assets-Equipment

51R Released Net Assets-Equipment

51R Released Net Assets-Equipment

52R Released Net Assets-Time

52R Released Net Assets-Time

52R Released Net Assets-Time

53R Total Revenue = 57E

53R Total Revenue = 57E

53R Total Revenue = 57E

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

1SDC SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

2SDC Subcontractor Name

2SDC Subcontractor Name

2SDC Subcontractor Name

3SDC Expense Amt.

3SDC Expense Amt.

3SDC Expense Amt.

4SDC FEIN

4SDC FEIN

4SDC FEIN

5SDC State Dept

5SDC State Dept

5SDC State Dept

1PS Payor Name

1PS Payor Name

1PS Payor Name

2PS Payor's FEIN

2PS Payor's FEIN

2PS Payor's FEIN

3PS

3PS

3PS

Comm. Of MA Surplus Rev. Retention Share

Comm. Of MA Surplus Rev. Retention Share

Comm. Of MA Surplus Rev. Retention Share

N/A

N/A

N/A

PREPARER COMMENTS:

PREPARER COMMENTS:

PREPARER COMMENTS:

1E Total Direct Program Staff = 38S

1E Total Direct Program Staff = 38S

1E Total Direct Program Staff = 38S

2E Chief Executive Officer

2E Chief Executive Officer

2E Chief Executive Officer

3E Chief Financial Officer

3E Chief Financial Officer

3E Chief Financial Officer

4E Accounting/Financial Support

4E Accounting/Financial Support

4E Accounting/Financial Support

5E Admin. Main/House-Gmskeeping

5E Admin. Main/House-Gmskeeping

5E Admin. Main/House-Gmskeeping

6E Total Admin Employee

6E Total Admin Employee

6E Total Admin Employee

7E Commercial products & Svs/Mktg

7E Commercial products & Svs/Mktg

7E Commercial products & Svs/Mktg

8E Total FTE/Salary/Wages

8E Total FTE/Salary/Wages

8E Total FTE/Salary/Wages

9E Payroll Taxes 151

9E Payroll Taxes 151

9E Payroll Taxes 151

10E Fringe Benefits 151

10E Fringe Benefits 151

10E Fringe Benefits 151

11E Accrual Adjustments

ORGANIZATION: Lutheran Community Services, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2014 FEIN: 04356243

UFR Program Number: 57 Program Name: DRIVE Description: West Springfield (City) MA 01089 (Zipcode) Employment Services # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Program Address: 593 Main Street (Number/Street) West Springfield (City) MA 01089 (State) (Zipcode) Catalog of Federal Domestic Assistance #: 93.576 http://www.cida.gov/default.htm

UFR Program Type: 27 Program Address: 593 Main Street (Number/Street) West Springfield (City) MA 01089 (State) (Zipcode) Employment Services # 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 = 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

Table with columns: Line Item, Description, FTE, Salary/Wage, Total Direct Program Staff = 395, Planned, Actual, % Var.

EXPENSE - ACTUAL/PLANNED

Table with columns: Line Item, Description, FTE, Salary/Wage, Total Direct Program Staff = 395, Planned, Actual, % Var.

UNDUP # # service units delivered

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

UFR Program Number: 58 **Program Name:** Victims of Crime **Program Address:** 14 E. Worcester Street (Number/Street) Worcester (City) MA (State) 01604 (Zipcode) **Relay Services** **FEIN:** 04356243

***Program Type:** 27 **Description:** **Program Address:** 14 E. Worcester Street (Number/Street) Worcester (City) MA (State) 01604 (Zipcode) **Relay Services** **FEIN:** 04356243

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Program Type codes: 21 = SPED, 22 = HCFPI/Medicaid Class Rate, 23 = Negotiated Unit Rate, 24 = Negotiated Unit Rate, 25 = Negotiated Unit Rate, 26 = Other Non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable.

REVENUE

REVENUE	Description	FTE	Salary/Wage	Actual	Planned	% Var
1R	Commb., Gifts, Leg. Bequests, Spec. Ev.	0.02	6,055	34,770	34,431	1.0%
2R	Gov. In-Kind/Capital Budget	0.03	1,338			
3R	Private In-Kind	0.02				
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)-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	48,858				
30R	Mass State Agency Non - POS					
31R	Non-Mass. State/Local Government					
32R	Direct Federal Grants/Contracts					
33R	Medicaid - Direct Payments					
34R	Medicaid - MBHP Subcontract					
35R	Medicare					
36R	Mass. Govt. Client Salaries					
37R	Client Resources					
38R	Mass. spon. client SF/3rd Pty offsets					
39R	Other Publicly sponsored client offsets					
40R	Private Client Fees (excluding 3rd Pty)					
41R	Private Client 3rd Pty/other offsets					
42R	Total Assistance and Fees					
43R	Federated Fundraising					
44R	Commercial Activities					
45R	Non-Charitable Revenue					
46R	Investment Revenue					
47R	Other Revenue					
48R	Allocated Admin (M&G) Revenue					
49R	Released Net Assets-Program					
50R	Released Net Assets-Equipment					
51R	Released Net Assets-Time					
52R	Total Revenue = 57E					
53R						

EXPENSE - ACTUAL/UNPLANNED	Description	FTE	Actual	Planned	% Var
1E	Total Direct Program Staff = 39S	0.87	34,770	40,961	1.0%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Acting/Clerical Support				
5E	Admin Maint/House-Grdskeeping				
6E	Total Admin Employee				
7E	Commercial products & Svs/Mkling				
8E	Total FTE Salary/Wages	0.87	34,770	40,961	1.0%
9E	Payroll Taxes 150		2,624		
10E	Fringe Benefits 151		3,970		
11E	Accrual Adjustments				
12E	Total Employee Compensation & Rel. Exp.		41,364	40,961	1.0%
13E	Facility and Prog. Equip Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390		2,087		
16E	Facility General Liability Insurance 390		69		
17E	Total Occupancy		2,157	2,561	-15.8%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Slipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		731		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		178		
27E	Vehicle Depreciation 208				
28E	Incidental Medical/Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs/Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		1,583		
34E	Non Charitable Expenses				
35E	Other Expense	0.72	27,377		
36E	Total Other Program Expense		2,492	5,336	-53.3%
37E	Other Professional Fees & Other Admin. Exp. 410		144		
38E	Leased Office/Program Office Equip.410,390				
39E	Office Equipment Depreciation 410				
40E	Program Support 216		1,463		
41E	Professional Insurance 410		1,935		
42E	Working Capital Interest 410				
43E	Total Direct Administrative Expense		3,542		
44E	Admin (M&G) Reporting Center Allocation		6,422		
45E	Total Reimbursable Expense		55,977	48,858	14.6%
46E	Total Reimbursable Expense		105		
47E	Allocation of State/Fed Non-Reimbursable Expense				
48E	Total Revenue = 53R		56,082	48,858	14.8%
49E	Total Expense		48,858	48,858	
50E	OPERATING RESULTS		(7,224)		

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

NON-REIMBURSABLE EXPENSE DETAIL

Code	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	105
8N	Total Direct Non-Reimbursable (Tie to 54E)	105
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	105
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	105

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

UNDUP # # service units delivered

**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>
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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>

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



**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.

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.

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

Motikhar Bhujel

Work Experience

Ascentria Care Alliance

June 2013 to present

Bicultural Coordinator

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

Wal-Mart Supercenter Concord, NH

March 2013-June 2013

Inventory Associate

Unloading and stocking of new merchandise. Customer support and service

Reliance English School

2007-2012

Mathematics and Sciences Teacher –Morang, Nepal

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

The Spangle High School- Kathmandu, Nepal

2004-2007

Mathematics and Sciences Teacher

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

Panchaoti English School, Jhapa, Nepal

1999-2004

Community School Teacher

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

Cultural In Charge

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

Organization of Nepali Origin Bhutanese Culture, Literature, and Arts (BSSKK)

1999-2004

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

Education

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

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Motikhar Bhujel	Bicultural Coordinator	\$28,500	.55	\$15,675

Subject: Services for Older Refugees

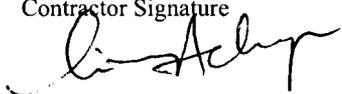
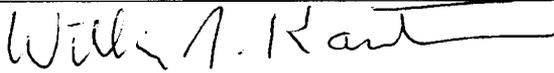
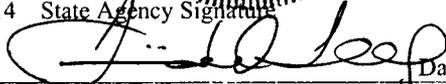
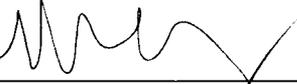
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Health and Human Services Office of Minority Health and Refugee Affairs		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Bhutanese Community of New Hampshire		1.4 Contractor Address 51 Chestnut Street, Manchester, NH 03101	
1.5 Contractor Phone Number 603-232-1829	1.6 Account Number 010-095-59580000-102-010-042-79220000-102	1.7 Completion Date September 30, 2017	1.8 Price Limitation \$38,000
1.9 Contracting Officer for State Agency Eric Borrin, Director		1.10 State Agency Telephone Number 603-271-9558	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Tika Acharya, Executive Director	
1.13 Acknowledgement: State of <u>NH</u> , County of <u>Hillsborough</u> On <u>10/19/15</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 of the Peace  [Seal: WILLIAM J. KANTERES, Notary Public, State of New Hampshire, My Commission Expires Aug. 10, 2016]			
1.13.2 Name and Title of Notary Public of the Peace William J. Kanteres			
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) (if applicable) By:  On: <u>11/24/15</u>			
1.18 Approval by the Governor and Executive Council (if applicable) 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, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.18, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.14 ("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. This may include the requirement to utilize auxiliary aids and services to ensure that persons with communication disabilities, including vision, hearing and speech, can communicate with, receive information from, and convey information to the Contractor. 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

Contractor Initials FA
Date 10/19/15

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 notice and consent of the State. None of the Services shall be subcontracted by the Contractor without the prior written notice and 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 \$1,000,000 per occurrence and \$2,000,000 aggregate; and

14.1.2 special cause of loss coverage form 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 thirty (30) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than thirty (30) 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 unless no

such approval is required under the circumstances pursuant to State law, rule or policy.

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. PROVISIONS APPLICABLE TO ALL SERVICES

- 1.1 The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may have an impact on the Services described herein, the State Agency has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.
- 1.2 The Contractor shall pursue any and all appropriate public sources of funds that are applicable to the funding of the Services, operations prevention, acquisition, or rehabilitation. Appropriate records shall be maintained by the Contractor to document actual funds received or denials of funding from such public sources of funds.
- 1.3 The Contractor will submit a detailed description of the language assistance service they will provide to persons with limited English proficiency to ensure meaningful access to their programs and/or services within ten (10) days of the contract effective date.

2. PURPOSE

- 2.1 Under this contract, the Bhutanese Community of New Hampshire, Inc. will provide refugees aged sixty (60) and older in Hillsborough and Merrimack Counties with services that promote integration and citizenship by providing services that assist older refugees to remove barriers to and prepare for naturalization. Eligible activities will result in increased use of mainstream elderly services and increased naturalization rates for refugees sixty (60) and over.

3. SCOPE OF SERVICES

The Contract shall provide services that may include but not limited to:

- 3.1 Attend monthly or quarterly meetings of elderly service providers.
- 3.2 Perform home visits and needs assessment for a minimum of twenty (20) older refugees.
- 3.3 Connect a minimum of fifteen (15) older refugees to mainstream aging services in the community in which they reside by developing working relationships with the State Agency on Aging and the local community Area Agency on Aging.
- 3.4 Provide access to senior community centers, supportive services, and intergenerational activities by assisting with transportation training/assistance.
- 3.5 Enhance congregate nutrition services and meals delivered to homebound client residences to meet ethnic dietary needs.
- 3.6 Assist older refugees with obtaining interpretation and translation services.



Exhibit A

-
- 3.7 Inform older refugees and families regarding Elder Abuse Protection Services.
 - 3.8 Connect older refugee nursing home residents with Ombudsman services.
 - 3.9 Collaborate in the development of culturally appropriate educational resources relative to naturalization.
 - 3.10 Facilitate enrollment of a minimum of thirty (30) older refugees in citizenship classes.
 - 3.11 Connect older refugees with citizenship and naturalization services such as outreach, civics instruction and counseling and application assistance
 - 3.12 Provide counseling and advocacy for a minimum of thirty (30) older refugees seeking naturalization with a focus on those who have lost or at risk of losing Supplemental Security Income and other Federal benefits.
 - 3.13 Advocate for a minimum of thirty (30) older refugees in housing, financial support, health, mental health and family concerns.
 - 3.14 Provide appropriate services that are currently not being provided in the community.
 - 3.15 Create opportunities which enable independent long term living situations.
 - 3.16 Coordinate three (3) trainings that decrease isolation and support independence such as bus training.
 - 3.17 Maintain records and complete semi-annual reporting requirements.
 - 3.18 Attend semi-monthly statewide meetings of Older Refugee Project grantees and Office of Minority Health and Refugee Affairs staff.

4. REPORTING REQUIREMENTS

- 4.1 The Contractor shall submit semi-annual reports, as prescribed by the grantor, the federal Office of Refugee Resettlement to the NH Office of Minority Health and Refugee Affairs. The NH Office of Minority Health and Refugee Affairs will monitor the contract.



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 #93.576, 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, Exhibit B-2 and 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 Form

New Hampshire Department of Health and Human Services

Bidder/Program Name: Bhutanese Community of NH

Budget Request for: Services for Older Refugees(SOR)
(Name of RFP)

Budget Period: 11/04/2015-09/30/2016.

	Direct Expenditures	Indirect Fixed	GHI	Match/Fundings	
1. Total Salary/Wages	\$ 12,800.00	\$ 1,920.00	\$ 14,720.00	\$ -	
2. Employee Benefits	\$ -	\$ -	\$ -	\$ -	
3. Consultants	\$ -	\$ -	\$ -	\$ -	
4. Equipment:	\$ -	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	\$ -	
Educational	\$ 500.00	\$ -	\$ 500.00	\$ -	
Lab	\$ -	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	\$ -	
Office	\$ 500.00	\$ -	\$ 500.00	\$ -	
6. Travel	\$ 880.00	\$ -	\$ 880.00	\$ -	
7. Occupancy	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage	\$ -	\$ -	\$ -	\$ -	
Subscriptions	\$ -	\$ -	\$ -	\$ -	
Audit and Legal	\$ -	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	\$ -	
Board Expenses	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 17,080.00	\$ 1,920.00	\$ 19,000.00	\$ -	

Indirect As A Percent of Direct

11.2%

NOTE: Minimum match funding per section 4.3 of RFP

Contractor Initials: GA
Date: 10/19/15

Exhibit B-2 Budget Form

New Hampshire Department of Health and Human Services

Bidder/Program Name: Bhutanese Community of NH

Budget Request for: Services for Older Refugees(SOR)
(Name of RFP)

Budget Period: 10/01/2016-09/30/17.

Function	Direct Incremental	Indirect Fixed	Total	Matched Funding	Allocation Method for Indirect/Fixed Costs
1. Total Salary/Wages	\$ 12,800.00	\$ 1,920.00	\$ 14,720.00	\$ -	
2. Employee Benefits	\$ -	\$ -	\$ -	\$ -	
3. Consultants	\$ -	\$ -	\$ -	\$ -	
4. Equipment:	\$ -	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	\$ -	
Educational	\$ 500.00	\$ -	\$ 500.00	\$ -	
Lab	\$ -	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	\$ -	
Office	\$ 500.00	\$ -	\$ 500.00	\$ -	
6. Travel	\$ 880.00	\$ -	\$ 880.00	\$ -	
7. Occupancy	\$ 2,400.00	\$ -	\$ 2,400.00	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage	\$ -	\$ -	\$ -	\$ -	
Subscriptions	\$ -	\$ -	\$ -	\$ -	
Audit and Legal	\$ -	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	\$ -	
Board Expenses	\$ -	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 17,080.00	\$ 1,920.00	\$ 19,000.00	\$ -	

Indirect As A Percent of Direct

11.2%

NOTE: Minimum match funding per section 4.3 of RFP

Contractors Initials: TA

Date: 10/19/15



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 (EEO):** The Contractor will provide an Equal Employment Opportunity Plan (EEO) 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

New Hampshire Department of Health and Human Services
Exhibit D



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

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

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

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

Contractor Name: Bhutanese Community of NH

10/19/15
Date

Tika Acharya, Executive Director
Name:
Title:



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: *Bhutanese Community of NH*

10/19/15
Date

Tika Acharya
Name: *Tika Acharya*
Title: *Executive Director*



**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: Bhutanese Community of NH

 10/19/15
Date

 Tika Acharya
Name: Tika Acharya
Title: Executive Director



**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

FA

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

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: *Bhutanese Community of NH*

10/19/15
Date

Tika Acharya
Name: *Tika Acharya*
Title: *Executive Director*

Exhibit G

Contractor Initials *TA*

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

Date 10/19/15



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: *Bhutanese Community of NH*

10/19/15
Date

Tika Acharya
Name: _____
Title: *executive Director*



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.



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



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.

Department of Health + Human Services
Office of Minority Health + Refugee Affairs
 The State

Bhutanese Community of NH
 Name of the Contractor

[Signature]
 Signature of Authorized Representative

[Signature]
 Signature of Authorized Representative

Trinidad Tellez
 Name of Authorized Representative

Tika Acharya
 Name of Authorized Representative

Director
 Title of Authorized Representative

Executive Director
 Title of Authorized Representative

10/26/15
 Date

10/19/15
 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: Bhutanese Community of NH

10/19/15
Date

Tika Acharya
Name: Tika Acharya
Title: Executive Director



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: 07 839 9556
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: _____

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)

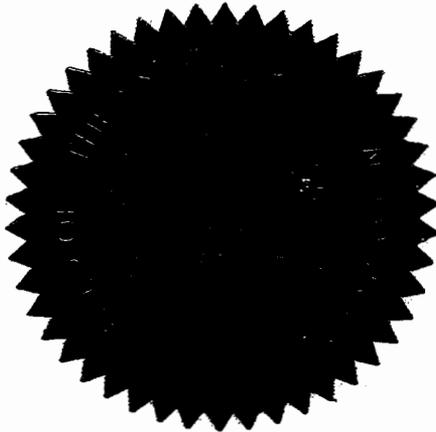
(NOTARY SEAL)

Commission Expires: KAREN KIM LIZOTTE
Notary Public - New Hampshire
My Commission Expires December 20, 2015

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 Gardner", written in a cursive style.

William M. Gardner
Secretary of State

BCNH Mission Statement

The mission of Bhutanese Community of New Hampshire is *to create an enduring legacy of Bhutanese and other New Americans' heritage for future generations through stewardship of successful integration, and community contributions.*

BCNH is aspiring to achieve this mission by consistently and effectively providing excellent, satisfactory and accessible community services to all refugees and immigrants for successful integration in the state of New Hampshire and beyond.

Return of Organization Exempt From Income Tax

2014

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning 2014, and ending 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization Bhutanese Community of New Hampshire
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
510 Chestnut Street
 City or town, state or province, country, and ZIP or foreign postal code
Manchester, New Hampshire 03101

D Employer identification number
27-3435232

E Telephone number
(603) 935-9620

G Gross receipts \$ 649,500

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶ _____

I Tax-exempt status: 501(c)(3) 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ _____

K Form of organization: Corporation Trust Association Other ▶
L Year of formation: 2012 **M** State of legal domicile: NH

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>To consistently and effectively provide excellent, satisfactory, accessible community services to all Bhutanese communities resettled or in the process of resettling in New Hampshire</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	24
	6	Total number of volunteers (estimate if necessary)	6	15
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year <u>27,229</u>	Current Year <u>607,701</u>
	9	Program service revenue (Part VIII, line 2g)	<u>284,407</u>	<u>41,799</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	311,635	649,500
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>248,849</u>	<u>350,293</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>91,707</u>	<u>293,315</u>
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	340,556	643,608	
	19 Revenue less expenses. Subtract line 18 from line 12	(28,920)	5,892	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year <u>19,860</u>	End of Year <u>56,250</u>
	21	Total liabilities (Part X, line 26)	<u>20,450</u>	<u>51,040</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	(682)	5,210

Part II Signature Block

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

Signature of officer: GURU SUBEDI Date: 08/10/2015
 Type or print name and title: GURU SUBEDI, Board chair

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

To consistently and effectively provide excellent, satisfactory, accessible community services to all Bhutanese communities resettled or in the process of resettling in New Hampshire, which includes basic resources and community based services

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 603,886 including grants of \$) (Revenue \$)

To consistently and effectively provide excellent, satisfactory, accessible community services to all Bhutanese communities resettled or in the process of resettling in New Hampshire, which includes basic resources and community based services

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 603,886

Part IV Checklist of Required Schedules

	Yes	No	
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	✓	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		✓
4 Section 501(c)(3) organizations. 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	4		✓
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		✓
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		✓
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		✓
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		✓
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a		✓
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		✓
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		✓
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		✓
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		✓
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		✓
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a		✓
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		✓
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a		✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		✓
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		✓
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		✓
20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	✓
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	✓
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	✓
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	✓
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	✓
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	✓
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	✓
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	✓
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
b If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	✓

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No columns. Includes sub-questions for various IRS forms and organizational requirements.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		✓
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		✓
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		✓
6	Did the organization have members or stockholders?		✓
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		✓
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	✓	
8b	b Each committee with authority to act on behalf of the governing body?	✓	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		✓

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		✓
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	✓	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	✓	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	✓	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		✓
13	Did the organization have a written whistleblower policy?	✓	
14	Did the organization have a written document retention and destruction policy?		✓
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official		✓
15b	b Other officers or key employees of the organization		✓
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		✓
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► New Hampshire
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ►
Rudra ZTimsina - 510 Chestnut Street - Manchester NH 03104

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Guru Subedi - Board Chairs 291 West Haven Road - Manchester NH 03104	N/A			✓				None	None	None
(2) Motikhar Bhujel - Board Vice Chair 12 East Side Drive #210 - Concord NH 03301	N/A			✓				None	None	None
(3) Pabitra Pokhrel - Board Member 27 Prescott Street - Concord NH 03301	N/A			✓				None	None	None
(4) Rup Timsina - Board Member 12 Royal Gardens #6 - Concord, NH 03301	N/A			✓				None	None	None
(5) Tara Mishra - Board Member 335 Dubuque Street - Manchester NH 03102	N/A			✓				None	None	None
(6) Nilhari Bhandari - Board Member 12 East Side Drive #124 - Concord NH 03301	N/A			✓				None	None	None
(7) Deepak Mothey - Board Member 7 Jennings Drive - Concord NH 03301	N/A			✓				None	None	None
(8) Pema Tamang - Board Member 7 Royal Gardens #7 - Concord NH 03301	N/A			✓				None	None	None
(9) Hem Bhattarai - Board Member 23 Hampton Street - Concord NH 03301	N/A			✓				None	None	None
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							None	None	None	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **None**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		✓
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		✓
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
None		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **None**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	266,266				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	341,435				
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f ▶		607,701				
Program Service Revenue	2a Program Services	Business Code	41,799				
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue .						
	g Total. Add lines 2a-2f ▶		41,709				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶						
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
	6a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss) ▶					
	6a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
		c Net income or (loss) from fundraising events . . ▶					
	9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities . . ▶							
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory . . ▶						
Miscellaneous Revenue		Business Code					
11a _____							
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d ▶							
12 Total revenue. See instructions. ▶			649,500				

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	310,075	279,067	31,008	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	12,033	10,830	1,203	
10 Payroll taxes	28,185	25,366	2,819	
11 Fees for services (non-employees):				
a Management				
b Legal	285	285		
c Accounting	2,081		2081	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	26,112	23,501	2,611	
14 Information technology				
15 Royalties				
16 Occupancy	28,534	28,534		
17 Travel	8,454	8,454		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,886	7,886		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	2,286	2,286		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Funeral Services	23,677	23,677		
b Educational Support Services	229	229		
c Client Support Services	8,057	8,057		
d Program Contracted Services	185,714	185,714		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	643,608	603,886	39,722	
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash—non-interest-bearing	19,860	1	56,250	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a			
	b Less: accumulated depreciation	10b		10c	
	11 Investments—publicly traded securities		11		
	12 Investments—other securities. See Part IV, line 11		12		
	13 Investments—program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)		19,860	16	56,250	
Liabilities	17 Accounts payable and accrued expenses		17		
	18 Grants payable		18		
	19 Deferred revenue	20,542	19	51,040	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25			
26 Total liabilities. Add lines 17 through 25		20,542	26	51,040	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	(682)	27	5,210	
	28 Temporarily restricted net assets		28		
	29 Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances		33			
34 Total liabilities and net assets/fund balances		19,860	34	56,250	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	649,500
2	Total expenses (must equal Part IX, column (A), line 25)	2	643,608
3	Revenue less expenses. Subtract line 2 from line 1	3	5,892
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	(682)
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,210

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a	✓	
2b		✓
2c	✓	
3a		✓
3b		

Application for Extension of Time To File an Exempt Organization Return

(Rev. January 2014)

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions. Bhutanese Community of New Hampshire	Employer identification number (EIN) or 27-3435232
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 510 Chestnut Street	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Manchester, New Hampshire 03101	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ **Tika Acharya**

Telephone No. ▶ **(603) 935-9620**

Fax No. ▶ **603 228 6347**

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **August 15**, 20 **15**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year 20 **14** or

▶ tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return

Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of Telephone No. Fax No.
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until 20 20
- For calendar year or other tax year beginning 20 and ending 20
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return Change in accounting period
- State in detail why you need the extension

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title Executive Director Date 05/11/15
 Form **8868** (Rev. 1-2014)



Bhutanese Community of New Hampshire

www.bhutanesecommunitynh.org 510 Chestnut Street 90 Airport Road
Manchester, NH 03101 Concord NH 03301
Email: bcnh@bhutanesecommunitynh.org (603) 935-9620 (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
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
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
Tika Acharya	122 Patricia Ln Manchester, NH 03104	Executive Director	603-261-0629

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.

Tika R Subedi, MA

Education Coordinator/Instructor: Dec 2011- Present: Part Time

Bhutanese Community of NH

- **DUTIES AND RESPONSIBILITIES:**

- Develop and utilize selected curriculum for both literate and preliterate adults, teaching 4 levels of students 4 days a week

- Assess and enroll new students
- Conduct program services in a culturally sensitive manner.
- Cultivate positive relationships with relevant faith based organizations, social service providers, and other community partners.
- Complete all necessary documentation to ensure compliance with funding requirements and agency quality assurance standards.
- Train and assist new teachers and volunteers

Essential Functions:

- Establish highly effective relationships with clients, community agencies, volunteers, and other staff members.
- Maintain confidentiality of all clients.
- Ensure accuracy and attention to detail in record keeping.
- Communicate client progress with assigned Evaluation system and grade
- Report mandatory information to Director of Programs and/or Executive Director.

ESL Teacher: Feb 2009- present, Part Time.

English for New Americans, Southern New Hampshire Services

- Prepare and teach lessons for a group of mid-level refugee ESL learners that access and exercise all skills, including grammar, reading, writing, listening, and speaking, and prepare the students for a variety of work situations.
- Help develop curriculum (as needed) to focus on the needs of the learners in the class
- Track student attendance and progress with short nightly write-ups for each student

Vice Principal and Academics Head: 2001- 2010.

Sunrise English Higher Secondary School, Nepal.

- Provides leadership for interdisciplinary faculty, and staff to ensure quality of various academic programs and student success initiatives
- Provides leadership in the areas of: professional development and growth for faculty and staff; assessment of student learning and program outcomes and other initiatives that further enhance academic affairs and fulfill school strategic goals.
- Collaborates with Academic Affairs leadership to stimulate the development of new curricula and programs to meet the changing needs of the community
- Understands and implements best practices and research in student success, including emerging models and tools of delivery (e.g., in developmental education), instructional design, and management of instructional programs.
- Collaborates with Student Affairs leadership to contribute to college-wide and campus-based enrollment management efforts
- Encourages and works with faculty to support co-curricular activities on campus.
- Assumes responsibility for the safeguarding of sensitive or confidential student and employee information from intentional or unintentional disclosure
- Participates in resource development initiatives, which includes seeking, developing and managing external grants that advance the College's strategic initiatives
- Utilizes data in academic planning, in resource development and in the development of the schedule of courses
- Models inclusive excellence through specific actions that support the College's diversity goals in the recruitment, hiring, and retention of talented and diverse faculty and staff.
- Sunrise English Higher Secondary School, Nepal.

Educational Qualification:

MA in Sociology from University of North Bengal, India with special concentration in social work, political science and psychology

BA in Arts from University of North Bengal, India with major in English literature

CONTRACTOR NAME: BCNH for SOR

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Tika R Subedi	SORCoordinator	31,200	.25FTE	7800
Bhagirath Khatiwada	Director for Programs	60,000	.075FTE	5000

TA-