

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

ANNUAL REPORT
FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Date Submitted: 6/28/2019 Date Received: _____

1. FQHC Name	Community Health Services
Street Address	500 Albany Avenue
City, State, ZIP	Hartford, CT 06120
Telephone Number	860-808-8765
Contact Person	Dianna Kulmacz
Title	Chief Financial Officer

2. FQHC Medicaid Provider Number: Medical <u>004235570</u> Dental <u>004236099</u> Mental Health <u>004235588</u> Other (Specify) <u>008050894</u> _____ _____	3. Reporting Period: From <u>1/1/2018</u> To <u>12/31/2018</u>
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4. Type of Control (Check One Only)
 NONPROFIT ORGANIZATION
 GOVERNMENT
 STATE DISTRICT
 COUNTY CITY OTHER


5. FQHC Owned By:

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF CLINIC

I Hereby Certify That I Have Examined the Accompanying Worksheets Prepared By
Community Health Services 004235570

 (FQHC Name)

For the Reporting Period Beginning 1/1/2018 and Ending 12/31/2018 and That to the Best of My Knowledge and Belief It is a True, Correct and Complete Statement Prepared From the Books and Records of the FQHC in Accordance With Applicable Instructions, Except as Noted:

6. Signature (Officer or Administrator of FQHC)	Printed Name
	Dianna Kulmacz
Title	Date
Chief Financial Officer	6/28/2019

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Reporting Period: From 1/1/2018 To 12/31/2018
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HEALTH CARE COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER

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

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. PHYSICIAN					
1. Adolescent Medicine	Adolescent Medicine	255,800	1,985	2,080	1.00
2. Adult Medicine	Staff Physicians	688,573	9,445	7,904	3.80
3. Pediatrics	Pediatrics	256,974	5,464	3,328	1.60
4. Podiatry	Podiatrist	280,000	5,859	4,160	2.00
5. Womens Health	OB / GYN	299,079	2,553	2,954	1.42
6.					0.00
7.					0.00
8.					0.00
9.					0.00
10.					0.00
Total Physician Encounters, Staff Hours and FTEs		1,780,426	25,306	20,426	9.82
B. PHYSICIAN ASSISTANT					
1. PHYSICIAN ASSISTANT	PHYSICIAN ASSISTANT	195,053	5,094	4,160	2.00
2.					0.00
3.					0.00
4.					0.00
5.					0.00
Total Physician Assistant Encounters, Hours and FTEs		195,053	5,094	4,160	2.00

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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 II	Encounters III	Total Employee Hours and FTEs		
				Employee Total Hours IV	FTEs (2080 hrs = 1 FTE) V	
C. NURSE (APRN, MIDWIFE, RN)						
1. APRN	APRN	1,053,310	34,262	21,902	10.53	
2. PHY Assistant	PA	198,060	3,454	5,034	2.42	
3. Registered Nurse	RN	389,620		16,578	7.97	
4.					0.00	
5.					0.00	
Total Nurse Practitioner		1,640,990	37,716	43,514	20.92	
D. PHYSICIAN SERVICES UNDER CONTRACT						
1. Optometry Contractor	Optometrist	61,140	1,237	1,206	0.58	
2. Cardiologist Contractor	Cardiologist	8,580	32	21	0.01	
3. Adult Med Contractor	APRN	1,230	12	21	0.01	
4.					0.00	
5.					0.00	
Total Physician Services Under Contract		70,950	1,281	1,248	0.60	
E. OTHER HEALTH CARE PRACTITIONER						
1. Medical Assistant	MA	709,750		41,870	20.13	
2. Other Health Care	Health Educator, LPN,	849,699	231	31,533	15.16	
3. Registered Dietician	RD	81,827	1,196	2,080	1.00	
Total Other Health Care Practitioner		1,641,276	1,427	75,483	36.29	

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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
<i>Provide itemized de-identified list (e.g., Dentist 1)</i>					
A.	DENTIST				
1.	Staff Dentist	369,916	6,589	6,240	3.00
2.	Contracted Dentist	235,172	4,098	3,328	1.60
3.					0.00
4.					0.00
5.					0.00
	Total Dentist Encounters, Staff Hours and FTEs	605,088	10,687	9,568	4.60
B.	DENTAL HYGIENIST				
1.	Dental Hygienist	237,000	5,408	6,240	3.00
2.					0.00
3.					0.00
4.					0.00
5.					0.00
	Total Dental Hygienist Encounters, Hours and FTEs	237,000	5,408	6,240	3.00
C.	OTHER DENTAL PRACTITIONER				
1.	Dental Assistant	278,293	0	16,640	8.00
2.					0.00
3.					0.00
4.					0.00
5.					0.00
	Total Other Dental Practitioner Encounters, Hours and FTEs	278,293	0	16,640	8.00

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

MENTAL HEALTH SERVICES COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER					
		Compensation	Encounters	Total Employee Hours and FTEs	
				Employee Total Hours	FTEs (2080 hrs = 1 FTE)
MENTAL HEALTH SERVICES COMPENSATION, ENCOUNTERS, HOURS, & FTEs		125,000	1,500	1,040	0.50
<i>Provide itemized de-identified list (e.g., Psychologist 1)</i>					
A.	PSYCHOLOGIST				
1.					0.00
2.					0.00
3.					0.00
4.					0.00
5.					0.00
Total Psychologist Encounters, Staff Hours and FTEs		0	0	0	0.00

SOCIAL WORKER					
B.					
1.	Licensed Clinical Social Worker	682,984	10,656	25,528	12.27
2.					0.00
3.					0.00
4.					0.00
5.					0.00
Total Social Worker Encounters, Hours and FTEs		682,984	10,656	25,528	12.27

OTHER MENTAL HEALTH PRACTITIONER					
C.					
1.	Staff Psychiatrist	329,530	1,473	2,142	1.03
2.	Psychiatrist APRN	153,540	2,400	2,760	1.33
3.					0.00
4.					0.00
5.					0.00
Total Other Mental Health Practitioner Encounters, Hours and FTEs		483,070	3,873	4,902	2.36

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To 12/31/2018

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 Employee Total Hours FTEs (2,080 hrs = 1 FTE)
			High	Low	Hires	Departures	Encounters		
A. HEALTH CARE PRACTITIONERS	4	500,000	150,000	100,000	2	1	10,000	8,320	4.00
1. PHYSICIAN	7	1,074,732	229,348	74,924	0	1	19,664	11,814	5.68
2. PHYSICIAN ASSISTANT	2	195,054	98,599	96,455	0	1	5,094	3,640	1.75
3. NURSE (APRN, MIDWIFE, RN)	24	1,300,744	135,890	16,869	6	8	32,051	20,010	9.62
4. PHYSICIAN SERVICES UNDER CONTRACT	3	70,960	413 Hr	51 Hr	0	2	1,281	1,248	0.60
5. OTHER HEALTH PROFESSIONALS									0.00
6. OTHER ALLIED HEALTH PROFESSIONALS									0.00
7. OTHER HEALTH CARE PRACTITIONERS	50	2,070,890	140,000	6,777	9	9	7,101	21,549	10.36
Total Health Care	86	4,712,370			15	21	65,191	58,261	28.01

B. DENTAL PRACTITIONERS									
1. DENTIST	6	605,088	140,611	81,600	0	1	10,687	9,568	4.60
2. DENTAL HYGIENIST	3	237,000	81,000	76,000	0	0	5,408	6,240	3.00
3. OTHER DENTAL PRACTITIONERS	8	92,764	48,579	33,216	1	0	0	16,640	8.00
Total Dental	17	934,852			1	1	16,095	32,448	15.60

C. MENTAL HEALTH PRACTITIONERS									
1. PSYCHIATRIST	2	329,530	218,830	110,700	0	1	1,473	2,142	1.03
2. PSYCHOLOGIST									0.00
3. LICENSED CLINICAL SOCIAL WORKER	13	529,444	64,889	34,448	4	3	10,656	25,528	12.27
4. PSYCHIATRIC APRN	2	153,540	122,578	30,962	1	0	2,400	2,760	1.33
5. OTHER MENTAL HEALTH PRACTITIONERS									0.00
Total Mental Health	17	1,012,514			5	4	14,529	30,430	14.63

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Form C (Cost Adjustment & Allocation)

COST ADJUSTMENT AND ALLOCATION

A.	Direct Cost Title XIX Services (P5 - Form A-3, Line D, Col. VII)	9,595,703
B.	Direct Cost Other Services (P6 - Form A-4, Line E.1.i, Col. VII)	186,957
C.	Total Direct Costs (A+B)	9,782,660
D.	Portion of Title XIX Services (A/C)	98.09%
E.	Total Overhead Cost (P7 - Form A-5, Line I, Col. VII)	9,827,991
F.	Overhead Cost Applicable to Title XIX Services (DxE)	9,640,277
G.	Total Title XIX Services Cost (A+F)	19,235,980
H.	Thirty Percent (30%) of Total Title XIX Svc Cost (Gx.30)	5,770,794
I.	Cost Adjustment (Lower of H-F or Zero)	(3,869,483)
J.	Allowable Title XIX Overhead Cost (F+I)	5,770,794
K.	Direct Costs	
	1. Health Care Services (P3 - Form A-1, Line A3, Col. VII)	6,648,641
	2. Dental Services (P4 - Form A-2, Line B3, Col. VII)	1,607,309
	3. Mental Health Services (P5 - Form A-3, Line C3, Col. VII)	1,339,753
	4. Total Direct Costs (K1 thru K3)	9,595,703
L.	Direct Costs as a % of Total	
	1. Health Care Services (K1/K4)	69.29%
	2. Dental Services (K2/K4)	16.75%
	3. Mental Health Services (K3/K4)	13.96%
M.	Allocated Allowable Overhead Cost	
	1. Health Care Services (JxL1)	3,998,583
	2. Dental Services (JxL2)	966,608
	3. Mental Health Services (JxL3)	805,603
	4. Total Allowable Title XIX Overhead Cost (M1 thru M3)	5,770,794

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Form D (Allowable Cost per Encounter)

ALLOWABLE COST PER ENCOUNTER	
I. Health Care Cost (Excluding Dental and Mental Health)	
A. Direct Health Care Cost (P3 - Form A-1, Line A3, Col. VII)	6,648,641
B. Allowable Overhead Cost (P13 - Form C, Line M1)	3,998,583
C. Total Allowable Health Care Cost (A+B)	10,647,224
D. Encounters (P12 - Form B-4, Health Care Total)	65,191
E. Allowable Health Care Cost Per Encounter (C/D)	163.32
II. Dental	
A. Direct Dental Care Cost (P4 - Form A-2, Line B3, Col. VII)	1,607,309
B. Allowable Overhead Cost (P13 - Form C, Line M2)	966,608
C. Total Allowable Dental Cost (A+B)	2,573,917
D. Encounters (P12 - Form B-4, Dental Total)	16,095
E. Allowable Dental Cost Per Encounter (C/D)	159.92
III. Mental Health	
A. Direct Mental Health Care Cost (P5 - Form A-3, Line C3, Col. VII)	1,339,753
B. Allowable Overhead Cost (P13 - Form C, Line M3)	805,603
C. Total Allowable Mental Health Cost (A+B)	2,145,356
D. Encounters (P12 - Form B-4, Mental Health Total)	14,529
E. Allowable Mental Health Cost Per Encounter (C/D)	147.66

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FQHC Name:

From 1/1/2018

To 12/31/2018

Form E (Revenues)

		I	II	III	IV	V
		Services Excluding Dental, Mental Health &	Dental	Mental Health	Other	Total (Col. I thru IV)
REVENUES						
A. Operating Revenue						
1.	Medicaid	6,971,237	1,079,850	1,792,589		9,843,675
2.	Private	843,484	398,746	36,334		1,278,564
3.	Medicare	1,270,266		368,690		1,638,956
4.	Patient Cash/Self Pay	(553,278)	66,584	(133,504)		(620,197)
5.	Other - Specify					0
6.	Total (1 thru 5)	8,531,709	1,545,180	2,064,109	0	12,140,998
B. Other Revenue						
1.	Contributions				4,085,340	6,521,798
2.	Grants				538	538
3.	Interest	1,925,852	68,750	441,856	26,505	26,505
4.	Donations				1,336,837	1,336,837
5.	Other - Specify				156,332	156,332
6.	Other - Specify				10,500	10,500
7.	Other - Specify				82,206	82,206
8.	Other - Specify					0
9.	Other - Specify					0
10.	Other - Specify					0
11.	Total (1 thru 10)	1,925,852	68,750	441,856	5,698,258	8,134,717
C. Other Revenue (Include revenue generated by non-approved FQHC sites)						
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
D. Total Revenue (A6+B11+C7)		10,457,562	1,613,930	2,505,965	5,698,258	20,275,715

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Form F (Grants and Contributions)

GRANTS AND CONTRIBUTIONS (EXCLUDING THE PUBLIC HEALTH SERVICES GRANTS)		
A.	Contributions	ACTUAL
	1. Services (<i>Excluding Dental, Mental Health and Other</i>)	
	2. Dental	
	3. Mental Health	
	4. Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	5. Total (1 thru 4)	0
B.	Grants (<i>Excluding PHS</i>)	
	1. Services (<i>Excluding Dental, Mental Health and Other</i>)	1,925,852
	2. Dental	68,750
	3. Mental Health	441,856
	4. Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	5. Total (1 thru 4)	2,436,458

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Form G (Cost Disallowance and Offset)

COST DISALLOWANCE AND OFFSET

A.	Cost Disallowance		
1.	Entertainment		
2.	Fines and penalties		
3.	Bad debt	1,252,409	
4.	Cost of actions to collect receivables		
5.	Advertising, except for recruitment of personnel	1,450	
6.	Contingent reserves		
7.	Legal, Accounting and professional services incurred in connection with rehearing, arbitration, or judicial proceedings pertaining to the reimbursement approved by the Commissioner		
8.	Fundraising		
9.	Amortization of goodwill		
10.	Directors fees		
11.	Contributions		
12.	Membership dues for public relations		
13.	Cost not related to patient care		
14.	Interest	4,387	
15.	Pass through expenses		
16.	Total (1 thru 15)		1,258,246
B.	Cost Offset (<i>Expense Recovery</i>)		
1.	Refunds - Medicaid Outreach		
2.	Rent Income	10,500	
3.	In-Kind Medical Supplies	835,059	
4.	In-Kind Dental Supplies		
5.	In-Kind Computer Supplies		
6.	In-Kind Advertising		
7.	Total (1 thru 6)		845,559
C.	Total Cost Disallowance and Offset (A16+B7)		2,103,805

Community Health Services, Inc.

Trial Balance 12/31/18

Account Code	Account Title	Debit Balance	Credit Balance
1010	Bank: Operating Account - 9486	2,037,866.42	
1011	Bank: Operating Account Deposit in Transit	2,132.97	
1020	Bank: Savings - 2004	1,115,669.44	
1030	Bank: Federal Grant - 6980	5,000.67	
1040	Bank: Payroll - 1559	7,387.93	
1050	Bank: Board Scholarship Fund - 0009	1,750.00	
1080	Bank CD: Board Endowment	5,696.79	
1150	Petty Cash - General	2,000.00	
1160	Petty Cash - Patient	2,150.00	
1210	Marketable Securities	18,520.74	
1310	Grants Receivable - Federal - HRSA	109,755.18	
1330	Grants Receivable - Federal - Other	106,300.20	
1340	Grants Receivable - DHMAS	0.00	
1360	Grants Receivable - State - Other	23,802.76	
1370	Grants Receivable - Foundation	0.00	
1380	Grants Receivable - Local	59,583.59	
1390	Grants Receivable - Other	0.00	
1400	A/R Clearing Account	0.00	
1410	Patient AR - EHS	0.00	
1440	Patient AR - Dentrix	0.00	
1450	Patient AR - NextGen	995,606.31	
1550	AR Contract Allow - NextGen		16,192.38
1580	Allowance for Doubtful Accounts - Medicare		391,229.01
1610	Pharmacy Receivables	415,021.38	
1620	Other Receivables	17,218.35	
1710	Prepaid Insurance	124,339.64	
1780	Prepaid Other	159,710.03	
1790	Payroll Clearing	0.00	
1810	Land	133,022.00	
1820	Buildings	12,591,643.80	
1825	Security Deposits	15,206.78	
1830	Building Improvements	5,980,979.87	
1835	Leasehold Improvements	510,382.59	
1840	Furniture & Fixture	247,942.77	
1850	Equipment: Medical	259,066.37	
1851	Equipment: Pod/Opt	129,031.26	
1852	Equipment: Dental	364,607.97	
1855	SW: Medical	1,530,331.10	
1856	SW: Dental	95,109.94	
1860	Equipment: General	845,917.79	
1865	SW: General	460,918.50	
1870	Construction-in-Process	0.00	
1875	WIP: IT Infrastructure	0.00	
1880	Vehicles	84,753.48	
1920	ACC DEP - Buildings		5,484,200.34
1930	ACC DEP - Building Improvements		2,873,004.75
1935	ACC DEP - Leasehold Improvements		516,770.30
1940	ACC DEP - Furniture & Fixtures		230,239.35
1950	ACC DEP - Equipment: Medical		237,855.76
1951	ACC DEP - Equipment: Podiatry & Optometry		31,544.36
1952	ACC DEP - Equipment: Dental		270,398.14
1955	ACC DEP - SW: Medical		1,288,127.23
1956	ACC DEP - SW: Dental		85,606.14
1960	ACC DEP - Equipment: General		665,163.88
1965	ACC DEP - SW: General		253,002.84
1980	ACC DEP - Vehicles		63,061.93

Account Code	Account Title	Debit Balance	Credit Balance
2110	Accounts Payable (Trade)		336,108.64
2210	Accrued Payroll		596,987.48
2212	Accrued Vacation		247,652.67
2230	FICA Payable		828.14
2240	FIT Payable	0.00	
2250	SIT Payable	0.00	
2270	Insurance Payable	0.00	
2280	Garnishments/Other Payroll Payables	0.00	
2281	Flexible Spending Pass-Through	1,408.42	
2282	401k Plan Payables	0.00	
2283	AFLAC Pass-Through		3,928.75
2284	Union Dues Pass Through	0.00	
2285	Flexible Spending Pass-Through 17-18	0.00	
2286	H.S.A. Pass-Through	0.00	
2610	Notes Payable - Current Portion		99,166.05
2611	Note Payable # 2 - Current Portion		70,401.72
2612	Notes Payable #3		4,784.34
2613	Notes Payable #4 - Current Portion		21,642.73
2670	Capital Leases - Current Portion	0.00	
2710	Accrued Liabilities		14,307.49
2711	Accrued Liabilities - Credit Card		30,452.10
2730	RWA Fiduciary Fund	0.00	
2770	Refundable Advances		42,101.93
2810	Notes Payable - Net of Current Portion	0.00	
2811	Note Payable #2 - Net of Current Portion		35,201.49
2812	Notes Payable #3 LT		5,544.70
2813	Notes Payable #4 LT		55,910.42
3000	Net Assets		15,226,350.70
4160	Patient REV - Medicaid Managed Care		11,945,927.31
4210	Patient REV - Medicare		1,984,418.14
4260	Patient REV - Commercial		2,291,316.81
4360	Patient REV - Self Pay		2,626,007.87
4460	Pt Rev Contract Allow - Medicaid Managed Care	1,901,329.28	
4510	Pt Rev Contract Allow - Medicare	308,388.05	
4560	Pt Rev Contract Allow - Commercial	907,950.35	
4660	Pt Rev Contract Allow - Self Pay	2,336,595.56	
4670	Bad Debt Expense Medicaid	200,922.89	
4680	Bad Debt Expense Medicare	37,074.10	
4690	Bad Debt Expense Commercial	104,802.55	
4700	Bad Debt Expense Self Pay	909,609.40	
4710	Grant Revenue - Federal - HRSA		4,633,693.11
4720	Grant Revenue - Federal - Other		527,394.67
4740	Grant Revenue - State - Other		194,502.67
4741	DPH In-Kind		837,108.50
4750	Grant Revenue - Foundation		71,315.56
4770	Grant Revenue - Local		339,989.74
4810	Donations		26,505.00
4910	Rental Income		10,500.00
4940	Investment Income		537.60
4970	Pharmacy Income		1,099,723.00
4971	Pharmacy Revenues and Expenses Walgreens		237,114.37
4990	Other Income		161,717.34
5110	Provider: Regular Pay	2,760,725.40	
5140	Provider: Vacation/Sick/Holiday Pay	408,240.41	
5170	Provider: OT/Premium Pay	0.00	
5180	MidLevel: Regular Pay	1,526,116.95	
5190	MidLevel: Vacation/Sick/Holiday Pay	229,419.35	
5210	Other Clinical: Regular Pay	1,808,359.25	
5240	Other Clinical: Vacation/Sick/Holiday Pay	250,052.91	
5270	Other Clinical: OT/Premium Pay	29,071.19	

Account Code	Account Title	Debit Balance	Credit Balance
5410	Support Staff: Regular Pay	4,282,623.33	
5440	Support Staff: Vacation/Sick/Holiday Pay	531,401.03	
5470	Support Staff: OT/Premium Pay	79,631.99	
5500	Bonus/Incentives	111,223.80	
5610	Employee Health Insurance	2,101,048.56	
5710	Employer Portion FICA	850,255.89	
5740	FUTA/SUTA Expense	95,927.83	
5770	Workman's Compensation	28,090.62	
5800	Other Employee Benefits	514,934.90	
5810	CME	42,505.85	
5815	Education Reimbursement	1,452.50	
5820	License (Clinical)	27,890.50	
5830	Membership/Dues (For Individual)	534.83	
5900	Independent Contractors	306,122.28	
5910	Temporary Employees	8,870.16	
6110	Pharmaceutical - Vaccine	1,092,530.96	
6120	Pharmaceutical - Other	30,279.21	
6140	Clinical Supplies	381,381.13	
6150	Other Clinical Expense	27,566.79	
6160	Interpretation	89,043.33	
6170	Office & General Supplies	47,467.04	
6180	Employee Events and Activities	15,455.53	
6190	Food/Beverages	60,706.76	
6230	Laundry & Linens	27,595.10	
6500	Information Technology - HW	45,586.82	
6510	Information Technology - SW	140,687.86	
6520	Information Technology - Supplies	12,637.94	
6530	Information Technology - Maintenance	183,438.79	
6535	Information Technology - Leasing	37,011.10	
6540	Information Technology - SaaS & Subscriptions	68.04	
6545	Information Technology - Communications	64,388.29	
6610	Non-Capitalized Furniture/Equipment	15,192.73	
6620	Non-Capitalized Medical Equipment	10,887.33	
6630	Non-Capitalized - Maintenance	6,980.23	
7110	Insurance	100,558.65	
7200	Marketing	1,450.00	
7210	Outreach	30,725.20	
7220	Recruitment	60,767.87	
7310	Training/Conferences	66,083.68	
7360	Mileage Reimbursement	562.24	
7400	Facility Maintenance	329,687.42	
7410	Facility Rent/Lease	90,544.54	
7420	Facility Supplies	38,600.44	
7440	Equipment Rental	2,579.66	
7480	Auto: Fuel	12,230.38	
7485	Auto: Other	4,658.80	
7510	Utilities	244,574.85	
7513	Communications	43,066.61	
7560	Biohazard Waste Removal	5,209.78	
8110	Licenses	40.00	
8210	Fees/Memberships	65,497.67	
8310	Books & Subscriptions	13,227.49	
8510	Postage/Shipping	19,291.11	
8610	Banking Expense	17,364.05	
8710	Accounting	71,789.19	
8720	Legal	120,479.80	
8740	Other Professional Fees	194,280.47	
8760	Lobbying Fees	1,087.50	
8810	Late Charges	110.83	
8910	Miscellaneous/Other Exp		448.82

Account Code	Account Title	Debit Balance	Credit Balance
8920	Miscellaneous Tax	2,710.41	
8940	Donations	1,000.00	
9010	Interest Expense	19,112.62	
9110	Depreciation	1,166,889.59	
9520	Gain/Loss on Investment	4,386.88	
9710	Net Assets Released from Restriction	7,506.81	
Report Total		56,185,986.27	56,185,986.27
Report Difference			0.00

Community Health Services, Inc.
Explanation of Adjustments
12/31/2018

Adjustments:

Health Care Worksheet P3 Form A-2- Health Care

Adjustment: To remove donated vaccines as they are unallowable.

Line 2g Other

G/L 6110 - Physician – Administered Drugs(Vaccines) \$835,059.00

TOTAL: \$835,059.00

Dental Worksheet P4 Form A-2- Dental

Adjustment: The below list is composed of unallowable costs

Line 2e Other \$10,776.37

G/L 6120 - Pharmaceutical – Other \$2,049.92

G/L 6530 - Information Technology Maintenance \$498.85

G/L 6630 - Non-Capitalized – Maintenance \$4,906.21

G/L 7200 - Marketing \$850.00

G/L 7400 - Facility Maintenance \$1,641.78

G/L 9010 - Interest Expense \$829.61

Line 2c Depreciation \$32,997.00

TOTAL: \$43,773.37

Mental Health Worksheet P5 Form A-3- Behavioral Health

Adjustment: Maintenance is an unallowable cost per Medicaid.

Line 2e Other

G/L 6630 - Facility Maintenance \$1,507.21

TOTAL: \$1,507.21

Over Head Worksheet P7 Form A-3- Over Head

Adjustment: Rent, housekeeping and Maintenance, as well as interest Loan Expenses are unallowable.

Line:

G/L 7410 – Line G.a Rent \$10,500.00

G/L 7400, 6530, 6630, 7560 Line G.g Housekeeping and Maintenance \$512,152.00

TOTAL: \$522,652.00