

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

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

Date Submitted: \_\_\_\_\_ Date Received: \_\_\_\_\_

<b>1. FQHC Name</b>	<b>Family Centers Inc.</b>	<i>Myers and Stauffer LLC</i> <b>SEP 18 2019</b> <i>Received</i>
<b>Street Address</b>	<b>40 Arch Street</b>	
<b>City, State, ZIP</b>	<b>Greenwich CT 06830</b>	
<b>Telephone Number</b>	<b>203 869-4848</b>	
<b>Contact Person</b>	<b>Marion Beale</b>	
<b>Title</b>	<b>Director of Finance</b>	

<b>2. FQHC Medicaid Provider Number:</b>	<b>3. Reporting Period:</b>																																			
<table style="width: 100%;"> <tr> <td style="width: 30%;">Medical</td> <td style="width: 20%; border-bottom: 1px solid black;">008066994</td> <td style="width: 10%;"></td> <td style="width: 10%;">From</td> <td style="width: 20%; border-bottom: 1px solid black;">7/1/2017</td> <td style="width: 10%;">To</td> <td style="width: 10%; border-bottom: 1px solid black;">6/30/2018</td> </tr> <tr> <td>Dental</td> <td style="border-bottom: 1px solid black;">008068285</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Mental Health</td> <td style="border-bottom: 1px solid black;">004172912</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other (Specify)</td> <td style="border-bottom: 1px solid black;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="border-bottom: 1px solid black;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Medical	008066994		From	7/1/2017	To	6/30/2018	Dental	008068285						Mental Health	004172912						Other (Specify)														
Medical	008066994		From	7/1/2017	To	6/30/2018																														
Dental	008068285																																			
Mental Health	004172912																																			
Other (Specify)																																				

**4. Type of Control (Check One Only)**

**NONPROFIT ORGANIZATION**

**GOVERNMENT**

STATE                       DISTRICT                       OTHER

COUNTY                       CITY

**5. FQHC Owned By:**

Family Centers Inc.

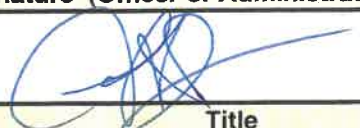
**CERTIFICATION BY OFFICER OR ADMINISTRATOR OF CLINIC**

I Hereby Certify That I Have Examined the Accompanying Worksheets Prepared By

Family Centers Inc. 008066994

*(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:

<b>6. Signature (Officer or Administrator of FQHC)</b>	<b>Printed Name</b>
	Stephanie Johnson
<b>Title</b>	<b>Date</b>
Chief Financial Officer	9/16/19

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 FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

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

FQHC Name: Family Centers 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 Yes/ No	Clinic/Provider No.
Family Centers Health Care	111 Wilbur Peck Court Greenwich, CT 06830	Yes	008066994
Family Centers Health Care	20 Bridge Street Greenwich CT 06830	Yes	004172912

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

**Select One:**

C. Not applicable. The FQHC does not have any related party individuals or organizations.	
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FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period:

From 7/1/2017

To 6/30/2018

FQHC Name: Family Centers Inc.

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

Form A-2 (Direct Dental Care Cost)

COST CENTER	Salaried Personnel I	Other Costs II	Total III	Reclassifications IV	Reclassified Trial Balance (Col 3 & 4) V	Adjustments Increase (Decrease) VI	Net Expenses (Col 5 & 6) VII
<b>B. DIRECT DENTAL CARE COST</b>							
<b>1. Staff Cost</b>							
a. Dentist	104,625	19,628	124,253		124,253		124,253
b. Dental Hygienist	41,595	7,803	49,398		49,398		49,398
c. Other - Specify							
Dental Assistant	7,993	1,499	9,492		9,492		9,492
Dental Hygienist (temp agency)		15,168	15,168		15,168		15,168
<b>d. Subtotal Direct Dental Care Cost</b>	<b>154,213</b>	<b>44,098</b>	<b>198,311</b>	<b>0</b>	<b>198,311</b>	<b>0</b>	<b>198,311</b>
<b>2 Other Direct Dental Care Cost</b>							
a. Dental Supplies		23,857	23,857		23,857		23,857
b. Transportation			0		0		0
c. Depreciation - Dental Equipment			0		0		0
d. Professional Liability Insurance			0		0		0
e. Other - Specify		2,468	2,468		2,468		2,468
Equipment			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
<b>f. Subtotal Other Direct Dental Care Cost</b>	<b>0</b>	<b>26,325</b>	<b>26,325</b>	<b>0</b>	<b>26,325</b>	<b>0</b>	<b>26,325</b>
<b>3 TOTAL DIRECT DENTAL CARE COST (1d &amp; 2f)</b>	<b>154,213</b>	<b>70,423</b>	<b>224,636</b>	<b>0</b>	<b>224,636</b>	<b>0</b>	<b>224,636</b>

STATE OF CONNECTICUT  
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Reporting Period: From 7/1/2017 To 6/30/2018  
FQHC Name: Family Centers Inc.

Form A-3 (Direct Mental Health Care Cost)

RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES							
COST CENTER	Salaried Personnel	Other Costs	Total	Reclassifications	Reclassified Trial Balance (Col 3 & 4)	Adjustments Increase (Decrease)	Net Expenses (Col 5 & 6)
	I	II	III	IV	V	VI	VII
<b>C. DIRECT MENTAL HEALTH CARE COST</b>							
<b>1. Staff Cost</b>							
a. Psychologist							
b. Social Worker							
c. Other - Specify							
Licensed Clinical Social Workers	110,830	20,792	131,622		131,622	0	131,622
Licensed Clinical Social Workers (contractors)		31,370	31,370		31,370	0	31,370
Psychiatrist	36,267	6,804	43,071		43,071	0	43,071
Psychiatrist (contractor)		7,493	7,493		7,493	0	7,493
Director	36,062	6,765	42,828		42,828	0	42,828
			0		0	0	0
			0		0	0	0
			0		0	0	0
<b>d. Subtotal Direct Mental Health Care Cost</b>	<b>183,160</b>	<b>73,223</b>	<b>256,383</b>	<b>0</b>	<b>256,383</b>	<b>0</b>	<b>256,383</b>
<b>2. Other Direct Mental Health Care Cost</b>							
a. Medical Supplies			0		0	0	0
b. Transportation			0		0	0	0
c. Depreciation - Mental Health Equipment			0		0	0	0
d. Professional Liability Insurance			0		0	0	0
e. Other - Specify			0		0	0	0
			0		0	0	0
			0		0	0	0
			0		0	0	0
<b>f. Subtotal Other Direct Mental Health Care Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. TOTAL DIRECT MENTAL HEALTH CARE COST (1d &amp; 2f)</b>	<b>183,160</b>	<b>73,223</b>	<b>256,383</b>	<b>0</b>	<b>256,383</b>	<b>0</b>	<b>256,383</b>
<b>D. TOTAL DIRECT COST BEFORE NON-ALLOWABLE SERVICES</b>	<b>488,193</b>	<b>334,493</b>	<b>822,686</b>	<b>-</b>	<b>822,686</b>	<b>-</b>	<b>822,686</b>

STATE OF CONNECTICUT  
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Reporting Period:

From 7/1/2017

To 6/30/2018

FQHC Name: Family Centers Inc.

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

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

COST CENTER	Salaried Personnel	Other Costs	Total	Reclassifications	Reclassified Trial Balance	Adjustments	Net Expenses
	I	II	III	IV	V	VI	VII
<b>E. NON-ALLOWABLE DIRECT OTHER SERVICE COST</b>							
<b>1. Service</b>							
a. Clinical Diagnostic Lab			0		0		0
b. Radiology			0		0		0
c. Prescription Drugs/Pharmacy			0		0		0
d. Battered Women			0		0		0
e. Homeless			0		0		0
f. WIC			0		0		0
g. Non-FQHC Sites			0		0		0
h. Other - Specify							
Quality Improvement	60,827	11,411	72,238		72,238		72,238
Medicaid Outreach	41,098	7,710	48,808		48,808		48,808
Outreach Supplies		1,791	1,791		1,791		1,791
Translation		1,505	1,505		1,505		1,505
Pharmacy Management		6,549	6,549		6,549		6,549
Professional Liability Insurance		847	847		847		847
			0		0		0
			0		0		0
			0		0		0
i. Total Non-Allowable Direct Other Service Cost	101,925	29,813	131,738	0	131,738	0	131,738
<b>F. TOTAL DIRECT COST (D+E+I)</b>	590,118	364,306	954,424	-	954,424	-	954,424



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FQHC Name: Family Centers Inc.

Form A-5 (Overhead Cost)

RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES							
COST CENTER	Salaried Personnel	Other Costs	Total	Reclassifications	Reclassified Trial Balance	Adjustments	Net
	I	II	III	IV	(Col 3 & 4) V	Increase (Decrease) VI	(Col 5 & 6) VII
<b>G. OVERHEAD - FACILITY COST</b>							
a. Rent			0		0		0
b. Insurance		15,517	15,517		15,517		15,517
c. Interest on Mortgage or Loans			0		0		0
d. Utilities			0		0		0
e. Depreciation - Building			0		0		0
f. Depreciation - Equipment			0		0		0
g. Housekeeping & Maintenance			0		0		0
h. Other (Specify)			0		0		0
Facility costs		91,860	91,860		91,860		91,860
In Kind Office Space		46,475	46,475		46,475		46,475
			0		0		0
			0		0		0
i. Subtotal Overhead - Facility Cost	0	153,852	153,852	0	153,852	0	153,852
<b>H. OVERHEAD - ADMINISTRATIVE COST</b>							
a. Office Salaries	456,615	85,661	542,276		542,276		542,276
b. Depreciation - Office Equipment			0		0		0
c. Office Supplies			0		0		0
d. Legal			0		0		0
e. Accounting			0		0		0
f. Insurance			0		0		0
g. Telephone			0		0		0
h. Advertising-Help Wanted			0		0		0
i. Interest - Capital Loans			0		0		0
j. Other (Specify)			0		0		0
Professional Fees		64,205	64,205		64,205		64,205
Agency Overhead allocation		219,332	219,332		219,332		219,332
Various		58,081	58,081		58,081		58,081
			0		0		0
			0		0		0
k. Subtotal Overhead - Administrative Cost	456,615	427,279	883,894	0	883,894	0	883,894
<b>TOTAL OVERHEAD COST (G+H+K)</b>	<b>456,615</b>	<b>581,131</b>	<b>1,037,746</b>	<b>-</b>	<b>1,037,746</b>	<b>-</b>	<b>1,037,746</b>
<b>J. GRAND TOTAL COSTS<sup>2</sup> (F+I)</b>							
	1,046,733	945,437	1,992,170	-	1,992,170	-	1,992,170

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

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Reporting Period: From 7/1/2017 To 6/30/2018  
 FQHC Name: Family Centers 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 I	Compensation II	Encounters III	Total Employee Hours and FTEs	
					Employee Total Hours IV	FTEs (2080 hrs = 1 FTE) V
A.	Provide Itemized de-identified list (e.g., Physician 1)	General Practitioner	125,000	1,500	1,040	0.50
	PHYSICIAN					
1.						0.00
2.						0.00
3.						0.00
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>		0	0	0	0.00
B.	PHYSICIAN ASSISTANT					
1.						0.00
2.						0.00
3.						0.00
4.						0.00
5.						0.00
	<b>Total Physician Assistant Encounters, Hours and FTEs</b>		0	0	0	0.00



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From 7/1/2017

To 6/30/2018

FQHC Name: Family Centers 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	Compensation	Encounters	Total Employee Hours and FTEs		
				Employee Total Hours	FTEs (2080 hrs = 1 FTE)	
<i>Provide Itemized de-identified list (e.g., Physician 1)</i>	<i>General Practitioner</i>	<i>125,000</i>	<i>1,500</i>	<i>1,040</i>	<i>0.50</i>	
<b>C. NURSE (APRN, MIDWIFE, RN)</b>						
1. APRN 1	General	54,473	291	910	0.44	
2. APRN 2	General	122,519	355	1,075	0.52	
3.					0.00	
4.					0.00	
5.					0.00	
Total Nurse Practitioner		176,992	646	1,985	0.96	
<b>D. PHYSICIAN SERVICES UNDER CONTRACT</b>						
1.					0.00	
2.					0.00	
3.					0.00	
4.					0.00	
5.					0.00	
Total Physician Services Under Contract		0	0	0	0.00	
<b>E. OTHER HEALTH CARE PRACTITIONER</b>						
1.					0.00	
2.					0.00	
3.					0.00	
Total Other Health Care Practitioner		0	0	0	0.00	

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Reporting Period: From 7/1/2017 To 6/30/2018  
 FQHC Name: Family Centers 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 II	Encounters III	Total Employee Hours and FTEs	
				Employee Total Hours IV	FTEs (2080 hrs = 1 FTE) V
<b>A. Provide itemized de-identified list (e.g., Dentist 1)</b>					
1.	DENTIST	104,625	1,284	1,046	0.50
2.					0.00
3.					0.00
4.					0.00
5.					0.00
<b>Total Dentist Encounters, Staff Hours and FTEs</b>		104,625	1,284	1,046	0.50
<b>B. DENTAL HYGIENIST</b>					
1.	DENTAL HYGIENIST 1	6,357	174	167	0.08
2.	DENTAL HYGIENIST 2	35,238	484	927	0.45
3.	DENTAL HYGIENIST 3	14,500	27	282	0.14
4.					0.00
5.					0.00
<b>Total Dental Hygienist Encounters, Hours and FTEs</b>		56,095	685	1,376	0.67
<b>C. OTHER DENTAL PRACTITIONER</b>					
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>		0	0	0	0.00

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Reporting Period: From 7/1/2017 To 6/30/2018  
 FQHC Name: Family Centers Inc.

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

MENTAL HEALTH SERVICES COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER					
	FTEs	Compensation	Encounters	Total Employee Hours and FTEs	
				Employee Total Hours	FTEs (2080 hrs = 1 FTE)
<b>MENTAL HEALTH SERVICES COMPENSATION, ENCOUNTERS, HOURS, &amp; FTEs</b>					
<i>Provide itemized de-identified list (e.g., Psychologist 1)</i>		125,000	1,500	1,040	0.50
<b>A. PSYCHOLOGIST</b>					
1.					0.00
2.					0.00
3.					0.00
4.					0.00
5.					0.00
<b>Total Psychologist Encounters, Staff Hours and FTEs</b>		0	0	0	0.00
<b>B. SOCIAL WORKER</b>					
1.	SEE ATTACHED	142,200	2,609	6,717	3.23
2.					0.00
3.					0.00
4.					0.00
5.					0.00
<b>Total Social Worker Encounters, Hours and FTEs</b>		142,200	2,609	6,717	3.23
<b>C. OTHER MENTAL HEALTH PRACTITIONER</b>					
1.	PSYCHIATRIST 1	36,267	113	330	0.16
2.	PSYCHIATRIST 2	7,493	34	56	0.03
3.					0.00
4.					0.00
5.					0.00
<b>Total Other Mental Health Practitioner Encounters, Hours and FTEs</b>		43,760	147	385	0.19

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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 II	Encounters III	Total Employee Hours and FTEs	
			Employee Total Hours IV	FTEs (2080 hrs = 1 FTE) V
<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>B. SOCIAL WORKER</b>				
1. LICENSED CLINICAL SOCIAL WORKER 1	10,771	101	2,080	1.00
2. LICENSED CLINICAL SOCIAL WORKER 2	21,034	375	960	0.46
3. LICENSED CLINICAL SOCIAL WORKER 3	47,470	897	2,080	1.00
4. LICENSED CLINICAL SOCIAL WORKER 4	1,445	5	105	0.05
5. LICENSED CLINICAL SOCIAL WORKER 5	27,935	421	820	0.39
6. LICENSED CLINICAL SOCIAL WORKER 6	2,176	44	44	0.02
7. LICENSED CLINICAL SOCIAL WORKER 7	19,250	439	385	0.19
8. LICENSED CLINICAL SOCIAL WORKER 8	10,500	296	210	0.10
9. LICENSED CLINICAL SOCIAL WORKER 9	1,350	25	27	0.01
10. LICENSED CLINICAL SOCIAL WORKER 10	270	6	6	0.00
<b>Total Social Worker Encounters, Hours and FTEs</b>	<b>142,200</b>	<b>2,609</b>	<b>6,717</b>	<b>3.22</b>

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ANNUAL REPORT  
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period: From 7/1/2017

To 6/30/2018

FQHC Name: Family Centers 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 Hours and FTEs	
			High	Low	Hires	Departures	Total Hours		FTEs (2,080 hrs = 1 FTE)	
<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									0.00	
2. PHYSICIAN ASSISTANT									0.00	
3. NURSE (APRN, MIDWIFE, RN)	2	176,992	124,800	124,800	0	1	646	1,985	0.95	
4. PHYSICIAN SERVICES UNDER CONTRACT									0.00	
5. OTHER HEALTH PROFESSIONALS									0.00	
6. OTHER ALLIED HEALTH PROFESSIONALS									0.00	
7. OTHER HEALTH CARE PRACTITIONERS									0.00	
<b>Total Health Care</b>	<b>2</b>	<b>176,992</b>			<b>0</b>	<b>1</b>	<b>646</b>	<b>1,985</b>	<b>0.95</b>	
<b>B. DENTAL PRACTITIONERS</b>										
1. DENTIST	1	104,625	208,000	208,000	0	0	1,284	1,046	0.50	
2. DENTAL HYGIENIST	3	56,095	79,040	79,040	1	1	685	1,376	0.66	
3. OTHER DENTAL PRACTITIONERS									0.00	
<b>Total Dental</b>	<b>4</b>	<b>160,720</b>			<b>1</b>	<b>1</b>	<b>1,969</b>	<b>2,422</b>	<b>1.16</b>	
<b>C. MENTAL HEALTH PRACTITIONERS</b>										
1. PSYCHIATRIST	2	43,760			0	0	147	385	0.19	
2. PSYCHOLOGIST									0.00	
3. LICENSED CLINICAL SOCIAL WORKER	10	142,200			1	2	2,609	6,717	3.23	
4. PSYCHIATRIC APRN									0.00	
5. OTHER MENTAL HEALTH PRACTITIONERS									0.00	
<b>Total Mental Health</b>	<b>12</b>	<b>185,960</b>			<b>1</b>	<b>2</b>	<b>2,756</b>	<b>7,102</b>	<b>3.42</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:	Family Centers Inc.			

**Form C (Cost Adjustment & Allocation)**

**COST ADJUSTMENT AND ALLOCATION**

<b>A.</b>	Direct Cost Title XIX Services (P5 - Form A-3, Line D, Col. VII)	822,686
<b>B.</b>	Direct Cost Other Services (P6 - Form A-4, Line E.1.i, Col. VII)	131,738
<b>C.</b>	Total Direct Costs (A+B)	954,424
<b>D.</b>	Portion of Title XIX Services (A/C)	86.20%
<b>E.</b>	Total Overhead Cost (P7 - Form A-5, Line I, Col. VII)	1,037,746
<b>F.</b>	Overhead Cost Applicable to Title XIX Services (DxE)	894,537
<b>G.</b>	Total Title XIX Services Cost (A+F)	1,717,223
<b>H.</b>	Thirty Percent (30%) of Total Title XIX Svc Cost (Gx.30)	515,167
<b>I.</b>	Cost Adjustment (Lower of H-F or Zero)	(379,370)
<b>J.</b>	Allowable Title XIX Overhead Cost (F+I)	515,167
<b>K.</b>	<b>Direct Costs</b>	
	1. Health Care Services (P3 - Form A-1, Line A3, Col. VII)	341,667
	2. Dental Services (P4 - Form A-2, Line B3, Col. VII)	224,636
	3. Mental Health Services (P5 - Form A-3, Line C3, Col. VII)	256,383
	4. Total Direct Costs (K1 thru K3)	822,686
<b>L.</b>	<b>Direct Costs as a % of Total</b>	
	1. Health Care Services (K1/K4)	41.53%
	2. Dental Services (K2/K4)	27.31%
	3. Mental Health Services (K3/K4)	31.16%
<b>M.</b>	<b>Allocated Allowable Overhead Cost</b>	
	1. Health Care Services (JxL1)	213,949
	2. Dental Services (JxL2)	140,692
	3. Mental Health Services (JxL3)	160,526
	4. Total Allowable Title XIX Overhead Cost (M1 thru M3)	515,167



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>	Family Centers 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)	341,667
B. Allowable Overhead Cost (P13 - Form C, Line M1)	213,949
C. Total Allowable Health Care Cost (A+B)	555,616
D. Encounters (P12 - Form B-4, Health Care Total)	646
E. Allowable Health Care Cost Per Encounter (C/D)	860.09
<b>II. Dental</b>	
A. Direct Dental Care Cost (P4 - Form A-2, Line B3, Col. VII)	224,636
B. Allowable Overhead Cost (P13 - Form C, Line M2)	140,692
C. Total Allowable Dental Cost (A+B)	365,328
D. Encounters (P12 - Form B-4, Dental Total)	1,969
E. Allowable Dental Cost Per Encounter (C/D)	185.54
<b>III. Mental Health</b>	
A. Direct Mental Health Care Cost (P5 - Form A-3, Line C3, Col. VII)	256,383
B. Allowable Overhead Cost (P13 - Form C, Line M3)	160,526
C. Total Allowable Mental Health Cost (A+B)	416,909
D. Encounters (P12 - Form B-4, Mental Health Total)	2,756
E. Allowable Mental Health Cost Per Encounter (C/D)	151.27

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

Reporting Period: **Family Centers Inc.**

From 7/1/2017

To 6/30/2018

Form E (Revenues)

REVENUES		I	II	III	IV	V
		Services Excluding Dental, Mental Health &	Dental	Mental Health	Other	Total (Col. I thru IV)
<b>A. Operating Revenue</b>						
1. Medicaid		45,583	104,039	187,752		337,374
2. Private		3,429	9,418	78,533		91,380
3. Medicare		3,348	74,942	62,763		66,111
4. Patient Cash/Self Pay		13,384		1,555		89,881
5. Other - Specify Pharmacy		38,321				38,321
6. Total (1 thru 5)		104,065	188,399	330,603	0	623,067
<b>B. Other Revenue</b>						
1. Contributions						0
2. Grants		642,049	272,000	107,500		1,021,549
3. Interest						0
4. Donations		100	5,000	2,500		100
5. Other - Specify Family First Services		5,000				12,500
6. Other - Specify SMC Partners - CT DPH SHAPE		1,500				1,500
7. Other - Specify In Kind Donations		12,250			46,475	58,725
8. Other - Specify Fundraising					274,729	274,729
9. Other - Specify						0
10. Other - Specify						0
11. Total (1 thru 10)		660,899	277,000	110,000	321,204	1,369,103
<b>C. Other Revenue (Include revenue generated by non-approved FQHC sites)</b>						
1. Other - Specify						0
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	0	0
<b>D. Total Revenue (A6+B11+C7)</b>		764,964	465,399	440,603	321,204	1,992,170

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: Family Centers Inc.

Form F (Grants and Contributions)

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

	ACTUAL
<b>A. Contributions</b>	
1. Services (Excluding Dental, Mental Health and Other)	12,250
2. Dental	
3. Mental Health	
4. Other - Specify Donated office space at Wicomicott or Agency-wide Annual Special Events	46,475 274,729
Other - Specify	
Other - Specify	
Other - Specify	
5. Total (1 thru 4)	<b>333,454</b>
<b>B. Grants (Excluding PHS)</b>	
1. Services (Excluding Dental, Mental Health and Other)	
2. Dental	
3. Mental Health	50,000
4. Other - Specify CHCACT Outreach	93,049
Other - Specify	
Other - Specify	
Other - Specify	
Other - Specify	
5. Total (1 thru 4)	<b>143,049</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:	Family Centers Inc.			

Form G (Cost Disallowance and Offset)

COST DISALLOWANCE AND OFFSET	
<b>A.</b>	<b>Cost Disallowance</b>
	1. Entertainment
	2. Fines and penalties
	3. Bad debt
	2,800
	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
	41,151
	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)
	43,951
<b>B.</b>	<b>Cost Offset (<i>Expense Recovery</i>)</b>
	1. Refunds - Medicaid Outreach
	2. Rent Income
	3. In-Kind Medical Supplies
	12,250
	4. In-Kind Dental Supplies
	5. In-Kind Computer Supplies
	6. In-Kind Advertising
	7. Total (1 thru 6)
	12,250
<b>C.</b>	<b>Total Cost Disallowance and Offset (A16+B7)</b>
	56,201

**Family Centers Inc.**  
**Statement of Revenues and Expenditures**  
From 7/1/2017 Through 6/30/2018  
(In Whole Numbers)

FCIC - Combined

	Current Period Actual	Current Period Budget	Current Period to Budget Variance	Prior Year Actual	Current Period to Prior Year Variance	Total Year Budget
<b>REVENUES</b>						
SERVICE FEES	584,746	586,416	(1,670)	311,316	273,430	911,901
SERVICE FEES - PHARMACY	21,091	0	21,091	5,337	15,753	0
GRANTS - GOVERNMENT	1,021,550	819,000	202,550	734,063	287,486	893,200
GRANTS-FOUNDATION	0	40,000	(40,000)	0	0	60,000
SALES OF SERVICES	12,500	0	12,500	12,500	0	0
CONTRIBUTION - FRIENDS	100	0	100	0	100	0
MISCELLANEOUS INCOME	1,500	0	1,500	11,500	(10,000)	0
Total REVENUES	1,641,486	1,445,416	196,070	1,074,716	566,770	1,865,101
<b>EXPENSES</b>						
SALARIES	1,046,733	964,171	(82,561)	680,558	(366,175)	1,251,161
EMPLOYEE BENEFITS	116,847	123,414	6,567	72,476	(44,371)	160,297
PAYROLL TAXES	79,518	77,134	(2,384)	46,805	(32,713)	100,093
CONTRACTED CLIENT SERVICES	180,408	54,000	(126,408)	20,760	(159,648)	84,000
SUPPLIES : Office	1,427	2,800	1,373	2,076	649	1,960
SUPPLIES : Food	0	0	0	182	182	0
SUPPLIES : Building	2,995	3,600	605	4,124	1,129	960
SUPPLIES : Recreation & Crafts	4	0	(4)	300	296	0
SUPPLIES : Printing	304	600	296	1,958	1,654	980
SUPPLIES : Computer	4,300	2,400	(1,900)	2,293	(2,007)	1,200
SUPPLIES : Dental & Medical	36,500	33,400	(3,100)	35,344	(1,156)	60,000
SUPPLIES : Outreach	1,791	600	(1,191)	1,637	(154)	0
PROFL. DEV. - Conf./Seminars/Training	8,126	4,500	(3,626)	1,222	(6,904)	9,000
PROFL. DEV. - Conf. Related Travel/Meals	5,639	0	(5,639)	1,343	(4,296)	0
PROFL. DEV. - Tuition Reimb.	8,663	0	(8,663)	0	(8,663)	0
PROFL. DEV. - Prof'l. Journals/Publications	1,070	0	(1,070)	0	(1,070)	0
STUDENT/FAMILY/CLIENT ACTIVITY	343	0	(343)	0	(343)	0
TRAVEL & AUTO EXPENSES	3,541	1,200	(2,341)	2,136	(1,405)	2,800
CLIENT ASSISTANCE	200	0	(200)	563	363	0
TELECOMMUNICATIONS	20,252	16,000	(4,252)	12,230	(8,021)	18,980
CELL PHONE	2,204	1,200	(1,004)	1,281	(923)	2,220
POSTAGE/DELIVERY SERVICE	591	460	(131)	260	(331)	240
OCCUPANCY	39,019	33,600	(5,419)	19,885	(19,134)	38,400
EQUIPMENT MAINT & RENTAL	9,498	7,200	(2,298)	4,333	(5,165)	8,400
PUBLIC AWARENESS	5,746	6,800	1,054	4,936	(810)	5,800
PROFL. FEES - ADMIN. - Specialists	23,100	0	(23,100)	12,500	(10,600)	5,000
PROFL. FEES - ADMIN. - Contract Services	3	0	(3)	0	(3)	0
PROFL. FEES - ADMIN - Other	41,053	0	(41,053)	11,123	(29,930)	0
PROFESSIONAL FEES - COMPUTER	49	75,000	74,951	1,000	951	0
SOFTWARE LIC./FEES	19,333	28,000	8,667	25,631	6,297	21,000
RECRUITMENT	45	0	(45)	0	(45)	0
MEMBERSHIP DUES	15,829	30,310	14,481	7,599	(8,230)	19,740
INSURANCE	15,517	17,650	2,133	9,962	(5,555)	20,530
LICENSES & FEES	3,408	3,200	(208)	3,129	(279)	0
BANK FEES	2	0	(2)	0	(2)	0
BAD DEBTS	2,800	1,500	(1,300)	1,817	(983)	6,000
MISCELLANEOUS EXPENSE	19	0	(19)	0	(19)	13,680
Total EXPENSES	1,696,876	1,488,739	(208,137)	989,463	(707,413)	1,832,441
<b>G &amp; A DISTRIBUTION</b>						
G & A Dist'n. - FCITC	(44,780)	0	(44,780)	(21,328)	(23,452)	0

**Family Centers Inc.**  
**Statement of Revenues and Expenditures**  
From 7/1/2017 Through 6/30/2018  
(In Whole Numbers)

	Current Period Actual	Current Period Budget	Current Period to Budget Variance	Prior Year Actual	Current Period to Prior Year Variance	Total Year Budget
G & A Distribution	(174,551)	(195,584)	21,033	(93,971)	(80,580)	(215,695)
Total G & A DISTRIBUTION	(219,331)	(195,584)	(23,747)	(115,299)	(104,032)	(215,695)
TOTAL EXPENSES	(1,916,207)	(1,684,323)	(231,884)	(1,104,762)	(811,445)	(2,048,136)
EXCESS OF REVENUES OVER EXPENSES	(274,721)	(238,907)	(35,814)	(30,046)	(244,675)	(183,035)



**Family Centers Inc.**  
**Statement of Revenues and Expenditures**  
**7400 - FCHC - MEDICAL**  
**From 7/1/2017 Through 6/30/2018**  
**(In Whole Numbers)**

	Current Period Actual	Current Period Budget	Current Period to Budget Variance	Prior Year Actual	Current Period to Prior Year Variance	Total Year Budget
<b>REVENUES</b>						
SERVICE FEES	65,746	163,968	(98,222)	126,528	(60,782)	226,763
SERVICE FEES - PHARMACY	21,091	0	21,091	5,337	15,753	0
GRANTS - GOVERNMENT	642,049	519,000	123,049	647,621	(5,572)	550,600
SALES OF SERVICES	5,000	0	5,000	5,000	0	0
CONTRIBUTION - FRIENDS	100	0	100	0	100	0
MISCELLANEOUS INCOME	1,500	0	1,500	11,500	(10,000)	0
Total REVENUES	<u>735,486</u>	<u>682,968</u>	<u>52,518</u>	<u>795,987</u>	<u>(60,501)</u>	<u>777,363</u>
<b>EXPENSES</b>						
SALARIES	410,403	399,883	(10,520)	453,117	42,713	501,698
EMPLOYEE BENEFITS	45,083	51,185	6,102	51,560	6,477	64,277
PAYROLL TAXES	32,403	31,991	(412)	32,866	463	40,136
CONTRACTED CLIENT SERVICES	126,357	0	(126,357)	1,000	(125,357)	41,500
SUPPLIES : Office	643	1,200	557	2,059	1,416	480
SUPPLIES : Food	0	0	0	182	182	0
SUPPLIES : Building	1,410	2,400	990	4,064	2,654	480
SUPPLIES : Recreation & Crafts	2	0	(2)	0	(2)	0
SUPPLIES : Printing	108	0	(108)	1,771	1,663	500
SUPPLIES : Computer	2,741	1,200	(1,541)	1,932	(809)	1,200
SUPPLIES : Dental & Medical	12,643	13,200	557	27,997	15,354	30,000
SUPPLIES : Outreach	735	0	(735)	1,010	275	0
PROFL. DEV. - Conf./Seminars/Training	4,943	1,500	(3,443)	1,029	(3,914)	3,000
PROFL. DEV. - Conf. Related Travel/Meals	2,972	0	(2,972)	1,333	(1,639)	0
PROFL. DEV. - Tuition Reimb.	7,875	0	(7,875)	0	(7,875)	0
PROFL. DEV. - Prof'l. Journals/Publications	601	0	(601)	0	(601)	0
STUDENT/FAMILY/CLIENT ACTIVITY	167	0	(167)	0	(167)	0
TRAVEL & AUTO EXPENSES	1,696	600	(1,096)	1,518	(178)	1,800
TELECOMMUNICATIONS	8,009	7,200	(809)	9,368	1,359	7,524
CELL PHONE	1,398	0	(1,398)	1,132	(266)	1,476
POSTAGE/DELIVERY SERVICE	186	240	54	260	74	240
OCCUPANCY	6,864	6,000	(864)	9,491	2,626	7,200
EQUIPMENT MAINT & RENTAL	1,459	0	(1,459)	372	(1,087)	600
PUBLIC AWARENESS	2,480	2,400	(80)	4,529	2,049	2,400
PROFL. FEES - ADMIN. - Specialists	20,600	0	(20,600)	7,500	(13,100)	0
PROFL. FEES - ADMIN - Other	1,723	0	(1,723)	5,516	3,793	0
PROFESSIONAL FEES - COMPUTER	24	75,000	74,976	1,000	976	0
SOFTWARE LIC./FEES	9,870	25,600	15,730	25,631	15,761	12,000
RECRUITMENT	15	0	(15)	0	(15)	0
MEMBERSHIP DUES	14,147	18,370	4,223	7,130	(7,017)	6,750
INSURANCE	5,927	7,320	1,393	7,023	1,096	8,230
LICENSES & FEES	1,457	600	(857)	3,064	1,607	0
BAD DEBTS	500	0	(500)	400	(100)	2,000
MISCELLANEOUS EXPENSE	10	0	(10)	0	(10)	11,200
Total EXPENSES	<u>725,450</u>	<u>645,889</u>	<u>(79,561)</u>	<u>663,851</u>	<u>(61,599)</u>	<u>744,691</u>
<b>G &amp; A DISTRIBUTION</b>						
G & A Dist'n. - FCITC	(14,712)	0	(14,712)	(16,778)	2,067	0
G & A Distribution	(58,171)	(67,001)	8,830	(67,614)	9,443	(81,477)
Total G & A DISTRIBUTION	<u>(72,883)</u>	<u>(67,001)</u>	<u>(5,882)</u>	<u>(84,392)</u>	<u>11,510</u>	<u>(81,477)</u>
<b>TOTAL EXPENSES</b>	<u>(798,332)</u>	<u>(712,890)</u>	<u>(85,443)</u>	<u>(748,243)</u>	<u>(50,089)</u>	<u>(826,168)</u>

**Family Centers Inc.**  
**Statement of Revenues and Expenditures**  
**7400 - FCHC - MEDICAL**  
**From 7/1/2017 Through 6/30/2018**  
**(In Whole Numbers)**

	Current Period Actual	Current Period Budget	Current Period to Budget Variance	Prior Year Actual	Current Period to Prior Year Variance	Total Year Budget
EXCESS OF REVENUES OVER EXPENSES	<u><del>(62,847)</del></u>	<u><del>(29,922)</del></u>	<u><del>(32,925)</del></u>	<u><del>47,743</del></u>	<u><del>(110,590)</del></u>	<u><del>(48,805)</del></u>

**Family Centers Inc.**  
**Statement of Revenues and Expenditures**  
**7410 - FCHC - DENTAL**  
**From 7/1/2017 Through 6/30/2018**  
**(In Whole Numbers)**

	Current Period Actual	Current Period Budget	Current Period to Budget Variance	Prior Year Actual	Current Period to Prior Year Variance	Total Year Budget
<b>REVENUES</b>						
SERVICE FEES	188,398	136,032	52,366	56,317	132,081	245,335
GRANTS - GOVERNMENT	272,000	250,000	22,000	0	272,000	250,000
SALES OF SERVICES	5,000	0	5,000	5,000	0	0
Total REVENUES	<u>465,398</u>	<u>386,032</u>	<u>79,366</u>	<u>61,317</u>	<u>404,081</u>	<u>495,335</u>
<b>EXPENSES</b>						
SALARIES	291,406	255,785	(35,620)	114,374	(177,031)	350,210
EMPLOYEE BENEFITS	32,547	32,741	193	9,627	(22,920)	44,869
PAYROLL TAXES	21,907	20,463	(1,444)	7,337	(14,570)	28,017
CONTRACTED CLIENT SERVICES	15,168	0	(15,168)	0	(15,168)	7,500
SUPPLIES : Office	587	1,200	613	9	(578)	480
SUPPLIES : Building	1,369	1,200	(169)	59	(1,310)	480
SUPPLIES : Recreation & Crafts	2	0	(2)	0	(2)	0
SUPPLIES : Printing	108	600	492	93	(14)	480
SUPPLIES : Computer	1,726	1,200	(526)	181	(1,545)	0
SUPPLIES : Dental & Medical	23,857	20,200	(3,657)	7,347	(16,510)	30,000
SUPPLIES : Outreach	712	600	(112)	392	(320)	0
PROFL. DEV. - Conf./Seminars/Training	2,044	1,500	(544)	96	(1,948)	3,000
PROFL. DEV. - Conf. Related Travel/Meals	1,320	0	(1,320)	0	(1,320)	0
PROFL. DEV. - Tuition Reimb.	788	0	(788)	0	(788)	0
PROFL. DEV. - Prof'l. Journals/Publications	352	0	(352)	0	(352)	0
TRAVEL & AUTO EXPENSES	390	0	(390)	3	(386)	0
CLIENT ASSISTANCE	200	0	(200)	563	363	0
TELECOMMUNICATIONS	7,137	6,000	(1,137)	807	(6,330)	6,824
CELL PHONE	548	0	(548)	150	(398)	376
POSTAGE/DELIVERY SERVICE	406	120	(286)	0	(406)	0
OCCUPANCY	6,865	3,600	(3,265)	982	(5,882)	7,200
EQUIPMENT MAINT & RENTAL	2,468	2,400	(68)	1,369	(1,098)	1,800
PUBLIC AWARENESS	1,790	2,400	610	37	(1,753)	1,800
PROFL. FEES - ADMIN. - Specialists	1,500	0	(1,500)	2,500	1,000	5,000
PROFL. FEES - ADMIN. - Contract Services	3	0	(3)	0	(3)	0
PROFL. FEES - ADMIN - Other	37,887	0	(37,887)	2,893	(34,994)	0
PROFESSIONAL FEES - COMPUTER	24	0	(24)	0	(24)	0
SOFTWARE LIC./FEES	2,145	2,400	255	0	(2,145)	2,400
RECRUITMENT	15	0	(15)	0	(15)	0
MEMBERSHIP DUES	750	10,880	10,130	267	(482)	6,450
INSURANCE	4,375	4,680	305	1,570	(2,806)	5,750
LICENSES & FEES	1,492	600	(892)	27	(1,465)	0
BANK FEES	2	0	(2)	0	(2)	0
BAD DEBTS	500	0	(500)	400	(100)	2,000
MISCELLANEOUS EXPENSE	10	0	(10)	0	(10)	2,000
Total EXPENSES	<u>462,397</u>	<u>368,569</u>	<u>(93,829)</u>	<u>151,085</u>	<u>(311,312)</u>	<u>506,635</u>
<b>G &amp; A DISTRIBUTION</b>						
G & A Dist'n. - FCITC	(9,337)	0	(9,337)	(1,650)	(7,687)	0
G & A Distribution	<u>(35,635)</u>	<u>(38,233)</u>	<u>2,598</u>	<u>(9,557)</u>	<u>(26,078)</u>	<u>(55,431)</u>
Total G & A DISTRIBUTION	<u>(44,971)</u>	<u>(38,233)</u>	<u>(6,738)</u>	<u>(11,207)</u>	<u>(33,765)</u>	<u>(55,431)</u>
<b>TOTAL EXPENSES</b>	<u>(507,369)</u>	<u>(406,802)</u>	<u>(100,567)</u>	<u>(162,292)</u>	<u>(345,077)</u>	<u>(562,067)</u>

**Family Centers Inc.**  
**Statement of Revenues and Expenditures**  
**7410 - FCHC - DENTAL**  
**From 7/1/2017 Through 6/30/2018**  
**(In Whole Numbers)**

	Current Period Actual	Current Period Budget	Current Period to Budget Variance	Prior Year Actual	Current Period to Prior Year Variance	Total Year Budget
EXCESS OF REVENUES OVER EXPENSES	<u><del>(41,971)</del></u>	<u><del>(20,770)</del></u>	<u><del>(21,201)</del></u>	<u><del>(100,975)</del></u>	<u><del>59,004</del></u>	<u><del>(66,732)</del></u>

**Family Centers Inc.**  
**Statement of Revenues and Expenditures**  
**7420 - FCHC - MENTAL HEALTH**  
**From 7/1/2017 Through 6/30/2018**  
**(In Whole Numbers)**

	Current Period Actual	Current Period Budget	Current Period to Budget Variance	Prior Year Actual	Current Period to Prior Year Variance	Total Year Budget
<b>REVENUES</b>						
SERVICE FEES	330,602	286,416	44,186	128,471	202,131	439,803
GRANTS - GOVERNMENT	107,500	50,000	57,500	86,442	21,058	92,600
GRANTS-FOUNDATION	0	40,000	(40,000)	0	0	60,000
SALES OF SERVICES	2,500	0	2,500	2,500	0	0
Total REVENUES	<u>440,602</u>	<u>376,416</u>	<u>64,186</u>	<u>217,413</u>	<u>223,190</u>	<u>592,403</u>
<b>EXPENSES</b>						
SALARIES	344,924	308,503	(36,421)	113,067	(231,857)	399,253
EMPLOYEE BENEFITS	39,217	39,488	272	11,289	(27,927)	51,152
PAYROLL TAXES	25,208	24,680	(528)	6,602	(18,605)	31,940
CONTRACTED CLIENT SERVICES	38,883	54,000	15,118	19,760	(19,123)	35,000
SUPPLIES : Office	197	400	203	9	(189)	1,000
SUPPLIES : Building	216	0	(216)	0	(216)	0
SUPPLIES : Recreation & Crafts	0	0	0	300	300	0
SUPPLIES : Printing	89	0	(89)	94	5	0
SUPPLIES : Computer	(167)	0	167	181	347	0
SUPPLIES : Outreach	344	0	(344)	235	(109)	0
PROFL. DEV. - Conf./Seminars/Training	1,139	1,500	361	96	(1,042)	3,000
PROFL. DEV. - Conf. Related Travel/Meals	1,347	0	(1,347)	10	(1,337)	0
PROFL. DEV. - Prof'l. Journals/Publications	117	0	(117)	0	(117)	0
STUDENT/FAMILY/CLIENT ACTIVITY	176	0	(176)	0	(176)	0
TRAVEL & AUTO EXPENSES	1,456	600	(856)	615	(841)	1,000
TELECOMMUNICATIONS	5,107	2,800	(2,307)	2,056	(3,051)	4,632
CELL PHONE	258	1,200	942	0	(258)	368
POSTAGE/DELIVERY SERVICE	0	100	100	0	0	0
OCCUPANCY	25,290	24,000	(1,290)	9,412	(15,878)	24,000
EQUIPMENT MAINT & RENTAL	5,572	4,800	(772)	2,591	(2,981)	6,000
PUBLIC AWARENESS	1,476	2,000	524	370	(1,106)	1,600
PROFL. FEES - ADMIN. - Specialists	1,000	0	(1,000)	2,500	1,500	0
PROFL. FEES - ADMIN - Other	1,444	0	(1,444)	2,714	1,270	0
SOFTWARE LIC./FEES	7,318	0	(7,318)	0	(7,318)	6,600
RECRUITMENT	15	0	(15)	0	(15)	0
MEMBERSHIP DUES	932	1,060	128	201	(731)	6,540
INSURANCE	5,215	5,650	435	1,370	(3,845)	6,550
LICENSES & FEES	459	2,000	1,541	38	(421)	0
BAD DEBTS	1,800	1,500	(300)	1,017	(783)	2,000
MISCELLANEOUS EXPENSE	0	0	0	0	0	480
Total EXPENSES	<u>509,029</u>	<u>474,281</u>	<u>(34,748)</u>	<u>174,527</u>	<u>(334,502)</u>	<u>581,115</u>
<b>G &amp; A DISTRIBUTION</b>						
G & A Dist'n. - FCITC	(20,731)	0	(20,731)	(2,900)	(17,831)	0
G & A Distribution	(80,746)	(90,350)	9,604	(16,801)	(63,945)	(78,786)
Total G & A DISTRIBUTION	<u>(101,477)</u>	<u>(90,350)</u>	<u>(11,127)</u>	<u>(19,700)</u>	<u>(81,777)</u>	<u>(78,786)</u>
<b>TOTAL EXPENSES</b>	<u>(610,506)</u>	<u>(564,632)</u>	<u>(45,874)</u>	<u>(194,227)</u>	<u>(416,279)</u>	<u>(659,901)</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u>(169,904)</u>	<u>(188,216)</u>	<u>18,312</u>	<u>23,185</u>	<u>(193,089)</u>	<u>(67,498)</u>

# Family Centers Inc.

For the Fiscal Year Ended June 30, 2018

## Crosswalk from Trial Balance to Medicaid Cost Report

	FCHC Medical	FCHC Dental	FCHC Mental Health	Total	Pharmacy	In Kind Donation	Other Fund Raising	Adjusted Total	comment
<b>REVENUES</b>									
SERVICE FEES	65,746	188,398	330,602	584,746				584,746	
SERVICE FEES - PHARMACY	21,091			21,091	17,230			38,321	T/B reports net revenue
GRANTS - GOVERNMENT	642,049	272,000	107,500	1,021,549				1,021,549	
SALES OF SERVICES (FAM FST)	5,000	5,000	2,500	12,500				12,500	
CONTRIBUTIONS	100			100			274,729	274,829	all costs covered by Other
MISC INCOME (SHAPE)	1,500			1,500		58,725		60,225	T/B omits In Kind
<b>Total REVENUES</b>	<b>735,486</b>	<b>465,398</b>	<b>440,602</b>	<b>1,641,486</b>	<b>17,230</b>	<b>58,725</b>	<b>274,729</b>	<b>1,992,170</b>	
<b>EXPENSES</b>									
SALARIES	410,403	291,406	344,924	1,046,733				1,046,733	
EMPLOYEE BENEFITS	45,083	32,547	39,217	116,847				116,847	
PAYROLL TAXES	32,403	21,907	25,208	79,518				79,518	
CONTRACTED CLIENT SVS	126,357	15,168	38,883	180,408				180,408	
SUPPLIES : Office	645	589	197	1,431				1,431	
SUPPLIES : Building	1,410	1,369	216	2,995				2,995	
SUPPLIES : Printing	108	108	89	305				305	
SUPPLIES : Computer	2,741	1,726	(167)	4,300				4,300	
SUPPLIES : Dental & Medical	12,643	23,857		36,500	10,681	12,250		59,431	
SUPPLIES : Outreach	735	712	344	1,791				1,791	
PROFL. DEV.	4,943	2,044	1,139	8,126				8,126	
PROFL. DEV. - Travel/Meals	2,972	1,320	1,347	5,639				5,639	
PROFL. DEV. - Tuition Reimb.	7,875	788		8,663				8,663	
PROFL. DEV. - Prof'l. Pubs	601	352	117	1,070				1,070	
CLIENT ACTIVITY	167		176	343				343	
TRAVEL & AUTO EXPENSES	1,696	390	1,456	3,542				3,542	



# Family Centers Inc.

For the Fiscal Year Ended June 30, 2018

## Crosswalk from Trial Balance to Medicaid Cost Report

	FCHC Medical	FCHC Dental	FCHC Mental Health	Total	Pharmacy	In Kind Donation	Other Fund Raising	Adjusted Total	comment
CLIENT ASSISTANCE		200		200				200	
TELECOMMUNICATIONS	8,009	7,137	5,107	20,253				20,253	
CELL PHONE	1,398	548	258	2,204				2,204	
POSTAGE/DELIVERY SERVICE	186	406	0	592				592	
OCCUPANCY	6,864	6,865	25,290	39,019		46,475		85,494	
EQUIPMENT MAINT & RENTAL	1,459	2,468	5,572	9,499				9,499	
PUBLIC AWARENESS	2,480	1,790	1,476	5,746				5,746	
PROFL. FEES - ADMIN.	20,600	1,500	1,000	23,100	6,549			29,649	
PROFL. FEES - ADMIN - Other	1,747	37,914	1,444	41,105				41,105	
SOFTWARE FEES	9,870	2,145	7,318	19,333				19,333	
MEMBERSHIP DUES	14,147	750	932	15,829				15,829	
INSURANCE	5,927	4,375	5,215	15,517				15,517	
MISC - LIC, FEES, RECRUIT	1,482	1,519	474	3,475				3,475	
BAD DEBTS	500	500	1,800	2,800				2,800	
<b>Total EXPENSES</b>	<b>725,451</b>	<b>462,400</b>	<b>509,032</b>	<b>1,696,883</b>	<b>17,230</b>	<b>58,725</b>	<b>0</b>	<b>1,772,838</b>	
<b>G &amp; A DISTRIBUTION</b>									
G & A Distr'n - FCITC	14,712	9,337	20,731	44,780				44,780	
G & A Distribution	58,171	35,635	80,746	174,552				174,552	
<b>Total G &amp; A DISTRIBUTION</b>	<b>72,883</b>	<b>44,972</b>	<b>101,477</b>	<b>219,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>219,332</b>	
<b>TOTAL EXPENSES</b>	<b>798,334</b>	<b>507,372</b>	<b>610,509</b>	<b>1,916,215</b>	<b>17,230</b>	<b>58,725</b>	<b>0</b>	<b>1,992,170</b>	
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>(62,848)</b>	<b>(41,974)</b>	<b>(169,907)</b>	<b>(274,729)</b>	<b>0</b>	<b>0</b>	<b>274,729</b>	<b>0</b>	

FAMILY CENTERS INC.  
FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

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# HAIMS, BUZZEO & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
STAMFORD, CONNECTICUT

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Family Centers Inc.  
Greenwich, Connecticut

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Family Centers Inc. (the "Center"), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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 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 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 financial statements.

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

To the Board of Directors  
Family Centers Inc.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Centers Inc., as of June 30, 2018 and 2017, and the changes in its net assets, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of expenditures of state financial assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our reports dated September 13, 2018, on our consideration of Family Centers Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Family Centers Inc., internal control over financial reporting and compliance.

*Haims, Buzzeeo + Company, P.C.*

Certified Public Accountants

Stamford, CT  
September 13, 2018

## FAMILY CENTERS INC.

## STATEMENTS OF FINANCIAL POSITION

ASSETS	JUNE 30,	
	2018	2017
<b>CURRENT ASSETS:</b>		
Cash and Cash Equivalents	\$ 270,289	\$ 427,804
Short Term Investments	657,343	647,476
Unconditional Promises to Give		
United Way Funding for the Next Fiscal Year	-	34,000
Accounts Receivable – Net of Allowance for Doubtful Accounts of \$55,150 and \$59,045	644,920	419,988
Contracts Receivable	646,563	614,225
Contributions Receivable	250,000	-
Pledges Receivable	98,000	-
Due From FCITC Partners – Note 2	171,974	111,009
Prepaid Expenses	132,738	134,306
<u>Total Current Assets</u>	<u>\$ 2,871,827</u>	<u>\$ 2,388,808</u>
<b>PROPERTY AND EQUIPMENT</b> - Note 3	<u>\$ 3,888,523</u>	<u>\$ 4,227,418</u>
<b>LONG-TERM INVESTMENTS</b> - Note 4	<u>\$ 11,169,616</u>	<u>\$ 10,670,133</u>
<u>TOTAL ASSETS</u>	<u>\$ 17,929,966</u>	<u>\$ 17,286,359</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts Payable and Accrued Expenses	\$ 617,480	\$ 460,721
Notes Payable - Current Portion - Note 5	12,686	13,271
Deferred Income	320,785	319,858
Refundable Advances	100,398	181,792
Security Deposits	250,322	249,210
<u>Total Current Liabilities</u>	<u>\$ 1,301,671</u>	<u>\$ 1,224,852</u>
<b>Long – Term Liabilities:</b>		
Notes Payable – Less Current Portion – Note 5	16,326	9,916
<u>Total Liabilities</u>	<u>1,317,997</u>	<u>1,234,768</u>
<b>NET ASSETS:</b>		
Unrestricted Net Assets		
Undesignated	\$ 4,355,990	\$ 4,747,070
Special Events Designated by the Board for the Future Fiscal Years - Note 7	690,679	538,386
Designated by the Board for Endowment Purposes	4,443,433	4,301,866
<u>Total Unrestricted Net Assets</u>	<u>\$ 9,490,102</u>	<u>\$ 9,587,322</u>
Temporarily Restricted Net Assets - Note 6	1,856,625	1,307,044
Permanently Restricted Net Assets - Note 6	5,265,242	5,157,225
<u>Total Net Assets</u>	<u>\$ 16,611,969</u>	<u>\$ 16,051,591</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 17,929,966</u>	<u>\$ 17,286,359</u>

See accompanying notes and independent auditors' report.

## FAMILY CENTERS INC.

## STATEMENTS OF ACTIVITIES

UNRESTRICTED NET ASSETS	YEARS ENDED JUNE 30,	
	2018	2017
<u>Undesignated Support, Revenues and Reclassifications</u>		
Contributions	\$ 913,959	\$ 827,100
Grant Income	6,937,378	6,606,425
Program Services - Note 8	4,839,869	4,588,661
Gain on Sale of Building	-	168,055
Other Income	35,734	113,227
Investment Income	<u>793,285</u>	<u>500,193</u>
<u>Total Support and Revenues</u>	<u>\$13,520,225</u>	<u>\$12,803,661</u>
<u>Net Assets Released from Restrictions</u>		
United Way Funding for the Year	252,517	244,120
Board Designations Satisfied	820,785	859,101
Restrictions Satisfied By Time	362,129	349,165
Restrictions Satisfied By Payments	-	<u>300</u>
<u>Total Unrestricted Support, Revenues and Reclassifications</u>	<u>\$14,955,656</u>	<u>\$14,256,347</u>
<u>Expenses</u>		
Program Services:		
Health Care Connections	\$ 5,831,982	\$ 5,363,045
Early Education	4,036,293	3,803,138
Thriving Families and Communities	<u>3,214,353</u>	<u>3,269,882</u>
<u>Total Program Services</u>	<u>\$13,082,628</u>	<u>\$12,436,065</u>
Supporting Services:		
FCITC	463,718	393,676
General and Administrative	1,050,328	925,466
Fund Raising	<u>750,062</u>	<u>643,021</u>
<u>Total Expenses</u>	<u>\$15,346,736</u>	<u>\$14,398,228</u>
<u>Net Decrease in Unrestricted Undesignated Net Assets</u>	<u>(391,080)</u>	<u>(141,881)</u>
<u>Board Designated</u>		
Special Events - Note 7	\$ 973,078	\$ 884,066
Realized and Unrealized Gains on Investments	120,817	13,324
Contributions	165,550	102,649
Distributions	(144,800)	-
Board Designations Satisfied	<u>(820,785)</u>	<u>(859,101)</u>
<u>Net Increase in Unrestricted Board Designated Net Assets</u>	<u>\$ 293,860</u>	<u>\$ 140,938</u>
<u>Net Decrease in Unrestricted Net Assets</u>	<u>(\$ 97,220)</u>	<u>(\$ 943)</u>
<u>TEMPORARILY RESTRICTED NET ASSETS:</u>		
United Way and Community Funds Funding	\$ -	\$ 34,000
Contributions for Future Periods	1,161,183	520,620
Investment Income	3,044	532
Net Assets Released from Restrictions:		
United Way Funding for the Year	(252,517)	(244,120)
Restrictions Satisfied by Time	(362,129)	(349,165)
Restrictions Satisfied by Payments	-	<u>(300)</u>
<u>Net Increase (Decrease) in Temporarily Restricted Net Assets</u>	<u>549,581</u>	<u>(38,433)</u>

See accompanying notes and  
independent auditors' report.

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PERMANENTLY RESTRICTED NET ASSETS:

Contribution	\$ 100,000	\$ -
Distributions	(227,200)	-
Realized Gains on Investments	<u>235,217</u>	<u>403,147</u>
<u>Net Increase in Permanently Restricted Net Assets</u>	<u>108,017</u>	<u>403,147</u>
<u>Increase in Net Assets</u>	560,378	363,771
<u>NET ASSETS AT BEGINNING OF YEAR</u>	<u>16,051,591</u>	<u>15,687,820</u>
<u>NET ASSETS AT END OF YEAR</u>	<u>\$16,611,969</u>	<u>\$16,051,591</u>

See accompanying notes and  
independent auditors' report.



FAMILY CENTERS INC.  
STATEMENTS OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2018

	Health Care Connections	Early Education	Thriving Families & Communities	Program Services	FC/TC	General and Administrative	Fund Development	Total Support Services	Total
Compensation	\$ 3,331,808	\$ 2,602,054	\$ 1,992,019	\$ 7,925,881	\$ 117,671	\$ 467,787	\$ 504,977	\$ 1,090,435	\$ 9,016,316
Employee Benefits	388,019	312,525	237,143	937,687	22,158	70,624	58,553	151,335	1,089,022
Payroll Taxes	260,839	202,818	155,576	619,233	9,020	36,824	39,868	85,712	704,945
<b>Total</b>	<b>\$ 3,980,666</b>	<b>\$ 3,117,397</b>	<b>\$ 2,384,738</b>	<b>\$ 9,482,801</b>	<b>\$ 148,849</b>	<b>\$ 575,235</b>	<b>\$ 603,398</b>	<b>\$ 1,327,482</b>	<b>\$ 10,810,283</b>
Contract Service Fees	\$ 1,017,182	\$ 48,173	\$ 229,913	\$ 1,295,268	\$ -	\$ 2,354	\$ -	\$ 2,354	\$ 1,297,622
Supplies	105,559	347,017	24,109	476,685	9,474	50,334	12,341	72,149	548,834
Professional Development	59,261	28,716	24,380	112,357	1,903	16,683	14,384	32,970	145,327
Student/Family/Client Activity	2,189	23,082	13,950	39,221	-	-	-	-	39,221
Travel & Auto Expenses	11,349	5,179	18,923	35,451	53	7,674	708	8,435	43,886
Client Assistance	88,570	-	252,312	340,882	-	-	-	-	340,882
Telecommunications	43,051	14,106	42,145	99,302	24,691	12,064	8,703	45,458	144,760
Postage/Delivery Service	1,566	-	145	1,711	21	6,272	4,199	10,492	12,203
Occupancy	105,116	206,278	52,351	363,745	3,246	22,988	13,497	39,731	403,476
Equipment Maintenance & Rental	28,659	27,168	15,647	71,474	-	9,660	18,312	27,972	99,446
Public Awareness	18,951	12,017	10,648	41,616	846	37,321	17,244	55,411	97,027
Professional Fees - Admin	72,872	-	2,900	75,772	-	183,114	21,108	204,222	279,994
Professional Fees - Computer	48	-	2,406	2,454	95,145	616	450	96,211	98,665
Hardware/Software Support	26,878	4,535	2,048	33,461	160,335	1,091	3,164	164,590	198,051
Membership Dues	23,585	4,870	4,044	32,499	429	1,433	870	2,732	35,231
Insurance	51,418	42,530	31,240	125,188	4,335	6,771	7,596	18,702	143,890
Bank Fees	12	-	35	47	-	54,476	-	54,476	54,523
Bad Debts	4,900	15,100	-	20,000	-	-	-	-	20,000
Miscellaneous Expense	8,047	14,092	2,051	24,190	(89)	29,446	667	30,024	54,214
<b>Total Expenses</b>	<b>\$ 5,649,879</b>	<b>\$ 3,910,260</b>	<b>\$ 3,113,985</b>	<b>\$ 12,674,124</b>	<b>\$ 449,238</b>	<b>\$ 1,017,532</b>	<b>\$ 726,641</b>	<b>\$ 2,193,411</b>	<b>\$ 14,867,535</b>
Before Depreciation									
Depreciation	182,103	126,033	100,368	408,504	14,480	32,796	23,421	70,697	479,201
<b>Total Expenses</b>	<b>\$ 5,831,982</b>	<b>\$ 4,036,293</b>	<b>\$ 3,214,353</b>	<b>\$ 13,082,628</b>	<b>\$ 463,718</b>	<b>\$ 1,050,328</b>	<b>\$ 750,062</b>	<b>\$ 2,264,108</b>	<b>\$ 15,346,736</b>

FAMILY CENTERS, INC.  
STATEMENTS OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2017

	Health Care Connections	Early Education	Thriving Families & Communities	Total Program Services	FCITC	General and Administrative	Fund Development	Total Support Services	Total Expenses
Compensation	\$ 3,083,139	\$ 2,432,709	\$ 1,891,620	\$ 7,407,468	\$ 38,466	\$ 379,858	\$ 432,866	\$ 851,190	\$ 8,258,658
Employee Benefits	370,070	299,171	227,459	896,700	5,795	51,302	55,740	112,837	1,009,537
Payroll Taxes	241,072	194,126	151,077	586,275	3,110	30,946	35,832	69,888	656,163
<b>Total</b>	<b>\$ 3,694,281</b>	<b>\$ 2,926,006</b>	<b>\$ 2,270,156</b>	<b>\$ 8,890,443</b>	<b>\$ 47,371</b>	<b>\$ 462,106</b>	<b>\$ 524,438</b>	<b>\$ 1,033,915</b>	<b>\$ 9,924,358</b>
Contract Service Fees	\$ 948,634	\$ 38,216	\$ 258,453	\$ 1,245,303	\$ -	\$ 7,983	\$ 11,673	\$ 19,656	\$ 1,264,959
Supplies	92,957	325,705	33,980	452,642	1,608	42,229	3,847	47,684	500,326
Professional Development	33,255	36,438	11,063	80,756	690	7,992	13,320	22,002	102,758
Student/Family/Client Activity	2,366	21,988	15,705	40,059	-	155	-	155	40,214
Travel & Auto Expenses	12,484	4,278	20,350	37,112	746	10,268	1,185	12,199	49,311
Client Assistance	91,232	36	375,607	466,875	-	430	-	430	467,305
Telecommunications	34,051	15,700	42,403	92,154	28,626	8,428	7,198	44,252	136,406
Postage/Delivery Service	1,329	641	763	2,733	8	8,617	1,365	9,990	12,723
Occupancy	91,155	182,341	52,739	326,235	-	32,352	11,801	44,153	370,388
Equipment Maintenance & Rental	22,469	26,280	15,421	64,170	-	8,940	17,784	26,724	90,894
Public Awareness	15,534	14,397	13,415	43,346	(69)	45,630	11,988	57,549	100,895
Professional Fees - Admin	25,911	-	-	25,911	6,903	138,295	-	145,198	171,109
Professional Fees - Computer	1,000	-	2,263	3,263	143,672	1,190	865	145,727	148,990
Hardware/Software Support	26,784	5,280	2,136	34,200	148,718	692	4,291	153,701	187,901
Membership Dues	17,424	6,352	4,795	28,571	199	1,844	1,387	3,430	32,001
Insurance	52,344	41,877	32,168	126,389	1,261	51,080	7,730	60,071	186,460
Bank Fees	-	-	10	10	-	53,311	25	53,336	53,346
Bad Debts	4,600	15,400	-	20,000	-	-	-	-	20,000
Miscellaneous Expense	6,858	8,618	3,600	19,076	115	11,417	1,538	13,070	32,146
<b>Total Expenses</b>	<b>\$ 5,174,668</b>	<b>\$ 3,669,553</b>	<b>\$ 3,155,027</b>	<b>\$ 11,999,248</b>	<b>\$ 379,848</b>	<b>\$ 892,959</b>	<b>\$ 620,435</b>	<b>\$ 1,893,242</b>	<b>\$ 13,892,490</b>
<b>Before Depreciation</b>									
Depreciation	188,377	133,585	114,855	436,817	13,828	32,507	22,586	68,921	505,738
<b>Total Expenses</b>	<b>\$ 5,363,045</b>	<b>\$ 3,803,138</b>	<b>\$ 3,269,882</b>	<b>\$ 12,436,065</b>	<b>\$ 393,676</b>	<b>\$ 925,466</b>	<b>\$ 643,021</b>	<b>\$ 1,962,163</b>	<b>\$ 14,398,228</b>

## FAMILY CENTERS INC.

## STATEMENTS OF CASH FLOWS

	YEARS ENDED JUNE 30,	
	2018	2017
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Change in Net Assets	\$ 560,378	\$ 363,771
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided By (Used In) Operating Activities:		
Depreciation	479,201	505,738
Unrealized (Gain) Loss on Sale of Investments	271,671	(532,329)
Changes in Assets and Liabilities:		
Accounts Receivable	(224,932)	(84,216)
Unconditional Promises to Give	34,000	98,887
Contracts Receivable	(32,338)	250,054
Contributions Receivable	(250,000)	750,000
Pledges Receivable	(98,000)	15,000
Due From FCITC Partners	(60,965)	(9,444)
Prepaid Expenses	1,568	17,953
Accounts Payable and Accrued Expenses	156,759	(113,165)
Security Deposits	1,112	(187,010)
Deferred Income	927	25,518
Refundable Advances	(81,334)	37,723
<b>Total Adjustments</b>	<b>\$ 197,669</b>	<b>\$ 774,709</b>
<b>Net Cash Provided By Operating Activities</b>	<b>758,047</b>	<b>1,138,480</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Net Proceeds on Sale of Building	-	(855,021)
Short-Term Investments – Net	(9,867)	139,418
Contribution to Endowment	-	(852,649)
Distributions	(372,000)	
Purchases of Investments	(4,167,336)	(468,716)
Sales of Investments	3,768,121	817,869
Capital Expenditures	(152,481)	(181,631)
Net Disposition of Fixed Assets	12,176	369,413
<b>Net Cash Used In Investing Activities</b>	<b>(\$ 921,387)</b>	<b>(\$ 1,031,317)</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Proceeds Note Payable	22,076	-
Principal Payments on Note Payable	(16,251)	(20,520)
<b>Net Cash Provided By (Used In) Financing Activities</b>	<b>5,825</b>	<b>(20,520)</b>
<b>Net (Decrease) Increase in Cash</b>	<b>(157,515)</b>	<b>86,643</b>
Cash – Beginning	427,804	341,161
<b>CASH - END OF YEAR</b>	<b>\$ 270,289</b>	<b>\$ 427,804</b>
<b><u>SUPPLEMENTAL DISCLOSURES OF CASH FLOWS:</u></b>		
Cash Paid During the Year for:		
Interest	\$ 720	\$ -

See accompanying notes and  
independent auditors' report.

FAMILY CENTERS INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Family Centers Inc. is a not-for-profit-corporation and is exempt from Federal taxes under section 501(c)(3) and 509(a) of the Internal Revenue Code. Family Centers Inc. is the resulting organization of the following mergers: on April 1, 1995, between The Family Center Inc. and Family & Children's Services, Inc.; on November 1, 2005 between Family Centers Inc. and Center for HOPE, Inc.; on July 1, 2008 between Family Centers Inc. and Healthcare Connection, Inc.; and on July 1, 2013 between Family Centers Inc. and Literacy Volunteers Stamford/Greenwich Inc. The Center's mission is to empower children, adults, families and communities to reach their potential.

Summary of Significant Accounting Policies

Accounting

The Center's financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Accounts Receivable and Allowance for Uncollectible Accounts

Accounts Receivable consists of program service fees charged to clients for clinical, infant day care, childcare services, contracted services and employee assistance services.

The Center uses the allowance method to determine uncollectible accounts. The Center's allowance for doubtful accounts is based on management's estimates of the creditworthiness of its clients, current economic conditions and historical information.

Net Asset Classifications

The Center reports information regarding its financial position and activities according to three net assets classifications: unrestricted, temporarily restricted and permanently restricted.

Unrestricted net assets are not restricted by donors, or the donor imposed restrictions have expired. The unrestricted net assets include all funds over which the Board of Directors has full discretion as to use.

Temporarily restricted net assets include funds that are subject to time or purpose restrictions designated by the donor or grantor which cannot be changed by the Board. When the time or purpose restriction is satisfied, the temporarily restricted net assets are reclassified as unrestricted net assets and reported in the accompanying statement of activities as net assets released from restrictions.

FAMILY CENTERS INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Permanently restricted net assets include endowment funds established by donors. The permanently restricted net assets balance reflects the principal amounts of these endowments. Income generated by the endowment funds may be subject to time or purpose restrictions designated by the donor or by operation by law. Such income is reflected in the accompanying statement of activities as either temporarily restricted or unrestricted income.

Use of Estimates

The preparation of 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.

Cash and Cash Equivalents

The Center considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents, except for those short-term investments managed by the Center's investment managers as part of their long-term investment strategies.

The Center maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits. The Center has not experienced any losses in such accounts. The Center believes it is not exposed to any significant credit risk on cash and cash equivalents.

Investments

Investments are recorded at fair value based on published market value or net asset values as determined by the investment manager. Interest and dividends are recorded on the accrual basis. Realized gains or losses from investment transactions are recorded upon the sale or maturity of the related securities and are reflected in the statement of activities and changes in net assets. Interest, dividends and gains and losses on investments are reflected in the statement of activities and changes in net assets as increases or decreases in unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulations or by law.

Distribution Policy

Annual endowment distributions to support the Center's operations shall be up to 5% of the value of the fund as measured by a rolling average of the quarter-end market values of the trailing 12 quarters.

FAMILY CENTERS INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

Fixed Assets and Depreciation

The Center follows the practice of capitalizing all expenditures for land, buildings and equipment in excess of \$5,000 at cost; the fair market value of donated property is similarly capitalized. Fixed assets are depreciated over their estimated useful lives by the straight-line method.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Early education fees are recognized as earned in the period services are provided. Charges for services not yet provided are recorded as deferred income.

Income from special events is recognized in the year designated through the budget approval process by the Board of Directors for use of the funds.

Grants from Government Agencies

Grants from government agencies are conditioned upon the Center incurring certain qualifying costs, and are recognized as revenue as those costs are incurred.

Income Taxes

The Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986 as amended; thus no provision for federal income taxes has been made. In addition, the Center qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The Center's Income Tax Return (Form 990) has not been examined for the past three years.

FAMILY CENTERS INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 2 - DUE FROM FCITC PARTNERS

This represents amounts due the Center for expenses it paid on behalf of the Information Technology Collaboration with Family and Children's Agency and LifeBridge Community Services.

NOTE 3 - PROPERTY AND EQUIPMENT

Property and Equipment as of June 30, 2018 and 2017, consist of the following:

	June 30, <u>2018</u>	June 30, <u>2017</u>
Land	\$ 1,503,939	\$ 1,503,939
Buildings and Improvements	6,477,785	6,420,492
Equipment, Furniture and Fixtures	<u>2,336,116</u>	<u>2,301,526</u>
<u>Total</u>	\$ 10,317,840	\$ 10,225,957
Less Accumulated Depreciation	<u>6,429,317</u>	<u>5,998,539</u>
<u>Net Property and Equipment</u>	<u>\$ 3,888,523</u>	<u>\$ 4,227,418</u>

NOTE 4 - FAIR VALUE MEASUREMENTS

Accounting principles establish a framework for measuring fair value. That framework sets forth a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that Family Centers Inc. has the ability to access.

Level 2 - Inputs to the valuation methodology that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation methodology that are unobservable and supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

An asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

FAMILY CENTERS INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

<u>June 30, 2018</u>	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Investments are composed of the following:				
Exchange Traded & Closed End Funds	\$ 693,205	\$ 693,205	\$ -	\$ -
Corporate Stocks and Bonds	393,352	393,352	-	-
Cash and Cash Equivalents	1,348,313	1,348,313	-	-
TIFF Mutual Asset Fund	7,288,677	-	7,288,677	-
Mutual Funds	946,069	946,069	-	-
Note Receivable	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
<u>Total</u>	<u>\$11,169,616</u>	<u>\$ 3,380,939</u>	<u>\$ 7,288,677</u>	<u>\$ 500,000</u>

<u>June 30, 2017</u>	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Investments are composed of the following:				
Exchange Traded & Closed End Funds	\$ 662,878	\$ 662,878	\$ -	\$ -
Corporate Stocks and Bonds	465,481	465,481	-	-
Cash and Cash Equivalents	1,594,965	1,594,965	-	-
TIFF Mutual Asset Fund	7,232,979	-	7,232,979	-
Mutual Funds	213,830	213,830	-	-
Note Receivable	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
<u>Total</u>	<u>\$10,670,133</u>	<u>\$ 2,937,154</u>	<u>\$ 7,232,979</u>	<u>\$ 500,000</u>

In September 2007 the Center made a Five Hundred Thousand Dollar (\$500,000) investment from its endowment in a shared appreciation loan secured by a mortgage on a residence in Greenwich, Connecticut which was being purchased by a key senior level employee. In approving this real estate related investment, the Board also considered the additional benefits of retaining this key employee and to having a senior level executive living in the community where the Center has 6 buildings out of which many of its programs operate so he would be available to handle emergency situations during off hours. The loan plus 50% of the appreciated value of the residence over its purchase price is payable upon the earlier of a sale of the residence, the termination of the executive's employment for any reason or the executive's ceasing to occupy the premises as his principal residence.



FAMILY CENTERS INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

In January 2016 the Board approved the following policy: the agency shall not make any loans to: (I) members of the Board of Directors, (II) members of the Senior Board, (III) members of the associate Board of Directors, (IV) officers of the agency, and (V) management employees of the agency (collectively, "related parties"). This policy shall not include the making of advances to agency employees for expenses to be incurred on behalf of the agency under the agency's usual expense policy.

NOTE 5 - NOTES PAYABLE

Family Centers Inc. entered into a loan agreement with U.S. Bank in the amount of \$22,076.00 for a 2018 Volvo XC60. The term of the loan is 60 months commencing in November 2017. Monthly payments of \$410.25 consist of principal and interest at the rate of 4.37%. The balance as of June 30, 2018 was \$19,192.

Family Centers Inc. entered into an interest free loan agreement with Connecticut Light and Power in the amount of \$18,885.50 for an energy efficient project at 20 Bridge Street, Greenwich, CT. The term on the loan is 48 months commencing in October 2015. Monthly payments of \$250.86 consist of principal only. The balance due as of June 30, 2018 was \$3,763.

Family Centers Inc. entered into an interest free loan agreement with Connecticut Light and Power in the amount of \$11,688.95 for an energy efficient project at 2 Chapel Street, Greenwich, CT. The term on the loan is 47 months commencing in October 2015. Monthly payments of \$158.13 consist of principal only. The balance due as of June 30, 2018 was \$2,092.

Family Centers Inc. entered into an interest free loan agreement with Connecticut Light and Power in the amount of \$15,522.21 for an energy efficient project at 40 Arch Street, Greenwich, CT. The term on the loan is 35 months commencing in October 2015. Monthly payments of \$275.26 consist of principal only. The balance due as of June 30, 2018 was \$577.

Family Centers Inc. entered into an interest free loan agreement with Connecticut Light and Power in the amount of \$17,059.72 for an energy efficient project at 590 Post Road, Darien, CT. The term on the loan is 48 months commencing in October 2015. Monthly payments of \$225.89 consist of principal only. The balance due as of June 30, 2018 was \$3,388.

Current maturities of notes payable over the next five fiscal years are as follows:

2019	\$	12,353
2020		5,965
2021		4,534
2022		4,736
2023		1,424
	\$	<u>29,012</u>

FAMILY CENTERS INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 6 – RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods:

	June 30,	
	<u>2018</u>	<u>2017</u>
Alissa Manacher Fund	\$ 9,954	\$ 6,910
United Way Funding for Next Year	-	34,000
Contributions for Future Years	<u>1,846,671</u>	<u>1,266,134</u>
	<u>\$ 1,856,625</u>	<u>\$ 1,307,044</u>

Permanently restricted net assets consist of the following:

	June 30,	
	<u>2018</u>	<u>2017</u>
Endowment Fund	\$ 4,983,242	\$ 4,878,881
Lynn Laitman Fund	110,025	110,697
Alissa Manacher Fund	15,000	15,000
Schulman Enrichment Fund	101,683	97,356
Thomas Burnett Campership	<u>55,292</u>	<u>55,291</u>
	<u>\$ 5,265,242</u>	<u>\$ 5,157,225</u>

NOTE 7 – SPECIAL EVENTS

Periodically, the Center holds fund raising events. Net Income from special events is separated into Unrestricted Income and Board Designated. The Board of Directors designates in which year the proceeds will be used or for what purposes the funds are to be used.

A summary of special events' revenues and expenses is as follows:

	<u>Income</u>	<u>Expense</u>	<u>Net Income</u>
<u>Events During Year Ended June 30, 2018</u>	<u>\$ 1,253,094</u>	<u>\$ 280,016</u>	<u>\$ 973,078</u>
<u>Events During Year Ended June 30, 2017</u>	<u>\$ 1,150,111</u>	<u>\$ 266,045</u>	<u>\$ 884,066</u>

Changes in Board designated special events are as follows:

Balance - July 1, 2016	\$ 513,421
Income Year ended June 30, 2017	884,066
Board Designated for Operations - June 30, 2017	<u>(859,101)</u>
<u>Board Designated for Future Year - June 30, 2017</u>	\$ 538,386
Income Year ended June 30, 2018	973,078
Board Designated for Operations - June 30, 2018	<u>(820,785)</u>
<u>Balance - June 30, 2018</u>	<u>\$ 690,679</u>

FAMILY CENTERS INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 8 – PROGRAM SERVICES

Fees received by the Center for services provided are from the following program services:

	June 30,	
	<u>2018</u>	<u>2017</u>
Early Education	\$ 1,937,741	\$ 1,937,052
Health Care Connections	1,898,389	1,747,491
Thriving Families and Communities	989,837	890,286
General and Administrative	<u>13,902</u>	<u>13,832</u>
	<u>\$ 4,839,869</u>	<u>\$ 4,588,661</u>

NOTE 9 – FUNCTIONAL ALLOCATION OF EXPENSES

The cost of providing the various program and supporting services has been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited. Overhead expenses including occupancy, telephone and insurance are allocated to functional areas based upon space used or actual usage if specifically identifiable. The allocations of salary and related expenses for management and supervision of program service functions are made by management based on the estimated time spent by employees on the various program service functions.

NOTE 10 – DONATED SERVICES AND FACILITIES

According to accounting principles generally accepted in the United States of America, contributed services should be recognized in the financial statements if the services create or enhance nonfinancial assets, or meet all of the following criteria: (1) require special skills; (2) providers possess the skills; (3) would be purchased if not donated. The Center receives a significant amount of donated services in connection with its program and management and general activities. Those services do not meet the criteria for recognition and, accordingly, are not reflected in the financial statements.

In the year ended June 30, 2018 the Center received building space for its healthcare clinic valued at \$51,675; classroom space valued at \$88,830, and office space valued at \$66,685. The Center also received vaccines from the Connecticut Department of Public Health valued at \$12,267.

NOTE 11 – RETIREMENT PLAN

The Center maintains a 403(b) thrift plan covering all eligible employees. The Center's defined contribution is calculated at a 4% contribution rate plus an amount equal to the employee contribution up to 2% of compensation during the plan year.

The employer retirement expense for the year ended June 30, 2018 was \$321,781.

FAMILY CENTERS INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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NOTE 12 – CONTINGENCIES – GOVERNMENT AUDITS

The Center receives a substantial amount of its support from Federal and State grants. A significant reduction in the level of this support may have an effect on the Center's programs.

The Center's various grants and contracts are subject to audit by appropriate governmental agencies. Acceptance of final costs incurred under these grants and contracts resides with the grantors. As of the date of these statements, the adjustments to final costs are not material. There are no costs remaining as unresolved "questioned costs" as of June 30, 2018.

NOTE 13 – SUBSEQUENT EVENTS

The Center has evaluated events subsequent to the balance sheet date for potential recognition or disclosure through September 13, 2018, the date which the financial statements were available to be issued.

# HAIMS, BUZZEO & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
STAMFORD, CONNECTICUT

Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters  
Based on An Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To the Board of Directors  
Family Centers Inc.  
Greenwich, CT

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Family Centers Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 13, 2018.

## **Internal Control Over Financial Reporting**

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

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

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

To the Board of Directors  
Family Centers Inc.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Haims, Buzzeeo + company, P.C.*

Certified Public Accountants

Stamford, CT  
September 13, 2018

# HAIMS, BUZZEO & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

STAMFORD, CONNECTICUT

Report on Compliance for Each Major Federal Program;  
Report On Internal Control over Compliance; and Report on Schedule  
of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors  
Family Centers Inc.  
Greenwich, Connecticut

## **Report on Compliance for Each Major Federal Program**

We have audited Family Centers Inc.'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Family Centers Inc.'s major federal programs for the year ended June 30, 2018. Family Centers Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal guidelines.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Family Centers Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Family Centers Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### **Opinion on Each Major Federal Program**

In our opinion, Family Centers Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

To the Board of Directors  
Family Centers Inc.

### **Report On Internal Control over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of Family Centers Inc. as of and for the year ended June 30, 2018 and have issued our report thereon dated September 13, 2018, which contained an unmodified opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Haims, Buzzeo + company, P.C*

Certified Public Accountants

Stamford, CT  
September 13, 2018



FAMILY CENTERS INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2018

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM CLUSTER TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS THROUGH AGENCY IDENTIFYING NUMBER</u>	<u>PASS THROUGH TO SUBRECIPIENTS</u>	<u>TOTAL FEDERAL EXPENDITURES</u>
<b>Department of Health and Human Services</b>				
Pass Through from State of Connecticut Office of Early Childhood Child Day Care Program	93.667			\$ 38,685
Pass Through from Community Health Centers Association Of Connecticut/Practice Transformation Network	93.638			39,770
Pass Through from Childcare Learning Center Head Start	93.600			235,527
Pass Through from Family and Children's Agency Temporary Assistance for Needy Families	93.558	11000-DCF91110-16111		53,063
Pass Through from City of New Haven Department of Health Ryan White HIV/AIDS Treatment Extension Act Part A	93.914		<u>468,567</u>	865,546
Pass Through from State of Connecticut Department of Public Health HIV Surveillance and Prevention	93.940			13,305
Federally Qualified Health Centers New Access Point	93.224			878,500
Pass Through from Southwest Connecticut Agency on Aging	93.044			<u>8,325</u>
Total Department of Health and Human Services				<u>2,119,416</u>
<b>Department of Homeland Security</b>				
Pass Through from United Way of Western Connecticut Federal Emergency Management Agency Emergency Food and Shelter Program	97.024			<u>5,500</u>
<b>Department of Housing and Urban Development</b>				
Pass Through from Stamford Housing Authority Family Self Sufficiency Program	14.871			67,250
Pass Through from The Town of Greenwich Community Development Block Grant	14.218			13,510
Pass Through from CCPSA Housing Mobility Counseling and Search Assistance	14.239			56,095
Pass Through from the Housing Authority of the Town of Greenwich Family Self Sufficiency Program	14.877			<u>69,000</u>
Total Department of Housing and Urban Development				<u>205,855</u>
<b>Department of Agriculture</b>				
Pass Through from the State of Connecticut Department of Education CACFP Nutrition	10.558			103,704

FAMILY CENTERS INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2018

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM CLUSTER TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS THROUGH AGENCY IDENTIFYING NUMBER</u>	<u>PASS THROUGH TO SUBRECIPIENTS</u>	<u>TOTAL FEDERAL EXPENDITURES</u>
Pass Through from Community Health Centers Association of Connecticut SNAP Outreach	10.561			<u>7,029</u>
Total Department of Agriculture				<u>110,733</u>
<b>Department of Education</b>				
Pass Through from the State of Connecticut Department of Education				
Program Improvement Project - EL/Civics	84.0028	12060-20784		43,000
Program Improvement Project - Comprehensive	84.0028	12060-20784		<u>40,000</u>
Total Department of Education				<u>83,000</u>
 <u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>			<u>\$ 468,567</u>	<u>\$ 2,537,809</u>

FAMILY CENTERS INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2018

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NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Family Centers Inc. under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Family Centers Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Family Centers Inc.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

Family Centers Inc. has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

FAMILY CENTERS INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2018

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**I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency (ies) identified?

\_\_\_\_\_ Yes      X   No  
\_\_\_\_\_ Yes      X   None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes      X   No

**Federal Awards**

Internal Control over compliance:

- Material weakness(es) identified?
- Significant deficiency (ies) identified

\_\_\_\_\_ Yes      X   No  
\_\_\_\_\_ Yes      X   None Reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform

\_\_\_\_\_ Yes      X   No

Guidance

- Identification of Major Federal Programs:

<u>Federal Grantor Program</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
Ryan White HIV/AIDS Treatment Extension Act Part A	93.914		865,546
Federally Qualified Health Centers New Access Point	93.224		878,500

Programs with expenditures in excess of \$750,000 were deemed to be Type A Programs.  
Programs with expenditures less than \$750,000 were deemed to be Type B Programs.

Auditor Qualified as Low Risk Auditee

  X   Yes    \_\_\_\_\_ No

FAMILY CENTERS INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2018

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**SECTION II – FINANCIAL STATEMENT FINDING**

- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

- No findings or questions costs are reported relating to Federal Award Programs.

# HAIMS, BUZZEO & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
STAMFORD, CONNECTICUT

Report on Compliance for each Major State Program  
Report on Internal Control over Compliance:  
and Report on the Schedule of Expenditures of State Financial  
Assistance Required By the State Single Audit Act

## Independent Auditor's Report

To the Board of Directors  
Family Centers Inc.  
Greenwich, Connecticut

### **Report on Compliance for Each Major State Program**

We have audited Family Centers Inc.'s compliance with the types of compliance requirements described in the Office of Policy and Management's Compliance Supplement that could have a direct and material effect on each of Family Centers Inc.'s major state programs for the year ended June 30, 2018. Family Centers Inc.'s major state programs are identified in the summary of auditors' results section of the accompanying schedule of finds and questioned costs.

### **Management's Responsibility**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Family Centers Inc.'s major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Family Centers Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### **Opinion on Each Major State Program**

In our opinion, Family Centers Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2018.

To the Board of Directors  
Family Centers Inc.

### **Report on Internal Control over Compliance**

Management of Family Centers Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Family Centers Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Family Centers Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act**

We have audited the financial statements of Family Centers Inc. as of and for the year ended June 30, 2018, and have issued our report thereon dated September 13, 2018 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

*Haims, Buzzelo + company, P.C.*

Certified Accountants

Stamford, CT  
September 13, 2018

FAMILY CENTERS INC.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED JUNE 30, 2018

<u>STATE GRANTOR /PASS THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>STATE GRANT PROGRAM CORE - CT NUMBER</u>	<u>EXPENDITURES</u>
<b>Department of Mental Health and Addiction Services</b>		
Housing Supports & Services	11000-MHA53000-12035	\$ 31,559
Mental Health Services Grant	11000-MHA53000-16053	<u>380,219</u>
<b>Total Department of Mental Health and Addiction Services</b>		<u>411,778</u>
<b>Office of Early Childhood</b>		
Nurturing Families Network	11000-OEC-64840-12042	413,540
Child Day Care	11000-OEC-64840-12520	305,180
Pass Through from Childcare Learning Center		
Head Start Enhancement	11000-OEC-64840-16101	89,850
Head Start Services	11000-OEC-64840-16101	6,485
Pass Through from Greenwich Public Schools		
School Readiness	11000- OEC-64840-16274	276,644
Pass Through From City of Stamford		
Quality Enhancement	11000- OEC-64840-17097	<u>44,190</u>
<b>Total Office of Early Childhood</b>		<u>1,135,889</u>
<b>Department of Education</b>		
Pass Through From City of Stamford		
Adult Education (DOE)	11000-SDE64000-17030	30,849
Priority School District	11000-SDE64370-17043	<u>9,285</u>
<b>Total Department of Education</b>		<u>40,134</u>
<b>Department of Public Health</b>		
School Based Health Clinics	11000-DPH48500-17019	792,289
Ryan White II Rebate Rev 06-13	12060-DPH48500-30401	273,869
AIDS Services	12004-DPH48500-12236	<u>160,159</u>
<b>Total Department of Public Health</b>		<u>1,226,317</u>
<b>Department of Housing</b>		
Pass Through from The Housing Authority of the Town of Greenwich		
Residential Services	11000-DOH-46920-12032	<u>15,180</u>
<b>Department of Social Services</b>		
Pass Through from Community Health Centers Association of Connecticut		
Medicaid Outreach	11000-DSS60000-10020	<u>20,000</u>
<b>State of Connecticut Judicial Branch Office of Victim Services</b>		
State Homicide Counseling Funds	11000-JUD95810-10020-011	<u>19,375</u>
<b>Office of Policy Management</b>		
NPG Grant	12052-OPM20830-43443	<u>67,431</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>		<u>\$ 2,936,104</u>



FAMILY CENTERS INC.

NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED JUNE 30, 2018

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The accompanying schedule of expenditures of state financial assistance includes state grant activity of Family Centers Inc. under programs of the State of Connecticut for the fiscal year ended June 30, 2018. Various departments and agencies of the State of Connecticut have provided financial assistance to Family Centers Inc. through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including Psychiatric and Mental Health Services, and Case Management Services.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Family Centers Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit agencies.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

**Basis of Accounting**

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

FAMILY CENTERS INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2018

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**I. SUMMARY OF AUDITORS RESULTS**

*Financial Statements*

Type of auditor's report issued Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_ Yes X \_\_\_ No
- Significant deficiency (ies) identified? \_\_\_ Yes X \_\_\_ None Reported

Noncompliance material to financial statements noted? \_\_\_ Yes X \_\_\_ No

*State Financial Assistance*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_ Yes X \_\_\_ No
- Significant deficiency (ies) identified? \_\_\_ Yes X \_\_\_ None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? \_\_\_ Yes X \_\_\_ No

- The following schedule reflects the major programs included in the audit:

FAMILY CENTERS INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2018

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<u>STATE GRANTOR PASS/THROUGH GRANTOR/PROGRAM TITLE</u>	<u>STATE GRANT PROGRAM CORE- CT NUMBER</u>	<u>EXPENDITURES</u>
<b>Department of Mental Health and Addiction Services</b> Mental Health Services Grant	11000-MHA53000-12035	380,219
<b>Office of Early Childhood</b> Nurturing Families Network	11000-OEC-64840-12042	413,540
Child Day Care	11000-OEC-64840-12520	305,180
<b>Department of Public Health</b> Ryan White II Rebate REV 06-13	12060-DPH48500-30401	273,869
• Dollar threshold used to distinguish between type A and type B programs.		\$200,000

**II. FINANCIAL STATEMENT FINDINGS**

- We issued reports, dated September 13, 2018, on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies.

**III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

- No Findings or Questioned Costs are reported relating to State Financial Assistance Programs.

## Family Centers Inc.

For the Fiscal Year Ended June 30, 2018

### Reconciliation of DSS FQHC Cost Report to Audited Financial Statements

#### Expense

Expenses per Form A-5 Line J, Column III	\$	1,992,170
Add: Non-FQHC Services		
Other Health Care Connections	\$	4,849,108
Early Education	\$	4,734,823
Thriving Families	\$	3,770,636
Expenses Per Audited Financial Statements	\$	<u>15,346,736</u>

#### Revenue

Revenues Per Form E Line D, Column V	\$	1,992,170
Add: Non-FQHC Service Revenue	\$	11,528,055
Add: Net Assets Released From Restrictions	\$	1,435,431
Add: Net Increase in Unrestricted Board Designated Net Assets	\$	<u>293,860</u>
Revenue per Audited Financial Statements	\$	<u>15,249,516</u>
Net (income) Loss	\$	<u>(97,220)</u>

### Reconciliation of DSS FQHC Cost Report to Medicare Cost Reports

Form E - Revenues Line D Column V	\$	1,992,170
Form A-5 - Expenses Line J, Column VII	\$	<u>1,992,170</u>
Net (Income) Loss Medicaid Report	\$	<u>-</u>
CCN #071924 06/02/2017 - 06/01/2018	\$	-
CCN #071928 07/01/2017 - 06/30/2018	\$	<u>-</u>
Net (Income) Loss Medicare report	\$	<u>-</u>

**FAMILY CENTERS, INC.**

**LOW UTILIZATION MEDICARE COST REPORT – CCN # 071924**

**06/02/2017 - 06/01/2018**

PROVIDER CCN: 071924 FAMILY CENTERS, INC.

Version [2.0.0.1] [09/25/2018]

PERIOD FROM: 6/02/2017 TO 6/01/2018

DATE: 10/16/2018 8:41 PM

\*\*\* LOW/NO MEDICARE UTILIZATION COST REPORT \*\*\*

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 OMB NO. 0938-1298 APPROVAL EXPIRES 2-28-2019 WORKSHEET 5 PARTS I, II & III

FEDERALLY QUALIFIED HEALTH CENTER COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

PART I - COST REPORT STATUS

Form with fields for Provider use only (1-4) and Contractor use only (5-12). Includes checkboxes for electronically filed, manually submitted, Medicare utilization, and various report status options.

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 FAMILY CENTERS, INC. 071924 (Provider Name(s) and Number(s)) for the cost reporting period beginning 6/02/2017 and ending 6/01/2018 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)

Handwritten signature in a box, labeled "Officer or Administrator of Provider (s)".

CFO in a box, labeled "Title".

10/19/2018 in a box, labeled "Date".

PART III - SETTLEMENT SUMMARY

Table with columns for settlement amount and Title XVIII. Row 1: 1 | FOHC, 1, 0, 1.

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.

FORM CMS-224-14 (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB 15-2, SECTION 4404.1 - 4404.3)

PROVIDER CCN: 071924 FAMILY CENTERS, INC.  
 PERIOD FROM: 6/02/2017 TO 6/01/2018

Version [2.0.0.1] [09/25/2018]  
 DATE: 10/16/2018 8:41 PM

\*\*\* LOW/NO MEDICARE UTILIZATION COST REPORT \*\*\*

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

WORKSHEET S-1  
 PART I

PART I - FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

										Provider CCN	CBSA	Date Certified	Type of control (see instructions)		
										2	3	4	5		
1	Site Name:	FAMILY CENTERS, INC.								071924	14860	9/9/2016	1		1
2	Street:	20 BRIDGE STREET													2
3	City:	GREENWICH	P.O. Box:		State:	CT	Zip Code:	06830	County:	FAIRFIELD	Dedication - Enter "R" for rural or "U" for urban:	U		3	
4	Cost Reporting & Cost Reporting Period (mm/dd/yyyy)	From:	6/2/2017		To:	6/1/2018									4
5	Is this FQHC part of an entity that owns, leases or controls multiple FQHCs? Enter "Y" for yes or "N" for no. If yes, enter the entity's information below.										N				5
6	Name of Entity:														6
7	Street:										P.O. Box:	IRSA Award Number:			7
8	City:										State:	Zip Code:			8
9	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
10	Name of Chain Organization:														10
11	Street:										P.O. Box:	Home Office CCN:			11
12	City:										State:	Zip Code:			12

Consolidated Cost Report

										Number of Consolidated FQHCs	Y/N	Date Requested	Date Approved		
										4	Y	2	3		
13	Is this FQHC filing a consolidated cost report per CMS Pub. 100-04, chapter 9, §30.67 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)											N			13
										CCN	CBSA	Date Requested	Date Approved		
										2	3	4	5		
14	List of consolidated providers (starting at line 14.01)														14
14.01															14.01

FQHC Operations

15	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	2	3	15
16	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
17	If the response to line 16 is yes, indicate in column 1, the type of IRSA 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	6/19/2018	6H80CS28999-03-11	17

Medical Malpractice

18	Did this FQHC submit an initial decerting or annual recertifying application for medical malpractice coverage under the FTCA with HUSA? 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.											N			18
19	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.											Y			19
20	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.											2			20
										Premiums	Paid Losses	Self Insurance			
21	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.											7,236			21
22	Are malpractice premiums, paid losses or self-insurance reported in a cost center other than the Administrative and General cost center? Enter "Y" for yes or "N" for no. (see instructions)											N			22

Internist and Residents

23	Is this FQHC involved in training residents in an approved CME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.											N			23
24	Is this FQHC involved in training residents in an unapproved CME program? Enter "Y" for yes or "N" for no.											N			24
25	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			25
26	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			26

Capital Related Costs - Ownership/Lease of Building

27	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 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			27
28	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.											N			28

FORM CMS-224-14 (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4405.1)

PROVIDER CCN: 071924 FAMILY CENTERS, INC.

Version [2.0.0.1] [09/25/2018]

PERIOD FROM: 6/02/2017 TO 6/01/2018

DATE: 10/16/2018 8:41 PM

\*\*\* LOW/NO MEDICARE UTILIZATION COST REPORT \*\*\*

STATEMENT OF REVENUE AND EXPENSES

WORKSHEET F-1

	Title XVIII Medicare	Title XIX Medicaid	Other	Total		
						1
1	Gross patient revenues	9238	172055	104950	286,243	1
		0		1	2	
2	Less: Allowances and discounts on patients' accounts				37,167	2
3	Net patient revenues (Line 1 minus line 2)				249,076	3
4	Operating expenses (From Worksheet A, column 3, line 100)				1,202,844	4
	Additions to operating expenses (Specify Lines 5-9)					
5						5
6						6
7						7
8						8
9						9
10	Total additions (sum of lines 5 through 9)					10
	Subtractions from operating expenses (Specify Lines 11-16)					
11						11
12						12
13						13
14						14
15						15
16	Total subtractions (sum of lines 11 through 15)					16
17	Total operating expenses (sum of line 4, plus line 10, minus line 16)				1,202,844	17
18	Net income from service to patients (Line 3 minus line 17)				(953,768)	18
	Other income:					
19	Contributions, donations, bequests, etc.					19
20	Income from investments					20
21	Purchase discounts					21
22	Rebates and refunds of expenses					22
23	Sale of Medical and Nursing Supplies to other than patients					23
24	Sale of durable medical equipment to other than patients					24
25	Sale of drugs to other than patients					25
26	Sale of medical records and abstracts					26
27	Government Appropriations					27
	Other revenues (Specify Lines 28-31)					
28	GOVERNMENT GRANTS			837,004		28
29	SALES OF SERVICES			15,834		29
30	MISCELLANEOUS INCOME			11,600		30
31	FAMILY CENTERS SUPPORT			63,342		31
31.01	PHARMACY SVC FEES, SALES OF SVCS			25,988		31.01
32	Total Other Income (Sum of lines 19 through 31)				953,768	32
33	Net Income or Loss for the period (Line 18 plus line 32)					33

FORM CMS-224-14 (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4416)



A CMS Medicare Administrative Contractor

### Low/No Utilization Cost Report Waiver

Cost reporting regulations require a mailed or e-filed (MCR<sub>e</sub>F) submission of Worksheet S (certification page) of the Medicare cost report. The Low/No Utilization Cost Report Waiver form must be submitted with your Worksheet S submission.

#### USPS (J6 and JK)

National Government Services, Inc.  
Attn: Cost Reporting Unit  
P.O. Box 9731  
Portland ME 04104

#### Or Via Courier

National Government Services, Inc.  
Attn: Cost Reporting Unit  
2 Gannett Dr  
S Portland ME 04106

Provider name Family Centers, Inc.

Provider number(s) 071924

Cost report period from 06/02/2017 to 06/01/2018

Check One:

**No Utilization Cost Report** – The signature below certifies the provider furnished no covered services *and* no claims for Medicare reimbursement will be filed for the period listed above.

**Low Utilization Cost Report** – The signature below certifies the provider will accept interim payments as payment in full for the period listed above.

- Based on 10% or less Medicare Utilization (**effective for FYE 12/31/2016 and prior only**)

Projected Medicare days/visits \_\_\_\_\_

Projected Total days/visits \_\_\_\_\_

- Based on \$200,000 or less Medicare Reimbursement (\$25,000 RHC/\$50,000 FQHC)

Projected total Medicare payments \$ 605.07

Projected total reimbursable cost \$ 1,202,844

N/A **Hospitals:** Do you have interns and residents? Circle Yes  No

(If yes, IRIS files will be required to be submitted with your cost report.)

Signature  Date 10/19/2018

Printed Name Stephanie L. Johnson Title CFO

Phone 203-869-4848 x2211 Email sjohnson@familycenters.org

CCN 071924  
Family Centers Inc.  
Balance Sheet  
As Of May 31, 2018

	Current Period Balance
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
CASH AND INVESTMENTS	1,425,650
ACCOUNTS RECEIVABLE, NET	590,320
GRANTS RECEIVABLE	534,920
OTHER RECEIVABLES	260,217
<b>Total CURRENT ASSETS</b>	<b>2,811,107</b>
PP&E, NET	4,356,969
PREPAID EXPENSES	128,009
<b>TOTAL ASSETS</b>	<b>7,296,085</b>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
ACCOUNTS & SUBGRANTEES PAYABLE	479,376
PAYROLL LIABILITIES	34,039
SECURITY DEPOSITS	237,114
NOTES PAYABLE	30,244
<b>Total CURRENT LIABILITIES</b>	<b>780,773</b>
<b>Total DEFERRED INCOME</b>	<b>1,773,339</b>
<b>Total OTHER LIABILITIES</b>	<b>4,250</b>
<b>TOTAL LIABILITIES</b>	<b>2,558,362</b>
<b>FUND BALANCE</b>	
BEG. FUND BALANCE	4,744,712
CAPITAL GRANTS/CONTRIB TO CAPITAL	20,320
NET INCREASE (DECREASE) IN FUND EQUITY	(27,309)
<b>TOTAL FUND BALANCE</b>	<b>4,737,723</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>7,296,085</b>

**FAMILY CENTERS, INC.**

**LOW UTILIZATION MEDICARE COST REPORT – CCN # 071928**

**07/01/2017 - 06/30/2018**

PROVIDER CCN: 071928 FAMILY CENTERS INC.  
 PERIOD FROM: 7/01/2017 TO 6/30/2018

Version [2.0.0.1] [09/25/2018]  
 DATE: 10/16/2018 8:24 PM

\*\*\* LOW/NO MEDICARE UTILIZATION COST REPORT \*\*\*

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  
 OMB NO. 0938-1298  
 APPROVAL EXPIRES 2-28-2019  
 WORKSHEET S  
 PARTS I, II & III

FEDERALLY QUALIFIED HEALTH CENTER COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

PART I - COST REPORT STATUS

Provider use only	1. Electronically filed cost report	X	Date:	10/16/2018	Time:	8:24 PM
	2. Manually submitted cost report					
	3. If this is an amended report enter the number of times the provider resubmitted this cost report.					
	4. Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	L				
Contractor use only	5. Cost Report Status: (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended		6. Date Received:		10. NPR Date:	
			7. Contractor No.:		11. Contractors Vendor Code	
			8. Initial Report for this Provider CCN:		12. If line 5, column 1 is	
			9. Final Report for this Provider CCN:		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 FAMILY CENTERS INC. 071928 {Provider Name(s) and Number(s)} for the cost reporting period beginning 7/01/2017 and ending 6/30/2018 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)

Officer or Administrator of Provider (s)
CFO
Title
10/19/2018
Date

PART III - SETTLEMENT SUMMARY

		TITLE XVIII	
		I	
1	FQHC	0	1
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.

FORM CMS-224-14 (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB 15-2, SECTION 4404.1 - 4404.3)

Rev. 1 [TP Ver 08/8/2018]

PROVIDER CCN: 071928 FAMILY CENTERS INC.  
 PERIOD FROM: 7/01/2017 TO 6/30/2018

Version [2.0.0.1] [09/25/2018]  
 DATE: 10/16/2018 8:24 PM

\*\*\* LOW NO MEDICARE UTILIZATION COST REPORT \*\*\*

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

WORKSHEET S-1  
 PART I

PART I - FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

										Provider CCN	CBSA	Date Certified	Type of control (see instructions)		
										2	3	4	5		
1	Site Name:	FAMILY CENTERS INC.								071928	14860	4/17/2017	1	1	
2	Street:	20 BRIDGE STREET	P.O. Box:											2	
3	City:	GREENWICH	State:	CT	Zip Code:	06830	County:	FAIRFIELD	Designation - Enter "R" for rural or "U" for urban:	U			3		
4	Cost Reporting Period (mm/dd/yyyy)	From:	7/1/2017	To:	6/30/2018								4		
5	Is this FQHC part of an entity that owns, leases or controls multiple FQHCs? Enter "Y" for yes or "N" for no. If yes, enter the entity's information below.										N				5
6	Name of Entity:														6
7	Street:														7
8	City:	State:	Zip Code:							HRSA Award Number:			8		
9	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
10	Name of Chain Organization:														10
11	Street:	P.O. Box:							Home Office CCN:				11		
12	City:	State:	Zip Code:										12		
Consolidated Cost Report										Number of Consolidated FQHCs	Y/N	Date Requested	Date Approved		
										4	1	2	3		
13	Is this FQHC filing a consolidated cost report per CMS Pub. 100-04, chapter 9, §30.87 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)										N				13
Site Name:										CCN	CBSA	Date Requested	Date Approved		
										1	2	3	4	5	
14	List of consolidated providers (starting at line 14.01)														14
14.01															14.01
FQHC Operations										1	2	3			
15	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	A			15
16	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
17	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	6/19/2018	6H80CS28999-03-1		17
Medical Malpractice															
18	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.										N				18
19	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.										Y				19
20	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.										2				20
										Premiums	Paid Losses	Self Insurance			
21	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.										7,236				21
22	Are malpractice premiums, paid losses or self-insurance reported in a cost center other than the Administrative and General cost center? Enter "Y" for yes or "N" for no. (see instructions)										N				22
Interns and Residents															
23	Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.246(f)(7)? Enter "Y" for yes or "N" for no.										N				23
24	Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.										N				24
25	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				25
26	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				26
Capital Related Costs - Ownership/Lease of Building															
27	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 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				27
28	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.										N				28

FORM CMS-224-14 (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4405.1)

PROVIDER CCN: 071928 FAMILY CENTERS INC.

Version [2.0.0.1] [09/25/2018

PERIOD FROM: 7/01/2017 TO 6/30/2018

DATE: 10/16/2018 8:24 PM

## \*\*\* LOW/NO MEDICARE UTILIZATION COST REPORT \*\*\*

## STATEMENT OF REVENUE AND EXPENSES

WORKSHEET F-1

		Title XVIII	Title XIX	Other	Total	
		Medicare	Medicaid			
		1	2	3	4	
1	Gross patient revenues	139021	236230	125877	501,128	1
		0		1	2	
2	Less: Allowances and discounts on patients' accounts				170,526	2
3	Net patient revenues (Line 1 minus line 2)				330,602	3
4	Operating expenses (From Worksheet A, column 3, line 100)				610,506	4
	Additions to operating expenses (Specify Lines 5-9)					
5						5
6						6
7						7
8						8
9						9
10	Total additions (sum of lines 5 through 9)					10
	Subtractions from operating expenses (Specify Lines 11-16)					
11						11
12						12
13						13
14						14
15						15
16	Total subtractions (sum of lines 11 through 15)					16
17	Total operating expenses (sum of line 4, plus line 10, minus line 16)				610,506	17
18	Net income from service to patients (Line 3 minus line 17)				(279,904)	18
	Other income:					
19	Contributions, donations, bequests, etc.					19
20	Income from investments					20
21	Purchase discounts					21
22	Rebates and refunds of expenses					22
23	Sale of Medical and Nursing Supplies to other than patients					23
24	Sale of durable medical equipment to other than patients					24
25	Sale of drugs to other than patients					25
26	Sale of medical records and abstracts					26
27	Government Appropriations					27
	Other revenues (Specify Lines 28-31)					
28	GOVERNMENT GRANTS			107,500		28
29	SALES OF SERVICES			2,500		29
30	FAMILY CENTER SUPPORT			169,904		30
31						31
32	Total Other Income (Sum of lines 19 through 31)				279,904	32
33	Net Income or Loss for the period (Line 18 plus line 32)					33

FORM CMS-224-14 (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4416)



A CMS Medicare Administrative Contractor

### Low/No Utilization Cost Report Waiver

Cost reporting regulations require a mailed or e-filed (MCR<sub>e</sub>F) submission of Worksheet S (certification page) of the Medicare cost report. The Low/No Utilization Cost Report Waiver form must be submitted with your Worksheet S submission.

**USPS (J6 and JK)**

National Government Services, Inc.  
Attn: Cost Reporting Unit  
P.O. Box 9731  
Portland ME 04104

**Or Via Courier**

National Government Services, Inc.  
Attn: Cost Reporting Unit  
2 Gannett Dr  
S Portland ME 04106

Provider name Family Centers, Inc.

Provider number(s) 071928

Cost report period from 07/01/2017 to 06/30/2018

Check One:

**No Utilization Cost Report** – The signature below certifies the provider furnished no covered services *and* no claims for Medicare reimbursement will be filed for the period listed above.

**Low Utilization Cost Report** – The signature below certifies the provider will accept interim payments as payment in full for the period listed above.

- Based on 10% or less Medicare Utilization (**effective for FYE 12/31/2016 and prior only**)

Projected Medicare days/visits \_\_\_\_\_

Projected Total days/visits \_\_\_\_\_

- Based on \$200,000 or less Medicare Reimbursement (\$25,000 RHC/\$50,000 FQHC)

Projected total Medicare payments \$ 39,041

Projected total reimbursable cost \$ 610,506

N/A **Hospitals:** Do you have interns and residents? Circle Yes  No

(If yes, IRIS files will be required to be submitted with your cost report.)

Signature  Date 10/19/2018

Printed Name Stephanie L. Johnson Title CFO

Phone 203-869-4848 x2211 Email sjohnson@familycenters.org

CCN 071928  
Family Centers Inc.  
Balance Sheet  
As Of June 30, 2018

	Current Period Balance
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
CASH AND INVESTMENTS	927,632
ACCOUNTS RECEIVABLE, NET	623,260
GRANTS RECEIVABLE	646,563
OTHER RECEIVABLES	527,150
<b>Total CURRENT ASSETS</b>	<b>2,724,605</b>
PP&E, NET	3,888,523
PREPAID EXPENSES	132,738
<b>TOTAL ASSETS</b>	<b>6,745,866</b>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
ACCOUNTS & SUBGRANTEES PAYABLE	583,691
PAYROLL LIABILITIES	31,349
SECURITY DEPOSITS	250,322
NOTES PAYABLE	29,012
<b>Total CURRENT LIABILITIES</b>	<b>894,374</b>
<b>Total DEFERRED INCOME</b>	<b>1,495,418</b>
<b>Total OTHER LIABILITIES</b>	<b>2,441</b>
<b>TOTAL LIABILITIES</b>	<b>2,392,233</b>
<b>FUND BALANCE</b>	
BEG. FUND BALANCE	4,744,712
OPERATING SURPLUS(DEFICIT)	892
CAPITAL GRANTS/CONTRIB TO CAPITAL	87,230
DEPRECIATION	(479,201)
<b>NET INCREASE (DECREASE) IN FUND EQUITY</b>	<b>(391,079)</b>
<b>TOTAL FUND BALANCE</b>	<b>4,353,633</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,745,866</b>



Self Updates: Site details

Form 5b

H80CS28999: FAMILY CENTERS INC., Greenwich, CT

Grant Number: H80CS28999

BHCMIS ID: 01E00228

Project Period: 08/01/2015 - 05/31/2021

Budget Period: 06/01/2019 - 05/31/2020

Site Id: BPS-H80-019140

Site Status: Active

Site Information

<b>Site Name</b>	FCHC at 20 Bridge Street	<b>Physical Site Address</b>	20 Bridge St, Greenwich, CT 06830-5238
<b>Site Type</b>	Service Delivery Site	<b>Site Phone Number</b>	(203) 829-2822
<b>Web URL</b>			
<b>Location Type</b>	Permanent	<b>Site Setting</b>	All Other Clinic Types
<b>Date Site was Added to Scope</b>	01/23/2017	<b>Site Operational Date</b>	01/23/2017
<b>FQHC Site Medicare Billing Number Status</b>		<b>Medicare Billing Number</b> (Required if "This site has a Medicare billing number" is selected in 'FQHC Site Medicare Billing Number Status' field.)	071928
<b>FQHC Site National Provider Identification (NPI) Number</b> (Optional field)	1265477780	<b>Total Hours of Operation</b> (when Patients will be Served per Week)	56.00
<b>Saved Months of Operation</b>	January, February, March, April, May, June, July, August, September, October, November, December		
<b>Number of Contract Service Delivery Locations</b> (Required only for 'Migrant Voucher Screening' Site Type)		<b>Number of Intermittent Sites</b> (Required only for 'Intermittent' Site Type)	
<b>Site Operated by</b>	Health Center/Applicant		

Subrecipient or Contractor Information (Required only if 'Subrecipient or Contractor' is selected in 'Site Operated By' field)

<b>Subrecipient/Contractor Organization Name</b>	<b>Subrecipient/Contractor Organization Physical Site Address</b>	<b>Subrecipient/Contractor EIN</b>
No Subrecipient or Contractor information to be displayed		

Service Area Zip Code (Include only those from which the majority of the patient population will come)

Saved Service Area Zip Code(s) 06807, 06902, 06830, 06831, 06870, 06878

Site Id: BPS-H80-027463

Site Status: Active

Site Information

<b>Site Name</b>	Family Centers Health Care at 60 Palmers Hill	<b>Physical Site Address</b>	60 Palmers Hill Rd, Stamford, CT 06902-2113
<b>Site Type</b>	Service Delivery Site	<b>Site Phone Number</b>	(203) 324-3167
<b>Web URL</b>			
<b>Location Type</b>	Permanent	<b>Site Setting</b>	All Other Clinic Types
<b>Date Site was Added to Scope</b>	02/26/2019	<b>Site Operational Date</b>	03/01/2019
<b>FQHC Site Medicare Billing Number Status</b>		<b>Medicare Billing Number</b> (Required if "This site has a Medicare billing number" is selected in 'FQHC Site	

Medicare Billing Number  
(Status' field.)

**FQHC Site National Provider Identification (NPI) Number**  
(Optional field)

**Total Hours of Operation**  
(when Patients will be Served per Week) 56.00

**Saved Months of Operation** January, February, March, April, May, June, July, August, September, October, November, December

**Number of Contract Service Delivery Locations**  
(Required only for 'Migrant Voucher Screening' Site Type)

**Number of Intermittent Sites**  
(Required only for 'Intermittent' Site Type)

**Site Operated by** Health Center/Applicant

Subrecipient or Contractor Information (Required only if 'Subrecipient or Contractor' is selected in 'Site Operated By' field)

**Subrecipient/Contractor Organization Name**                      **Subrecipient/Contractor Organization Physical Site Address**                      **Subrecipient/Contractor EIN**  
No Subrecipient or Contractor information to be displayed

Service Area Zip Code (Include only those from which the majority of the patient population will come)

**Saved Service Area Zip Code(s)** 06870, 06902, 06878, 06831, 06807, 06830

Site Id: BPS-H80-017685

Site Status: Active

Site Information

**Site Name** Family Centers Health Care at Wilbur Peck Court                      **Physical Site Address** 111 WILBUR PECK CT, GREENWICH, CT 06830-6354

**Site Type** Service Delivery Site                      **Site Phone Number** (203) 717-1760

Web URL

**Location Type** Permanent                      **Site Setting** All Other Clinic Types

**Date Site was Added to Scope** 03/17/2016                      **Site Operational Date** 06/08/2016

**FQHC Site Medicare Billing Number Status** Application for this site has not yet been submitted to CMS                      **Medicare Billing Number**  
(Required if "This site has a Medicare billing number" is selected in 'FQHC Site Medicare Billing Number Status' field.)

**FQHC Site National Provider Identification (NPI) Number** 1235588625                      **Total Hours of Operation**  
(when Patients will be Served per Week) 40.00

**Saved Months of Operation** January, February, March, April, May, June, July, August, September, October, November, December

**Number of Contract Service Delivery Locations**  
(Required only for 'Migrant Voucher Screening' Site Type)                      **Number of Intermittent Sites**  
(Required only for 'Intermittent' Site Type)

**Site Operated by** Health Center/Applicant

Subrecipient or Contractor Information (Required only if 'Subrecipient or Contractor' is selected in 'Site Operated By' field)

**Subrecipient/Contractor Organization Name**                      **Subrecipient/Contractor Organization Physical Site Address**                      **Subrecipient/Contractor EIN**  
No Subrecipient or Contractor information to be displayed

Service Area Zip Code (Include only those from which the majority of the patient population will come)

**Saved Service Area Zip Code(s)** 06878, 06902, 06807, 06831, 06830, 06870

Close Window