

**STATE OF CONNECTICUT**  
**DEPARTMENT OF SOCIAL SERVICES**  
 55 FARMINGTON AVENUE HARTFORD, CONNECTICUT 06105

Myers and Stauffer LLC

**FEB 21 2019**

Received

**ANNUAL REPORT**  
**FEDERALLY QUALIFIED HEALTH CENTER (FQHC)**

Date Submitted: 7/1/2017 Date Received: 6/30/2018

|                  |                                 |  |  |
|------------------|---------------------------------|--|--|
| 1. FQHC Name     | Charter Oak Health Center, Inc. |  |  |
| Street Address   | 21 Grand Street                 |  |  |
| City, State, ZIP | Hartford, CT 06106              |  |  |
| Telephone Number | 860-550-7524                    |  |  |
| Contact Person   | Silvia Goldman                  |  |  |
| Title            | CFO                             |  |  |

|   |  |
|---|--|
| 2. FQHC Medicaid Provider Number:         | 3. Reporting Period:                     |
| Medical <u>1992750855</u>                 | From <u>7/1/2017</u> To <u>6/30/2018</u> |
| Dental <u>1225154446</u>                  |  |
| Mental Health <u>1134245350</u>           |  |
| Other (Specify)Pharmacy <u>1396891404</u> |  |
|   |  |

4. Type of Control (Check One Only)

NONPROFIT ORGANIZATION

GOVERNMENT

STATE  DISTRICT  OTHER

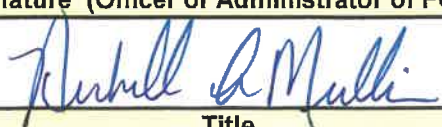
COUNTY  CITY

5. FQHC Owned By:

**CERTIFICATION BY OFFICER OR ADMINISTRATOR OF CLINIC**

I Hereby Certify That I Have Examined the Accompanying Worksheets Prepared By  
 Charter Oak Health Center, Inc. 1992750855  
 (FQHC Name)

For the Reporting Period Beginning 7/1/2017 and Ending 6/30/2018 and That to the Best of My Knowledge and Belief It Is a True, Correct and Complete Statement Prepared From the Books and Records of the FQHC In Accordance With Applicable Instructions, Except as Noted:

|   |                     |
|---|---------------------|
| 6. Signature (Officer or Administrator of FQHC)                                     | Printed Name        |
|  | Michelle A. Mullins |
| Title   | Date                |
| President + CEO   | 2/13/19             |

STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

|                          |                                 |                     |
|--------------------------|---------------------------------|---------------------|
| <b>Reporting Period:</b> | From <u>7/1/2017</u>            | To <u>6/30/2018</u> |
| <b>FQHC Name:</b>        | Charter Oak Health Center, Inc. |                     |

**7. Service Sites:** List all service sites of the FQHC, including all FQHC-certified sites and any other non-FQHC service sites. Indicate whether the service site is FQHC certified. If a site or sites are not FQHC-certified, the associated costs should be reported on Form A-4 as non-allowable costs.

| Provider Name                                  | Location                         | FQHC Certified<br>Yes/ No | Clinic/Provider No. |
|--|----------------------------------|---------------------------|---------------------|
| Charter Oak Health Center Inc.                 | 21 Grand Street, Hartford        | Yes                       |                     |
| Charter Oak Health Center Inc.                 | 401 New Britain Avenue, Hartford | Yes                       |                     |
| Charter Oak Health Center Inc.-Mercy Housing a | 118 Main Street, Hartford        | Yes                       |                     |
| Charter Oak Health Center Inc.-House of E      | 27 Chestnut Street, Hartford     | Yes                       |                     |
| Charter Oak Health Center Inc.-Open He         | 437 Sheldon Street, Hartford     | Yes                       |                     |
| Charter Oak Health Center Inc.-YWCA            | 135 Broad Street, Hartford       | Yes                       |                     |
| Charter Oak Health Center Inc.-ImmaCare        | 560 Park Street, Hartford        | Yes                       |                     |
| Charter Oak Health Center Inc.-South Par       | 75 Main Street, Hartford         | Yes                       |                     |
| Charter Oak Health Center Inc.-Al Prince       | 401 Flatbush Avenue, Hartford    | Yes                       |                     |
| Charter Oak Health Center Inc.-Parkville S     | 1755 Park Avenue, Hartford       | Yes                       |                     |
| Charter Oak Health Center Inc.-Mobile V        | 21 Grand Street, Hartford        | Yes                       |                     |
|  |                                  |                           |                     |
|  |                                  |                           |                     |
|  |                                  |                           |                     |
|  |                                  |                           |                     |
|  |                                  |                           |                     |
|  |                                  |                           |                     |
|  |                                  |                           |                     |
|  |                                  |                           |                     |
|  |                                  |                           |                     |
|  |                                  |                           |                     |

**8. Related Parties:** Related party information is reported on the following, which accompanies this cost report submission:

|                                      |  |
|--------------------------------------|--|
| <b>Select One:</b>                   |  |
| SELECT ONE OF THE FOLLOWING OPTIONS: |  |

STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period: From 7/1/2017 To 6/30/2018  
 FQHC Name: Charter Oak Health Center, Inc.

**Form A-1 (Direct Health Care Cost)**  
**RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES**

| <b>COST CENTER</b>   |   | I                     | II             | III       | IV                     | V  | VI                                    | VII                            |
|--|---|-----------------------|----------------|-----------|------------------------|--|---------------------------------------|--------------------------------|
| DIRECT HEALTH CARE COST<br>(Excluding Dental, Mental Health & Other) |   | Salaries<br>Personnel | Other<br>Costs | Total     | Reclass-<br>ifications | Reclassified<br>Trial Balance<br>(Col 3 & 4) | Adjustments<br>Increase<br>(Decrease) | Net<br>Expenses<br>(Col 5 & 6) |
| <b>A. DIRECT HEALTH CARE COST</b>                                    |   |                       |                |           |                        |  |                                       |                                |
| <b>1. Staff Cost</b>   |   |                       |                |           |                        |  |                                       |                                |
| a. Physician   |   | 1,553,064             | 650,165        | 2,203,229 | (21,187)               | 2,182,042                                    |                                       | 2,182,042                      |
| b. Physician Assistant   |   | 319,754               | 49,555         | 369,309   |                        | 369,309                                      |                                       | 369,309                        |
| c. Nurse (APRN, Midwife, RN)   |   | 1,223,233             | 189,574        | 1,412,807 |                        | 1,412,807                                    |                                       | 1,412,807                      |
| d. Other - Specify   |   |                       |                |           |                        |  |                                       |                                |
|  | CNM, Lab Tech, Dietician/Nutrition                                  | 198,893               | 30,823         | 229,706   |                        | 229,706                                      |                                       | 229,706                        |
|  | LPN, MA, Case Managers, Radiology, Tech                             | 929,557               | 144,061        | 1,073,618 |                        | 1,073,618                                    |                                       | 1,073,618                      |
|  | Other Health Professionals (Contracted) -Chiro, Podiatry, Optometry | 258,146               | 40,007         | 298,153   |                        | 298,153                                      |                                       | 298,153                        |
|  |   | 0                     | 0              | 0         |                        | 0  |                                       | 0                              |
|  |   | 0                     | 0              | 0         |                        | 0  |                                       | 0                              |
|  |   | 0                     | 0              | 0         |                        | 0  |                                       | 0                              |
|  |   | 0                     | 0              | 0         |                        | 0  |                                       | 0                              |
|  |   | 0                     | 0              | 0         |                        | 0  |                                       | 0                              |
|  |   | 0                     | 0              | 0         |                        | 0  |                                       | 0                              |
|  |   | 0                     | 0              | 0         |                        | 0  |                                       | 0                              |
| e. Subtotal Direct Health Care Cost                                  |   | 4,482,637             | 1,233,100      | 5,715,737 | (21,187)               | 5,694,550                                    | 0                                     | 5,694,550                      |
| <b>2. Other Direct Health Care Cost</b>                              |   |                       |                |           |                        |  |                                       |                                |
| a. Medical Supplies  |   |                       | 170,211        | 170,211   |                        | 170,211                                      |                                       | 170,211                        |
| b. Transportation  |   |                       | 19,367         | 19,367    |                        | 19,367                                       |                                       | 19,367                         |
| c. Depreciation - Medical Equipment                                  |   |                       | 0              | 0         |                        | 0  |                                       | 0                              |
| d. Professional Liability Insurance                                  |   |                       | 0              | 0         |                        | 0  |                                       | 0                              |
| e. Laboratory  |   |                       | 0              | 0         |                        | 0  |                                       | 0                              |
| f. Radiology   |   |                       | 16,289         | 16,289    |                        | 16,289                                       |                                       | 16,289                         |
| g. Physician-Administered Drugs                                      |   |                       | 0              | 0         |                        | 0  |                                       | 0                              |
| h. Other - Specify   |   |                       | 0              | 0         |                        | 0  |                                       | 0                              |
|  | Program Supplies, Small Equipm., Other Contr. etc.                  |                       | 110,346        | 110,346   |                        | 110,346                                      |                                       | 110,346                        |
|  |   |                       | 0              | 0         |                        | 0  |                                       | 0                              |
|  |   |                       | 0              | 0         |                        | 0  |                                       | 0                              |
|  |   |                       | 0              | 0         |                        | 0  |                                       | 0                              |
|  |   |                       | 0              | 0         |                        | 0  |                                       | 0                              |
|  |   |                       | 0              | 0         |                        | 0  |                                       | 0                              |
| i. Subtotal Other Direct Health Care Cost                            |   | 0                     | 316,213        | 316,213   | 0                      | 316,213                                      | 0                                     | 316,213                        |
| <b>3. TOTAL DIRECT HEALTH CARE COST (1e &amp; 2i)</b>                |   | 4,482,637             | 1,549,313      | 6,031,950 | (21,187)               | 6,010,763                                    | 0                                     | 6,010,763                      |

STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period: From 7/1/2017 To 6/30/2018  
 FQHC Name: Charter Oak Health Center, Inc.

Form A-2 (Direct Dental Care Cost)

**RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES**

| COST CENTER  | Salaried Personnel<br>I | Other Costs<br>II | Total<br>III     | Reclass-ifications<br>IV | Reclassified Trial Balance<br>(Col 3 & 4)<br>V | Adjustments Increase<br>(Decrease)<br>VI | Net Expenses<br>(Col 5 & 6)<br>VII |
|--|-------------------------|-------------------|------------------|--------------------------|--|--|------------------------------------|
|  |                         |                   |                  |                          |  |  |                                    |
| <b>B. DIRECT DENTAL CARE COST</b>                    |                         |                   |                  |                          |  |  |                                    |
| <b>1. Staff Cost</b>                                 |                         |                   |                  |                          |  |  |                                    |
| a. Dentist   | 540,604                 | 212,608           | 753,212          |                          | 753,212  |  | 753,212                            |
| b. Dental Hygienist                                  | 184,738                 | 28,630            | 213,368          |                          | 213,368  |  | 213,368                            |
| c. Other - Specify                                   | 170,248                 | 26,385            | 196,633          |                          | 196,633  |  | 196,633                            |
| Dental Assistants                                    |                         |                   |                  |                          |  |  |                                    |
|  |                         |                   |                  |                          |  |  |                                    |
|  |                         |                   |                  |                          |  |  |                                    |
|  |                         |                   |                  |                          |  |  |                                    |
|  |                         |                   |                  |                          |  |  |                                    |
|  |                         |                   |                  |                          |  |  |                                    |
|  |                         |                   |                  |                          |  |  |                                    |
|  |                         |                   |                  |                          |  |  |                                    |
|  |                         |                   |                  |                          |  |  |                                    |
| d. Subtotal Direct Dental Care Cost                  | 895,590                 | 267,623           | 1,163,213        | 0                        | 1,163,213                                      | 0  | 1,163,213                          |
| <b>2 Other Direct Dental Care Cost</b>               |                         |                   |                  |                          |  |  |                                    |
| a. Dental Supplies                                   |                         | 75,455            | 75,455           |                          | 75,455   |  | 75,455                             |
| b. Transportation                                    |                         |                   | 0                |                          | 0  |  | 0                                  |
| c. Depreciation - Dental Equipment                   |                         |                   | 0                |                          | 0  |  | 0                                  |
| d. Professional Liability Insurance                  |                         |                   | 0                |                          | 0  |  | 0                                  |
| e. Other - Specify                                   |                         |                   |                  |                          |  |  |                                    |
| Program Supplies, Other Contr.Svc, etc.              |                         | 9,592             | 9,592            |                          | 9,592  |  | 9,592                              |
| Dental Lab   |                         | 43,923            | 43,923           |                          | 43,923   |  | 43,923                             |
|  |                         |                   | 0                |                          | 0  |  | 0                                  |
|  |                         |                   | 0                |                          | 0  |  | 0                                  |
|  |                         |                   | 0                |                          | 0  |  | 0                                  |
| f. Subtotal Other Direct Dental Care Cost            | 0                       | 128,970           | 128,970          | 0                        | 128,970  | 0  | 128,970                            |
| <b>3 TOTAL DIRECT DENTAL CARE COST (1d &amp; 2f)</b> | <b>895,590</b>          | <b>396,593</b>    | <b>1,292,183</b> | <b>0</b>                 | <b>1,292,183</b>                               | <b>0</b>                                 | <b>1,292,183</b>                   |

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FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period: From 7/1/2017 To 6/30/2018

FQHC Name: Charter Oak Health Center, Inc.

Form A-3 (Direct Mental Health Care Cost)

| RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES |                    |             |           |                   |  |                                 |                          |
|--|--------------------|-------------|-----------|-------------------|--|---------------------------------|--------------------------|
| COST CENTER  | I                  | II          | III       | IV                | V                                      | VI                              | VII                      |
| C.   | Salaried Personnel | Other Costs | Total     | Reclassifications | Reclassified Trial Balance (Col 3 & 4) | Adjustments Increase (Decrease) | Net Expenses (Col 5 & 6) |
| <b>1. DIRECT MENTAL HEALTH CARE COST</b>                       |                    |             |           |                   |  |                                 |                          |
| <b>1. Staff Cost</b>   |                    |             |           |                   |  |                                 |                          |
| a. Psychologist  |                    | 698,235     | 698,235   | (49,400)          | 648,835                                |                                 | 648,835                  |
| b. Social Worker   |                    |             |           |                   |  |                                 |                          |
| c. Other - Specify   |                    |             |           |                   |  |                                 |                          |
| MA   |                    | 47,892      | 47,892    |                   | 47,892                                 |                                 | 47,892                   |
| LPC & Mgmt   |                    | 101,813     | 101,813   | (85,137)          | 16,676                                 |                                 | 16,676                   |
| APRN   |                    | 84,240      | 84,240    |                   | 84,240                                 |                                 | 84,240                   |
| Psychiatrist   |                    | 256,647     | 256,647   |                   | 256,647                                |                                 | 256,647                  |
|  |                    |             |           |                   |  |                                 |                          |
|  |                    |             |           |                   |  |                                 |                          |
|  |                    |             |           |                   |  |                                 |                          |
|  |                    |             |           |                   |  |                                 |                          |
| <b>d. Subtotal Direct Mental Health Care Cost</b>              | 0                  | 1,188,827   | 1,188,827 | (134,537)         | 1,054,290                              | 0                               | 1,054,290                |
| <b>2. Other Direct Mental Health Care Cost</b>                 |                    |             |           |                   |  |                                 |                          |
| a. Medical Supplies  |                    | 4,571       | 4,571     |                   | 4,571                                  |                                 | 4,571                    |
| b. Transportation  |                    |             |           |                   |  |                                 |                          |
| c. Depreciation - Mental Health Equipment                      |                    |             |           |                   |  |                                 |                          |
| d. Professional Liability Insurance                            |                    |             |           |                   |  |                                 |                          |
| e. Other - Specify   |                    |             |           |                   |  |                                 |                          |
| Contracted Services Charge & Trainings                         |                    | 210,111     | 210,111   |                   | 210,111                                |                                 | 210,111                  |
| Program Supplies, Small Equipm., etc.                          |                    | 37,615      | 37,615    |                   | 37,615                                 |                                 | 37,615                   |
|  |                    |             |           |                   |  |                                 |                          |
|  |                    |             |           |                   |  |                                 |                          |
| <b>f. Subtotal Other Direct Mental Health Care Cost</b>        | 0                  | 252,297     | 252,297   | 0                 | 252,297                                | 0                               | 252,297                  |
| <b>3. TOTAL DIRECT MENTAL HEALTH CARE COST (1d &amp; 2f)</b>   | 0                  | 1,441,124   | 1,441,124 | (134,537)         | 1,306,587                              | 0                               | 1,306,587                |
| <b>D. TOTAL DIRECT COST BEFORE NON-ALLOWABLE SERVICES</b>      | 5,378,227          | 3,387,030   | 8,765,257 | (156,724)         | 8,608,533                              | -                               | 8,608,533                |

STATE OF CONNECTICUT  
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FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period: From 7/1/2017 To 6/30/2018

FQHC Name: Charter Oak Health Center, Inc.

Form A-4 (Non-Allowable Direct Other Service Cost)

| RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES |                         |                   |              |                         |   |                                       |                                 |
|--|-------------------------|-------------------|--------------|-------------------------|---|---------------------------------------|---------------------------------|
| COST CENTER  | Salaried Personnel<br>I | Other Costs<br>II | Total<br>III | Reclassifications<br>IV | Reclassified Trial Balance (Col 3 & 4)<br>V | Adjustments Increase (Decrease)<br>VI | Net Expenses (Col 5 & 6)<br>VII |
|  |                         |                   |              |                         |   |                                       |                                 |
| <b>E. NON-ALLOWABLE DIRECT OTHER SERVICE COST</b>              |                         |                   |              |                         |   |                                       |                                 |
| 1. Service   |                         |                   |              |                         |   |                                       |                                 |
| a. Clinical Diagnostic Lab                                     |                         |                   | 0            |                         | 0   |                                       | 0                               |
| b. Radiology   |                         | 55,395            | 55,395       |                         | 55,395                                      |                                       | 55,395                          |
| c. Prescription Drugs/Pharmacy                                 | 198,601                 | 85,564            | 284,165      |                         | 284,165                                     |                                       | 284,165                         |
| d. Battered Women  |                         | 0                 | 0            |                         | 0   |                                       | 0                               |
| e. Homeless  |                         | 0                 | 0            |                         | 0   |                                       | 0                               |
| f. WIC   |                         | 0                 | 0            |                         | 0   |                                       | 0                               |
| g. Non-FQHC Sites  |                         | 0                 | 0            |                         | 0   |                                       | 0                               |
| h. Other - Specify   |                         |                   |              |                         |   |                                       |                                 |
| Medications  |                         | 556,621           | 556,621      |                         | 556,621                                     |                                       | 556,621                         |
| In-kind Vaccines   |                         | 308,356           | 308,356      |                         | 308,356                                     |                                       | 308,356                         |
| Healthy Start Coordinator                                      |                         | 0                 | 0            | 57,700                  | 57,700                                      |                                       | 57,700                          |
| Donations/Special Events                                       |                         | 0                 | 0            | 113,005                 | 113,005                                     |                                       | 113,005                         |
| Advertising  |                         | 0                 | 0            | 33,191                  | 33,191                                      |                                       | 33,191                          |
| Interest   |                         | 0                 | 0            | 54,381                  | 54,381                                      |                                       | 54,381                          |
|  |                         | 0                 | 0            | 0                       | 0   |                                       | 0                               |
|  |                         | 0                 | 0            | 0                       | 0   |                                       | 0                               |
| <b>I. Total Non-Allowable Direct Other Service Cost</b>        | 198,601                 | 1,005,936         | 1,204,537    | 258,277                 | 1,462,814                                   | 0                                     | 1,462,814                       |
| <b>F. TOTAL DIRECT COST (D+E1)</b>                             | 5,576,828               | 4,392,966         | 9,969,794    | 102,553                 | 10,072,347                                  | -                                     | 10,072,347                      |

STATE OF CONNECTICUT  
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ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period: From 7/1/2017 To 6/30/2018  
 FQHC Name: Charter Oak Health Center, Inc.

Form A-5 (Overhead Cost)

| COST CENTER                                       | RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES |                  |                   |                   |  |                                 |                          |
|---|--|------------------|-------------------|-------------------|--|---------------------------------|--------------------------|
|   | I  | II               | III               | IV                | V                                      | VI                              | VII                      |
|   | Salaried Personnel   | Other Costs      | Total             | Reclassifications | Reclassified Trial Balance (Col 3 & 4) | Adjustments Increase (Decrease) | Net Expenses (Col 5 & 6) |
| <b>G. OVERHEAD - FACILITY COST</b>                |  |                  |                   |                   |  |                                 |                          |
| a. Rent   |  | 59,107           | 59,107            | 0                 | 59,107                                 | 0                               | 59,107                   |
| b. Insurance                                      |  | 0                | 0                 | 0                 | 0                                      | 0                               | 0                        |
| c. Interest on Mortgage or Loans                  |  | 0                | 0                 | 0                 | 0                                      | 0                               | 0                        |
| d. Utilities                                      |  | 677,971          | 677,971           | 0                 | 677,971                                | 0                               | 677,971                  |
| e. Depreciation - Building                        |  | 255,430          | 255,430           | 0                 | 255,430                                | 0                               | 255,430                  |
| f. Depreciation - Equipment                       |  | 0                | 0                 | 0                 | 0                                      | 0                               | 0                        |
| g. Housekeeping & Maintenance                     |  | 71,055           | 71,055            | 0                 | 71,055                                 | 0                               | 71,055                   |
| h. Other (Specify)                                | 458,486  | 98,838           | 557,324           | 0                 | 557,324                                | 0                               | 557,324                  |
|   |  | 611,166          | 1,168,490         | 0                 | 1,168,490                              | 0                               | 1,168,490                |
|   |  | 607,199          | 1,215,689         | 0                 | 1,215,689                              | 0                               | 1,215,689                |
|   |  | 123,475          | 1,339,164         | 0                 | 1,339,164                              | 0                               | 1,339,164                |
| <b>i. Subtotal Overhead - Facility Cost</b>       | <b>458,486</b>   | <b>2,504,241</b> | <b>2,962,727</b>  | <b>0</b>          | <b>2,962,727</b>                       | <b>0</b>                        | <b>2,962,727</b>         |
| <b>H. OVERHEAD - ADMINISTRATIVE COST</b>          |  |                  |                   |                   |  |                                 |                          |
| a. Office Salaries                                | 3,796,537  | 586,379          | 4,382,916         | 98,024            | 4,480,940                              | 0                               | 4,480,940                |
| b. Depreciation - Office Equipment                |  | 85,186           | 85,186            | 0                 | 85,186                                 | 0                               | 85,186                   |
| c. Office Supplies                                |  | 127,709          | 127,709           | 0                 | 127,709                                | 0                               | 127,709                  |
| d. Legal  |  | 50,127           | 50,127            | 0                 | 50,127                                 | 0                               | 50,127                   |
| e. Accounting                                     |  | 60,500           | 60,500            | 0                 | 60,500                                 | 0                               | 60,500                   |
| f. Insurance                                      |  | 22,325           | 22,325            | 0                 | 22,325                                 | 0                               | 22,325                   |
| g. Telephone                                      |  | 111,374          | 111,374           | 0                 | 111,374                                | 0                               | 111,374                  |
| h. Advertising-Help Wanted                        |  | 54,381           | 54,381            | (54,381)          | 0                                      | 0                               | 0                        |
| i. Interest - Capital Loans                       |  | 500,573          | 500,573           | 0                 | 500,573                                | 0                               | 500,573                  |
| j. Other (Specify)                                |  | 89,798           | 89,798            | 0                 | 89,798                                 | 0                               | 89,798                   |
|   |  | 108,871          | 208,669           | 0                 | 208,669                                | 0                               | 208,669                  |
|   |  | 561,367          | 1,170,036         | (146,196)         | 1,023,840                              | 0                               | 1,023,840                |
| <b>k. Subtotal Overhead - Administrative Cost</b> | <b>3,796,537</b>   | <b>2,360,590</b> | <b>6,157,127</b>  | <b>(102,553)</b>  | <b>6,054,574</b>                       | <b>0</b>                        | <b>6,054,574</b>         |
| <b>l. TOTAL OVERHEAD COST (G+H+k)</b>             | <b>4,255,023</b>   | <b>4,864,831</b> | <b>9,119,854</b>  | <b>(102,553)</b>  | <b>9,017,301</b>                       | <b>-</b>                        | <b>9,017,301</b>         |
| <b>J. GRAND TOTAL COSTS<sup>2</sup> (F+l)</b>     | <b>9,831,851</b>   | <b>9,257,797</b> | <b>19,089,648</b> | <b>-</b>          | <b>19,089,648</b>                      | <b>-</b>                        | <b>19,089,648</b>        |

<sup>2</sup> Reconciliation schedule is required if Line J, Column III does not agree to the Audited Financial Statements

STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period: From 7/1/2017 To 6/30/2018  
 FQHC Name: Charter Oak Health Center, Inc.

Form B-1 (Compensation, Encounters, Hours, FTEs - Health Care)

| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER                            |                             |                    |                   |                               |                                 |  |
|--|-----------------------------|--------------------|-------------------|-------------------------------|---------------------------------|--|
| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, & FTEs (Excluding Dental, Mental Health, and Other) | Specialty<br>I              | Compensation<br>II | Encounters<br>III | Total Employee Hours and FTEs |                                 |  |
|  |                             |                    |                   | Employee Total Hours<br>IV    | FTEs<br>(2080 hrs = 1 FTE)<br>V |  |
| <b>Provide itemized de-identified list (e.g., Physician 1)</b>                                   | <b>General Practitioner</b> | <b>125,000</b>     | <b>1,500</b>      | <b>1,040</b>                  | <b>0.50</b>                     |  |
| <b>A. PHYSICIAN</b>  |                             |                    |                   |                               |                                 |  |
| 1. Bayer, Laurie H   | Pediatrics                  | 195,341            | 3,509             | 2,092                         | 1.01                            |  |
| 2. Castro, Raymond   | Emergency Medicine          | 157,600            | 3,393             | 1,664                         | 0.80                            |  |
| 3. DCunha, Sunil   | Internal Medicine           | 45,865             | 1                 | 432                           | 0.21                            |  |
| 4. Deutsch, Larry  | Pediatrics                  | 53,266             | 826               | 618                           | 0.30                            |  |
| 5. Donkoh, Fred M  | Pediatrics                  | 199,616            | 2,453             | 2,080                         | 1.00                            |  |
| 6. Goldberg, Eric  | Emergency Medicine          | 32,220             | 346               | 404                           | 0.19                            |  |
| 7. Hornbeck, Nieves  | Family Practice             | 102,145            | 1,978             | 11,557                        | 5.56                            |  |
| 8. Jones, Ervin E  | OB - Gynecology             | 200,563            | 3,229             | 2,086                         | 1.00                            |  |
| 9. Naqvi, Syed J   | Family Practice             | 89,095             | 1,573             | 832                           | 0.40                            |  |
| 10. Patel, Brimal  | Family Medicine             | 224,817            | 206               | 1,500                         | 0.72                            |  |
| <b>Total Physician Encounters, Staff Hours and FTEs</b>  |                             | <b>1,300,528</b>   | <b>17,514</b>     | <b>23,265</b>                 | <b>11.19</b>                    |  |
| <b>B. PHYSICIAN ASSISTANT</b>  |                             |                    |                   |                               |                                 |  |
| 1. Brenes, Michelle  | Physician Assistant         | 16,784             | 105               | 160                           | 0.08                            |  |
| 2. Feinstein, Miriam   | Physician Assistant         | 93,511             | 3,103             | 2,062                         | 0.99                            |  |
| 3. Kuruvilla, Karina   | Physician Assistant         | 104,462            | 3,019             | 2,103                         | 1.01                            |  |
| 4. Tang, Helen   | Physician Assistant         | 104,997            | 2,588             | 2,023                         | 0.97                            |  |
| 5.   |                             |                    |                   |                               | 0.00                            |  |
| <b>Total Physician Assistant Encounters, Hours and FTEs</b>                                      |                             | <b>319,754</b>     | <b>8,815</b>      | <b>6,348</b>                  | <b>3.05</b>                     |  |



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 FQHC Name: Charter Oak Health Center, Inc.

Form B-1 (Compensation, Encounters, Hours, FTEs - Health Care)

| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER                            |                             |                    |                   |                               |                              |  |
|--|-----------------------------|--------------------|-------------------|-------------------------------|------------------------------|--|
| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, & FTEs (Excluding Dental, Mental Health, and Other) | Specialty<br>I              | Compensation<br>II | Encounters<br>III | Total Employee Hours and FTEs |                              |  |
|  |                             |                    |                   | Employee Total Hours<br>IV    | FTEs (2080 hrs = 1 FTE)<br>V |  |
| <i>Provide itemized de-identified list (e.g., Physician 1)</i>                                   | <b>General Practitioner</b> | <b>125,000</b>     | <b>1,500</b>      | <b>1,040</b>                  | <b>0.50</b>                  |  |
| <b>A.</b>  | <b>PHYSICIAN</b>            |                    |                   |                               |                              |  |
| 1. Pesanti, Edward L   | Infectious Disease          | 47,552             | 435               | 554                           | 0.27                         |  |
| 2. Pillai, Omprakash B   | Infectious Disease          | 48,243             | 1,049             | 607                           | 0.29                         |  |
| 3. Thurber, Stephenie C  | Internal Medicine           | 156,741            | 2,677             | 1,774                         | 0.85                         |  |
| 4.   |                             |                    |                   |                               | 0.00                         |  |
| 5.   |                             |                    |                   |                               | 0.00                         |  |
| 6.   |                             |                    |                   |                               | 0.00                         |  |
| 7.   |                             |                    |                   |                               | 0.00                         |  |
| 8.   |                             |                    |                   |                               | 0.00                         |  |
| 9.   |                             |                    |                   |                               | 0.00                         |  |
| 10.  |                             |                    |                   |                               | 0.00                         |  |
| <b>Total Physician Encounters, Staff Hours and FTEs</b>  |                             | <b>252,536</b>     | <b>4,161</b>      | <b>2,935</b>                  | <b>1.41</b>                  |  |
| <b>B.</b>  | <b>PHYSICIAN ASSISTANT</b>  |                    |                   |                               |                              |  |
| 1.   |                             |                    |                   |                               | 0.00                         |  |
| 2.   |                             |                    |                   |                               | 0.00                         |  |
| 3.   |                             |                    |                   |                               | 0.00                         |  |
| 4.   |                             |                    |                   |                               | 0.00                         |  |
| 5.   |                             |                    |                   |                               | 0.00                         |  |
| <b>Total Physician Assistant Encounters, Hours and FTEs</b>                                      |                             | <b>0</b>           | <b>0</b>          | <b>0</b>                      | <b>0.00</b>                  |  |

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Reporting Period: From 7/1/2017 To 6/30/2018

FQHC Name: Charter Oak Health Center, Inc.

Form B-1 Continued (Compensation, Encounters, Hours, FTEs - Health Care)

| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER                               |                             |                    |                   |                               |                                 |  |
|---|-----------------------------|--------------------|-------------------|-------------------------------|---------------------------------|--|
| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, & FTEs (Excluding Dental, Mental Health, and Other)    | Specialty<br>I              | Compensation<br>II | Encounters<br>III | Total Employee Hours and FTEs |                                 |  |
|   |                             |                    |                   | Employee<br>Total Hours<br>IV | FTEs<br>(2080 hrs = 1 FTE)<br>V |  |
| <b>Provide itemized de-identified list (e.g., Physician 1)</b>                                      | <b>General Practitioner</b> | <b>125,000</b>     | <b>1,500</b>      | <b>1,040</b>                  | <b>0.50</b>                     |  |
| <b>C. NURSE (APRN, MIDWIFE, RN)</b>   |                             |                    |                   |                               |                                 |  |
| 1. Beresford, Geneva N<br>Internal Medicine   |                             | 39,976             | 689               | 883                           | 0.42                            |  |
| 2. Blinkhorn, Deborah<br>Advanced Practice Registered Nurse   |                             | 97,474             | 2,949             | 2,080                         | 1.00                            |  |
| 3. Vagueiro, Filomena C<br>Certified Nurse Midwife  |                             | 19,682             | 50                | 248                           | 0.12                            |  |
| 4. Wills, Stephanie<br>Advanced Practice Registered Nurse   |                             | 97,473             | 3,263             | 2,080                         | 1.00                            |  |
| 5. Ford, Kellie<br>Internal Medicine  |                             | 98,543             | 2,285             | 2,080                         | 1.00                            |  |
| <b>Total Nurse Practitioner</b>   |                             | <b>353,148</b>     | <b>9,236</b>      | <b>7,371</b>                  | <b>3.54</b>                     |  |
| <b>D. PHYSICIAN SERVICES UNDER CONTRACT</b>   |                             |                    |                   |                               |                                 |  |
| 1. Limaye, Pareshi<br>Obstetrician and gynecologist   |                             | 7,560              | 99                | 231                           | 0.11                            |  |
| 2. Mullins, Jessica H & Nelson, Amy; Beller, Peter; Lahrman, Peter<br>Obstetrician and gynecologist |                             | 66,975             | 755               | 446                           | 0.21                            |  |
| 3. Phillips, Kimberly<br>Emergency Medicine   |                             | 35,783             | 367               | 202                           | 0.10                            |  |
| 4. Smith, Robert M<br>Cardiology  |                             | 20,240             | 254               | 176                           | 0.08                            |  |
| 5. Schroeder, Susan K; Comeau, Nomigly; Fejos, Arpad S<br>Path Medicine                             |                             | 254,880            | 1,399             | 1,416                         | 0.68                            |  |
| <b>Total Physician Services Under Contract</b>  |                             | <b>385,438</b>     | <b>2,874</b>      | <b>2,471</b>                  | <b>1.18</b>                     |  |
| <b>E. OTHER HEALTH CARE PRACTITIONER</b>  |                             |                    |                   |                               |                                 |  |
| 1. Della Porta, Maria P & Olewnik, Jessica (contracted)<br>Optometrist                              |                             | 53,885             | 881               | 653                           | 0.31                            |  |
| 2. Mongare, Japheth O<br>Podiatry   |                             | 157,600            | 3,308             | 2,080                         | 1.00                            |  |
| <b>Total Other Health Care Practitioner</b>   |                             | <b>211,485</b>     | <b>4,189</b>      | <b>2,733</b>                  | <b>1.31</b>                     |  |

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FQHC Name: Charter Oak Health Center, Inc.

Form B-1 Continued (Compensation, Encounters, Hours, FTEs - Health Care)

| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER                            |                              |                    |                   |                               |                                 |  |
|--|------------------------------|--------------------|-------------------|-------------------------------|---------------------------------|--|
| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, & FTEs (Excluding Dental, Mental Health, and Other) | Specialty<br>I               | Compensation<br>II | Encounters<br>III | Total Employee Hours and FTEs |                                 |  |
|  |                              |                    |                   | Total Hours<br>IV             | FTEs<br>(2080 hrs = 1 FTE)<br>V |  |
| <b>Provide itemized de-identified list (e.g., Physician 1)</b>                                   | <b>General Practitioner</b>  | <b>125,000</b>     | <b>1,500</b>      | <b>1,040</b>                  | <b>0.50</b>                     |  |
| <b>C. NURSE (APRN, MIDWIFE, RN)</b>  |                              |                    |                   |                               |                                 |  |
| 1. Francis, Katharine L  | Advanced Practice Registered | 5,077              | 25                | 120                           | 0.06                            |  |
| 2. Glines, Pamela  | Advanced Practice Registered | 103,997            | 2,808             | 1,850                         | 0.89                            |  |
| 3. Godfrey, Allison<br>Goldbaum, Ruth  | Advanced Practice Registered | 27,300             | 480               | 469                           | 0.23                            |  |
| 4. Nurse,  | Nurse Practitioner           | 32,783             | 247               | 591                           | 0.28                            |  |
| 5. Total Nurse Practitioner  | Registered Nurse             | 452,798            | 2,114             | 11,539                        | 5.55                            |  |
|  |                              | 621,955            | 5,674             | 14,569                        | 7.01                            |  |
| <b>D. PHYSICIAN SERVICES UNDER CONTRACT</b>  |                              |                    |                   |                               |                                 |  |
| 1. Silk, Mark  | Urology                      | 4,800              | 57                | 48                            | 0.02                            |  |
| 2.   |                              |                    |                   |                               | 0.00                            |  |
| 3.   |                              |                    |                   |                               | 0.00                            |  |
| 4.   |                              |                    |                   |                               | 0.00                            |  |
| 5.   |                              |                    |                   |                               | 0.00                            |  |
|  |                              | 4,800              | 57                | 48                            | 0.02                            |  |
| <b>Total Physician Services Under Contract</b>   |                              |                    |                   |                               |                                 |  |
| <b>E. OTHER HEALTH CARE PRACTITIONER</b>   |                              |                    |                   |                               |                                 |  |
| 1. Winters, Thomas W   | Podiatry                     | 100,546            | 1,911             | 1,276                         | 0.61                            |  |
| 2. Bussolini, Diane  | Dietitian                    | 83,913             | 902               | 2,080                         | 1.00                            |  |
| 3. Reardon, Lorraine D   | Dietitian                    | 78,078             | 1,495             | 2,080                         | 1.00                            |  |
|  |                              | 262,537            | 4,308             | 5,436                         | 2.61                            |  |
|  |                              |                    |                   |                               |                                 |  |
|  |                              |                    |                   |                               |                                 |  |

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 FQHC Name: Charter Oak Health Center, Inc.

Form B-1 Continued (Compensation, Encounters, Hours, FTEs - Health Care)

| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER                            |                              |                    |                   |                               |                             |             |
|--|------------------------------|--------------------|-------------------|-------------------------------|-----------------------------|-------------|
| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, & FTEs (Excluding Dental, Mental Health, and Other) | Specialty<br>I               | Compensation<br>II | Encounters<br>III | Total Employee Hours and FTEs |                             |             |
|  |                              |                    |                   | Employee<br>Total Hours<br>IV | Hours<br>(2080 hrs = 1 FTE) | FTEs<br>V   |
| <i>Provide itemized de-identified list (e.g., Physician 1)</i>                                   | <b>General Practitioner</b>  | <b>125,000</b>     | <b>1,500</b>      | <b>1,040</b>                  |                             | <b>0.50</b> |
| <b>C. NURSE (APRN, MIDWIFE, RN)</b>  |                              |                    |                   |                               |                             |             |
| 1. Samson, Mary A  | Emergency Medicine           | 16,221             | 299               | 261                           |                             | 0.13        |
| 2. Samuels, Patricia   | Emergency Medicine           | 2,966              | 33                | 49                            |                             | 0.02        |
| 3. Scott, Juanita  | Advanced Practice Registered | 75,631             | 1,581             | 1,760                         |                             | 0.85        |
| 4. Taylor, Colleen   | Advanced Practice Registered | 92,837             | 3,147             | 2,088                         |                             | 1.00        |
| 5. Teterichko, Anastasia   | Advanced Practice Registered | 60,475             | 1,702             | 1,410                         |                             | 0.68        |
| <b>Total Nurse Practitioner</b>  |                              | <b>248,130</b>     | <b>6,762</b>      | <b>5,568</b>                  |                             | <b>2.68</b> |
| <b>D. PHYSICIAN SERVICES UNDER CONTRACT</b>  |                              |                    |                   |                               |                             |             |
| 1.   |                              |                    |                   |                               |                             | 0.00        |
| 2.   |                              |                    |                   |                               |                             | 0.00        |
| 3.   |                              |                    |                   |                               |                             | 0.00        |
| 4.   |                              |                    |                   |                               |                             | 0.00        |
| 5.   |                              |                    |                   |                               |                             | 0.00        |
| <b>Total Physician Services Under Contract</b>   |                              | <b>0</b>           | <b>0</b>          | <b>0</b>                      |                             | <b>0.00</b> |
| <b>E. OTHER HEALTH CARE PRACTITIONER</b>   |                              |                    |                   |                               |                             |             |
| 1. Fedus, Henry F (Contracted)   | Podiatry                     | 10,710             | 71                | 153                           |                             | 0.07        |
| 2. Spadaro, David  | Chiropractor                 | 64,320             | 1,245             | 500                           |                             | 0.24        |
| 3.   |                              |                    |                   |                               |                             | 0.00        |
| <b>Total Other Health Care Practitioner</b>  |                              | <b>75,030</b>      | <b>1,316</b>      | <b>653</b>                    |                             | <b>0.31</b> |

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 FQHC Name: Charter Oak Health Center, Inc.

Form B-1 Continued (Compensation, Encounters, Hours, FTEs - Health Care)

| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER                            |                              |                    |                   |                               |                                 |
|--|------------------------------|--------------------|-------------------|-------------------------------|---------------------------------|
| HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, & FTEs (Excluding Dental, Mental Health, and Other) | Specialty<br>I               | Compensation<br>II | Encounters<br>III | Total Employee Hours and FTEs |                                 |
|  |                              |                    |                   | Employee<br>Total Hours<br>IV | FTEs<br>(2080 hrs = 1 FTE)<br>V |
| <i>Provide itemized de-identified list (e.g., Physician 1)</i>                                   | <b>General Practitioner</b>  | <b>125,000</b>     | <b>1,500</b>      | <b>1,040</b>                  | <b>0.50</b>                     |
| <b>C. NURSE (APRN, MIDWIFE, RN)</b><br>Rodriguez, MaryAnn (Contracted)                           | Advanced Practice Registered | 18,445             | 427               | 264                           | 0.13                            |
| 1.   |                              |                    |                   |                               | 0.00                            |
| 2.   |                              |                    |                   |                               | 0.00                            |
| 3.   |                              |                    |                   |                               | 0.00                            |
| 4.   |                              |                    |                   |                               | 0.00                            |
| 5.   |                              |                    |                   |                               | 0.00                            |
| <b>Total Nurse Practitioner</b>  |                              | 18,445             | 427               | 264                           | 0.13                            |
| <b>D. PHYSICIAN SERVICES UNDER CONTRACT</b>  |                              |                    |                   |                               |                                 |
| 1.   |                              |                    |                   |                               | 0.00                            |
| 2.   |                              |                    |                   |                               | 0.00                            |
| 3.   |                              |                    |                   |                               | 0.00                            |
| 4.   |                              |                    |                   |                               | 0.00                            |
| 5.   |                              |                    |                   |                               | 0.00                            |
| <b>Total Physician Services Under Contract</b>   |                              | 0                  | 0                 | 0                             | 0.00                            |
| <b>E. OTHER HEALTH CARE PRACTITIONER</b>   |                              |                    |                   |                               |                                 |
| 1.   |                              |                    |                   |                               | 0.00                            |
| 2.   |                              |                    |                   |                               | 0.00                            |
| 3.   |                              |                    |                   |                               | 0.00                            |
| <b>Total Other Health Care Practitioner</b>  |                              | 0                  | 0                 | 0                             | 0.00                            |

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 FQHC Name: Charter Oak Health Center, Inc.

Form B-2 (Compensation, Encounters, Hours, FTEs - Dental Care)

| DENTAL SERVICES COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER |                    |                   |                               |                                 |
|---|--------------------|-------------------|-------------------------------|---------------------------------|
| DENTAL CARE COMPENSATION, ENCOUNTERS, HOURS, & FTEs                       | Compensation<br>II | Encounters<br>III | Total Employee Hours and FTEs |                                 |
|   |                    |                   | Employee<br>Total Hours<br>IV | FTEs<br>(2080 hrs = 1 FTE)<br>V |
| <i>Provide itemized de-identified list (e.g., Dentist 1)</i>              |                    |                   |                               |                                 |
| <b>A.</b>   |                    |                   |                               |                                 |
| DENTIST   |                    |                   |                               |                                 |
| 1. Hasija, Sonam  | 133,900            | 1,626             | 2,080                         | 1.00                            |
| 2. Kaur, Harjit   | 131,139            | 1,546             | 2,080                         | 1.00                            |
| 3. Quesada, Lilian  | 135,835            | 1,769             | 2,080                         | 1.00                            |
| 4. Salas, Moises Y (Contracted)   | 128,826            | 1,552             | 1,184                         | 0.57                            |
| 5. Singh, Kanwalpreet   | 139,730            | 1,801             | 2,080                         | 1.00                            |
| <b>Total Dentist Encounters, Staff Hours and FTEs</b>                     | <b>669,430</b>     | <b>8,294</b>      | <b>9,504</b>                  | <b>4.57</b>                     |
| <b>B.</b>   |                    |                   |                               |                                 |
| DENTAL HYGIENIST  |                    |                   |                               |                                 |
| 1. Boudewyns, Emily   | 65,309             | 1,569             | 1,617                         | 0.78                            |
| 2. Noel, Darianne   | 35,223             | 712               | 846                           | 0.41                            |
| 3. Swaby, Norman A  | 84,206             | 1,949             | 2,069                         | 0.99                            |
| 4.  |                    |                   |                               | 0.00                            |
| 5.  |                    |                   |                               | 0.00                            |
| <b>Total Dental Hygienist Encounters, Hours and FTEs</b>                  | <b>184,738</b>     | <b>4,230</b>      | <b>4,532</b>                  | <b>2.18</b>                     |
| <b>C.</b>   |                    |                   |                               |                                 |
| OTHER DENTAL PRACTITIONER   |                    |                   |                               |                                 |
| 1.  |                    |                   |                               | 0.00                            |
| 2.  |                    |                   |                               | 0.00                            |
| 3.  |                    |                   |                               | 0.00                            |
| 4.  |                    |                   |                               | 0.00                            |
| 5.  |                    |                   |                               | 0.00                            |
| <b>Total Other Dental Practitioner Encounters, Hours and FTEs</b>         | <b>0</b>           | <b>0</b>          | <b>0</b>                      | <b>0.00</b>                     |

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 FQHC Name: Charter Oak Health Center, Inc.

Form B-3 (Compensation, Encounters, Hours, FTEs - Mental Health Care)

| MENTAL HEALTH SERVICES COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER |                |              |                               |                    |             |
|--|----------------|--------------|-------------------------------|--------------------|-------------|
| MENTAL HEALTH SERVICES COMPENSATION, ENCOUNTERS, HOURS, & FTEs                   | Compensation   | Encounters   | Total Employee Hours and FTEs |                    |             |
|  |                |              | Employee Total Hours          | (2080 hrs = 1 FTE) |             |
| <i>Provide itemized de-identified list (e.g., Psychologist 1)</i>                | <b>125,000</b> | <b>1,500</b> | <b>1,040</b>                  | <b>0.50</b>        |             |
| <b>A. PSYCHOLOGIST</b>   |                |              |                               |                    |             |
| 1.   |                |              |                               |                    | 0.00        |
| 2. Bradley, Helen - APRN (Contracted)  | 69,392         | 967          | 936                           |                    | 0.45        |
| 3.   |                |              |                               |                    | 0.00        |
| 4.   |                |              |                               |                    | 0.00        |
| 5.   |                |              |                               |                    | 0.00        |
| <b>Total Psychologist Encounters, Staff Hours and FTEs</b>                       | <b>69,392</b>  | <b>967</b>   | <b>936</b>                    |                    | <b>0.45</b> |
| <b>B. SOCIAL WORKER</b>  |                |              |                               |                    |             |
| 1. Green, Omar (Contracted)  | 35,862         |              | 728                           | 1,127              | 0.54        |
| 2. Hart, Heidi S (Contracted)  | 79,040         |              | 110                           | 2,080              | 1.00        |
| 3. Lake, Alan H (Contracted)   | 9,001          |              | 34                            | 260                | 0.13        |
| 4.   |                |              |                               |                    | 0.00        |
| 5.   |                |              |                               |                    | 0.00        |
| <b>Total Social Worker Encounters, Hours and FTEs</b>                            | <b>123,903</b> | <b>872</b>   | <b>3,467</b>                  |                    | <b>1.67</b> |
| <b>C. OTHER MENTAL HEALTH PRACTITIONER</b>                                       |                |              |                               |                    |             |
| 1. Ortiz, Denisse (Contracted)   | 25,133         |              | 359                           | 867                | 0.42        |
| 2. Ponce De Leon, Yasmin N (Contracted)  | 60,320         |              | 1,218                         | 2,080              | 1.00        |
| 3. Santiago, Luis (Contracted)   | 60,320         |              | 935                           | 2,080              | 1.00        |
| 4. Sikpi, Seiyefa (Contracted)   | 55,172         |              | 504                           | 1,733              | 0.83        |
| 5. Chakraborty, Bharati (Contracted)   | 50,267         |              | 563                           | 1,733              | 0.83        |
| <b>Total Other Mental Health Practitioner Encounters, Hours and FTEs</b>         | <b>251,212</b> | <b>3,599</b> | <b>8,493</b>                  |                    | <b>4.08</b> |

STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

|                   |                                 |                     |
|-------------------|---------------------------------|---------------------|
| Reporting Period: | From <u>7/1/2017</u>            | To <u>6/30/2018</u> |
| FQHC Name:        | Charter Oak Health Center, Inc. |                     |

Form B-3 (Compensation, Encounters, Hours, FTEs - Mental Health Care)

| MENTAL HEALTH SERVICES COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER |                |                    |                      |                    |                               |
|--|----------------|--------------------|----------------------|--------------------|-------------------------------|
| MENTAL HEALTH SERVICES COMPENSATION, ENCOUNTERS, HOURS, & FTEs                   |                |                    |                      |                    |                               |
| Provide itemized de-identified list (e.g., Psychologist 1)                       | Compensation   | Encounters         | Total Employee Hours | Employee FTEs      | Total Employee Hours and FTEs |
| FTEs   | FTEs           | (2080 hrs = 1 FTE) | (2080 hrs = 1 FTE)   | (2080 hrs = 1 FTE) | (2080 hrs = 1 FTE)            |
| <b>A. PSYCHOLOGIST</b>   |                |                    |                      |                    |                               |
| 1. Ahmed, Irshad - Psychiatrist (Contracted)                                     | 61,178         | 330                | 392                  | 0.19               | 0.19                          |
| 2. Manandhar, Mohit - Psychiatrist (Contracted)                                  | 129,792        | 734                | 832                  | 0.40               | 0.40                          |
| 3.   |                |                    |                      | 0.00               | 0.00                          |
| 4.   |                |                    |                      | 0.00               | 0.00                          |
| 5.   |                |                    |                      | 0.00               | 0.00                          |
| <b>Total Psychologist Encounters, Staff Hours and FTEs</b>                       | <b>190,970</b> | <b>1,064</b>       | <b>1,224</b>         | <b>0.59</b>        | <b>0.59</b>                   |
| <b>B. SOCIAL WORKER</b>  |                |                    |                      |                    |                               |
| 1.   |                |                    |                      | 0.00               | 0.00                          |
| 2.   |                |                    |                      | 0.00               | 0.00                          |
| 3.   |                |                    |                      | 0.00               | 0.00                          |
| 4.   |                |                    |                      | 0.00               | 0.00                          |
| 5.   |                |                    |                      | 0.00               | 0.00                          |
| <b>Total Social Worker Encounters, Hours and FTEs</b>                            | <b>0</b>       | <b>0</b>           | <b>0</b>             | <b>0.00</b>        | <b>0.00</b>                   |
| <b>C. OTHER MENTAL HEALTH PRACTITIONER</b>                                       |                |                    |                      |                    |                               |
| 1. Cordero, Juan C (Contracted)  | 60,320         | 1,010              | 2,080                | 1.00               | 1.00                          |
| 2. Diaz LaCilento, Aida (Contracted)   | 26,681         | 58                 | 650                  | 0.31               | 0.31                          |
| 3. Escoriza, Juan P (Contracted)   | 60,320         | 1,256              | 2,080                | 1.00               | 1.00                          |
| 4. Jefferson, Maria A (Contracted)   | 25,133         | 321                | 867                  | 0.42               | 0.42                          |
| 5. Mojica, Darniel (Contracted)  | 15,080         | 90                 | 520                  | 0.25               | 0.25                          |
| <b>Total Other Mental Health Practitioner Encounters, Hours and FTEs</b>         | <b>187,534</b> | <b>2,735</b>       | <b>6,197</b>         | <b>2.98</b>        | <b>2.98</b>                   |



STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period: From 7/1/2017 To 6/30/2018  
 FQHC Name: Charter Oak Health Center, Inc.

Form B-4 (Summary Compensation, Encounters, Hours, FTEs)

| SUMMARY COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER TYPE |                         |                    |                    |                |          |            |               |                      |   |  |
|--|-------------------------|--------------------|--------------------|----------------|----------|------------|---------------|----------------------|---|--|
| SUMMARY COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER TYPE | Number of Practitioners | Total Compensation | Compensation Range |                | Turnover |            | Encounters    | Employee Total Hours | Employee Hours and FTEs (2,080 hrs = 1 FTE) |  |
|  |                         |                    | High               | Low            | Hires    | Departures |               |                      |   |  |
| <b>A. HEALTH CARE PRACTITIONERS</b>                                    | <b>4</b>                | <b>500,000</b>     | <b>150,000</b>     | <b>100,000</b> | <b>2</b> | <b>1</b>   | <b>10,000</b> | <b>8,320</b>         | <b>4.00</b>                                 |  |
| 1. PHYSICIAN   | 13                      | 1,553,064          | 311,755            | 166,091        |          |            | 21,675        | 15,799               | 7.60  |  |
| 2. PHYSICIAN ASSISTANT   | 4                       | 319,754            | 120,189            | 94,328         |          |            | 8,815         | 6,469                | 3.11  |  |
| 3. NURSE (APRN, MIDWIFE, RN)   | 30                      | 1,241,678          | 129,521            | 60,008         |          |            | 22,099        | 29,925               | 14.39                                       |  |
| 4. PHYSICIAN SERVICES UNDER CONTRACT                                   | 11                      | 391,029            | 353,600            | 145,600        |          |            | 2,931         | 3,688                | 1.77  |  |
| 5. OTHER HEALTH PROFESSIONALS  | 6                       | 387,061            | 249,600            | 145,600        |          |            | 7,416         | 686                  | 0.33  |  |
| 6. OTHER ALLIED HEALTH PROFESSIONALS                                   | 2                       | 161,791            | 83,913             | 78,079         |          |            | 2,397         | 4,160                | 2.00  |  |
| 7. OTHER HEALTH CARE PRACTITIONERS                                     |                         |                    |                    |                |          |            |               |                      | 0.00  |  |
| <b>Total Health Care</b>   | <b>66</b>               | <b>4,054,377</b>   |                    |                | <b>0</b> | <b>0</b>   | <b>65,333</b> | <b>60,727</b>        | <b>29.20</b>                                |  |
| <b>B. DENTAL PRACTITIONERS</b>   |                         |                    |                    |                |          |            |               |                      |   |  |
| 1. DENTIST   | 5                       | 540,604            | 139,730            | 131,840        |          |            | 8,294         | 8,320                | 4.00  |  |
| 2. DENTAL HYGIENIST  | 3                       | 184,738            | 86,574             | 84,286         |          |            | 4,230         | 4,532                | 2.18  |  |
| 3. OTHER DENTAL PRACTITIONERS  | 6                       | 170,248            | 42,781             | 31,727         |          |            |               | 9,849                | 4.74  |  |
| <b>Total Dental</b>  | <b>14</b>               | <b>895,590</b>     |                    |                | <b>0</b> | <b>0</b>   | <b>12,524</b> | <b>22,701</b>        | <b>10.92</b>                                |  |
| <b>C. MENTAL HEALTH PRACTITIONERS</b>                                  |                         |                    |                    |                |          |            |               |                      |   |  |
| 1. PSYCHIATRIST  | 4                       | 205,318            | 339,040            | 324,480        |          |            | 1,064         | 1,315                | 0.63  |  |
| 2. PSYCHOLOGIST  |                         |                    |                    |                |          |            |               |                      | 0.00  |  |
| 3. LICENSED CLINICAL SOCIAL WORKER                                     | 3                       | 123,903            | 79,040             | 66,206         |          |            | 873           | 2,434                | 1.17  |  |
| 4. PSYCHIATRIC APRN  | 1                       | 67,392             | 149,760            | 149,760        |          |            | 967           | 936                  | 0.45  |  |
| 5. OTHER MENTAL HEALTH PRACTITIONERS                                   | 10                      | 461,366            | 60,320             | 60,320         |          |            | 6,334         | 14,830               | 7.13  |  |
| <b>Total Mental Health</b>   | <b>18</b>               | <b>857,979</b>     |                    |                | <b>0</b> | <b>0</b>   | <b>9,238</b>  | <b>19,515</b>        | <b>9.38</b>                                 |  |

STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

|                   |                                 |          |    |           |
|-------------------|---------------------------------|----------|----|-----------|
| Reporting Period: | From                            | 7/1/2017 | To | 6/30/2018 |
| FQHC Name:        | Charter Oak Health Center, Inc. |          |    |           |

Form C (Cost Adjustment & Allocation)

| COST ADJUSTMENT AND ALLOCATION |  |             |
|--------------------------------|--|-------------|
| A.                             | Direct Cost Title XIX Services (P5 - Form A-3, Line D, Col. VII) | 8,609,533   |
| B.                             | Direct Cost Other Services (P6 - Form A-4, Line E.1.i, Col. VII) | 1,462,814   |
| C.                             | Total Direct Costs (A+B)   | 10,072,347  |
| D.                             | Portion of Title XIX Services (A/C)                              | 85.48%      |
| E.                             | Total Overhead Cost (P7 - Form A-5, Line I, Col. VII)            | 9,017,301   |
| F.                             | Overhead Cost Applicable to Title XIX Services (DxE)             | 7,707,989   |
| G.                             | Total Title XIX Services Cost (A+F)                              | 16,317,522  |
| H.                             | Thirty Percent (30%) of Total Title XIX Svc Cost (Gx.30)         | 4,895,257   |
| I.                             | Cost Adjustment (Lower of H-F or Zero)                           | (2,812,732) |
| J.                             | Allowable Title XIX Overhead Cost (F+I)                          | 4,895,257   |
| K.                             | Direct Costs   |             |
|                                | 1. Health Care Services (P3 - Form A-1, Line A3, Col. VII)       | 6,010,763   |
|                                | 2. Dental Services (P4 - Form A-2, Line B3, Col. VII)            | 1,292,183   |
|                                | 3. Mental Health Services (P5 - Form A-3, Line C3, Col. VII)     | 1,306,587   |
|                                | 4. Total Direct Costs (K1 thru K3)                               | 8,609,533   |
| L.                             | Direct Costs as a % of Total                                     |             |
|                                | 1. Health Care Services (K1/K4)                                  | 69.82%      |
|                                | 2. Dental Services (K2/K4)                                       | 15.01%      |
|                                | 3. Mental Health Services (K3/K4)                                | 15.18%      |
| M.                             | Allocated Allowable Overhead Cost                                |             |
|                                | 1. Health Care Services (JxL1)                                   | 3,417,868   |
|                                | 2. Dental Services (JxL2)  | 734,778     |
|                                | 3. Mental Health Services (JxL3)                                 | 743,100     |
|                                | 4. Total Allowable Title XIX Overhead Cost (M1 thru M3)          | 4,895,746   |

STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

|                   |                                 |                     |
|-------------------|---------------------------------|---------------------|
| Reporting Period: | From <u>7/1/2017</u>            | To <u>6/30/2018</u> |
| FQHC Name:        | Charter Oak Health Center, Inc. |                     |

Form D (Allowable Cost per Encounter)

| ALLOWABLE COST PER ENCOUNTER   |           |
|--|-----------|
| <b>I. Health Care Cost (Excluding Dental and Mental Health)</b>      |           |
| A. Direct Health Care Cost (P3 - Form A-1, Line A3, Col. VII)        | 6,010,763 |
| B. Allowable Overhead Cost (P13 - Form C, Line M1)                   | 3,417,868 |
| C. Total Allowable Health Care Cost (A+B)                            | 9,428,631 |
| D. Encounters (P12 - Form B-4, Health Care Total)                    | 65,333    |
| E. Allowable Health Care Cost Per Encounter (C/D)                    | 144.32    |
| <b>II. Dental</b>  |           |
| A. Direct Dental Care Cost (P4 - Form A-2, Line B3, Col. VII)        | 1,292,183 |
| B. Allowable Overhead Cost (P13 - Form C, Line M2)                   | 734,778   |
| C. Total Allowable Dental Cost (A+B)                                 | 2,026,961 |
| D. Encounters (P12 - Form B-4, Dental Total)                         | 12,524    |
| E. Allowable Dental Cost Per Encounter (C/D)                         | 161.85    |
| <b>III. Mental Health</b>  |           |
| A. Direct Mental Health Care Cost (P5 - Form A-3, Line C3, Col. VII) | 1,306,587 |
| B. Allowable Overhead Cost (P13 - Form C, Line M3)                   | 743,100   |
| C. Total Allowable Mental Health Cost (A+B)                          | 2,049,687 |
| D. Encounters (P12 - Form B-4, Mental Health Total)                  | 9,238     |
| E. Allowable Mental Health Cost Per Encounter (C/D)                  | 221.88    |

STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period: From 7/1/2017 To 6/30/2018  
 FQHC Name: Charter Oak Health Center, Inc.

Form E (Revenues)

| REVENUES  |   | I                                       | II        | III           | IV        | V                      |
|-----------|---|---|-----------|---------------|-----------|------------------------|
|           |   | Excluding Dental, Mental Health & Other | Dental    | Mental Health | Other     | Total (Col. I thru IV) |
| <b>A.</b> | <b>Operating Revenue</b>  |   |           |               |           |                        |
| 1.        | Medicaid  | 7,550,542                               | 1,049,888 | 856,814       |           | 9,457,244              |
| 2.        | Private   | 532,290                                 | 39,739    | 50,353        |           | 622,382                |
| 3.        | Medicare  | 665,246                                 | 0         | 85,573        |           | 750,819                |
| 4.        | Patient Cash/Self Pay   | 479,618                                 | 82,385    | 3,687         |           | 565,690                |
| 5.        | Other - Specify   | (624,899)                               | (122,352) | (98,116)      |           | (845,367)              |
| 6.        | Total (1 thru 5)  | 8,602,797                               | 1,049,660 | 898,311       | 0         | 10,550,768             |
| <b>B.</b> | <b>Other Revenue</b>  |   |           |               |           |                        |
| 1.        | Contributions   |   |           |               |           | 0                      |
| 2.        | Grants  | 4,063,183                               | 2,007,475 | 61,670        | 805,496   | 6,937,824              |
| 3.        | Interest  |   |           |               | 22,769    | 22,769                 |
| 4.        | Donations   |   |           |               | 41,403    | 41,403                 |
| 5.        | Other - Specify   |   |           |               | 188,757   | 188,757                |
| 6.        | Other - Specify   |   |           |               | 194,089   | 194,089                |
| 7.        | Other - Specify   | 194,089                                 |           |               |           | 194,089                |
| 8.        | Other - Specify   | 203,413                                 |           |               |           | 203,413                |
| 9.        | Other - Specify   | 4,749                                   |           |               | 14,768    | 19,517                 |
| 10.       | Other - Specify   | 23,238                                  |           |               | 18,984    | 42,222                 |
| 11.       | Other - Specify   | 308,356                                 |           |               |           | 308,356                |
|           | Total (1 thru 10)   | 4,797,028                               | 2,007,475 | 61,670        | 1,092,177 | 7,958,350              |
| <b>C.</b> | <b>Other Revenue (Include revenue generated by non-approved FQHC sites)</b> |   |           |               |           |                        |
| 1.        | Other - Specify   |   |           |               | 2,133,185 | 2,133,185              |
| 2.        | Other - Specify   |   |           |               |           | 0                      |
| 3.        | Other - Specify   |   |           |               |           | 0                      |
| 4.        | Other - Specify   |   |           |               |           | 0                      |
| 5.        | Other - Specify   |   |           |               |           | 0                      |
| 6.        | Other - Specify   |   |           |               |           | 0                      |
| 7.        | Total (1 thru 7)  | 0                                       | 0         | 0             | 2,133,185 | 2,133,185              |
| <b>D.</b> | <b>Total Revenue (A6+B11+C7)</b>  | 13,399,825                              | 3,057,135 | 959,981       | 3,225,362 | 20,642,303             |

STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

|                   |                                 |          |    |           |
|-------------------|---------------------------------|----------|----|-----------|
| Reporting Period: | From                            | 7/1/2017 | To | 6/30/2018 |
| FQHC Name:        | Charter Oak Health Center, Inc. |          |    |           |

Form F (Grants and Contributions)

**GRANTS AND CONTRIBUTIONS (EXCLUDING THE PUBLIC HEALTH SERVICES GRANTS)**

| A. | Contributions  | ACTUAL   |
|----|--|----------|
|    | 1. Services ( <i>Excluding Dental, Mental Health and Other</i> ) |          |
|    | 2. Dental  |          |
|    | 3. Mental Health   |          |
|    | 4. Other - Specify _____   |          |
|    | Other - Specify _____  |          |
|    | Other - Specify _____  |          |
|    | Other - Specify _____  |          |
|    | Other - Specify _____  |          |
|    | 5. Total (1 thru 4)  | <b>0</b> |

| B. | Grants ( <i>Excluding PHS</i> )                                  |          |
|----|--|----------|
|    | 1. Services ( <i>Excluding Dental, Mental Health and Other</i> ) |          |
|    | 2. Dental  |          |
|    | 3. Mental Health   |          |
|    | 4. Other - Specify _____   |          |
|    | Other - Specify _____  |          |
|    | Other - Specify _____  |          |
|    | Other - Specify _____  |          |
|    | Other - Specify _____  |          |
|    | 5. Total (1 thru 4)  | <b>0</b> |

STATE OF CONNECTICUT  
DEPARTMENT OF SOCIAL SERVICES  
ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period: From 7/1/2017 To 6/30/2018  
 FQHC Name: Charter Oak Health Center, Inc.

Form G (Cost Disallowance and Offset)

**COST DISALLOWANCE AND OFFSET**

| A.  | Cost Disallowance  |   |
|-----|--|---|
| 1.  | Entertainment  |   |
| 2.  | Fines and penalties  |   |
| 3.  | Bad debt   |   |
| 4.  | Cost of actions to collect receivables   |   |
| 5.  | Advertising, except for recruitment of personnel   |   |
| 6.  | Contingent reserves  |   |
| 7.  | Legal, Accounting and professional services incurred in connection with rehearing, arbitration, or judicial proceedings pertaining to the reimbursement approved by the Commissioner |   |
| 8.  | Fundraising  |   |
| 9.  | Amortization of goodwill   |   |
| 10. | Directors fees   |   |
| 11. | Contributions  |   |
| 12. | Membership dues for public relations   |   |
| 13. | Cost not related to patient care   |   |
| 14. | Interest   |   |
| 15. | Pass through expenses  |   |
| 16. | Total (1 thru 15)  | 0 |
| B.  | Cost Offset ( <i>Expense Recovery</i> )  |   |
| 1.  | Refunds - Medicaid Outreach  |   |
| 2.  | Rent Income  |   |
| 3.  | In-Kind Medical Supplies   |   |
| 4.  | In-Kind Dental Supplies  |   |
| 5.  | In-Kind Computer Supplies  |   |
| 6.  | In-Kind Advertising  |   |
| 7.  | Total (1 thru 6)   | 0 |
| C.  | Total Cost Disallowance and Offset (A16+B7)  | 0 |

| Acct  | Account Description                              | Debit         | Credit     |
|-------|--|---------------|------------|
| 10000 | Cash - Operating                                 | 2,730,571.39  | 0.00       |
| 10002 | Cash - Merchant Account                          | 445,082.52    | 0.00       |
| 10003 | Cash - CITIZEN BK - CKing AC                     | 524,970.00    | 0.00       |
| 10004 | Cash - CITIZEN BK Svng AC                        | 25,104.87     | 0.00       |
| 10006 | NMTC - CDE Interest Reserve AC                   | 1,503.92      | 0.00       |
| 10100 | Cash - Savings Account                           | 193,562.96    | 0.00       |
| 10101 | Cash - Key Bank                                  | 10,000.00     | 0.00       |
| 10102 | Cash - Key Bank - MM                             | 151,817.65    | 0.00       |
| 10104 | COHC - Capital Grant Account                     | 104,098.36    | 0.00       |
| 10125 | Cash in Merrill Lynch                            | 1,068,933.30  | 0.00       |
| 10150 | Cash - Bongard                                   | 11,417.08     | 0.00       |
| 10200 | Change Fund                                      | 500.00        | 0.00       |
| 10500 | Petty Cash                                       | 500.00        | 0.00       |
| 10550 | Cash - Employee Club AC                          | 5,997.91      | 0.00       |
| 10710 | Investment In CHN                                | 83,332.54     | 0.00       |
| 11100 | A/R - Medicare                                   | 271,840.88    | 0.00       |
| 11200 | A/R Medicaid - Medical                           | 338,788.80    | 0.00       |
| 11210 | A/R Medicaid - Dental                            | 44,399.21     | 0.00       |
| 11220 | A/R Medicaid - Mental Health                     | 127,462.98    | 0.00       |
| 11420 | A/R Self Pay (M, D, MH)                          | 602,036.29    | 0.00       |
| 11430 | A/R 3rd Party (Private)                          | 261,173.82    | 0.00       |
| 11600 | Allowance for Doubtful Account                   | 0.00          | 663,272.85 |
| 11601 | Allowance for Doubtful Account-Medicare          | 0.00          | 10,000.00  |
| 11602 | Allowance for Doubtful Account-Husky             | 0.00          | 80,000.00  |
| 11603 | Allowance for Doubtful Account-Commercial        | 0.00          | 60,000.00  |
| 11604 | Allowance for Doubtful Account-SelfPay           | 0.00          | 100,000.00 |
| 11650 | A/R Pharmacy                                     | 43,476.55     | 0.00       |
| 11651 | A/R Walgreen Pharmacy                            | 84,521.98     | 0.00       |
| 11700 | Accounts Receivable - Other                      | 112,054.50    | 0.00       |
| 12000 | Grants Receivable                                | 108,452.97    | 0.00       |
| 13000 | Prepaid Insurance                                | 42,599.04     | 0.00       |
| 13100 | Prepaid Other                                    | 3,317.66      | 0.00       |
| 13300 | Due from Charter Oak Realty Corp.                | 156,791.13    | 0.00       |
| 14001 | NMTC - Deferred Financing Costs                  | 346,364.00    | 0.00       |
| 14002 | NMTC - Accum. Amort. of Deferred Financing Costs | 0.00          | 346,360.00 |
| 15000 | Equipment - Medical                              | 1,238,066.17  | 0.00       |
| 15010 | Equipment-Pharmacy                               | 165,448.22    | 0.00       |
| 15100 | Equipment - Dental                               | 931,832.60    | 0.00       |
| 15200 | Equipment - Administration                       | 2,123,913.18  | 0.00       |
| 15250 | 21 Grand Building WIP - Adm                      | 65,929.65     | 0.00       |
| 15300 | Building - 401 New Britain Ave                   | 273,153.87    | 0.00       |
| 15301 | Building - 21 Grand Street                       | 20,546,200.15 | 0.00       |
| 15302 | Building - 32 Grand Street                       | 367,714.34    | 0.00       |
| 15303 | Building - 115-117 Hungerford                    | 183,115.83    | 0.00       |
| 15304 | Building - 40 Grand Street                       | 115,785.15    | 0.00       |
| 15305 | Building - 39 Grand Street                       | 331,924.33    | 0.00       |
| 15307 | Building - Parkville Elementary School           | 401,945.76    | 0.00       |

Myers and Stauffer LLC

FEB 21 2019

Received

|       |  |              |               |
|-------|--|--------------|---------------|
| 15311 | Land - 32 Grand Street                     | 7,882.00     | 0.00          |
| 15312 | Land - 39 Grand Street                     | 20,472.00    | 0.00          |
| 15313 | Land - 40 Grand Street                     | 20,242.00    | 0.00          |
| 15314 | Land 115-117 Hungerford Street             | 29,098.00    | 0.00          |
| 15315 | Land - 401 New Britain Ave                 | 104,775.00   | 0.00          |
| 15350 | Land - 21 Grand Street                     | 121,000.00   | 0.00          |
| 15400 | Leasehold Improvements                     | 1,413,247.66 | 0.00          |
| 16000 | Accum Deprec-Furniture & Equip             | 0.00         | 2,247,814.94  |
| 16100 | Accumulated Depreciation-Bldg              | 0.00         | 10,418,839.90 |
| 16200 | Accum Amort -Leasehold Improve             | 0.00         | 351,904.91    |
| 17000 | Inventory - Pharmacy                       | 114,178.70   | 0.00          |
| 20000 | Accounts Payable                           | 0.00         | 480,670.81    |
| 21000 | Accrued Expenses                           | 0.00         | 76,470.00     |
| 21100 | Accrued Salaries                           | 0.00         | 374,727.00    |
| 21200 | Accrued Vacation                           | 0.00         | 599,512.41    |
| 21300 | Accrued Pension Payable                    | 0.00         | 88,000.00     |
| 21400 | Accrued FICA                               | 0.00         | 74,529.32     |
| 22201 | Contractual - Cont. Svcs Payable           | 0.00         | 700.00        |
| 22300 | Bank of America - Loan                     | 0.00         | 0.01          |
| 25151 | Due to Employee Club                       | 0.00         | 5,997.91      |
| 25200 | Deferred Grant Funds                       | 0.00         | 143,155.94    |
| 25201 | Long-term debt, current portion            | 0.00         | 138,755.72    |
| 25205 | Deferred Gain on CCMC Restructured Payable | 0.00         | 1,258,377.72  |
| 25305 | Donation of Long Lived Assets              | 0.00         | 3,869,845.00  |
| 26000 | NMTC - QLICI Loan A                        | 0.00         | 5,743,226.00  |
| 26001 | NMTC - QLICI Loan B                        | 0.00         | 1,936,774.00  |
| 26002 | CCMC Notes Payable                         | 0.00         | 786,289.48    |
| 30000 | Fund Balance                               | 0.00         | 5,334,162.58  |
| 30001 | Net Asset Transfer to Realty               | 265,444.40   | 0.00          |
| 40000 | Medicare Revenue                           | 0.00         | 2,548,198.00  |
| 40005 | Contr. Allow Medicare                      | 1,797,379.00 | 0.00          |
| 40200 | Medicaid Revenue / HUSKY C                 | 0.00         | 9,723,381.00  |
| 40205 | Contr.Allow. MCD Med/ HUSKY C              | 2,226,134.00 | 0.00          |
| 40210 | Medicaid Revenue - MH                      | 0.00         | 838,116.00    |
| 40215 | Contr. Allow MCD Mental Health             | 0.00         | 21,993.00     |
| 40220 | Medicaid Revenue - EDS Dental              | 0.00         | 1,513,756.00  |
| 40225 | Contr. Allow - EDS Dental                  | 413,868.00   | 0.00          |
| 41000 | Patient Revenue - 3rd Party                | 0.00         | 1,951,346.00  |
| 41005 | Contr. Allow - 3rd Party                   | 1,328,964.00 | 0.00          |
| 41100 | Patient Revenue - Self Pay                 | 0.00         | 2,326,674.00  |
| 41105 | Contr. Allow - Self Pay                    | 1,760,984.00 | 0.00          |
| 43000 | Income - Pharmacy                          | 0.00         | 1,327,759.86  |
| 43001 | Income - Walgreen-Pharmacy                 | 0.00         | 804,782.19    |
| 44000 | Federal Grants                             | 0.00         | 6,235,517.00  |
| 44100 | State Grants                               | 0.00         | 153,004.19    |
| 44200 | City of Hartford                           | 0.00         | 95,157.00     |
| 45000 | Foundation Grants                          | 0.00         | 454,146.00    |
| 48000 | Other Revenue                              | 0.00         | 682,890.37    |
| 48100 | Donation                                   | 0.00         | 7,153.46      |
| 49000 | Interest Income                            | 0.00         | 22,669.06     |
| 49002 | NMTC - Interest Income - Int. Rsv AC       | 0.00         | 100.32        |
| 50000 | Salary & Wages                             | 9,804,287.40 | 0.00          |



|       |                                |              |        |   |              |
|-------|--------------------------------|--------------|--------|---|--------------|
| 51000 | Temporary Help                 | 27,563.69    | 0.00   | p:7/Line J/Column I   | 9,831,851.09 |
| 51200 | Fringes - FICA Employer        | 682,244.44   | 0.00   | II Column where salaries were reported  |              |
| 51300 | Fringe Benefits - SUTA         | 120,143.81   | 0.00   | II Column where salaries were reported  |              |
| 51400 | Fringe Benefits - Medical Ins. | 605,010.34   | 0.00   | II Column where salaries were reported  |              |
| 51500 | Fringe Benefits - Dental Ins.  | 41,891.21    | 0.00   | II Column where salaries were reported  |              |
| 51600 | Fringe - Life Ins. & LTD       | 21,131.84    | 0.00   | II Column where salaries were reported  |              |
| 51700 | Worker's Compensation          | 50,746.82    | 0.00   | II Column where salaries were reported  |              |
| 51800 | Fringe Benefits - Vision Ins.  | 0.00         | 171.83 | II Column where salaries were reported  |              |
| 51900 | Fringe Benefits - Pension      | 1,835.00     | 0.00   | II Column where salaries were reported  |              |
| 52000 | Flex Benefits Admin            | 889.27       | 0.00   | II Column where salaries were reported  |              |
| 60000 | Dental Supplies                | 73,553.65    | 0.00   | 4/B2a/II  |              |
| 60100 | Dental Lab                     | 43,923.38    | 0.00   | 4/B2e/II/2nd line   |              |
| 61000 | Medical Supplies               | 178,637.58   | 0.00   | 3/A2a/II; 4/B2a/II; 5/C2a/II  |              |
| 61001 | Floor Stock Medications        | 556,621.42   | 0.00   | 6/Eh/II/1st line  |              |
| 61300 | Office Supplies                | 61,536.20    | 0.00   | 7/Hc/II   |              |
| 61500 | Computer/ Computer Supplies    | 44,476.16    | 0.00   | 7/Hc/II   |              |
| 61600 | Systems Enhancement & Upgrade  | 36,074.24    | 0.00   | 7/Hj/II/4th line  |              |
| 61700 | Meals                          | 23,640.04    | 0.00   | 7/Hj/II/4th line  |              |
| 61800 | Water                          | 506.43       | 0.00   | 7/Hj/II/5th line; 3/A2h/II; 4/B2e/II/1st line; 5/C2e/II/2nd line  |              |
| 62000 | Board Meeting Expenses         | 4,080.93     | 0.00   | 7/Hj/II/4th line  |              |
| 62100 | Cleaning Supplies              | 22,842.88    | 0.00   | 7/Gh/II/2nd line  |              |
| 62500 | Program Supplies               | 25,722.61    | 0.00   | 7/Hj/II/5th line; 3/A2h/II; 4/B2e/II/1st line; 5/C2e/II/2nd line  |              |
| 63100 | Printing - Business Cards      | 1,010.79     | 0.00   | 7/Hc/II   |              |
| 63200 | Printing Business Stationary   | 2,589.00     | 0.00   | 7/Hc/II   |              |
| 63300 | Printing Special Events        | 5,070.50     | 0.00   | 7/Hj/II/4th line  |              |
| 64000 | Conference Fees                | 23,730.85    | 0.00   | 7/Hj/II/4th line  |              |
| 64100 | Conference Expenses            | 18,497.10    | 0.00   | 7/Hj/II/4th line  |              |
| 65000 | Travel Expense -Mileage        | 3,184.07     | 0.00   | 7/Hj/II/4th line  |              |
| 66000 | Maintenance Contracts          | 35,839.13    | 0.00   | 7/Gh/II/4th line  |              |
| 66200 | Maintenance Contract-Photocopy | 30,768.09    | 0.00   | 7/Gh/II/4th line  |              |
| 66400 | Maintenance Contract-Software  | 519,715.57   | 0.00   | 7/Gh/II/4th line  |              |
| 66500 | Maintenance Contract-Hardware  | 8,158.85     | 0.00   | 7/Gh/II/2nd line  |              |
| 66700 | Maint. Contract - Office Equip | 1,717.16     | 0.00   | 7/Gh/II/2nd line  |              |
| 66800 | Contractual Services           | 2,121,547.70 | 0.00   | II Column where the salaries are reported, the cost of contracted was added with benefits on that line if any |              |
| 67000 | Maintenance and Repairs        | 75,994.92    | 0.00   | 7/Gh/II/2nd line  |              |
| 68500 | Lease Expense - Copier         | 34,490.90    | 0.00   | 7/Hb/II   |              |
| 68600 | Lease Expense - Phone System   | 35,608.57    | 0.00   | 7/Hb/II   |              |
| 68900 | Lease IT - Firewall            | 15,086.16    | 0.00   | 7/Hb/II   |              |
| 70000 | Professional Fees - Legal      | 50,127.01    | 0.00   | 7/Hd/II   |              |
| 70200 | Professional Fees - Audit      | 60,500.00    | 0.00   | 7/He/II   |              |
| 70300 | Professional Fees - Consulting | 108,812.50   | 0.00   | 7/Hj/II/3rd line  |              |
| 70600 | Professional Fees              | 58.00        | 0.00   | 7/Hj/II/3rd line  |              |
| 71000 | Telephone Expense              | 111,373.71   | 0.00   | 7/Hg/II   |              |
| 71050 | Telephone Maintenance Contract | 11,000.00    | 0.00   | 7/Gh/II/4th line  |              |
| 71100 | Outside Services-Answering Svc | 33,172.39    | 0.00   | 7/Hj/II/2nd line  |              |
| 71300 | Outside Services-Billing       | 500,572.68   | 0.00   | 7/Hj/II/1st line  |              |
| 71302 | Other Outside Services         | 182,244.58   | 0.00   | 7/Hj/II/5th line; 3/A2h/II; 4/B2e/II/1st line; 5/C2e/II/2nd line  |              |
| 72000 | Occupancy Costs - Utilities    | 294,254.50   | 0.00   | 7/Gh/II/3rd line  |              |
| 72100 | Occupancy Costs - Property Tax | 13,099.94    | 0.00   | 7/Gh/II/3rd line  |              |
| 72200 | Occupancy Costs - Laundry      | 23,231.27    | 0.00   | 7/Gh/II/3rd line  |              |
| 72300 | Occupancy Costs - Security Sys | 54,805.96    | 0.00   | 7/Gh/II/3rd line  |              |
| 72500 | Occupancy Costs - Storage      | 13,548.66    | 0.00   | 7/Gh/II/3rd line  |              |

|               |                                  |               |               |  |
|---------------|----------------------------------|---------------|---------------|--|
| 72600         | Occupancy Costs-Custodial Svcs   | 149,884.69    | 0.00          | 7/Gh/II/3rd line   |
| 72800         | Occupancy - Extermination        | 8,813.85      | 0.00          | 7/Gh/II/3rd line   |
| 73000         | Occupancy - Other Facility       | 16,500.00     | 0.00          | 7/Gh/II/3rd line   |
| 73100         | Occupancy - Trash Removal        | 37,027.38     | 0.00          | 7/Gh/II/3rd line   |
| 74000         | Advertising/Subscriptions        | 37,379.07     | 0.00          | 7/Hj/II/4th line   |
| 74100         | Publications/Books/Art           | 7,417.30      | 0.00          | 7/Hj/II/4th line   |
| 74200         | Ads/Recruiting                   | 50.32         | 0.00          | 7/Hj/II/4th line   |
| 75000         | Transportation Supplies          | 2,095.66      | 0.00          | 7/Hc/II  |
| 75100         | Transportation - Gasoline        | 8,506.69      | 0.00          | 7/Hj/II/5th line; 3/A2h/II; 4/B2e/II/1st line; 5/C2e/II/2nd line |
| 75300         | Transportation - Maint/Service   | 15,766.08     | 0.00          | 7/Hj/II/5th line; 3/A2h/II; 4/B2e/II/1st line; 5/C2e/II/2nd line |
| 75400         | Transportation-Parking           | 385.07        | 0.00          | 7/Hj/II/5th line; 3/A2h/II; 4/B2e/II/1st line; 5/C2e/II/2nd line |
| 76100         | Prepaid-Postage                  | 15,804.34     | 0.00          | 7/Hc/II  |
| 76300         | Postage - Federal Express        | 196.55        | 0.00          | 7/Hc/II  |
| 78000         | Insurance - Property             | 31,243.55     | 0.00          | 7/Gb/II  |
| 78100         | Insurance-Directors & Officers   | 15,354.00     | 0.00          | 7/Hf/II  |
| 78500         | Insurance - facility             | 12,722.84     | 0.00          | 7/Gb/II  |
| 78600         | Insurance - Automobile           | 15,140.60     | 0.00          | 7/Gb/II  |
| 78700         | Insurance - General Liability    | 1,971.00      | 0.00          | 7/Hf/II  |
| 78800         | Insurance - Other                | 5,000.00      | 0.00          | 7/Hf/II  |
| 79000         | Data Processing - Payroll -ADP   | 56,625.74     | 0.00          | 7/Hj/II/2nd line   |
| 79100         | Organization Dues & Fees         | 49,397.31     | 0.00          | 7/Hj/II/4th line   |
| 79200         | Membership Dues                  | 31,871.70     | 0.00          | 7/Hj/II/4th line   |
| 79250         | Licenses                         | 17,952.70     | 0.00          | 7/Hj/II/4th line   |
| 79300         | Donations                        | 9,502.36      | 0.00          | 7/Hj/II/4th line   |
| 81000         | Training & Education             | 48,553.56     | 0.00          | 7/Hj/II/5th line; 3/A2h/II; 4/B2e/II/1st line; 5/C2e/II/2nd line |
| 83000         | Interest Expense                 | 1,332.76      | 0.00          | 7/Hj/II  |
| 83100         | Bank Charges - Service Fees      | 24,674.81     | 0.00          | 7/Hj/II/4th line   |
| 83200         | Bank Credit Card Charges         | 10,308.06     | 0.00          | 7/Hj/II/4th line   |
| 84000         | Special Events                   | 103,502.59    | 0.00          | 7/Hj/II/4th line   |
| 86000         | Non Capita Furniture & Equip     | 82,093.03     | 0.00          | 7/Hj/II/5th line; 3/A2h/II; 4/B2e/II/1st line; 5/C2e/II/2nd line |
| 89000         | Bad Debt Expense                 | 845,367.13    | 0.00          | p.15/A5  |
| 90000         | Deprec. Expense - Equipment      | 255,430.00    | 0.00          | 7/Gf/II  |
| 90100         | Deprec. Expense - Building       | 677,970.62    | 0.00          | 7/Ge/II  |
| 90200         | Deprec. Expense - Auto           | 100,186.00    | 0.00          | 7/Gh/II/5th line   |
| 90201         | NMTC - Interest and Fee Expenses | 53,048.72     | 0.00          | 7/Hj/II  |
| 90301         | NMTC - Amortization Expenses     | 49,480.00     | 0.00          | 0.00   |
| 92000         | Other Expenses                   | 11,105.48     | 0.00          | 7/Hj/II/5th line; 3/A2h/II; 4/B2e/II/1st line; 5/C2e/II/2nd line |
| Report Total: |                                  | 63,896,201.78 | 63,896,201.78 |  |

In-Kind Vaccines were added afterwards on the Revenue and on the Expense side \$308,356

**Charter Oak Health Center, Inc. and Subsidiary**

**Consolidated Financial Statements  
and Independent Auditor's Report**

**June 30, 2018 and 2017**

**Myers and Stauffer LLC**

**FEB 21 2019**

**COHN  REZNICK**  
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Charter Oak Health Center, Inc. and Subsidiary

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## Independent Auditor's Report

To the Board of Directors  
Charter Oak Health Center, Inc.

### *Report on the Financial Statements*

We have audited the accompanying consolidated financial statements of Charter Oak Health Center, Inc. and Subsidiary, which comprise the consolidated statements of financial position as of June 30, 2018 and 2017, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits 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. The financial statements of the subsidiary were not audited in accordance with *Government Auditing Standards*.

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 auditor's 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 Charter Oak Health Center, Inc. and Subsidiary as of June 30, 2018 and 2017, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2018, on our consideration of Charter Oak Health Center, Inc. and Subsidiary'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Charter Oak Health Center, Inc. and Subsidiary's 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 Charter Oak Health Center, Inc. and Subsidiary's internal control over financial reporting and compliance.

*CohnReznick LLP*

Hartford, Connecticut  
December 20, 2018

**Charter Oak Health Center, Inc. and Subsidiary**

**Consolidated Statements of Financial Position  
June 30, 2018 and 2017**

|   | <u>Assets</u>                     |                      |
|---|-----------------------------------|----------------------|
|   | <u>2018</u>                       | <u>2017</u>          |
| Current assets  |                                   |                      |
| Cash and cash equivalents   | \$ 5,283,507                      | \$ 3,460,619         |
| Patient services receivable, net                                      | 732,429                           | 1,103,355            |
| Grants and contracts receivable                                       | 108,453                           | 270,842              |
| Inventory   | 114,179                           | 124,410              |
| Prepaid expenses and other current assets                             | 285,971                           | 100,412              |
| Total current assets  | 6,524,539                         | 5,059,638            |
| Property and equipment, net   | 15,590,043                        | 16,139,060           |
| Leverage loan receivable  | 5,743,226                         | 5,743,226            |
| Investment in CHNCT   | 83,333                            | 83,333               |
| Total assets  | <u>\$ 27,941,141</u>              | <u>\$ 27,025,257</u> |
|   | <u>Liabilities and Net Assets</u> |                      |
| Current liabilities   |                                   |                      |
| Accounts payable and accrued expenses                                 | \$ 651,839                        | \$ 503,547           |
| Accrued compensation and related liabilities                          | 1,048,768                         | 1,068,897            |
| Current portion of deferred gain on restructured payable to CCMC      | 188,757                           | 188,757              |
| Deferred revenue  | 143,156                           | 150,000              |
| Line of credit  | -                                 | 270,000              |
| Current portion of long-term debt                                     | 138,756                           | 138,756              |
| Total current liabilities   | 2,171,276                         | 2,319,957            |
| Deferred gain on restructured payable to CCMC, net of current portion | 1,069,621                         | 1,258,377            |
| Long-term debt, net of current portion                                | 8,466,285                         | 8,555,562            |
| Total liabilities   | <u>11,707,182</u>                 | <u>12,133,896</u>    |
| Commitments and contingencies   |                                   |                      |
| Net assets  |                                   |                      |
| Unrestricted net assets   | 12,364,114                        | 10,894,440           |
| Permanently restricted net assets                                     | 3,869,845                         | 3,996,921            |
| Total net assets  | <u>16,233,959</u>                 | <u>14,891,361</u>    |
| Total liabilities and net assets                                      | <u>\$ 27,941,141</u>              | <u>\$ 27,025,257</u> |

See Notes to Consolidated Financial Statements.

**Charter Oak Health Center, Inc. and Subsidiary**

**Consolidated Statements of Activities and Changes in Net Assets  
Years Ended June 30, 2018 and 2017**

|  | <u>2018</u>          | <u>2017</u>          |
|--|----------------------|----------------------|
| Revenues   |                      |                      |
| Patient service revenue, net of contractual allowances and discounts | \$ 11,396,135        | \$ 10,314,746        |
| Provision for uncollectible accounts                                 | <u>(845,366)</u>     | <u>(575,028)</u>     |
| Net patient service revenue  | 10,550,769           | 9,739,718            |
| Grants, contributions and contracts                                  |                      |                      |
| Federal  | 6,850,098            | 6,285,255            |
| State  | 137,265              | 618,242              |
| Other  | 948,861              | 877,159              |
| Pharmacy revenue   | 2,132,542            | 1,648,315            |
| Investment income  | <u>22,769</u>        | <u>15,444</u>        |
| Total revenues   | <u>20,642,304</u>    | <u>19,184,133</u>    |
| Expenses   |                      |                      |
| Program services   | 15,628,090           | 13,720,581           |
| Management and general   | <u>3,544,540</u>     | <u>3,831,631</u>     |
| Total expenses   | <u>19,172,630</u>    | <u>17,552,212</u>    |
| Change in unrestricted net assets                                    | 1,469,674            | 1,631,921            |
| Unrestricted net assets, beginning                                   | <u>10,894,440</u>    | <u>9,262,519</u>     |
| Unrestricted net assets, end   | <u>\$ 12,364,114</u> | <u>\$ 10,894,440</u> |
| Permanently restricted net assets                                    |                      |                      |
| Permanently restricted net assets, beginning                         | \$ 3,996,921         | \$ 4,123,997         |
| Depreciation of permanently restricted fixed assets                  | <u>(127,076)</u>     | <u>(127,076)</u>     |
| Permanently restricted net assets, end                               | <u>\$ 3,869,845</u>  | <u>\$ 3,996,921</u>  |
| Change in net assets   | 1,342,598            | 1,504,845            |
| Net assets, beginning  | <u>14,891,361</u>    | <u>13,386,516</u>    |
| Net assets, ending   | <u>\$ 16,233,959</u> | <u>\$ 14,891,361</u> |

See Notes to Consolidated Financial Statements.



**Charter Oak Health Center, Inc. and Subsidiary**  
**Consolidated Statements of Functional Expenses**  
**Years Ended June 30, 2018 and 2017**

|                               | 2018                 |                        | 2017                 |                      |                        |                      |
|-------------------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|
|                               | Program services     | Management and general | Total                | Program services     | Management and general | Total                |
| Salaries and wages            | \$ 7,681,961         | \$ 2,149,891           | \$ 9,831,852         | \$ 6,953,261         | \$ 2,330,899           | \$ 9,284,160         |
| Contracted services           | 2,836,216            | 57,945                 | 2,894,161            | 2,001,064            | 54,148                 | 2,055,212            |
| Fringe benefits               | 1,190,534            | 333,186                | 1,523,720            | 1,189,521            | 398,756                | 1,588,277            |
| Depreciation and amortization | 986,216              | 46,039                 | 1,032,255            | 1,108,424            | 51,743                 | 1,160,167            |
| Medical supplies              | 827,011              | -                      | 827,011              | 796,719              | -                      | 796,719              |
| Occupancy                     | 530,729              | 95,926                 | 626,655              | 485,011              | 99,462                 | 584,473              |
| Repairs and maintenance       | 657,013              | 124,506                | 781,519              | 420,414              | 169,714                | 590,128              |
| Professional fees             | 58                   | 219,440                | 219,498              | 13,910               | 189,444                | 203,354              |
| In-kind vaccines              | 308,356              | -                      | 308,356              | 274,671              | -                      | 274,671              |
| Other expenses                | 86,865               | 72,377                 | 159,242              | 118,111              | 126,062                | 244,173              |
| Telephone                     | 91,832               | 19,540                 | 111,372              | 95,497               | 14,737                 | 110,234              |
| Interest expense              | 50,867               | 106,084                | 156,951              | 62,303               | 106,084                | 168,387              |
| Office supplies and printing  | 109,125              | 35,929                 | 145,054              | 83,703               | 48,254                 | 131,957              |
| Dues and subscriptions        | 17,978               | 97,968                 | 115,946              | 32,939               | 72,171                 | 105,110              |
| Insurance                     | 36,840               | 44,593                 | 81,433               | 47,587               | 27,445                 | 75,032               |
| Conference expenses           | 29,860               | 16,449                 | 46,309               | 2,643                | -                      | 2,643                |
| Lease expense                 | 63,733               | 21,451                 | 85,184               | -                    | 69,602                 | 69,602               |
| Special events                | 23,315               | 80,187                 | 103,502              | 3,588                | 36,174                 | 39,762               |
| Training and education        | 35,427               | 13,126                 | 48,553               | 16,099               | 11,490                 | 27,589               |
| Transportation                | 20,879               | 5,864                  | 26,743               | 3,214                | 16,645                 | 19,859               |
| Advertising                   | 28,075               | 50                     | 28,125               | 925                  | 5,240                  | 6,165                |
| Postage and delivery          | 12,107               | 3,898                  | 16,005               | 10,013               | 3,413                  | 13,426               |
| Travel                        | 3,093                | 91                     | 3,184                | 964                  | 148                    | 1,112                |
| <b>Total expenses</b>         | <b>\$ 15,628,090</b> | <b>\$ 3,544,540</b>    | <b>\$ 19,172,630</b> | <b>\$ 13,720,581</b> | <b>\$ 3,831,631</b>    | <b>\$ 17,552,212</b> |

See Notes to Consolidated Financial Statements.

**Charter Oak Health Center, Inc. and Subsidiary**

**Consolidated Statements of Cash Flows  
Years Ended June 30, 2018 and 2017**

|  | <u>2018</u>         | <u>2017</u>         |
|--|---------------------|---------------------|
| Cash flows from operating activities   |                     |                     |
| Change in net assets   | \$ 1,342,598        | \$ 1,504,845        |
| Adjustments to reconcile change in net assets to net cash provided by operating activities |                     |                     |
| Depreciation and amortization  | 1,032,255           | 1,160,167           |
| Amortization of debt issuance costs  | 49,480              | 49,480              |
| Depreciation of permanently restricted net assets  | 127,076             | 127,076             |
| Provision for uncollectible accounts   | 845,366             | 575,028             |
| Gain on the sale of property and equipment   | (11,001)            | -                   |
| Deferred gain on restructured payable to CCMC  | (188,756)           | (188,757)           |
| Changes in operating assets and liabilities  |                     |                     |
| Patient services receivable, net   | (474,440)           | (804,483)           |
| Grants and contracts receivable  | 162,389             | (35,015)            |
| Inventory  | 10,231              | (54,486)            |
| Prepaid expenses and other current assets  | (185,559)           | (17,473)            |
| Accounts payable and accrued expenses  | 148,292             | (125,838)           |
| Accrued compensation and related liabilities   | (20,129)            | 300,919             |
| Deferred revenue   | (6,844)             | (107,152)           |
| Net cash provided by operating activities  | <u>2,830,958</u>    | <u>2,384,311</u>    |
| Cash flows from investing activities   |                     |                     |
| Proceeds on the sale of property and equipment   | 21,000              | -                   |
| Purchases of property and equipment  | <u>(620,313)</u>    | <u>(712,073)</u>    |
| Net cash used in investing activities  | <u>(599,313)</u>    | <u>(712,073)</u>    |
| Cash flows from financing activities   |                     |                     |
| Repayments of line of credit, net  | (270,000)           | (240,000)           |
| Payments of long-term debt   | <u>(138,757)</u>    | <u>(138,757)</u>    |
| Net cash used in financing activities  | <u>(408,757)</u>    | <u>(378,757)</u>    |
| Net increase in cash and cash equivalents  | 1,822,888           | 1,293,481           |
| Cash and cash equivalents, beginning   | <u>3,460,619</u>    | <u>2,167,138</u>    |
| Cash and cash equivalents, end   | <u>\$ 5,283,507</u> | <u>\$ 3,460,619</u> |

See Notes to Consolidated Financial Statements.

## Charter Oak Health Center, Inc. and Subsidiary

### Notes to Consolidated Financial Statements June 30, 2018 and 2017

#### Note 1 - Organization and summary of significant accounting policies

##### Organization

Charter Oak Health Center, Inc. (the "Center") was incorporated on May 15, 1978 as a nonstock, nonprofit organization for the purpose of providing comprehensive preventative and primary health care services to the citizens of the greater Hartford area. The Center receives a Section 330 grant from the U.S. Department of Health and Human Services (the "DHHS"), which makes the Center eligible for Medicaid and Medicare reimbursements as a Federally Qualified Health Center.

On January 19, 2011, Charter Oak Health Center Realty Corporation ("Charter Oak Realty") was incorporated for the purpose of becoming a fundraising entity for the Center and to aid in securing financing under the New Markets Tax Credit Program. The Center is the sole member of Charter Oak Realty, which commenced operations on August 19, 2011. Charter Oak Realty is included in the Center's consolidated financial statements, as it is controlled by the Center.

The DHHS provides substantial support to the Center. The Center is obligated under the terms of the DHHS grants to comply with specific conditions and program requirements set forth by the grantor.

##### Principles of consolidation

The consolidated financial statements include the accounts of the Center and Charter Oak Realty. All significant intercompany transactions and account balances have been eliminated in consolidation.

##### Basis of presentation

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Center reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted. They are described as follows:

Unrestricted - Net assets that are not subject to explicit donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

Temporarily restricted - Net assets whose use by the Center is subject to either explicit donor-imposed stipulations or by the operation of law that can be fulfilled by actions of the Center or that expire by the passage of time. As of June 30, 2018 and 2017, the Center did not have any temporarily restricted net assets.

Permanently restricted - Net assets subject to explicit donor-imposed stipulations that they be maintained permanently by the Center and stipulate the use of income and/or appreciation as either unrestricted or temporarily restricted based on donor-imposed stipulations or by the operation of law. At June 30, 2018 and 2017, the Center had \$3,869,845 and \$3,996,921, respectively, of permanently restricted net assets, which consisted of the net book value of the restricted property donated by the State of Connecticut in 2008 (see Note 4 for further information).

## Charter Oak Health Center, Inc. and Subsidiary

### Notes to Consolidated Financial Statements June 30, 2018 and 2017

#### **Use of estimates**

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### **Performance indicator**

The consolidated statements of activities and changes in net assets include the change in unrestricted net assets as the performance indicator.

#### **Cash and cash equivalents**

The Center considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Included within cash and cash equivalents as of June 30, 2018 and 2017 is \$1,504 and \$54,492, respectively, of cash restricted for the interest reserve fund.

#### **Concentrations of credit risk**

The Center's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and cash equivalents, patient service revenue and receivables (Notes 2 and 9), and grant revenue and receivables (Note 3).

The Center maintains cash and cash equivalents in bank accounts which, at times, may exceed federally insured limits. As of June 30, 2018, the Center had cash and cash equivalents in excess of federally insured limits of approximately \$3,535,000. The Center has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

#### **Financial instruments**

The carrying value of cash and cash equivalents, patient services receivable, accounts payable and accrued expenses and long-term debt as of June 30, 2018 are believed to approximate fair value based on their maturities and current market conditions.

#### **Patient services receivable**

The collection of receivables from third-party payors and patients is the Center's primary source of cash for operations and is critical to its operating performance. The primary collection risks relate to uninsured patient accounts and patient accounts for which the primary insurance payor has paid, but patient responsibility amounts (deductibles and copayments) remain outstanding. Patient services receivable from third-party payors are carried at a net amount determined by the original charge for the service provided, less an estimate made for contractual adjustments or discounts provided to third-party payors.

Receivables due directly from patients are carried at the original charge for the service performed, less discounts provided under the Center's charity care policy, less amounts covered by third-party payors and an estimated allowance for doubtful accounts. Management determines the allowance for doubtful accounts by identifying troubled accounts and by historical experience applied to an aging of accounts. The Center considers insurance accounts past due when they are outstanding beyond 60 days with no payment and patient accounts past due when they are beyond 151 days outstanding. The Center does not charge interest on past due accounts.

Patient receivables are written off to an allowance account when deemed uncollectible. Recoveries of receivables previously written off are recorded as a reduction of the provision for uncollectible accounts when received.

## Charter Oak Health Center, Inc. and Subsidiary

### Notes to Consolidated Financial Statements June 30, 2018 and 2017

#### **Grants and contracts receivable**

Grants and contracts receivable consist of costs under the grant and contract agreements which were incurred prior to year-end for which payment has not been received. Grants and contracts receivable credit risk is limited due to the nature of the grants and contracts. The Center regularly monitors its grants and contracts receivable by investigating delayed payments and differences when payments do not conform to the amount billed. The Center considers all grants and contracts receivable to be collectible.

#### **Inventory**

Inventory is stated at the lower of cost (first-in, first-out method) or market.

#### **Property and equipment**

Property and equipment are stated at cost less accumulated depreciation and amortization. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range from 3 to 39 years. The Center capitalizes expenditures that individually exceed \$2,500 with a useful life of over one year. Leasehold improvements are amortized over the shorter of the estimated useful life or lease term. Maintenance, repairs and minor renewals are expensed as incurred. When assets are retired or otherwise disposed of, their cost and related accumulated depreciation are removed from the accounts and any resulting gains or losses are reflected in the consolidated statements of activities and changes in net assets.

Certain property and equipment have been purchased with grant funds received from the DHHS. Such items or a portion thereof may be reclaimed by the federal government if not used to further the grant's objectives.

#### **Impairment of long-lived assets**

The Center reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

In performing a review for impairment, the Center compares the carrying value of the assets with their estimated future undiscounted cash flows. If it is determined that impairment has occurred, the loss would be recognized during that period. The impairment loss is calculated as the difference between the asset carrying values and the present value of estimated net cash flows or comparable market values giving consideration to recent operating performance and pricing trends. The Center does not believe that any material impairment currently exists related to its long-lived assets.

#### **Debt issuance costs**

Debt issuance costs consist of various costs paid in connection with refinancing mortgages. These costs, net of accumulated amortization, are reported as a direct deduction from the face amount of the related debt to which the costs relate. Debt issuance costs are reported as a component of interest expense and are computed using an imputed interest rate on the related loan.

#### **Revenue recognition**

##### **Patient service revenue**

The Center has agreements with third-party payors that provide for payments to the Center at amounts different from its established rates. Payment arrangements include predetermined fee schedules and discounted charges. Patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including retroactive adjustments under reimbursement agreements with third-party payors, which are subject to audit by administrating agencies. These adjustments are accrued on an estimated basis and are adjusted in future periods as final settlements are determined.

## Charter Oak Health Center, Inc. and Subsidiary

### Notes to Consolidated Financial Statements June 30, 2018 and 2017

The Center provides care to certain patients under Medicaid and Medicare payment arrangements. Laws and regulations governing the Medicaid and Medicare programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action.

#### **Charity care and community benefit**

The Center is open to all patients, regardless of their ability to pay. In the ordinary course of business, the Center renders services to patients who are financially unable to pay for healthcare. The Center provides care to these patients who meet certain criteria under its sliding fee discount policy without charge or at amounts less than the established rates. Charity care services are computed using a sliding fee scale based on patient income and family size. The Center maintains records to identify and monitor the level of sliding fee discount it provides. For uninsured self-pay patients that do not qualify for charity care, the Center recognizes revenue on the basis of its standard rates for services provided or on the basis of discounted rates, if negotiated or provided by policy. On the basis of historical experience, a significant portion of the Center's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the Center records a significant provision for uncollectible accounts related to uninsured patients in the period the services are provided.

Community benefit represents the cost of services for Medicaid, Medicare and other public patients for which the Center is not reimbursed.

Based on the cost of patient services, charity care approximated \$1,723,000 and \$2,472,000 and community benefit approximated \$4,149,000 and \$3,252,000 for the years ended June 30, 2018 and 2017, respectively.

#### **Contributions**

Contributions are recorded at fair value when received or pledged. Amounts are recorded as unrestricted, temporarily restricted or permanently restricted revenue depending on the existence and/or nature of any donor restrictions.

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and are reported in the consolidated statements of activities and changes in net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions expire during the same fiscal year are recognized as unrestricted revenue. Conditional contributions are recognized in the period when expenditures have been incurred in compliance with the grantor's restrictions on the consolidated statements of activities and changes in net assets.

#### **340B Pharmacy**

The Center participates in Section 340B of the Public Health Service Act, *Limitation on Prices of Drugs Purchased by Covered Entities*. Participation in this program allows the Center to purchase pharmaceuticals at a discounted rate for prescriptions to eligible patients. The Center has an in-house pharmacy as well as an agreement with a contracted pharmacy. The Center records revenue based on the price of the pharmaceuticals dispensed. The cost associated with the 340B pharmaceuticals was \$556,622 and \$516,130 for the years ended June 30, 2018 and 2017, respectively, and is included in medical supplies expense in the consolidated statements of functional expenses.

## Charter Oak Health Center, Inc. and Subsidiary

### Notes to Consolidated Financial Statements June 30, 2018 and 2017

#### **Grant revenue**

Revenue from government grants designated for use in specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor's requirements. Grants awarded for the acquisition of long-lived assets are reported as unrestricted revenue, in the absence of donor stipulations to the contrary, during the fiscal year in which the assets are acquired. Cash received in excess of revenue recognized is recorded as deferred revenue in the consolidated statements of financial position. These grants require the Center to provide certain services during specified periods. If such services are not provided during the periods, the governmental entities are not obligated to expend the funds allocated under the grants.

#### **In-kind contributions**

In-kind contributions consist primarily of medical supplies and are recorded at the fair value of the supplies provided. The fair value of those goods as provided by the funding source was \$308,356 and \$274,671 for the years ended June 30, 2018 and 2017, respectively, and is recorded as federal and state contributions in the accompanying consolidated statements of activities and changes in net assets, along with a corresponding charge to direct operating expenses, in the accompanying consolidated statements of functional expenses.

#### **Meaningful use incentive**

The American Recovery and Reinvestment Act of 2009 ("ARRA") amended the Social Security Act to establish one-time incentive payments under the Medicare and Medicaid programs for certain professionals that: (1) meaningfully use certified Electronic Health Records ("EHR") technology, (2) use the certified EHR technology for electronic exchange of health information to improve quality of healthcare and (3) use the certified EHR technology to submit clinical and quality measures.

These provisions of ARRA, together with certain of its other provisions, are referred to as the Health Information Technology for Clinical and Economic Health Act. The criteria for meaningful use incentives will be staged in three steps over six years.

The Center's providers have met the criteria, and the Center has earned \$85,000 and \$170,000 from the Medicaid incentive program during the years ended June 30, 2018 and 2017, respectively. These amounts are included in other revenue in the accompanying consolidated statements of activities and changes in net assets.

#### **Interest income**

Interest earned on federal funds is recorded as a payable to the United States Public Health Service ("PHS") in compliance with the regulations of the United States Office of Management and Budget.

#### **Functional expenses**

Expenses are charged to program expenses and management and general expenses based on a combination of specific identification and allocation by management.

#### **Income taxes**

The Center and Charter Oak Realty were incorporated as not-for-profit entities and are exempt from federal income tax under the provisions of the Internal Revenue Code Section 501(c)(3), except for taxes on unrelated business income.

The Center and Charter Oak Realty have no unrecognized tax benefits at June 30, 2018 and 2017. The Center and Charter Oak Realty's federal and state information returns prior to fiscal year 2015

**Charter Oak Health Center, Inc. and Subsidiary**

**Notes to Consolidated Financial Statements  
June 30, 2018 and 2017**

are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

If the Center and Charter Oak Realty have unrelated business income taxes, the entities will recognize interest and penalties associated with uncertain tax positions as part of the income tax provision and include accrued interest and penalties with the related tax liability in the consolidated statements of financial position.

**Subsequent events**

The Center has evaluated events and transactions for potential recognition or disclosure through December 20, 2018, which is the date the consolidated financial statements were available to be issued.

**Note 2 - Patient services receivable, net**

Patient services receivable, net consists of the following as of June 30, 2018 and 2017:

|                                      | <u>2018</u>       | <u>2017</u>         |
|--------------------------------------|-------------------|---------------------|
| Medicaid                             | \$ 510,651        | \$ 323,352          |
| Medicare                             | 271,841           | 517,982             |
| Third-party payors                   | 261,174           | 297,171             |
| Patients                             | <u>602,036</u>    | <u>972,486</u>      |
|                                      | 1,645,702         | 2,110,991           |
| Less allowance for doubtful accounts | <u>(913,273)</u>  | <u>(1,007,636)</u>  |
|                                      | <u>\$ 732,429</u> | <u>\$ 1,103,355</u> |

Patient services receivable are reduced by an allowance for doubtful accounts. In evaluating the collectability of patient services receivable, the Center analyzes its past history and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for uncollectable accounts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts.

For receivables associated with services provided to patients who have third-party coverage, the Center analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for uncollectable accounts, if necessary (for example, for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid, or for payors who are known to be having financial difficulties that make the realization of amounts due unlikely).

For receivables associated with self-pay patients (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the Center records a provision for uncollectable accounts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates provided by the Center's policy) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged against the allowance for doubtful accounts.



**Charter Oak Health Center, Inc. and Subsidiary**

**Notes to Consolidated Financial Statements  
June 30, 2018 and 2017**

The Center's allowance for doubtful accounts is 40% and 48% of patient services receivable at June 30, 2018 and 2017, respectively. The Center has not changed its charity care or uninsured discount policies during 2018 or 2017. The Center had approximately \$1,000,000 and \$1,875,000 of write-offs during the years ended June 30, 2018 and 2017, respectively.

**Note 3 - Grants and contracts receivable**

Grants and contracts receivable are evidenced by contracts with a variety of federal and state government agencies and, based on historical experience, management believes these receivables represent negligible credit risk. Accordingly, management has not established an allowance for doubtful accounts. Grants and contracts receivable at June 30, 2018 and 2017 are as follows:

|         | 2018       | 2017       |
|---------|------------|------------|
| Federal | \$ 95,361  | \$ 122,032 |
| State   | 4,600      | 148,810    |
| Other   | 8,492      | -          |
|         | \$ 108,453 | \$ 270,842 |

The Center receives a significant amount of grants from the DHHS either directly or passed through from other agencies. As with all government funding, these grants are subject to reduction or termination in future years.

For the years ended June 30, 2018 and 2017, grants from the DHHS consisted of 86% and 80% of total grants, contributions and contracts revenue, respectively.

**Note 4 - Property and equipment, net**

Property and equipment, net consists of the following as of June 30, 2018 and 2017:

|   | 2018          | 2017          |
|---|---------------|---------------|
| Building and leasehold improvements               | \$ 18,764,317 | \$ 18,460,929 |
| Donated land and building (assets limited to use) | 5,228,000     | 5,228,000     |
| Equipment   | 4,459,260     | 4,168,714     |
|   | 28,451,577    | 27,857,643    |
| Less accumulated depreciation and amortization    | (13,065,320)  | (11,922,369)  |
|   | 15,386,257    | 15,935,274    |
| Land  | 203,786       | 203,786       |
|   | \$ 15,590,043 | \$ 16,139,060 |

In the event the DHHS grants are terminated, the DHHS reserves the right to transfer all property and equipment purchased with grant funds to the PHS or other third-party.

During 2008, the State of Connecticut donated a building with a fair value of \$5,107,000 and land with a fair value of \$121,000, via a quitclaim deed. The quitclaim deed requires the property to be used exclusively for the operation of a federally qualified health center that provides healthcare to Hartford's underserved population. The property shall revert to the State of Connecticut in the event

## **Charter Oak Health Center, Inc. and Subsidiary**

### **Notes to Consolidated Financial Statements June 30, 2018 and 2017**

that it is not used for this specified purpose; therefore, it has been recorded within permanently restricted net assets as of June 30, 2018 and 2017. Depreciation recognized on the donated building for each of the years ended June 30, 2018 and 2017 was \$127,076.

#### **Note 5 - Investment in CHNCT**

The Center is a member of a not-for-profit health plan, Community Health Network of Connecticut, Inc. ("CHNCT"). CHNCT provides statewide healthcare services for the State of Connecticut HUSKY A, HUSKY B and Charter Oak Populations. The Center has purchased an interest in CHNCT. The Center's investment in CHNCT amounted to \$83,333 as of June 30, 2018 and 2017 and is recognized based on cost-basis due to less than 20% ownership.

#### **Note 6 - Line of credit**

The Center has a \$983,000 line of credit with Bank of America available to be drawn upon, as needed, with interest at the LIBOR daily floating rate plus 2.5% (4.59% as of June 30, 2018). There was an outstanding amount of \$0 and \$270,000 on the line of credit at June 30, 2018 and 2017, respectively. This line of credit expires on April 28, 2019. Upon expiration, the availability period for the line of credit can be renewed with a notice of renewal from the bank. The line of credit is secured by the Center's assets.

#### **Note 7 - Long-term debt and leverage loan receivable**

During August 2011, Impact V CDE 9 LLC, a Delaware limited liability company (the "CDE"), made New Markets Tax Credit ("NMTC") enhanced mortgage loans of \$5,743,226 ("NMTC Loan A") and \$1,936,774 ("NMTC Loan B") to the Center to finance costs associated with the renovations made to 21, 32, 39, and 40 Grand Street in Hartford, Connecticut (the Center's main operating campus). NMTC Loan A and NMTC Loan B (collectively, the "NMTC Loans") are secured by a first mortgage encumbering the land and improvements of the project. The CDE received an allocation of NMTC pursuant to Section 45D of the Internal Revenue Code in order to assist eligible businesses in making new investments in certain communities. The availability of the NMTC allowed Chase Community Equity LLC, a Delaware limited liability company (the "Investor"), to invest \$2,256,774 in Chase NMTC Charter Oak Investment Fund, a Delaware limited liability company (the "Investment Fund").

The Center committed \$5,754,000 to Charter Oak Realty in order for it to make a loan of \$5,743,226 (the "Leverage Loan") to the Investment Fund. The Leverage Loan is secured by a pledge of the Investment Fund's membership interest in the CDE. The Investment Fund contributed the combined \$8,000,000 to the CDE as a capital contribution, which in turn made the NMTC Loans.

#### **NMTC Loan terms**

The NMTC Loans, dated August 18, 2011, stipulate that the Center pay interest only at an annual rate of 1.382% payable in semiannual installments until May 31, 2018. Beginning on June 1, 2018 through May 31, 2042, the NMTC Loans require semiannual principal and interest payments of \$143,799. The NMTC Loans are not eligible for prepayment prior to May 31, 2018. The NMTC Loans are subject to certain financial and reporting covenants. In addition, the Center paid \$106,138 of interest related to the NMTC Loans during the years ended June 30, 2018 and 2017.

**Charter Oak Health Center, Inc. and Subsidiary**

**Notes to Consolidated Financial Statements  
June 30, 2018 and 2017**

Future minimum payments over the next five years subsequent to June 30, 2018 and thereafter on these notes are as follows:

|            |    |                         |
|------------|----|-------------------------|
| 2019       | \$ | 278,685                 |
| 2020       |    | 282,550                 |
| 2021       |    | 286,468                 |
| 2022       |    | 290,440                 |
| 2023       |    | 294,468                 |
| Thereafter |    | <u>6,247,389</u>        |
|            | \$ | <u><u>7,680,000</u></u> |

Debt issuance costs, net of accumulated amortization, totaled \$0 and \$49,484 as of June 30, 2018 and 2017, respectively, and are related to the NMTC Loans. Debt issuance costs on the NMTC Loans are being amortized using an imputed interest rate of 1.3908%.

**Note 8 - Employee benefit plans**

The Center maintained two defined contribution employee benefit plans: a Section 403(b) tax sheltered annuity plan (the "Annuity Plan") and a profit sharing plan. Effective January 1, 2016, the Center terminated the Annuity Plan and the profit sharing plan and created the Charter Oak Health Center, Inc. 403(b) Profit Sharing Plan (the "Plan").

The Plan is available to all employees upon their date of employment. Employees make contributions to the Plan by electing to defer a percentage of compensation. All Plan contributions are fully vested immediately. The Plan allows for discretionary nonelective contributions by the Center. All participants are eligible to receive the Center's discretionary nonelective contribution upon completion of one month of service. Eligible employees are vested in the employer discretionary contribution after three years of service. The employer contributions for years ended June 30, 2018 and 2017 were \$0 and \$88,000, respectively.

**Note 9 - Patient service revenue**

The Center recognizes patient service revenue associated with services provided to patients who have Medicaid, Medicare and third-party payor coverage on the basis of contractual rates for services rendered.

For the years ended June 30, 2018 and 2017, net patient service revenue consists of the following:

|                    | <u>2018</u>                 | <u>2017</u>                 |
|--------------------|-----------------------------|-----------------------------|
| Medicaid           | \$ 9,457,244                | \$ 7,991,805                |
| Medicare           | 750,819                     | 1,136,796                   |
| Third-party payors | 622,382                     | 810,480                     |
| Self-pay patients  | <u>565,690</u>              | <u>375,665</u>              |
|                    | <u><u>\$ 11,396,135</u></u> | <u><u>\$ 10,314,746</u></u> |

Medicaid and Medicare revenue is reimbursed to the Center at the net reimbursement rates determined by each program. Reimbursement rates are subject to revisions under the provision of

## Charter Oak Health Center, Inc. and Subsidiary

### Notes to Consolidated Financial Statements June 30, 2018 and 2017

reimbursement regulations. Adjustments for such revisions are recognized in the fiscal year incurred.

#### **Note 10 - Contract with CCMC**

CCMC provided services to meet the operating needs of the Center. Effective January 30, 2015, the Center entered into a settlement agreement (the "Settlement Agreement") with CCMC, which reduced its contractual obligation from \$3,775,135 to \$1,887,568. An initial payment of \$500,000 was paid during fiscal year 2015 in accordance with the Settlement Agreement. Under the Settlement Agreement, the remaining \$1,387,568 is to be paid through a ten-year note payable to CCMC with monthly payments of \$11,563 beginning on March 1, 2015 and maturing on February 1, 2025. There is no interest accrued on the note payable. As of June 30, 2018 and 2017, there was an outstanding balance of \$925,045 and \$1,063,802 on the note payable, respectively. The current portion of this note payable is \$138,756 as of June 30, 2018 and 2017.

There are no financial covenants stipulated within the Settlement Agreement; however, if payments are not made in accordance with the promissory note, CCMC is entitled to a notice of default and a 60-day opportunity to cure. If the Center is unable to cure the default, CCMC is entitled to the original contractual obligation of \$3,775,135 in addition to interest at the prevailing market rate. Due to this provision, the gain associated with the restructured payable is deferred and recognized during the repayment period. As of June 30, 2018 and 2017, the Center has deferred \$1,258,378 and \$1,447,134 of the gain on the restructured payable to CCMC, respectively. For the years ended June 30, 2018 and 2017, the Center recognized revenue of \$188,757, which is recorded as other revenue within the consolidated statements of activities and changes in net assets.

The Settlement Agreement also has an acceleration of settlement obligation clause whereby payments under the note payable may be accelerated in the future if all parties conclude the financial condition of the Center allows it to make such accelerated payments.

#### **Note 11 - Commitments and contingencies**

The Center has contracted with various funding agencies to perform certain healthcare services and receives Medicaid and Medicare revenue from federal, state and local governments. Reimbursements received under these contracts and payments from Medicaid and Medicare are subject to audit by federal, state and local governments and other agencies. Upon audit, if discrepancies are discovered, the Center could be held responsible for refunding the amounts in question.

The healthcare industry is subject to voluminous and complex laws and regulations of federal, state and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement laws and regulations, anti-kickback and anti-referral laws and false claims prohibitions.

In recent years, government activity has increased with respect to investigations and allegations concerning possible violations of reimbursement, false claims, anti-kickback and anti-referral statutes and regulations by healthcare providers. The Center believes that it is in material compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. Upon audit, if discrepancies are discovered, the Center could be held responsible for refunding the amounts in question.

**Charter Oak Health Center, Inc. and Subsidiary**

**Notes to Consolidated Financial Statements  
June 30, 2018 and 2017**

The Center maintains its medical malpractice coverage under the Federal Tort Claims Act (the "FTCA"). The FTCA provides malpractice coverage to eligible PHS supported programs and applies to the Center and its employees while providing services within the scope of employment included under grant-related activities. The Attorney General, through the U.S. Department of Justice, has the responsibility for the defense of the individual and/or grantee for malpractice cases approved for FTCA coverage.

The Center is involved in various claims and legal actions arising in the ordinary course of business. Management is of the opinion that the ultimate outcome of these matters would not have a material adverse impact on the financial position of the Center, its results of operations or cash flows.


**Note 12 - Subsequent events**

On August 18, 2018, which is when the NMTC compliance period expired, the CDE liquidated and distributed its assets to the Investment Fund. Also, Charter Oak Realty acquired all of the interests in the Investment Fund for \$1,000, as the Investment Fund exercised the Put option. After the "exit" transactions were completed, Charter Oak Realty became the holder of NMTC Loan A, and such loan will be eliminated for reporting purposes because such loan will be owed by Charter Oak Realty to its sole member, the Center. One other effect of the "exit" transactions is that Charter Oak Realty would be both lender and borrower of the Leverage Loan and, therefore, such debt will be eliminated. Additionally, NMTC Loan B will be cancelled after the seven-year NMTC compliance period expires.

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|   |   |  |   |
|---|---|--|---|
| CHARTER OAK HEALTH CENTER, INC.<br><br>Provider CCN: 07-1819  | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:39 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g). |   |  | FORM APPROVED<br>OMB NO. 0938-1298<br>APPROVAL EXPIRES 2-28-2019                    |

FEDERALLY QUALIFIED HEALTH CENTER COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

**Worksheet S**  
**Parts I, II & III**

**PART I - COST REPORT STATUS**

|                     |   |   |   |
|---------------------|---|---|---|
| Provider use only   | <input checked="" type="checkbox"/> Electronically Filed Cost Report<br><input type="checkbox"/> Manually Filed Cost Report<br><input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report.<br><input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization. | Date: 2/15/2019   | Time: 4:13 pm   |
| Contractor use only | 5. <input checked="" type="checkbox"/> Cost Report Status<br>(1) As Submitted<br>(2) Settled without audit<br>(3) Settled with audit<br>(4) Reopened<br>(5) Amended   | 6. Date Received:<br>7. Contractor No.: _____<br>8. <input type="checkbox"/> Initial Report for this Provider CCN<br>9. <input type="checkbox"/> Final Report for this Provider CCN | 10. NPR Date: _____<br>11. Contractors Vendor Code: 4<br>12. <input type="checkbox"/> If line 5, column 1 is 4: Enter the number of times reopened = 0-9. |

**PART II - CERTIFICATION**

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT, DIRECTLY OR INDIRECTLY, OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by CHARTER OAK HEALTH CENTER, INC. ( 07-1819 ) for the cost reporting period beginning 07/01/2017 and ending 06/30/2018 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

(signed) \_\_\_\_\_  
 NICHELLE MULLINS  
 Officer or Administrator of Provider(s)  
  
 \_\_\_\_\_  
 PRESIDENT/CFO  
 Title  
  
 \_\_\_\_\_  
 (Dated when report is electronically signed.)  
 Date

**PART III - SETTLEMENT SUMMARY**

|      |      |             |      |
|------|------|-------------|------|
|      |      | Title XVIII |      |
|      |      | 1.00        |      |
| 1.00 | FQHC | 2,890       | 1.00 |


The above amount represents "due to" or "due from" the Medicare program.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-1298. The time required to complete this information collection is estimated 58 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

**Myers and Stauffer LLC**

**FEB 21 2019**

Received

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:38 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Worksheet S-1  
Part I

PART I - FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

|       | Site Name  | Provider CCN     | CBSA               | Date Certified  | Type of control (see instructions) |   |
|-------|--|------------------|--------------------|-----------------|------------------------------------|---|
|       | 1.00   | 2.00             | 3.00               | 4.00            | 5.00                               |   |
| 1.00  | Site Name: CHARTER OAK HEALTH CENTER, INC.   | 07-1819          | 25540              | 07/31/1996      | 2                                  | 1.00  |
| 2.00  | Street: 21 GRAND STREET  |                  |                    |                 |                                    | 2.00  |
| 3.00  | City: HARTFORD   | P.O. Box:        | State: CT          | Zip Code: 06106 | County: HARTFORD                   | Designation - Enter "R" for rural or "U" for urban: U |
| 4.00  | Cost Reporting Period (mm/dd/yyyy)   | From: 07/01/2017 | To: 06/30/2018     |                 |                                    | 4.00  |
| 5.00  | Is this FQHC part of a chain organization as defined in §2150 of CMS Pub. 15-1 that claims home office costs in a Home Office Cost Statement? Enter "Y" for yes or "N" for no. If yes, enter the entity's information below.                         |                  |                    |                 | N                                  | 5.00  |
| 6.00  | Name of Entity:  |                  |                    |                 |                                    | 6.00  |
| 7.00  | Street:  | P.O. Box:        | HRSA Award Number: |                 |                                    | 7.00  |
| 8.00  | City:  | State:           | Zip Code:          |                 |                                    | 8.00  |
| 9.00  | Is this FQHC part of a chain organization as defined in §2150 of CMS Pub. 15-1 that claims home office costs in a Home Office Cost Statement? Enter "Y" for yes or "N" for no in column 1. If yes, enter the chain organization's information below. |                  |                    |                 | N                                  | 9.00  |
| 10.00 | Name of Chain Organization   |                  |                    |                 |                                    | 10.00   |
| 11.00 | Street:  | P.O. Box:        | Home Office CCN:   |                 |                                    | 11.00   |
| 12.00 | City:  | State:           | Zip Code:          |                 |                                    | 12.00   |

Consolidated Cost Report

|       | Y/N  | Date Requested | Date Approved | Number of FQHCs |               |       |
|-------|--|----------------|---------------|-----------------|---------------|-------|
|       | 1.00   | 2.00           | 3.00          | 4.00            |               |       |
| 13.00 | Is this FQHC filing a consolidated cost report per CMS Pub. 100-04, chapter 9, §30.8? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, complete columns 2 through 4, and line 14, beginning with subscripted line 14.01. If column 1 is no, leave line 14 blank (see instructions) | Y              | 03/15/2009    | 06/19/2009      | 9             | 13.00 |
|       | Site Name  | CCN            | CBSA          | Date Requested  | Date Approved |       |
|       | 1.00   | 2.00           | 3.00          | 4.00            | 5.00          |       |
| 14.00 | FQHC Site Information.   |                |               |                 |               | 14.00 |
| 14.01 | IMMACULATE CONCEPTION  | 07-1853        | 25540         | 03/15/2009      | 06/19/2009    | 14.01 |
| 14.02 | HOUSE OF BREAD   | 07-1854        | 25540         | 03/15/2009      | 06/19/2009    | 14.02 |
| 14.03 | AI PRINCE TECH   | 07-1855        | 25540         | 03/15/2009      | 06/19/2009    | 14.03 |
| 14.04 | SOUTH PARK INN   | 07-1856        | 25540         | 03/15/2009      | 06/19/2009    | 14.04 |
| 14.05 | COHC AT NB AVE   | 07-1857        | 25540         | 03/15/2009      | 06/19/2009    | 14.05 |
| 14.06 | YWCA   | 07-1858        | 25540         | 03/15/2009      | 06/19/2009    | 14.06 |
| 14.07 | OPEN HEARTH  | 07-1859        | 25540         | 03/15/2009      | 06/19/2009    | 14.07 |
| 14.08 | MCKINNEY SHELTER   | 07-1847        | 25540         | 03/15/2009      | 06/19/2009    | 14.08 |
| 14.09 | COHC AT CCMC   | 07-1852        | 25540         | 03/15/2009      | 06/19/2009    | 14.09 |

FQHC Operations

|       | 1.00   | 2.00 | 3.00       |            |       |
|-------|--|------|------------|------------|-------|
| 15.00 | What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)   | 1    | ACD        | 15.00      |       |
| 16.00 | Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? If this is a consolidated cost report, did the FQHC reported on line 1, column 2 receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. (complete line 17) | Y    |            | 16.00      |       |
| 17.00 | If the response to line 16 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.                        | 1    | 01/01/2002 | H80CS00153 | 17.00 |


Medical Malpractice

|       | Y   | 01/01/2018  |                |   |       |
|-------|---|-------------|----------------|---|-------|
|       | Premiums  | Paid Losses | Self Insurance |   |       |
| 18.00 | Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2. | Y           | 01/01/2018     |   | 18.00 |
| 19.00 | Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.   | Y           |                |   | 19.00 |
| 20.00 | Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.  | 1           |                |   | 20.00 |
| 21.00 | List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.  | 2,700       | 0              | 0 | 21.00 |
| 22.00 | Are malpractice premiums, paid losses or self-insurance reported in a cost center other than Administrative and General? Enter "Y" for yes or "N" for no. (see instructions)  | N           |                |   | 22.00 |

Interns and Residents

|       |   |   |  |  |       |
|-------|---|---|--|--|-------|
| 23.00 | Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no | N |  |  | 23.00 |
| 24.00 | Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.                                    | N |  |  | 24.00 |



|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:38 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Worksheet S-1  
Part I

|  |   |   |      |      |       |
|--|---|---|------|------|-------|
| 25.00  | Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions) | N | 0.00 | 0    | 25.00 |
| 26.00  | Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)                  | N | 0.00 | 0    | 26.00 |
| <b>Capital Related Costs - Ownership/Lease of Building</b> |   |   |      |      |       |
| 27.00  | Do you own or lease the building or office space occupied by your FQHC, or is the building or office space provided at no cost to the FQHC? Enter "1" for owned, "2" for leased, or "3" for space provided at no cost in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.  | 1 | 0    |      | 27.00 |
|  |   |   |      | 1.00 |       |
| <b>Contract Labor Cost</b>                                 |   |   |      |      |       |
| 28.00  | Do you use contract labor to provide medical and/or mental health services to your patients? Enter "Y" for yes or "N" for no in column 1.   |   |      | Y    | 28.00 |

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:38 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA


Component CCN: 07-1853

Worksheet S-1  
Part II

Clinic I

Part II - FEDERALLY QUALIFIED HEALTH CENTER CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

|  | Site Name   | Date Certified | Type of control (see instructions) | Date Decertified | V/I Decertification | Date of CHOW  |         |
|--|---|----------------|------------------------------------|------------------|---------------------|---|---------|
|  | 1.00  | 2.00           | 3.00                               | 4.00             | 5.00                | 6.00  |         |
| 1.00   | Site Name: IMMACULATE CONCEPTION  | 06/19/2009     | 1                                  |                  |                     |   | 1.00    |
| 2.00   | Street: 574 PARK STREET   |                |                                    |                  |                     |   | 2.00    |
| 3.00   | City: HARTFORD  | P. O. Box:     | State: CT                          | Zip Code: 06106  | County: HARTFORD    | Designation - Enter "R" for rural or "U" for urban: | U 3.00  |
| <b>FQHC Operations</b>                                     |   |                |                                    |                  |                     |   |         |
| 4.00   | What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)  |                |                                    | 1                | ACD                 |   | 4.00    |
| 5.00   | Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.  |                |                                    | Y                |                     |   | 5.00    |
| 6.00   | If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.  |                |                                    | 3                | 01/01/2002          | H80CS00153  | 6.00    |
| <b>Medical Malpractice</b>                                 |   |                |                                    |                  |                     |   |         |
| 7.00   | Did this FQHC submit an initial deeming or annual deeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.   |                |                                    | Y                | 01/01/2018          |   | 7.00    |
| 8.00   | Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.   |                |                                    | Y                |                     |   | 8.00    |
| 9.00   | Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.  |                |                                    | 1                |                     |   | 9.00    |
|  |   |                |                                    | Premiums         | Paid Losses         | Self Insurance                                      |         |
| 10.00  | List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.  |                |                                    | 2,700            | 0                   | 0   | 10.00   |
| <b>Interns and Residents</b>                               |   |                |                                    |                  |                     |   |         |
| 11.00  | Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.  |                |                                    | N                |                     |   | 11.00   |
| 12.00  | Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.  |                |                                    | N                |                     |   | 12.00   |
| 13.00  | Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions) |                |                                    | N                | 0.00                | 0   | 13.00   |
| 14.00  | Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)                  |                |                                    | N                | 0.00                | 0   | 14.00   |
| <b>Capital Related Costs - Ownership/Lease of Building</b> |   |                |                                    |                  |                     |   |         |
| 15.00  | Do you own or lease the building or office space occupied by your FQHC, or is the building or office space provided at no cost to the FQHC? Enter "1" for owned, "2" for leased, or "3" for space provided at no cost in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.  |                |                                    | 1                | 0                   |   | 15.00   |
|  |   |                |                                    |                  |                     |   | 1.00    |
| <b>Contract Labor Cost</b>                                 |   |                |                                    |                  |                     |   |         |
| 16.00  | Do you use contract labor to provide medical and/or mental health services to your patients? Enter "Y" for yes or "N" for no in column 1.   |                |                                    |                  |                     |   | Y 16.00 |

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:38 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1854

Worksheet S-1  
Part II

Clinic II

Part II - FEDERALLY QUALIFIED HEALTH CENTER CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

|      | Site Name                  | Date Certified | Type of control (see instructions) | Date Decertified | V/I Decertification                                 | Date of CHOW |      |
|------|----------------------------|----------------|------------------------------------|------------------|---|--------------|------|
|      | 1.00                       | 2.00           | 3.00                               | 4.00             | 5.00  | 6.00         |      |
| 1.00 | Site Name: HOUSE OF BREAD  | 06/19/2009     | 1                                  |                  |   |              | 1.00 |
| 2.00 | Street: 27 CHESTNUT STREET |                |                                    |                  |   |              | 2.00 |
| 3.00 | P.O. Box:                  |                |                                    |                  |   |              | 3.00 |
|      | City: HARTFORD             | State: CT      | Zip Code: 06120                    | County: HARTFORD | Designation - Enter "R" for rural or "U" for urban: | U            |      |

FQHC Operations

|      |  | 1.00 | 2.00 | 3.00       |            |
|------|--|------|------|------------|------------|
| 4.00 | What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)   |      | 1    | ACD        | 4.00       |
| 5.00 | Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.   |      | Y    |            | 5.00       |
| 6.00 | If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly. |      | 3    | 01/01/2002 | H80CS00153 |

Medical Malpractice

|       |   | 1.00 | 2.00     | 3.00        |                |
|-------|---|------|----------|-------------|----------------|
| 7.00  | Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2. |      | Y        | 01/01/2018  | 7.00           |
| 8.00  | Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.   |      | Y        |             | 8.00           |
| 9.00  | Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.  |      | 1        |             | 9.00           |
|       |   |      | Premiums | Paid Losses | Self Insurance |
| 10.00 | List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns   |      | 3,000    | 0           | 0              |

Interns and Residents


|       |   | 1.00 | 2.00 | 3.00 |       |
|-------|---|------|------|------|-------|
| 11.00 | Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.  |      | N    |      | 11.00 |
| 12.00 | Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.  |      | N    |      | 12.00 |
| 13.00 | Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions) |      | N    | 0.00 | 0     |
| 14.00 | Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)                  |      | N    | 0.00 | 0     |

Capital Related Costs - Ownership/Lease of Building

|       |  | 1.00 | 2.00 | 3.00 |       |
|-------|--|------|------|------|-------|
| 15.00 | Do you own or lease the building or office space occupied by your FQHC, or is the building or office space provided at no cost to the FQHC? Enter "1" for owned, "2" for leased, or "3" for space provided at no cost in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2. |      | 1    | 0    | 15.00 |
|       |  |      |      |      | 1.00  |

Contract Labor Cost

|       |   |  |   |  |       |
|-------|---|--|---|--|-------|
| 16.00 | Do you use contract labor to provide medical and/or mental health services to your patients? Enter "Y" for yes or "N" for no in column 1. |  | Y |  | 16.00 |
|-------|---|--|---|--|-------|

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:38 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1855

Worksheet S-1  
Part II

Clinic III

Part II - FEDERALLY QUALIFIED HEALTH CENTER CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

|      | Site Name                     | Date Certified | Type of control (see instructions) | Date Decertified | V/I Decertification                                 | Date of CHOW |      |
|------|-------------------------------|----------------|------------------------------------|------------------|---|--------------|------|
|      | 1.00                          | 2.00           | 3.00                               | 4.00             | 5.00  | 6.00         |      |
| 1.00 | Site Name: AT PRINCE TECH     | 06/19/2009     | 1                                  |                  |   |              | 1.00 |
| 2.00 | Street: 500 BROOKFIELD STREET |                |                                    |                  |   |              | 2.00 |
| 3.00 | P.O. Box:<br>City: HARTFORD   | State: CT      | Zip Code: 06106                    | County: HARTFORD | Designation - Enter "R" for rural or "U" for urban: | U            | 3.00 |

FQHC Operations

|      |  | 1.00 | 2.00 | 3.00                     |      |
|------|--|------|------|--------------------------|------|
| 4.00 | What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)   |      | 1    | ACD                      | 4.00 |
| 5.00 | Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.   |      | Y    |                          | 5.00 |
| 6.00 | If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly. |      | 1    | 01/01/2002<br>H80CS00153 | 6.00 |

Medical Malpractice

|       |   |  |          |             |                |       |
|-------|---|--|----------|-------------|----------------|-------|
| 7.00  | Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2. |  | Y        | 01/01/2018  | 7.00           |       |
| 8.00  | Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.   |  | Y        |             | 8.00           |       |
| 9.00  | Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.  |  | 1        |             | 9.00           |       |
|       |   |  | Premiums | Paid Losses | Self Insurance |       |
| 10.00 | List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.  |  | 2,700    | 0           | 0              | 10.00 |

Interns and Residents


|       |   |  |   |      |   |       |
|-------|---|--|---|------|---|-------|
| 11.00 | Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.  |  | N |      |   | 11.00 |
| 12.00 | Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.  |  | N |      |   | 12.00 |
| 13.00 | Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions) |  | N | 0.00 | 0 | 13.00 |
| 14.00 | Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)                  |  | N | 0.00 | 0 | 14.00 |

Capital Related Costs - Ownership/Lease of Building

|       |  |  |   |   |  |       |
|-------|--|--|---|---|--|-------|
| 15.00 | Do you own or lease the building or office space occupied by your FQHC, or is the building or office space provided at no cost to the FQHC? Enter "1" for owned, "2" for leased, or "3" for space provided at no cost in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2. |  | 1 | 0 |  | 15.00 |
|       |  |  |   |   |  | 1.00  |

Contract Labor Cost

|       |   |  |  |  |   |       |
|-------|---|--|--|--|---|-------|
| 16.00 | Do you use contract labor to provide medical and/or mental health services to your patients? Enter "Y" for yes or "N" for no in column 1. |  |  |  | Y | 16.00 |
|-------|---|--|--|--|---|-------|

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:38 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1856

Worksheet S-1  
Part II

Clinic IV

Part II - FEDERALLY QUALIFIED HEALTH CENTER CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

|      | Site Name                 | Date Certified | Type of control (see instructions) | Date Decertified | V/T Decertification | Date of CHOW  |      |
|------|---------------------------|----------------|------------------------------------|------------------|---------------------|---|------|
|      | 1.00                      | 2.00           | 3.00                               | 4.00             | 5.00                | 6.00  |      |
| 1.00 | Site Name: SOUTH PARK INN | 06/19/2009     | 1                                  |                  |                     |   | 1.00 |
| 2.00 | Street: 75 MAIN STREET    |                |                                    |                  |                     |   | 2.00 |
| 3.00 | City: HARTFORD            | P.O. Box:      | CT                                 | Zip Code: 06105  | County: HARTFORD    | Designation - Enter "R" for rural or "U" for urban: U | 3.00 |

FQHC Operations

|      |   | 1.00 | 2.00       | 3.00       | 4.00 |
|------|---|------|------------|------------|------|
| 4.00 | What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)  |      | 1          | ACD        |      |
| 5.00 | Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.  | Y    |            |            | 5.00 |
| 6.00 | If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly | 3    | 01/01/2002 | H80CS00153 | 6.00 |

Medical Malpractice

|       |   | 1.00     | 2.00        | 3.00           | 4.00  |
|-------|---|----------|-------------|----------------|-------|
| 7.00  | Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2. | Y        | 01/01/2018  |                | 7.00  |
| 8.00  | Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.   | Y        |             |                | 8.00  |
| 9.00  | Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.  | 1        |             |                | 9.00  |
|       |   | Premiums | Paid Losses | Self Insurance |       |
| 10.00 | Last amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.  | 2,700    | 0           | 0              | 10.00 |

Interns and Residents


|       |   | 1.00 | 2.00 | 3.00 | 4.00  |
|-------|---|------|------|------|-------|
| 11.00 | Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.  | N    |      |      | 11.00 |
| 12.00 | Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.  | N    |      |      | 12.00 |
| 13.00 | Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions) | N    | 0.00 | 0    | 13.00 |
| 14.00 | Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)                  | N    | 0.00 | 0    | 14.00 |

Capital Related Costs - Ownership/Lease of Building

|       |  | 1.00 | 2.00 | 3.00 | 4.00  |
|-------|--|------|------|------|-------|
| 15.00 | Do you own or lease the building or office space occupied by your FQHC, or is the building or office space provided at no cost to the FQHC? Enter "1" for owned, "2" for leased, or "3" for space provided at no cost in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2. | 1    | 0    |      | 15.00 |
|       |  |      |      |      | 1.00  |

Contract Labor Cost

|       |   |   |  |  |       |
|-------|---|---|--|--|-------|
| 16.00 | Do you use contract labor to provide medical and/or mental health services to your patients? Enter "Y" for yes or "N" for no in column 1. | Y |  |  | 16.00 |
|-------|---|---|--|--|-------|

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:38 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1857

Worksheet S-1  
Part II

Clinic V

Part II - FEDERALLY QUALIFIED HEALTH CENTER CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

|      | Site Name                   | Date Certified | Type of control (see instructions) | Date Decertified | V/I Decertification                                 | Date of CHOW |      |
|------|-----------------------------|----------------|------------------------------------|------------------|---|--------------|------|
|      | 1.00                        | 2.00           | 3.00                               | 4.00             | 5.00  | 6.00         |      |
| 1.00 | Site Name: COHC AT NB AVE   | 06/19/2009     | 1                                  |                  |   |              | 1.00 |
| 2.00 | Street: 401 NEW BRITAIN AVE |                |                                    |                  |   |              | 2.00 |
| 3.00 | P.O. Box:                   | State: CT      | Zip Code: 06106                    | County: HARTFORD | Designation - Enter "R" for rural or "U" for urban: | U            | 3.00 |

FQHC Operations

|      |  | 1.00 | 2.00 | 3.00                     |      |
|------|--|------|------|--------------------------|------|
| 4.00 | What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)   |      | 1    | ACD                      | 4.00 |
| 5.00 | Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.   |      | Y    |                          | 5.00 |
| 6.00 | If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly. |      | 1    | 01/01/2002<br>H80CS00153 | 6.00 |

Medical Malpractice

|       |   | 1.00 | 2.00     | 3.00        | 4.00           |
|-------|---|------|----------|-------------|----------------|
| 7.00  | Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2. |      | Y        | 01/01/2018  | 7.00           |
| 8.00  | Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.   |      | Y        |             | 8.00           |
| 9.00  | Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.  |      | 1        |             | 9.00           |
|       |   |      | Premiums | Paid Losses | Self Insurance |
| 10.00 | Last amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.  |      | 2,700    | 0           | 0              |

Interns and Residents


|       |   | 1.00 | 2.00 | 3.00 | 4.00  |
|-------|---|------|------|------|-------|
| 11.00 | Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.  |      | N    |      | 11.00 |
| 12.00 | Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.  |      | N    |      | 12.00 |
| 13.00 | Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions) |      | N    | 0.00 | 0     |
| 14.00 | Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)                  |      | N    | 0.00 | 0     |

Capital Related Costs - Ownership/Lease of Building

|       |  | 1.00 | 2.00 | 3.00 | 4.00  |
|-------|--|------|------|------|-------|
| 15.00 | Do you own or lease the building or office space occupied by your FQHC, or is the building or office space provided at no cost to the FQHC? Enter "1" for owned, "2" for leased, or "3" for space provided at no cost in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2. |      | 1    | 0    | 15.00 |
|       |  |      |      |      | 1.00  |

Contract Labor Cost

|       |   |  |  |  |   |       |
|-------|---|--|--|--|---|-------|
| 16.00 | Do you use contract labor to provide medical and/or mental health services to your patients? Enter "Y" for yes or "N" for no in column 1. |  |  |  | Y | 16.00 |
|-------|---|--|--|--|---|-------|

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:38 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1858

Worksheet S-1  
Part II

Clinic VI

Part II - FEDERALLY QUALIFIED HEALTH CENTER CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

|      | Site Name                | Date Certified | Type of control (see instructions) | Date Decertified | V/I Decertification | Date of CHOW  |        |
|------|--------------------------|----------------|------------------------------------|------------------|---------------------|---|--------|
|      | 1.00                     | 2.00           | 3.00                               | 4.00             | 5.00                | 6.00  |        |
| 1.00 | Site Name: YWCA          | 06/19/2009     | 1                                  |                  |                     |   | 1.00   |
| 2.00 | Street: 135 BROAD STREET |                |                                    |                  |                     |   | 2.00   |
| 3.00 | City: HARTFORD           | P.O. Box:      | CT                                 | Zip Code: 06105  | County: HARTFORD    | Designation - Enter "R" for rural or "U" for urban: | U 3.00 |

FQHC Operations

|      |  | 1.00 | 2.00 | 3.00       |                 |
|------|--|------|------|------------|-----------------|
| 4.00 | What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)   |      | 1    | ACD        | 4.00            |
| 5.00 | Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.   |      | Y    |            | 5.00            |
| 6.00 | If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly. |      | 3    | 01/01/2002 | H80CS00153 6.00 |

Medical Malpractice

|       |   | 1.00 | 2.00     | 3.00        |                |
|-------|---|------|----------|-------------|----------------|
| 7.00  | Did this FQHC submit an initial deeming or annual deeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2. |      | Y        | 01/01/2018  | 7.00           |
| 8.00  | Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.   |      | Y        |             | 8.00           |
| 9.00  | Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy   |      | 1        |             | 9.00           |
|       |   |      | Premiums | Paid Losses | Self Insurance |
| 10.00 | Last amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.  |      | 3,000    | 0           | 0 10.00        |

Interns and Residents

|       |   | 1.00 | 2.00 | 3.00 |         |
|-------|---|------|------|------|---------|
| 11.00 | Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.  |      | N    |      | 11.00   |
| 12.00 | Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.  |      | N    |      | 12.00   |
| 13.00 | Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions) |      | N    | 0.00 | 0 13.00 |
| 14.00 | Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)                  |      | N    | 0.00 | 0 14.00 |

Capital Related Costs - Ownership/Lease of Building

|       |  | 1.00 | 2.00 | 3.00 |       |
|-------|--|------|------|------|-------|
| 15.00 | Do you own or lease the building or office space occupied by your FQHC, or is the building or office space provided at no cost to the FQHC? Enter "1" for owned, "2" for leased, or "3" for space provided at no cost in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2. |      | 1    | 0    | 15.00 |
|       |  |      |      |      | 1.00  |

Contract Labor Cost

|       |   |  |  |  |         |
|-------|---|--|--|--|---------|
| 16.00 | Do you use contract labor to provide medical and/or mental health services to your patients? Enter "Y" for yes or "N" for no in column 1. |  |  |  | Y 16.00 |
|-------|---|--|--|--|---------|

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:38 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1859

Worksheet S-1  
Part II

Clinic VII

Part II - FEDERALLY QUALIFIED HEALTH CENTER CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

|      | Site Name                  | Date Certified | Type of control (see instructions) | Date Decertified | V/I Decertification | Date of CHOW  |        |
|------|----------------------------|----------------|------------------------------------|------------------|---------------------|---|--------|
|      | 1.00                       | 2.00           | 3.00                               | 4.00             | 5.00                | 6.00  |        |
| 1.00 | Site Name: OPEN HEARTH     | 06/19/2009     | 1                                  |                  |                     |   | 1.00   |
| 2.00 | Street: 437 SHELDON STREET |                |                                    |                  |                     |   | 2.00   |
| 3.00 | City: HARTFORD             | P.O. Box:      | CT                                 | Zip Code: 06106  | County: HARTFORD    | Designation - Enter "R" for rural or "U" for urban: | U 3.00 |

FQHC Operations

|      |  | 1.00 | 2.00 | 3.00                     |      |
|------|--|------|------|--------------------------|------|
| 4.00 | What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)   |      | 1    | ACD                      | 4.00 |
| 5.00 | Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.   |      | Y    |                          | 5.00 |
| 6.00 | If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly. |      | 3    | 01/01/2002<br>H80CS00153 | 6.00 |

Medical Malpractice

|       |   | 1.00 | 2.00     | 3.00        |                |
|-------|---|------|----------|-------------|----------------|
| 7.00  | Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2. |      | Y        | 01/01/2018  | 7.00           |
| 8.00  | Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.   |      | Y        |             | 8.00           |
| 9.00  | Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.  |      | 1        |             | 9.00           |
|       |   |      | Premiums | Paid Losses | Self Insurance |
| 10.00 | List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.  |      | 2,700    | 0           | 0 10.00        |

Interns and Residents

|       |   | 1.00 | 2.00 | 3.00 |         |
|-------|---|------|------|------|---------|
| 11.00 | Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.  |      | N    |      | 11.00   |
| 12.00 | Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.  |      | N    |      | 12.00   |
| 13.00 | Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions) |      | N    | 0.00 | 0 13.00 |
| 14.00 | Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)                  |      | N    | 0.00 | 0 14.00 |


Capital Related Costs - Ownership/Lease of Building

|       |  | 1.00 | 2.00 | 3.00 |       |
|-------|--|------|------|------|-------|
| 15.00 | Do you own or lease the building or office space occupied by your FQHC, or is the building or office space provided at no cost to the FQHC? Enter "1" for owned, "2" for leased, or "3" for space provided at no cost in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2. |      | 1    | 0    | 15.00 |
|       |  |      |      |      | 1.00  |

Contract Labor Cost

|       |   |  |  |  |         |
|-------|---|--|--|--|---------|
| 16.00 | Do you use contract labor to provide medical and/or mental health services to your patients? Enter "Y" for yes or "N" for no in column 1. |  |  |  | Y 16.00 |
|-------|---|--|--|--|---------|



|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:39 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1847

Worksheet S-1  
Part II

Clinic VIII

Part II - FEDERALLY QUALIFIED HEALTH CENTER CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

|      | Site Name                   | Date Certified | Type of control (see instructions) | Date Decertified | V/I Decertification | Date of CHOW  |      |
|------|-----------------------------|----------------|------------------------------------|------------------|---------------------|---|------|
|      | 1.00                        | 2.00           | 3.00                               | 4.00             | 5.00                | 6.00  |      |
| 1.00 | Site Name: MCKINNEY SHELTER | 06/19/2009     | 1                                  |                  |                     |   | 1.00 |
| 2.00 | Street: 34 HUYSHOPE AVE     |                |                                    |                  |                     |   | 2.00 |
| 3.00 | City: HARTFORD              | P O. Box:      | CT                                 | Zip Code: 06106  | County: HARTFORD    | Designation - Enter "R" for rural or "U" for urban: U | 3.00 |

FQHC Operations

|      |  | 1.00 | 2.00 | 3.00                     |      |
|------|--|------|------|--------------------------|------|
| 4.00 | What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)   |      | 1    | ACD                      | 4.00 |
| 5.00 | Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.   |      | Y    |                          | 5.00 |
| 6.00 | If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly. |      | 3    | 01/01/2002<br>H80CS00153 | 6.00 |

Medical Malpractice

|       |   | 1.00 | 2.00     | 3.00        |                |       |
|-------|---|------|----------|-------------|----------------|-------|
| 7.00  | Did this FQHC submit an initial deeming or annual deeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2. |      | Y        | 01/01/2018  | 7.00           |       |
| 8.00  | Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.   |      | Y        |             | 8.00           |       |
| 9.00  | Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.  |      | 1        |             | 9.00           |       |
|       |   |      | Premiums | Paid Losses | Self Insurance |       |
| 10.00 | List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.  |      | 2,700    | 0           | 0              | 10.00 |

Interns and Residents


|       |   | 1.00 | 2.00 | 3.00 |       |       |
|-------|---|------|------|------|-------|-------|
| 11.00 | Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.  |      | N    |      | 11.00 |       |
| 12.00 | Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.  |      | N    |      | 12.00 |       |
| 13.00 | Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions) |      | N    | 0.00 | 0     | 13.00 |
| 14.00 | Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)                  |      | N    | 0.00 | 0     | 14.00 |

Capital Related Costs - Ownership/Lease of Building

|       |  | 1.00 | 2.00 | 3.00 |  |       |
|-------|--|------|------|------|--|-------|
| 15.00 | Do you own or lease the building or office space occupied by your FQHC, or is the building or office space provided at no cost to the FQHC? Enter "1" for owned, "2" for leased, or "3" for space provided at no cost in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2. |      | 1    | 0    |  | 15.00 |
|       |  |      |      |      |  | 1.00  |

Contract Labor Cost

|       |   |  |  |  |   |       |
|-------|---|--|--|--|---|-------|
| 16.00 | Do you use contract labor to provide medical and/or mental health services to your patients? Enter "Y" for yes or "N" for no in column 1. |  |  |  | Y | 16.00 |
|-------|---|--|--|--|---|-------|

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:39 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1852

Worksheet S-1  
Part II

Clinic IX

Part II - FEDERALLY QUALIFIED HEALTH CENTER CONSOLIDATED COST REPORT PARTICIPANT IDENTIFICATION DATA

|      | Site Name                     | Date Certified | Type of control (see instructions) | Date Decertified | V/I Decertification | Date of CHOW  |      |
|------|-------------------------------|----------------|------------------------------------|------------------|---------------------|---|------|
|      | 1.00                          | 2.00           | 3.00                               | 4.00             | 5.00                | 6.00  |      |
| 1.00 | Site Name: COHC AT CCMC       | 06/19/2009     | 1                                  |                  |                     |   | 1.00 |
| 2.00 | Street: 282 WASHINGTON STREET |                |                                    |                  |                     |   | 2.00 |
| 3.00 | City: HARTFORD                | P.O. Box:      | State: CT                          | Zip Code: 06106  | County: HARTFORD    | Designation - Enter "R" for rural or "U" for urban: U | 3.00 |

FQHC Operations

|      |  | 1.00 | 2.00 | 3.00       |            |
|------|--|------|------|------------|------------|
| 4.00 | What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)   |      | 1    | ACD        | 4.00       |
| 5.00 | Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.   |      | Y    |            | 5.00       |
| 6.00 | If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly. |      | 1    | 01/01/2002 | H80CS00153 |

Medical Malpractice

|       |   | 1.00 | 2.00     | 3.00        |                |
|-------|---|------|----------|-------------|----------------|
| 7.00  | Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2. |      | Y        | 01/01/2018  | 7.00           |
| 8.00  | Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.   |      | Y        |             | 8.00           |
| 9.00  | Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy   |      | 1        |             | 9.00           |
|       |   |      | Premiums | Paid Losses | Self Insurance |
| 10.00 | Last amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.  |      | 2,700    | 0           | 0              |

Interns and Residents


|       |   | 1.00 | 2.00 | 3.00 |       |
|-------|---|------|------|------|-------|
| 11.00 | Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.  |      | N    |      | 11.00 |
| 12.00 | Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.  |      | N    |      | 12.00 |
| 13.00 | Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions) |      | N    | 0.00 | 0     |
| 14.00 | Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)                  |      | N    | 0.00 | 0     |

Capital Related Costs - Ownership/Lease of Building

|       |  | 1.00 | 2.00 | 3.00 |       |
|-------|--|------|------|------|-------|
| 15.00 | Do you own or lease the building or office space occupied by your FQHC, or is the building or office space provided at no cost to the FQHC? Enter "1" for owned, "2" for leased, or "3" for space provided at no cost in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2. |      | 1    | 0    | 15.00 |
|       |  |      |      |      | 1.00  |

Contract Labor Cost

|       |   |  |  |  |   |       |
|-------|---|--|--|--|---|-------|
| 16.00 | Do you use contract labor to provide medical and/or mental health services to your patients? Enter "Y" for yes or "N" for no in column 1. |  |  |  | Y | 16.00 |
|-------|---|--|--|--|---|-------|

|                                 |   |   |        |   |
|---------------------------------|---|---|--------|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:39 PM<br>MCRIF32:<br>Version: 2.8.166.1 | 224-14 |  |
| Provider CCN: 07-1819           |   |   |        |   |

FEDERALLY QUALIFIED HEALTH CENTER REIMBURSEMENT QUESTIONNAIRE

Worksheet S-2

**Provider Organization and Operation**

|      |  | Y/N  | Date | V/I  |      |
|------|--|------|------|------|------|
|      |  | 1.00 | 2.00 | 3.00 |      |
| 1.00 | Has the FQHC changed ownership immediately prior to the beginning of the cost reporting period? If yes, enter the date of the change in column 2 (see instructions)  | N    |      |      | 1.00 |
| 2.00 | Has the FQHC terminated participation in the Medicare program? If yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary. (see instructions)   | N    |      |      | 2.00 |
| 3.00 | Is the FQHC involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions) | N    |      |      | 3.00 |

**Financial Data and Reports**

|      |   | Y/N  | Type | Date       | Y/N  |      |
|------|---|------|------|------------|------|------|
|      |   | 1.00 | 2.00 | 3.00       | 4.00 |      |
| 4.00 | Column 1: Were the financial statements prepared by a Certified Public Accountant? Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (mm/dd/yyyy) Column 4: Are the cost report total expenses and total revenues different from those on the filed financial statements? | Y    | A    | 12/20/2018 | N    | 4.00 |

**Approved Educational Activities**

|      |  | Y/N  | Y/N  |      |
|------|--|------|------|------|
|      |  | 1.00 | 2.00 |      |
| 5.00 | Are costs for Intern-Resident programs claimed on the current cost report?   | N    |      | 5.00 |
| 6.00 | Was an Intern-Resident program initiated or renewed in the current cost reporting period? If yes, see instructions.      | N    |      | 6.00 |
| 7.00 | Are GME costs directly assigned to cost centers other than Allowable GME Costs on Worksheet A? If yes, see instructions. | N    |      | 7.00 |

**Bad Debts**


|       |  | Y/N  |       |
|-------|--|------|-------|
|       |  | 1.00 |       |
| 8.00  | Is the FQHC seeking reimbursement for bad debts? If yes, see instructions.   | N    | 8.00  |
| 9.00  | If line 8 is yes, did the FQHC's bad debt collection policy change during this cost reporting period? If yes, submit copy. |      | 9.00  |
| 10.00 | If line 8 is yes, were patient comsurance amounts waived? If yes, see instructions.  |      | 10.00 |

**PS&R Report Data**

|       |   | Y/N  | Date       |       |
|-------|---|------|------------|-------|
|       |   | 1.00 | 2.00       |       |
| 11.00 | Was the cost report prepared using the PS&R Report only? If column 1 is yes, enter the paid-through date of the PS&R Report used in column 2. (see instructions)  | N    |            | 11.00 |
| 12.00 | Was the cost report prepared using the PS&R Report for totals and the FQHC's records for allocation? If column 1 is yes, enter the paid-through date in column 2 (see instructions)                           | Y    | 06/30/2018 | 12.00 |
| 13.00 | If line 11 or 12 is yes, were adjustments made to PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? If yes, see instructions | N    |            | 13.00 |
| 14.00 | If line 11 or 12 is yes, were adjustments made to PS&R Report data for corrections of other PS&R Report information? If yes, see instructions.  | N    |            | 14.00 |
| 15.00 | If line 11 or 12 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments:   | N    |            | 15.00 |
| 16.00 | Was the cost report prepared using only the FQHC's records? If yes, see instructions.   | N    |            | 16.00 |

**Cost Report Preparer Contact Information**

|       |               |                                |                |                            |        |     |       |
|-------|---------------|--------------------------------|----------------|----------------------------|--------|-----|-------|
| 17.00 | First Name:   | SILVIA                         | Last name:     | GOLDMAN                    | Title: | CFO | 17.00 |
| 18.00 | Employer:     | CHARTER OAK HEALTH CENTER, INC |                |                            |        |     | 18.00 |
| 19.00 | Phone Number: | 8605507524                     | Email Address: | SGOLDMAN@THECHARTEROAK.ORG |        |     | 19.00 |


|                                 |   |  |   |
|---------------------------------|---|--|---|
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| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER DATA

Worksheet S-3  
Part I

PART I - FEDERALLY QUALIFIED HEALTH CENTER STATISTICAL DATA

|  | CENTER CCN | Title V | Title XVIII | Title XIX | Other  | Total All Patients |      |
|--|------------|---------|-------------|-----------|--------|--------------------|------|
|  | 0          | 1.00    | 2.00        | 3.00      | 4.00   | 5.00               |      |
| 1.00 Medical Visits (07-1819 - CHARTER OAK HEALTH CENTER, INC.)                                      | 07-1819    | 0       | 4,404       | 39,534    | 14,510 | 58,448             | 1.00 |
| 1.01 Medical Visits (07-1853 - IMMACULATE CONCEPTION)  | 07-1853    | 0       | 0           | 4         | 0      | 4                  | 1.01 |
| 1.02 Medical Visits (07-1854 - HOUSE OF BREAD)   | 07-1854    | 0       | 3           | 57        | 10     | 70                 | 1.02 |
| 1.03 Medical Visits (07-1855 - AI PRINCE TECH)   | 07-1855    | 0       | 0           | 198       | 58     | 256                | 1.03 |
| 1.04 Medical Visits (07-1856 - SOUTH PARK INN)   | 07-1856    | 0       | 4           | 64        | 21     | 89                 | 1.04 |
| 1.05 Medical Visits (07-1857 - COHC AT NB AVE)   | 07-1857    | 0       | 441         | 1,995     | 817    | 3,253              | 1.05 |
| 1.06 Medical Visits (07-1858 - YWCA)   | 07-1858    | 0       | 0           | 2         | 0      | 2                  | 1.06 |
| 1.07 Medical Visits (07-1859 - OPEN HEARTH)  | 07-1859    | 0       | 2           | 101       | 9      | 112                | 1.07 |
| 1.08 Medical Visits (07-1847 - MCKINNEY SHELTER)   | 07-1847    | 0       | 13          | 74        | 16     | 103                | 1.08 |
| 1.09 Medical Visits (07-1852 - COHC AT CCMC)   | 07-1852    | 0       | 0           | 0         | 0      | 0                  | 1.09 |
| 2.00 Total Medical Visits  |            | 0       | 4,867       | 42,029    | 15,441 | 62,337             | 2.00 |
| 3.00 Mental Health Visits (07-1819 - CHARTER OAK HEALTH CENTER, INC.)                                | 07-1819    | 0       | 298         | 1,933     | 453    | 2,684              | 3.00 |
| 3.01 Mental Health Visits (07-1853 - IMMACULATE CONCEPTION)  | 07-1853    | 0       | 0           | 0         | 0      | 0                  | 3.01 |
| 3.02 Mental Health Visits (07-1854 - HOUSE OF BREAD)   | 07-1854    | 0       | 0           | 0         | 0      | 0                  | 3.02 |
| 3.03 Mental Health Visits (07-1855 - AI PRINCE TECH)   | 07-1855    | 0       | 0           | 0         | 0      | 0                  | 3.03 |
| 3.04 Mental Health Visits (07-1856 - SOUTH PARK INN)   | 07-1856    | 0       | 0           | 0         | 0      | 0                  | 3.04 |
| 3.05 Mental Health Visits (07-1857 - COHC AT NB AVE)   | 07-1857    | 0       | 0           | 0         | 0      | 0                  | 3.05 |
| 3.06 Mental Health Visits (07-1858 - YWCA)   | 07-1858    | 0       | 0           | 0         | 0      | 0                  | 3.06 |
| 3.07 Mental Health Visits (07-1859 - OPEN HEARTH)  | 07-1859    | 0       | 0           | 0         | 0      | 0                  | 3.07 |
| 3.08 Mental Health Visits (07-1847 - MCKINNEY SHELTER)   | 07-1847    | 0       | 0           | 0         | 0      | 0                  | 3.08 |
| 3.09 Mental Health Visits (07-1852 - COHC AT CCMC)   | 07-1852    | 0       | 0           | 0         | 0      | 0                  | 3.09 |
| 4.00 Total Mental Health Visits  |            | 0       | 298         | 1,933     | 453    | 2,684              | 4.00 |
| 5.00 Number of Visits Performed by Interns and Residents (07-1819 - CHARTER OAK HEALTH CENTER, INC.) | 07-1819    | 0       | 0           | 0         | 0      | 0                  | 5.00 |
| 5.01 Number of Visits Performed by Interns and Residents (07-1853 - IMMACULATE CONCEPTION)           | 07-1853    | 0       | 0           | 0         | 0      | 0                  | 5.01 |
| 5.02 Number of Visits Performed by Interns and Residents (07-1854 - HOUSE OF BREAD)                  | 07-1854    | 0       | 0           | 0         | 0      | 0                  | 5.02 |
| 5.03 Number of Visits Performed by Interns and Residents (07-1855 - AI PRINCE TECH)                  | 07-1855    | 0       | 0           | 0         | 0      | 0                  | 5.03 |
| 5.04 Number of Visits Performed by Interns and Residents (07-1856 - SOUTH PARK INN)                  | 07-1856    | 0       | 0           | 0         | 0      | 0                  | 5.04 |
| 5.05 Number of Visits Performed by Interns and Residents (07-1857 - COHC AT NB AVE)                  | 07-1857    | 0       | 0           | 0         | 0      | 0                  | 5.05 |
| 5.06 Number of Visits Performed by Interns and Residents (07-1858 - YWCA)                            | 07-1858    | 0       | 0           | 0         | 0      | 0                  | 5.06 |
| 5.07 Number of Visits Performed by Interns and Residents (07-1859 - OPEN HEARTH)                     | 07-1859    | 0       | 0           | 0         | 0      | 0                  | 5.07 |
| 5.08 Number of Visits Performed by Interns and Residents (07-1847 - MCKINNEY SHELTER)                | 07-1847    | 0       | 0           | 0         | 0      | 0                  | 5.08 |
| 5.09 Number of Visits Performed by Interns and Residents (07-1852 - COHC AT CCMC)                    | 07-1852    | 0       | 0           | 0         | 0      | 0                  | 5.09 |
| 6.00 Total Number of Visits Performed by Interns and Residents                                       |            | 0       | 0           | 0         | 0      | 0                  | 6.00 |

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:39 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

FEDERALLY QUALIFIED HEALTH CENTER DATA

Worksheet S-3  
Parts II & III

**PART II - FEDERALLY QUALIFIED HEALTH CENTER CONTRACT LABOR AND BENEFIT COST**

|       |  | Contract Labor | Benefit Cost |       |
|-------|--|----------------|--------------|-------|
|       |  | 1.00           | 2.00         |       |
| 1.00  | Total facility contract labor and benefit cost | 1,327,894      | 210,862      | 1.00  |
| 2.00  | Physician                                      | 689,779        | 51,329       | 2.00  |
| 3.00  | Physician Assistant                            | 0              | 1            | 3.00  |
| 4.00  | Nurse Practitioner                             | 67,392         | 16,848       | 4.00  |
| 5.00  | Visiting Registered Nurse                      | 0              | 0            | 5.00  |
| 6.00  | Visiting Licensed Practical Nurse              | 0              | 0            | 6.00  |
| 7.00  | Certified Nurse Midwife                        | 0              | 1            | 7.00  |
| 8.00  | Clinical Psychologist                          | 0              | 0            | 8.00  |
| 9.00  | Clinical Social Worker                         | 84,383         | 21,096       | 9.00  |
| 10.00 | Laboratory Technician                          | 0              | 1            | 10.00 |
| 11.00 | Reg Dietician/Cert DSMT/MNT Educator           | 0              | 1            | 11.00 |
| 12.00 | Physical Therapist                             | 0              | 0            | 12.00 |
| 13.00 | Occupational Therapist                         | 0              | 0            | 13.00 |
| 14.00 | Other Allied Health Personnel                  | 486,340        | 121,585      | 14.00 |
| 15.00 | Interns & Residents                            |                | 0            | 15.00 |

**PART III - FEDERALLY QUALIFIED HEALTH CENTER EMPLOYEE DATA**

|       | Enter the number of hours in your normal work week: 40.00                  | Number of Employees (Full Time Equivalent) |          |       |       |
|-------|--|--|----------|-------|-------|
|       |  | Staff                                      | Contract | Total |       |
|       |  | 1.00                                       | 2.00     | 3.00  |       |
| 16.00 | Physician (Enter the number of hours in your normal work week in column 0) | 9.21                                       | 2.21     | 11.42 | 16.00 |
| 17.00 | Physician Assistant  | 3.05                                       | 0.00     | 3.05  | 17.00 |
| 18.00 | Nurse Practitioner   | 7.59                                       | 0.45     | 8.04  | 18.00 |
| 19.00 | Visiting Registered Nurse  | 0.00                                       | 0.00     | 0.00  | 19.00 |
| 20.00 | Visiting Licensed Practical Nurse  | 0.00                                       | 0.00     | 0.00  | 20.00 |
| 21.00 | Certified Nurse Midwife  | 0.12                                       | 0.00     | 0.12  | 21.00 |
| 22.00 | Clinical Psychologist  | 0.00                                       | 0.00     | 0.00  | 22.00 |
| 23.00 | Clinical Social Worker   | 0.00                                       | 0.67     | 0.67  | 23.00 |
| 24.00 | Laboratory Technician  | 1.00                                       | 0.00     | 1.00  | 24.00 |
| 25.00 | Reg Dietician/Cert DSMT/MNT Educator                                       | 2.00                                       | 0.00     | 2.00  | 25.00 |
| 26.00 | Physical Therapist   | 0.00                                       | 0.00     | 0.00  | 26.00 |
| 27.00 | Occupational Therapist   | 0.00                                       | 0.00     | 0.00  | 27.00 |
| 28.00 | Other Allied Health Personnel  | 30.34                                      | 8.78     | 39.12 | 28.00 |
| 29.00 | Interns & Residents  | 0.00                                       |          | 0.00  | 29.00 |

|                                 |  |                  |                      |
|---------------------------------|--|------------------|----------------------|
| CHARTER OAK HEALTH CENTER, INC. |  | Period:          | Run Date Time:       |
| Provider CCN: 07-1819           |  | From: 07/01/2017 | 2/15/2019 4:13:39 PM |
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|                                 |  |                  | Version: 2.8.166.1   |



RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

|  |      | Cost Center Description<br>(omit cents)    | SALARIES<br>1.00 | OTHER<br>2.00 | TOTAL (col. 1<br>+ col. 2)<br>3.00 | RECLASSIFI-<br>CATIONS<br>4.00 | RECLASSIFIED<br>TRIAL<br>BALANCE (col<br>3 ± col. 4)<br>5.00 | ADJUSTMENTS<br>6.00 | NET<br>EXPENSES<br>FOR<br>ALLOCATION<br>(col 5 ± col. 6)<br>7.00 |       |
|--|------|--|------------------|---------------|------------------------------------|--------------------------------|--|---------------------|--|-------|
| <b>GENERAL SERVICE COST CENTERS</b>    |      |  |                  |               |                                    |                                |  |                     |  |       |
| 1.00                                   | 0100 | CAP REL COSTS-BLDG & FIX                   |                  | 677,971       | 677,971                            | 0                              | 677,971  | 0                   | 677,971  | 1.00  |
| 2.00                                   | 0200 | CAP REL COSTS-MVBLE EQUIP                  |                  | 355,616       | 355,616                            | 0                              | 355,616  | 0                   | 355,616  | 2.00  |
| 3.00                                   | 0300 | EMPLOYEE BENEFITS                          | 0                | 1,523,721     | 1,523,721                          | 0                              | 1,523,721  | 0                   | 1,523,721  | 3.00  |
| 4.00                                   | 0400 | ADMINISTRATIVE & GENERAL SERVICES          | 3,759,448        | 2,412,323     | 6,171,771                          | -13,760                        | 6,158,011  | 0                   | 6,158,011  | 4.00  |
| 5.00                                   | 0500 | PLANT OPERATION & MAINTENANCE              | 458,486          | 852,997       | 1,311,483                          | 0                              | 1,311,483  | 0                   | 1,311,483  | 5.00  |
| 6.00                                   | 0600 | JANITORIAL                                 | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 6.00  |
| 7.00                                   | 0700 | MEDICAL RECORDS                            | 37,176           | 0             | 37,176                             | 0                              | 37,176   | 0                   | 37,176   | 7.00  |
| 8.00                                   |      | SUBTOTAL - ADMINISTRATIVE OVERHEAD         | 4,255,110        | 5,822,628     | 10,077,738                         | -13,760                        | 10,063,978   | 0                   | 10,063,978   | 8.00  |
| 9.00                                   | 0900 | PHARMACY                                   | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 9.00  |
| 10.00                                  | 1000 | MEDICAL SUPPLIES                           | 0                | 138,431       | 138,431                            | 0                              | 138,431  | 0                   | 138,431  | 10.00 |
| 11.00                                  | 1100 | TRANSPORTATION                             | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 11.00 |
| 12.00                                  | 1200 | OTHER GENERAL SERVICE (SPECIFY)            | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 12.00 |
| 12.01                                  | 1202 | BAD DEBT                                   | 0                | 714,747       | 714,747                            | 0                              | 714,747  | -714,747            | 0  | 12.01 |
| 12.02                                  | 1201 | SPECIAL EVENTS                             | 0                | 1,298         | 1,298                              | 0                              | 1,298  | -1,298              | 0  | 12.02 |
| 12.03                                  | 1203 | INTEREST EXPENSE                           | 0                | 103,862       | 103,862                            | 0                              | 103,862  | -103,861            | 1  | 12.03 |
| 13.00                                  |      | SUBTOTAL - TOTAL OVERHEAD                  | 4,255,110        | 6,780,966     | 11,036,076                         | -13,760                        | 11,022,316   | -819,906            | 10,202,410   | 13.00 |
| <b>DIRECT CARE COST CENTERS</b>        |      |  |                  |               |                                    |                                |  |                     |  |       |
| 23.00                                  | 2300 | PHYSICIAN                                  | 1,811,211        | 0             | 1,811,211                          | 13,760                         | 1,824,971  | 0                   | 1,824,971  | 23.00 |
| 24.00                                  | 2400 | PHYSICIAN SERVICES UNDER AGREEMENT         |                  | 741,108       | 741,108                            | 0                              | 741,108  | 0                   | 741,108  | 24.00 |
| 25.00                                  | 2500 | PHYSICIAN ASSISTANT                        | 319,754          | 0             | 319,754                            | 0                              | 319,754  | 0                   | 319,754  | 25.00 |
| 26.00                                  | 2600 | NURSE PRACTITIONER                         | 749,820          | 84,240        | 834,060                            | 0                              | 834,060  | 0                   | 834,060  | 26.00 |
| 27.00                                  | 2700 | VISITING REGISTERED NURSE                  | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 27.00 |
| 28.00                                  | 2800 | VISITING LICENSED PRACTICAL NURSE          | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 28.00 |
| 29.00                                  | 2900 | CERTIFIED NURSE MIDWIFE                    | 19,658           | 0             | 19,658                             | 0                              | 19,658   | 0                   | 19,658   | 29.00 |
| 30.00                                  | 3000 | CLINICAL PSYCHOLOGIST                      | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 30.00 |
| 31.00                                  | 3100 | CLINICAL SOCIAL WORKER                     | 0                | 105,479       | 105,479                            | 0                              | 105,479  | 0                   | 105,479  | 31.00 |
| 32.00                                  | 3200 | LABORATORY TECHNICIAN                      | 37,093           | 0             | 37,093                             | 0                              | 37,093   | 0                   | 37,093   | 32.00 |
| 33.00                                  | 3300 | REG DIETICIAN/CERT DSMT/MNT EDUCATOR       | 161,791          | 0             | 161,791                            | 0                              | 161,791  | 0                   | 161,791  | 33.00 |
| 34.00                                  | 3400 | PHYSICAL THERAPIST                         | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 34.00 |
| 35.00                                  | 3500 | OCCUPATIONAL THERAPIST                     | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 35.00 |
| 36.00                                  | 3600 | OTHER ALLIED HEALTH PERSONNEL              | 1,351,783        | 607,925       | 1,959,708                          | 0                              | 1,959,708  | 0                   | 1,959,708  | 36.00 |
| 37.00                                  |      | SUBTOTAL - DIRECT PATIENT CARE SERVICES    | 4,451,110        | 1,538,752     | 5,989,862                          | 13,760                         | 6,003,622  | 0                   | 6,003,622  | 37.00 |
| <b>REIMBURSABLE PASS THROUGH COSTS</b> |      |  |                  |               |                                    |                                |  |                     |  |       |
| 47.00                                  | 4700 | ALLOWABLE GME COSTS                        | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 47.00 |
| 48.00                                  | 4800 | PNEUMOCOCCAL VACCINES & MED SUPPLIES       | 0                | 0             | 0                                  | 1,848                          | 1,848  | 0                   | 1,848  | 48.00 |
| 49.00                                  | 4900 | INFLUENZA VACCINES & MED SUPPLIES          | 0                | 0             | 0                                  | 1,920                          | 1,920  | 0                   | 1,920  | 49.00 |
| 50.00                                  |      | SUBTOTAL - REIMBURSABLE PASS THROUGH COSTS | 0                | 0             | 0                                  | 3,768                          | 3,768  | 0                   | 3,768  | 50.00 |
| <b>OTHER FQHC SERVICES</b>             |      |  |                  |               |                                    |                                |  |                     |  |       |
| 60.00                                  | 6000 | MEDICARE EXCLUDED SERVICES                 | 895,590          | 621,428       | 1,517,018                          | 0                              | 1,517,018  | 0                   | 1,517,018  | 60.00 |
| 61.00                                  | 6100 | DIAGNOSTIC & SCREENING LAB TESTS           | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 61.00 |
| 62.00                                  | 6200 | RADIOLOGY - DIAGNOSTIC                     | 31,440           | 90,174        | 121,614                            | 0                              | 121,614  | 0                   | 121,614  | 62.00 |
| 63.00                                  | 6300 | PROSTHETIC DEVICES                         | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 63.00 |
| 64.00                                  | 6400 | DURABLE MEDICAL EQUIPMENT                  | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 64.00 |
| 65.00                                  | 6500 | AMBULANCE SERVICES                         | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 65.00 |
| 66.00                                  | 6600 | TELEHEALTH                                 | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 66.00 |
| 67.00                                  | 6700 | DRUGS CHARGED TO PATIENTS                  | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 67.00 |
| 68.00                                  | 6800 | CHRONIC CARE MANAGEMENT                    | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 68.00 |
| 69.00                                  | 6900 | OTHER (SPECIFY)                            | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 69.00 |
| 70.00                                  |      | SUBTOTAL - OTHER FQHC SERVICES             | 927,030          | 711,602       | 1,638,632                          | 0                              | 1,638,632  | 0                   | 1,638,632  | 70.00 |
| <b>NONREIMBURSABLE COST CENTERS</b>    |      |  |                  |               |                                    |                                |  |                     |  |       |
| 77.00                                  | 7700 | RETAIL PHARMACY                            | 198,601          | 763,489       | 962,090                            | -3,768                         | 958,322  | 0                   | 958,322  | 77.00 |
| 78.00                                  | 7800 | NONALLOWABLE GME COSTS                     | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 78.00 |
| 79.00                                  | 7900 | OTHER NONREIMBURSABLE (SPECIFY)            | 0                | 0             | 0                                  | 0                              | 0  | 0                   | 0  | 79.00 |
| 80.00                                  |      | SUBTOTAL - NON-REIMBURSABLE COSTS          | 198,601          | 763,489       | 962,090                            | -3,768                         | 958,322  | 0                   | 958,322  | 80.00 |

|                                 |                  |                |                      |
|---------------------------------|------------------|----------------|----------------------|
| CHARTER OAK HEALTH CENTER, INC. | Period:          | Run Date Time: | 2/15/2019 4:13:39 PM |
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|                                 | To: 06/30/2018   | Version:       | 2.8.166.1            |



RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

|        | Cost Center Description<br>(omit cents)    | SALARIES<br>1.00 | OTHER<br>2.00 | TOTAL (col 1<br>+ col. 2)<br>3.00 | RECLASSIFI-<br>CATIONS<br>4.00 | RECLASSIFIED<br>TRIAL<br>BALANCE (col<br>3 ± col 4)<br>5.00 | ADJUSTMENTS<br>6.00 | NET<br>EXPENSES<br>FOR<br>ALLOCATION<br>(col. 5 ± col. 6)<br>7.00 |        |
|--------|--|------------------|---------------|-----------------------------------|--------------------------------|---|---------------------|---|--------|
| 100.00 | TOTAL (SUM OF LINES 13, 37, 50, 70 AND 80) | 9,831,851        | 9,794,809     | 19,626,660                        | 0                              | 19,626,660  | -819,906            | 18,806,754  | 100.00 |

CHARTER OAK HEALTH CENTER, INC.

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Provider CCN: 07-1819

RECLASSIFICATIONS

Worksheet A-1

| Increases                    |                                      |            |               | Decreases                         |          |               |               |
|------------------------------|--------------------------------------|------------|---------------|-----------------------------------|----------|---------------|---------------|
| Cost Center                  | Line No.                             | Amount (2) |               | Cost Center                       | Line No. | Amount (2)    |               |
| 2.00                         | 3.00                                 | 4.00       |               | 5.00                              | 6.00     | 7.00          |               |
| <b>A - RECLASSIFICATIONS</b> |                                      |            |               |                                   |          |               |               |
| 1.00                         | PHYSICIAN                            | 23.00      | 13,760        | ADMINISTRATIVE & GENERAL SERVICES | 4.00     | 13,760        | 1.00          |
| 2.00                         | PNEUMOCOCCAL VACCINES & MED SUPPLIES | 48.00      | 1,848         | RETAIL PHARMACY                   | 77.00    | 1,848         | 2.00          |
| 3.00                         | INFLUENZA VACCINES & MED SUPPLIES    | 49.00      | 1,920         | RETAIL PHARMACY                   | 77.00    | 1,920         | 3.00          |
| 100.00                       | <b>GRAND TOTALS</b>                  |            | <b>17,528</b> |                                   |          | <b>17,528</b> | <b>100.00</b> |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.  
Transfer the amounts in columns 4 and 7 to Worksheet A, column 4, lines as appropriate.



|                                 |                  |                |                      |
|---------------------------------|------------------|----------------|----------------------|
| CHARTER OAK HEALTH CENTER, INC. | Period:          | Run Date Time: | 2/15/2019 4:13:39 PM |
| Provider CCN: 07-1819           | From: 07/01/2017 | MCRIF32:       | 224-14               |
|                                 | To: 06/30/2018   | Version:       | 2.8.166.1            |



ADJUSTMENTS TO EXPENSES

Worksheet A-2

|       | Descriptions (1)   | (2) BASIS/CODE | AMOUNT   | EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED |             |
|-------|--|----------------|----------|--|-------------|
|       |  |                |          | COST CENTER  |             |
|       |  |                |          | LINE #   |             |
|       |  | 1.00           | 2.00     | 3.00   | 4.00        |
| 1.00  | Investment income - buildings and fixtures (chapter 2)   |                | 0        | CAP REL COSTS-BLDG & FIX   | 1.00 1.00   |
| 2.00  | Investment income - movable equipment (chapter 2)        |                | 0        | CAP REL COSTS-MVBLE EQUIP  | 2.00 2.00   |
| 3.00  | Investment income - other (chapter 2)                    |                | 0        |  | 0.00 3.00   |
| 4.00  | Trade, quantity, and time discounts (chapter 8)          |                | 0        |  | 0.00 4.00   |
| 5.00  | Refunds and rebates of expenses (chapter 8)              |                | 0        |  | 0.00 5.00   |
| 6.00  | Rental of building or office space to others (chapter 8) |                | 0        |  | 0.00 6.00   |
| 7.00  | Related organization transactions (chapter 10)           | Wkst. A-2-1    | 0        |  | 7.00        |
| 8.00  | Sale of drugs to other than patients                     |                | 0        |  | 0.00 8.00   |
| 9.00  | Vending machines   |                | 0        |  | 0.00 9.00   |
| 10.00 | Practitioner assigned by Public Health Service           |                | 0        |  | 0.00 10.00  |
| 11.00 | Depreciation - buildings and fixtures                    |                | 0        | CAP REL COSTS-BLDG & FIX   | 1.00 11.00  |
| 12.00 | Depreciation - movable equipment                         |                | 0        | CAP REL COSTS-MVBLE EQUIP  | 2.00 12.00  |
| 13.00 | RCE adjustment to teaching physicians' cost              |                | 0        | ALLOWABLE GME COSTS  | 47.00 13.00 |
| 14.00 | NMTC - INTEREST EXPENSE                                  | A              | 53,049   | INTEREST EXPENSE   | 12.03 14.00 |
| 14.01 | NMTC AMORTIZATION EXPENSE                                | A              | -49,480  | INTEREST EXPENSE   | 12.03 14.01 |
| 14.02 | NMTC - INTEREST EXPENSE                                  | A              | -1,332   | INTEREST EXPENSE   | 12.03 14.02 |
| 14.03 | SPECIAL EVENTS   | A              | -1,298   | SPECIAL EVENTS   | 12.02 14.03 |
| 14.04 | BAD DEBT   | A              | -714,747 | BAD DEBT   | 12.01 14.04 |
| 50.00 | TOTAL (sum of lines 1 thru 49)                           |                | -819,906 |  | 50.00       |

(1) Description - all line references in this column pertain to CMS Pub. 15-1.  
 (2) Basis for adjustment (see instructions).  
 A. Costs - if cost, including applicable overhead, can be determined.  
 B. Amount Received - if cost cannot be determined.  
 (3) Additional adjustments may be made on lines 14 thru 49 and subscripts thereof.

CHARTER OAK HEALTH CENTER, INC.

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Provider CCN: 07-1819

CALCULATION OF FEDERALLY QUALIFIED HEALTH CENTER COSTS

Worksheet B  
Parts I & II

PART I - CALCULATION OF FEDERALLY QUALIFIED HEALTH CENTER COST PER VISIT

|       | Position                             | From Wkst. A,<br>col. 7, line: | Direct Cost by<br>Practitioner<br>from Wkst. A | Total Medical<br>& Mental<br>Health Visits<br>by Practitioner | Other Direct<br>Care Costs<br>(see<br>instructions) | General<br>Service Cost<br>(see<br>instructions) | Total Costs by<br>Practitioner | Average Cost<br>Per Visit by<br>Practitioner | Total Visits                      |              |
|-------|--------------------------------------|--------------------------------|--|---|---|--|--------------------------------|--|-----------------------------------|--------------|
|       |                                      |                                |  |   |   |  |                                |  | Medical Visits<br>by Practitioner | Total Visits |
|       |                                      | 0                              | 1.00   | 2.00  | 3.00  | 4.00   | 5.00                           | 6.00   | 7.00                              |              |
| 1.00  | PHYSICIAN                            | 23.00                          | 1,824,971                                      | 31,140  | 956,313   | 3,297,847  | 6,079,131                      | 195.22                                       | 31,140                            | 1.00         |
| 2.00  | PHYSICIAN SERVICES UNDER AGREEMENT   | 24.00                          | 741,108  | 1,065   | 32,706  | 917,533  | 1,691,347                      | 1,588.12                                     | 0                                 | 2.00         |
| 3.00  | PHYSICIAN ASSISTANT                  | 25.00                          | 319,754  | 8,815   | 270,709   | 700,129  | 1,290,592                      | 146.41                                       | 8,815                             | 3.00         |
| 4.00  | NURSE PRACTITIONER                   | 26.00                          | 834,060  | 20,902  | 641,902   | 1,750,089  | 3,226,051                      | 154.34                                       | 19,955                            | 4.00         |
| 5.00  | VISITING REGISTERED NURSE            | 27.00                          | 0  | 0   | 0   | 0  | 0                              | 0.00   | 0                                 | 5.00         |
| 6.00  | VISITING LICENSED PRACTICAL NURSE    | 28.00                          | 0  | 0   | 0   | 0  | 0                              | 0.00   | 0                                 | 6.00         |
| 7.00  | CERTIFIED NURSE MIDWIFE              | 29.00                          | 19,658   | 50  | 1,536   | 25,130   | 46,324                         | 926.48                                       | 50                                | 7.00         |
| 8.00  | CLINICAL PSYCHOLOGIST                | 30.00                          | 0  | 0   | 0   | 0  | 0                              | 0.00   | 0                                 | 8.00         |
| 9.00  | CLINICAL SOCIAL WORKER               | 31.00                          | 105,479  | 652   | 20,023  | 148,811  | 274,313                        | 420.73                                       | 0                                 | 9.00         |
| 10.00 | REG DIETICIAN/CERT DSMT/MNT EDUCATOR | 33.00                          | 161,791  | 2,397   | 73,612  | 279,124  | 514,527                        | 214.65                                       | 2,397                             | 10.00        |
| 11.00 | TOTALS                               |                                | 4,006,821                                      | 65,021  | 1,996,801   | 7,118,663  | 13,122,285                     |  | 62,337                            | 11.00        |
| 12.00 | UNIT COST MULTIPLIER                 |                                |  |   | 30.710094   | 1.185728   |                                |  |                                   | 12.00        |
| 13.00 | TOTAL COST PER VISIT                 |                                |  |   |   |  |                                | 201.82                                       |                                   | 13.00        |

|       | Position                             | Total Visits                               |                                   | Title XVIII Visits                         |                                 | Title XVIII Costs                        |  |       |
|-------|--------------------------------------|--|-----------------------------------|--|---------------------------------|--|--|-------|
|       |                                      | Mental Health<br>Visits by<br>Practitioner | Medical Visits<br>by Practitioner | Mental Health<br>Visits by<br>Practitioner | Medical Cost<br>by Practitioner | Mental Health<br>Cost by<br>Practitioner |  |       |
|       |                                      | 8.00                                       | 9.00                              | 10.00                                      | 11.00                           | 12.00                                    |  |       |
| 1.00  | PHYSICIAN                            | 0  | 2,247                             | 0  | 438,659                         | 0  |  | 1.00  |
| 2.00  | PHYSICIAN SERVICES UNDER AGREEMENT   | 1,065                                      | 0                                 | 113  | 0                               | 179,458                                  |  | 2.00  |
| 3.00  | PHYSICIAN ASSISTANT                  | 0  | 667                               | 0  | 97,655                          | 0  |  | 3.00  |
| 4.00  | NURSE PRACTITIONER                   | 967  | 1,685                             | 134  | 260,063                         | 20,682                                   |  | 4.00  |
| 5.00  | VISITING REGISTERED NURSE            | 0  | 0                                 | 0  | 0                               | 0  |  | 5.00  |
| 6.00  | VISITING LICENSED PRACTICAL NURSE    | 0  | 0                                 | 0  | 0                               | 0  |  | 6.00  |
| 7.00  | CERTIFIED NURSE MIDWIFE              | 0  | 0                                 | 0  | 0                               | 0  |  | 7.00  |
| 8.00  | CLINICAL PSYCHOLOGIST                | 0  | 0                                 | 0  | 0                               | 0  |  | 8.00  |
| 9.00  | CLINICAL SOCIAL WORKER               | 652  | 0                                 | 51   | 0                               | 21,457                                   |  | 9.00  |
| 10.00 | REG DIETICIAN/CERT DSMT/MNT EDUCATOR | 0  | 268                               | 0  | 57,526                          | 0  |  | 10.00 |
| 11.00 | TOTALS                               | 2,684                                      | 4,867                             | 298  | 853,903                         | 221,597                                  |  | 11.00 |
| 12.00 | UNIT COST MULTIPLIER                 |  |                                   |  |                                 |  |  | 12.00 |
| 13.00 | TOTAL COST PER VISIT                 |  |                                   |  | 175.45                          | 743.61                                   |  | 13.00 |

PART II - CALCULATION OF ALLOWABLE DIRECT GRADUATE MEDICAL EDUCATION COSTS

|       |                     | Total Cost<br>(from Wkst. A<br>col. 7, line 47) | Total Visits | Title XVIII<br>Visits | Ratio of Title<br>XVIII Visits<br>to Total Visits | Allowable<br>Title XVIII<br>Direct GME<br>Costs |       |
|-------|---------------------|---|--------------|-----------------------|---|---|-------|
|       |                     | 1.00  | 2.00         | 3.00                  | 4.00  | 5.00  |       |
| 14.00 | ALLOWABLE GME COSTS | 0   | 65,021       | 3,165                 | 0.079436  | 0   | 14.00 |

CHARTER OAK HEALTH CENTER, INC.

Period:  
From: 07/01/2017  
To: 06/30/2018

Run Date Time: 2/15/2019 4:13:39 PM  
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Version: 2.8.166.1



Provider CCN: 07-1819

COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

Worksheet B-1

|       |   | PNEUMOCOCCAL<br>1.00 | SEASONAL<br>INFLUENZA<br>2.00 |       |
|-------|---|----------------------|-------------------------------|-------|
| 1.00  | Health care staff cost (from Worksheet A, column 7, sum of lines 23, and 25 through 36)   | 5,262,514            | 5,262,514                     | 1.00  |
| 2.00  | Ratio of pneumococcal and influenza vaccine staff time to total health care staff time  | 0.000486             | 0.004921                      | 2.00  |
| 3.00  | Pneumococcal and influenza vaccine health care staff cost (line 1 x line 2)   | 2,558                | 25,897                        | 3.00  |
| 4.00  | Vaccines and related medical supplies cost (from Worksheet A, column 7, lines 48 and 49, respectively)  | 1,848                | 1,920                         | 4.00  |
| 5.00  | Direct cost of pneumococcal and influenza vaccine (line 3 + line 4)   | 4,406                | 27,817                        | 5.00  |
| 6.00  | Total cost of the FQHC (from Worksheet A, column 7, line 100, minus Worksheet A, column 7, line 8)  | 8,742,776            | 8,742,776                     | 6.00  |
| 7.00  | Total administrative overhead (from Worksheet A, column 7, line 8)  | 10,063,978           | 10,063,978                    | 7.00  |
| 8.00  | Ratio of pneumococcal and influenza vaccine direct cost to total direct cost (line 5 / line 6)  | 0.000504             | 0.003182                      | 8.00  |
| 9.00  | Overhead cost - pneumococcal and influenza vaccine (line 7 x line 8)  | 5,072                | 32,024                        | 9.00  |
| 10.00 | Total cost of pneumococcal and influenza vaccine and their administration (sum of lines 5 and 9)  | 9,478                | 59,841                        | 10.00 |
| 11.00 | Total number of pneumococcal and influenza vaccine injections (from your records)   | 328                  | 3,319                         | 11.00 |
| 12.00 | Cost per pneumococcal and influenza vaccine injection (line 10 / line 11)   | 28.90                | 18.03                         | 12.00 |
| 13.00 | Number of pneumococcal and influenza vaccine injections administered to Medicare beneficiaries  | 22                   | 128                           | 13.00 |
| 14.00 | Cost of pneumococcal and influenza vaccines and their administration costs furnished to Medicare beneficiaries (line 12 x line 13)  | 636                  | 2,308                         | 14.00 |
| 15.00 | Total cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 10)  | 69,319               |                               | 15.00 |
| 16.00 | Total Medicare cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 14) (transfer this amount to Worksheet E, line 3) | 2,944                |                               | 16.00 |

CHARTER OAK HEALTH CENTER, INC.

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CALCULATION OF REIMBURSEMENT SETTLEMENT

Worksheet E

|       |  | 1.00    |       |
|-------|--|---------|-------|
| 1.00  | FQHC PPS Amount  | 841,820 | 1.00  |
| 2.00  | Direct graduate medical education payments (from Worksheet B, Part II, line 14, column 5)                  | 0       | 2.00  |
| 3.00  | Medicare cost of pneumococcal and influenza vaccine and their administration (From Worksheet B-1, line 16) | 2,944   | 3.00  |
| 4.00  | Medicare advantage supplemental payments (for information only)  | 0       | 4.00  |
| 5.00  | Total (sum of amounts on lines 1 through 3)  | 844,764 | 5.00  |
| 6.00  | Primary payer payments   | 0       | 6.00  |
| 7.00  | Total amount payable for program beneficiaries (line 5 minus line 6)                                       | 844,764 | 7.00  |
| 8.00  | Coinsurance billed to program beneficiaries  | 159,225 | 8.00  |
| 9.00  | Net Medicare reimbursement excluding bad debts (line 7 minus line 8)                                       | 685,539 | 9.00  |
| 10.00 | Allowable bad debts (see instructions)   | 0       | 10.00 |
| 11.00 | Adjusted reimbursable bad debts (see instructions)   | 0       | 11.00 |
| 12.00 | Allowable bad debts for dual eligible beneficiaries (see instructions)                                     | 0       | 12.00 |
| 13.00 | Subtotal (line 9 plus line 11)   | 685,539 | 13.00 |
| 14.00 | OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)   | 0       | 14.00 |
| 15.00 | Amount due FQHC prior to the sequestration adjustment (see instructions)                                   | 685,539 | 15.00 |
| 16.00 | Sequestration adjustment (see instructions)  | 13,711  | 16.00 |
| 17.00 | Amount due FQHC after sequestration adjustment (see instructions)  | 671,828 | 17.00 |
| 18.00 | Interim payments   | 668,938 | 18.00 |
| 19.00 | Tentative settlement (for contractor use only)   | 0       | 19.00 |
| 20.00 | Balance due FQHC/program (line 17 minus lines 18 and 19)   | 2,890   | 20.00 |
| 21.00 | Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2     | 0       | 21.00 |

|                                 |   |  |   |
|---------------------------------|---|--|---|
| CHARTER OAK HEALTH CENTER, INC. | Period:<br>From: 07/01/2017<br>To: 06/30/2018 | Run Date Time: 2/15/2019 4:13:39 PM<br>MCRIF32: 224-14<br>Version: 2.8.166.1 |  |
| Provider CCN: 07-1819           |   |  |   |

ANALYSIS OF PAYMENTS TO THE FEDERALLY QUALIFIED HEALTH CENTER FOR SERVICES RENDERED

Worksheet E-1

|                                      |  | mm/dd/yyyy        | Amount                    |      |
|--------------------------------------|--|-------------------|---------------------------|------|
|                                      |  | 1.00              | 2.00                      |      |
| 1.00                                 | Total interim payments paid to FQHC  |                   | 668,938                   | 1.00 |
| 2.00                                 | Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, write "NONE" or enter a zero                          |                   | 0                         | 2.00 |
| 3.00                                 | List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1) |                   |                           | 3.00 |
| <b>Program to Provider</b>           |  |                   |                           |      |
| 3.01                                 |  |                   | 0                         | 3.01 |
| 3.02                                 |  |                   | 0                         | 3.02 |
| 3.03                                 |  |                   | 0                         | 3.03 |
| 3.04                                 |  |                   | 0                         | 3.04 |
| 3.05                                 |  |                   | 0                         | 3.05 |
| <b>Provider to Program</b>           |  |                   |                           |      |
| 3.50                                 |  |                   | 0                         | 3.50 |
| 3.51                                 |  |                   | 0                         | 3.51 |
| 3.52                                 |  |                   | 0                         | 3.52 |
| 3.53                                 |  |                   | 0                         | 3.53 |
| 3.54                                 |  |                   | 0                         | 3.54 |
| 3.99                                 | Subtotal (sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)   |                   | 0                         | 3.99 |
| 4.00                                 | Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst E, line 18)   |                   | 668,938                   | 4.00 |
| <b>TO BE COMPLETED BY CONTRACTOR</b> |  |                   |                           |      |
| 5.00                                 | List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)  |                   |                           | 5.00 |
| <b>Program to Provider</b>           |  |                   |                           |      |
| 5.01                                 |  |                   | 0                         | 5.01 |
| 5.02                                 |  |                   | 0                         | 5.02 |
| 5.03                                 |  |                   | 0                         | 5.03 |
| <b>Provider to Program</b>           |  |                   |                           |      |
| 5.50                                 |  |                   | 0                         | 5.50 |
| 5.51                                 |  |                   | 0                         | 5.51 |
| 5.52                                 |  |                   | 0                         | 5.52 |
| 5.99                                 | Subtotal (sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)   |                   | 0                         | 5.99 |
| 6.00                                 | Determined net settlement amount (balance due) based on the cost report (1)  |                   |                           | 6.00 |
| 6.01                                 | SETTLEMENT TO PROVIDER   |                   | 2,890                     | 6.01 |
| 6.02                                 | SETTLEMENT TO PROGRAM  |                   | 0                         | 6.02 |
| 7.00                                 | Total Medicare program liability (see instructions)  |                   | 671,828                   | 7.00 |
|                                      | Name of Contractor   | Contractor Number | NPR Date (Month/Day/Year) |      |
|                                      | 1.00   | 2.00              | 3.00                      |      |
| 8.00                                 |  |                   |                           | 8.00 |

Contractor Approving Official signature:

Date:

(1) On lines 3, 5, and 6, where an amount is due FQHC to program, show the amount and date on which the FQHC agrees to the amount of repayment, even though total repayment is not accomplished until a later date.

CHARTER OAK HEALTH CENTER, INC.

 Period:  
 From: 07/01/2017  
 To: 06/30/2018

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Provider CCN: 07-1819

## STATEMENT OF REVENUE AND EXPENSES

Worksheet F-1

|                      |   | Title XVIII<br>Medicare | Title XIX<br>Medicaid | Other     | Total      |       |
|----------------------|---|-------------------------|-----------------------|-----------|------------|-------|
| 1.00                 | Gross patient revenues  | 2,548,198               | 12,075,253            | 4,278,020 | 18,901,471 | 1.00  |
|                      |   |                         |                       | 1.00      | 2.00       |       |
| 2.00                 | Less: Allowances and discounts on patients' accounts                  |                         |                       |           | 7,505,336  | 2.00  |
| 3.00                 | Net patient revenues (Line 1 minus line 2)                            |                         |                       |           | 11,396,135 | 3.00  |
| 4.00                 | Operating expenses (From Worksheet A, column 3, line 100)             |                         |                       |           | 19,626,660 | 4.00  |
| 5.00                 | Additions to operating expenses (Specify)                             |                         |                       | 0         |            | 5.00  |
| 6.00                 | COST OF DONATED MEDICAL SUPPLIES                                      |                         |                       | 308,356   |            | 6.00  |
| 7.00                 |   |                         |                       | 0         |            | 7.00  |
| 8.00                 |   |                         |                       | 0         |            | 8.00  |
| 9.00                 |   |                         |                       | 0         |            | 9.00  |
| 10.00                | Total additions (sum of lines 5 through 9)                            |                         |                       |           | 308,356    | 10.00 |
| 11.00                | Subtractions from operating expenses (specify)                        |                         |                       | 0         |            | 11.00 |
| 12.00                |   |                         |                       | 0         |            | 12.00 |
| 13.00                |   |                         |                       | 0         |            | 13.00 |
| 14.00                |   |                         |                       | 0         |            | 14.00 |
| 15.00                |   |                         |                       | 0         |            | 15.00 |
| 16.00                | Total subtractions (sum of lines 11 through 15)                       |                         |                       |           | 0          | 16.00 |
| 17.00                | Total operating expenses (sum of line 4, plus line 10, minus line 16) |                         |                       |           | 19,935,016 | 17.00 |
| 18.00                | Net income from service to patients (Line 3 minus line 17)            |                         |                       |           | -8,538,881 | 18.00 |
| <b>Other income:</b> |   |                         |                       |           |            |       |
| 19.00                | Contributions, donations, bequests, etc.                              |                         |                       | 7,153     |            | 19.00 |
| 20.00                | Income from investments   |                         |                       | 22,769    |            | 20.00 |
| 21.00                | Purchase discounts  |                         |                       | 0         |            | 21.00 |
| 22.00                | Rebates and refunds of expenses                                       |                         |                       | 0         |            | 22.00 |
| 23.00                | Sale of Medical and Nursing Supplies to other than patients           |                         |                       | 0         |            | 23.00 |
| 24.00                | Sale of durable medical equipment to other than patients              |                         |                       | 0         |            | 24.00 |
| 25.00                | Sale of drugs to other than patients                                  |                         |                       | 0         |            | 25.00 |
| 26.00                | Sale of medical records and abstracts                                 |                         |                       | 0         |            | 26.00 |
| 27.00                | Government Appropriations   |                         |                       | 0         |            | 27.00 |
| 28.00                | FEDERAL GRANTS  |                         |                       | 6,850,098 |            | 28.00 |
| 29.00                | STATE GRANTS  |                         |                       | 137,265   |            | 29.00 |
| 30.00                | OTHER REVENUE   |                         |                       | 941,708   |            | 30.00 |
| 31.00                | PHARMACY INCOME   |                         |                       | 2,132,542 |            | 31.00 |
| 32.00                | Total Other Income (Sum of lines 19 through 31)                       |                         |                       |           | 10,091,535 | 32.00 |
| 33.00                | Net Income or Loss for the period (Line 18 plus line 32)              |                         |                       |           | 1,552,654  | 33.00 |

12/20/2018 2:32pm

Charter Oak Health Center Inc.  
 Trial Balance by Acct  
 Report Period: 7/1/2017 - 6/30/2018

| Acct  | Account Description                              | Debit         | Credit     |
|-------|--|---------------|------------|
| 10000 | Cash - Operating                                 | 2,730,571.39  | 0.00       |
| 10002 | Cash - Merchant Account                          | 445,082.52    | 0.00       |
| 10003 | Cash - CITIZEN BK - CKing AC                     | 524,970.00    | 0.00       |
| 10004 | Cash - CITIZEN BK Sving AC                       | 25,104.87     | 0.00       |
| 10006 | NMTC - CDE Interest Reserve AC                   | 1,503.92      | 0.00       |
| 10100 | Cash - Savings Account                           | 193,562.96    | 0.00       |
| 10101 | Cash - Key Bank                                  | 10,000.00     | 0.00       |
| 10102 | Cash - Key Bank - MM                             | 151,817.65    | 0.00       |
| 10104 | COHC - Capital Grant Account                     | 104,098.36    | 0.00       |
| 10125 | Cash in Merrill Lynch                            | 1,068,933.30  | 0.00       |
| 10150 | Cash - Bongard                                   | 11,417.08     | 0.00       |
| 10200 | Change Fund                                      | 500.00        | 0.00       |
| 10500 | Petty Cash                                       | 500.00        | 0.00       |
| 10550 | Cash - Employee Club AC                          | 5,997.91      | 0.00       |
| 10710 | Investment In CHN                                | 83,332.54     | 0.00       |
| 11100 | A/R - Medicare                                   | 271,840.88    | 0.00       |
| 11200 | A/R Medicaid - Medical                           | 338,788.80    | 0.00       |
| 11210 | A/R Medicaid - Dental                            | 44,399.21     | 0.00       |
| 11220 | A/R Medicaid - Mental Health                     | 127,462.98    | 0.00       |
| 11420 | A/R Self Pay (M, D, MH)                          | 602,036.29    | 0.00       |
| 11430 | A/R 3rd Party (Private)                          | 261,173.82    | 0.00       |
| 11600 | Allowance for Doubtful Account                   | 0.00          | 663,272.85 |
| 11601 | Allowance for Doubtful Account-Medicare          | 0.00          | 10,000.00  |
| 11602 | Allowance for Doubtful Account-Husky             | 0.00          | 80,000.00  |
| 11603 | Allowance for Doubtful Account-Commercial        | 0.00          | 60,000.00  |
| 11604 | Allowance for Doubtful Account-SelfPay           | 0.00          | 100,000.00 |
| 11650 | A/R Pharmacy                                     | 43,476.55     | 0.00       |
| 11651 | A/R Walgreen Pharmacy                            | 84,521.98     | 0.00       |
| 11700 | Accounts Receivable - Other                      | 112,054.50    | 0.00       |
| 12000 | Grants Receivable                                | 108,452.97    | 0.00       |
| 13000 | Prepaid Insurance                                | 42,599.04     | 0.00       |
| 13100 | Prepaid Other                                    | 3,317.66      | 0.00       |
| 13300 | Due from Charter Oak Realty Corp.                | 156,791.13    | 0.00       |
| 14001 | NMTC - Deferred Financing Costs                  | 346,364.00    | 0.00       |
| 14002 | NMTC - Accum. Amort. of Deferred Financing Costs | 0.00          | 346,360.00 |
| 15000 | Equipment - Medical                              | 1,238,066.17  | 0.00       |
| 15010 | Equipment-Pharmacy                               | 165,448.22    | 0.00       |
| 15100 | Equipment - Dental                               | 931,832.60    | 0.00       |
| 15200 | Equipment - Administration                       | 2,123,913.18  | 0.00       |
| 15250 | 21 Grand Building WIP - Adm                      | 65,929.65     | 0.00       |
| 15300 | Building - 401 New Britain Ave                   | 273,153.87    | 0.00       |
| 15301 | Building - 21 Grand Street                       | 20,546,200.15 | 0.00       |
| 15302 | Building - 32 Grand Street                       | 367,714.34    | 0.00       |
| 15303 | Building - 115-117 Hungerford                    | 183,115.83    | 0.00       |
| 15304 | Building - 40 Grand Street                       | 115,785.15    | 0.00       |

|       |  |              |               |
|-------|--|--------------|---------------|
| 15305 | Building - 39 Grand Street                 | 331,924.33   | 0.00          |
| 15307 | Building - Parkville Elementry School      | 401,945.76   | 0.00          |
| 15311 | Land - 32 Grand Street                     | 7,882.00     | 0.00          |
| 15312 | Land - 39 Grand Street                     | 20,472.00    | 0.00          |
| 15313 | Land - 40 Grand Street                     | 20,242.00    | 0.00          |
| 15314 | Land 115-117 Hungerford Street             | 29,098.00    | 0.00          |
| 15315 | Land - 401 New Britain Ave                 | 104,775.00   | 0.00          |
| 15350 | Land - 21 Grand Street                     | 121,000.00   | 0.00          |
| 15400 | Leasehold Improvements                     | 1,413,247.66 | 0.00          |
| 16000 | Accum Deprec-Furniture & Equip             | 0.00         | 2,247,814.94  |
| 16100 | Accumulated Depreciation-Bldg              | 0.00         | 10,418,839.90 |
| 16200 | Accum Amort -Leasehold Improve             | 0.00         | 351,904.91    |
| 17000 | Inventory - Pharmacy                       | 114,178.70   | 0.00          |
| 20000 | Accounts Payable                           | 0.00         | 480,670.81    |
| 21000 | Accrued Expenses                           | 0.00         | 76,470.00     |
| 21100 | Accrued Salaries                           | 0.00         | 374,727.00    |
| 21200 | Accrued Vacation                           | 0.00         | 599,512.41    |
| 21300 | Accrued Pension Payable                    | 0.00         | 88,000.00     |
| 21400 | Accrued FICA                               | 0.00         | 74,529.32     |
| 22201 | Contractual - Cont. Srvs Payable           | 0.00         | 700.00        |
| 22300 | Bank of America - Loan                     | 0.00         | 0.01          |
| 25151 | Due to Employee Club                       | 0.00         | 5,997.91      |
| 25200 | Deferred Grant Funds                       | 0.00         | 143,155.94    |
| 25201 | Long-term debt, current portion            | 0.00         | 138,755.72    |
| 25205 | Deferred Gain on CCMC Restructured Payable | 0.00         | 1,258,377.72  |
| 25305 | Donation of Long Lived Assets              | 0.00         | 3,869,845.00  |
| 26000 | NMTC - QLICI Loan A                        | 0.00         | 5,743,226.00  |
| 26001 | NMTC - QLICI Loan B                        | 0.00         | 1,936,774.00  |
| 26002 | CCMC Notes Payable                         | 0.00         | 786,289.48    |
| 30000 | Fund Balance                               | 0.00         | 5,334,162.58  |
| 30001 | Net Asset Transfer to Realty               | 265,444.40   | 0.00          |
| 40000 | Medicare Revenue                           | 0.00         | 2,548,198.00  |
| 40005 | Contr. Allow Medicare                      | 1,797,379.00 | 0.00          |
| 40200 | Medicaid Revenue / HUSKY C                 | 0.00         | 9,723,381.00  |
| 40205 | Contr.Allow. MCD Med/ HUSKY C              | 2,226,134.00 | 0.00          |
| 40210 | Medicaid Revenue - MH                      | 0.00         | 838,116.00    |
| 40215 | Contr. Allow MCD Mental Health             | 0.00         | 21,993.00     |
| 40220 | Medicaid Revenue - EDS Dental              | 0.00         | 1,513,756.00  |
| 40225 | Contr. Allow - EDS Dental                  | 413,868.00   | 0.00          |
| 41000 | Patient Revenue - 3rd Party                | 0.00         | 1,951,346.00  |
| 41005 | Contr. Allow - 3rd Party                   | 1,328,964.00 | 0.00          |
| 41100 | Patient Revenue - Self Pay                 | 0.00         | 2,326,674.00  |
| 41105 | Contr. Allow - Self Pay                    | 1,760,984.00 | 0.00          |
| 43000 | Income - Pharmacy                          | 0.00         | 1,327,759.86  |
| 43001 | Income - Walgreen-Pharmacy                 | 0.00         | 804,782.19    |
| 44000 | Federal Grants                             | 0.00         | 6,235,517.00  |
| 44100 | State Grants                               | 0.00         | 153,004.19    |
| 44200 | City of Hartford                           | 0.00         | 95,157.00     |
| 45000 | Foundation Grants                          | 0.00         | 454,146.00    |
| 48000 | Other Revenue                              | 0.00         | 682,890.37    |
| 48100 | Donation                                   | 0.00         | 7,153.46      |



|       |                                      |              |           |
|-------|--------------------------------------|--------------|-----------|
| 49000 | Interest Income                      | 0.00         | 22,669.06 |
| 49002 | NMTC - Interest Income - Int. Rsv AC | 0.00         | 100.32    |
| 50000 | Salary & Wages                       | 9,804,287.40 | 0.00      |
| 51000 | Temporary Help                       | 27,563.69    | 0.00      |
| 51200 | Fringes - FICA Employer              | 682,244.44   | 0.00      |
| 51300 | Fringe Benefits - SUTA               | 120,143.81   | 0.00      |
| 51400 | Fringe Benefits - Medical Ins.       | 605,010.34   | 0.00      |
| 51500 | Fringe Benefits - Dental Ins.        | 41,891.21    | 0.00      |
| 51600 | Fringe - Life Ins. & LTD             | 21,131.84    | 0.00      |
| 51700 | Worker's Compensation                | 50,746.82    | 0.00      |
| 51800 | Fringe Benefits - Vision Ins.        | 0.00         | 171.83    |
| 51900 | Fringe Benefits - Pension            | 1,835.00     | 0.00      |
| 52000 | Flex Benefits Admin                  | 889.27       | 0.00      |
| 60000 | Dental Supplies                      | 73,553.65    | 0.00      |
| 60100 | Dental Lab                           | 43,923.38    | 0.00      |
| 61000 | Medical Supplies                     | 178,637.58   | 0.00      |
| 61001 | Floor Stock Medications              | 556,621.42   | 0.00      |
| 61300 | Office Supplies                      | 61,536.20    | 0.00      |
| 61500 | Computer/ Computer Supplies          | 44,476.16    | 0.00      |
| 61600 | Systems Enhancement & Upgrade        | 36,074.24    | 0.00      |
| 61700 | Meals                                | 23,640.04    | 0.00      |
| 61800 | Water                                | 506.43       | 0.00      |
| 62000 | Board Meeting Expenses               | 4,080.93     | 0.00      |
| 62100 | Cleaning Supplies                    | 22,842.88    | 0.00      |
| 62500 | Program Supplies                     | 25,722.61    | 0.00      |
| 63100 | Printing - Business Cards            | 1,010.79     | 0.00      |
| 63200 | Printing Business Stationary         | 2,589.00     | 0.00      |
| 63300 | Printing Special Events              | 5,070.50     | 0.00      |
| 64000 | Conference Fees                      | 23,730.85    | 0.00      |
| 64100 | Conference Expenses                  | 18,497.10    | 0.00      |
| 65000 | Travel Expense -Mileage              | 3,184.07     | 0.00      |
| 66000 | Maintenance Contracts                | 35,839.13    | 0.00      |
| 66200 | Maintenance Contract-Photocopy       | 30,768.09    | 0.00      |
| 66400 | Maintenance Contract-Software        | 519,715.57   | 0.00      |
| 66500 | Maintenance Contract-Hardware        | 8,158.85     | 0.00      |
| 66700 | Maint. Contract - Office Equip       | 1,717.16     | 0.00      |
| 66800 | Contractual Services                 | 2,121,547.70 | 0.00      |
| 67000 | Maintenance and Repairs              | 75,994.92    | 0.00      |
| 68500 | Lease Expense - Copier               | 34,490.90    | 0.00      |
| 68600 | Lease Expense - Phone System         | 35,608.57    | 0.00      |
| 68900 | Lease IT - Firewall                  | 15,086.16    | 0.00      |
| 70000 | Professional Fees - Legal            | 50,127.01    | 0.00      |
| 70200 | Professional Fees - Audit            | 60,500.00    | 0.00      |
| 70300 | Professional Fees - Consulting       | 108,812.50   | 0.00      |
| 70600 | Professional Fees                    | 58.00        | 0.00      |
| 71000 | Telephone Expense                    | 111,373.71   | 0.00      |
| 71050 | Telephone Maintenance Contract       | 11,000.00    | 0.00      |
| 71100 | Outside Services-Answering Svc       | 33,172.39    | 0.00      |
| 71300 | Outside Services-Billing             | 500,572.68   | 0.00      |
| 71302 | Other Outside Services               | 182,244.58   | 0.00      |

|               |                                  |                      |                      |
|---------------|----------------------------------|----------------------|----------------------|
| 72000         | Occupancy Costs - Utilities      | 294,254.50           | 0.00                 |
| 72100         | Occupancy Costs - Property Tax   | 13,099.94            | 0.00                 |
| 72200         | Occupancy Costs - Laundry        | 23,231.27            | 0.00                 |
| 72300         | Occupancy Costs - Security Sys   | 54,805.96            | 0.00                 |
| 72500         | Occupancy Costs - Storage        | 13,548.66            | 0.00                 |
| 72600         | Occupancy Costs-Custodial Svcs   | 149,884.69           | 0.00                 |
| 72800         | Occupancy - Extermination        | 8,813.85             | 0.00                 |
| 73000         | Occupancy - Other Facility       | 16,500.00            | 0.00                 |
| 73100         | Occupancy - Trash Removal        | 37,027.38            | 0.00                 |
| 74000         | Advertising/Subscriptions        | 37,379.07            | 0.00                 |
| 74100         | Publications/Books/Art           | 7,417.30             | 0.00                 |
| 74200         | Ads/Recruiting                   | 50.32                | 0.00                 |
| 75000         | Transportation Supplies          | 2,095.66             | 0.00                 |
| 75100         | Transportation - Gasoline        | 8,506.69             | 0.00                 |
| 75300         | Transportation - Maint/Service   | 15,766.08            | 0.00                 |
| 75400         | Transportation-Parking           | 385.07               | 0.00                 |
| 76100         | Prepaid-Postage                  | 15,804.34            | 0.00                 |
| 76300         | Postage - Federal Express        | 196.55               | 0.00                 |
| 78000         | Insurance - Property             | 31,243.55            | 0.00                 |
| 78100         | Insurance-Directors & Officers   | 15,354.00            | 0.00                 |
| 78500         | Insurance - facility             | 12,722.84            | 0.00                 |
| 78600         | Insurance - Automobile           | 15,140.60            | 0.00                 |
| 78700         | Insurance - General Liability    | 1,971.00             | 0.00                 |
| 78800         | Insurance - Other                | 5,000.00             | 0.00                 |
| 79000         | Data Processing - Payroll -ADP   | 56,625.74            | 0.00                 |
| 79100         | Organization Dues & Fees         | 49,397.31            | 0.00                 |
| 79200         | Membership Dues                  | 31,871.70            | 0.00                 |
| 79250         | Licenses                         | 17,952.70            | 0.00                 |
| 79300         | Donations                        | 9,502.36             | 0.00                 |
| 81000         | Training & Education             | 48,553.56            | 0.00                 |
| 83000         | Interest Expense                 | 1,332.76             | 0.00                 |
| 83100         | Bank Charges - Service Fees      | 24,674.81            | 0.00                 |
| 83200         | Bank Credit Card Charges         | 10,308.06            | 0.00                 |
| 84000         | Special Events                   | 103,502.59           | 0.00                 |
| 86000         | Non Capita Furniture & Equip     | 82,093.03            | 0.00                 |
| 89000         | Bad Debt Expense                 | 845,367.13           | 0.00                 |
| 90000         | Deprec. Expense - Equipment      | 255,430.00           | 0.00                 |
| 90100         | Deprec. Expense - Building       | 677,970.62           | 0.00                 |
| 90200         | Deprec. Expense - Auto           | 100,186.00           | 0.00                 |
| 90201         | NMTC - Interest and Fee Expenses | 53,048.72            | 0.00                 |
| 90301         | NMTC - Amortization Expenses     | 49,480.00            | 0.00                 |
| 92000         | Other Expenses                   | 11,105.48            | 0.00                 |
| Report Total: |                                  | <u>63,896,201.78</u> | <u>63,896,201.78</u> |

In-Kind Vaccines were added afterwards on the Revenue and on the Expense side \$308,356

Adjustments:

\$13,760 were moved from salaries for the CMO time that was charged under Admin. To Physicians (30%)

\$3,768 cost of Medicare cost participants vaccines were reclassified from Pharmacy to Vaccines cost