

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

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

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

RECEIVED

1. FQHC Name	Fair Haven Community Health Clinic	<p style="color: red; font-weight: bold; font-size: 18px;">MAY 18 2021</p> <p style="color: blue; font-weight: bold; font-size: 10px;">DEPT. OF SOCIAL SERVICES OFFICE OF CON AND RATE SETTINGS</p>
Street Address	374 Grand Ave	
City, State, ZIP	New Haven, CT 06513	
Telephone Number	203-777-7411	
Contact Person	Patricia Moro	
Title	VP of Finance	

2. FQHC Medicaid Provider Number:	3. Reporting Period:								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Medical</td> <td style="width: 35%; border-bottom: 1px solid black;">004235736</td> </tr> <tr> <td>Dental</td> <td style="border-bottom: 1px solid black;">008050183</td> </tr> <tr> <td>Mental Health</td> <td style="border-bottom: 1px solid black;">008050025</td> </tr> <tr> <td>Other</td> <td style="border-bottom: 1px solid black;">008054526</td> </tr> </table>	Medical	004235736	Dental	008050183	Mental Health	008050025	Other	008054526	From <u>7/1/2019</u> To <u>6/30/2020</u>
Medical	004235736								
Dental	008050183								
Mental Health	008050025								
Other	008054526								

4. Type of Control (Check One Only)

NONPROFIT ORGANIZATION

GOVERNMENT       DISTRICT       OTHER  
 STATE                       CITY  
 COUNTY

5. FQHC Owned By:

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**CERTIFICATION BY OFFICER OR ADMINISTRATOR OF CLINIC**

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

Fair Haven Community Health Clinic 004235736

(FQHC Name)

For the Reporting Period Beginning 7/1/2019 and Ending 6/30/2020 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
	Suzanne Lagarde, MD
Title	Date
CEO	4.13.21

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to support effective decision-making.

3. The third part of the document focuses on the role of technology in modern data management. It discusses how advanced software solutions can streamline data collection, storage, and analysis, leading to more efficient and accurate results.

4. The fourth part of the document addresses the challenges associated with data management, such as data quality, security, and privacy. It provides strategies to mitigate these risks and ensure the integrity and confidentiality of the organization's data.

5. The fifth part of the document concludes by summarizing the key findings and recommendations. It stresses the importance of ongoing monitoring and evaluation to ensure that the data management processes remain effective and aligned with the organization's goals.

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FQHC Name:	Fair Haven Community Health Clinic	

**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.
Fair Haven Community Health Clinic, Inc.	374 Grand Avenue, New Haven, CT 06513	Yes	07-1817
Fair Haven CHC at Bella Vista	339 Eastern Street, New Haven, CT 06513	Yes	07-1805
Wilbur Cross High School	181 Mitchell Drive, New Haven, CT 06511	Yes	07-1806
Fair Haven K-8 School	164 Grand Avenue, New Haven, CT 06513	Yes	07-1807
Fair Haven CHC at 50 Grand	50 Grand Avenue, New Haven, CT 06513	Yes	07-1909
John Martinez School	100 James Street, New Haven, CT 06513	Yes	07-1899
Clinton Ave. School	293 Clinton Avenue, New Haven, CT 06513	Yes	07-1900
Fair Haven CHC of East Haven	370 Hemmingway Avenue, East Haven, CT 06512	Yes	07-1925
Fair Haven CHC INC MAAS	426 East Street, New Haven, CT 06511	Yes	07-1927
Joseph Mellilo Middle School	67 Hudson Street, East Haven, CT 06512	Yes	07-1934
East Haven High School	35 Wheelbarrow Lane, East Haven, CT 06513	Yes	07-1936
Shoreline Family Health	221 W Main St, Branford, CT 06405	Yes	07-1947
BH Care	14 Sycamore Way, Branford, CT 06405	Yes	07-1935
Columbus School	255 Blatchly Ave, New Haven, CT 06513	Yes	07-1945

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

<b>Select One:</b>	
A. Copy of Medicare Cost Report (CMS 222-92) Worksheet A-2-1, Statement of Costs of Services from Related Organizations.	

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FEDERALLY QUALIFIED HEALTH CENTER (FQHC)

Reporting Period:	From <u>7/1/2019</u>	To <u>6/30/2020</u>
FQHC Name:	Fair Haven Community Health Clinic	

Form A-1 (Direct 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)
A.	I	II	III	IV	V	VI	VII
<b>DIRECT HEALTH CARE COST</b> <i>(Excluding Dental, Mental Health &amp; Other)</i>							
<b>1. Staff Cost</b>							
a. Physician	2,217,445	447,790	2,665,235		2,665,235		2,665,235
b. Physician Assistant	47,553	9,603	57,156		57,156		57,156
c. Nurse (APRN, Midwife, RN)	3,433,830	693,426	4,127,256		4,127,256		4,127,256
d. Other - Specify							
Clinical Assistants	869,606	175,608	1,045,214		1,045,214		1,045,214
Patient support services	297,349	60,047	357,396		357,396		357,396
Lab staff	74,614	15,068	89,682		89,682		89,682
Enabling	743,943	150,232	894,175		894,175		894,175
Educator	4,461	901	5,362		5,362		5,362
Contracted Physician	52,041	0	52,041		52,041		52,041
			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
<b>e. Subtotal Direct Health Care Cost</b>	<b>7,740,842</b>	<b>1,552,675</b>	<b>9,293,517</b>	<b>0</b>	<b>9,293,517</b>	<b>0</b>	<b>9,293,517</b>
<b>2. Other Direct Health Care Cost</b>							
a. Medical Supplies		824,611	824,611		824,611	(667,284)	157,327
b. Transportation		31,387	31,387		31,387		31,387
c. Depreciation - Medical Equipment		0	0		0		0
d. Professional Liability Insurance		0	0		0		0
e. Laboratory		0	0		0		0
f. Radiology		0	0		0		0
g. Physician-Administered Drugs		0	0		0		0
h. Other - Specify							
Prescription Drug Benefit Program		1,333,724	1,333,724		1,333,724		1,333,724
Other expenses		112,098	112,098		112,098		112,098
Occupancy and Office Expenses		1,016,555	1,016,555		1,016,555		1,016,555
		0	0		0		0
<b>i. Subtotal Other Direct Health Care Cost</b>	<b>0</b>	<b>3,318,375</b>	<b>3,318,375</b>	<b>0</b>	<b>3,318,375</b>	<b>(667,284)</b>	<b>2,651,091</b>
<b>3. TOTAL DIRECT HEALTH CARE COST (1e &amp; 2i)</b>	<b>7,740,842</b>	<b>4,871,050</b>	<b>12,611,892</b>	<b>0</b>	<b>12,611,892</b>	<b>(667,284)</b>	<b>11,944,608</b>

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FQHC Name: <u>Fair Haven Community Health Clinic</u>		

Form A-2 (Direct Dental Care Cost)

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

COST CENTER	Salaried Personnel I	Other Costs II	Total III	Reclass- ifications 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	442,275	89,313	531,588		531,588		531,588
b. Dental Hygienist	146,242	29,532	175,774		175,774		175,774
c. Other - Specify							
Dental Support Staff	62,766	12,675	75,441		75,441		75,441
Dental Assistant	87,734	17,717	105,451		105,451		105,451
Patient Support Svcs	39,775	8,032	47,807		47,807		47,807
			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
<b>d. Subtotal Direct Dental Care Cost</b>	<b>778,792</b>	<b>157,269</b>	<b>936,061</b>	<b>0</b>	<b>936,061</b>	<b>0</b>	<b>936,061</b>
<b>2 Other Direct Dental Care Cost</b>							
a. Dental Supplies		73,126	73,126		73,126		73,126
b. Transportation		0	0		0		0
c. Depreciation - Dental Equipment		0	0		0		0
d. Professional Liability Insurance		43,275	43,275		43,275		43,275
e. Other - Specify							
Other Expenses		42,748	42,748		42,748		42,748
Occupancy and Office Expenses		102,276	102,276		102,276		102,276
			0		0		0
			0		0		0
			0		0		0
<b>f. Subtotal Other Direct Dental Care Cost</b>	<b>0</b>	<b>261,425</b>	<b>261,425</b>	<b>0</b>	<b>261,425</b>	<b>0</b>	<b>261,425</b>
<b>3 TOTAL DIRECT DENTAL CARE COST (1d &amp; 2f)</b>	<b>778,792</b>	<b>418,694</b>	<b>1,197,486</b>	<b>0</b>	<b>1,197,486</b>	<b>0</b>	<b>1,197,486</b>

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FQHC Name: Fair Haven Community Health Clinic		

Form A-3 (Direct Mental Health Care Cost)

RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES							
COST CENTER	Salaried Personnel I	Other Costs II	Total III	Reclas- sifications IV	Reclassified Trial Balance (Col 3 & 4) V	Adjustments Increase (Decrease) VI	Net Expenses (Col 5 & 6) VII
<b>C. DIRECT MENTAL HEALTH CARE COST</b>							
<b>1. Staff Cost</b>							
a. Psychologist	139,281	28,126	167,407		167,407		167,407
b. Social Worker	0		0		0		0
c. Other - Specify							
Psychiatrist	39,512	7,979	47,491		47,491		47,491
Behavioral Health Clinician	546,894	110,440	657,334		657,334		657,334
Enabling	164,552	33,230	197,782		197,782		197,782
Patient Support Services	65,771	13,282	79,053		79,053		79,053
			0		0		0
			0		0		0
			0		0		0
			0		0		0
<b>d. Subtotal Direct Mental Health Care Cost</b>	<b>956,010</b>	<b>193,057</b>	<b>1,149,067</b>	<b>0</b>	<b>1,149,067</b>	<b>0</b>	<b>1,149,067</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							
Peer Counseling		44,906	44,906		44,906		44,906
Occupancy and Office Expenses		125,545	125,545		125,545		125,545
		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>170,451</b>	<b>170,451</b>	<b>0</b>	<b>170,451</b>	<b>0</b>	<b>170,451</b>
<b>g. TOTAL DIRECT MENTAL HEALTH CARE COST (1d &amp; 2f)</b>	<b>956,010</b>	<b>363,508</b>	<b>1,319,518</b>	<b>0</b>	<b>1,319,518</b>	<b>0</b>	<b>1,319,518</b>
<b>D. TOTAL DIRECT COST BEFORE NON-ALLOWABLE SERVICES</b>	<b>9,475,844</b>	<b>5,653,252</b>	<b>15,128,896</b>	<b>-</b>	<b>15,128,896</b>	<b>(657,284)</b>	<b>14,461,612</b>

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FQHC Name: <u>Fair Haven Community Health Clinic</u>		

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

RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES							
COST CENTER	Salaried Personnel I	Other Costs II	Total III	Reclass- ifications IV	Reclassified Trial Balance (Col 3 & 4) V	Adjustments Increase (Decrease) VI	Net Expenses (Col 5 & 6) VII
<b>E. NON-ALLOWABLE DIRECT OTHER SERVICE COST</b>							
<b>1. Service</b>							
a. Clinical Diagnostic Lab		0	0		0		0
b. Radiology		0	0		0		0
c. Prescription Drugs/Pharmacy		0	0		0	0	0
d. Battered Women		0	0		0		0
e. Homeless		0	0		0		0
f. WIC	203,181	1,257,274	1,460,455	0	1,460,455	(1,460,455)	0
g. Non-FQHC Sites			0		0		0
h. Other - Specify			0	0	0		0
			0	0	0		0
			0	0	0		0
			0	0	0		0
			0	0	0		0
			0	0	0		0
			0	0	0		0
			0	0	0		0
<b>i. Total Non-Allowable Direct Other Service Cost</b>	<b>203,181</b>	<b>1,257,274</b>	<b>1,460,455</b>	<b>0</b>	<b>1,460,455</b>	<b>(1,460,455)</b>	<b>0</b>
<b>F. TOTAL DIRECT COST (D+E11)</b>	<b>9,678,825</b>	<b>6,910,526</b>	<b>16,589,351</b>	<b>-</b>	<b>16,589,351</b>	<b>(2,127,739)</b>	<b>14,461,612</b>

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FQHC Name: Fair Haven Community Health Clinic		

Form A-5 (Overhead Cost)

RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES							
COST CENTER	Salaried Personnel I	Other Costs II	Total III	Reclass- ifications IV	Reclassified Trial Balance (Col 3 & 4) V	Adjustments Increase (Decrease) VI	Net Expenses (Col 5 & 6) VII
<b>G. OVERHEAD - FACILITY COST</b>							
a. Rent		147,411	147,411		147,411	(33,700)	113,711
b. Insurance		73,575	73,575		73,575		73,575
c. Interest on Mortgage or Loans		8,034	8,034		8,034		8,034
d. Utilities		48,029	48,029		48,029		48,029
e. Depreciation - Building		0	0		0		0
f. Depreciation - Equipment		705,794	705,794		705,794	(688,282)	17,512
g. Housekeeping & Maintenance		95,596	95,596		95,596		95,596
h. Other (Specify)							
Property Tax		1,209	1,209		1,209		1,209
Dietary Supplies		20,382	20,382		20,382		20,382
Building Security		39,095	39,095		39,095		39,095
		0	0		0		0
		0	0		0		0
<b>i. Subtotal Overhead - Facility Cost</b>	<b>0</b>	<b>1,139,125</b>	<b>1,139,125</b>	<b>0</b>	<b>1,139,125</b>	<b>(721,982)</b>	<b>417,143</b>
<b>H. OVERHEAD - ADMINISTRATIVE COST</b>							
a. Office Salaries	4,442,274	841,534	5,283,808		5,283,808	(275,021)	5,008,787
b. Depreciation - Office Equipment		0	0		0		0
c. Office Supplies		108,096	108,096		108,096		108,096
d. Legal		186,007	186,007		186,007		186,007
e. Accounting		48,600	48,600		48,600		48,600
f. Insurance		0	0		0		0
g. Telephone		54,213	54,213		54,213		54,213
h. Fringe Benefits and Payroll Taxes		0	0		0		0
i. Interest - Capital Loans		664	664		664		664
j. Other (Specify)							
Payroll and other professional services		0	0		0		0
Contractual Labor		418,500	418,500		418,500		418,500
Computer / IT		37,079	37,079		37,079		37,079
HR / Training / Education		35,190	35,190		35,190		35,190
Dues / Subscriptions / Licenses		62,733	62,733		62,733		62,733
Marketing / Lobbying / Bad Debt		252,057	252,057		252,057	(252,057)	0
Miscellaneous Expenses		57,856	57,856		57,856	(18,080)	39,776
		0	0		0		0
<b>k. Subtotal Overhead - Administrative Cost</b>	<b>4,442,274</b>	<b>2,102,529</b>	<b>6,544,803</b>	<b>0</b>	<b>6,544,803</b>	<b>(645,158)</b>	<b>5,999,645</b>
<b>l. TOTAL OVERHEAD COST (G+Hk)</b>	<b>4,442,274</b>	<b>3,241,654</b>	<b>7,683,928</b>	<b>-</b>	<b>7,683,928</b>	<b>(1,287,140)</b>	<b>6,416,788</b>
<b>J. GRAND TOTAL COSTS<sup>2</sup> (F+I)</b>							
	<b>14,121,099</b>	<b>10,152,180</b>	<b>24,273,279</b>	<b>-</b>	<b>24,273,279</b>	<b>(3,394,879)</b>	<b>20,878,400</b>

<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 <u>7/1/2019</u>	To <u>6/30/2020</u>
FQHC Name:	Fair Haven Community Health Clinic	

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	Compensation	Encounters	Total Employee Hours and FTEs	
				Employee Total Hours	FTEs (2080 hrs = 1 FTE)
	I	II	III	IV	V
<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>A. PHYSICIAN</b>					
1. Please see form B-4 Summary Personnel		2,217,445	23,751	27,175	13.06
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>		<b>2,217,445</b>	<b>23,751</b>	<b>27,175</b>	<b>13.06</b>
<b>B. PHYSICIAN ASSISTANT</b>					
1. Please see form B-4 Summary Personnel		47,553	1,296	2,950	1.42
2.					0.00
3.					0.00
4.					0.00
5.					0.00
<b>Total Physician Assistant Encounters, Hours and FTEs</b>		<b>47,553</b>	<b>1,296</b>	<b>2,950</b>	<b>1.42</b>

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FQHC Name:	Fair Haven Community Health Clinic	

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	II	III	IV	V
<i>Provide itemized de-identified list (e.g., Physician 1)</i>	General Practitioner	125,000	1,500	1,040	0.50
<b>C. NURSE (APRN, MIDWIFE, RN)</b>					
1. Please see form B-4 Summary Personnel		3,433,830	24,990	72,051	34.64
2.					0.00
3.					0.00
4.					0.00
5.					0.00
<b>Total Nurse Practitioner</b>		3,433,830	24,990	72,051	34.64
<b>D. PHYSICIAN SERVICES UNDER CONTRACT</b>					
1. Please see form B-4 Summary Personnel					0.00
2.					0.00
3.					0.00
4.					0.00
5.					0.00
<b>Total Physician Services Under Contract</b>		0	0	0	0.00
<b>E. OTHER HEALTH CARE PRACTITIONER</b>					
1. Please see form B-4 Summary Personnel		2,042,014	1,367	78,587	37.78
2.					0.00
3.					0.00
<b>Total Other Health Care Practitioner</b>		2,042,014	1,367	78,587	37.78

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Reporting Period:	From <u>7/1/2019</u>	To <u>6/30/2020</u>
FQHC Name:	Fair Haven Community Health Clinic	

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>	125,000	1,500	1,040	0.50
<b>A. DENTIST</b>				
1. Please see form B-4 Summary Personnel	442,275	3,464	6,124	2.94
2.				0.00
3.				0.00
4.				0.00
5.				0.00
<b>Total Dentist Encounters, Staff Hours and FTEs</b>	442,275	3,464	6,124	2.94
<b>B. DENTAL HYGIENIST</b>				
1. Please see form B-4 Summary Personnel	146,242	3,412	3,830	1.84
2.				0.00
3.				0.00
4.				0.00
5.				0.00
<b>Total Dental Hygienist Encounters, Hours and FTEs</b>	146,242	3,412	3,830	1.84
<b>C. OTHER DENTAL PRACTITIONER</b>				
1. Please see form B-4 Summary Personnel	150,500	0	7,813	3.76
2.				0.00
3.				0.00
4.				0.00
5.				0.00
<b>Total Other Dental Practitioner Encounters, Hours and FTEs</b>	150,500	0	7,813	3.76

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FQHC Name:	Fair Haven Community Health Clinic	

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

MENTAL HEALTH SERVICES COMPENSATION, ENCOUNTERS, HOURS, AND FTEs BY PRACTITIONER				
MENTAL HEALTH SERVICES COMPENSATION, ENCOUNTERS, HOURS, & FTEs	Compensation	Encounters	Total Employee Hours and FTEs	
			Employee Total Hours	FTEs (2080 hrs = 1 FTE)
<i>Provide Itemized de-identified list (e.g., Psychologist 1)</i>	125,000	1,500	1,040	0.50
<b>A. PSYCHOLOGIST</b>				
1. Please see form B-4 Summary Personnel	139,281	1,255	2,080	1.00
2.				0.00
3.				0.00
4.				0.00
5.				0.00
<b>Total Psychologist Encounters, Staff Hours and FTEs</b>	139,281	1,255	2,080	1.00
<b>B. SOCIAL WORKER</b>				
1. Please see form B-4 Summary Personnel	0			0.00
2.				0.00
3.				0.00
4.				0.00
5.				0.00
<b>Total Social Worker Encounters, Hours and FTEs</b>	0	0	0	0.00
<b>C. OTHER MENTAL HEALTH PRACTITIONER</b>				
1. Please see form B-4 Summary Personnel	39,512	10,115	17,060	8.20
2.				0.00
3.				0.00
4.				0.00
5.				0.00
<b>Total Other Mental Health Practitioner Encounters, Hours and FTEs</b>	39,512	10,115	17,060	8.20

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FQHC Name:	Fair Haven Community Health Clinic	

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		Employee Total Hours	FTEs (2,080 hrs = 1 FTE)
	<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>
<b>A. HEALTH CARE PRACTITIONERS</b>									
1. PHYSICIAN	27	2,217,445	215,300	86,367	4	-	23,751	27,175	13.08
2. PHYSICIAN ASSISTANT	1	47,553	61,333	61,333	-	-	1,296	2,950	1.42
3. NURSE (APRN, MIDWIFE, RN)	59	3,433,830	97,631	70,720	9	4	24,990	72,051	34.64
4. OTHER HEALTH PROFESSIONALS	70	2,042,014	67,210	35,360	16	3	1,367	78,587	37.78
<b>Total Health Care</b>	<b>157</b>	<b>7,740,842</b>			<b>29</b>	<b>7</b>	<b>51,404</b>	<b>180,763</b>	<b>86.90</b>
<b>B. DENTAL PRACTITIONERS</b>									
1. DENTIST	4	442,275	173,400	135,252	-	-	3,464	6,124	2.94
2. DENTAL HYGIENIST	1	146,242	78,499	78,499	-	-	3,412	3,830	1.84
3. OTHER DENTAL PRACTITIONERS	10	150,500	39,520	35,360	6	2	0	7,813	3.76
<b>Total Dental</b>	<b>15</b>	<b>739,017</b>			<b>6</b>	<b>2</b>	<b>6,876</b>	<b>17,767</b>	<b>8.54</b>
<b>C. MENTAL HEALTH PRACTITIONERS</b>									
1. PSYCHOLOGIST	3	139,281	147,900	N/A	-	-	1,255	2,080	1.00
2. OTHER MENTAL HEALTH PRACTITIONERS	11	39,512	74,909	53,000	2	1	10,115	17,060	8.20
<b>Total Mental Health</b>	<b>14</b>	<b>178,793</b>			<b>2</b>	<b>1</b>	<b>11,370</b>	<b>19,140</b>	<b>9.20</b>

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FQHC Name:	Fair Haven Community Health Clinic			

Form C (Cost Adjustment & Allocation)

COST ADJUSTMENT AND ALLOCATION		
A.	Direct Cost Title XIX Services (P5 - Form A-3, Line D, Col. VII)	14,461,612
B.	Direct Cost Other Services (P6 - Form A-4, Line E.1.i, Col. VII)	-
C.	Total Direct Costs (A+B)	14,461,612
D.	Portion of Title XIX Services (A/C)	100.00%
E.	Total Overhead Cost (P7 - Form A-5, Line I, Col. VII)	6,416,788
F.	Overhead Cost Applicable to Title XIX Services (DxE)	6,416,788
G.	Total Title XIX Services Cost (A+F)	20,878,400
H.	Thirty Percent (30%) of Total Title XIX Svc Cost (Gx.30)	6,263,520
I.	Cost Adjustment (Lower of H-F or Zero)	(153,268)
J.	Allowable Title XIX Overhead Cost (F+I)	6,263,520
K.	Direct Costs	
	1. Health Care Services (P3 - Form A-1, Line A3, Col. VII)	11,944,608
	2. Dental Services (P4 - Form A-2, Line B3, Col. VII)	1,197,486
	3. Mental Health Services (P5 - Form A-3, Line C3, Col. VII)	1,319,518
	4. Total Direct Costs (K1 thru K3)	14,461,612
L.	Direct Costs as a % of Total	
	1. Health Care Services (K1/K4)	82.60%
	2. Dental Services (K2/K4)	8.28%
	3. Mental Health Services (K3/K4)	9.12%
M.	Allocated Allowable Overhead Cost	
	1. Health Care Services (JxL1)	5,173,668
	2. Dental Services (JxL2)	518,619
	3. Mental Health Services (JxL3)	571,233
	4. Total Allowable Title XIX Overhead Cost (M1 thru M3)	6,263,520

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FQHC Name:	Fair Haven Community Health Clinic	

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)	11,944,608
B. Allowable Overhead Cost (P13 - Form C, Line M1)	5,173,668
C. Total Allowable Health Care Cost (A+B)	17,118,276
D. Encounters (P12 - Form B-4, Health Care Total)	51,404
E. Allowable Health Care Cost Per Encounter (C/D)	333.01
<b>II. Dental</b>	
A. Direct Dental Care Cost (P4 - Form A-2, Line B3, Col. VII)	1,197,486
B. Allowable Overhead Cost (P13 - Form C, Line M2)	518,619
C. Total Allowable Dental Cost (A+B)	1,716,105
D. Encounters (P12 - Form B-4, Dental Total)	6,876
E. Allowable Dental Cost Per Encounter (C/D)	249.58
<b>III. Mental Health</b>	
A. Direct Mental Health Care Cost (P5 - Form A-3, Line C3, Col. VII)	1,319,518
B. Allowable Overhead Cost (P13 - Form C, Line M3)	571,233
C. Total Allowable Mental Health Cost (A+B)	1,890,751
D. Encounters (P12 - Form B-4, Mental Health Total)	11,370
E. Allowable Mental Health Cost Per Encounter (C/D)	166.29

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FQHC Name: <u>Fair Haven Community Health Clinic</u>		

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.</b>	<b>Operating Revenue</b>					
	1. Medicaid	(5,531,103)	(344,094)	(1,666,124)	0	(7,541,321)
	2. Private	(818,554)	(13,813)	(152,002)	0	(984,369)
	3. Medicare	(400,163)	0	(183,367)	0	(583,530)
	4. Patient Cash/Self Pay	(702,103)	0	17,396	0	(684,707)
	5. Other - Specify	0	0	0	0	0
	6. Total (1 thru 5)	(7,451,923)	(357,907)	(1,984,097)	0	(9,793,927)
<b>B.</b>	<b>Other Revenue</b>					
	1. Contributions	(138,921)	0	0	0	(138,921)
	2. Grants	(5,054,316)	(552,877)	(5,074,990)	0	(10,682,183)
	3. Interest	0	0	0	(51,894)	(51,894)
	4. Donations	0	0	0	0	0
	5. Other - Specify Pharmacy Rental Income	0	0	0	(6,885)	(6,885)
	6. Other - Specify Catering	0	0	0	0	0
	7. Other - Specify Contracts	0	0	0	0	0
	8. Other - Specify Other/WIC	(5,513,410)	0	0	(1,497,971)	(7,011,381)
	9. Other - Specify	0	0	0	0	0
	10. Other - Specify	0	0	0	0	0
	11. Total (1 thru 10)	(10,706,647)	(552,877)	(5,074,990)	(1,556,750)	(17,891,264)
<b>C.</b>	<b>Other Revenue (Include revenue generated by non-approved FQHC sites)</b>					
	1. Other - Specify Patient Refunds	0	0	0	0	0
	2. Other - Specify Vaccines and Donated Materials	0	0	0	0	0
	3. Other - Specify Pharmacy	0	0	0	0	0
	4. Other - Specify Unrealized Gain/Loss	0	0	0	0	0
	5. Other - Specify Donated Equipment	0	0	0	0	0
	6. Other - Specify	0	0	0	0	0
	7. Total (1 thru 7)	0	0	0	0	0
<b>D.</b>	<b>Total Revenue (A6+B11+C7)</b>	(18,158,570)	(910,784)	(7,059,087)	(1,556,750)	(27,685,191)



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Reporting Period:	From	7/1/2019	To	6/30/2020
FQHC Name:	Fair Haven Community Health Clinic			

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> )	(138,921)
	2. Dental	0
	3. Mental Health	0
	4. Other - Specify _____	0
	Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	5. Total (1 thru 4)	(138,921)
<b>B.</b>	<b>Grants (<i>Excluding PHS</i>)</b>	
	1. Services ( <i>Excluding Dental, Mental Health and Other</i> )	(5,054,316)
	2. Dental	(552,877)
	3. Mental Health	(5,074,990)
	4. Other - Specify <u>Various Other Program Grants</u>	0
	Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	5. Total (1 thru 4)	(10,682,183)

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FQHC Name:	Fair Haven Community Health Clinic			

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	430,188
	4. Cost of actions to collect receivables	
	5. Advertising, except for recruitment of personnel	(178,131)
	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	600
	12. Membership dues for public relations	
	13. Cost not related to patient care	17,480
	14. Interest	2,083
	15. Pass through expenses	
	16. Total (1 thru 15)	272,220
<b>B.</b>	<b>Cost Offset (Expense Recovery)</b>	
	1. Refunds - Medicaid Outreach	-
	2. Donated Rent Income	33,700
	3. In-Kind Donated Supplies	667,284
	4. In-Kind Donated Salaries	275,021
	5. In-Kind expenses - WIC	1,460,455
	6. In-Kind Advertising	
	7. Total (1 thru 6)	2,436,460
<b>C.</b>	<b>Total Cost Disallowance and Offset (A16+B7)</b>	2,708,680

Client: **Fair Haven Community Health Clinic, Inc**  
 Engagement: **FQHC - Fair Haven Community Health Clinic, Inc.**  
 Period Ending: **6/30/2020**  
 Trial Balance: **A.01 - TB**

Account	Description	ADJUSTED 6/30/2020	JE Ref #	RJE	REPORT 6/30/2020	PP-1 6/30/2019
40000	Federal Grant Revenue	(8,132,593.00)			(8,132,593.00)	0.00
41000	State Grant Revenue	(2,709,562.00)			(2,709,562.00)	0.00
42230	WIC Food Benefits - Donated	(1,214,770.00)			(1,214,770.00)	0.00
42231	Donated Services & Supplies	(976,006.00)			(976,006.00)	0.00
43000	Private Grant Revenue	(123,229.00)			(123,229.00)	0.00
48203	Medicaid FQHC Revenue	(9,038,001.00)			(9,038,001.00)	0.00
48208	Medicare FQHC Revenue	(689,965.00)			(689,965.00)	0.00
48209	Private Insurance Revenue	(1,807,579.00)			(1,807,579.00)	0.00
48210	Patient Fees Revenue	(2,482,763.00)			(2,482,763.00)	0.00
48211	Cancer Screening Revenue	(38,818.00)			(38,818.00)	0.00
48304	Adj-Medicaid FQHC Contra Revenue	1,496,680.00			1,496,680.00	0.00
48305	Adj-Medicare FQHC-contra	106,435.00			106,435.00	0.00
48309	Adj-Private Insurance-contra	823,210.00			823,210.00	0.00
48310	Adj-Patient Fees-contra	1,798,056.00			1,798,056.00	0.00
49000	Prescription Benefit Program	(3,774,094.00)			(3,774,094.00)	0.00
49510	DSS Meaningful Use Incentive / PCMH+	(657,849.00)			(657,849.00)	0.00
49700	Pharmacy Rental Income	(6,885.00)			(6,885.00)	0.00
49995	Interest Income	(51,894.00)			(51,894.00)	0.00
49997	Contributions	(138,921.00)			(138,921.00)	0.00
49999	Other Revenue	(66,643.00)			(66,643.00)	0.00
50010	Salaries - Physicians	2,217,445.00			2,217,445.00	0.00
50015	Salaries - Dentists	(347.00)		436,474.00	436,127.00	0.00
			RJE - 1	436,474.00		
50020	Salaries - Nurse Practitioners	1,242,458.00			1,242,458.00	0.00
50025	Salaries - Physician Assistants	47,553.00			47,553.00	0.00
50030	Salaries - Nurse Midwives	491,199.00			491,199.00	0.00
50040	Salaries - Nurses LPN	545,548.00			545,548.00	0.00
50045	Salaries-Nurses RN	1,154,625.00			1,154,625.00	0.00
50050	Salaries - Dental Hygienists	(255.00)		146,497.00	146,242.00	0.00
			RJE - 1	146,497.00		
50060	Salaries - Clinical Assistants	869,606.00			869,606.00	0.00
50065	Salaries - Dental Assistants	(301.00)		88,035.00	87,734.00	0.00
			RJE - 1	88,035.00		
50070	Salaries - Lab	74,614.00			74,614.00	0.00
50090	Salaries - BH Clinician	546,894.00			546,894.00	0.00
50094	Salaries-Psychiatrist	39,512.00			39,512.00	0.00
50095	Salaries-Psychologist	139,281.00			139,281.00	0.00
50100	Salaries - Enabling	908,495.00		(164,552.00)	743,943.00	0.00
			RJE - 3	(164,552.00)		
50105	Salaries-Educator	4,461.00			4,461.00	0.00
50110	Salaries - Patient Services Support	364,082.00		(66,733.00)	297,349.00	0.00
			RJE - 1	38,813.00		
			RJE - 2	(105,546.00)		
50115	Salaries - Dental Support Staff	(1,020.00)		63,786.00	62,766.00	0.00
			RJE - 1	63,786.00		
50120	Salaries - Medical Records	56,698.00			56,698.00	0.00
50125	Salaries - Referrals	106,844.00			106,844.00	0.00
50130	Salaries - Front Desk	1,000,352.00			1,000,352.00	0.00
50135	Salaries - Billing	429,015.00			429,015.00	0.00
50140	Salaries - Management & Admin Support	1,678,704.00		27,879.00	1,706,583.00	0.00
			RJE - 1	27,879.00		
50150	Salaries - Information Technology	240,227.00			240,227.00	0.00
50160	Salaries - Finance	478,846.00			478,846.00	0.00
50170	Salaries - Facilities	148,688.00			148,688.00	0.00
51020	Social Security Taxes - FHC	717,013.00		(717,013.00)	0.00	0.00
			RJE - 4	(717,013.00)		
51030	Medicare Taxes - FHC	179,125.00		(179,125.00)	0.00	0.00
			RJE - 4	(179,125.00)		
51060	State Unemployment Taxes	171,912.00		(171,912.00)	0.00	0.00
			RJE - 4	(171,912.00)		
51090	Worker's Comp	76,351.00		(76,351.00)	0.00	0.00
			RJE - 4	(76,351.00)		
51101	Health Insurance	1,712,577.00		(1,712,577.00)	0.00	0.00
			RJE - 4	(1,712,577.00)		
51102	Dental Insurance	43,275.00			43,275.00	0.00

Account	Description	ADJUSTED 6/30/2020	JE Ref #	RJE	REPORT 6/30/2020	PP-1 6/30/2019
51106	Disability & Life Insurance	108,110.00		(108,110.00)	0.00	0.00
			RJE - 4	(108,110.00)		
51111	Health Insurance PR W/H	(255,507.00)		255,507.00	0.00	0.00
			RJE - 4	255,507.00		
51112	Dental Insurance PR W/H	(35,185.00)		35,185.00	0.00	0.00
			RJE - 4	35,185.00		
51116	Disability & Life PR W/H	(99,090.00)		99,090.00	0.00	0.00
			RJE - 4	99,090.00		
51160	403B-Match	127,530.00		(127,530.00)	0.00	0.00
			RJE - 4	(127,530.00)		
51170	Continuing Education	18,296.00		(18,296.00)	0.00	0.00
			RJE - 4	(18,296.00)		
51180	Employee Uniforms	1,597.00		(1,597.00)	0.00	0.00
			RJE - 4	(1,597.00)		
51190	Licensing	23,190.00			23,190.00	0.00
51250	Conference & Training	34,787.00			34,787.00	0.00
51300	Employee Travel Transportation	24,594.00			24,594.00	0.00
51303	Patient Transportation	6,793.00			6,793.00	0.00
51355	Employee Relations-Staff Meetings	21,806.00		(21,806.00)	0.00	0.00
			RJE - 4	(21,806.00)		
51400	Membership Fees	38,360.00			38,360.00	0.00
52000	Temporary Services	13,369.00			13,369.00	0.00
52101	Consulting & Other Personnel	387,491.00			387,491.00	0.00
52103	Lobbying	20,000.00			20,000.00	0.00
52104	Teleretinopathy	930.00			930.00	0.00
52105	eConsults	11,931.00			11,931.00	0.00
52201	Legal Fees	186,007.00			186,007.00	0.00
52202	Accounting Fees	48,600.00			48,600.00	0.00
53100	Insurance	73,575.00			73,575.00	0.00
54101	Subscriptions	1,820.00		(1,239.00)	581.00	0.00
			RJE - 5	(1,239.00)		
54102	Credentialing	1,889.00		(1,287.00)	602.00	0.00
			RJE - 5	(1,287.00)		
55000	Cleaning Service	114,964.00		(78,270.00)	36,694.00	0.00
			RJE - 5	(78,270.00)		
55001	Building Rent	356,263.00		(242,552.00)	113,711.00	0.00
			RJE - 5	(242,552.00)		
55005	Building Maintenance & Repair	107,555.00		(73,226.00)	34,329.00	0.00
			RJE - 5	(73,226.00)		
55006	Plowing	10,625.00		(7,234.00)	3,391.00	0.00
			RJE - 5	(7,234.00)		
55010	Vehicle Expenditures-Agency vehicles only	684.00		(465.00)	219.00	0.00
			RJE - 5	(465.00)		
55015	Pest Service	1,555.00		(1,059.00)	496.00	0.00
			RJE - 5	(1,059.00)		
55020	Waste Removal	11,736.00		(7,990.00)	3,746.00	0.00
			RJE - 5	(7,990.00)		
55050	Security	122,485.00		(83,390.00)	39,095.00	0.00
			RJE - 5	(83,390.00)		
55199	Electric	115,855.00		(78,877.00)	36,978.00	0.00
			RJE - 5	(78,877.00)		
55200	Oil	7,433.00		(5,061.00)	2,372.00	0.00
			RJE - 5	(5,061.00)		
55300	Gas	18,694.00		(12,727.00)	5,967.00	0.00
			RJE - 5	(12,727.00)		
55400	Water	6,189.00		(4,213.00)	1,976.00	0.00
			RJE - 5	(4,213.00)		
55500	Sewer	2,304.00		(1,568.00)	736.00	0.00
			RJE - 5	(1,568.00)		
55600	Property Tax	3,787.00		(2,578.00)	1,209.00	0.00
			RJE - 5	(2,578.00)		
56000	Program Supplies	66,391.00			66,391.00	0.00
57000	Office Supplies- Fixtures	9,260.00			9,260.00	0.00
57001	Office Supplies-Consumables	58,476.00			58,476.00	0.00
57002	Office Supplies-Electronics	36,905.00			36,905.00	0.00
57003	Payroll Services	31,814.00		(21,659.00)	10,155.00	0.00
			RJE - 5	(21,659.00)		

Account	Description	ADJUSTED 6/30/2020	JE Ref #	RJE	REPORT 6/30/2020	PP-1 6/30/2019
57004	Supplies-Software	335.00			335.00	0.00
57005	Postage	22,243.00		(15,144.00)	7,099.00	0.00
			RJE - 5	(15,144.00)		
57100	Bank Charges	16,585.00		(11,291.00)	5,294.00	0.00
			RJE - 5	(11,291.00)		
57200	Printing & Reproduction	16,647.00		(11,334.00)	5,313.00	0.00
			RJE - 5	(11,334.00)		
57300	Telephone & Communications	118,723.00		(80,829.00)	37,894.00	0.00
			RJE - 5	(80,829.00)		
57310	Cellphone	5,835.00		(3,973.00)	1,862.00	0.00
			RJE - 5	(3,973.00)		
57320	On-Call Answering Service	45,292.00		(30,835.00)	14,457.00	0.00
			RJE - 5	(30,835.00)		
57330	Interpretation Services	17,888.00		(12,179.00)	5,709.00	0.00
			RJE - 5	(12,179.00)		
57350	Electronic Claims	11,474.00		(7,812.00)	3,662.00	0.00
			RJE - 5	(7,812.00)		
57375	Medical Billing	2,875.00		(1,957.00)	918.00	0.00
			RJE - 5	(1,957.00)		
57390	Software Support	115,123.00		(78,379.00)	36,744.00	0.00
			RJE - 5	(78,379.00)		
57400	Equip Maintenance & Repairs	52,386.00		(35,665.00)	16,721.00	0.00
			RJE - 5	(35,665.00)		
57500	Education Materials	403.00			403.00	0.00
57525	Food for Clients	14,988.00			14,988.00	0.00
57530	Food for Meetings	5,394.00			5,394.00	0.00
57575	Dental Supplies	50.00		59,542.00	59,592.00	0.00
			RJE - 1	59,542.00		
57576	Dental Lab Expenses	0.00		13,534.00	13,534.00	0.00
			RJE - 1	13,534.00		
57600	Medical Supplies	155,984.00		413.00	156,397.00	0.00
			RJE - 1	413.00		
57610	Flu Vaccines	43,705.00			43,705.00	0.00
58000	Fundraising	567.00			567.00	0.00
58100	Marketing Events	1,304.00			1,304.00	0.00
58200	Advertising	9,466.00			9,466.00	0.00
58500	Recruitment	83,414.00			83,414.00	0.00
58990	Rx-Contraceptives	2,002.00			2,002.00	0.00
59000	Prescription Benefit Program - Expense	1,333,724.00			1,333,724.00	0.00
59001	Depreciation	705,794.00			705,794.00	0.00
59207	Reserve for Bad Debt - Patient Fees	430,188.00		(292,882.00)	137,306.00	0.00
			RJE - 5	(292,882.00)		
60001	Interest - Mortgage & Line of Credit	25,171.00		(17,137.00)	8,034.00	0.00
			RJE - 5	(17,137.00)		
60010	Donations	600.00		(409.00)	191.00	0.00
			RJE - 5	(409.00)		
61002	Fees, Late Charges, Other Interest	2,083.00		(1,419.00)	664.00	0.00
			RJE - 5	(1,419.00)		
61005	Amortization Expense	1,945.00			1,945.00	0.00
61111	Office Equipment Lease	(17,512.00)		11,923.00	(5,589.00)	0.00
			RJE - 5	11,923.00		
65001	Miscellaneous	(641.00)		437.00	(204.00)	0.00
			RJE - 5	437.00		
65002	Miscellaneous - RW Emergency Assistance	47,143.00		(32,096.00)	15,047.00	0.00
			RJE - 5	(32,096.00)		
69000	Donated Salaries	275,021.00			275,021.00	0.00
69002	Donated Rent	33,700.00			33,700.00	0.00
69003	Donated Medical Supplies	667,284.00			667,284.00	0.00
69100	Donated WIC Food Benefits	1,214,770.00			1,214,770.00	0.00
69500	Gain/Loss on Investments	17,480.00			17,480.00	0.00
Marcum 101	Dental Compensation	807,632.00		(801,484.00)	6,148.00	0.00
			RJE - 1	(801,484.00)		
Marcum 102	Dental Other	116,237.00		(73,489.00)	42,748.00	0.00
			RJE - 1	(73,489.00)		
Marcum 103	WIC Compensation	203,181.00			203,181.00	0.00
Marcum 104	WIC Other	42,504.00			42,504.00	0.00
Marcum 105	Peer Counseling Compensation	36,943.00			36,943.00	0.00

Account	Description	ADJUSTED 6/30/2020	JE Ref #	RJE	REPORT 6/30/2020	PP-1 6/30/2019
Marcum 106	Peer Counseling Other	7,963.00			7,963.00	0.00
Marcum 107	Contract Physician	52,041.00			52,041.00	0.00
Marcum 108	Patient Service Support - Dental	0.00		39,775.00	39,775.00	0.00
			RJE - 2	39,775.00		
Marcum 109	Patient Service Support - Mental Health	0.00		65,771.00	65,771.00	0.00
			RJE - 2	65,771.00		
Marcum 110	Enabling - Mental Health	0.00		164,552.00	164,552.00	0.00
			RJE - 3	164,552.00		
Marcum 111	Fringe Benefits - Physicians	0.00		447,790.00	447,790.00	0.00
			RJE - 4	447,790.00		
Marcum 112	Fringe Benefits - Physician Assistants	0.00		9,603.00	9,603.00	0.00
			RJE - 4	9,603.00		
Marcum 113	Fringe Benefits - Nurse Practitioner	0.00		250,902.00	250,902.00	0.00
			RJE - 4	250,902.00		
Marcum 114	Fringe Benefits - Nurse Midwives	0.00		99,193.00	99,193.00	0.00
			RJE - 4	99,193.00		
Marcum 115	Fringe Benefits - Nurse LPN	0.00		110,166.00	110,166.00	0.00
			RJE - 4	110,166.00		
Marcum 116	Fringe Benefits - Nurse RNs	0.00		233,165.00	233,165.00	0.00
			RJE - 4	233,165.00		
Marcum 117	Fringe Benefits - Clinical Assistants	0.00		175,608.00	175,608.00	0.00
			RJE - 4	175,608.00		
Marcum 118	Fringe Benefits - Lab	0.00		15,068.00	15,068.00	0.00
			RJE - 4	15,068.00		
Marcum 119	Fringe Benefits - enabling	0.00		150,232.00	150,232.00	0.00
			RJE - 4	150,232.00		
Marcum 120	Fringe Benefits - Educators	0.00		901.00	901.00	0.00
			RJE - 4	901.00		
Marcum 121	Fringe Benefits - patient services support	0.00		60,047.00	60,047.00	0.00
			RJE - 4	60,047.00		
Marcum 122	Fringe Benefits - Dentists	0.00		88,071.00	88,071.00	0.00
			RJE - 4	88,071.00		
Marcum 123	Fringe Benefits - Dental Compensation	0.00		1,242.00	1,242.00	0.00
			RJE - 4	1,242.00		
Marcum 124	Fringe Benefits - Dental Hygienists	0.00		29,532.00	29,532.00	0.00
			RJE - 4	29,532.00		
Marcum 125	Fringe Benefits - Dental Assistants	0.00		17,717.00	17,717.00	0.00
			RJE - 4	17,717.00		
Marcum 126	Fringe Benefits - Dental Support Staff	0.00		12,675.00	12,675.00	0.00
			RJE - 4	12,675.00		
Marcum 127	Fringe Benefits - Psychologist	0.00		28,126.00	28,126.00	0.00
			RJE - 4	28,126.00		
Marcum 128	Fringe Benefits - BH Clinician	0.00		110,440.00	110,440.00	0.00
			RJE - 4	110,440.00		
Marcum 129	Fringe Benefits - Psychiatrists	0.00		7,979.00	7,979.00	0.00
			RJE - 4	7,979.00		
Marcum 130	Fringe Benefits - Medical Records	0.00		11,450.00	11,450.00	0.00
			RJE - 4	11,450.00		
Marcum 131	Fringe Benefits - Referrals	0.00		21,576.00	21,576.00	0.00
			RJE - 4	21,576.00		
Marcum 132	Fringe Benefits - Front Desk	0.00		202,011.00	202,011.00	0.00
			RJE - 4	202,011.00		
Marcum 133	Fringe Benefits - Billing	0.00		86,635.00	86,635.00	0.00
			RJE - 4	86,635.00		
Marcum 134	Fringe Benefits - Management and Admin Support	0.00		344,627.00	344,627.00	0.00
			RJE - 4	344,627.00		
Marcum 135	Fringe Benefits - Information Technology	0.00		48,511.00	48,511.00	0.00
			RJE - 4	48,511.00		
Marcum 136	Fringe Benefits - Finance	0.00		96,698.00	96,698.00	0.00
			RJE - 4	96,698.00		
Marcum 137	Fringe Benefits - Facilities	0.00		30,026.00	30,026.00	0.00
			RJE - 4	30,026.00		
Marcum 138	Fringe Benefits - Patient Service Support - Dental	0.00		8,032.00	8,032.00	0.00
			RJE - 4	8,032.00		
Marcum 139	Fringe Benefits - Patient Service Support - Mental Health	0.00		13,282.00	13,282.00	0.00
			RJE - 4	13,282.00		
Marcum 140	Fringe Benefits - Enabling Salaries - Mental Health	0.00		33,230.00	33,230.00	0.00

Account	Description	ADJUSTED 6/30/2020	JE Ref #	RJE	REPORT 6/30/2020	PP-1 6/30/2019
			RJE - 4	33,230.00		
Marcum 141	Occupancy and Office Expenses - Medical	0.00		1,016,555.00	1,016,555.00	0.00
			RJE - 5	1,016,555.00		
Marcum 142	Occupancy and Office Expenses - Dental	0.00		102,276.00	102,276.00	0.00
			RJE - 5	102,276.00		
Marcum 143	Occupancy and Office Expenses - Mental Health	0.00		125,545.00	125,545.00	0.00
			RJE - 5	125,545.00		
Marcum 144	Occupancy and Office Expenses - Other	0.00			0.00	0.00
			RJE - 5	0.00		
<b>Total</b>				<b>0.00</b>		<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: Fair Haven Community Health Clinic, Inc  
 Engagement: FQHC - Fair Haven Community Health Clinic, Inc.  
 Period Ending: 6/30/2020  
 Trial Balance: A.01 - TB  
 Workpaper: A.03 - Grouping Report

Account	Description	ADJUSTED 6/30/2020	JE Ref #	RJE 6/30/2020	REPORT 6/30/2020	PP-1 6/30/2019
<b>Group : [FORM A - A] Direct Health Care Cost - Staff Cost</b>						
<b>Subgroup : [1A] Physician</b>						
50010	Salaries - Physicians	2,217,445.00		0.00	2,217,445.00	0.00
Marcum 111	Fringe Benefits - Physicians	0.00		447,790.00	447,790.00	0.00
			RJE - 4	447,790.00		
<b>Subtotal [1A]</b>	<b>Physician</b>	<b>2,217,445.00</b>		<b>447,790.00</b>	<b>2,665,235.00</b>	<b>0.00</b>
<b>Subgroup : [1B] Physician Assistant</b>						
50025	Salaries - Physician Assistants	47,553.00		0.00	47,553.00	0.00
Marcum 112	Fringe Benefits - Physician Assistants	0.00		9,603.00	9,603.00	0.00
			RJE - 4	9,603.00		
<b>Subtotal [1B]</b>	<b>Physician Assistant</b>	<b>47,553.00</b>		<b>9,603.00</b>	<b>57,156.00</b>	<b>0.00</b>
<b>Subgroup : [1C] Nurse Practitioner</b>						
50020	Salaries - Nurse Practitioners	1,242,458.00		0.00	1,242,458.00	0.00
50030	Salaries - Nurse Midwives	491,199.00		0.00	491,199.00	0.00
50040	Salaries - Nurses LPN	545,548.00		0.00	545,548.00	0.00
50045	Salaries-Nurses RN	1,154,625.00		0.00	1,154,625.00	0.00
Marcum 113	Fringe Benefits - Nurse Practitioner	0.00		250,902.00	250,902.00	0.00
			RJE - 4	250,902.00		
Marcum 114	Fringe Benefits - Nurse Midwives	0.00		99,193.00	99,193.00	0.00
			RJE - 4	99,193.00		
Marcum 115	Fringe Benefits - Nurse LPN	0.00		110,166.00	110,166.00	0.00
			RJE - 4	110,166.00		
Marcum 116	Fringe Benefits - Nurse RNs	0.00		233,165.00	233,165.00	0.00
			RJE - 4	233,165.00		
<b>Subtotal [1C]</b>	<b>Nurse Practitioner</b>	<b>3,433,830.00</b>		<b>693,426.00</b>	<b>4,127,256.00</b>	<b>0.00</b>
<b>Subgroup : [1D] Other (Assistants, Case Mngrs, Dieticians)</b>						
50060	Salaries - Clinical Assistants	869,606.00		0.00	869,606.00	0.00
50070	Salaries - Lab	74,614.00		0.00	74,614.00	0.00
50100	Salaries - Enabling	908,495.00		(164,552.00)	743,943.00	0.00
50105	Salaries-Educator	4,461.00		0.00	4,461.00	0.00
50110	Salaries - Patient Services Support	364,082.00		(66,733.00)	297,349.00	0.00
Marcum 107	Contract Physician	52,041.00		0.00	52,041.00	0.00
Marcum 117	Fringe Benefits - Clinical Assistants	0.00		175,608.00	175,608.00	0.00
			RJE - 4	175,608.00		
Marcum 118	Fringe Benefits - Lab	0.00		15,068.00	15,068.00	0.00
			RJE - 4	15,068.00		
Marcum 119	Fringe Benefits - enabling	0.00		150,232.00	150,232.00	0.00
			RJE - 4	150,232.00		
Marcum 120	Fringe Benefits - Educators	0.00		901.00	901.00	0.00
			RJE - 4	901.00		
Marcum 121	Fringe Benefits - patient services support	0.00		60,047.00	60,047.00	0.00
			RJE - 4	60,047.00		
<b>Subtotal [1D]</b>	<b>Other (Assistants, Case Mngrs, Dieticians)</b>	<b>2,273,289.00</b>		<b>170,671.00</b>	<b>2,443,970.00</b>	<b>0.00</b>
<b>Subgroup : [2A] Medical Supplies</b>						
52104	Teleretinopathy	930.00		0.00	930.00	0.00
57600	Medical Supplies	155,984.00		413.00	156,397.00	0.00
			RJE - 1	413.00		
69003	Donated Medical Supplies	667,284.00		0.00	667,284.00	0.00
<b>Subtotal [2A]</b>	<b>Medical Supplies</b>	<b>824,198.00</b>		<b>413.00</b>	<b>824,611.00</b>	<b>0.00</b>
<b>Subgroup : [2B] Transportation (Health Care Staff)</b>						
51300	Employee Travel Transportation	24,594.00		0.00	24,594.00	0.00
51303	Patient Transportation	6,793.00		0.00	6,793.00	0.00
<b>Subtotal [2B]</b>	<b>Transportation (Health Care Staff)</b>	<b>31,387.00</b>		<b>0.00</b>	<b>31,387.00</b>	<b>0.00</b>
<b>Subgroup : [2L] Other</b>						
56000	Program Supplies	66,391.00		0.00	66,391.00	0.00
57610	Flu Vaccines	43,705.00		0.00	43,705.00	0.00
58990	Rx-Contraceptives	2,002.00		0.00	2,002.00	0.00
59000	Prescription Benefit Program - Expense	1,333,724.00		0.00	1,333,724.00	0.00
Marcum 141	Occupancy and Office Expenses - Medical	0.00		1,016,555.00	1,016,555.00	0.00
			RJE - 5	1,016,555.00		
<b>Subtotal [2L]</b>	<b>Other</b>	<b>1,445,822.00</b>		<b>1,016,555.00</b>	<b>2,462,377.00</b>	<b>0.00</b>
<b>Total [FORM A - A]</b>	<b>Direct Health Care Cost - Staff Cost</b>	<b>10,273,634.00</b>		<b>2,338,358.00</b>	<b>12,611,992.00</b>	<b>0.00</b>
<b>Group : [FORM A - B] Direct Dental Care Cost</b>						
<b>Subgroup : [1A] Dentist</b>						
50015	Salaries - Dentists	(347.00)		436,474.00	436,127.00	0.00
Marcum 101	Dental Compensation	807,632.00		(801,484.00)	6,148.00	0.00
			RJE - 1	(801,484.00)		
Marcum 122	Fringe Benefits - Dentists	0.00		88,071.00	88,071.00	0.00
			RJE - 4	88,071.00		
Marcum 123	Fringe Benefits - Dental Compensation	0.00		1,242.00	1,242.00	0.00
			RJE - 4	1,242.00		
<b>Subtotal [1A]</b>	<b>Dentist</b>	<b>807,285.00</b>		<b>(275,697.00)</b>	<b>531,588.00</b>	<b>0.00</b>



Subgroup : [1B]	Dental Hygienist				
50050	Salaries - Dental Hygienists	(255.00)	146,497.00	146,242.00	0.00
Marcum 124	Fringe Benefits - Dental Hygienists	0.00	29,532.00	29,532.00	0.00
			RJE - 4		
			29,532.00		
Subtotal [1B]	Dental Hygienist	(255.00)	176,029.00	175,774.00	0.00
Subgroup : [1C]	Other Dental Salaries (Dental Assistant/Admin)				
50065	Salaries - Dental Assistants	(301.00)	88,035.00	87,734.00	0.00
50115	Salaries - Dental Support Staff	(1,020.00)	63,786.00	62,766.00	0.00
Marcum 108	Patient Service Support - Dental	0.00	39,775.00	39,775.00	0.00
			RJE - 2		
			39,775.00		
Marcum 125	Fringe Benefits - Dental Assistants	0.00	17,717.00	17,717.00	0.00
			RJE - 4		
			17,717.00		
Marcum 126	Fringe Benefits - Dental Support Staff	0.00	12,675.00	12,675.00	0.00
			RJE - 4		
			12,675.00		
Marcum 138	Fringe Benefits - Patient Service Support - Denta	0.00	8,032.00	8,032.00	0.00
			RJE - 4		
			8,032.00		
Subtotal [1C]	Other Dental Salaries (Dental Assistant/Admin)	(1,321.00)	230,020.00	228,699.00	0.00
Subgroup : [2A]	Dental Supplies				
57575	Dental Supplies	50.00	59,542.00	59,592.00	0.00
			RJE - 1		
			59,542.00		
57576	Dental Lab Expenses	0.00	13,534.00	13,534.00	0.00
			RJE - 1		
			13,534.00		
Subtotal [2A]	Dental Supplies	50.00	73,076.00	73,126.00	0.00
Subgroup : [2D]	Professional Liability Insurance				
51102	Dental Insurance	43,275.00	0.00	43,275.00	0.00
Subtotal [2D]	Professional Liability Insurance	43,275.00	0.00	43,275.00	0.00
Subgroup : [2H]	Other				
Marcum 102	Dental Other	116,237.00	(73,489.00)	42,748.00	0.00
			RJE - 1		
			(73,489.00)		
Marcum 142	Occupancy and Office Expenses - Dental	0.00	102,276.00	102,276.00	0.00
			RJE - 5		
			102,276.00		
Subtotal [2H]	Other	116,237.00	28,787.00	145,024.00	0.00
Total [FORM A - B]	Direct Dental Care Cost	966,271.00	232,215.00	1,197,486.00	0.00
Group : [FORM A - C]	Direct Mental Health Care Cost				
Subgroup : [1A]	Psychologist				
50095	Salaries-Psychologist	139,281.00	0.00	139,281.00	0.00
Marcum 127	Fringe Benefits - Psychologist	0.00	28,126.00	28,126.00	0.00
			RJE - 4		
			28,126.00		
Subtotal [1A]	Psychologist	139,281.00	28,126.00	167,407.00	0.00
Subgroup : [1C]	Other (Psychiatrist, Medical Assistants, Case Managers, LPC, LADC, Psychiatric APRN, Other Nurses, Unlicensed Social Workers)				
50090	Salaries - BH Clinician	546,894.00	0.00	546,894.00	0.00
50094	Salaries-Psychiatrist	39,512.00	0.00	39,512.00	0.00
Marcum 109	Patient Service Support - Mental Health	0.00	65,771.00	65,771.00	0.00
			RJE - 2		
			65,771.00		
Marcum 110	Enabling - Mental Health	0.00	164,552.00	164,552.00	0.00
			RJE - 3		
			164,552.00		
Marcum 128	Fringe Benefits - BH Clinician	0.00	110,440.00	110,440.00	0.00
			RJE - 4		
			110,440.00		
Marcum 129	Fringe Benefits - Psychiatrists	0.00	7,979.00	7,979.00	0.00
			RJE - 4		
			7,979.00		
Marcum 139	Fringe Benefits - Patient Service Support - Menta	0.00	13,282.00	13,282.00	0.00
			RJE - 4		
			13,282.00		
Marcum 140	Fringe Benefits - Enabling Salaries - Mental Heal	0.00	33,230.00	33,230.00	0.00
			RJE - 4		
			33,230.00		
Subtotal [1C]	Other (Psychiatrist, Medical Assistants, Case	586,406.00	396,264.00	981,660.00	0.00
Subgroup : [1C.1]	Other Mental Health Other				
Marcum 105	Peer Counseling Compensation	36,943.00	0.00	36,943.00	0.00
Marcum 106	Peer Counseling Other	7,963.00	0.00	7,963.00	0.00
Marcum 143	Occupancy and Office Expenses - Mental Health	0.00	125,545.00	125,545.00	0.00
			RJE - 5		
			125,545.00		
Subtotal [1C.1]	Other Mental Health Other	44,906.00	125,545.00	170,451.00	0.00
Total [FORM A - C]	Direct Mental Health Care Cost	770,593.00	548,925.00	1,319,518.00	0.00
Group : [FORM A - E]	Direct Other Service Cost				
Subgroup : [1F]	WIC				
69100	Donated WIC Food Benefits	1,214,770.00	0.00	1,214,770.00	0.00
Marcum 103	WIC Compensation	203,181.00	0.00	203,181.00	0.00
Marcum 104	WIC Other	42,504.00	0.00	42,504.00	0.00
Subtotal [1F]	WIC	1,460,455.00	0.00	1,460,455.00	0.00
Total [FORM A - E]	Direct Other Service Cost	1,460,455.00	0.00	1,460,455.00	0.00
Group : [FORM A - G]	Overhead - Facility Cost				
Subgroup : [1]	Rent				
55001	Building Rent	356,263.00	(242,552.00)	113,711.00	0.00
			RJE - 5		
			(242,552.00)		
69002	Donated Rent	33,700.00	0.00	33,700.00	0.00
Subtotal [1]	Rent	389,963.00	(242,552.00)	147,411.00	0.00
Subgroup : [2]	Insurance				

53100	Insurance	73,575.00	0.00	73,575.00	0.00
Subtotal [2]	Insurance	73,575.00	0.00	73,575.00	0.00
Subgroup : [3]	Interest on Mortgage or Loans				
60001	Interest - Mortgage & Line of Credit	25,171.00	(17,137.00)	8,034.00	0.00
Subtotal [3]	Interest on Mortgage or Loans	25,171.00	(17,137.00)	8,034.00	0.00
Subgroup : [4]	Utilities				
55199	Electric	115,855.00	(78,877.00)	36,978.00	0.00
55200	Oil	7,433.00	(5,061.00)	2,372.00	0.00
55300	Gas	18,694.00	(12,727.00)	5,967.00	0.00
55400	Water	6,189.00	(4,213.00)	1,976.00	0.00
55500	Sewer	2,304.00	(1,568.00)	736.00	0.00
Subtotal [4]	Utilities	150,475.00	(102,446.00)	48,029.00	0.00
Subgroup : [6]	Depreciation - Equipment				
59001	Depreciation	705,794.00	0.00	705,794.00	0.00
Subtotal [6]	Depreciation - Equipment	705,794.00	0.00	705,794.00	0.00
Subgroup : [7]	Housekeeping and Maintenance				
55000	Cleaning Service	114,964.00	(78,270.00)	36,694.00	0.00
55005	Building Maintenance & Repair	107,555.00	(73,226.00)	34,329.00	0.00
55006	Plowing	10,625.00	(7,234.00)	3,391.00	0.00
55010	Vehicle Expenditures-Agency vehicles only	684.00	(465.00)	219.00	0.00
55015	Pest Service	1,555.00	(1,059.00)	496.00	0.00
55020	Waste Removal	11,736.00	(7,990.00)	3,746.00	0.00
57400	Equip Maintenance & Repairs	52,386.00	(35,665.00)	16,721.00	0.00
Subtotal [7]	Housekeeping and Maintenance	298,505.00	(203,909.00)	94,596.00	0.00
Subgroup : [8]	Other Property Taxes				
55600	Property Tax	3,787.00	(2,578.00)	1,209.00	0.00
Subtotal [8]	Other Property Taxes	3,787.00	(2,578.00)	1,209.00	0.00
Subgroup : [9]	Laundry & Dietary				
57525	Food for Clients	14,988.00	0.00	14,988.00	0.00
57530	Food for Meetings	5,394.00	0.00	5,394.00	0.00
Subtotal [9]	Laundry & Dietary	20,382.00	0.00	20,382.00	0.00
Subgroup : [10]	Security				
55050	Security	122,485.00	(83,390.00)	39,095.00	0.00
Subtotal [10]	Security	122,485.00	(83,390.00)	39,095.00	0.00
Total [FORM A - G]	Overhead - Facility Cost	1,791,137.00	(652,012.00)	1,139,125.00	0.00
Group : [FORM A - H]	Overhead - Administrative Cost				
Subgroup : [1]	Office Salaries				
50120	Salaries - Medical Records	56,698.00	0.00	56,698.00	0.00
50125	Salaries - Referrals	106,844.00	0.00	106,844.00	0.00
50130	Salaries - Front Desk	1,000,352.00	0.00	1,000,352.00	0.00
50135	Salaries - Billing	429,015.00	0.00	429,015.00	0.00
50140	Salaries - Management & Admin Support	1,678,704.00	27,879.00	1,706,583.00	0.00
50150	Salaries - Information Technology	240,227.00	0.00	240,227.00	0.00
50160	Salaries - Finance	478,846.00	0.00	478,846.00	0.00
50170	Salaries - Facilities	148,688.00	0.00	148,688.00	0.00
69000	Donated Salaries	275,021.00	0.00	275,021.00	0.00
Marcum 130	Fringe Benefits - Medical Records	0.00	11,450.00	11,450.00	0.00
Marcum 131	Fringe Benefits - Referrals	0.00	11,450.00	11,450.00	0.00
Marcum 132	Fringe Benefits - Front Desk	0.00	21,576.00	21,576.00	0.00
Marcum 133	Fringe Benefits - Billing	0.00	21,576.00	21,576.00	0.00
Marcum 134	Fringe Benefits - Management and Admin Suppo	0.00	202,011.00	202,011.00	0.00
Marcum 135	Fringe Benefits - Information Technology	0.00	202,011.00	202,011.00	0.00
Marcum 136	Fringe Benefits - Finance	0.00	86,635.00	86,635.00	0.00
Marcum 137	Fringe Benefits - Facilities	0.00	86,635.00	86,635.00	0.00
Subtotal [1]	Office Salaries	4,414,395.00	869,413.00	5,283,808.00	0.00
Subgroup : [3]	Office Supplies				

57000	Office Supplies - Fixtures	9,260.00	0.00	9,260.00	0.00
57001	Office Supplies-Consumables	58,476.00	0.00	58,476.00	0.00
57002	Office Supplies-Electronics	36,905.00	0.00	36,905.00	0.00
57005	Postage	22,243.00	(15,144.00)	7,099.00	0.00
			RJE - 5	(15,144.00)	
61005	Amortization Expense	1,945.00	0.00	1,945.00	0.00
61111	Office Equipment Lease	(17,512.00)	11,923.00	(5,589.00)	0.00
			RJE - 5	11,923.00	
<b>Subtotal [3]</b>	<b>Office Supplies</b>	<b>111,317.00</b>		<b>108,096.00</b>	<b>0.00</b>
				<b>(3,221.00)</b>	
<b>Subgroup : [4]</b>	<b>Legal</b>				
52201	Legal Fees	186,007.00	0.00	186,007.00	0.00
<b>Subtotal [4]</b>	<b>Legal</b>	<b>186,007.00</b>		<b>186,007.00</b>	<b>0.00</b>
				<b>0.00</b>	
<b>Subgroup : [6]</b>	<b>Accounting/audit</b>				
52202	Accounting Fees	48,600.00	0.00	48,600.00	0.00
<b>Subtotal [5]</b>	<b>Accounting/audit</b>	<b>48,600.00</b>		<b>48,600.00</b>	<b>0.00</b>
				<b>0.00</b>	
<b>Subgroup : [7]</b>	<b>Telephone</b>				
57300	Telephone & Communications	118,723.00	(80,829.00)	37,894.00	0.00
			RJE - 5	(80,829.00)	
57310	Cellphone	5,835.00	(3,973.00)	1,862.00	0.00
			RJE - 5	(3,973.00)	
57320	On-Call Answering Service	45,292.00	(30,835.00)	14,457.00	0.00
			RJE - 5	(30,835.00)	
<b>Subtotal [7]</b>	<b>Telephone</b>	<b>169,850.00</b>		<b>54,213.00</b>	<b>0.00</b>
				<b>(115,637.00)</b>	
<b>Subgroup : [8]</b>	<b>Fringe Benefits and Payroll Taxes</b>				
51020	Social Security Taxes - FHC	717,013.00	(717,013.00)	0.00	0.00
51030	Medicare Taxes - FHC	179,125.00	(179,125.00)	0.00	0.00
51060	State Unemployment Taxes	171,912.00	(171,912.00)	0.00	0.00
51090	Worker's Comp	76,351.00	(76,351.00)	0.00	0.00
51101	Health Insurance	1,712,577.00	(1,712,577.00)	0.00	0.00
51106	Disability & Life Insurance	108,110.00	(108,110.00)	0.00	0.00
51111	Health Insurance PR W/H	(255,507.00)	255,507.00	0.00	0.00
51112	Dental Insurance PR W/H	(35,185.00)	35,185.00	0.00	0.00
51116	Disability & Life PR W/H	(99,090.00)	99,090.00	0.00	0.00
51160	403B-Match	127,530.00	(127,530.00)	0.00	0.00
			RJE - 4	(127,530.00)	
51170	Continuing Education	18,296.00	(18,296.00)	0.00	0.00
			RJE - 4	(18,296.00)	
51180	Employee Uniforms	1,597.00	(1,597.00)	0.00	0.00
			RJE - 4	(1,597.00)	
51355	Employee Relations-Staff Meetings	21,806.00	(21,806.00)	0.00	0.00
			RJE - 4	(21,806.00)	
<b>Subtotal [8]</b>	<b>Fringe Benefits and Payroll Taxes</b>	<b>2,744,636.00</b>		<b>0.00</b>	<b>0.00</b>
				<b>(2,744,635.00)</b>	
<b>Subgroup : [9]</b>	<b>Interest on Bonds / Working Capital</b>				
61002	Fees, Late Charges, Other Interest	2,083.00	(1,419.00)	664.00	0.00
			RJE - 5	(1,419.00)	
<b>Subtotal [9]</b>	<b>Interest on Bonds / Working Capital</b>	<b>2,083.00</b>		<b>664.00</b>	<b>0.00</b>
				<b>(1,419.00)</b>	
<b>Subgroup : [11]</b>	<b>Contractual Labor</b>				
52000	Temporary Services	13,369.00	0.00	13,369.00	0.00
52101	Consulting & Other Personnel	387,491.00	0.00	387,491.00	0.00
52105	eConsults	11,931.00	0.00	11,931.00	0.00
57330	Interpretation Services	17,888.00	(12,179.00)	5,709.00	0.00
			RJE - 5	(12,179.00)	
<b>Subtotal [11]</b>	<b>Contractual Labor</b>	<b>430,679.00</b>		<b>418,600.00</b>	<b>0.00</b>
				<b>(12,179.00)</b>	
<b>Subgroup : [12]</b>	<b>Computer/IT</b>				
57004	Supplies-Software	335.00	0.00	335.00	0.00
57390	Software Support	115,123.00	(78,379.00)	36,744.00	0.00
			RJE - 5	(78,379.00)	
<b>Subtotal [12]</b>	<b>Computer/IT</b>	<b>115,458.00</b>		<b>37,079.00</b>	<b>0.00</b>
				<b>(78,379.00)</b>	
<b>Subgroup : [13]</b>	<b>HR/Training/Education</b>				
51250	Conference & Training	34,787.00	0.00	34,787.00	0.00
57500	Education Materials	403.00	0.00	403.00	0.00
<b>Subtotal [13]</b>	<b>HR/Training/Education</b>	<b>35,190.00</b>		<b>35,190.00</b>	<b>0.00</b>
				<b>0.00</b>	
<b>Subgroup : [14]</b>	<b>Dues/Subscriptions/Licenses</b>				
51190	Licensing	23,190.00	0.00	23,190.00	0.00
51400	Membership Fees	38,360.00	0.00	38,360.00	0.00
54101	Subscriptions	1,820.00	(1,239.00)	581.00	0.00
			RJE - 5	(1,239.00)	
54102	Credentialing	1,889.00	(1,287.00)	602.00	0.00
			RJE - 5	(1,287.00)	
<b>Subtotal [14]</b>	<b>Dues/Subscriptions/Licenses</b>	<b>65,259.00</b>		<b>62,733.00</b>	<b>0.00</b>
				<b>(2,526.00)</b>	
<b>Subgroup : [15]</b>	<b>Marketing/Lobbying/Bad Debt</b>				
52103	Lobbying	20,000.00	0.00	20,000.00	0.00
58000	Fundraising	567.00	0.00	567.00	0.00
58100	Marketing Events	1,304.00	0.00	1,304.00	0.00
58200	Advertising	9,466.00	0.00	9,466.00	0.00
58500	Recruitment	83,414.00	0.00	83,414.00	0.00
59207	Reserve for Bad Debt - Patient Fees	430,188.00	(292,882.00)	137,306.00	0.00
			RJE - 5	(292,882.00)	
<b>Subtotal [15]</b>	<b>Marketing/Lobbying/Bad Debt</b>	<b>544,939.00</b>		<b>252,057.00</b>	<b>0.00</b>
				<b>(292,882.00)</b>	

Subgroup : [18]	Other Supplies						
57003	Payroll Services	31,814.00	RJE - 5	(21,659.00)	10,155.00	0.00	
57100	Bank Charges	16,585.00	RJE - 5	(11,291.00)	5,294.00	0.00	
57200	Printing & Reproduction	16,647.00	RJE - 5	(11,334.00)	5,313.00	0.00	
57350	Electronic Claims	11,474.00	RJE - 5	(7,812.00)	3,662.00	0.00	
57375	Medical Billing	2,875.00	RJE - 5	(1,957.00)	918.00	0.00	
60010	Donations	600.00	RJE - 5	(409.00)	191.00	0.00	
65001	Miscellaneous	(641.00)	RJE - 5	437.00	(204.00)	0.00	
65002	Miscellaneous - RW Emergency Assistance	47,143.00	RJE - 5	(32,096.00)	15,047.00	0.00	
69500	Gain/Loss on Investments	17,480.00		0.00	17,480.00	0.00	
Subtotal [16]	Other Supplies	143,977.00		(86,121.00)	57,856.00	0.00	
Total [FORM A - H]	Overhead - Administrative Cost	9,012,289.00		(2,467,486.00)	6,544,803.00	0.00	
Group : [FORM E - A]	FQHC Operating Revenue (Net of Bad Debt Reserve)						
Subgroup : [1 - I]	Medicaid - Services Excluding Dental, Mental			0.00	(9,038,001.00)	0.00	
48203	Medicaid FQHC Revenue	(9,038,001.00)		0.00	0.00	0.00	
48304	Adj-Medicaid FQHC Contra Revenue	1,496,680.00		0.00	1,496,680.00	0.00	
Subtotal [1 - I]	Medicaid - Services Excluding Dental, Mental	(7,541,321.00)		0.00	(7,541,321.00)	0.00	
Subgroup : [2 - I]	Private - Services Excluding Dental, Mental			0.00	(1,807,579.00)	0.00	
48209	Private Insurance Revenue	(1,807,579.00)		0.00	0.00	0.00	
48309	Adj-Private Insurance-contra	823,210.00		0.00	823,210.00	0.00	
Subtotal [2 - I]	Private - Services Excluding Dental, Mental	(984,369.00)		0.00	(984,369.00)	0.00	
Subgroup : [3 - I]	Medicare - Services Excluding Dental, Mental			0.00	(689,965.00)	0.00	
48208	Medicare FQHC Revenue	(689,965.00)		0.00	0.00	0.00	
48305	Adj-Medicare FQHC-contra	106,435.00		0.00	106,435.00	0.00	
Subtotal [3 - I]	Medicare - Services Excluding Dental, Mental	(583,530.00)		0.00	(583,530.00)	0.00	
Subgroup : [4 - I]	Self-Pay - Services Excluding Dental, Mental			0.00	(2,482,763.00)	0.00	
48210	Patient Fees Revenue	(2,482,763.00)		0.00	0.00	0.00	
48310	Adj-Patient Fees-contra	1,798,056.00		0.00	1,798,056.00	0.00	
Subtotal [4 - I]	Self-Pay - Services Excluding Dental, Mental	(684,707.00)		0.00	(684,707.00)	0.00	
Total [FORM E - A]	FQHC Operating Revenue (Net of Bad Debt Re	(9,793,927.00)		0.00	(9,793,927.00)	0.00	
Group : [FORM E - B]	FQHC Other Revenue						
Subgroup : [1 - I]	Contributions - Services Excluding Dental, Mental			0.00	(138,921.00)	0.00	
49997	Contributions	(138,921.00)		0.00	0.00	0.00	
Subtotal [1 - I]	Contributions - Services Excluding Dental, Me	(138,921.00)		0.00	(138,921.00)	0.00	
Subgroup : [2 - I]	Grants - Services Excluding Dental, Mental			0.00	(8,132,593.00)	0.00	
40000	Federal Grant Revenue	(8,132,593.00)		0.00	0.00	0.00	
41000	State Grant Revenue	(2,709,562.00)		0.00	0.00	0.00	
43000	Private Grant Revenue	(123,229.00)		0.00	0.00	0.00	
Subtotal [2 - I]	Grants - Services Excluding Dental, Mental	(10,965,384.00)		0.00	(10,965,384.00)	0.00	
Subgroup : [3 - I]	Interest - Services Excluding Dental, Mental			0.00	(51,894.00)	0.00	
49995	Interest Income	(51,894.00)		0.00	0.00	0.00	
Subtotal [3 - I]	Interest - Services Excluding Dental, Mental	(51,894.00)		0.00	(51,894.00)	0.00	
Subgroup : [5 - I]	Rent - Services Excluding Dental, Mental			0.00	(6,885.00)	0.00	
49700	Pharmacy Rental Income	(6,885.00)		0.00	0.00	0.00	
Subtotal [5 - I]	Rent - Services Excluding Dental, Mental	(6,885.00)		0.00	(6,885.00)	0.00	
Subgroup : [8 - I]	Other - Services Excluding Dental, Mental			0.00	(1,214,770.00)	0.00	
42230	WIC Food Benefits - Donated	(1,214,770.00)		0.00	0.00	0.00	
42231	Donated Services & Supplies	(976,006.00)		0.00	0.00	0.00	
48211	Cancer Screening Revenue	(38,818.00)		0.00	0.00	0.00	
49000	Prescription Benefit Program	(3,774,094.00)		0.00	0.00	0.00	
49510	DSS Meaningful Use Incentive / PCMH+	(657,849.00)		0.00	0.00	0.00	
49999	Other Revenue	(66,643.00)		0.00	0.00	0.00	
Subtotal [8 - I]	Other - Services Excluding Dental, Mental	(6,728,180.00)		0.00	(6,728,180.00)	0.00	
Total [FORM E - B]	FQHC Other Revenue	(17,891,264.00)		0.00	(17,891,264.00)	0.00	
	NET (INCOME) LOSS	0.00		0.00	0.00	0.00	
	Sum of Account Groups	(3,411,912.00)		0.00	(3,411,912.00)	0.00	

Client: **Fair Haven Community Health Clinic, Inc**  
 Engagement: **FQHC - Fair Haven Community Health Clinic, Inc.**  
 Period Ending: **6/30/2020**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **H.01 - Combined Journal Entries Report -**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entry</b>				
Reclassifying Journal Entry JE # 1				
To reclass dental salaries and supplies into correct lines of cost report				
50015	Salaries - Dentists	H.01a	436,474.00	
50050	Salaries - Dental Hygienists		146,497.00	
50065	Salaries - Dental Assistants		88,035.00	
50110	Salaries - Patient Services Support		38,813.00	
50115	Salaries - Dental Support Staff		63,788.00	
50140	Salaries - Management & Admin Support		27,879.00	
57575	Dental Supplies		58,542.00	
57576	Dental Lab Expenses		13,534.00	
57600	Medical Supplies		413.00	
Marcum 101	Dental Compensation			801,484.00
Marcum 102	Dental Other			73,489.00
<b>Total</b>			<b>874,973.00</b>	<b>874,973.00</b>
<b>Reclassifying Journal Entry JE # 2</b>				
To reclass Patient service support salaries to Dental and Mental Health				
Marcum 108	Patient Service Support - Dental	H.02b	39,775.00	
Marcum 109	Patient Service Support - Mental Health		65,771.00	
50110	Salaries - Patient Services Support			105,546.00
<b>Total</b>			<b>105,546.00</b>	<b>105,546.00</b>
<b>Reclassifying Journal Entry JE # 3</b>				
To reclass part of enabling salaries to mental health				
Marcum 110	Enabling - Mental Health	H.02b	164,552.00	
50100	Salaries - Enabling			164,552.00
<b>Total</b>			<b>164,552.00</b>	<b>164,552.00</b>
<b>Reclassifying Journal Entry JE # 4</b>				
To reclass fringe benefits by salary account				
51111	Health Insurance PR WH	H.02b	255,507.00	
51112	Dental Insurance PR WH		35,185.00	
51116	Disability & Life PR WH		99,090.00	
Marcum 111	Fringe Benefits - Physicians		447,790.00	
Marcum 112	Fringe Benefits - Physician Assistants		9,603.00	
Marcum 113	Fringe Benefits - Nurse Practitioner		250,902.00	
Marcum 114	Fringe Benefits - Nurse Midwives		99,193.00	
Marcum 115	Fringe Benefits - Nurse LPN		110,166.00	
Marcum 116	Fringe Benefits - Nurse RNs		233,165.00	
Marcum 117	Fringe Benefits - Clinical Assistants		175,608.00	
Marcum 118	Fringe Benefits - Lab		15,068.00	
Marcum 119	Fringe Benefits - enabling		150,232.00	
Marcum 120	Fringe Benefits - Educators		901.00	
Marcum 121	Fringe Benefits - patient services support		60,047.00	
Marcum 122	Fringe Benefits - Dentists		88,071.00	
Marcum 123	Fringe Benefits - Dental Compensation		1,242.00	
Marcum 124	Fringe Benefits - Dental Hygienists		29,532.00	
Marcum 125	Fringe Benefits - Dental Assistants		17,717.00	
Marcum 126	Fringe Benefits - Dental Support Staff		12,675.00	
Marcum 127	Fringe Benefits - Psychologist		28,126.00	
Marcum 128	Fringe Benefits - BH Clinician		110,440.00	
Marcum 129	Fringe Benefits - Psychiatrists		7,979.00	
Marcum 130	Fringe Benefits - Medical Records		11,450.00	
Marcum 131	Fringe Benefits - Referrals		21,576.00	
Marcum 132	Fringe Benefits - Front Desk		202,011.00	
Marcum 133	Fringe Benefits - Billing		86,635.00	
Marcum 134	Fringe Benefits - Management and Admin Support		344,627.00	
Marcum 135	Fringe Benefits - Information Technology		48,511.00	
Marcum 136	Fringe Benefits - Finance		96,698.00	
Marcum 137	Fringe Benefits - Facilities		30,026.00	
Marcum 138	Fringe Benefits - Patient Service Support - Dental		8,032.00	
Marcum 139	Fringe Benefits - Patient Service Support - Mental Health		13,282.00	
Marcum 140	Fringe Benefits - Enabling Salaries - Mental Health		33,230.00	
51020	Social Security Taxes - FHC			717,013.00
51030	Medicare Taxes - FHC			179,125.00
51060	State Unemployment Taxes			171,912.00
51090	Worker's Comp			76,351.00
51101	Health Insurance			1,712,577.00
51106	Disability & Life Insurance			108,110.00
51160	403B-Match			127,530.00
51170	Continuing Education			18,296.00
51180	Employee Uniforms			1,587.00
51355	Employee Relations-Staff Meetings			21,806.00

<b>Total</b>		<u>3,134,317.00</u>	<u>3,134,317.00</u>
<b>Reclassifying Journal Entry JE # 5</b>		<b>H.02b</b>	
To reclass Occupancy and Office Expenses based on an allocation of percentage of salary			
61111	Office Equipment Lease	11,923.00	
65001	Miscellaneous	437.00	
Marcum 141	Occupancy and Office Expenses - Medical	1,016,555.00	
Marcum 142	Occupancy and Office Expenses - Dental	102,276.00	
Marcum 143	Occupancy and Office Expenses - Mental Health	125,545.00	
54101	Subscriptions		1,239.00
54102	Credentialing		1,287.00
55000	Cleaning Service		78,270.00
55001	Building Rent		242,552.00
55005	Building Maintenance & Repair		73,226.00
55006	Plowing		7,234.00
55010	Vehicle Expenditures-Agency vehicles only		465.00
55015	Pest Service		1,059.00
55020	Waste Removal		7,990.00
55050	Security		83,390.00
55199	Electric		78,877.00
55200	Oil		5,081.00
55300	Gas		12,727.00
55400	Water		4,213.00
55500	Sewer		1,568.00
55600	Property Tax		2,578.00
57003	Payroll Services		21,659.00
57005	Postage		15,144.00
57100	Bank Charges		11,291.00
57200	Printing & Reproduction		11,334.00
57300	Telephone & Communications		80,829.00
57310	Cellphone		3,973.00
57320	On-Call Answering Service		30,835.00
57330	Interpretation Services		12,179.00
57350	Electronic Claims		7,812.00
57375	Medical Billing		1,957.00
57390	Software Support		78,379.00
57400	Equip Maintenance & Repairs		35,665.00
59207	Reserve for Bad Debt - Patient Fees		292,882.00
60001	Interest - Mortgage & Line of Credit		17,137.00
60010	Donations		409.00
61002	Fees, Late Charges, Other Interest		1,419.00
65002	Miscellaneous - RW Emergency Assistance		32,096.00
Marcum 144	Occupancy and Office Expenses - Other	<u>1,256,736.00</u>	<u>1,256,736.00</u>
<b>Total</b>		<u>5,536,124.00</u>	<u>5,536,124.00</u>
<b>Total Reclassifying Journal Entry</b>		<u>5,536,124.00</u>	<u>5,536,124.00</u>
<b>Total All Journal Entries</b>		<u>5,536,124.00</u>	<u>5,536,124.00</u>