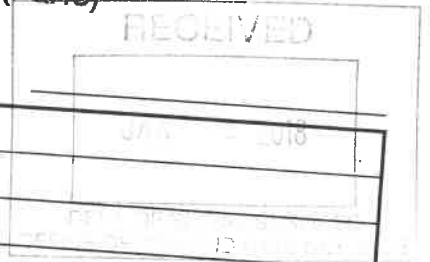


**STATE OF CONNECTICUT**  
**DEPARTMENT OF SOCIAL SERVICES**  
 55 FARMINGTON AVENUE HARTFORD, CONNECTICUT 06105

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

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

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



1. FQHC Name: Cornell Scott-Hill Health Corporation  
 Street Address: 400 Columbus Avenue  
 City, State, ZIP: New Haven, CT 06519-0720  
 Telephone Number: 203-503-3253  
 Contact Person: Kelvin Kreho  
 Title: CFO

2. FQHC Medicaid Provider Number:

Medical	<u>004235900</u>
Dental	<u>004235893</u>
Mental Health	<u>004235918</u>
Other (Lab)	<u>004011813</u>

3. Reporting Period:  
 From 7/1/2016 To 6/30/2017

4. Type of Control (Check One Only)  
 NONPROFIT ORGANIZATION  
 GOVERNMENT  
 STATE  
 COUNTY

State of Connecticut )  
 County of New Haven ) ss: New Haven

5. FQHC Owned By: \_\_\_\_\_

Subscribed and sworn to (or affirmed) before me this 28th day of December, 2017 by Michael R. Taylor

*Mary E. McKinna*  
 Mary E. McKinna, Notary Public #119349  
 My Commission expires 31 July 2018

**CERTIFICATION BY OFFICER OR ADMINISTRATOR OF CLINIC**

I Hereby Certify That I Have Examined the Accompanying Worksheets Prepared By  
Cornell Scott-Hill Health Corporation 004235900  
 (FQHC Name)

For the Reporting Period Beginning 7/1/2016 and Ending 6/30/2017 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)

<i>Michael R. Taylor</i>	Printed Name <u>Michael Taylor</u>
Title <u>CEO</u>	Date <u>28 December 2017</u>

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

Reporting Period:	From <u>7/1/2016</u>	To <u>6/30/2017</u>
FQHC Name:	Cornell Scott-Hill Health Corporation	

**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.
Cornell Scott Hill-Health Center	400-428 Columbus Avenue, New Haven, CT 06519-0720	Yes	Medical #004235900; Dental 4235893; Mental Health 4235918
WIC	393 Columbus Avenue, New Haven, CT 06519-1236	Yes	Medical #004235900; Dental 4235893; Mental Health 4235918
Community Health Connections	121 Wakeless Avenue, New Haven, CT 06401	Yes	Medical #004235900; Mental Health 4235918
South Central Rehabilitation Center	232 Cedar Street, New Haven, CT 06519	Yes	Mental Health #4235918; Detox 7228749
State Street Health & Counseling Services	911-913 State Street, New Haven, CT 06511-3926	Yes	Medical #004235900; Mental Health 4235918
West Haven Health Center	285 Main Street, West Haven, CT 06516-7307	Yes	Medical #004235900; Mental Health 4235918
Grant Street Partnership	60-62 Grant Street, New Haven, CT 06511-3456	Yes	Mental Health #4235918
Dixwell Health Center	226 Dixwell Avenue, New Haven, CT 06511-3456	Yes	Medical #004235900; Mental Health 4235918
CS-HHC Richard O. Belden Dental Clinic	30 Elizabeth Street, Derby, CT 06418-1846	Yes	Dental #4235893
CS-HHC at CMHC	34 Park Street, New Haven, CT 06519-1109	Yes	Medical #004235900
CS-HHC at Gateway Community College	20 Church Street, New Haven, CT 06510-3304	Yes	Medical #004235900; Mental Health 4235918
Davis Street Arts and Academic Magnet School	35 Davis Street, New Haven, CT 06515-1601	Yes	Medical #004235900; Mental Health 4235918
Hill Central Music Academy	140 Dewitt Street, New Haven, CT 06519-2133	Yes	Medical #004235900; Mental Health 4235918
King Robinson Inter-District Magnet School	150 Fournier Street, New Haven, CT 06511-1763	Yes	Medical #004235900; Mental Health 4235918
Roberto Clemente Leadership Academy	360 Columbus Avenue, New Haven, CT 06519-1516	Yes	Medical #004235900; Mental Health 4235918
Truman Elementary School	114 Truman Street, New Haven, CT 06519-2022	Yes	Medical #004235900; Mental Health 4235918
Boys and Girls Club	253 Columbus Avenue, New Haven, CT 06519-2230	Yes	Mental Health #4235918

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

**Select One:**

A. Copy of Medicare Cost Report (CMS 222-92) Worksheet A-2-1, Statement of Costs of Services from Related Organizations.	
--	--





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

Reporting Period: From 7/1/2016 To 6/30/2017

FQHC Name: Cornell Scott-Hill Health Corporation

Form A-3 (Direct Mental Health Care Cost)

RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES							
COST CENTER							
DIRECT MENTAL HEALTH CARE COST							
	I	II	III	IV	V	VI	
	Salaried Personnel	Other Costs	Total	Reclassifications	Reclassified Trial Balance (Col 3 & 4)	Adjustments Increase (Decrease)	
						VII	
						Net Expenses (Col 5 & 6)	
<b>1. Staff Cost</b>							
a. Psychologist	76,138	15,267	91,405		91,405		91,405
b. Social Worker	1,873,825	375,728	2,249,553	(334,685)	1,914,868		1,914,868
c. Other - Specify	10,144,266	2,034,069	12,178,335	(3,370,741)	8,807,594		8,807,594
Psychiatrists, Medical Assistants, Case Managers, LPC, LADC, Other			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
			0		0		0
<b>d. Subtotal Direct Mental Health Care Cost</b>	<b>12,094,229</b>	<b>2,425,064</b>	<b>14,519,293</b>	<b>(3,705,426)</b>	<b>10,813,867</b>	<b>0</b>	<b>10,813,867</b>
<b>2. Other Direct Mental Health Care Cost</b>							
a. Medical Supplies		263,064	263,064	(211,964)	51,100		51,100
b. Transportation		11,632	11,632	(2,824)	8,808		8,808
c. Depreciation - Mental Health Equipment		61,896	61,896	(20,846)	41,050		41,050
d. Professional Liability Insurance		104,216	104,216	(31,182)	73,034		73,034
e. Other - Specify		68,543	68,543	(3,996)	64,547		64,547
Rent/Utilities		80,393	80,393	(14,696)	65,697		65,697
Contract Services		19,912	19,912	(2,733)	17,179		17,179
Professional Licenses		44	44	0	44		44
Property Tax		495,830	495,830	(296,272)	199,558		199,558
Program Supplies		1,105,530	1,105,530	(584,513)	521,017		521,017
<b>f. Subtotal Other Direct Mental Health Care Cost</b>	<b>0</b>	<b>1,105,530</b>	<b>1,105,530</b>	<b>(584,513)</b>	<b>521,017</b>	<b>0</b>	<b>521,017</b>
<b>3. TOTAL DIRECT MENTAL HEALTH CARE COST (1d &amp; 2f)</b>	<b>12,094,229</b>	<b>3,530,594</b>	<b>15,624,823</b>	<b>(4,289,939)</b>	<b>11,334,884</b>	<b>0</b>	<b>11,334,884</b>
<b>D. TOTAL DIRECT COST BEFORE NON-ALLOWABLE SERVICES</b>	<b>24,316,255</b>	<b>7,919,372</b>	<b>32,235,627</b>	<b>(4,584,826)</b>	<b>27,650,801</b>	<b>-</b>	<b>27,650,801</b>

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

Reporting Period: From 7/1/2016 To 6/30/2017

FQHC Name: Cornell Scott-Hill Health Corporation

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

RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES							
COST CENTER	I	II	III	IV	V	VI	
COST CENTER	Salaried Personnel	Other Costs	Total	Reclassifications	Reclassified Trial Balance (Col 3 & 4)	Adjustments Increase (Decrease)	Net Expenses (Col 5 & 6)
E. NON-ALLOWABLE DIRECT OTHER SERVICE COST							
1. Service							
a. Clinical Diagnostic Lab		112,698	112,698	(2,100)	110,598		110,598
b. Radiology	587,491	0	0		0		0
c. Prescription Drugs/Pharmacy		2,146,464	2,733,955	(55,322)	2,678,633	(397,973)	2,280,660
d. Battered Women		0	0		0		0
e. Homeless		0	0		0		0
f. WIC		908,412	908,412	220,468	1,128,880	(1,128,880)	0
g. Non-FQHC Sites			0		0		0
h. Other - Specify							
Mental Health Cost - SCRC Inpatient Detox			0	3,705,426	3,705,426		3,705,426
Direct Health Cost - SCRC Inpatient Detox			0	74,419	74,419		74,419
A&G Cost - SCRC Inpatient Detox			0	19,183	19,183		19,183
Lab - SCRC Inpatient Detox			0	2,100	2,100		2,100
Pharmacy - SCRC Inpatient Detox			0	55,322	55,322		55,322
Indirect Expenses - SCRC Inpatient Detox			0	584,513	584,513		584,513
			0	0	0		0
			0	0	0		0
<b>I. Total Non-Allowable Direct Other Service Cost</b>	<b>587,491</b>	<b>3,167,574</b>	<b>3,755,065</b>	<b>4,804,009</b>	<b>8,359,074</b>	<b>(1,526,853)</b>	<b>6,832,221</b>
<b>F. TOTAL DIRECT COST (D+E+I)</b>	<b>24,903,746</b>	<b>11,086,946</b>	<b>35,990,692</b>	<b>19,183</b>	<b>36,009,875</b>	<b>(1,526,853)</b>	<b>34,483,022</b>

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

Reporting Period: From 7/1/2016 To 6/30/2017  
 FQHC Name: Cornell Scott-Hill Health Corporation

Form A-5 (Overhead Cost)

RECLASSIFICATIONS AND ADJUSTMENTS OF TRIAL BALANCE OF EXPENSES						
COST CENTER	I	II	III	IV	V	VI
Salaried Personnel	Other Costs	Total	Reclassifications	Reclassified Trial Balance	Adjustments Increase (Decrease)	Net Expenses (Col 5 & 6)
I	II	III	IV	V	VI	VII
<b>G. OVERHEAD - FACILITY COST</b>						
a. Rent	165,576	165,576		165,576	(69,329)	96,247
b. Insurance	0	0		0	0	0
c. Interest on Mortgage or Loans	0	0		0	0	0
d. Utilities	396,695	396,695		396,695		396,695
e. Depreciation - Building	853,717	853,717		853,717		853,717
f. Depreciation - Equipment	644,490	644,490		644,490		644,490
g. Housekeeping & Maintenance	2,662,333	2,662,333		2,662,333		2,662,333
h. Other (Specify)	8,925	8,925		8,925		8,925
Other Property Taxes	586,470	586,470		586,470		586,470
Laundry & Dietary	473,359	473,359		473,359		473,359
Security	0	0		0		0
<b>I. Subtotal Overhead - Facility Cost</b>	<b>0</b>	<b>5,791,565</b>	<b>0</b>	<b>5,791,565</b>	<b>(69,329)</b>	<b>5,722,236</b>
<b>H. OVERHEAD - ADMINISTRATIVE COST</b>						
a. Office Salaries	6,763,711	6,763,711	(19,183)	6,744,528		6,744,528
b. Depreciation - Office Equipment	0	0		0		0
c. Office Supplies	347,695	347,695		347,695		347,695
d. Legal	336,105	336,105		336,105		336,105
e. Accounting	133,525	133,525		133,525		133,525
f. Insurance	83,804	83,804		83,804		83,804
g. Telephone	404,861	404,861		404,861		404,861
h. Fringe Benefits and Payroll Taxes	1,356,220	1,356,220		1,356,220		1,356,220
i. Interest - Capital Loans	428,621	428,621		428,621		428,621
j. Other (Specify)	201,797	201,797		201,797		201,797
Transportation/Travel	1,039,226	1,039,226		1,039,226		1,039,226
Contract Labor	912,188	912,188		912,188		912,188
Computer/IT	779,718	779,718		779,718		779,718
HR/Training/Education	25,677	25,677		25,677		25,677
Dues/Subscriptions/Licenses	806,621	806,621		806,621	(806,621)	0
Marketing/Lobbying/Lead Debt	219,069	219,069		219,069	2,739	221,808
Other Supplies	0	0		0		0
<b>k. Subtotal Overhead - Administrative Cost</b>	<b>6,763,711</b>	<b>13,638,638</b>	<b>(19,183)</b>	<b>13,619,455</b>	<b>(803,882)</b>	<b>13,015,573</b>
<b>l. TOTAL OVERHEAD COST (G+H+K)</b>	<b>6,763,711</b>	<b>12,869,892</b>	<b>(19,183)</b>	<b>19,611,220</b>	<b>(873,211)</b>	<b>18,738,009</b>
<b>J. GRAND TOTAL COSTS<sup>2</sup> (F+I)</b>	<b>31,667,457</b>	<b>23,893,838</b>	<b>-</b>	<b>55,621,095</b>	<b>(2,400,064)</b>	<b>53,221,031</b>

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

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

Reporting Period: From 7/1/2016 To 6/30/2017  
 FQHC Name: Cornell Scott-Hill Health Corporation

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
<i>Provide itemized de-identified list (e.g., Physician 1)</i>	<b>General Practitioner</b>	<b>125,000</b>	<b>1,500</b>	<b>1,040</b>	<b>0.50</b>
<b>A. PHYSICIAN</b>					
1. Please see attached.					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>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>B. PHYSICIAN ASSISTANT</b>					
1. Please see attached.					0.00
2.					0.00
3.					0.00
4.					0.00
5.					0.00
<b>Total Physician Assistant Encounters, Hours and FTEs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>



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

Reporting Period:	From <u>7/1/2016</u>	To <u>6/30/2017</u>
FQHC Name:	Cornell Scott-Hill Health Corporation	

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 I	Compensation II	Encounters III	Total Employee Hours and FTEs	
				Total Hours IV	FTEs (2080 hrs = 1 FTE) V
<i>Provide itemized de-identified list (e.g., Physician 1)</i>					
<b>C. NURSE (APRN, MIDWIFE, RN)</b>	General Practitioner	125,000	1,500	1,040	0.50
1. Please see attached.					0.00
2.					0.00
3.					0.00
4.					0.00
5.					0.00
<b>Total Nurse Practitioner</b>				0	0.00
<b>D. PHYSICIAN SERVICES UNDER CONTRACT</b>					
1. Please see attached.					0.00
2.					0.00
3.					0.00
4.					0.00
5.					0.00
<b>Total Physician Services Under Contract</b>				0	0.00
<b>E. OTHER HEALTH CARE PRACTITIONER</b>					
1. Please see attached.					0.00
2.					0.00
3.					0.00
<b>Total Other Health Care Practitioner</b>				0	0.00

Cornell Scott-Hill Health Corporation - METHADONE ONLY  
 COMPENSATION, ENCOUNTERS, HOURS, AND FTE'S BY PRACTITIONER  
 June 30, 2017

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	Hours	FTE's	Job Classification
Access To Care Manager	1	51,606				2,080	1.00	OHP
Access To Care Outreach Worker	1	22,281			708	2,092	1.01	OHP
Access To Care Outreach Worker	1	22,281				-	0.00	OHP
Access To Care Outreach Worker	1	35,769			10	2,079	1.00	OHP
Access To Care Outreach Worker	1	8,019		1	160	379	0.18	OHP
Administrative Assistant	1	41,733				2,080	1.00	OHP
APRN	1	48,436			2,491	2,080	1.00	Nurse
APRN	1	48,436				-	0.00	Nurse
APRN	1	91,332			3,159	2,080	1.00	Nurse
APRN	1	32,307				-	0.00	Nurse
APRN	1	19,384				-	0.00	Nurse
APRN	1	55,998			2,779	2,080	1.00	Nurse
APRN	1	97,012			3,313	2,072	1.00	Nurse
APRN	1	155,297			4,384	2,080	1.00	Nurse
APRN	1	134,852			3,340	2,080	1.00	Nurse
APRN	1	92,987		1	1,260	1,626	0.78	Nurse
APRN	1	6,489			95	-	0.00	Nurse
APRN	1	11,289				-	0.00	Nurse
APRN	1	33,867				-	0.00	Nurse
APRN	1	33,867				-	0.00	Nurse
APRN	1	33,867			3,318	2,080	1.00	Nurse
APRN	1	94,144			3,404	2,080	1.00	Nurse
APRN	1	8,473			1,453	1,747	0.84	Nurse
APRN	1	115,351			3,432	2,080	1.00	Nurse
APRN	1	94,409			3,570	2,080	1.00	Nurse
APRN	1	73,906			1,884	1,683	0.81	Nurse
APRN	1	7,880			930	1,626	0.78	Nurse
APRN	1	53,350			2,135	1,632	0.78	Nurse
APRN	1	11,432				-	0.00	Nurse
APRN	1	11,432				-	0.00	Nurse
APRN	1	54,453				-	0.00	Nurse
APRN	1	5,661			2,299	1,029	0.49	Nurse
APRN	1	22,643				-	0.00	Nurse
APRN	1	41,686			455	560	0.27	Nurse
Assistant Nurse Manager	1	17,094		1		1,012	0.49	Nurse
Asst. Manager of Care Coordination	1	50,860			648	2,087	1.00	OHP
Behavioral Health Complex Care Manger	1	36,556				1,809	0.87	OHP
Business Intelligence Analyst	1	46,853			132	2,094	1.01	OHP
Care Coordinator	1	22,841		1		947	0.46	OHP
Care Coordinator	1	22,925			375	2,055	0.99	OHP
Case Manager	1	16,601				-	0.00	OHP
Case Manager	1	5,149				-	0.00	OHP

<u>Job Title</u>	<u># of Workers</u>	<u>Compensation</u>	<u>Hired in FY2017</u>	<u>Departed in FY2017</u>	<u>Encounters</u>	<u>Hours</u>	<u>FTE's</u>	<u>Job Classification</u>
Case Manager	1	18,073				-	0.00	OHP
Case Manager	1	27,262				2,139	1.03	OHP
Case Manager	1	11,789				-	0.00	OHP
Case Manager	1	28,864				2,105	1.01	OHP
Case Manager	1	10,296	1			381	0.18	OHP
Case Manager	1	44,949				2,090	1.00	OHP
Chief of Medicine	1	111,730			5,328	2,080	1.00	Physician
Chief of Medicine		9,059				-	0.00	Physician
Chief of Medicine		78,513				-	0.00	Physician
Chief of Medicine		18,118				-	0.00	Physician
Chief of Medicine		36,237				-	0.00	Physician
Chief of Medicine		48,316				-	0.00	Physician
Chief of Medicine	1	29,970				2,080	1.00	OHP
Clinical Pharmacy Coordinator	1	11,371			953	2,080	1.00	OHP
Clinician II (LPC)	1	27,531	1			1,306	0.63	OHP
Community Health Worker	1	35,361	1			1,249	0.60	OHP
Community Health Worker	1	37,646				2,188	1.05	OHP
Community Health Worker	1	31,211				2,094	1.01	OHP
Complex care Management Coordinator	1	41,975			753	2,096	1.01	OHP
Complex care Management Coordinator	1	43,950			376	2,095	1.01	OHP
Complex care Management Coordinator	1	826	1			39	0.02	OHP
Cook II	1	17,103				2,228	1.07	OHP
Dental Hygienist	1	11,542			1,068	1,449	0.70	OHP
Diabetes Educator	1	47,396			744	2,112	1.02	OHP
Director of Care Coordination	1	89,262				2,080	1.00	Nurse
Director of Dental		2,018				-	0.00	OHP
Director of Dental	1	32,277				2,080	1.00	OHP
Director of Early Childhood	1	60,879				2,080	1.00	OHP
Director of Early Childhood	1	15,220				-	0.00	OHP
Director of Pediatrics	1	134,518			2,956	1,852	0.89	Physician
Director of Pediatrics		11,697				-	0.00	Physician
Director of Wellness Education	1	118,341			842	2,080	1.00	OHP
Early Intervention Associate	1	11,140		1		538	0.26	OHP
Early Intervention Associate	1	14,429				720	0.35	OHP
Early Intervention Associate II	1	48,799	1			2,080	1.00	OHP
Executive Assistant I	1	12,038				745	0.36	OHP
Executive Chief	1	27,553				2,080	1.00	OHP
Health Educator	1	43,300				2,084	1.00	OHP
Health Educator	1	43,165				2,108	1.01	OHP
Health Educator	1	41,982				2,089	1.00	OHP
Health Educator	1	31,788		1		1,329	0.64	OHP
Husky Liaison	1	36,926				2,106	1.01	OHP
IM Lead Nurse	1	60,075			1,205	2,177	1.05	Nurse
Infectious Disease Nurse Specialist		3,260				-	0.00	Nurse
Infectious Disease Nurse Specialist	1	48,891				2,104	1.01	Nurse
Infectious Disease Nurse Specialist		17,927				-	0.00	Nurse
Infectious Disease Nurse Specialist		11,408				-	0.00	Nurse
Licensed Practical Nurse	1	48,509				1,614	0.78	Nurse
Licensed Practical Nurse	1	10,889				402	0.19	Nurse

<u>Job Title</u>	<u># of Workers</u>	<u>Compensation</u>	<u>Hired in FY2017</u>	<u>Departed in FY2017</u>	<u>Encounters</u>	<u>Hours</u>	<u>FTE's</u>	<u>Job Classification</u>
Licensed Practical Nurse	1	31,515		1		795	0.38	Nurse
Licensed Practical Nurse	1	25,156		1		749	0.36	Nurse
Licensed Practical Nurse	1	18,643	1			723	0.35	Nurse
Licensed Practical Nurse	1	7,221		1		281	0.14	Nurse
Licensed Practical Nurse	1	59,076				2,142	1.03	Nurse
Licensed Practical Nurse	1	23,784				924	0.44	Nurse
Licensed Practical Nurse	1	5,750				221	0.11	Nurse
Licensed Practical Nurse	1	23,673	1			921	0.44	Nurse
Licensed Practical Nurse	1	32,437	1			1,256	0.60	Nurse
Licensed Practical Nurse	1	69,738			783	1,840	0.88	Physician
Med Director of Quality Improvement and Ops	1	52,775				-	0.00	Physician
Med Director of Quality Improvement and Ops	1	5,654				-	0.00	Physician
Med Director of Quality Improvement and Ops	1	650	1			40	0.02	HCP
Medical Assistant	1	24,540		1		1,255	0.60	HCP
Medical Assistant	1	13,557		1		719	0.35	HCP
Medical Assistant	1	31,366		1		1,526	0.73	HCP
Medical Assistant	1	6,359		1		254	0.12	HCP
Medical Assistant	1	29,906		1		2,121	1.02	HCP
Medical Assistant	1	5,121				-	0.00	HCP
Medical Assistant	1	28,647				2,061	0.99	HCP
Medical Assistant	1	17,113				2,085	1.00	HCP
Medical Assistant	1	17,113				-	0.00	HCP
Medical Assistant	1	32,164		1		1,723	0.83	HCP
Medical Assistant	1	6,595	1			404	0.19	HCP
Medical Assistant	1	34,144				2,080	1.00	HCP
Medical Assistant	1	23,839	1			1,461	0.70	HCP
Medical Assistant	1	3,862		1		192	0.09	HCP
Medical Assistant	1	34,114				2,079	1.00	HCP
Medical Assistant	1	35,719				2,099	1.01	HCP
Medical Assistant	1	3,969				-	0.00	HCP
Medical Assistant	1	26,036				1,599	0.77	HCP
Medical Assistant	1	17,929				2,080	1.00	HCP
Medical Assistant	1	34,840	1			2,117	1.02	HCP
Medical Assistant	1	7,684				-	0.00	HCP
Medical Assistant	1	34,517			1	1,857	0.89	HCP
Medical Assistant	1	29,713				2,410	1.16	HCP
Medical Assistant	1	12,735				-	0.00	HCP
Medical Assistant	1	39,054				2,132	1.03	HCP
Medical Assistant	1	34,347			1	1,914	0.92	HCP
Medical Assistant	1	4,579				-	0.00	HCP
Medical Assistant	1	10,685		1		934	0.45	HCP
Medical Assistant	1	33,962				2,086	1.00	HCP
Medical Assistant	1	34,857				2,121	1.02	HCP
Medical Assistant	1	38,521				2,090	1.00	HCP
Medical Assistant	1	597		1		37	0.02	HCP
Medical Assistant	1	20,854			1	980	0.47	HCP
Medical Assistant	1	48,145		1	143	1,129	0.54	Nurse
Medical Case Manager	1	26,008		1	182	224	0.11	Physician
Medical Director	1	1,503			17	-	0.00	Physician
Neurologist	1							

<u>Job Title</u>	<u># of Workers</u>	<u>Compensation</u>	<u>Hired in FY2017</u>	<u>Departed in FY2017</u>	<u>Encounters</u>	<u>Hours</u>	<u>FTE's</u>	<u>Job Classification</u>
NFN Clinical Supervisor	1	72,265			637	2,084	1.00	Nurse
NFN Clinical Supervisor	1	16,242		1		500	0.24	Nurse
NFN Home Visitor	1	15,668	1	1		811	0.39	Nurse
NFN Home Visitor	1	8,669	1	1		279	0.13	Nurse
Nurse Educator	1	1,982	1	1		57	0.03	Nurse
Nurse Educator	1	281	1	1		8	0.00	Nurse
Nurse Midwife	1	106,732		1		1,799	0.86	Nurse
Nurse Midwife		7,706			2,618	-	0.00	Nurse
Nurse Midwife	1	46,232				2,080	1.00	Nurse
Nurse Midwife		37,426				-	0.00	Nurse
Nurse Midwife		18,713				-	0.00	Nurse
Nurse Midwife	1	18,599		1		384	0.18	Nurse
Nurse Team Leader	1	73,056				2,080	1.00	OHP
Occupational Therapist	1	54,881				2,086	1.00	OHP
Ophthalmic Technician	1	58,346				2,088	1.00	OHP
Ophthalmology Assistant	1	31,702		1		1,556	0.75	OHP
Patient Registrar	1	37,918		1		1,774	0.85	OHP
Patient Registrar	1	34,882				2,026	0.97	OHP
Patient Registrar	1	35,805				2,082	1.00	OHP
Patient Registrar		3,542				-	0.00	OHP
Patient Registrar	1	3,542	1	1		218	0.10	OHP
Patient Registrar	1	35,763				2,078	1.00	OHP
Patient Registrar	1	25,246	1	1		1,287	0.62	OHP
Patient Registrar	1	4,582		1		136	0.07	OHP
Patient Registrar	1	18,178				2,122	1.02	OHP
Patient Registrar	1	18,178				-	0.00	OHP
Patient Registrar	1	35,901				2,085	1.00	OHP
Patient Registrar	1	35,791				2,081	1.00	OHP
Patient Registrar	1	597	1	1		40	0.02	OHP
Patient Registrar	1	20,973		1		1,181	0.57	OHP
Patient Registrar	1	35,849				2,084	1.00	OHP
Patient Registrar	1	36,225				2,098	1.01	OHP
Patient Registrar	1	35,646				2,060	0.99	OHP
Patient Registrar	1	35,961				2,088	1.00	OHP
Patient Registration Team Leader	1	38,366				2,080	1.00	OHP
Patient Registration Team Leader	1	37,994				2,108	1.01	OHP
Patient Registration Team Leader	1	39,273				2,098	1.01	OHP
Patient Registration Team Leader	1	31,103				1,840	0.88	OHP
Pediatrician	1	118,910			2,019	1,633	0.79	Physician
Pediatrician	1	70,896			1,482	857	0.41	Physician
Pediatrician	1	902	1			-	0.00	Physician
Pediatrician	1	22,908		1		-	0.00	Physician
Pediatrician	1	8,171		1	13	40	0.02	Physician
Physician	1	140,390			2,340	1,676	0.81	Physician
Physician	1	184,754			3,422	2,080	1.00	Physician
Physician	1	201,928			2,697	38	0.02	Physician
Physician	1	95,478				-	0.00	Physician
Physician		13,427				-	0.00	Physician
Physician		11,934				-	0.00	Physician

<u>Job Title</u>	<u># of Workers</u>	<u>Compensation</u>	<u>Hired in FY2017</u>	<u>Departed in FY2017</u>	<u>Encounters</u>	<u>Hours</u>	<u>FTE's</u>	<u>Job Classification</u>
Physician	1	28,345					0.00	Physician
Physician	1	152,871		1	1,951	1,386	0.67	Physician
Physician	1	138,387			3,310	2,080	1.00	Physician
Physician	1	59,309					0.00	Physician
Physician	1	176,332			2,377	28	0.01	Physician
Physician	1	172,343			3,695	1,758	0.85	Physician
Physician	1	148,633			2,914	1,697	0.82	Physician
Physician	1	88,466		1	1,132		0.00	Physician
Physician	1	25,345			576		0.00	Physician
Physician	1	118,464			3,916	2,080	1.00	Physician
Physician	1	63,788					0.00	Physician
Physician	1	202,959			3,406	2,080	1.00	Physician
Physician	1	154,474			3,484	2,029	0.98	Physician
Physician	1	26,451					0.00	Physician
Physician	1	1,803		1			0.00	Physician
Physician Assistant	1	5,277	1		17	114	0.05	Physician Assistant
Physician Assistant	1	27,328					0.00	Physician Assistant
Physician Assistant	1	63,764			952	2,080	1.00	Physician Assistant
Physician Assistant	1	59,384			2,417	2,080	1.00	Physician Assistant
Physician Assistant	1	41,267					0.00	Physician Assistant
Podiatrist	1				1,514		0.00	Physician
Podiatrist	1	26,008	1		480	392	0.19	Physician
Practice Administrator	1	20,228	1			240	0.12	OHP
Practice Administrator	1	3,188	1			600	0.29	OHP
Practice Administrator	1	80,140				2,120	1.02	OHP
Practice Coordinator	1	51,503				2,110	1.01	OHP
Practice Coordinator	1	37,512		1		1,196	0.58	OHP
Prenatal Case Manager	1	15,464					0.00	Nurse
Prenatal Case Manager	1	18,900				1,813	0.87	Nurse
Program Coordinator	1	29,378				1,133	0.54	OHP
Program Coordinator	1	2,905					0.00	OHP
Program Coordinator	1	660					0.00	OHP
Program Coordinator	1	14,184	1			582	0.28	OHP
Program Coordinator	1	824					0.00	OHP
Program Coordinator	1	824					0.00	OHP
Program Director II	1	24,132					0.00	OHP
Program Director II	1	52,573				2,080	1.00	OHP
Program Director II	1	1,724					0.00	OHP
Program Director II	1	5,171					0.00	OHP
Program Director II	1	2,586					0.00	OHP
Program Director II	1	25,290				1,910	0.92	Nurse
QA/QI Nurse	1	8,865					0.00	OHP
Receptionist	1	8,865					0.00	OHP
Receptionist	1	17,729				2,116	1.02	OHP
Referral Specialist	1				225		0.00	OHP
Registered Dietitian	1	59,403			852	2,080	1.00	AHCP
Registered Dietitian	1	3,127					0.00	AHCP
Registered Nurse	1	65,145		1		1,499	0.72	Nurse
Registered Nurse	1	55,396		1		1,568	0.75	Nurse

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	Hours	FTE's	Job Classification
Registered Nurse	1	38,695		1		936	0.45	Nurse
Registered Nurse	1	49,656	1			1,638	0.79	Nurse
Registered Nurse	1	7,858	1	1		227	0.11	Nurse
Registered Nurse	1	45,745	1			1,499	0.72	Nurse
Registered Nurse	1	76,292				2,104	1.01	Nurse
Registered Nurse	1	14,549	1			402	0.19	Nurse
Registered Nurse	1	8,085				250	0.12	Nurse
Registered Nurse	1	1,103				-	0.00	Nurse
Registered Nurse	1	42,720	1	1		1,140	0.55	Nurse
Registered Nurse	1	923	1	1		27	0.01	Nurse
Registered Nurse	1	14,634	1			412	0.20	Nurse
Registered Nurse	1	50,523				2,116	1.02	Nurse
Registered Nurse	1	21,653				-	0.00	Nurse
Registered Nurse	1	75,561				2,282	1.10	Nurse
Registered Nurse	1	18,891				-	0.00	Nurse
Registered Nurse	1	56,389				1,545	0.74	Nurse
Registered Nurse	1	59,619	1			1,627	0.78	Nurse
Registered Nurse	1	6,755				-	0.00	OHP
Senior Administrative Assistant	1	36,891				2,107	1.01	OHP
Senior Administrative Assistant	1	8,314				-	0.00	OHP
Senior Administrative Assistant	1	26,372				2,129	1.02	OHP
Senior Care Coordinator Assistant	1	14,540				-	0.00	OHP
Senior Care Coordinator Assistant	1	86,083		1		1,869	0.90	OHP
Site Manager	1	27,300		1		-	0.00	OHP
Site Manager	1	3,289				-	0.00	OHP
Site Manager	1	36,180				2,080	1.00	OHP
Site Manager	1	23,024				-	0.00	OHP
Site Manager	1	3,289				-	0.00	OHP
Sous Chef	1	22,199				2,210	1.06	OHP
Sous Chef	1	23,952				2,200	1.06	OHP
Special Education Teacher	1	37,033				1,240	0.60	OHP
Special Education Teacher	1	7,058	1	1		145	0.07	OHP
Speech Language Pathologist	1	39,904				1,226	0.59	OHP
Speech Language Pathologist	1	66,597				2,080	1.00	OHP
Substance Abuse Case Manager Supervisor	1	4,244				-	0.00	OHP
Substance Abuse Case Manager Supervisor	1	27,279				-	0.00	OHP
Substance Abuse Case Manager Supervisor	1	29,098			6	2,108	1.01	OHP
WEO Patient Registrar/Admin Assistant	1	6,812	1			400	0.19	OHP
WIC Clerk	1	31,132				2,103	1.01	OHP
WIC Clerk	1	39,075				2,113	1.02	OHP
WIC Manager	1	67,761				2,080	1.00	OHP
WIC Site Nutritionist	1	12,587		1		319	0.15	OHP
WIC Site Nutritionist	1	5,133				211	0.10	OHP
WIC Site Nutritionist	1	30,650	1	1		1,157	0.56	OHP
WIC Site Nutritionist	1	34,130		1		1,470	0.71	OHP
Women's Health Program Manager	1	22,824				2,081	1.00	OHP
Women's Health Program Manager	1	22,824				-	0.00	OHP
<b>Salary Grand Total</b>	<b>215</b>	<b>10,618,405</b>	<b>42</b>	<b>54</b>	<b>109,536</b>	<b>307,875</b>	<b>147.99</b>	

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	Hours	FTE's	Job Classification
MD	1	27,885			554	279	0.13	Physician Services Under Contract
MD	1	6,191			151	62	0.03	Physician Services Under Contract
MD	1	3,946			77	32	0.02	Physician Services Under Contract
MD	1	4,305			84	34	0.02	Physician Services Under Contract
MD	1	16,656			325	133	0.06	Physician Services Under Contract
MD	1	4,305			60	25	0.01	Physician Services Under Contract
MD	1	3,588			70	29	0.01	Physician Services Under Contract
MD	1	19,783			386	158	0.08	Physician Services Under Contract
MD	1	125			1	1	0.00	Physician Services Under Contract
MD	1	97,960			1,470	316	0.15	Physician Services Under Contract
CNM	1	2,716			53	22	0.01	Physician Services Under Contract
MD	1	3,372			47	19	0.01	Physician Services Under Contract
MD	1	74,128			739	421	0.20	Physician Services Under Contract
MD	1	6,765			132	54	0.03	Physician Services Under Contract
Other	1	359			7	3	0.00	Physician Services Under Contract
<b>Contracted Grand Total</b>	<b>15</b>	<b>272,084</b>	<b>0</b>	<b>0</b>	<b>4,156</b>	<b>1,588</b>	<b>0.76</b>	

**Grand Total Salaries & Contracted Workers 230 10,890,489 42 54 113,692 309,463 148.75**

SCRC Salary Reclass - Nurse 3 74,419 0 0 0 0

**Grand Total After Reclass 227 10,816,070 42 54 113,692**

Summary Table Per B-4 & Reconciliation							
Health Care Practitioners	# of Workers	Compensation	Hired	Departed	Encounters	Hours	FTE's
Physician	26	3,057,542	3	6	49,994	25,850	12.43
Physician Assistant	3	197,020	1	1	3,386	4,274	2.05
Nurse	61	3,169,467	16	19	47,099	80,222	38.57
Physician Services Under Contract	15	272,084	0	0	4,156	1,588	0.76
OHP	96	3,402,158	16	19	8,205	152,993	73.55
AHCP	1	62,530	0	0	852	2,080	1.00
HCP	28	729,688	6	9	0	42,456	20.41
<b>Total Per B-4</b>	<b>230</b>	<b>10,890,489</b>	<b>42</b>	<b>54</b>	<b>113,692</b>	<b>309,463</b>	<b>148.77</b>



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

Reporting Period: From 7/1/2016 To 6/30/2017  
 FQHC Name: Cornell Scott-Hill Health Corporation

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 attached.				0.00
2.				0.00
3.				0.00
4.				0.00
5.				0.00
<b>Total Dentist Encounters, Staff Hours and FTEs</b>	0	0	0	0.00
<b>B. DENTAL HYGIENIST</b>				
1. Please see attached.				0.00
2.				0.00
3.				0.00
4.				0.00
5.				0.00
<b>Total Dental Hygienist Encounters, Hours and FTEs</b>	0	0	0	0.00
<b>C. OTHER DENTAL PRACTITIONER</b>				
1. Please see attached.				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

Cornell Scott-Hill Health Corporation - METHADONE ONLY  
 COMPENSATION, ENCOUNTERS, HOURS, AND FTE'S BY PRACTITIONER  
 June 30, 2017

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	Hours	FTE's	Job Classification
Dental Assistant	1	7,633	1			401	0.19	Other
Dental Assistant	1	38,482				2,081	1.00	Other
Dental Assistant	1	36,952				2,062	0.99	Other
Dental Assistant	1	46,766				2,080	1.00	Other
Dental Assistant	1	36,104				2,080	1.00	Other
Dental Assistant	1	1,811				2,081	1.00	Other
Dental Assistant	1	19,877	1			1,240	0.60	Other
Dental Assistant	1	38,696				2,080	1.00	Other
Dental Assistant	1	22,338	1			1,239	0.60	Other
Dental Assistant	1	44,622				2,080	1.00	Other
Dental Assistant	1	1,811				-	0.00	Other
Dental Assistant	1	1,242				-	0.00	Other
Dental Assistant	1	32,598				2,081	1.00	Other
Dental Assistant	1	3,727	1			1,240	0.60	Other
Dental Assistant	1	7,422		1		-	0.00	Other
Dental Assistant	1	49,429				1,449	0.70	Dental Hygienist
Dental Hygienist	1	59,864			1,002	1,559	0.75	Dental Hygienist
Dental Hygienist	1	59,822	1		1,219	1,570	0.75	Dental Hygienist
Dental Hygienist	1	2,659				-	0.00	Dental Hygienist
Dental Hygienist	1	5,318				-	0.00	Dental Hygienist
Dental Hygienist	1	45,204	1		891	1,435	0.69	Dental Hygienist
Dental Hygienist	1	54,099		1	687	750	0.36	Dental Hygienist
Dental Hygienist	1	1,918		1	30	52	0.03	Dental Hygienist
Dental Hygienist	1	65,800	1			957	0.35	Dental Hygienist
Dental Hygienist	1	143,139	1		2,486	1,800	0.87	Dental Hygienist
Dental Hygienist	1	137,287	1		1,476	1,732	0.83	Dental Hygienist
Dentist	1	41,814	1		2,094	560	0.27	Dentist
Dentist	1	76,513		1	398	320	0.15	Dentist
Dentist	1	44,836	1	1	533	481	0.23	Dentist
Dentist	1	165,842			2,279	2,080	1.00	Dentist
Director of Dental		1,594				-	0.00	Dentist
Director of Dental	1	50,875				2,081	1.00	Other
Lead Dental Assistant	1	51,936	1			1,960	0.94	Other
Office Manager	1	801	1			40	0.02	Other
Oral Health Educator	1	35,875				2,084	1.00	Other
Patient Registrar	1	35,780				2,079	1.00	Other
Patient Registrar	1	31,438				2,086	1.00	Other
Patient Registrar	1	63,555				2,080	1.00	Other
Practice Administrator	1	38,142				2,084	1.00	Other
Secretary/Receptionist	1	1,603,621	12	5	14,052	49,765	23.92	Other
Salary Grand Total	34							

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	Hours	FTE's	Job Classification
Dentist	1	181,811	0	0	2,615	1,950	0.94	Dentist
Dentist	1	191,173	0	0	2,094	1,950	0.94	Dentist
Other	1	-	0	0	117	88	0.04	Other
Contracted Grand Total	3	372,984	0	0	4,826	3,988	1.92	

Summary Table Per B-4 & Reconciliation							
Dental Practitioners	# of Workers	Compensation	Hired	Departed	Encounters	Hours	FTE's
Dentist	9	1,049,809	4	2	14,932	11,611	5.58
Dental Hygienist	6	278,313	2	2	3,829	6,815	3.28
Other	22	648,483	6	1	117	35,327	16.98
Total Per B-4	37	1,976,605	12	5	18,878	53,753	25.84

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

Reporting Period:	From <u>7/1/2016</u>	To <u>6/30/2017</u>
FQHC Name:	Cornell Scott-Hill Health Corporation	

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 <i>Provide itemized de-identified list (e.g., Psychologist 1)</i>	Compensation	Encounters	Total Employee Hours and FTEs	
			Employee Total Hours	FTEs (2080 hrs = 1 FTE)
<b>A. PSYCHOLOGIST</b>				
1. Please see attached.	125,000	1,500	1,040	0.50
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. Please see attached.				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 attached.				0.00
2.				0.00
3.				0.00
4.				0.00
5.				0.00
<b>Total Other Mental Health Practitioner Encounters, Hours and FTEs</b>	0	0	0	0.00

Cornell Scott-Hill Health Corporation - METHADONE ONLY  
 COMPENSATION, ENCOUNTERS, HOURS, AND FTE'S BY PRACTITIONER  
 June 30, 2017

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	SCRC Encounters	Encounters Excluding SCRC	Hours	FTE's	Job Classification
Administrative Assistant	1	42,151					0	2,082	1.00	OMHP
Administrative Assistant	1	44,636					0	1,992	0.96	OMHP
Administrative Assistant	1	37,344					0	2,040	0.98	OMHP
Administrative Assistant	1	2,641	1				0	80	0.04	OMHP
Administrative Assistant	1	39,981	1				0	1,823	0.88	OMHP
Administrative Assistant	1	19,640					0	2,080	1.00	OMHP
Administrative Assistant	1	5,460					0	-	0.00	OMHP
Administrative Assistant	1	14,179					0	-	0.00	OMHP
Administrative Assistant	1	49,937					0	2,092	1.01	OMHP
Administrative Assistant	1	21,765					0	2,083	1.00	OMHP
Administrative Assistant	1	6,051					0	-	0.00	OMHP
Administrative Assistant	1	15,714	1				0	850	0.41	OMHP
Administrative Assistant	1	18,393					0	2,098	1.01	OMHP
Administrative Assistant	1	38,190			2,615	2,615	0	2,089	1.00	OMHP
Administrative Assistant	1	19,123					0	2,089	1.00	OMHP
Administrative Assistant	1	5,316					0	1,923	0.92	OMHP
Administrative Assistant	1	13,807					0	101	0.05	OMHP
Administrative Assistant	1	35,029					0	143	0.07	OMHP
Administrative Assistant	1	1,821	1				0	2,078	1.00	OMHP
Administrative Assistant	1	4,029	1				0	-	0.00	OMHP
Administrative Assistant	1	18,826					0	-	0.00	OMHP
Administrative Assistant	1	5,261					0	-	0.00	OMHP
Administrative Assistant	1	13,664					0	536	0.26	APRN
Administrative Assistant	1	18,850			609	609	0	-	0.00	APRN
APRN	1	10,649					1,273	1,554	0.75	APRN
APRN	1	72,972			1,273		0	1,747	0.84	APRN
APRN	1	76,254			794	794	0	1,044	0.50	APRN
APRN	1	56,816			794	209	45	599	0.29	APRN
APRN	1	44,632	1		1,851	1,111	740	2,080	1.00	APRN
APRN	1	39,504					0	-	0.00	APRN
APRN	1	29,629					0	-	0.00	APRN
APRN	1	70,919					0	1,626	0.78	APRN
APRN	1	101,520			1,495	1,495	0	5,608	2.70	APRN
APRN	1	1,659	1				0	21	0.01	OMHP
Assistant Program Director I	1	76,020			834	834	0	2,079	1.00	OMHP
Assistant Program Director I	1	4,853					0	-	0.00	OMHP
Assistant Program Director I	1	70,625			506	506	0	1,743	0.84	OMHP
Assistant Program Director I	1	85,966					0	1,754	0.84	OMHP
Assistant Program Director I	1	60,091					0	2,080	1.00	OMHP
Assistant Program Director I	1	12,877					0	-	0.00	OMHP
Assistant Program Director I	1	12,877					0	-	0.00	OMHP
Assistant Program Director I	1	44,804	1		789	789	0	1,240	0.60	OMHP
Assistant Program Director I	1	84,742			342	342	0	2,080	1.00	OMHP
Assistant Program Director I	1	49,830					0	1,819	0.87	OMHP
Assistant Program Director I	1	10,678					0	-	0.00	OMHP
Assistant Program Director I	1	50,417					0	2,080	1.00	OMHP
Assistant Program Director II	1	14,016					0	-	0.00	OMHP
Assistant Program Director II	1	36,401					0	-	0.00	OMHP
Assistant Program Director II	1	47,855			2,625	2,625	0	2,080	1.00	OMHP

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	SCRC Encounters	Encounters Excluding SCRC	Hours	FTE's	Job Classification
Assistant Program Director II	1	24,379					0	-	0.00	OMHP
Assistant Program Director II	1	18,059					0	-	0.00	OMHP
Call Center Customer Service Rep	1	37,113					0	2,138	1.03	OMHP
Case Manager	1	40,450			281		281	2,099	1.01	OMHP
Case Manager	1	40,091			136		136	2,083	1.00	OMHP
Case Manager	1	40,569			242		242	2,105	1.01	OMHP
Case Manager	1	42,313					0	2,036	0.98	OMHP
Case Manager	1	7,405	1		2		2	240	0.12	OMHP
Case Manager	1	41,707			489		489	2,105	1.01	OMHP
Case Manager	1	39,877					0	-	0.00	OMHP
Case Manager	1	41,142					0	2,103	1.01	OMHP
Case Manager	1	41,260					0	2,103	1.01	OMHP
Case Manager	1	39,839			196		196	2,067	0.99	OMHP
Case Manager	1	43,510			2,362		2,362	1,805	0.87	OMHP
Case Manager	1	146,356		1	21,584	11,126	10,458	2,080	1.00	OMHP
Chief of Behavioral Health	1	133,500					0	-	0.00	OMHP
Chief of Behavioral Health	1	21,798					0	-	0.00	OMHP
Chief of Behavioral Health	1	44,386					0	2,098	1.01	OMHP
Clinical Case Coordinator	1	44,984					0	2,080	1.00	OMHP
Clinical Nurse Supervisor	1	12,505					0	-	0.00	OMHP
Clinical Nurse Supervisor	1	32,479					0	-	0.00	OMHP
Clinical Nurse Supervisor	1	5,784					0	2,080	1.00	OMHP
Clinical Pharmacist	1	2,892					0	-	0.00	OMHP
Clinical Pharmacist	1	2,997					0	-	0.00	OMHP
Clinical Pharmacy Coordinator	1	44,162			285		285	2,080	1.00	OMHP
Clinician I	1	50,593		1	1,036		1,036	1,724	0.83	OMHP
Clinician I (LCSW)	1	48,165					0	1,592	0.77	LCSW
Clinician II	1	38,826	1		694		694	2,080	1.00	OMHP
Clinician II	1	3,862					0	-	0.00	OMHP
Clinician II	1	60,496			1,024		1,024	2,078	1.00	OMHP
Clinician II	1	13,980		1	206	170	36	416	0.20	OMHP
Clinician II	1	67,384			1,246		1,246	2,080	1.00	OMHP
Clinician II	1	32,640			421		421	2,033	0.98	OMHP
Clinician II (BS)	1	16,815					0	-	0.00	OMHP
Clinician II (BS)	1	45,674			2,477		2,477	2,080	1.00	OMHP
Clinician II (LADC)	1	23,529					0	-	0.00	OMHP
Clinician II (LADC)	1	57,650			860		860	1,840	0.88	OMHP
Clinician II (LADC)	1	1,252	1		10		10	40	0.02	OMHP
Clinician II (LADC)	1	57,254			555		555	1,737	0.84	LCSW
Clinician II (LCSW)	1	30,362		1	822		822	1,240	0.60	LCSW
Clinician II (LCSW)	1	41,544			446		446	1,062	0.51	LCSW
Clinician II (LCSW)	1	65,160			1,288		1,288	2,080	1.00	LCSW
Clinician II (LCSW)	1	10,812		1	69		69	243	0.12	LCSW
Clinician II (LCSW)	1	54,742			527		527	1,729	0.83	LCSW
Clinician II (LCSW)	1	56,028			555		555	1,792	0.86	LCSW
Clinician II (LCSW)	1	64,358			1,032		1,032	2,080	1.00	LCSW
Clinician II (LCSW)	1	70,102			1,188		1,188	2,080	1.00	LCSW
Clinician II (LCSW)	1	67,558			1,112		1,112	2,080	1.00	LCSW
Clinician II (LCSW)	1	28,804			1,487		1,487	2,080	1.00	LCSW
Clinician II (LCSW)	1	25,613	1		389		389	920	0.44	LCSW
Clinician II (LCSW)	1	1,252	1		3		3	40	0.02	LCSW
Clinician II (LCSW)	1	47,388			1,318	1,318	0	2,080	1.00	LCSW
Clinician II (LCSW)	1	26,657					0	-	0.00	LCSW
Clinician II (LCSW)	1	38,836		1	639		639	1,156	0.56	LCSW
Clinician II (LCSW)	1	60,213			731		731	1,929	0.93	LCSW
Clinician II (LCSW)	1	62,969			972		972	2,036	0.98	LCSW
Clinician II (LCSW)	1	7,513		1	24		24	240	0.12	LCSW

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	SCRC Encounters	Encounters Excluding SCRC	Hours	FTE's	Job Classification
Clinician II (LCSW)	1	35,074			505		505	769	0.37	LCSW
Clinician II (LCSW)	1	2,029					0	-	0.00	LCSW
Clinician II (LCSW)	1	31,785	1		306		306	1,080	0.52	LCSW
Clinician II (LMFT)	1	29,079	1		560	560	0	856	0.41	OMHP
Clinician II (LMFT)	1	59,320	1		1,149		1,149	1,906	0.92	OMHP
Clinician II (LMFT)	1	4,814	1		24	24	0	138	0.07	OMHP
Clinician II (LMFT)	1	29,368	1		987	987	0	1,800	0.87	OMHP
Clinician II (LMFT)	1	51,450	1		950	950	0	1,600	0.00	OMHP
Clinician II (LMFT)	1	3,005	1				0	-	0.77	OMHP
Clinician II (LMSW)	1	47,084			881		881	2,080	1.00	OMHP
Clinician II (LMSW)	1	50,792			850		850	2,080	1.00	OMHP
Clinician II (LMSW)	1	4,413	1		22		22	104	0.05	OMHP
Clinician II (LMSW)	1	5,779	1		38		38	240	0.12	OMHP
Clinician II (LMSW)	1	43,347	1		812		812	1,800	0.87	OMHP
Clinician II (LMSW)	1	32,070	1		431		431	925	0.44	OMHP
Clinician II (LMSW)	1	45,727	1		887	887	0	1,800	0.87	OMHP
Clinician II (LMSW)	1	34,908	1		470		470	1,240	0.60	OMHP
Clinician II (LPC)	1	79,125			1,554		1,554	2,083	1.00	OMHP
Clinician II (LPC)	1	5,051					0	-	0.00	OMHP
Clinician II (LPC)	1	56,961			834		834	1,825	0.88	OMHP
Clinician II (LPC)	1	3,635			0		0	-	0.00	OMHP
Clinician II (LPC)	1	56,359	1		763		763	1,800	0.87	OMHP
Clinician II (LPC)	1	67,074			1,050		1,050	2,020	0.97	OMHP
Clinician II (LPC)	1	75					0	-	0.00	OMHP
Clinician II (LPC)	1	1,177	1		5		5	40	0.02	OMHP
Clinician II (LPC)	1	67,793			1,089		1,089	2,080	1.00	OMHP
Clinician II (LPC)	1	8,092		1	10		10	112	0.05	OMHP
Clinician II (LPC)	1	56,077			1,020		1,020	2,080	1.00	OMHP
Clinician II (LPC)	1	14,019					0	-	0.00	OMHP
Clinician II (LPC)	1	66,784			1,000		1,000	2,080	1.00	OMHP
Clinician II (LPC)	1	29,758	1		1,431		1,431	1,440	0.69	OMHP
Clinician II (LPC)	1	15,330					0	-	0.00	OMHP
Clinician II (LPC)	1	32,480			1,367	1,367	0	2,080	1.00	OMHP
Clinician II (LPC)	1	9,029					0	-	0.00	OMHP
Clinician II (LPC)	1	23,450					0	-	0.00	OMHP
Clinician II (LPC)	1	45,088	1		445		445	1,440	0.69	OMHP
Clinician II (LPC)	1	32,178			1,418		1,418	2,080	1.00	OMHP
Clinician II (LPC)	1	8,946					0	-	0.00	OMHP
Clinician II (LPC)	1	23,232					0	-	0.00	OMHP
Clinician II (LPC)	1	70,302					0	-	0.00	OMHP
Clinician II (LPC)	1	9,054	1		14		14	265	0.13	OMHP
Clinician II (LPC)	1	33,539			1,317		1,317	2,080	1.00	OMHP
Clinician II (LPC)	1	9,324					0	-	0.00	OMHP
Clinician II (LPC)	1	24,215		1	14		14	2080	1.00	OMHP
Clinician II (LPC)	1	64,358			1,092		1,092	2,080	1.00	OMHP
Clinician II (LPC)	1	33,031			1,427		1,427	2,080	1.00	OMHP
Clinician II (LPC)	1	33,031					0	-	0.00	OMHP
Clinician II (LPC)	1	35,716	1		618	579	39	1,218	0.59	OMHP
Clinician II (MSW)	1	20,617	1		279		279	672	0.32	OMHP
Clinician II (MSW)	1	23,547	1		298		298	808	0.39	OMHP
Clinician II (MSW)	1	52,110			953		953	2,080	1.00	OMHP
Clinician II (MSW)	1	11,162					0	-	0.00	OMHP
Clinician II (MSW)	1	52,619			835		835	2,080	1.00	OMHP
Clinician II (Psych)	1	11,401					0	-	1.07	OMHP
Clinician II (Psych)	1	23,153					0	-	2.18	OMHP
Cook II	1	6,436					0	-	0.00	OMHP
Detox Technician I	1	16,717					0	-	0.00	OMHP
Detox Technician I	1						0	-	0.00	OMHP

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	SCRC Encounters	Encounters Excluding SCRC	Hours	FTE's	Job Classification
Detox Technician I	1	7,866					0	1,525	0.73	OMHP
Detox Technician I		2,187					0	-	0.00	OMHP
Detox Technician I		5,679					0	-	0.00	OMHP
Detox Technician I	1	19,747					0	1,861	0.89	OMHP
Detox Technician I	1	10,443	1				0	545	0.26	OMHP
Detox Technician I	1	30,816					0	3,954	1.90	OMHP
Detox Technician I		5,787					0	-	0.00	OMHP
Detox Technician I		15,029					0	-	0.00	OMHP
Detox Technician I	1	3,554					0	727	0.35	OMHP
Detox Technician I		988					0	-	0.00	OMHP
Detox Technician I		2,567					0	-	0.00	OMHP
Detox Technician I	1	15,931					0	3,151	1.51	OMHP
Detox Technician I		4,429					0	-	0.00	OMHP
Detox Technician I		11,503					0	-	0.00	OMHP
Detox Technician I	1	5,271					0	1,111	0.53	OMHP
Detox Technician I		1,466					0	-	0.00	OMHP
Detox Technician I		3,866					0	-	0.00	OMHP
Detox Technician I	1	14,507					0	2,170	1.04	OMHP
Detox Technician I		3,801					0	-	0.00	OMHP
Detox Technician I		10,706					0	-	0.00	OMHP
Detox Technician I	1	37,877		1			0	1,304	0.63	OMHP
Detox Technician I	1	5,162					0	1,031	0.50	OMHP
Detox Technician I		1,435					0	-	0.00	OMHP
Detox Technician I		3,727					0	-	0.00	OMHP
Detox Technician I	1	30,341	1				0	2,882	1.39	OMHP
Detox Technician I	1	6,464	1				0	1,194	0.57	OMHP
Detox Technician I		1,797					0	-	0.00	OMHP
Detox Technician I		4,666					0	-	0.00	OMHP
Detox Technician I	1	5,733					0	197	0.09	OMHP
Detox Technician I	1	9,600					0	2,026	0.97	OMHP
Detox Technician I		2,669					0	-	0.00	OMHP
Detox Technician I		6,931					0	-	0.00	OMHP
Detox Technician I	1	18,324					0	2,596	1.25	OMHP
Detox Technician I		5,094					0	-	0.00	OMHP
Detox Technician I		13,230					0	-	0.00	OMHP
Detox Technician I	1	16,765					0	2,183	1.05	OMHP
Detox Technician II		4,660					0	-	0.00	OMHP
Detox Technician II		12,105					0	-	0.00	OMHP
Detox Technician II	1	22,197					0	3,281	1.58	OMHP
Detox Technician II		6,171					0	-	0.00	OMHP
Detox Technician II		16,026					0	-	0.00	OMHP
Detox Technician II	1	41,844		1			0	1,629	0.78	OMHP
Detox Technician II	1	18,650					0	2,540	1.22	OMHP
Detox Technician II		5,185					0	-	0.00	OMHP
Detox Technician II		13,465					0	-	0.00	OMHP
Detox Technician II	1	22,966					0	4,434	2.13	OMHP
Detox Technician II		6,384					0	-	0.00	OMHP
Detox Technician II		16,582					0	-	0.00	OMHP
Detox Technician II	1	13,686		1			0	745	0.36	OMHP
Executive Assistant I	1	18,369					0	2,080	1.00	OMHP
Executive Chief	1	34,539					0	2,972	1.43	OMHP
Licensed Practical Nurse		9,602					0	-	0.00	OMHP
Licensed Practical Nurse		24,936					0	-	0.00	OMHP
Licensed Practical Nurse	1	44,401					0	4,010	1.93	OMHP
Licensed Practical Nurse		12,343					0	-	0.00	OMHP
Licensed Practical Nurse		32,057					0	-	0.00	OMHP
Licensed Practical Nurse	1	31,819					0	2,817	1.35	OMHP
Licensed Practical Nurse		8,846					0	-	0.00	OMHP

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	SCRRC Encounters	Encounters Excluding SCRRC	Hours	FTE's	Job Classification
Licensed Practical Nurse	1	22,971			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	26,529			0		0	3,100	1.49	OMHP
Licensed Practical Nurse	1	26,529			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	31,593			0		0	2,360	1.13	OMHP
Licensed Practical Nurse	1	8,783			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	22,811			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	56,532			0		0	2,144	1.03	OMHP
Licensed Practical Nurse	1	44,193		1	0		0	1,232	0.59	OMHP
Licensed Practical Nurse	1	21,878		1	0		0	762	0.37	OMHP
Licensed Practical Nurse	1	37,506		1	0		0	892	0.43	OMHP
Licensed Practical Nurse	1	11,621	1		0		0	419	0.20	OMHP
Licensed Practical Nurse	1	17,170	1		0		0	2,227	1.07	OMHP
Licensed Practical Nurse	1	4,774			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	12,396			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	11,653		1	0		0	387	0.19	OMHP
Licensed Practical Nurse	1	26,244		1	0		0	764	0.37	OMHP
Licensed Practical Nurse	1	43,894			0		0	3,969	1.91	OMHP
Licensed Practical Nurse	1	12,203			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	31,691			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	21,925			0		0	1,683	0.81	OMHP
Licensed Practical Nurse	1	21,925			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	45,935		1	0		0	1,447	0.70	OMHP
Licensed Practical Nurse	1	33,986		1	0		0	1,097	0.53	OMHP
Licensed Practical Nurse	1	1,633	1		0		0	152	0.07	OMHP
Licensed Practical Nurse	1	454			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	1,178		1	0		0	138	0.07	OMHP
Licensed Practical Nurse	1	5,513		1	0		0	1,669	0.80	OMHP
Licensed Practical Nurse	1	52,014		1	0		0	40	0.02	OMHP
Licensed Practical Nurse	1	1,066	1		0		0	475	0.23	OMHP
Licensed Practical Nurse	1	18,430		1	0		0	646	0.31	OMHP
Licensed Practical Nurse	1	5,580		1	0		0	-	0.00	OMHP
Licensed Practical Nurse	1	1,551			0		0	-	0.00	OMHP
Licensed Practical Nurse	1	4,029			0		0	376	0.18	OMHP
Licensed Practical Nurse Per Diem	1	10,483		1	0		0	176	0.08	OMHP
Licensed Practical Nurse Per Diem	1	5,767		1	0		0	1,372	0.66	OMHP
Medical Director	1	178,151			12,207		12,207	2,079	1.00	Psychiatrist
Medical Director	1	211,729			954		954	1,702	0.82	Psychiatrist
Medical Director Adult Behavioral Health Ser	1	100,217			1,281		1,281	-	0.00	OMHP
Medical Director Adult Behavioral Health Ser	1	66,811			0		0	1,759	0.85	OMHP
Office Manager School Based Clinic	1	15,159			0		0	-	0.00	OMHP
Office Manager School Based Clinic	1	15,159			0		0	1,818	0.87	OMHP
Office Manager School Based Clinic	1	15,658			0		0	-	0.00	OMHP
Office Manager School Based Clinic	1	15,658			0		0	1,123	0.54	OMHP
Office Manager School Based Clinic	1	10,310			0		0	-	0.00	OMHP
Office Manager School Based Clinic	1	35,785			0		0	2,088	1.00	OMHP
Operations Manager	1	9,948			0		0	-	0.00	OMHP
Operations Manager	1	25,837			0		0	-	0.00	OMHP
Operations Manager	1	20,756			0		0	2,044	0.98	OMHP
Patient Accounts Representative	1	5,770			0		0	-	0.00	OMHP
Patient Accounts Representative	1	14,986			0		0	-	0.00	OMHP
Patient Accounts Representative	1	21,922			0		0	2,108	1.01	OMHP
Practice Manager I	1	21,922			0		0	-	0.00	OMHP
Practice Manager I	1	21,922			0		0	2,085	1.00	OMHP
Practice Manager I	1	37,797			0		0	2,085	1.00	OMHP
Practice Manager I	1	37,797			0		0	2,091	1.01	OMHP
Practice Manager I	1	47,100			0		0	-	0.00	OMHP
Practice Manager I	1	24,264			0		0	2,080	1.00	OMHP
Practice Manager II	1	38,147			0		0	-	0.00	OMHP



Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	SCRC Encounters	Encounters Excluding SCRC	Hours	FTE's	Job Classification
Practice Manager II		10,605					0	-	0.00	OMHP
Practice Manager II		27,542					0	-	0.00	OMHP
Program Coordinator	1	47,453			1,653		1,653	-	1.00	OMHP
Program Coordinator		24,446					0	-	0.00	OMHP
Program Director I (LCSW)	1	105,258			159		159	2,080	1.00	LCSW
Program Director I (LCSW)	1	67,404			1,590		1,590	2,080	1.00	LCSW
Program Director I (LCSW)		34,338					0	-	0.00	LCSW
Program Director I (LCSW)		25,435					0	-	0.00	LCSW
Program Director I (PsychD)	1	97,438			112		112	2,080	1.00	OMHP
Program Director II (LCSW)	3	60,725			157		157	2,080	1.00	LCSW
Program Director II (LCSW)		16,882					0	-	0.00	LCSW
Program Director II (LCSW)		43,843					0	-	0.00	LCSW
Program Director II (LCSW)	1	40,852			54		54	2,008	0.97	LCSW
Program Director II (LCSW)		40,852					0	-	0.00	LCSW
Program Director II (LCSW)	1	67,808			196		196	2,072	1.00	OMHP
Program Director II (LMFT)		14,530					0	-	0.00	OMHP
Program Director II (LMFT)		14,510					0	-	0.00	OMHP
Program Director II (LMFT)		22,286					0	-	0.00	OMHP
Psychiatric APRN	1	66,856			1,728		1,728	1,904	0.92	APRN
Psychiatric APRN	1	40,066			1,962		1,962	2,080	1.00	APRN
Psychiatric APRN		60,099					0	-	0.00	APRN
Psychiatric APRN	1	8,943					0	-	0.00	APRN
Psychiatric APRN	1	35,770	1		553		553	920	0.44	APRN
Psychiatric APRN	1	52,366			2,062		2,062	2,080	1.00	APRN
Psychiatric APRN		42,845					0	-	0.00	APRN
Psychiatrist	1	227,493		1	2,187		2,187	2,080	1.00	Psychiatrist
Psychiatrist	1	151,903			1,372		1,372	1,420	0.68	Psychiatrist
Psychiatrist		18,312					0	-	0.00	Psychiatrist
Psychiatrist		55,393					0	-	0.00	Psychiatrist
Psychiatrist	1	17,854			1,243		1,243	1,600	0.77	Psychiatrist
Psychiatrist		61,039					0	-	0.00	Psychiatrist
Psychiatrist	1	58,649	1		1,226		1,226	2,080	1.00	Psychiatrist
Psychiatrist	1	136,848			993		993	2,080	1.00	Psychiatrist
Psychologist	1	76,138					0	-	0.00	Psychologist
Receptionist	1	3,693	1				0	-	0.00	OMHP
Referral Specialist	1	17,820					0	-	1.00	OMHP
Referral Specialist		17,820					0	-	0.00	OMHP
Registered Nurse	1	9,863	1				0	-	0.29	OMHP
Registered Nurse		5,572					0	-	0.00	OMHP
Registered Nurse	1	48,878	1		1,832		1,832	2,189	1.05	OMHP
Registered Nurse	1	15,198	1				0	-	0.57	OMHP
Registered Nurse		8,586					0	-	0.00	OMHP
Registered Nurse	1	11,648	1				0	-	0.18	OMHP
Registered Nurse	1	19,645	1	1			0	-	0.18	OMHP
Registered Nurse	1	1,483	1	1			0	-	0.25	OMHP
Registered Nurse	1	50,369	1	1			0	-	0.01	OMHP
Registered Nurse	1	5,365	1	1			0	-	0.51	OMHP
Registered Nurse	1	32,345	1	1			0	-	0.08	OMHP
Registered Nurse	1	64,497	1	1			0	-	0.36	OMHP
Registered Nurse	1	22,473	1	1			0	-	1.29	OMHP
Registered Nurse	1	57,038	1	1			0	-	0.26	OMHP
Registered Nurse	1	32,222	1	1			0	-	1.22	OMHP
Registered Nurse	1	11,498	1	1			0	-	0.00	OMHP
Registered Nurse II	1	6,497	1	1			0	-	0.47	OMHP
Registered Nurse II	1	30,106	1	1			0	-	0.00	OMHP
Rehabilitation Coordinator	1	15,509	1	1			0	-	1.01	OMHP
Residential Aide	1	681	1	1			0	-	0.00	OMHP
Residential Aide	1	14,850	1	1			0	-	0.02	OMHP
									0.38	OMHP

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	SCRC Encounters	Encounters Excluding SCRC	Hours	FTE's	Job Classification
Residential Aide	1	37,478		1			0	1,653	0.79	OMHP
Residential Aide		13,978					0	-	0.00	OMHP
Residential Aide	1	20,967					0	2,025	0.97	OMHP
Residential Aide	1	3,455	1				0	196	0.09	OMHP
Residential Aide	1	37,386					0	2,121	1.02	OMHP
Residential Aide	1	15,415		1			0	593	0.29	OMHP
Residential Aide	1	37,241					0	2,115	1.02	OMHP
Residential Aide	1	9,942					0	577	0.28	OMHP
Residential Aide	1	36,305					0	2,046	0.98	OMHP
Residential Aide	1	40,084					0	2,241	1.08	OMHP
Residential Aide	1	15,719		1			0	865	0.42	OMHP
Residential Aide	1	25,915					0	2,510	1.21	OMHP
Residential Aide	1	7,205					0	-	0.00	OMHP
Residential Aide	1	18,710					0	-	0.00	OMHP
Residential Aide	1	32,616		1			0	1,505	0.72	OMHP
Residential Aide	1	11,462					0	1,058	0.51	OMHP
Residential Aide	1	5,905					0	-	0.00	OMHP
Residential Aide	1	35,270					0	2,079	1.00	OMHP
Residential Aide	1	37,617			1,046		0	2,080	1.00	OMHP
Residential Aide	1	10,458				1,046	0	-	0.00	OMHP
Residential Aide	1	27,159					0	-	0.00	OMHP
Residential Aide	1	14,870					0	-	0.00	OMHP
Residential Aide	1	7,434					0	-	0.00	OMHP
Residential Aide	1	52,042			1,236		1,236	2,080	1.00	OMHP
Residential Aide	1	74,033			1,121		1,121	2,080	1.00	OMHP
Residential Aide	1	49,665			2,945		2,945	2,080	1.00	OMHP
Residential Aide	1	25,585					0	-	0.00	OMHP
Residential Aide	1	63,637			699		699	2,081	1.00	LCSW
Residential Aide	1	10,897					0	-	0.00	LCSW
Residential Aide	1	74,916		1	1,241		0	1,791	0.86	LCSW
Residential Aide	1	52,668			2,117		2,117	2,080	1.00	LCSW
Residential Aide	1	11,286					0	-	0.00	LCSW
Residential Aide	1	11,286					0	-	0.00	LCSW
Residential Aide	1	74,913			994		994	2,075	1.00	LCSW
Residential Aide	1	74,260					0	2,080	1.00	LCSW
Residential Aide	1	32,789			1,244		0	2,080	1.00	LCSW
Residential Aide	1	9,115					0	-	0.00	LCSW
Residential Aide	1	23,673			1,809		0	2,080	1.00	OMHP
Residential Aide	1	36,265					0	-	0.00	OMHP
Residential Aide	1	10,082					0	-	0.00	OMHP
Residential Aide	1	26,183			836		836	2,080	1.00	OMHP
Residential Aide	1	75,087			1		1	74	0.04	OMHP
Residential Aide	1	6,280		1			0	2,465	1.19	OMHP
Residential Aide	1	19,724					0	-	0.00	OMHP
Residential Aide	1	5,484					0	-	0.00	OMHP
Residential Aide	1	14,240			243		0	348	0.17	APRN
Residential Aide	1	12,795					0	-	0.00	APRN
Residential Aide	1	14,797					0	2,210	1.06	OMHP
Residential Aide	1	15,906					0	2,200	1.06	OMHP
Residential Aide	1	45,962			345		345	2,130	1.02	OMHP
Residential Aide	1	41,774			856		856	2,082	1.00	OMHP
Residential Aide	1	12,094,229	44	61	139,047	33,372	105,675	408,142	196.22	OMHP
Salary Grand Total	246		44	61	139,047	33,372	105,675	408,142	196.22	OMHP
Other	1		0	0	7	0	7	8	0.00	OMHP
Substance Abuse Counselor (MSW)					Encounters	SCRC Encounters	Encounters Excluding SCRC	Hours	FTE's	Job Classification
Substance Abuse Counselor (MSW)					7	0	7	8	0.00	OMHP

Job Title	# of Workers	Compensation	Hired in FY2017	Departed in FY2017	Encounters	SCRC Encounters	Encounters Excluding SCRC	Hours	FTE's	Job Classification
APRN	1	-	0	0	210	0	210	210	0.10	APRN
Other	1	-	0	0	9	0	9	11	0.01	OMHP
LCSW	1	-	0	0	895	0	895	1,074	0.52	LCSW
Other	1	-	0	0	8	0	8	10	0.00	OMHP
Other	1	-	0	0	1	0	1	1	0.00	OMHP
LPC	1	-	0	0	1,832	0	1,832	2,198	1.06	OMHP
LPC	1	15,593	0	0	286	0	286	446	0.21	OMHP
LPC	1	-	0	0	1,121	0	1,121	1,345	0.65	OMHP
LACD	1	-	0	0	1,025	0	1,025	1,230	0.59	OMHP
LPC	1	33,365	0	0	1,372	0	1,372	1,646	0.79	OMHP
MD	1	-	0	0	6,766	0	6,766	8,179	3.93	OMHP
<b>Contracted Grand Total</b>	<b>11</b>	<b>48,958</b>	<b>0</b>	<b>0</b>	<b>6,766</b>	<b>0</b>	<b>6,766</b>	<b>8,179</b>	<b>3.93</b>	
<b>Grand Total Salaries &amp; Contracted Workers</b>	<b>257</b>	<b>12,143,187</b>	<b>44</b>	<b>61</b>	<b>145,813</b>	<b>33,372</b>	<b>112,441</b>	<b>416,321</b>	<b>200.15</b>	
SCRC Salary Reclass - Social Workers	5	334,685	0	1		3,960				
SCRC Salary Reclass - APRN	5	335,329	2	1		2,725				
SCRC Salary Reclass - OMHP	75	3,035,412	5	4		26,687				
<b>Grand Total After Reclass</b>	<b>172</b>	<b>8,437,761</b>	<b>37</b>	<b>55</b>	<b>145,813</b>	<b>0</b>	<b>112,441</b>	<b>416,321</b>	<b>200.15</b>	

Summary Table Per B-4 & Reconciliation

Mental Health Practitioners	# of Workers	Compensation	Hired	Departed	Encounters	Encounters Excluding		Hours	FTE's
						SCRC	SCRC		
Psychiatrist	5	894,519	1	1	7,309	0	7,309	8,882	4.27
Psychologist	1	76,138	0	0	993	0	993	2,080	1.00
LCSW	33	1,873,825	6	7	24,561	3,960	20,601	52,379	25.18
APRN	14	906,195	2	1	13,034	2,725	10,309	22,336	10.74
OMHP	204	8,392,510	35	52	99,916	26,687	73,229	330,644	158.96
<b>Total Per B-4</b>	<b>257</b>	<b>12,143,187</b>	<b>44</b>	<b>61</b>	<b>145,813</b>	<b>33,372</b>	<b>112,441</b>	<b>416,321</b>	<b>200.15</b>

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

Reporting Period: From 7/1/2016 To 6/30/2017  
 FQHC Name: Cornell Scott-Hill Health Corporation

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		Employee Hours and FTEs				
			High	Low	Hires	Departures	Encounters	Employee 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	26	3,057,542	302,055	70,896	3	6	49,994	25,850	12.43		
2. PHYSICIAN ASSISTANT	3	197,020	100,651	91,092	1	1	3,386	4,274	2.05		
3. NURSE (APRN, MIDWIFE, RN)	61	3,169,467	155,297	38,695	16	19	47,099	80,222	38.57		
4. PHYSICIAN SERVICES UNDER CONTRACT	15	272,084	419,640	208,000	-	-	4,156	1,588	0.76		
5. OTHER HEALTH PROFESSIONALS	96	3,402,158	118,341	22,199	16	19	8,205	152,993	73.55		
6. OTHER ALLIED HEALTH PROFESSIONALS	1	62,530	62,350	62,350	-	-	852	2,080	1.00		
7. OTHER HEALTH CARE PRACTITIONERS	28	729,688	42,448	20,854	6	9	0	42,456	20.41		
<b>Total Health Care</b>	<b>230</b>	<b>10,890,489</b>			<b>42</b>	<b>54</b>	<b>113,692</b>	<b>309,463</b>	<b>148.77</b>		
<b>B. DENTAL PRACTITIONERS</b>											
1. DENTIST	9	1,049,809	167,436	41,814	4	2	14,932	11,611	5.58		
2. DENTAL HYGIENIST	6	278,313	59,864	49,429	2	2	3,829	6,815	3.28		
3. OTHER DENTAL PRACTITIONERS	22	648,483	63,555	22,338	6	1	117	35,327	16.98		
<b>Total Dental</b>	<b>37</b>	<b>1,976,605</b>			<b>12</b>	<b>5</b>	<b>18,878</b>	<b>53,753</b>	<b>25.84</b>		
<b>C. MENTAL HEALTH PRACTITIONERS</b>											
1. PSYCHIATRIST	5	894,519	227,493	151,903	1	1	7,309	8,882	4.27		
2. PSYCHOLOGIST	1	76,138	76,138	76,138	-	-	993	2,080	1.00		
3. LICENSED CLINICAL SOCIAL WORKER	33	1,873,825	127,177	33,814	6	7	20,601	52,379	25.18		
4. PSYCHIATRIC APRN	14	906,195	101,520	25,590	2	1	10,309	22,336	10.74		
5. OTHER MENTAL HEALTH PRACTITIONERS	204	8,392,510	302,054	29,079	35	52	73,229	330,644	158.96		
<b>Total Mental Health</b>	<b>257</b>	<b>12,143,187</b>			<b>44</b>	<b>61</b>	<b>112,441</b>	<b>416,321</b>	<b>200.15</b>		

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

Reporting Period:	From	7/1/2016	To	6/30/2017
FQHC Name:	Cornell Scott-Hill Health Corporation			

Form C (Cost Adjustment & Allocation)

**COST ADJUSTMENT AND ALLOCATION**

A.	Direct Cost Title XIX Services (P5 - Form A-3, Line D, Col. VII)	27,650,801
B.	Direct Cost Other Services (P6 - Form A-4, Line E.1.i, Col. VII)	6,832,221
C.	Total Direct Costs (A+B)	34,483,022
D.	Portion of Title XIX Services (A/C)	80.19%
E.	Total Overhead Cost (P7 - Form A-5, Line I, Col. VII)	18,738,009
F.	Overhead Cost Applicable to Title XIX Services (DxE)	15,026,009
G.	Total Title XIX Services Cost (A+F)	42,676,810
H.	Thirty Percent (30%) of Total Title XIX Svc Cost (Gx.30)	12,803,043
I.	Cost Adjustment (Lower of H-F or Zero)	(2,222,966)
J.	Allowable Title XIX Overhead Cost (F+I)	12,803,043
K.	Direct Costs	
	1. Health Care Services (P3 - Form A-1, Line A3, Col. VII)	13,854,563
	2. Dental Services (P4 - Form A-2, Line B3, Col. VII)	2,461,354
	3. Mental Health Services (P5 - Form A-3, Line C3, Col. VII)	11,334,884
	4. Total Direct Costs (K1 thru K3)	27,650,801
L.	Direct Costs as a % of Total	
	1. Health Care Services (K1/K4)	50.11%
	2. Dental Services (K2/K4)	8.90%
	3. Mental Health Services (K3/K4)	40.99%
M.	Allocated Allowable Overhead Cost	
	1. Health Care Services (JxL1)	6,415,605
	2. Dental Services (JxL2)	1,139,471
	3. Mental Health Services (JxL3)	5,247,967
	4. Total Allowable Title XIX Overhead Cost (M1 thru M3)	12,803,043

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

Reporting Period:	From <u>7/1/2016</u>	To <u>6/30/2017</u>
FQHC Name:	Cornell Scott-Hill Health Corporation	

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)	13,854,563
B.	Allowable Overhead Cost (P13 - Form C, Line M1)	6,415,605
C.	Total Allowable Health Care Cost (A+B)	20,270,168
D.	Encounters (P12 - Form B-4, Health Care Total)	113,692
E.	Allowable Health Care Cost Per Encounter (C/D)	178.29
<b>II. Dental</b>		
A.	Direct Dental Care Cost (P4 - Form A-2, Line B3, Col. VII)	2,461,354
B.	Allowable Overhead Cost (P13 - Form C, Line M2)	1,139,471
C.	Total Allowable Dental Cost (A+B)	3,600,825
D.	Encounters (P12 - Form B-4, Dental Total)	18,878
E.	Allowable Dental Cost Per Encounter (C/D)	190.74
<b>III. Mental Health</b>		
A.	Direct Mental Health Care Cost (P5 - Form A-3, Line C3, Col. VII)	11,334,884
B.	Allowable Overhead Cost (P13 - Form C, Line M3)	5,247,967
C.	Total Allowable Mental Health Cost (A+B)	16,582,851
D.	Encounters (P12 - Form B-4, Mental Health Total)	112,441
E.	Allowable Mental Health Cost Per Encounter (C/D)	147.48

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

Reporting Period: From 7/1/2016 To 6/30/2017  
 FQHC Name: Cornell Scott-Hill Health Corporation

REVENUES		I	II	III	IV	V
		Excluding Dental, Mental Health & Other	Dental	Mental Health	Other	Total (Col. I thru IV)
<b>A. Operating Revenue</b>						
1.	Medicaid	(9,365,631)	(2,018,661)	(21,335,002)	(1,215,468)	(33,934,762)
2.	Private	(1,109,243)	(190,080)	(1,026,793)	(591,489)	(2,917,605)
3.	Medicare	(2,201,319)	(4,375)	(1,679,249)	(752,460)	(4,637,403)
4.	Patient Cash/Self Pay	(428,162)	(231,119)	(62,296)	(80,289)	(801,866)
5.	Other - Specify	0	0	0	0	0
6.	Total (1 thru 5)	(13,104,355)	(2,444,235)	(24,103,340)	(2,639,706)	(42,291,636)
<b>B. Other Revenue</b>						
1.	Contributions	0	0	0	0	0
2.	Grants	(6,502,634)	(987,455)	(2,830,076)	(807,672)	(11,127,837)
3.	Interest	0	0	0	(8,593)	(8,593)
4.	Donations	(5,839)	(59)	0	(25,224)	(31,122)
5.	Other - Specify	0	0	(69,329)	0	(69,329)
6.	Other - Specify	0	0	0	(123,749)	(123,749)
7.	Other - Specify	(62,550)	0	(2,030)	(18,000)	(82,580)
8.	Other - Specify	(978,991)	0	(4,389)	(47,233)	(1,030,613)
9.	Other - Specify					
10.	Other - Specify					
11.	Total (1 thru 10)	(7,550,014)	(987,514)	(2,905,824)	(1,030,471)	(12,473,823)
<b>C. Other Revenue (Include revenue generated by non-approved FQHC sites)</b>						
1.	Other - Specify	(284)	146	634	2,243	2,739
2.	Other - Specify	(394,731)	0	0	(3,242)	(397,973)
3.	Other - Specify	0	0	0	(1,338,406)	(1,338,406)
4.	Other - Specify	0	0	0	(24,352)	(24,352)
5.	Other - Specify	(35,400)	0	0	0	(35,400)
6.	Other - Specify					
7.	Total (1 thru 7)	(430,415)	146	634	(1,363,757)	(1,793,392)
<b>D. Total Revenue (A6+B11+C7)</b>		(21,084,784)	(3,431,603)	(27,008,530)	(5,033,934)	(56,558,851)

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

Reporting Period:	From	7/1/2016	To	6/30/2017
FQHC Name:	Cornell Scott-Hill Health Corporation			

Form F (Grants and Contributions)

GRANTS AND CONTRIBUTIONS <i>(EXCLUDING THE PUBLIC HEALTH SERVICES GRANTS)</i>		
A.	Contributions	ACTUAL
	1. Services <i>(Excluding Dental, Mental Health and Other)</i>	0
	2. Dental	0
	3. Mental Health	0
	4. Other - Specify _____	0
	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>	(6,502,634)
	2. Dental	(987,455)
	3. Mental Health	(2,830,076)
	4. Other - Specify <b>Various Other Program Grants</b> _____	(807,672)
	Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	Other - Specify _____	
	5. Total (1 thru 4)	(11,127,837)



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

Reporting Period:	From	7/1/2016	To	6/30/2017
FQHC Name:	Cornell Scott-Hill Health Corporation			

Form G (Cost Disallowance and Offset)

**COST DISALLOWANCE AND OFFSET**

A.	Cost Disallowance		
1.	Entertainment		
2.	Fines and penalties		
3.	Bad debt	653,868	
4.	Cost of actions to collect receivables		
5.	Advertising, except for recruitment of personnel	85,893	
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	66,860	
14.	Interest		
15.	Pass through expenses		
16.	<b>Total (1 thru 15)</b>		<b>806,621</b>
<b>B.</b>	<b>Cost Offset (<i>Expense Recovery</i>)</b>		
1.	Refunds - Medicaid Outreach	(2,739)	
2.	Rent Income	69,329	
3.	In-Kind Medical Supplies	1,526,853	
4.	In-Kind Dental Supplies		
5.	In-Kind Computer Supplies		
6.	In-Kind Advertising		
7.	<b>Total (1 thru 6)</b>		<b>1,593,443</b>
<b>C.</b>	<b>Total Cost Disallowance and Offset (A16+B7)</b>		<b>2,400,064</b>

**Cornell Scott - Hill Health Corporation**  
**FYE 6/30/2017**  
**Reconciliation to Financial Statements**

<b>Total Revenue per Cost Report</b>	\$ (56,558,851)
<b>Total Expenses per Cost Report</b>	<u>55,621,095</u>
<b>Net (Income) Loss</b>	\$ <u>(937,756)</u>
<b>To Roll Net Assets AJE</b>	(95)
<b>Rounding</b>	2
<b>Net (Income) Loss</b>	\$ (937,849)
<b>Net (Income) Loss per F/S</b>	(913,497)
<b>Non-Op (Income) Loss per F/S</b>	<u>(24,352)</u>
<b>Difference</b>	<u><u>\$ -</u></u>

Client: **Cornell Scott - Hill Health Corporation**  
Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
Period Ending: **6/30/2017**  
Trial Balance: **A.01 - TB**

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
40100-Dental	Medicare	24.00			24.00
40100-DHC	Medicare	(5,950,471.00)			(5,950,471.00)
40100-MH	Medicare	(3,239,918.00)			(3,239,918.00)
40100-Other	Medicare	(791,948.00)			(791,948.00)
40200-Dental	Medicaid	(2,459,439.00)			(2,459,439.00)
40200-DHC	Medicaid	(16,588,180.00)			(16,588,180.00)
40200-MH	Medicaid	(25,372,152.00)			(25,372,152.00)
40200-Other	Medicaid	(1,261,753.00)			(1,261,753.00)
40300-Dental	Commercial Insurance	(275,762.00)			(275,762.00)
40300-DHC	Commercial Insurance	(2,558,252.00)			(2,558,252.00)
40300-MH	Commercial Insurance	(1,728,199.00)			(1,728,199.00)
40300-Other	Commercial Insurance	(596,564.00)			(596,564.00)
40350-Dental	Self - Pay	(394,180.00)			(394,180.00)
40350-DHC	Self - Pay	(2,029,958.00)			(2,029,958.00)
40350-MH	Self - Pay	(365,302.00)			(365,302.00)
40350-Other	Self - Pay	(116,944.00)			(116,944.00)
40500-DHC	Commercial Incentive	(2,485.00)			(2,485.00)
40500-Other	Commercial Incentive	(275.00)			(275.00)
40515-DHC	Medicaid Incentive	(24,025.00)			(24,025.00)
40520-DHC	PCMH Program	(327,231.00)			(327,231.00)
41100-Dental	Contractual Allowance - Medicare	(4,399.00)			(4,399.00)
41100-DHC	Contractual Allowance - Medicare	3,749,152.00			3,749,152.00
41100-MH	Contractual Allowance - Medicare	1,560,669.00			1,560,669.00
41100-Other	Contractual Allowance - Medicare	39,488.00			39,488.00
41200-Dental	Contractual Allowance - Medicaid	440,778.00			440,778.00
41200-DHC	Contractual Allowance - Medicaid	7,573,805.00			7,573,805.00
41200-MH	Contractual Allowance - Medicaid	4,037,150.00			4,037,150.00
41200-Other	Contractual Allowance - Medicaid	46,285.00			46,285.00
41300-Dental	Contractual Allowance - Commercial Insurance	85,682.00			85,682.00
41300-DHC	Contractual Allowance - Commercial Insurance	1,451,494.00			1,451,494.00
41300-MH	Contractual Allowance - Commercial Insurance	701,406.00			701,406.00
41300-Other	Contractual Allowance - Commercial Insurance	5,350.00			5,350.00
41500-Dental	Contractual Allowance - Self Pay	163,061.00			163,061.00
41500-DHC	Contractual Allowance - Self Pay	1,601,796.00			1,601,796.00
41500-MH	Contractual Allowance - Self Pay	303,006.00			303,006.00
41500-Other	Contractual Allowance - Self Pay	2,051.00			2,051.00
41510-Dental	Patient Refunds	146.00			146.00
41510-DHC	Patient Refunds	(284.00)			(284.00)
41510-MH	Patient Refunds	634.00			634.00
41510-Other	Patient Refunds	2,243.00			2,243.00
42100-Dental	Federal Grant Income	(912,039.00)			(912,039.00)
42100-DHC	Federal Grant Income	(5,280,622.00)			(5,280,622.00)
42100-MH	Federal Grant Income	(1,860,051.00)			(1,860,051.00)
42100-Other	Federal Grant Income	(399,741.00)			(399,741.00)
42101-Other	Capital Grants Federal	(7,659.00)			(7,659.00)
42200-Dental	State Grant Income	0.00			0.00
42200-DHC	State Grant Income	(972,290.00)			(972,290.00)
42200-MH	State Grant Income	(923,428.00)			(923,428.00)
42200-Other	State Grant Income	(97,839.00)			(97,839.00)
42201-Other	Capital Grants State	(223,333.00)			(223,333.00)
42300-DHC	Local Community Grant Income	(35,898.00)			(35,898.00)
42400-Dental	Foundations Grant Income	(75,407.00)			(75,407.00)
42400-DHC	Foundations Grant Income	(203,053.00)			(203,053.00)
42400-Other	Foundations Grant Income	(31,797.00)			(31,797.00)

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
		(9.00)			(9.00)
42500-Dental	Other Grant Income	1,409.00			1,409.00
42500-DHC	Other Grant Income	(20,294.00)			(20,294.00)
42500-MH	Other Grant Income	(556.00)			(556.00)
42500-Other	Other Grant Income	(12,180.00)			(12,180.00)
42501-DHC	Capital Grants Other	(26,303.00)			(26,303.00)
42501-MH	Capital Grants Other	(46,747.00)			(46,747.00)
42501-Other	Capital Grants Other	(19,800.00)			(19,800.00)
43100-DHC	Contract Services GÇô Agencies & Organizations	(15,250.00)			(15,250.00)
43600-DHC	Contract Services - Yale	(2,030.00)			(2,030.00)
43600-MH	Contract Services - Yale	(27,500.00)			(27,500.00)
43700-DHC	Contract Services - Other	(18,000.00)			(18,000.00)
43700-Other	Contract Services - Other	(8,593.00)			(8,593.00)
45100-Other	Interest & Dividend Income	(59.00)			(59.00)
45200-Dental	Contributions	(5,839.00)			(5,839.00)
45200-DHC	Contributions	(18,365.00)			(18,365.00)
45200-Other	Contributions	(35,400.00)			(35,400.00)
45205-DHC	Donated Equipment	(6,859.00)			(6,859.00)
45250-Other	Fundraising Revenue	0.00			0.00
45500-DHC	Rent	(69,329.00)			(69,329.00)
45600-MH	Room & Board	(24,352.00)			(24,352.00)
45650-Other	Unrealized Gain/Loss	0.00			0.00
45900-Dental	Other Income	(70,579.00)			(70,579.00)
45900-DHC	Other Income	(4,389.00)			(4,389.00)
45900-MH	Other Income	(47,233.00)			(47,233.00)
45900-Other	Other Income	(123,749.00)			(123,749.00)
46000-Other	Food Service - Catering	(908,412.00)			(908,412.00)
46010-DHC	Women, Infants & Children Food Benefits	(394,731.00)			(394,731.00)
46020-DHC	Vaccines and Donated Materials	(3,242.00)			(3,242.00)
46020-Other	Vaccines and Donated Materials	0.00			0.00
47000-Dental	Pharmacy-Walgreens Revenue	(1,338,406.00)			(1,338,406.00)
47000-Other	Pharmacy-Walgreens Revenue	(9,106.00)		9,106.00	0.00
50100-Dental	Direct Salaries & Wages	(101,675.00)		101,675.00	0.00
50100-DHC	Direct Salaries & Wages	0.00			0.00
50100-MH	Direct Salaries & Wages	0.00		6,763,711.00	6,763,711.00
50100-Other	Direct Salaries & Wages	293,762.00		(293,762.00)	0.00
50101-DHC	Chief	301,804.00		(301,804.00)	0.00
50101-MH	Chief	1,020,352.00		(1,020,352.00)	0.00
50101-Other	Chief	101,846.00		(101,846.00)	0.00
50102-Other	Chief of Information Technology	85,740.00		(85,740.00)	0.00
50107-Other	Coordinator Office of the Executive	100,385.00		(100,385.00)	0.00
50108-Other	Corporate Compliance Officer	188,500.00		(188,500.00)	0.00
50109-Dental	Director of Dental Services	18,144.00		(18,144.00)	0.00
50110-DHC	Executive Assistant I	15,261.00		(15,261.00)	0.00
50110-MH	Executive Assistant I	59,627.00		(59,627.00)	0.00
50110-Other	Executive Assistant I	6,744.00		(6,744.00)	0.00
50111-DHC	Executive Assistant II	6,305.00		(6,305.00)	0.00
50111-MH	Executive Assistant II	0.00			0.00
50200-Dental	Direct Salaries & WagesGÇô Overtime	0.00			0.00
50200-DHC	Direct Salaries & WagesGÇô Overtime	0.00			0.00
50200-MH	Direct Salaries & WagesGÇô Overtime	0.00			0.00
50200-Other	Direct Salaries & WagesGÇô Overtime	0.00			0.00
50201-MH	Assistant Nurse Manager	57,231.00		(57,231.00)	0.00
50202-MH	Assistant Program Director I	464,673.00		(464,673.00)	0.00
50204-Other	Call Center Manager	46,454.00		(46,454.00)	0.00
50206-DHC	Director of Early Childhood	78,750.00		(78,750.00)	0.00
50207-Other	Director of Facilities	247.00		(247.00)	0.00
50208-Other	Director of Finance	144,536.00		(144,536.00)	0.00
50209-Other	Director of Grants Management	100,385.00		(100,385.00)	0.00

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
50211-Other	Director of Information Technology	79,788.00		(79,788.00)	0.00
50212-Other	Director of Marketing & CR	114,611.00		(114,611.00)	0.00
50214-Other	Director of Patient Accounts	109,889.00		(109,889.00)	0.00
50215-DHC	Director of Purchasing	5,132.00		(5,132.00)	0.00
50215-Other	Director of Purchasing	111,311.00		(111,311.00)	0.00
50216-DHC	Executive Chef	27,187.00		(27,187.00)	0.00
50216-MH	Executive Chef	18,125.00		(18,125.00)	0.00
50216-Other	Executive Chef	27,466.00		(27,466.00)	0.00
50217-Other	Facilities and Life Safety Manager	(670.00)		670.00	0.00
50218-Other	Supervisor	20,292.00		(20,292.00)	0.00
50220-DHC	NFN Clinical Supervisor	27,674.00		(27,674.00)	0.00
50220-MH	NFN Clinical Supervisor	2,308.00		(2,308.00)	0.00
50221-Dental	Office Manager	53,942.00		(53,942.00)	0.00
50222-MH	Operations Manager	69,808.00		(69,808.00)	0.00
50222-Other	Operations Manager	132.00		(132.00)	0.00
50223-Other	Pharmacy Director	131,833.00		(131,833.00)	0.00
50224-DHC	Program Director II	97,773.00		(97,773.00)	0.00
50224-MH	Program Director II	294,751.00		(294,751.00)	0.00
50225-DHC	Site Manager	146,158.00		(146,158.00)	0.00
50226-MH	Utilization Review Manager	5,673.00		(5,673.00)	0.00
50227-DHC	WIC Site Manager	67,208.00		(67,208.00)	0.00
50228-Other	Director of Operations	134,989.00		(134,989.00)	0.00
50229-Other	Development Manager	51,098.00		(51,098.00)	0.00
50230-Other	HR Manager	96,926.00		(96,926.00)	0.00
50231-MH	Clinical Nurse Supervisor	95,385.00		(95,385.00)	0.00
50232-DHC	Medical Director of Quality and Operations	122,424.00		(122,424.00)	0.00
50232-Other	Medical Director of Quality and Operations	17,376.00		(17,376.00)	0.00
50233-DHC	Director of Care Coordination	41,769.00		(41,769.00)	0.00
50234-DHC	Director of Wellness Education	71,426.00		(71,426.00)	0.00
50235-DHC	Assistant Manager of Care Coordination	19,485.00		(19,485.00)	0.00
50235-Other	Assistant Manager of Care Coordination	3,077.00		(3,077.00)	0.00
50300-Dental	Direct Salaries & WagesGÇö Bonuses	0.00			0.00
50300-DHC	Direct Salaries & WagesGÇö Bonuses	0.00			0.00
50300-MH	Direct Salaries & WagesGÇö Bonuses	0.00			0.00
50300-Other	Direct Salaries & WagesGÇö Bonuses	0.00			0.00
50401-DHC	Care Coordinator	105,413.00		(105,413.00)	0.00
50402-DHC	Case Manager	255,633.00		(255,633.00)	0.00
50402-MH	Case Manager	373,384.00		(373,384.00)	0.00
50403-MH	Clinical Case Coordinator	44,264.00		(44,264.00)	0.00
50404-MH	Clinical Pharmacist	2,306.00		(2,306.00)	0.00
50404-Other	Clinical Pharmacist	265,250.00		(265,250.00)	0.00
50405-MH	Clinical Pharmacy Coordinator	9,487.00		(9,487.00)	0.00
50405-Other	Clinical Pharmacy Coordinator	109,268.00		(109,268.00)	0.00
50407-DHC	Community Health Worker	201,196.00		(201,196.00)	0.00
50408-Dental	Dental Assistant	339,356.00		(339,356.00)	0.00
50409-MH	Detox Technician	566,574.00		(566,574.00)	0.00
50411-DHC	Diabetes Educator	47,113.00		(47,113.00)	0.00
50412-DHC	Early Intervention Associate	26,122.00		(26,122.00)	0.00
50413-DHC	Early Intervention Associate II	48,415.00		(48,415.00)	0.00
50416-DHC	Infectious Disease Nurse	81,123.00		(81,123.00)	0.00
50417-Dental	Interim Dental Director	9,027.00		(9,027.00)	0.00
50418-DHC	Licensed Practical Nurse	588,155.00		(588,155.00)	0.00
50418-MH	Licensed Practical Nurse	607,930.00		(607,930.00)	0.00
50419-MH	Licensed Practical Nurse Per Diem	15,210.00		(15,210.00)	0.00
50420-DHC	Medical Assistant	699,370.00		(699,370.00)	0.00
50420-MH	Medical Assistant	4,152.00		(4,152.00)	0.00
50421-DHC	Neurologist	600.00		(600.00)	0.00
50423-DHC	NFN Home Visitor	38,742.00		(38,742.00)	0.00

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
50424-DHC	Nurse Educator	2,643.00		(2,643.00)	0.00
50425-DHC	Nurse Manager	45,554.00		(45,554.00)	0.00
50426-DHC	Nurse Team Leader	27,596.00		(27,596.00)	0.00
50427-DHC	Ophthalmic Technician	54,464.00		(54,464.00)	0.00
50428-DHC	Ophthalmology Assistant	57,861.00		(57,861.00)	0.00
50429-Other	Pharmacy Technician	114,319.00		(114,319.00)	0.00
50430-Dental	Practice Administrator	62,989.00		(62,989.00)	0.00
50430-DHC	Practice Administrator	84,423.00		(84,423.00)	0.00
50431-DHC	Practice Manager I	2,212.00		(2,212.00)	0.00
50431-MH	Practice Manager I	183,012.00		(183,012.00)	0.00
50432-MH	Practice Manager II	74,542.00		(74,542.00)	0.00
50433-DHC	Prenatal Home Visitor	1,908.00		(1,908.00)	0.00
50434-Other	QA/QI NURSE	77,620.00		(77,620.00)	0.00
50435-DHC	Registered Nurse	698,972.00		(698,972.00)	0.00
50435-MH	Registered Nurse	415,422.00		(415,422.00)	0.00
50436-MH	Registered Nurse II	18,070.00		(18,070.00)	0.00
50437-MH	Rehabilitation Coordinator	44,269.00		(44,269.00)	0.00
50438-MH	Residential Aide	280,221.00		(280,221.00)	0.00
50440-DHC	Resource Specialist	42,950.00		(42,950.00)	0.00
50442-DHC	Senior Care Coordinator Assistant	40,600.00		(40,600.00)	0.00
50444-MH	Senior Detox Technician	38,617.00		(38,617.00)	0.00
50445-DHC	Special Education Teacher	43,643.00		(43,643.00)	0.00
50447-DHC	WIC Site Nutritionist	81,954.00		(81,954.00)	0.00
50448-Dental	Lead Dental Assistant	52,278.00		(52,278.00)	0.00
50449-DHC	Milieu Counselor Shift Supervisor	60,145.00		(60,145.00)	0.00
50449-MH	Milieu Counselor Shift Supervisor	43,848.00		(43,848.00)	0.00
50450-DHC	Wellness Outreach Manager	56,717.00		(56,717.00)	0.00
50453-DHC	Complex Care Manager Social Workers	13,802.00		(13,802.00)	0.00
50454-DHC	Interim Practice Administrator	17,949.00		(17,949.00)	0.00
50455-DHC	Medical Case Manager	17,299.00		(17,299.00)	0.00
50600-DHC	Admin Salaries & Wages	0.00			0.00
50600-MH	Admin Salaries & Wages	0.00			0.00
50600-Other	Admin Salaries & Wages	0.00			0.00
50601-DHC	APRN	1,373,682.00		(1,373,682.00)	0.00
50601-MH	APRN	839,355.00		(839,355.00)	0.00
50603-MH	Assistant Program Director II	187,782.00		(187,782.00)	0.00
50604-MH	Clinician I	93,939.00		(93,939.00)	0.00
50605-DHC	Clinician II	18,384.00		(18,384.00)	0.00
50605-MH	Clinician II	3,280,183.00		(3,280,183.00)	0.00
50606-Dental	Dental Hygenist	280,725.00		(2,412.00)	278,313.00
50606-DHC	Dental Hygenist	29,593.00		(29,593.00)	0.00
50606-Other	Dental Hygenist	18,000.00		(18,000.00)	0.00
50607-Dental	Dentist	529,185.00		147,640.00	676,825.00
50608-DHC	Director of Pediatrics	145,022.00		(145,022.00)	0.00
50611-DHC	Medical Director	34,615.00		(34,615.00)	0.00
50611-MH	Medical Director	371,277.00		(371,277.00)	0.00
50612-DHC	Nurse Midwife	215,476.00		(215,476.00)	0.00
50613-DHC	Occupational Therapist	72,419.00		(72,419.00)	0.00
50614-DHC	Pediatrician	210,153.00		(210,153.00)	0.00
50616-DHC	Physician	2,157,003.00		900,539.00	3,057,542.00
50617-DHC	Physician Assistant	238,381.00		(41,361.00)	197,020.00
50618-DHC	Podiatrist	107,054.00		(107,054.00)	0.00
50619-MH	Program Director I	322,636.00		(322,636.00)	0.00
50620-MH	Psychiatric APRN	69,511.00		(69,511.00)	0.00
50621-MH	Psychiatrist	887,413.00		(887,413.00)	0.00
50622-MH	Psychologist	122,289.00		(46,151.00)	76,138.00
50623-DHC	Registered Dietitian	62,038.00		(62,038.00)	0.00
50624-MH	Senior Clinician	719,272.00		(719,272.00)	0.00

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
50626-MH	Senior Medical Provider	20,998.00		(20,998.00)	0.00
50627-DHC	Speech Language Pathologist	105,719.00		(105,719.00)	0.00
50628-MH	Substance Abuse Counselor	87,986.00		(87,986.00)	0.00
50629-DHC	Perinatal Program Manager	45,155.00		(45,155.00)	0.00
50700-Other	Admin Salaries & WagesGÇô Overtime	0.00			0.00
50800-Other	Admin Salaries & WagesGÇô Bonuses	394,800.00		(394,800.00)	0.00
50801-DHC	Access To Care Manager	51,098.00		(51,098.00)	0.00
50801-MH	Access To Care Manager	98.00		(98.00)	0.00
50802-DHC	Access to Care Outreach Worker	170,431.00		(170,431.00)	0.00
50802-Other	Access to Care Outreach Worker	21,741.00		(21,741.00)	0.00
50803-DHC	Access To Care Referral Coordinator	23,191.00		(23,191.00)	0.00
50803-Other	Access To Care Referral Coordinator	207.00		(207.00)	0.00
50804-Other	Accounting Clerk	42,204.00		(42,204.00)	0.00
50805-Other	Accounts Payable Clerk	52,970.00		(52,970.00)	0.00
50806-Other	Accounts Payable Coordinator	67,562.00		(67,562.00)	0.00
50807-DHC	Administrative Assistant	41,405.00		(41,405.00)	0.00
50807-MH	Administrative Assistant	466,030.00		(466,030.00)	0.00
50807-Other	Administrative Assistant	10,144.00		(10,144.00)	0.00
50808-Other	Billing Coordinator	28,524.00		(28,524.00)	0.00
50809-Other	Cafeteria Assistant	54,556.00		(54,556.00)	0.00
50810-Dental	Call Center Clerk	31,658.00		(31,658.00)	0.00
50811-Other	Call Center Customer Service Rep	256,074.00		(256,074.00)	0.00
50812-Other	Cash Manager	14,258.00		(14,258.00)	0.00
50813-Other	Coding Specialist	53,532.00		(53,532.00)	0.00
50815-DHC	Cook II	17,035.00		(17,035.00)	0.00
50815-MH	Cook II	11,350.00		(11,350.00)	0.00
50815-Other	Cook II	5,670.00		(5,670.00)	0.00
50816-Other	Credentialing Specialist I	55,436.00		(55,436.00)	0.00
50818-Other	EHR Support	53,411.00		(53,411.00)	0.00
50820-Other	EPM Administrator	87,021.00		(87,021.00)	0.00
50821-Other	Facilities Support Worker	(80.00)		80.00	0.00
50822-Other	Financial Analyst	138,857.00		(138,857.00)	0.00
50823-Other	Grant Writer	80,308.00		(80,308.00)	0.00
50824-Other	Graphic Designer	24,236.00		(24,236.00)	0.00
50825-Dental	Health Educator	1,600.00		(1,600.00)	0.00
50825-DHC	Health Educator	184,157.00		(184,157.00)	0.00
50825-MH	Health Educator	13,224.00		(13,224.00)	0.00
50826-Other	Health Information Mgmt Proc	69,506.00		(69,506.00)	0.00
50827-Other	Health Information Mgmt Team Ldr	9,533.00		(9,533.00)	0.00
50828-Other	Health Information Manager	22,592.00		(22,592.00)	0.00
50830-Other	Help Desk Associate	36,043.00		(36,043.00)	0.00
50831-Other	Human Resources Coordinator	39,265.00		(39,265.00)	0.00
50832-Other	Human Resources Generalist	63,651.00		(63,651.00)	0.00
50833-DHC	HUSKY Liaison	26,578.00		(26,578.00)	0.00
50835-Other	Marketing and Comm Proj Mgr	68,623.00		(68,623.00)	0.00
50837-MH	Medical Records Specialist	57,900.00		(57,900.00)	0.00
50837-Other	Medical Records Specialist	29,663.00		(29,663.00)	0.00
50838-MH	Office Manager School Based Clinic	87,856.00		(87,856.00)	0.00
50840-DHC	Patient Accounts Rep. Team Leader	14,389.00		(14,389.00)	0.00
50840-Other	Patient Accounts Rep. Team Leader	49,397.00		(49,397.00)	0.00
50841-MH	Patient Accounts Representative	41,182.00		(41,182.00)	0.00
50841-Other	Patient Accounts Representative	353,977.00		(353,977.00)	0.00
50842-Other	Patient Advocate	75,289.00		(75,289.00)	0.00
50843-Dental	Patient Registrar	101,353.00		(101,353.00)	0.00
50843-DHC	Patient Registrar	445,698.00		(445,698.00)	0.00
50843-MH	Patient Registrar	9,346.00		(9,346.00)	0.00
50843-Other	Patient Registrar	156.00		(156.00)	0.00
50844-DHC	Patient Registration Team Leader	129,986.00		(129,986.00)	0.00

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
50845-Other	Payroll Supervisor	70,488.00		(70,488.00)	0.00
50846-DHC	Practice Coordinator	86,260.00		(86,260.00)	0.00
50847-DHC	Program Coordinator	48,296.00		(48,296.00)	0.00
50847-MH	Program Coordinator	70,269.00		(70,269.00)	0.00
50850-DHC	Receptionist	29,751.00		(29,751.00)	0.00
50850-MH	Receptionist	7,244.00		(7,244.00)	0.00
50850-Other	Receptionist	2,126.00		(2,126.00)	0.00
50852-DHC	Referral Specialist	24,514.00		(24,514.00)	0.00
50852-MH	Referral Specialist	27,218.00		(27,218.00)	0.00
50852-Other	Referral Specialist	171,157.00		(171,157.00)	0.00
50853-Other	Release of Information Coordinator	9,602.00		(9,602.00)	0.00
50854-Other	Release of Information Specialist	35,897.00		(35,897.00)	0.00
50855-Dental	Secretary/Receptionist	69,023.00		(69,023.00)	0.00
50855-DHC	Secretary/Receptionist	23,942.00		(23,942.00)	0.00
50855-MH	Secretary/Receptionist	52,226.00		(52,226.00)	0.00
50856-Other	Senior Financial Analyst	214,968.00		(214,968.00)	0.00
50857-Other	Senior Human Resources Generalist	90,790.00		(90,790.00)	0.00
50858-Other	Senior Systems Administrator	231,732.00		(231,732.00)	0.00
50859-DHC	Sous Chef	45,436.00		(45,436.00)	0.00
50859-MH	Sous Chef	30,275.00		(30,275.00)	0.00
50859-Other	Sous Chef	15,947.00		(15,947.00)	0.00
50860-Other	Training and Development Coordinator	75,323.00		(75,323.00)	0.00
50862-DHC	WIC Clerk	69,770.00		(69,770.00)	0.00
50863-Other	Staffing Specialist	71,545.00		(71,545.00)	0.00
50864-Other	Patient Accounts Supervisor	31,072.00		(31,072.00)	0.00
50866-Other	Privacy Officer	84,454.00		(84,454.00)	0.00
50867-Other	Purchasing Agent	56,109.00		(56,109.00)	0.00
50868-DHC	Senior Administrative Assistant	51,529.00		(51,529.00)	0.00
50869-Other	HIM Coordinator	45,055.00		(45,055.00)	0.00
50870-Other	HIM Lead Processor	42,113.00		(42,113.00)	0.00
50871-Other	Health Information Management Supervisor	30,846.00		(30,846.00)	0.00
50872-Other	Interactive Media and Design Specialist	38,119.00		(38,119.00)	0.00
50873-Other	Finance Administrative Assistant	3,231.00		(3,231.00)	0.00
51100-Dental	FICA Social Security	95,418.00		(95,418.00)	0.00
51100-DHC	FICA Social Security	594,571.00		(594,571.00)	0.00
51100-MH	FICA Social Security	664,372.00		(664,372.00)	0.00
51100-Other	FICA Social Security	375,716.00		(375,716.00)	0.00
51101-Dental	FICA Medicare	23,946.00		(23,946.00)	0.00
51101-DHC	FICA Medicare	149,220.00		(149,220.00)	0.00
51101-MH	FICA Medicare	166,737.00		(166,737.00)	0.00
51101-Other	FICA Medicare	93,875.00		(93,875.00)	0.00
51200-Dental	Health Insurance	153,091.00		(153,091.00)	0.00
51200-DHC	Health Insurance	953,876.00		(953,876.00)	0.00
51200-MH	Health Insurance	1,066,057.00		(1,066,057.00)	0.00
51200-Other	Health Insurance	563,582.00		(563,582.00)	0.00
51210-Other	HRA Expense	35,186.00		(35,186.00)	0.00
51300-Dental	Life Insurance	5,585.00		(5,585.00)	0.00
51300-DHC	Life Insurance	34,802.00		(34,802.00)	0.00
51300-MH	Life Insurance	38,889.00		(38,889.00)	0.00
51300-Other	Life Insurance	20,560.00		(20,560.00)	0.00
51400-Dental	Retirement Expenses	37,464.00		(37,464.00)	0.00
51400-DHC	Retirement Expenses	233,467.00		(233,467.00)	0.00
51400-MH	Retirement Expenses	260,861.00		(260,861.00)	0.00
51400-Other	Retirement Expenses	137,911.00		(137,911.00)	0.00
51450-Dental	Pension Expense	1,168.00		(1,168.00)	0.00
51450-DHC	Pension Expense	7,277.00		(7,277.00)	0.00
51450-MH	Pension Expense	8,131.00		(8,131.00)	0.00
51450-Other	Pension Expense	4,299.00		(4,299.00)	0.00
51600-Dental	State Unemployment Insurance	8,968.00		(8,968.00)	0.00



Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
51600-DHC	State Unemployment Insurance	55,916.00		(55,916.00)	0.00
51600-MH	State Unemployment Insurance	62,502.00		(62,502.00)	0.00
51600-Other	State Unemployment Insurance	33,034.00		(33,034.00)	0.00
51700-Dental	Workers Compensation	16,460.00		(16,460.00)	0.00
51700-DHC	Workers Compensation	102,568.00		(102,568.00)	0.00
51700-MH	Workers Compensation	114,614.00		(114,614.00)	0.00
51700-Other	Workers Compensation	101,732.00		(101,732.00)	0.00
51900-Other	Fringe Benefits GÇô Other	4,313.00		(4,313.00)	0.00
51950-Dental	Vacation Expense	6,102.00		(6,102.00)	0.00
51950-DHC	Vacation Expense	34,113.00		(34,113.00)	0.00
51950-MH	Vacation Expense	23,087.00		(23,087.00)	0.00
51950-Other	Vacation Expense	(7,899.00)		7,899.00	0.00
52100-Dental	Medical Supplies	638.00			638.00
52100-DHC	Medical Supplies	241,451.00			241,451.00
52100-MH	Medical Supplies	143,469.00			143,469.00
52100-Other	Medical Supplies	4,369.00			4,369.00
52200-Dental	Dental Supplies	170,517.00			170,517.00
52200-DHC	Dental Supplies	143.00			143.00
52200-MH	Dental Supplies	32.00			32.00
52300-DHC	Pharmacy Supplies	15,973.00			15,973.00
52300-MH	Pharmacy Supplies	86.00			86.00
52300-Other	Pharmacy Supplies	18,712.00			18,712.00
52305-Dental	Pharmacy Inventory Expense (COGS)	(7,957.00)			(7,957.00)
52305-DHC	Pharmacy Inventory Expense (COGS)	265,199.00			265,199.00
52305-MH	Pharmacy Inventory Expense (COGS)	65,648.00			65,648.00
52305-Other	Pharmacy Inventory Expense (COGS)	1,432,356.00			1,432,356.00
52310-Other	Pharmacy Inventory - Share the Care	0.00			0.00
52400-DHC	Laboratory Supplies	782.00			782.00
52500-DHC	Behavioral Health Supplies	0.00			0.00
52500-MH	Behavioral Health Supplies	48,938.00			48,938.00
52500-Other	Behavioral Health Supplies	360.00			360.00
52600-DHC	Patient Records Supplies	0.00			0.00
52700-Dental	IT Supplies	5,366.00			5,366.00
52700-DHC	IT Supplies	51,531.00			51,531.00
52700-MH	IT Supplies	37,294.00			37,294.00
52700-Other	IT Supplies	397,720.00			397,720.00
53100-Dental	Office Supplies	5,717.00			5,717.00
53100-DHC	Office Supplies	32,854.00			32,854.00
53100-MH	Office Supplies	43,177.00			43,177.00
53100-Other	Office Supplies	38,799.00			38,799.00
53300-Dental	Houskeeping and Maintenance Supplies	617.00			617.00
53300-DHC	Houskeeping and Maintenance Supplies	3,646.00			3,646.00
53300-MH	Houskeeping and Maintenance Supplies	39,885.00			39,885.00
53300-Other	Houskeeping and Maintenance Supplies	32,947.00			32,947.00
53315-Dental	Pharmacy-Walgreens COGS	(33,875.00)			(33,875.00)
53315-Other	Pharmacy-Walgreens COGS	595,899.00			595,899.00
53900-Dental	Other Supplies	662.00			662.00
53900-DHC	Other Supplies	3,954.00			3,954.00
53900-MH	Other Supplies	4,895.00			4,895.00
53900-Other	Other Supplies	17,697.00			17,697.00
54000-Other	Claim Processing Fees	191,405.00			191,405.00
54100-Dental	Rent	38,989.00			38,989.00
54100-DHC	Rent	157,183.00			157,183.00
54100-MH	Rent	52,915.00			52,915.00
54100-Other	Rent	165,576.00			165,576.00
54300-Dental	Utilities - Electric	11,296.00			11,296.00
54300-DHC	Utilities - Electric	9,797.00			9,797.00
54300-MH	Utilities - Electric	13,106.00			13,106.00

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
54300-Other	Utilities - Electric	306,630.00			306,630.00
54310-Dental	Utilities - Water	87.00			87.00
54310-DHC	Utilities - Water	424.00			424.00
54310-MH	Utilities - Water	(126.00)			(126.00)
54310-Other	Utilities - Water	20,404.00			20,404.00
54320-DHC	Utilities - Sewer	39.00			39.00
54320-MH	Utilities - Sewer	1,377.00			1,377.00
54320-Other	Utilities - Sewer	20,479.00			20,479.00
54330-Dental	Utilities - Gas	710.00			710.00
54330-DHC	Utilities - Gas	1,033.00			1,033.00
54330-MH	Utilities - Gas	1,271.00			1,271.00
54330-Other	Utilities - Gas	49,182.00			49,182.00
54340-MH	Utilities - Oil	0.00			0.00
54400-Dental	Building Repairs & Maintenance	5,851.00			5,851.00
54400-DHC	Building Repairs & Maintenance	33,256.00			33,256.00
54400-MH	Building Repairs & Maintenance	128,214.00			128,214.00
54400-Other	Building Repairs & Maintenance	333,153.00			333,153.00
54450-Dental	Furniture & Equipment Purchase	1,806.00			1,806.00
54450-DHC	Furniture & Equipment Purchase	9,235.00			9,235.00
54450-MH	Furniture & Equipment Purchase	27,827.00			27,827.00
54450-Other	Furniture & Equipment Purchase	1,514.00			1,514.00
54500-Dental	Furniture & Equipment Rental	5,884.00			5,884.00
54500-DHC	Furniture & Equipment Rental	32,583.00			32,583.00
54500-MH	Furniture & Equipment Rental	44,068.00			44,068.00
54500-Other	Furniture & Equipment Rental	22,162.00			22,162.00
54600-MH	Software	0.00			0.00
54600-Other	Software	64,481.00			64,481.00
55150-Dental	Vehicle Expense	61.00			61.00
55150-DHC	Vehicle Expense	1,100.00			1,100.00
55150-MH	Vehicle Expense	8,165.00			8,165.00
55150-Other	Vehicle Expense	15,385.00			15,385.00
55200-Dental	Janitorial Services	19,997.00			19,997.00
55200-DHC	Janitorial Services	27,420.00			27,420.00
55200-MH	Janitorial Services	294,502.00			294,502.00
55200-Other	Janitorial Services	374,552.00			374,552.00
55250-DHC	Laundry Services	1,558.00			1,558.00
55250-MH	Laundry Services	18,944.00			18,944.00
55250-Other	Laundry Services	812.00			812.00
55290-Dental	Security	2,213.00			2,213.00
55290-DHC	Security	16,058.00			16,058.00
55290-MH	Security	25,956.00			25,956.00
55290-Other	Security	429,132.00			429,132.00
55300-Dental	Software & Related Licenses	5,314.00			5,314.00
55300-MH	Software & Related Licenses	0.00			0.00
55300-Other	Software & Related Licenses	164,391.00			164,391.00
55310-DHC	Taxes	307.00			307.00
55310-MH	Taxes	44.00			44.00
55310-Other	Taxes	8,925.00			8,925.00
55400-Dental	Service & Maintenance Agreements	23,061.00			23,061.00
55400-DHC	Service & Maintenance Agreements	93,793.00			93,793.00
55400-MH	Service & Maintenance Agreements	105,140.00			105,140.00
55400-Other	Service & Maintenance Agreements	981,474.00			981,474.00
55900-Other	Buildings & Equipment - Other	0.00			0.00
56100-Dental	Travel GÇô Local Mileage Reimbursement	225.00			225.00
56100-DHC	Travel GÇô Local Mileage Reimbursement	19,597.00			19,597.00
56100-MH	Travel GÇô Local Mileage Reimbursement	1,130.00			1,130.00
56100-Other	Travel GÇô Local Mileage Reimbursement	3,196.00			3,196.00
56250-DHC	Travel - Transportation	4,025.00			4,025.00

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
56250-MH	Travel - Transportation	112.00			112.00
56250-Other	Travel - Transportation	21,001.00			21,001.00
56300-DHC	Travel GÇô Registration Fees	375.00			375.00
56300-MH	Travel GÇô Registration Fees	475.00			475.00
56300-Other	Travel GÇô Registration Fees	18,481.00			18,481.00
56350-DHC	Travel - Lodging and Board	2,733.00			2,733.00
56350-Other	Travel - Lodging and Board	40,387.00			40,387.00
56400-Dental	Travel/Training GÇô Provider CME	1,876.00			1,876.00
56400-DHC	Travel/Training GÇô Provider CME	36,068.00			36,068.00
56400-MH	Travel/Training GÇô Provider CME	56,406.00			56,406.00
56400-Other	Travel/Training GÇô Provider CME	1,225.00			1,225.00
56600-DHC	Employee Parking	4,257.00			4,257.00
56600-MH	Employee Parking	31.00			31.00
56600-Other	Employee Parking	751.00			751.00
56900-Dental	Training GÇô Other	315.00			315.00
56900-DHC	Training GÇô Other	7,052.00			7,052.00
56900-MH	Training GÇô Other	2,232.00			2,232.00
56900-Other	Training GÇô Other	62,223.00			62,223.00
57100-Dental	Printing Expense	1,553.00			1,553.00
57100-DHC	Printing Expense	2,339.00			2,339.00
57100-MH	Printing Expense	5,429.00			5,429.00
57100-Other	Printing Expense	18,404.00			18,404.00
57200-DHC	Outreach Materials	4,518.00			4,518.00
57200-Other	Outreach Materials	2,939.00			2,939.00
57310-DHC	Client Incentives	1,071.00			1,071.00
57310-MH	Client Incentives	0.00			0.00
57310-Other	Client Incentives	0.00			0.00
57320-DHC	Patient/Client Transportation	870.00			870.00
57320-MH	Patient/Client Transportation	1,750.00			1,750.00
57350-DHC	Medical & Other Services	507.00			507.00
57350-Other	Medical & Other Services	0.00			0.00
57400-DHC	Postage & Delivery	22.00			22.00
57400-MH	Postage & Delivery	48.00			48.00
57400-Other	Postage & Delivery	199,401.00			199,401.00
58200-DHC	Accounting Services	0.00			0.00
58200-MH	Accounting Services	3,840.00			3,840.00
58200-Other	Accounting Services	129,685.00			129,685.00
58300-Dental	Legal Expenses	27.00			27.00
58300-DHC	Legal Expenses	135.00			135.00
58300-MH	Legal Expenses	44.00			44.00
58300-Other	Legal Expenses	335,899.00			335,899.00
58400-Dental	Consultant Expense	1,656.00			1,656.00
58400-DHC	Consultant Expense	1,060.00			1,060.00
58400-Other	Consultant Expense	325,346.00			325,346.00
58500-Dental	Contractual Labor	220,400.00			220,400.00
58500-DHC	Contractual Labor	326,172.00			326,172.00
58500-MH	Contractual Labor	66,272.00			66,272.00
58500-Other	Contractual Labor	413,779.00			413,779.00
58510-Dental	Contractual Services	1,874.00			1,874.00
58510-DHC	Contractual Services	53,011.00			53,011.00
58510-MH	Contractual Services	14,121.00			14,121.00
58510-Other	Contractual Services	109,742.00			109,742.00
58550-DHC	Temporary Labor	298,646.00			298,646.00
58550-MH	Temporary Labor	377,469.00			377,469.00
58550-Other	Temporary Labor	189,609.00			189,609.00
58600-Dental	External Laboratory Services	110,598.00			110,598.00
58600-MH	External Laboratory Services	2,100.00			2,100.00
58600-Other	External Laboratory Services	0.00			0.00

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
58700-Other	Snow Removal	164,825.00			164,825.00
58900-DHC	Other - Labor	14.00			14.00
58900-Other	Other - Labor	750.00			750.00
59100-Dental	Communications-Telephone Expense	3,598.00			3,598.00
59100-DHC	Communications-Telephone Expense	8,883.00			8,883.00
59100-MH	Communications-Telephone Expense	2,067.00			2,067.00
59100-Other	Communications-Telephone Expense	235,306.00			235,306.00
59130-Other	Communications-Other	101,012.00			101,012.00
59150-Dental	Communications-Wireless	17.00			17.00
59150-DHC	Communications-Wireless	13,257.00			13,257.00
59150-MH	Communications-Wireless	1,360.00			1,360.00
59150-Other	Communications-Wireless	7,842.00			7,842.00
59160-DHC	Communications-Paging and Answering Service	459.00			459.00
59160-Other	Communications-Paging and Answering Service	31,060.00			31,060.00
59170-Dental	Cable Service	31.00			31.00
59170-DHC	Cable Service	164.00			164.00
59170-MH	Cable Service	2,497.00			2,497.00
59170-Other	Cable Service	5,169.00			5,169.00
59200-Other	Insurance Expense GÇô Medical	5,805.00		(5,805.00)	0.00
59250-Dental	Insurance Expense GÇô Umbrella Liability	1,921.00			1,921.00
59250-DHC	Insurance Expense GÇô Umbrella Liability	19,452.00			19,452.00
59250-MH	Insurance Expense GÇô Umbrella Liability	39,903.00			39,903.00
59250-Other	Insurance Expense GÇô Umbrella Liability	12,988.00			12,988.00
59300-Other	Insurance Expense GÇô D & O	19,092.00			19,092.00
59350-Dental	Insurance Expense - General Liability	6,523.00			6,523.00
59350-DHC	Insurance Expense - General Liability	48,207.00			48,207.00
59350-MH	Insurance Expense - General Liability	63,309.00			63,309.00
59350-Other	Insurance Expense - General Liability	44,243.00			44,243.00
59900-DHC	Insurance Expense GÇô Other	1,106.00			1,106.00
59900-MH	Insurance Expense GÇô Other	1,004.00			1,004.00
59900-Other	Insurance Expense GÇô Other	7,481.00			7,481.00
60100-Dental	Dues & Subscriptions	350.00			350.00
60100-DHC	Dues & Subscriptions	5,584.00			5,584.00
60100-MH	Dues & Subscriptions	1,276.00			1,276.00
60100-Other	Dues & Subscriptions	15,163.00			15,163.00
60150-Dental	Professional Licenses	1,370.00			1,370.00
60150-DHC	Professional Licenses	23,878.00			23,878.00
60150-MH	Professional Licenses	19,912.00			19,912.00
60150-Other	Professional Licenses	3,654.00			3,654.00
60200-Dental	Medical Waste & Refuse Removal	3,954.00			3,954.00
60200-DHC	Medical Waste & Refuse Removal	7,861.00			7,861.00
60200-MH	Medical Waste & Refuse Removal	70,657.00			70,657.00
60200-Other	Medical Waste & Refuse Removal	61,013.00			61,013.00
60300-DHC	Personnel Recruitment Expense	5,625.00			5,625.00
60300-MH	Personnel Recruitment Expense	6,015.00			6,015.00
60300-Other	Personnel Recruitment Expense	408,972.00			408,972.00
60350-Other	Human Resources/Payroll Processing	182,581.00			182,581.00
60360-MH	Employee Relations	162.00			162.00
60360-Other	Employee Relations	104,541.00			104,541.00
60370-Dental	Employee Uniforms	2,753.00			2,753.00
60370-DHC	Employee Uniforms	10,751.00			10,751.00
60370-MH	Employee Uniforms	6,674.00			6,674.00
60370-Other	Employee Uniforms	5,757.00			5,757.00
60400-DHC	Food Expense GÇô Catering	4,095.00			4,095.00
60400-MH	Food Expense GÇô Catering	1,791.00			1,791.00
60400-Other	Food Expense GÇô Catering	9,970.00			9,970.00
60450-DHC	Food Expense GÇô Client Meals	0.00			0.00
60450-MH	Food Expense GÇô Client Meals	86,486.00			86,486.00

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
60450-Other	Food Expense GÇð Client Meals	371.00			371.00
60500-DHC	Food Expense GÇð Patient Food Purchases	0.00			0.00
60500-MH	Food Expense GÇð Patient Food Purchases	249,401.00			249,401.00
60500-Other	Food Expense GÇð Patient Food Purchases	213,042.00			213,042.00
60510-MH	Food Supplies and Chemicals	32,053.00			32,053.00
60510-Other	Food Supplies and Chemicals	14,106.00			14,106.00
60600-DHC	Outreach Expense	3,799.00			3,799.00
60600-Other	Outreach Expense	28,730.00			28,730.00
60650-DHC	Advertising & Marketing Expense	0.00			0.00
60650-Other	Advertising & Marketing Expense	73,241.00			73,241.00
60655-DHC	Advertising & Marketing - Health Fair	803.00			803.00
60655-Other	Advertising & Marketing - Health Fair	449.00			449.00
60660-DHC	Promotional Items	987.00			987.00
60660-Other	Promotional Items	15,439.00			15,439.00
60680-DHC	Emergency Housing	7,715.00			7,715.00
60710-Other	Interest Expense - Bonds	424,744.00			424,744.00
60720-Other	Interest Expense - Other	3,877.00			3,877.00
60750-Dental	Bank & Other Service Charges	2,530.00			2,530.00
60750-DHC	Bank & Other Service Charges	6,467.00			6,467.00
60750-MH	Bank & Other Service Charges	3,454.00			3,454.00
60750-Other	Bank & Other Service Charges	32,251.00			32,251.00
60780-MH	Lobbying Expense	110.00			110.00
60780-Other	Lobbying Expense	66,750.00			66,750.00
60800-MH	Freight & Courier	181.00			181.00
60900-DHC	Miscellaneous Expenses	0.00			0.00
60900-Other	Miscellaneous Expenses	10,356.00			10,356.00
61010-DHC	Women, Infants & Children Food Benefits	908,412.00			908,412.00
61020-DHC	Vaccines and Other Pharmaceuticals	394,731.00			394,731.00
61020-Other	Vaccines and Other Pharmaceuticals	3,242.00			3,242.00
65100-Dental	Depreciation Expense GÇð Buildings and Fixtures	103,979.00			103,979.00
65100-DHC	Depreciation Expense GÇð Buildings and Fixtures	(21,642.00)			(21,642.00)
65100-MH	Depreciation Expense GÇð Buildings and Fixtures	85,325.00			85,325.00
65100-Other	Depreciation Expense GÇð Buildings and Fixtures	671,918.00			671,918.00
65110-Dental	Amortization Expense	95.00			95.00
65110-DHC	Amortization Expense	410.00			410.00
65110-MH	Amortization Expense	151.00			151.00
65110-Other	Amortization Expense	9,747.00			9,747.00
65150-Other	Depreciation Expense - Capital Leases	107,562.00			107,562.00
65200-MH	Depreciation Expense GÇð Leasehold Improvements	3,263.00			3,263.00
65200-Other	Depreciation Expense GÇð Leasehold Improvements	471.00			471.00
65250-MH	Depreciation Expense - Software	28,496.00			28,496.00
65250-Other	Depreciation Expense - Software	181,315.00			181,315.00
65350-DHC	Depreciation Expense - Other Equipment	18,206.00			18,206.00
65350-MH	Depreciation Expense - Other Equipment	3,584.00			3,584.00
65350-Other	Depreciation Expense - Other Equipment	240,107.00			240,107.00
65400-Dental	Depreciation Expense GÇð Furniture and Fixtures	59,194.00			59,194.00
65400-DHC	Depreciation Expense GÇð Furniture and Fixtures	77,060.00			77,060.00
65400-MH	Depreciation Expense GÇð Furniture and Fixtures	58,312.00			58,312.00
65400-Other	Depreciation Expense GÇð Furniture and Fixtures	87,010.00			87,010.00
66000-Other	Discontinued Operations	0.00			0.00
67000-DHC	Capital Grants, Net	0.00			0.00
67000-Other	Capital Grants, Net	0.00			0.00
69100-Dental	Bad Debt Expense	64,694.00			64,694.00
69100-DHC	Bad Debt Expense	271,526.00			271,526.00
69100-MH	Bad Debt Expense	282,681.00			282,681.00
69100-Other	Bad Debt Expense	363.00			363.00
69150-DHC	Bad Debt	0.00			0.00
69150-Other	Bad Debt	34,604.00			34,604.00

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
69200-Dental	Contractual Reserve	1,063.00			1,063.00
69200-DHC	Contractual Reserve	13,361.00			13,361.00
69200-MH	Contractual Reserve	15,115.00			15,115.00
69200-Other	Contractual Reserve	39.00			39.00
Marcum 101	Direct Health Physician Asst Salaries	0.00			0.00
Marcum 102	Direct Health Nursing Salaries	0.00		3,169,467.00	3,169,467.00
Marcum 103	Direct Health Other Salaries	0.00		4,194,376.00	4,194,376.00
Marcum 104	Dental Hygienist Salaries	0.00			0.00
Marcum 105	Other Dental Salaries	0.00		648,483.00	648,483.00
Marcum 106	Mental Health Social Worker Salaries	0.00		1,873,825.00	1,873,825.00
Marcum 107	Other Mental Health Salaries	0.00		10,144,266.00	10,144,266.00
Marcum 108	Physician Asst. Benefits	0.00		39,505.00	39,505.00
Marcum 109	Nurses' Benefits	0.00		635,523.00	635,523.00
Marcum 110	Other Direct Health Benefits	0.00		841,032.00	841,032.00
Marcum 111	Dental Hygienist Benefits	0.00		55,806.00	55,806.00
Marcum 112	Other Dental Benefits	0.00		130,030.00	130,030.00
Marcum 113	Social Worker Benefits	0.00		375,728.00	375,728.00
Marcum 114	Other Mental Health Benefits	0.00		2,034,069.00	2,034,069.00
Marcum 115	Physician Benefits	0.00		613,080.00	613,080.00
Marcum 116	Dentist Benefits	0.00		135,713.00	135,713.00
Marcum 117	Psychologist Benefits	0.00		15,267.00	15,267.00
Marcum 118	A&G Benefits	0.00		1,356,220.00	1,356,220.00
<b>Total</b>		<b>(937,756.00)</b>		<b>0.00</b>	<b>(937,756.00)</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
<b>Group : [FORM A Direct Health Care Cost - Staff Cost</b>					
<b>Subgroup : [1A] Physician</b>					
50100-DHC	Direct Salaries & Wages	(101,675.00)		101,675.00	0.00
			RJE - 1	101,675.00	
50101-DHC	Chief	293,762.00		(293,762.00)	0.00
			RJE - 1	(293,762.00)	
50200-DHC	Direct Salaries & WagesGÇô Overtime	0.00		0.00	0.00
			RJE - 1	(0.00)	
50300-DHC	Direct Salaries & WagesGÇô Bonuses	0.00		0.00	0.00
			RJE - 1	(0.00)	
50421-DHC	Neurologist	600.00		(600.00)	0.00
			RJE - 1	(600.00)	
50616-DHC	Physician	2,157,003.00		900,539.00	3,057,542.00
			RJE - 1	(2,157,003.00)	
			RJE - 1	3,057,542.00	
51950-DHC	Vacation Expense	34,113.00		(34,113.00)	0.00
			RJE - 1	(34,113.00)	
<b>Subtotal [1A] Physician</b>		<b>2,383,803.00</b>		<b>673,739.00</b>	<b>3,057,542.00</b>
<b>Subgroup : [1A.1] Physician Other</b>					
51100-DHC	FICA Social Security	594,571.00		(594,571.00)	0.00
			RJE - 2	(594,571.00)	
51101-DHC	FICA Medicare	149,220.00		(149,220.00)	0.00
			RJE - 2	(149,220.00)	
51200-DHC	Health Insurance	953,876.00		(953,876.00)	0.00
			RJE - 2	(953,876.00)	
51300-DHC	Life Insurance	34,802.00		(34,802.00)	0.00
			RJE - 2	(34,802.00)	
51400-DHC	Retirement Expenses	233,467.00		(233,467.00)	0.00
			RJE - 2	(233,467.00)	
51450-DHC	Pension Expense	7,277.00		(7,277.00)	0.00
			RJE - 2	(7,277.00)	
51600-DHC	State Unemployment Insurance	55,916.00		(55,916.00)	0.00
			RJE - 2	(55,916.00)	
51700-DHC	Workers Compensation	102,568.00		(102,568.00)	0.00
			RJE - 2	(102,568.00)	
Marcum 115	Physician Benefits	0.00		613,080.00	613,080.00
			RJE - 2	613,080.00	
<b>Subtotal [1A.1] Physician Other</b>		<b>2,131,697.00</b>		<b>(1,518,617.00)</b>	<b>613,080.00</b>
<b>Subgroup : [1B] Physician Assistant</b>					
50617-DHC	Physician Assistant	238,381.00		(41,361.00)	197,020.00
			RJE - 1	(238,381.00)	
			RJE - 1	197,020.00	
<b>Subtotal [1B] Physician Assistant</b>		<b>238,381.00</b>		<b>(41,361.00)</b>	<b>197,020.00</b>
<b>Subgroup : [1B.1] PA Other</b>					
Marcum 108	Physician Asst. Benefits	0.00		39,505.00	39,505.00
			RJE - 2	39,505.00	
<b>Subtotal [1B.1] PA Other</b>		<b>0.00</b>		<b>39,505.00</b>	<b>39,505.00</b>
<b>Subgroup : [1C] Nurse Practitioner</b>					
50220-DHC	NFN Clinical Supervisor	27,674.00		(27,674.00)	0.00
			RJE - 1	(27,674.00)	
50416-DHC	Infectious Disease Nurse	81,123.00		(81,123.00)	0.00
			RJE - 1	(81,123.00)	
50418-DHC	Licensed Practical Nurse	588,155.00		(588,155.00)	0.00
			RJE - 1	(588,155.00)	
50423-DHC	NFN Home Visitor	38,742.00		(38,742.00)	0.00
			RJE - 1	(38,742.00)	
50424-DHC	Nurse Educator	2,643.00		(2,643.00)	0.00
			RJE - 1	(2,643.00)	
50425-DHC	Nurse Manager	45,554.00		(45,554.00)	0.00
			RJE - 1	(45,554.00)	
50426-DHC	Nurse Team Leader	27,596.00		(27,596.00)	0.00
			RJE - 1	(27,596.00)	
50433-DHC	Prenatal Home Visitor	1,908.00		(1,908.00)	0.00
			RJE - 1	(1,908.00)	
50435-DHC	Registered Nurse	698,972.00		(698,972.00)	0.00
			RJE - 1	(698,972.00)	
50601-DHC	APRN	1,373,682.00		(1,373,682.00)	0.00
			RJE - 1	(1,373,682.00)	
50612-DHC	Nurse Midwife	215,476.00		(215,476.00)	0.00
			RJE - 1	(215,476.00)	

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
Marcum 102	Direct Health Nursing Salaries	0.00		3,169,467.00	3,169,467.00
			RJE - 1	3,169,467.00	
<b>Subtotal [1C] Nurse Practitioner</b>		<b>3,101,525.00</b>		<b>67,942.00</b>	<b>3,169,467.00</b>
<b>Subgroup : [1C.1] Nurse Other</b>					
Marcum 109	Nurses' Benefits	0.00		635,523.00	635,523.00
			RJE - 2	635,523.00	
<b>Subtotal [1C.1] Nurse Other</b>		<b>0.00</b>		<b>635,523.00</b>	<b>635,523.00</b>
<b>Subgroup : [1D] Other (Assistants, Case Mngrs, Dieticians)</b>					
50110-DHC	Executive Assistant I	18,144.00		(18,144.00)	0.00
			RJE - 1	(18,144.00)	
50111-DHC	Executive Assistant II	6,744.00		(6,744.00)	0.00
			RJE - 1	(6,744.00)	
50206-DHC	Director of Early Childhood	78,750.00		(78,750.00)	0.00
			RJE - 1	(78,750.00)	
50215-DHC	Director of Purchasing	5,132.00		(5,132.00)	0.00
			RJE - 1	(5,132.00)	
50216-DHC	Executive Chef	27,187.00		(27,187.00)	0.00
			RJE - 1	(27,187.00)	
50224-DHC	Program Director II	97,773.00		(97,773.00)	0.00
			RJE - 1	(97,773.00)	
50225-DHC	Site Manager	146,158.00		(146,158.00)	0.00
			RJE - 1	(146,158.00)	
50227-DHC	WIC Site Manager	67,208.00		(67,208.00)	0.00
			RJE - 1	(67,208.00)	
50232-DHC	Medical Director of Quality and Operations	122,424.00		(122,424.00)	0.00
			RJE - 1	(122,424.00)	
50233-DHC	Director of Care Coordination	41,769.00		(41,769.00)	0.00
			RJE - 1	(41,769.00)	
50234-DHC	Director of Wellness Education	71,426.00		(71,426.00)	0.00
			RJE - 1	(71,426.00)	
50235-DHC	Assistant Manager of Care Coordination	19,485.00		(19,485.00)	0.00
			RJE - 1	(19,485.00)	
50401-DHC	Care Coordinator	105,413.00		(105,413.00)	0.00
			RJE - 1	(105,413.00)	
50402-DHC	Case Manager	255,633.00		(255,633.00)	0.00
			RJE - 1	(255,633.00)	
50407-DHC	Community Health Worker	201,196.00		(201,196.00)	0.00
			RJE - 1	(201,196.00)	
50411-DHC	Diabetes Educator	47,113.00		(47,113.00)	0.00
			RJE - 1	(47,113.00)	
50412-DHC	Early Intervention Associate	26,122.00		(26,122.00)	0.00
			RJE - 1	(26,122.00)	
50413-DHC	Early Intervention Associate II	48,415.00		(48,415.00)	0.00
			RJE - 1	(48,415.00)	
50420-DHC	Medical Assistant	699,370.00		(699,370.00)	0.00
			RJE - 1	(699,370.00)	
50427-DHC	Ophthalmic Technician	54,464.00		(54,464.00)	0.00
			RJE - 1	(54,464.00)	
50428-DHC	Ophthalmology Assistant	57,861.00		(57,861.00)	0.00
			RJE - 1	(57,861.00)	
50430-DHC	Practice Administrator	84,423.00		(84,423.00)	0.00
			RJE - 1	(84,423.00)	
50431-DHC	Practice Manager I	2,212.00		(2,212.00)	0.00
			RJE - 1	(2,212.00)	
50440-DHC	Resource Specialist	42,950.00		(42,950.00)	0.00
			RJE - 1	(42,950.00)	
50442-DHC	Senior Care Coordinator Assistant	40,600.00		(40,600.00)	0.00
			RJE - 1	(40,600.00)	
50445-DHC	Special Education Teacher	43,643.00		(43,643.00)	0.00
			RJE - 1	(43,643.00)	
50447-DHC	WIC Site Nutritionist	81,954.00		(81,954.00)	0.00
			RJE - 1	(81,954.00)	
50449-DHC	Milieu Counselor Shift Supervisor	60,145.00		(60,145.00)	0.00
			RJE - 1	(60,145.00)	
50450-DHC	Wellness Outreach Manager	56,717.00		(56,717.00)	0.00
			RJE - 1	(56,717.00)	
50453-DHC	Complex Care Manager Social Workers	13,802.00		(13,802.00)	0.00
			RJE - 1	(13,802.00)	
50454-DHC	Interim Practice Administrator	17,949.00		(17,949.00)	0.00
			RJE - 1	(17,949.00)	
50455-DHC	Medical Case Manager	17,299.00		(17,299.00)	0.00
			RJE - 1	(17,299.00)	
50605-DHC	Clinician II	18,384.00		(18,384.00)	0.00



Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
			RJE - 1	(18,384.00)	
50606-DHC	Dental Hygienist	29,593.00		(29,593.00)	0.00
			RJE - 1	(29,593.00)	
50608-DHC	Director of Pediatrics	145,022.00		(145,022.00)	0.00
			RJE - 1	(145,022.00)	
50611-DHC	Medical Director	34,615.00		(34,615.00)	0.00
			RJE - 1	(34,615.00)	
50613-DHC	Occupational Therapist	72,419.00		(72,419.00)	0.00
			RJE - 1	(72,419.00)	
50614-DHC	Pediatrician	210,153.00		(210,153.00)	0.00
			RJE - 1	(210,153.00)	
50618-DHC	Podiatrist	107,054.00		(107,054.00)	0.00
			RJE - 1	(107,054.00)	
50623-DHC	Registered Dietitian	62,038.00		(62,038.00)	0.00
			RJE - 1	(62,038.00)	
50627-DHC	Speech Language Pathologist	105,719.00		(105,719.00)	0.00
			RJE - 1	(105,719.00)	
50629-DHC	Perinatal Program Manager	45,155.00		(45,155.00)	0.00
			RJE - 1	(45,155.00)	
50801-DHC	Access To Care Manager	51,098.00		(51,098.00)	0.00
			RJE - 1	(51,098.00)	
50802-DHC	Access to Care Outreach Worker	170,431.00		(170,431.00)	0.00
			RJE - 1	(170,431.00)	
50803-DHC	Access To Care Referral Coordinator	23,191.00		(23,191.00)	0.00
			RJE - 1	(23,191.00)	
50807-DHC	Administrative Assistant	41,405.00		(41,405.00)	0.00
			RJE - 1	(41,405.00)	
50815-DHC	Cook II	17,035.00		(17,035.00)	0.00
			RJE - 1	(17,035.00)	
50825-DHC	Health Educator	184,157.00		(184,157.00)	0.00
			RJE - 1	(184,157.00)	
50833-DHC	HUSKY Liaison	26,578.00		(26,578.00)	0.00
			RJE - 1	(26,578.00)	
50840-DHC	Patient Accounts Rep. Team Leader	14,389.00		(14,389.00)	0.00
			RJE - 1	(14,389.00)	
50843-DHC	Patient Registrar	445,698.00		(445,698.00)	0.00
			RJE - 1	(445,698.00)	
50844-DHC	Patient Registration Team Leader	129,986.00		(129,986.00)	0.00
			RJE - 1	(129,986.00)	
50846-DHC	Practice Coordinator	86,260.00		(86,260.00)	0.00
			RJE - 1	(86,260.00)	
50847-DHC	Program Coordinator	48,296.00		(48,296.00)	0.00
			RJE - 1	(48,296.00)	
50850-DHC	Receptionist	29,751.00		(29,751.00)	0.00
			RJE - 1	(29,751.00)	
50852-DHC	Referral Specialist	24,514.00		(24,514.00)	0.00
			RJE - 1	(24,514.00)	
50855-DHC	Secretary/Receptionist	23,942.00		(23,942.00)	0.00
			RJE - 1	(23,942.00)	
50859-DHC	Sous Chef	45,436.00		(45,436.00)	0.00
			RJE - 1	(45,436.00)	
50862-DHC	WIC Clerk	69,770.00		(69,770.00)	0.00
			RJE - 1	(69,770.00)	
50868-DHC	Senior Administrative Assistant	51,529.00		(51,529.00)	0.00
			RJE - 1	(51,529.00)	
Marcum 103	Direct Health Other Salaries	0.00		4,194,376.00	4,194,376.00
			RJE - 1	4,194,376.00	
<b>Subtotal [1D] Other (Assistants, Case Mngrs, Dieticians)</b>		<b>4,973,099.00</b>		<b>(778,723.00)</b>	<b>4,194,376.00</b>
<b>Subgroup : [1D.1] Other Health Care Other</b>					
Marcum 110	Other Direct Health Benefits	0.00		841,032.00	841,032.00
			RJE - 2	841,032.00	
<b>Subtotal [1D.1] Other Health Care Other</b>		<b>0.00</b>		<b>841,032.00</b>	<b>841,032.00</b>
<b>Subgroup : [2A] Medical Supplies</b>					
52100-DHC	Medical Supplies	241,451.00		0.00	241,451.00
52200-DHC	Dental Supplies	143.00		0.00	143.00
57350-DHC	Medical & Other Services	507.00		0.00	507.00
60200-DHC	Medical Waste & Refuse Removal	7,861.00		0.00	7,861.00
<b>Subtotal [2A] Medical Supplies</b>		<b>249,962.00</b>		<b>0.00</b>	<b>249,962.00</b>
<b>Subgroup : [2B] Transportation (Health Care Staff)</b>					
55150-DHC	Vehicle Expense	1,100.00		0.00	1,100.00
56100-DHC	Travel GÇó Local Mileage Reimbursement	19,597.00		0.00	19,597.00
56250-DHC	Travel - Transportation	4,025.00		0.00	4,025.00

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
56300-DHC	Travel GÇð Registration Fees	375.00		0.00	375.00
57320-DHC	Patient/Client Transportation	870.00		0.00	870.00
<b>Subtotal [2B] Transportation (Health Care Staff)</b>		<b>25,967.00</b>		<b>0.00</b>	<b>25,967.00</b>
<b>Subgroup : [2C] Depreciation - Medical Equipment</b>					
65350-DHC	Depreciation Expense - Other Equipment	18,206.00		0.00	18,206.00
65400-DHC	Depreciation Expense GÇð Furniture and Fixtur	77,060.00		0.00	77,060.00
<b>Subtotal [2C] Depreciation - Medical Equipment</b>		<b>95,266.00</b>		<b>0.00</b>	<b>95,266.00</b>
<b>Subgroup : [2D] Professional Liability Insurance</b>					
59250-DHC	Insurance Expense GÇð Umbrella Liability	19,452.00		0.00	19,452.00
59350-DHC	Insurance Expense - General Liability	48,207.00		0.00	48,207.00
59900-DHC	Insurance Expense GÇð Other	1,106.00		0.00	1,106.00
<b>Subtotal [2D] Professional Liability Insurance</b>		<b>68,765.00</b>		<b>0.00</b>	<b>68,765.00</b>
<b>Subgroup : [2E] Laboratroy</b>					
52400-DHC	Laboratory Supplies	782.00		0.00	782.00
<b>Subtotal [2E] Laboratroy</b>		<b>782.00</b>		<b>0.00</b>	<b>782.00</b>
<b>Subgroup : [2G] Physician Administered Drugs</b>					
52300-DHC	Pharmacy Supplies	15,973.00		0.00	15,973.00
<b>Subtotal [2G] Physician Administered Drugs</b>		<b>15,973.00</b>		<b>0.00</b>	<b>15,973.00</b>
<b>Subgroup : [2H] Rent, Utilities</b>					
54100-DHC	Rent	157,183.00		0.00	157,183.00
54300-DHC	Utilities - Electric	9,797.00		0.00	9,797.00
54310-DHC	Utilities - Water	424.00		0.00	424.00
54320-DHC	Utilities - Sewer	39.00		0.00	39.00
54330-DHC	Utilities - Gas	1,033.00		0.00	1,033.00
<b>Subtotal [2H] Rent, Utilities</b>		<b>168,476.00</b>		<b>0.00</b>	<b>168,476.00</b>
<b>Subgroup : [2I] Physicians (Contracted)</b>					
58400-DHC	Consultant Expense	1,060.00		0.00	1,060.00
58500-DHC	Contractual Labor	326,172.00		0.00	326,172.00
58510-DHC	Contractual Services	53,011.00		0.00	53,011.00
58900-DHC	Other - Labor	14.00		0.00	14.00
<b>Subtotal [2I] Physicians (Contracted)</b>		<b>380,257.00</b>		<b>0.00</b>	<b>380,257.00</b>
<b>Subgroup : [2J] Professional Licenses</b>					
60150-DHC	Professional Licenses	23,878.00		0.00	23,878.00
<b>Subtotal [2J] Professional Licenses</b>		<b>23,878.00</b>		<b>0.00</b>	<b>23,878.00</b>
<b>Subgroup : [2K] Property Taxes</b>					
55310-DHC	Taxes	307.00		0.00	307.00
<b>Subtotal [2K] Property Taxes</b>		<b>307.00</b>		<b>0.00</b>	<b>307.00</b>
<b>Subgroup : [2L] Other</b>					
53900-DHC	Other Supplies	3,954.00		0.00	3,954.00
54450-DHC	Furniture & Equipment Purchase	9,235.00		0.00	9,235.00
54500-DHC	Furniture & Equipment Rental	32,583.00		0.00	32,583.00
57200-DHC	Outreach Materials	4,518.00		0.00	4,518.00
57310-DHC	Client Incentives	1,071.00		0.00	1,071.00
58550-DHC	Temporary Labor	298,646.00		0.00	298,646.00
60370-DHC	Employee Uniforms	10,751.00		0.00	10,751.00
60600-DHC	Outreach Expense	3,799.00		0.00	3,799.00
60680-DHC	Emergency Housing	7,715.00		0.00	7,715.00
<b>Subtotal [2L] Other</b>		<b>372,272.00</b>		<b>0.00</b>	<b>372,272.00</b>
<b>Total [FORM A - A] Direct Health Care Cost - Staff Cost</b>		<b>14,230,410.00</b>		<b>(80,960.00)</b>	<b>14,149,450.00</b>
<b>Group : [FORM A Direct Dental Care Cost</b>					
<b>Subgroup : [1A] Dentist</b>					
50100-Dental	Direct Salaries & Wages	(9,106.00)		9,106.00	0.00
			RJE - 1	9,106.00	
50109-Dental	Director of Dental Services	188,500.00		(188,500.00)	0.00
			RJE - 1	(188,500.00)	
50200-Dental	Direct Salaries & WagesGÇð Overtime	0.00		0.00	0.00
			RJE - 1	(0.00)	
50300-Dental	Direct Salaries & WagesGÇð Bonuses	0.00		0.00	0.00
			RJE - 1	(0.00)	
50607-Dental	Dentist	529,185.00		147,640.00	676,825.00
			RJE - 1	(529,185.00)	
			RJE - 1	676,825.00	
51950-Dental	Vacation Expense	6,102.00		(6,102.00)	0.00
			RJE - 1	(6,102.00)	
<b>Subtotal [1A] Dentist</b>		<b>714,681.00</b>		<b>(37,856.00)</b>	<b>676,825.00</b>

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
<b>Subgroup : [1A.1] Dentist Other</b>					
51100-Dental	FICA Social Security	95,418.00		(95,418.00)	0.00
			RJE - 2	(95,418.00)	
51101-Dental	FICA Medicare	23,946.00		(23,946.00)	0.00
			RJE - 2	(23,946.00)	
51200-Dental	Health Insurance	153,091.00		(153,091.00)	0.00
			RJE - 2	(153,091.00)	
51300-Dental	Life Insurance	5,585.00		(5,585.00)	0.00
			RJE - 2	(5,585.00)	
51400-Dental	Retirement Expenses	37,464.00		(37,464.00)	0.00
			RJE - 2	(37,464.00)	
51450-Dental	Pension Expense	1,168.00		(1,168.00)	0.00
			RJE - 2	(1,168.00)	
51600-Dental	State Unemployment Insurance	8,968.00		(8,968.00)	0.00
			RJE - 2	(8,968.00)	
51700-Dental	Workers Compensation	16,460.00		(16,460.00)	0.00
			RJE - 2	(16,460.00)	
Marcum 116	Dentist Benefits	0.00		135,713.00	135,713.00
			RJE - 2	135,713.00	
<b>Subtotal [1A.1] Dentist Other</b>		<b>342,100.00</b>		<b>(206,387.00)</b>	<b>135,713.00</b>
<b>Subgroup : [1B] Dental Hygienist</b>					
50606-Dental	Dental Hygienist	280,725.00		(2,412.00)	278,313.00
			RJE - 1	(280,725.00)	
			RJE - 1	278,313.00	
<b>Subtotal [1B] Dental Hygienist</b>		<b>280,725.00</b>		<b>(2,412.00)</b>	<b>278,313.00</b>
<b>Subgroup : [1B.1] Hygienist Other</b>					
Marcum 111	Dental Hygienist Benefits	0.00		55,806.00	55,806.00
			RJE - 2	55,806.00	
<b>Subtotal [1B.1] Hygienist Other</b>		<b>0.00</b>		<b>55,806.00</b>	<b>55,806.00</b>
<b>Subgroup : [1C] Other Dental Salaries (Dental Assistant/Admin)</b>					
50221-Dental	Office Manager	53,942.00		(53,942.00)	0.00
			RJE - 1	(53,942.00)	
50408-Dental	Dental Assistant	339,356.00		(339,356.00)	0.00
			RJE - 1	(339,356.00)	
50417-Dental	Interim Dental Director	9,027.00		(9,027.00)	0.00
			RJE - 1	(9,027.00)	
50430-Dental	Practice Administrator	62,989.00		(62,989.00)	0.00
			RJE - 1	(62,989.00)	
50448-Dental	Lead Dental Assistant	52,278.00		(52,278.00)	0.00
			RJE - 1	(52,278.00)	
50810-Dental	Call Center Clerk	31,658.00		(31,658.00)	0.00
			RJE - 1	(31,658.00)	
50825-Dental	Health Educator	1,600.00		(1,600.00)	0.00
			RJE - 1	(1,600.00)	
50843-Dental	Patient Registrar	101,353.00		(101,353.00)	0.00
			RJE - 1	(101,353.00)	
50855-Dental	Secretary/Receptionist	69,023.00		(69,023.00)	0.00
			RJE - 1	(69,023.00)	
Marcum 105	Other Dental Salaries	0.00		648,483.00	648,483.00
			RJE - 1	648,483.00	
<b>Subtotal [1C] Other Dental Salaries (Dental Assistant/Admin)</b>		<b>721,226.00</b>		<b>(72,743.00)</b>	<b>648,483.00</b>
<b>Subgroup : [1C.1] Other Dental Other</b>					
Marcum 112	Other Dental Benefits	0.00		130,030.00	130,030.00
			RJE - 2	130,030.00	
<b>Subtotal [1C.1] Other Dental Other</b>		<b>0.00</b>		<b>130,030.00</b>	<b>130,030.00</b>
<b>Subgroup : [2A] Dental Supplies</b>					
52100-Dental	Medical Supplies	638.00		0.00	638.00
52200-Dental	Dental Supplies	170,517.00		0.00	170,517.00
60200-Dental	Medical Waste & Refuse Removal	3,954.00		0.00	3,954.00
<b>Subtotal [2A] Dental Supplies</b>		<b>175,109.00</b>		<b>0.00</b>	<b>175,109.00</b>
<b>Subgroup : [2B] Transportation</b>					
55150-Dental	Vehicle Expense	61.00		0.00	61.00
56100-Dental	Travel GÇö Local Mileage Reimbursement	225.00		0.00	225.00
<b>Subtotal [2B] Transportation</b>		<b>286.00</b>		<b>0.00</b>	<b>286.00</b>
<b>Subgroup : [2C] Depreciation - Dental Equipment</b>					
65400-Dental	Depreciation Expense GÇö Furniture and Fixtur	59,194.00		0.00	59,194.00
<b>Subtotal [2C] Depreciation - Dental Equipment</b>		<b>59,194.00</b>		<b>0.00</b>	<b>59,194.00</b>

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
<b>Subgroup : [2D] Professional Liability Insurance</b>					
59250-Dental	Insurance Expense GÇó Umbrella Liability	1,921.00		0.00	1,921.00
59350-Dental	Insurance Expense - General Liability	6,523.00		0.00	6,523.00
<b>Subtotal [2D] Professional Liability Insurance</b>		<b>8,444.00</b>		<b>0.00</b>	<b>8,444.00</b>
<b>Subgroup : [2E] Rent, Utilities</b>					
54100-Dental	Rent	38,989.00		0.00	38,989.00
54300-Dental	Utilities - Electric	11,296.00		0.00	11,296.00
54310-Dental	Utilities - Water	87.00		0.00	87.00
54330-Dental	Utilities - Gas	710.00		0.00	710.00
<b>Subtotal [2E] Rent, Utilities</b>		<b>51,082.00</b>		<b>0.00</b>	<b>51,082.00</b>
<b>Subgroup : [2F] Contract Services</b>					
58400-Dental	Consultant Expense	1,656.00		0.00	1,656.00
58500-Dental	Contractual Labor	220,400.00		0.00	220,400.00
58510-Dental	Contractual Services	1,874.00		0.00	1,874.00
<b>Subtotal [2F] Contract Services</b>		<b>223,930.00</b>		<b>0.00</b>	<b>223,930.00</b>
<b>Subgroup : [2G] Professional Licenses</b>					
60150-Dental	Professional Licenses	1,370.00		0.00	1,370.00
<b>Subtotal [2G] Professional Licenses</b>		<b>1,370.00</b>		<b>0.00</b>	<b>1,370.00</b>
<b>Subgroup : [2H] Other</b>					
53900-Dental	Other Supplies	662.00		0.00	662.00
54450-Dental	Furniture & Equipment Purchase	1,806.00		0.00	1,806.00
54500-Dental	Furniture & Equipment Rental	5,884.00		0.00	5,884.00
55300-Dental	Software & Related Licenses	5,314.00		0.00	5,314.00
60100-Dental	Dues & Subscriptions	350.00		0.00	350.00
60370-Dental	Employee Uniforms	2,753.00		0.00	2,753.00
<b>Subtotal [2H] Other</b>		<b>16,769.00</b>		<b>0.00</b>	<b>16,769.00</b>
<b>Total [FORM A - B] Direct Dental Care Cost</b>		<b>2,594,916.00</b>		<b>(133,562.00)</b>	<b>2,461,354.00</b>
<b>Group : [FORM A] Direct Mental Health Care Cost</b>					
<b>Subgroup : [1A] Psychologist</b>					
50100-MH	Direct Salaries & Wages	0.00		0.00	0.00
			RJE - 1	(0.00)	
50200-MH	Direct Salaries & WagesGÇó Overtime	0.00		0.00	0.00
			RJE - 1	(0.00)	
50300-MH	Direct Salaries & WagesGÇó Bonuses	0.00		0.00	0.00
			RJE - 1	(0.00)	
50622-MH	Psychologist	122,289.00		(46,151.00)	76,138.00
			RJE - 1	(122,289.00)	
			RJE - 1	76,138.00	
51950-MH	Vacation Expense	23,087.00		(23,087.00)	0.00
			RJE - 1	(23,087.00)	
<b>Subtotal [1A] Psychologist</b>		<b>145,376.00</b>		<b>(69,238.00)</b>	<b>76,138.00</b>
<b>Subgroup : [1A.1] Psychologist Other</b>					
51100-MH	FICA Social Security	664,372.00		(664,372.00)	0.00
			RJE - 2	(664,372.00)	
51101-MH	FICA Medicare	166,737.00		(166,737.00)	0.00
			RJE - 2	(166,737.00)	
51200-MH	Health Insurance	1,066,057.00		(1,066,057.00)	0.00
			RJE - 2	(1,066,057.00)	
51300-MH	Life Insurance	38,889.00		(38,889.00)	0.00
			RJE - 2	(38,889.00)	
51400-MH	Retirement Expenses	260,861.00		(260,861.00)	0.00
			RJE - 2	(260,861.00)	
51450-MH	Pension Expense	8,131.00		(8,131.00)	0.00
			RJE - 2	(8,131.00)	
51600-MH	State Unemployment Insurance	62,502.00		(62,502.00)	0.00
			RJE - 2	(62,502.00)	
51700-MH	Workers Compensation	114,614.00		(114,614.00)	0.00
			RJE - 2	(114,614.00)	
Marcum 117	Psychologist Benefits	0.00		15,267.00	15,267.00
			RJE - 2	15,267.00	
<b>Subtotal [1A.1] Psychologist Other</b>		<b>2,382,163.00</b>		<b>(2,366,896.00)</b>	<b>15,267.00</b>
<b>Subgroup : [1B] Social Worker</b>					
50604-MH	Clinician I	93,939.00		(93,939.00)	0.00
			RJE - 1	(93,939.00)	
50605-MH	Clinician II	3,280,183.00		(3,280,183.00)	0.00
			RJE - 1	(3,280,183.00)	
50624-MH	Senior Clinician	719,272.00		(719,272.00)	0.00

Client: *Cornell Scott - Hill Health Corporation*  
 Engagement: *FQHC - Cornell Scott - Hill Health Corporation*  
 Period Ending: *6/30/2017*  
 Trial Balance: *A.01 - TB*  
 Workpaper: *A.03 - TB Combined Detail Grouping*

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
Marcum 106	Mental Health Social Worker Salaries	0.00	RJE - 1	(719,272.00)	1,873,825.00
			RJE - 1	1,873,825.00	
<b>Subtotal [1B] Social Worker</b>		<b>4,093,394.00</b>		<b>(2,219,569.00)</b>	<b>1,873,825.00</b>
<b>Subgroup : [1B.1] Social Worker Other</b>					
Marcum 113	Social Worker Benefits	0.00		375,728.00	375,728.00
			RJE - 2	375,728.00	
<b>Subtotal [1B.1] Social Worker Other</b>		<b>0.00</b>		<b>375,728.00</b>	<b>375,728.00</b>
<b>Subgroup : [1C] Other (Psychiatrist, Medical Assistants, Case Managers, LPC, LADC, Psychiatric APRN, Other Nurses, Unlicensed Social Workers)</b>					
50101-MH	Chief	301,804.00		(301,804.00)	0.00
			RJE - 1	(301,804.00)	
50110-MH	Executive Assistant I	15,261.00		(15,261.00)	0.00
			RJE - 1	(15,261.00)	
50111-MH	Executive Assistant II	6,305.00		(6,305.00)	0.00
			RJE - 1	(6,305.00)	
50201-MH	Assistant Nurse Manager	57,231.00		(57,231.00)	0.00
			RJE - 1	(57,231.00)	
50202-MH	Assistant Program Director I	464,673.00		(464,673.00)	0.00
			RJE - 1	(464,673.00)	
50216-MH	Executive Chef	18,125.00		(18,125.00)	0.00
			RJE - 1	(18,125.00)	
50220-MH	NFN Clinical Supervisor	2,308.00		(2,308.00)	0.00
			RJE - 1	(2,308.00)	
50222-MH	Operations Manager	69,808.00		(69,808.00)	0.00
			RJE - 1	(69,808.00)	
50224-MH	Program Director II	294,751.00		(294,751.00)	0.00
			RJE - 1	(294,751.00)	
50226-MH	Utilization Review Manager	5,673.00		(5,673.00)	0.00
			RJE - 1	(5,673.00)	
50231-MH	Clinical Nurse Supervisor	95,385.00		(95,385.00)	0.00
			RJE - 1	(95,385.00)	
50402-MH	Case Manager	373,384.00		(373,384.00)	0.00
			RJE - 1	(373,384.00)	
50403-MH	Clinical Case Coordinator	44,264.00		(44,264.00)	0.00
			RJE - 1	(44,264.00)	
50404-MH	Clinical Pharmacist	2,306.00		(2,306.00)	0.00
			RJE - 1	(2,306.00)	
50405-MH	Clinical Pharmacy Coordinator	9,487.00		(9,487.00)	0.00
			RJE - 1	(9,487.00)	
50409-MH	Detox Technician	566,574.00		(566,574.00)	0.00
			RJE - 1	(566,574.00)	
50418-MH	Licensed Practical Nurse	607,930.00		(607,930.00)	0.00
			RJE - 1	(607,930.00)	
50419-MH	Licensed Practical Nurse Per Diem	15,210.00		(15,210.00)	0.00
			RJE - 1	(15,210.00)	
50420-MH	Medical Assistant	4,152.00		(4,152.00)	0.00
			RJE - 1	(4,152.00)	
50431-MH	Practice Manager I	183,012.00		(183,012.00)	0.00
			RJE - 1	(183,012.00)	
50432-MH	Practice Manager II	74,542.00		(74,542.00)	0.00
			RJE - 1	(74,542.00)	
50435-MH	Registered Nurse	415,422.00		(415,422.00)	0.00
			RJE - 1	(415,422.00)	
50436-MH	Registered Nurse II	18,070.00		(18,070.00)	0.00
			RJE - 1	(18,070.00)	
50437-MH	Rehabilitation Coordinator	44,269.00		(44,269.00)	0.00
			RJE - 1	(44,269.00)	
50438-MH	Residential Aide	280,221.00		(280,221.00)	0.00
			RJE - 1	(280,221.00)	
50444-MH	Senior Detox Technician	38,617.00		(38,617.00)	0.00
			RJE - 1	(38,617.00)	
50449-MH	Milieu Counselor Shift Supervisor	43,848.00		(43,848.00)	0.00
			RJE - 1	(43,848.00)	
50601-MH	APRN	839,355.00		(839,355.00)	0.00
			RJE - 1	(839,355.00)	
50603-MH	Assistant Program Director II	187,782.00		(187,782.00)	0.00
			RJE - 1	(187,782.00)	
50611-MH	Medical Director	371,277.00		(371,277.00)	0.00
			RJE - 1	(371,277.00)	
50619-MH	Program Director I	322,636.00		(322,636.00)	0.00
			RJE - 1	(322,636.00)	
50620-MH	Psychiatric APRN	69,511.00		(69,511.00)	0.00
			RJE - 1	(69,511.00)	

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
50621-MH	Psychiatrist	887,413.00		(887,413.00)	0.00
			RJE - 1	(887,413.00)	
50626-MH	Senior Medical Provider	20,998.00		(20,998.00)	0.00
			RJE - 1	(20,998.00)	
50628-MH	Substance Abuse Counselor	87,986.00		(87,986.00)	0.00
			RJE - 1	(87,986.00)	
50801-MH	Access To Care Manager	98.00		(98.00)	0.00
			RJE - 1	(98.00)	
50807-MH	Administrative Assistant	466,030.00		(466,030.00)	0.00
			RJE - 1	(466,030.00)	
50815-MH	Cook II	11,350.00		(11,350.00)	0.00
			RJE - 1	(11,350.00)	
50825-MH	Health Educator	13,224.00		(13,224.00)	0.00
			RJE - 1	(13,224.00)	
50837-MH	Medical Records Specialist	57,900.00		(57,900.00)	0.00
			RJE - 1	(57,900.00)	
50838-MH	Office Manager School Based Clinic	87,856.00		(87,856.00)	0.00
			RJE - 1	(87,856.00)	
50841-MH	Patient Accounts Representative	41,182.00		(41,182.00)	0.00
			RJE - 1	(41,182.00)	
50843-MH	Patient Registrar	9,346.00		(9,346.00)	0.00
			RJE - 1	(9,346.00)	
50847-MH	Program Coordinator	70,269.00		(70,269.00)	0.00
			RJE - 1	(70,269.00)	
50850-MH	Receptionist	7,244.00		(7,244.00)	0.00
			RJE - 1	(7,244.00)	
50852-MH	Referral Specialist	27,218.00		(27,218.00)	0.00
			RJE - 1	(27,218.00)	
50855-MH	Secretary/Receptionist	52,226.00		(52,226.00)	0.00
			RJE - 1	(52,226.00)	
50859-MH	Sous Chef	30,275.00		(30,275.00)	0.00
			RJE - 1	(30,275.00)	
Marcum 107	Other Mental Health Salaries	0.00		10,144,266.00	10,144,266.00
			RJE - 1	10,144,266.00	
<b>Subtotal [1C] Other (Psychiatrist, Medical Assistants, Case Ma</b>		<b>7,713,808.00</b>		<b>2,430,458.00</b>	<b>10,144,266.00</b>
<b>Subgroup : [1C.1] Other Mental Health Other</b>					
Marcum 114	Other Mental Health Benefits	0.00		2,034,069.00	2,034,069.00
			RJE - 2	2,034,069.00	
<b>Subtotal [1C.1] Other Mental Health Other</b>		<b>0.00</b>		<b>2,034,069.00</b>	<b>2,034,069.00</b>
<b>Subgroup : [2A] Medical Supplies</b>					
52100-MH	Medical Supplies	143,469.00		0.00	143,469.00
52500-MH	Behavioral Health Supplies	48,938.00		0.00	48,938.00
60200-MH	Medical Waste & Refuse Removal	70,657.00		0.00	70,657.00
<b>Subtotal [2A] Medical Supplies</b>		<b>263,064.00</b>		<b>0.00</b>	<b>263,064.00</b>
<b>Subgroup : [2B] Transportation</b>					
55150-MH	Vehicle Expense	8,165.00		0.00	8,165.00
56100-MH	Travel GÇö Local Mileage Reimbursement	1,130.00		0.00	1,130.00
56250-MH	Travel - Transportation	112.00		0.00	112.00
56300-MH	Travel GÇö Registration Fees	475.00		0.00	475.00
57320-MH	Patient/Client Transportation	1,750.00		0.00	1,750.00
<b>Subtotal [2B] Transportation</b>		<b>11,632.00</b>		<b>0.00</b>	<b>11,632.00</b>
<b>Subgroup : [2C] Depreciation Mental Health Equip.</b>					
65350-MH	Depreciation Expense - Other Equipment	3,584.00		0.00	3,584.00
65400-MH	Depreciation Expense GÇö Furniture and Fixtur	58,312.00		0.00	58,312.00
<b>Subtotal [2C] Depreciation Mental Health Equip.</b>		<b>61,896.00</b>		<b>0.00</b>	<b>61,896.00</b>
<b>Subgroup : [2D] Professional Liability Insurance</b>					
59250-MH	Insurance Expense GÇö Umbrella Liability	39,903.00		0.00	39,903.00
59350-MH	Insurance Expense - General Liability	63,309.00		0.00	63,309.00
59900-MH	Insurance Expense GÇö Other	1,004.00		0.00	1,004.00
<b>Subtotal [2D] Professional Liability Insurance</b>		<b>104,216.00</b>		<b>0.00</b>	<b>104,216.00</b>
<b>Subgroup : [2E] Rent, Utilities</b>					
54100-MH	Rent	52,915.00		0.00	52,915.00
54300-MH	Utilities - Electric	13,106.00		0.00	13,106.00
54310-MH	Utilities - Water	(126.00)		0.00	(126.00)
54320-MH	Utilities - Sewer	1,377.00		0.00	1,377.00
54330-MH	Utilities - Gas	1,271.00		0.00	1,271.00
<b>Subtotal [2E] Rent, Utilities</b>		<b>68,543.00</b>		<b>0.00</b>	<b>68,543.00</b>
<b>Subgroup : [2F] Contract Services</b>					

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
58500-MH	Contractual Labor	66,272.00		0.00	66,272.00
58510-MH	Contractual Services	14,121.00		0.00	14,121.00
<b>Subtotal [2F] Contract Services</b>		<b>80,393.00</b>		<b>0.00</b>	<b>80,393.00</b>
<b>Subgroup : [2G] Professional Licenses</b>					
60150-MH	Professional Licenses	19,912.00		0.00	19,912.00
<b>Subtotal [2G] Professional Licenses</b>		<b>19,912.00</b>		<b>0.00</b>	<b>19,912.00</b>
<b>Subgroup : [2H] Property Taxes &amp; Legal</b>					
55310-MH	Taxes	44.00		0.00	44.00
<b>Subtotal [2H] Property Taxes &amp; Legal</b>		<b>44.00</b>		<b>0.00</b>	<b>44.00</b>
<b>Subgroup : [2I] Other</b>					
52200-MH	Dental Supplies	32.00		0.00	32.00
52300-MH	Pharmacy Supplies	86.00		0.00	86.00
53900-MH	Other Supplies	4,895.00		0.00	4,895.00
54450-MH	Furniture & Equipment Purchase	27,827.00		0.00	27,827.00
54500-MH	Furniture & Equipment Rental	44,068.00		0.00	44,068.00
57400-MH	Postage & Delivery	48.00		0.00	48.00
58550-MH	Temporary Labor	377,469.00		0.00	377,469.00
59170-MH	Cable Service	2,497.00		0.00	2,497.00
60370-MH	Employee Uniforms	6,674.00		0.00	6,674.00
60510-MH	Food Supplies and Chemicals	32,053.00		0.00	32,053.00
60800-MH	Freight & Courier	181.00		0.00	181.00
<b>Subtotal [2I] Other</b>		<b>495,830.00</b>		<b>0.00</b>	<b>495,830.00</b>
<b>Total [FORM A - C] Direct Mental Health Care Cost</b>		<b>15,440,271.00</b>		<b>184,552.00</b>	<b>15,624,823.00</b>
<b>Group : [FORM A] Direct Other Service Cost</b>					
<b>Subgroup : [1A] Clinical Diagnostic Laboratory</b>					
58600-Dental	External Laboratory Services	110,598.00		0.00	110,598.00
58600-MH	External Laboratory Services	2,100.00		0.00	2,100.00
<b>Subtotal [1A] Clinical Diagnostic Laboratory</b>		<b>112,698.00</b>		<b>0.00</b>	<b>112,698.00</b>
<b>Subgroup : [1C] Prescription Drugs/Pharmacy</b>					
52300-Other	Pharmacy Supplies	18,712.00		0.00	18,712.00
52305-Dental	Pharmacy Inventory Expense (COGS)	(7,957.00)		0.00	(7,957.00)
52305-DHC	Pharmacy Inventory Expense (COGS)	265,199.00		0.00	265,199.00
52305-MH	Pharmacy Inventory Expense (COGS)	65,648.00		0.00	65,648.00
52305-Other	Pharmacy Inventory Expense (COGS)	1,432,356.00		0.00	1,432,356.00
53315-Dental	Pharmacy-Walgreens COGS	(33,875.00)		0.00	(33,875.00)
53315-Other	Pharmacy-Walgreens COGS	595,899.00		0.00	595,899.00
61020-DHC	Vaccines and Other Pharmaceuticals	394,731.00		0.00	394,731.00
61020-Other	Vaccines and Other Pharmaceuticals	3,242.00		0.00	3,242.00
<b>Subtotal [1C] Prescription Drugs/Pharmacy</b>		<b>2,733,955.00</b>		<b>0.00</b>	<b>2,733,955.00</b>
<b>Subgroup : [1F] WIC</b>					
61010-DHC	Women, Infants & Children Food Benefits	908,412.00		0.00	908,412.00
<b>Subtotal [1F] WIC</b>		<b>908,412.00</b>		<b>0.00</b>	<b>908,412.00</b>
<b>Total [FORM A - E] Direct Other Service Cost</b>		<b>3,755,065.00</b>		<b>0.00</b>	<b>3,755,065.00</b>
<b>Group : [FORM A] Overhead - Facility Cost</b>					
<b>Subgroup : [1] Rent</b>					
54100-Other	Rent	165,576.00		0.00	165,576.00
<b>Subtotal [1] Rent</b>		<b>165,576.00</b>		<b>0.00</b>	<b>165,576.00</b>
<b>Subgroup : [4] Utilities</b>					
54300-Other	Utilities - Electric	306,630.00		0.00	306,630.00
54310-Other	Utilities - Water	20,404.00		0.00	20,404.00
54320-Other	Utilities - Sewer	20,479.00		0.00	20,479.00
54330-Other	Utilities - Gas	49,182.00		0.00	49,182.00
<b>Subtotal [4] Utilities</b>		<b>396,695.00</b>		<b>0.00</b>	<b>396,695.00</b>
<b>Subgroup : [5] Depreciation - Building</b>					
65100-Dental	Depreciation Expense GÇó Buildings and Fixtur	103,979.00		0.00	103,979.00
65100-DHC	Depreciation Expense GÇó Buildings and Fixtur	(21,642.00)		0.00	(21,642.00)
65100-MH	Depreciation Expense GÇó Buildings and Fixtur	85,325.00		0.00	85,325.00
65100-Other	Depreciation Expense GÇó Buildings and Fixtur	671,918.00		0.00	671,918.00
65110-Dental	Amortization Expense	95.00		0.00	95.00
65110-DHC	Amortization Expense	410.00		0.00	410.00
65110-MH	Amortization Expense	151.00		0.00	151.00
65110-Other	Amortization Expense	9,747.00		0.00	9,747.00
65200-MH	Depreciation Expense GÇó Leasehold Improver	3,263.00		0.00	3,263.00
65200-Other	Depreciation Expense GÇó Leasehold Improver	471.00		0.00	471.00
<b>Subtotal [5] Depreciation - Building</b>		<b>853,717.00</b>		<b>0.00</b>	<b>853,717.00</b>

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
<b>Subgroup : [6]</b>	<b>Depreciation - Equipment</b>				
65150-Other	Depreciation Expense - Capital Leases	107,562.00		0.00	107,562.00
65250-MH	Depreciation Expense - Software	28,496.00		0.00	28,496.00
65250-Other	Depreciation Expense - Software	181,315.00		0.00	181,315.00
65350-Other	Depreciation Expense - Other Equipment	240,107.00		0.00	240,107.00
65400-Other	Depreciation Expense GÇð Furniture and Fixtur	87,010.00		0.00	87,010.00
	<b>Subtotal [6] Depreciation - Equipment</b>	<b>644,490.00</b>		<b>0.00</b>	<b>644,490.00</b>
<b>Subgroup : [7]</b>	<b>Housekeeping and Maintenance</b>				
53300-Dental	Housekeeping and Maintenance Supplies	617.00		0.00	617.00
53300-DHC	Housekeeping and Maintenance Supplies	3,646.00		0.00	3,646.00
53300-MH	Housekeeping and Maintenance Supplies	39,885.00		0.00	39,885.00
53300-Other	Housekeeping and Maintenance Supplies	32,947.00		0.00	32,947.00
54400-Dental	Building Repairs & Maintenance	5,851.00		0.00	5,851.00
54400-DHC	Building Repairs & Maintenance	33,256.00		0.00	33,256.00
54400-MH	Building Repairs & Maintenance	128,214.00		0.00	128,214.00
54400-Other	Building Repairs & Maintenance	333,153.00		0.00	333,153.00
55200-Dental	Janitorial Services	19,997.00		0.00	19,997.00
55200-DHC	Janitorial Services	27,420.00		0.00	27,420.00
55200-MH	Janitorial Services	294,502.00		0.00	294,502.00
55200-Other	Janitorial Services	374,552.00		0.00	374,552.00
55400-Dental	Service & Maintenance Agreements	23,061.00		0.00	23,061.00
55400-DHC	Service & Maintenance Agreements	93,793.00		0.00	93,793.00
55400-MH	Service & Maintenance Agreements	105,140.00		0.00	105,140.00
55400-Other	Service & Maintenance Agreements	981,474.00		0.00	981,474.00
58700-Other	Snow Removal	164,825.00		0.00	164,825.00
	<b>Subtotal [7] Housekeeping and Maintenance</b>	<b>2,662,333.00</b>		<b>0.00</b>	<b>2,662,333.00</b>
<b>Subgroup : [8]</b>	<b>Other Property Taxes</b>				
55310-Other	Taxes	8,925.00		0.00	8,925.00
	<b>Subtotal [8] Other Property Taxes</b>	<b>8,925.00</b>		<b>0.00</b>	<b>8,925.00</b>
<b>Subgroup : [9]</b>	<b>Laundry &amp; Dietary</b>				
55250-DHC	Laundry Services	1,558.00		0.00	1,558.00
55250-MH	Laundry Services	18,944.00		0.00	18,944.00
55250-Other	Laundry Services	812.00		0.00	812.00
60400-DHC	Food Expense GÇð Catering	4,095.00		0.00	4,095.00
60400-MH	Food Expense GÇð Catering	1,791.00		0.00	1,791.00
60400-Other	Food Expense GÇð Catering	9,970.00		0.00	9,970.00
60450-MH	Food Expense GÇð Client Meals	86,486.00		0.00	86,486.00
60450-Other	Food Expense GÇð Client Meals	371.00		0.00	371.00
60500-MH	Food Expense GÇð Patient Food Purchases	249,401.00		0.00	249,401.00
60500-Other	Food Expense GÇð Patient Food Purchases	213,042.00		0.00	213,042.00
	<b>Subtotal [9] Laundry &amp; Dietary</b>	<b>586,470.00</b>		<b>0.00</b>	<b>586,470.00</b>
<b>Subgroup : [10]</b>	<b>Security</b>				
55290-Dental	Security	2,213.00		0.00	2,213.00
55290-DHC	Security	16,058.00		0.00	16,058.00
55290-MH	Security	25,956.00		0.00	25,956.00
55290-Other	Security	429,132.00		0.00	429,132.00
	<b>Subtotal [10] Security</b>	<b>473,359.00</b>		<b>0.00</b>	<b>473,359.00</b>
	<b>Total [FORM A - G] Overhead - Facility Cost</b>	<b>5,791,565.00</b>		<b>0.00</b>	<b>5,791,565.00</b>
<b>Group : [FORM A Overhead - Administrative Cost</b>					
<b>Subgroup : [1]</b>	<b>Office Salaries</b>				
50100-Other	Direct Salaries & Wages	0.00		6,763,711.00	6,763,711.00
				(0.00)	
				6,763,711.00	
50101-Other	Chief	1,020,352.00		(1,020,352.00)	0.00
				(1,020,352.00)	
50102-Other	Chief of Information Technology	101,846.00		(101,846.00)	0.00
				(101,846.00)	
50107-Other	Coordinator Office of the Executive	85,740.00		(85,740.00)	0.00
				(85,740.00)	
50108-Other	Corporate Compliance Officer	100,385.00		(100,385.00)	0.00
				(100,385.00)	
50110-Other	Executive Assistant I	59,627.00		(59,627.00)	0.00
				(59,627.00)	
50200-Other	Direct Salaries & WagesGÇð Overtime	0.00		0.00	0.00
				(0.00)	
50204-Other	Call Center Manager	46,454.00		(46,454.00)	0.00
				(46,454.00)	
50207-Other	Director of Facilities	247.00		(247.00)	0.00
				(247.00)	
50208-Other	Director of Finance	144,536.00		(144,536.00)	0.00



Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
50209-Other	Director of Grants Management	100,385.00	RJE - 1	(144,536.00) (100,385.00)	0.00
50211-Other	Director of Information Technology	79,788.00	RJE - 1	(79,788.00) (79,788.00)	0.00
50212-Other	Director of Marketing & CR	114,611.00	RJE - 1	(114,611.00) (114,611.00)	0.00
50214-Other	Director of Patient Accounts	109,889.00	RJE - 1	(109,889.00) (109,889.00)	0.00
50215-Other	Director of Purchasing	111,311.00	RJE - 1	(111,311.00) (111,311.00)	0.00
50216-Other	Executive Chef	27,466.00	RJE - 1	(27,466.00) (27,466.00)	0.00
50217-Other	Facilities and Life Safety Manager	(670.00)	RJE - 1	670.00 670.00	0.00
50218-Other	Supervisor	20,292.00	RJE - 1	(20,292.00) (20,292.00)	0.00
50222-Other	Operations Manager	132.00	RJE - 1	(132.00) (132.00)	0.00
50223-Other	Pharmacy Director	131,833.00	RJE - 1	(131,833.00) (131,833.00)	0.00
50228-Other	Director of Operations	134,989.00	RJE - 1	(134,989.00) (134,989.00)	0.00
50229-Other	Development Manager	51,098.00	RJE - 1	(51,098.00) (51,098.00)	0.00
50230-Other	HR Manager	96,926.00	RJE - 1	(96,926.00) (96,926.00)	0.00
50232-Other	Medical Director of Quality and Operations	17,376.00	RJE - 1	(17,376.00) (17,376.00)	0.00
50235-Other	Assistant Manager of Care Coordination	3,077.00	RJE - 1	(3,077.00) (3,077.00)	0.00
50300-Other	Direct Salaries & WagesGÇô Bonuses	0.00	RJE - 1	0.00 (0.00)	0.00
50404-Other	Clinical Pharmacist	265,250.00	RJE - 1	(265,250.00) (265,250.00)	0.00
50405-Other	Clinical Pharmacy Coordinator	109,268.00	RJE - 1	(109,268.00) (109,268.00)	0.00
50429-Other	Pharmacy Technician	114,319.00	RJE - 1	(114,319.00) (114,319.00)	0.00
50434-Other	QA/QI NURSE	77,620.00	RJE - 1	(77,620.00) (77,620.00)	0.00
50600-DHC	Admin Salaries & Wages	0.00	RJE - 1	0.00 (0.00)	0.00
50600-MH	Admin Salaries & Wages	0.00	RJE - 1	0.00 (0.00)	0.00
50600-Other	Admin Salaries & Wages	0.00	RJE - 1	0.00 (0.00)	0.00
50606-Other	Dental Hygenist	18,000.00	RJE - 1	(18,000.00) (18,000.00)	0.00
50700-Other	Admin Salaries & WagesGÇô Overtime	0.00	RJE - 1	0.00 (0.00)	0.00
50800-Other	Admin Salaries & WagesGÇô Bonuses	394,800.00	RJE - 1	(394,800.00) (394,800.00)	0.00
50802-Other	Access to Care Outreach Worker	21,741.00	RJE - 1	(21,741.00) (21,741.00)	0.00
50803-Other	Access To Care Referral Coordinator	207.00	RJE - 1	(207.00) (207.00)	0.00
50804-Other	Accounting Clerk	42,204.00	RJE - 1	(42,204.00) (42,204.00)	0.00
50805-Other	Accounts Payable Clerk	52,970.00	RJE - 1	(52,970.00) (52,970.00)	0.00
50806-Other	Accounts Payable Coordinator	67,562.00	RJE - 1	(67,562.00) (67,562.00)	0.00
50807-Other	Administrative Assistant	10,144.00	RJE - 1	(10,144.00) (10,144.00)	0.00
50808-Other	Billing Coordinator	28,524.00	RJE - 1	(28,524.00) (28,524.00)	0.00
50809-Other	Cafeteria Assistant	54,556.00	RJE - 1	(54,556.00) (54,556.00)	0.00
50811-Other	Call Center Customer Service Rep	256,074.00	RJE - 1	(256,074.00) (256,074.00)	0.00
50812-Other	Cash Manager	14,258.00	RJE - 1	(14,258.00) (14,258.00)	0.00
50813-Other	Coding Specialist	53,532.00	RJE - 1	(53,532.00) (53,532.00)	0.00

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
50815-Other	Cook II	5,670.00		(5,670.00)	0.00
			RJE - 1	(5,670.00)	
50816-Other	Credentialing Specialist I	55,436.00		(55,436.00)	0.00
			RJE - 1	(55,436.00)	
50818-Other	EHR Support	53,411.00		(53,411.00)	0.00
			RJE - 1	(53,411.00)	
50820-Other	EPM Administrator	87,021.00		(87,021.00)	0.00
			RJE - 1	(87,021.00)	
50821-Other	Facilities Support Worker	(80.00)		80.00	0.00
			RJE - 1	80.00	
50822-Other	Financial Analyst	138,857.00		(138,857.00)	0.00
			RJE - 1	(138,857.00)	
50823-Other	Grant Writer	80,308.00		(80,308.00)	0.00
			RJE - 1	(80,308.00)	
50824-Other	Graphic Designer	24,236.00		(24,236.00)	0.00
			RJE - 1	(24,236.00)	
50826-Other	Health Information Mgmt Proc	69,506.00		(69,506.00)	0.00
			RJE - 1	(69,506.00)	
50827-Other	Health Information Mgmt Team Ldr	9,533.00		(9,533.00)	0.00
			RJE - 1	(9,533.00)	
50828-Other	Health Information Manager	22,592.00		(22,592.00)	0.00
			RJE - 1	(22,592.00)	
50830-Other	Help Desk Associate	36,043.00		(36,043.00)	0.00
			RJE - 1	(36,043.00)	
50831-Other	Human Resources Coordinator	39,265.00		(39,265.00)	0.00
			RJE - 1	(39,265.00)	
50832-Other	Human Resources Generalist	63,651.00		(63,651.00)	0.00
			RJE - 1	(63,651.00)	
50835-Other	Marketing and Comm Proj Mgr	68,623.00		(68,623.00)	0.00
			RJE - 1	(68,623.00)	
50837-Other	Medical Records Specialist	29,663.00		(29,663.00)	0.00
			RJE - 1	(29,663.00)	
50840-Other	Patient Accounts Rep. Team Leader	49,397.00		(49,397.00)	0.00
			RJE - 1	(49,397.00)	
50841-Other	Patient Accounts Representative	353,977.00		(353,977.00)	0.00
			RJE - 1	(353,977.00)	
50842-Other	Patient Advocate	75,289.00		(75,289.00)	0.00
			RJE - 1	(75,289.00)	
50843-Other	Patient Registrar	156.00		(156.00)	0.00
			RJE - 1	(156.00)	
50845-Other	Payroll Supervisor	70,488.00		(70,488.00)	0.00
			RJE - 1	(70,488.00)	
50850-Other	Receptionist	2,126.00		(2,126.00)	0.00
			RJE - 1	(2,126.00)	
50852-Other	Referral Specialist	171,157.00		(171,157.00)	0.00
			RJE - 1	(171,157.00)	
50853-Other	Release of Information Coordinator	9,602.00		(9,602.00)	0.00
			RJE - 1	(9,602.00)	
50854-Other	Release of Information Specialist	35,897.00		(35,897.00)	0.00
			RJE - 1	(35,897.00)	
50856-Other	Senior Financial Analyst	214,968.00		(214,968.00)	0.00
			RJE - 1	(214,968.00)	
50857-Other	Senior Human Resources Generalist	90,790.00		(90,790.00)	0.00
			RJE - 1	(90,790.00)	
50858-Other	Senior Systems Administrator	231,732.00		(231,732.00)	0.00
			RJE - 1	(231,732.00)	
50859-Other	Sous Chef	15,947.00		(15,947.00)	0.00
			RJE - 1	(15,947.00)	
50860-Other	Training and Development Coordinator	75,323.00		(75,323.00)	0.00
			RJE - 1	(75,323.00)	
50863-Other	Staffing Specialist	71,545.00		(71,545.00)	0.00
			RJE - 1	(71,545.00)	
50864-Other	Patient Accounts Supervisor	31,072.00		(31,072.00)	0.00
			RJE - 1	(31,072.00)	
50866-Other	Privacy Officer	84,454.00		(84,454.00)	0.00
			RJE - 1	(84,454.00)	
50867-Other	Purchasing Agent	56,109.00		(56,109.00)	0.00
			RJE - 1	(56,109.00)	
50869-Other	HIM Coordinator	45,055.00		(45,055.00)	0.00
			RJE - 1	(45,055.00)	
50870-Other	HIM Lead Processor	42,113.00		(42,113.00)	0.00
			RJE - 1	(42,113.00)	
50871-Other	Health Information Management Supervisor	30,846.00		(30,846.00)	0.00
			RJE - 1	(30,846.00)	
50872-Other	Interactive Media and Design Specialist	38,119.00		(38,119.00)	0.00

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
50873-Other	Finance Administrative Assistant	3,231.00	RJE - 1	(38,119.00)	0.00
				(3,231.00)	
51950-Other	Vacation Expense	(7,899.00)	RJE - 1	7,899.00	0.00
			RJE - 1	7,899.00	
<b>Subtotal [1] Office Salaries</b>		<b>6,713,948.00</b>		<b>49,763.00</b>	<b>6,763,711.00</b>
<b>Subgroup : [3] Office Supplies</b>					
53100-Dental	Office Supplies	5,717.00		0.00	5,717.00
53100-DHC	Office Supplies	32,854.00		0.00	32,854.00
53100-MH	Office Supplies	43,177.00		0.00	43,177.00
53100-Other	Office Supplies	38,799.00		0.00	38,799.00
57100-Dental	Printing Expense	1,553.00		0.00	1,553.00
57100-DHC	Printing Expense	2,339.00		0.00	2,339.00
57100-MH	Printing Expense	5,429.00		0.00	5,429.00
57100-Other	Printing Expense	18,404.00		0.00	18,404.00
57400-DHC	Postage & Delivery	22.00		0.00	22.00
57400-Other	Postage & Delivery	199,401.00		0.00	199,401.00
<b>Subtotal [3] Office Supplies</b>		<b>347,695.00</b>		<b>0.00</b>	<b>347,695.00</b>
<b>Subgroup : [4] Legal</b>					
58300-Dental	Legal Expenses	27.00		0.00	27.00
58300-DHC	Legal Expenses	135.00		0.00	135.00
58300-MH	Legal Expenses	44.00		0.00	44.00
58300-Other	Legal Expenses	335,899.00		0.00	335,899.00
<b>Subtotal [4] Legal</b>		<b>336,105.00</b>		<b>0.00</b>	<b>336,105.00</b>
<b>Subgroup : [5] Accounting/audit</b>					
58200-MH	Accounting Services	3,840.00		0.00	3,840.00
58200-Other	Accounting Services	129,685.00		0.00	129,685.00
<b>Subtotal [5] Accounting/audit</b>		<b>133,525.00</b>		<b>0.00</b>	<b>133,525.00</b>
<b>Subgroup : [6] Insurance</b>					
59250-Other	Insurance Expense GÇó Umbrella Liability	12,988.00		0.00	12,988.00
59300-Other	Insurance Expense GÇó D & O	19,092.00		0.00	19,092.00
59350-Other	Insurance Expense - General Liability	44,243.00		0.00	44,243.00
59900-Other	Insurance Expense GÇó Other	7,481.00		0.00	7,481.00
<b>Subtotal [6] Insurance</b>		<b>83,804.00</b>		<b>0.00</b>	<b>83,804.00</b>
<b>Subgroup : [7] Telephone</b>					
59100-Dental	Communications-Telephone Expense	3,598.00		0.00	3,598.00
59100-DHC	Communications-Telephone Expense	8,883.00		0.00	8,883.00
59100-MH	Communications-Telephone Expense	2,067.00		0.00	2,067.00
59100-Other	Communications-Telephone Expense	235,306.00		0.00	235,306.00
59130-Other	Communications-Other	101,012.00		0.00	101,012.00
59150-Dental	Communications-Wireless	17.00		0.00	17.00
59150-DHC	Communications-Wireless	13,257.00		0.00	13,257.00
59150-MH	Communications-Wireless	1,360.00		0.00	1,360.00
59150-Other	Communications-Wireless	7,842.00		0.00	7,842.00
59160-DHC	Communications-Paging and Answering Service	459.00		0.00	459.00
59160-Other	Communications-Paging and Answering Service	31,060.00		0.00	31,060.00
<b>Subtotal [7] Telephone</b>		<b>404,861.00</b>		<b>0.00</b>	<b>404,861.00</b>
<b>Subgroup : [8] Fringe Benefits and Payroll Taxes</b>					
51100-Other	FICA Social Security	375,716.00		(375,716.00)	0.00
			RJE - 2	(375,716.00)	
51101-Other	FICA Medicare	93,875.00		(93,875.00)	0.00
			RJE - 2	(93,875.00)	
51200-Other	Health Insurance	563,582.00		(563,582.00)	0.00
			RJE - 2	(563,582.00)	
51210-Other	HRA Expense	35,186.00		(35,186.00)	0.00
			RJE - 2	(35,186.00)	
51300-Other	Life Insurance	20,560.00		(20,560.00)	0.00
			RJE - 2	(20,560.00)	
51400-Other	Retirement Expenses	137,911.00		(137,911.00)	0.00
			RJE - 2	(137,911.00)	
51450-Other	Pension Expense	4,299.00		(4,299.00)	0.00
			RJE - 2	(4,299.00)	
51600-Other	State Unemployment Insurance	33,034.00		(33,034.00)	0.00
			RJE - 2	(33,034.00)	
51700-Other	Workers Compensation	101,732.00		(101,732.00)	0.00
			RJE - 2	(101,732.00)	
51900-Other	Fringe Benefits GÇó Other	4,313.00		(4,313.00)	0.00
			RJE - 2	(4,313.00)	
59200-Other	Insurance Expense GÇó Medical	5,805.00		(5,805.00)	0.00

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
Marcum 118	A&G Benefits	0.00	RJE - 2	(5,805.00)	1,356,220.00
			RJE - 2	1,356,220.00	
<b>Subtotal [8] Fringe Benefits and Payroll Taxes</b>		<b>1,376,013.00</b>		<b>(19,793.00)</b>	<b>1,356,220.00</b>
<b>Subgroup : [9] Interest on Bonds / Working Capital</b>					
60710-Other	Interest Expense - Bonds	424,744.00		0.00	424,744.00
60720-Other	Interest Expense - Other	3,877.00		0.00	3,877.00
<b>Subtotal [9] Interest on Bonds / Working Capital</b>		<b>428,621.00</b>		<b>0.00</b>	<b>428,621.00</b>
<b>Subgroup : [10] Transportation/Travel</b>					
55150-Other	Vehicle Expense	15,385.00		0.00	15,385.00
56100-Other	Travel GÇ& Local Mileage Reimbursement	3,196.00		0.00	3,196.00
56250-Other	Travel - Transportation	21,001.00		0.00	21,001.00
56300-Other	Travel GÇ& Registration Fees	18,481.00		0.00	18,481.00
56350-DHC	Travel - Lodging and Board	2,733.00		0.00	2,733.00
56350-Other	Travel - Lodging and Board	40,387.00		0.00	40,387.00
56400-Dental	Travel/Training GÇ& Provider CME	1,876.00		0.00	1,876.00
56400-DHC	Travel/Training GÇ& Provider CME	36,068.00		0.00	36,068.00
56400-MH	Travel/Training GÇ& Provider CME	56,406.00		0.00	56,406.00
56400-Other	Travel/Training GÇ& Provider CME	1,225.00		0.00	1,225.00
56600-DHC	Employee Parking	4,257.00		0.00	4,257.00
56600-MH	Employee Parking	31.00		0.00	31.00
56600-Other	Employee Parking	751.00		0.00	751.00
<b>Subtotal [10] Transportation/Travel</b>		<b>201,797.00</b>		<b>0.00</b>	<b>201,797.00</b>
<b>Subgroup : [11] Contractual Labor</b>					
58400-Other	Consultant Expense	325,346.00		0.00	325,346.00
58500-Other	Contractual Labor	413,779.00		0.00	413,779.00
58510-Other	Contractual Services	109,742.00		0.00	109,742.00
58550-Other	Temporary Labor	189,609.00		0.00	189,609.00
58900-Other	Other - Labor	750.00		0.00	750.00
<b>Subtotal [11] Contractual Labor</b>		<b>1,039,226.00</b>		<b>0.00</b>	<b>1,039,226.00</b>
<b>Subgroup : [12] Computer/IT</b>					
52700-Dental	IT Supplies	5,366.00		0.00	5,366.00
52700-DHC	IT Supplies	51,531.00		0.00	51,531.00
52700-MH	IT Supplies	37,294.00		0.00	37,294.00
52700-Other	IT Supplies	397,720.00		0.00	397,720.00
54000-Other	Claim Processing Fees	191,405.00		0.00	191,405.00
54600-Other	Software	64,481.00		0.00	64,481.00
55300-Other	Software & Related Licenses	164,391.00		0.00	164,391.00
<b>Subtotal [12] Computer/IT</b>		<b>912,188.00</b>		<b>0.00</b>	<b>912,188.00</b>
<b>Subgroup : [13] HR/Training/Education</b>					
56900-Dental	Training GÇ& Other	315.00		0.00	315.00
56900-DHC	Training GÇ& Other	7,052.00		0.00	7,052.00
56900-MH	Training GÇ& Other	2,232.00		0.00	2,232.00
56900-Other	Training GÇ& Other	62,223.00		0.00	62,223.00
60300-DHC	Personnel Recruitment Expense	5,625.00		0.00	5,625.00
60300-MH	Personnel Recruitment Expense	6,015.00		0.00	6,015.00
60300-Other	Personnel Recruitment Expense	408,972.00		0.00	408,972.00
60350-Other	Human Resources/Payroll Processing	182,581.00		0.00	182,581.00
60360-MH	Employee Relations	162.00		0.00	162.00
60360-Other	Employee Relations	104,541.00		0.00	104,541.00
<b>Subtotal [13] HR/Training/Education</b>		<b>779,718.00</b>		<b>0.00</b>	<b>779,718.00</b>
<b>Subgroup : [14] Dues/Subscriptions/Licenses</b>					
60100-DHC	Dues & Subscriptions	5,584.00		0.00	5,584.00
60100-MH	Dues & Subscriptions	1,276.00		0.00	1,276.00
60100-Other	Dues & Subscriptions	15,163.00		0.00	15,163.00
60150-Other	Professional Licenses	3,654.00		0.00	3,654.00
<b>Subtotal [14] Dues/Subscriptions/Licenses</b>		<b>25,677.00</b>		<b>0.00</b>	<b>25,677.00</b>
<b>Subgroup : [15] Marketing/Lobbying/Bad Debt</b>					
60650-Other	Advertising & Marketing Expense	73,241.00		0.00	73,241.00
60655-DHC	Advertising & Marketing - Health Fair	803.00		0.00	803.00
60655-Other	Advertising & Marketing - Health Fair	449.00		0.00	449.00
60660-DHC	Promotional Items	987.00		0.00	987.00
60660-Other	Promotional Items	15,439.00		0.00	15,439.00
60780-MH	Lobbying Expense	110.00		0.00	110.00
60780-Other	Lobbying Expense	66,750.00		0.00	66,750.00
69100-Dental	Bad Debt Expense	64,694.00		0.00	64,694.00
69100-DHC	Bad Debt Expense	271,526.00		0.00	271,526.00
69100-MH	Bad Debt Expense	282,681.00		0.00	282,681.00

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
69100-Other	Bad Debt Expense	363.00		0.00	363.00
69200-Dental	Contractual Reserve	1,063.00		0.00	1,063.00
69200-DHC	Contractual Reserve	13,361.00		0.00	13,361.00
69200-MH	Contractual Reserve	15,115.00		0.00	15,115.00
69200-Other	Contractual Reserve	39.00		0.00	39.00
<b>Subtotal [15] Marketing/Lobbying/Bad Debt</b>		<b>806,621.00</b>		<b>0.00</b>	<b>806,621.00</b>
<b>Subgroup : [16] Other Supplies</b>					
52100-Other	Medical Supplies	4,369.00		0.00	4,369.00
52500-Other	Behavioral Health Supplies	360.00		0.00	360.00
53900-Other	Other Supplies	17,697.00		0.00	17,697.00
54450-Other	Furniture & Equipment Purchase	1,514.00		0.00	1,514.00
54500-Other	Furniture & Equipment Rental	22,162.00		0.00	22,162.00
57200-Other	Outreach Materials	2,939.00		0.00	2,939.00
59170-Dental	Cable Service	31.00		0.00	31.00
59170-DHC	Cable Service	164.00		0.00	164.00
59170-Other	Cable Service	5,169.00		0.00	5,169.00
60200-Other	Medical Waste & Refuse Removal	61,013.00		0.00	61,013.00
60370-Other	Employee Uniforms	5,757.00		0.00	5,757.00
60510-Other	Food Supplies and Chemicals	14,106.00		0.00	14,106.00
60600-Other	Outreach Expense	28,730.00		0.00	28,730.00
60750-Dental	Bank & Other Service Charges	2,530.00		0.00	2,530.00
60750-DHC	Bank & Other Service Charges	6,467.00		0.00	6,467.00
60750-MH	Bank & Other Service Charges	3,454.00		0.00	3,454.00
60750-Other	Bank & Other Service Charges	32,251.00		0.00	32,251.00
60900-Other	Miscellaneous Expenses	10,356.00		0.00	10,356.00
<b>Subtotal [16] Other Supplies</b>		<b>219,069.00</b>		<b>0.00</b>	<b>219,069.00</b>
<b>Total [FORM A - H] Overhead - Administrative Cost</b>		<b>13,808,868.00</b>		<b>29,970.00</b>	<b>13,838,838.00</b>
<b>Group : [FORM E FQHC Operating Revenue (Net of Bad Debt Reserve)]</b>					
<b>Subgroup : [1 - I] Medicaid - Services Excluding Dental, Mental</b>					
40200-DHC	Medicaid	(16,588,180.00)		0.00	(16,588,180.00)
40515-DHC	Medicaid Incentive	(24,025.00)		0.00	(24,025.00)
40520-DHC	PCMH Program	(327,231.00)		0.00	(327,231.00)
41200-DHC	Contractual Allowance - Medicaid	7,573,805.00		0.00	7,573,805.00
<b>Subtotal [1 - I] Medicaid - Services Excluding Dental, Mental</b>		<b>(9,365,631.00)</b>		<b>0.00</b>	<b>(9,365,631.00)</b>
<b>Subgroup : [1 - II] Medicaid - Dental</b>					
40200-Dental	Medicaid	(2,459,439.00)		0.00	(2,459,439.00)
41200-Dental	Contractual Allowance - Medicaid	440,778.00		0.00	440,778.00
<b>Subtotal [1 - II] Medicaid - Dental</b>		<b>(2,018,661.00)</b>		<b>0.00</b>	<b>(2,018,661.00)</b>
<b>Subgroup : [1 - III] Medicaid - Mental Health</b>					
40200-MH	Medicaid	(25,372,152.00)		0.00	(25,372,152.00)
41200-MH	Contractual Allowance - Medicaid	4,037,150.00		0.00	4,037,150.00
<b>Subtotal [1 - III] Medicaid - Mental Health</b>		<b>(21,335,002.00)</b>		<b>0.00</b>	<b>(21,335,002.00)</b>
<b>Subgroup : [1 - IV] Medicaid - Other</b>					
40200-Other	Medicaid	(1,261,753.00)		0.00	(1,261,753.00)
41200-Other	Contractual Allowance - Medicaid	46,285.00		0.00	46,285.00
<b>Subtotal [1 - IV] Medicaid - Other</b>		<b>(1,215,468.00)</b>		<b>0.00</b>	<b>(1,215,468.00)</b>
<b>Subgroup : [2 - I] Private - Services Excluding Dental, Mental</b>					
40300-DHC	Commercial Insurance	(2,558,252.00)		0.00	(2,558,252.00)
40500-DHC	Commercial Incentive	(2,485.00)		0.00	(2,485.00)
41300-DHC	Contractual Allowance - Commercial Insurance	1,451,494.00		0.00	1,451,494.00
<b>Subtotal [2 - I] Private - Services Excluding Dental, Mental</b>		<b>(1,109,243.00)</b>		<b>0.00</b>	<b>(1,109,243.00)</b>
<b>Subgroup : [2 - II] Private - Dental</b>					
40300-Dental	Commercial Insurance	(275,762.00)		0.00	(275,762.00)
41300-Dental	Contractual Allowance - Commercial Insurance	85,682.00		0.00	85,682.00
<b>Subtotal [2 - II] Private - Dental</b>		<b>(190,080.00)</b>		<b>0.00</b>	<b>(190,080.00)</b>
<b>Subgroup : [2 - III] Private - Mental Health</b>					
40300-MH	Commercial Insurance	(1,728,199.00)		0.00	(1,728,199.00)
41300-MH	Contractual Allowance - Commercial Insurance	701,406.00		0.00	701,406.00
<b>Subtotal [2 - III] Private - Mental Health</b>		<b>(1,026,793.00)</b>		<b>0.00</b>	<b>(1,026,793.00)</b>
<b>Subgroup : [2 - IV] Private - Other</b>					
40300-Other	Commercial Insurance	(596,564.00)		0.00	(596,564.00)
40500-Other	Commercial Incentive	(275.00)		0.00	(275.00)
41300-Other	Contractual Allowance - Commercial Insurance	5,350.00		0.00	5,350.00
<b>Subtotal [2 - IV] Private - Other</b>		<b>(591,489.00)</b>		<b>0.00</b>	<b>(591,489.00)</b>
<b>Subgroup : [3 - I] Medicare - Services Excluding Dental, Mental</b>					

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED	JE Ref #	RJE	REPORT
		6/30/2017			6/30/2017
40100-DHC	Medicare	(5,950,471.00)		0.00	(5,950,471.00)
41100-DHC	Contractual Allowance - Medicare	3,749,152.00		0.00	3,749,152.00
<b>Subtotal [3 - I] Medicare - Services Excluding Dental, Mental</b>		<b>(2,201,319.00)</b>		<b>0.00</b>	<b>(2,201,319.00)</b>
<b>Subgroup : [3 - II] Medicare - Dental</b>					
40100-Dental	Medicare	24.00		0.00	24.00
41100-Dental	Contractual Allowance - Medicare	(4,399.00)		0.00	(4,399.00)
<b>Subtotal [3 - II] Medicare - Dental</b>		<b>(4,375.00)</b>		<b>0.00</b>	<b>(4,375.00)</b>
<b>Subgroup : [3 - III] Medicare - Mental Health</b>					
40100-MH	Medicare	(3,239,918.00)		0.00	(3,239,918.00)
41100-MH	Contractual Allowance - Medicare	1,560,669.00		0.00	1,560,669.00
<b>Subtotal [3 - III] Medicare - Mental Health</b>		<b>(1,679,249.00)</b>		<b>0.00</b>	<b>(1,679,249.00)</b>
<b>Subgroup : [3 - IV] Medicare - Other</b>					
40100-Other	Medicare	(791,948.00)		0.00	(791,948.00)
41100-Other	Contractual Allowance - Medicare	39,488.00		0.00	39,488.00
<b>Subtotal [3 - IV] Medicare - Other</b>		<b>(752,460.00)</b>		<b>0.00</b>	<b>(752,460.00)</b>
<b>Subgroup : [4 - I] Self-Pay - Services Excluding Dental, Mental</b>					
40350-DHC	Self - Pay	(2,029,958.00)		0.00	(2,029,958.00)
41500-DHC	Contractual Allowance - Self Pay	1,601,796.00		0.00	1,601,796.00
<b>Subtotal [4 - I] Self-Pay - Services Excluding Dental, Mental</b>		<b>(428,162.00)</b>		<b>0.00</b>	<b>(428,162.00)</b>
<b>Subgroup : [4 - II] Self-Pay - Dental</b>					
40350-Dental	Self - Pay	(394,180.00)		0.00	(394,180.00)
41500-Dental	Contractual Allowance - Self Pay	163,061.00		0.00	163,061.00
<b>Subtotal [4 - II] Self-Pay - Dental</b>		<b>(231,119.00)</b>		<b>0.00</b>	<b>(231,119.00)</b>
<b>Subgroup : [4 - III] Self-Pay - Mental Health</b>					
40350-MH	Self - Pay	(365,302.00)		0.00	(365,302.00)
41500-MH	Contractual Allowance - Self Pay	303,006.00		0.00	303,006.00
<b>Subtotal [4 - III] Self-Pay - Mental Health</b>		<b>(62,296.00)</b>		<b>0.00</b>	<b>(62,296.00)</b>
<b>Subgroup : [4 - IV] Self-Pay - Other</b>					
40350-Other	Self - Pay	(116,944.00)		0.00	(116,944.00)
41500-Other	Contractual Allowance - Self Pay	2,051.00		0.00	2,051.00
69150-Other	Bad Debt	34,604.00		0.00	34,604.00
<b>Subtotal [4 - IV] Self-Pay - Other</b>		<b>(80,289.00)</b>		<b>0.00</b>	<b>(80,289.00)</b>
<b>Total [FORM E - A] FQHC Operating Revenue (Net of Bad Debt)</b>		<b>(42,291,636.00)</b>		<b>0.00</b>	<b>(42,291,636.00)</b>
<b>Group : [FORM E FQHC Other Revenue]</b>					
<b>Subgroup : [2 - I] Grants - Services Excluding Dental, Mental</b>					
42100-DHC	Federal Grant Income	(5,280,622.00)		0.00	(5,280,622.00)
42200-DHC	State Grant Income	(972,290.00)		0.00	(972,290.00)
42300-DHC	Local Community Grant Income	(35,898.00)		0.00	(35,898.00)
42400-DHC	Foundations Grant Income	(203,053.00)		0.00	(203,053.00)
42500-DHC	Other Grant Income	1,409.00		0.00	1,409.00
42501-DHC	Capital Grants Other	(12,180.00)		0.00	(12,180.00)
<b>Subtotal [2 - I] Grants - Services Excluding Dental, Mental</b>		<b>(6,502,634.00)</b>		<b>0.00</b>	<b>(6,502,634.00)</b>
<b>Subgroup : [2 - II] Grants - Dental</b>					
42100-Dental	Federal Grant Income	(912,039.00)		0.00	(912,039.00)
42400-Dental	Foundations Grant Income	(75,407.00)		0.00	(75,407.00)
42500-Dental	Other Grant Income	(9.00)		0.00	(9.00)
<b>Subtotal [2 - II] Grants - Dental</b>		<b>(987,455.00)</b>		<b>0.00</b>	<b>(987,455.00)</b>
<b>Subgroup : [2 - III] Grants - Mental Health</b>					
42100-MH	Federal Grant Income	(1,860,051.00)		0.00	(1,860,051.00)
42200-MH	State Grant Income	(923,428.00)		0.00	(923,428.00)
42500-MH	Other Grant Income	(20,294.00)		0.00	(20,294.00)
42501-MH	Capital Grants Other	(26,303.00)		0.00	(26,303.00)
<b>Subtotal [2 - III] Grants - Mental Health</b>		<b>(2,830,076.00)</b>		<b>0.00</b>	<b>(2,830,076.00)</b>
<b>Subgroup : [2 - IV] Grants - Other</b>					
42100-Other	Federal Grant Income	(399,741.00)		0.00	(399,741.00)
42101-Other	Capital Grants Federal	(7,659.00)		0.00	(7,659.00)
42200-Other	State Grant Income	(97,839.00)		0.00	(97,839.00)
42201-Other	Capital Grants State	(223,333.00)		0.00	(223,333.00)
42400-Other	Foundations Grant Income	(31,797.00)		0.00	(31,797.00)
42500-Other	Other Grant Income	(556.00)		0.00	(556.00)
42501-Other	Capital Grants Other	(46,747.00)		0.00	(46,747.00)
<b>Subtotal [2 - IV] Grants - Other</b>		<b>(807,672.00)</b>		<b>0.00</b>	<b>(807,672.00)</b>
<b>Subgroup : [3 - IV] Interest - Other</b>					

Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.03 - TB Combined Detail Grouping**

Account	Description	ADJUSTED 6/30/2017	JE Ref #	RJE	REPORT 6/30/2017
45100-Other	Interest & Dividend Income	(8,593.00)		0.00	(8,593.00)
<b>Subtotal [3 - IV] Interest - Other</b>		<b>(8,593.00)</b>		<b>0.00</b>	<b>(8,593.00)</b>
<b>Subgroup : [4 - I] Donations - Services Excluding Dental, Mental</b>					
45200-DHC	Contributions	(5,839.00)		0.00	(5,839.00)
<b>Subtotal [4 - I] Donations - Services Excluding Dental, Mental</b>		<b>(5,839.00)</b>		<b>0.00</b>	<b>(5,839.00)</b>
<b>Subgroup : [4 - II] Donations - Dental</b>					
45200-Dental	Contributions	(59.00)		0.00	(59.00)
<b>Subtotal [4 - II] Donations - Dental</b>		<b>(59.00)</b>		<b>0.00</b>	<b>(59.00)</b>
<b>Subgroup : [4 - IV] Donations - Other</b>					
45200-Other	Contributions	(18,365.00)		0.00	(18,365.00)
45250-Other	Fundraising Revenue	(6,859.00)		0.00	(6,859.00)
<b>Subtotal [4 - IV] Donations - Other</b>		<b>(25,224.00)</b>		<b>0.00</b>	<b>(25,224.00)</b>
<b>Subgroup : [5 - III] Rent - Mental Health</b>					
45600-MH	Room & Board	(69,329.00)		0.00	(69,329.00)
<b>Subtotal [5 - III] Rent - Mental Health</b>		<b>(69,329.00)</b>		<b>0.00</b>	<b>(69,329.00)</b>
<b>Subgroup : [6 - IV] Catering - Other</b>					
46000-Other	Food Service - Catering	(123,749.00)		0.00	(123,749.00)
<b>Subtotal [6 - IV] Catering - Other</b>		<b>(123,749.00)</b>		<b>0.00</b>	<b>(123,749.00)</b>
<b>Subgroup : [7 - I] Contracts - Services Excluding Dental, Mental</b>					
43100-DHC	Contract Services GÇó Agencies & Organizati	(19,800.00)		0.00	(19,800.00)
43600-DHC	Contract Services - Yale	(15,250.00)		0.00	(15,250.00)
43700-DHC	Contract Services - Other	(27,500.00)		0.00	(27,500.00)
<b>Subtotal [7 - I] Contracts - Services Excluding Dental, Mental</b>		<b>(62,550.00)</b>		<b>0.00</b>	<b>(62,550.00)</b>
<b>Subgroup : [7 - III] Contracts - Mental Health</b>					
43600-MH	Contract Services - Yale	(2,030.00)		0.00	(2,030.00)
<b>Subtotal [7 - III] Contracts - Mental Health</b>		<b>(2,030.00)</b>		<b>0.00</b>	<b>(2,030.00)</b>
<b>Subgroup : [7 - IV] Contracts - Other</b>					
43700-Other	Contract Services - Other	(18,000.00)		0.00	(18,000.00)
<b>Subtotal [7 - IV] Contracts - Other</b>		<b>(18,000.00)</b>		<b>0.00</b>	<b>(18,000.00)</b>
<b>Subgroup : [8 - I] Other - Services Excluding Dental, Mental</b>					
45900-DHC	Other Income	(70,579.00)		0.00	(70,579.00)
46010-DHC	Women, Infants & Children Food Benefits	(908,412.00)		0.00	(908,412.00)
<b>Subtotal [8 - I] Other - Services Excluding Dental, Mental</b>		<b>(978,991.00)</b>		<b>0.00</b>	<b>(978,991.00)</b>
<b>Subgroup : [8 - III] Other - Mental Health</b>					
45900-MH	Other Income	(4,389.00)		0.00	(4,389.00)
<b>Subtotal [8 - III] Other - Mental Health</b>		<b>(4,389.00)</b>		<b>0.00</b>	<b>(4,389.00)</b>
<b>Subgroup : [8 - IV] Other - Other</b>					
45900-Other	Other Income	(47,233.00)		0.00	(47,233.00)
<b>Subtotal [8 - IV] Other - Other</b>		<b>(47,233.00)</b>		<b>0.00</b>	<b>(47,233.00)</b>
<b>Total [FORM E - B] FQHC Other Revenue</b>		<b>(12,473,823.00)</b>		<b>0.00</b>	<b>(12,473,823.00)</b>
<b>Group : [FORM E] Other Revenue</b>					
<b>Subgroup : [1 - I] Other Revenue - Services Excluding Dental, Mental</b>					
41510-DHC	Patient Refunds	(284.00)		0.00	(284.00)
45205-DHC	Donated Equipment	(35,400.00)		0.00	(35,400.00)
46020-DHC	Vaccines and Donated Materials	(394,731.00)		0.00	(394,731.00)
<b>Subtotal [1 - I] Other Revenue - Services Excluding Dental, Mer</b>		<b>(430,415.00)</b>		<b>0.00</b>	<b>(430,415.00)</b>
<b>Subgroup : [1 - II] Other Revenue - Dental</b>					
41510-Dental	Patient Refunds	146.00		0.00	146.00
<b>Subtotal [1 - II] Other Revenue - Dental</b>		<b>146.00</b>		<b>0.00</b>	<b>146.00</b>
<b>Subgroup : [1 - III] Other Revenue - Mental Health</b>					
41510-MH	Patient Refunds	634.00		0.00	634.00
<b>Subtotal [1 - III] Other Revenue - Mental Health</b>		<b>634.00</b>		<b>0.00</b>	<b>634.00</b>
<b>Subgroup : [1 - IV] Other Revenue - Other</b>					
41510-Other	Patient Refunds	2,243.00		0.00	2,243.00
45650-Other	Unrealized Gain/Loss	(24,352.00)		0.00	(24,352.00)
46020-Other	Vaccines and Donated Materials	(3,242.00)		0.00	(3,242.00)
47000-Other	Pharmacy-Walgreens Revenue	(1,338,406.00)		0.00	(1,338,406.00)
<b>Subtotal [1 - IV] Other Revenue - Other</b>		<b>(1,363,757.00)</b>		<b>0.00</b>	<b>(1,363,757.00)</b>
<b>Total [FORM E - C] Other Revenue</b>		<b>(1,783,392.00)</b>		<b>0.00</b>	<b>(1,793,392.00)</b>

Client: *Cornell Scott - Hill Health Corporation*  
Engagement: *FQHC - Cornell Scott - Hill Health Corporation*  
Period Ending: *6/30/2017*  
Trial Balance: *A.01 - TB*  
Workpaper: *A.03 - TB Combined Detail Grouping*

<u>Account</u>	<u>Description</u>	<u>ADJUSTED</u>	<u>JE Ref #</u>	<u>RJE</u>	<u>REPORT</u>
		<u>6/30/2017</u>			<u>6/30/2017</u>
	Sum of Account Groups	0.00		0.00	0.00



Client: **Cornell Scott - Hill Health Corporation**  
 Engagement: **FQHC - Cornell Scott - Hill Health Corporation**  
 Period Ending: **6/30/2017**  
 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		L01		
To reclass salaries appropriately				
50100-Dental	Direct Salaries & Wages		9,106.00	
50100-DHC	Direct Salaries & Wages		101,675.00	
50100-Other	Direct Salaries & Wages		6,783,711.00	
50217-Other	Facilities and Life Safety Manager		670.00	
50606-Dental	Dental Hygenist		278,313.00	
50907-Dental	Dentist		676,825.00	
50616-DHC	Physician		3,057,542.00	
50617-DHC	Physician Assistant		197,020.00	
50622-MH	Psychologist		76,138.00	
50821-Other	Facilities Support Worker		80.00	
51950-Other	Vacation Expense		7,899.00	
Marcum 102	Direct Health Nursing Salaries		3,169,467.00	
Marcum 103	Direct Health Other Salaries		4,194,376.00	
Marcum 105	Other Dental Salaries		648,483.00	
Marcum 106	Mental Health Social Worker Salaries		1,873,825.00	
Marcum 107	Other Mental Health Salaries		10,144,265.00	
50101-DHC	Chief			293,762.00
50101-MH	Chief			301,804.00
50101-Other	Chief			1,020,352.00
50102-Other	Chief of Information Technology			101,846.00
50107-Other	Coordinator Office of the Executive			85,740.00
50108-Other	Corporate Compliance Officer			100,385.00
50109-Dental	Director of Dental Services			188,500.00
50110-DHC	Executive Assistant I			18,144.00
50110-MH	Executive Assistant I			15,261.00
50110-Other	Executive Assistant I			59,627.00
50111-DHC	Executive Assistant II			6,744.00
50111-MH	Executive Assistant II			6,305.00
50201-MH	Assistant Nurse Manager			57,231.00
50202-MH	Assistant Program Director I			464,673.00
50204-Other	Call Center Manager			46,454.00
50206-DHC	Director of Early Childhood			78,750.00
50207-Other	Director of Facilities			247.00
50208-Other	Director of Finance			144,536.00
50209-Other	Director of Grants Management			100,385.00
50211-Other	Director of Information Technology			79,788.00
50212-Other	Director of Marketing & CR			114,611.00
50214-Other	Director of Patient Accounts			109,889.00
50215-DHC	Director of Purchasing			5,132.00
50215-Other	Director of Purchasing			111,311.00
50216-DHC	Executive Chef			27,167.00
50216-MH	Executive Chef			18,125.00
50216-Other	Executive Chef			27,466.00
50218-Other	Supervisor			20,292.00
50220-DHC	NFN Clinical Supervisor			27,674.00
50220-MH	NFN Clinical Supervisor			2,308.00
50221-Dental	Office Manager			53,942.00
50222-MH	Operations Manager			69,808.00
50222-Other	Operations Manager			132.00
50223-Other	Pharmacy Director			131,833.00
50224-DHC	Program Director II			97,773.00
50224-MH	Program Director II			294,751.00
50225-DHC	Site Manager			146,158.00
50226-MH	Utilization Review Manager			5,673.00
50227-DHC	WIC Site Manager			67,208.00
50228-Other	Director of Operations			134,989.00
50229-Other	Development Manager			51,088.00
50230-Other	HR Manager			96,926.00
50231-MH	Clinical Nurse Supervisor			95,385.00
50232-DHC	Medical Director of Quality and Operations			122,424.00
50232-Other	Medical Director of Quality and Operations			17,376.00
50233-DHC	Director of Care Coordination			41,789.00
50234-DHC	Director of Wellness Education			71,426.00
50235-DHC	Assistant Manager of Care Coordination			19,485.00
50235-Other	Assistant Manager of Care Coordination			3,077.00
50401-DHC	Care Coordinator			105,413.00
50402-DHC	Case Manager			255,633.00
50402-MH	Case Manager			373,384.00
50403-MH	Clinical Case Coordinator			44,264.00
50404-MH	Clinical Pharmacist			2,305.00
50404-Other	Clinical Pharmacist			265,250.00

50405-MH	Clinical Pharmacy Coordinator	9,487.00
50405-Other	Clinical Pharmacy Coordinator	109,268.00
50407-DHC	Community Health Worker	201,196.00
50408-Dental	Dental Assistant	339,356.00
50409-MH	Detox Technician	566,574.00
50411-DHC	Diabetes Educator	47,113.00
50412-DHC	Early Intervention Associate	26,122.00
50413-DHC	Early Intervention Associate II	48,416.00
50416-DHC	Infectious Disease Nurse	81,123.00
50417-Dental	Interim Dental Director	9,027.00
50418-DHC	Licensed Practical Nurse	588,155.00
50418-MH	Licensed Practical Nurse	607,930.00
50418-MH	Licensed Practical Nurse Per Diem	15,210.00
50420-DHC	Medical Assistant	699,370.00
50420-MH	Medical Assistant	4,162.00
50421-DHC	Neurologist	600.00
50423-DHC	NFN Home Visitor	38,742.00
50424-DHC	Nurse Educator	2,643.00
50425-DHC	Nurse Manager	46,554.00
50426-DHC	Nurse Team Leader	27,596.00
50427-DHC	Ophthalmic Technician	54,464.00
50428-DHC	Ophthalmology Assistant	57,861.00
50429-Other	Pharmacy Technician	114,318.00
50430-Dental	Practice Administrator	62,988.00
50430-DHC	Practice Administrator	84,423.00
50431-DHC	Practice Manager I	2,212.00
50431-MH	Practice Manager I	163,012.00
50432-MH	Practice Manager II	74,542.00
50433-DHC	Prenatal Home Visitor	1,908.00
50434-Other	QA/QI NURSE	77,620.00
50435-DHC	Registered Nurse	698,972.00
50435-MH	Registered Nurse	416,422.00
50436-MH	Registered Nurse II	18,070.00
50437-MH	Rehabilitation Coordinator	44,289.00
50438-MH	Residential Aide	280,221.00
50440-DHC	Resource Specialist	42,950.00
50442-DHC	Senior Care Coordinator Assistant	40,600.00
50444-MH	Senior Detox Technician	38,617.00
50445-DHC	Special Education Teacher	43,643.00
50447-DHC	WIC Site Nutritionist	81,954.00
50448-Dental	Lead Dental Assistant	52,276.00
50449-DHC	Milieu Counselor Shift Supervisor	60,145.00
50449-MH	Milieu Counselor Shift Supervisor	43,848.00
50450-DHC	Wellness Outreach Manager	56,717.00
50453-DHC	Complex Care Manager Social Workers	13,802.00
50454-DHC	Interim Practice Administrator	17,948.00
50455-DHC	Medical Case Manager	17,299.00
50601-DHC	APRN	1,373,682.00
50601-MH	APRN	839,355.00
50603-MH	Assistant Program Director II	187,762.00
50604-MH	Clinician I	93,939.00
50605-DHC	Clinician II	16,384.00
50605-MH	Clinician II	3,280,183.00
50606-Dental	Dental Hygienist	280,725.00
50606-DHC	Dental Hygienist	29,593.00
50606-Other	Dental Hygienist	18,000.00
50607-Dental	Dentist	529,185.00
50608-DHC	Director of Pediatrics	145,022.00
50611-DHC	Medical Director	34,615.00
50611-MH	Medical Director	371,277.00
50612-DHC	Nurse Midwife	216,476.00
50613-DHC	Occupational Therapist	72,419.00
50614-DHC	Pediatrician	210,153.00
50616-DHC	Physician	2,157,003.00
50617-DHC	Physician Assistant	238,381.00
50618-DHC	Podiatrist	107,054.00
50619-MH	Program Director I	322,636.00
50620-MH	Psychiatric APRN	69,511.00
50621-MH	Psychiatrist	887,413.00
50622-MH	Psychologist	122,288.00
50623-DHC	Registered Dietitian	62,038.00
50624-MH	Senior Clinician	719,272.00
50626-MH	Senior Medical Provider	20,988.00
50627-DHC	Speech Language Pathologist	105,718.00
50628-MH	Substance Abuse Counselor	87,986.00
50629-DHC	Perinatal Program Manager	45,155.00
50800-Other	Admin Salaries & Wages/Co Bonuses	394,800.00
50801-DHC	Access To Care Manager	51,098.00
50801-MH	Access To Care Manager	98.00
50802-DHC	Access to Care Outreach Worker	170,431.00
50802-Other	Access to Care Outreach Worker	21,741.00
50803-DHC	Access To Care Referral Coordinator	23,191.00

50803-Other	Access To Care Referral Coordinator	207.00
50804-Other	Accounting Clerk	42,204.00
50805-Other	Accounts Payable Clerk	52,970.00
50806-Other	Accounts Payable Coordinator	67,562.00
50807-DHC	Administrative Assistant	41,405.00
50807-MH	Administrative Assistant	466,030.00
50807-Other	Administrative Assistant	10,144.00
50808-Other	Billing Coordinator	28,524.00
50809-Other	Cafeteria Assistant	54,556.00
50810-Dental	Call Center Clerk	31,658.00
50811-Other	Call Center Customer Service Rep	256,074.00
50812-Other	Cash Manager	14,258.00
50813-Other	Coding Specialist	53,532.00
50815-DHC	Cook II	17,035.00
50815-MH	Cook II	11,350.00
50815-Other	Cook II	5,670.00
50816-Other	Credentialing Specialist I	56,436.00
50818-Other	EHR Support	53,411.00
50820-Other	EPM Administrator	87,021.00
50822-Other	Financial Analyst	138,857.00
50823-Other	Grant Writer	80,308.00
50824-Other	Graphic Designer	24,236.00
50825-Dental	Health Educator	1,600.00
50825-DHC	Health Educator	184,157.00
50825-MH	Health Educator	13,224.00
50826-Other	Health Information Mgmt Proc	69,506.00
50827-Other	Health Information Mgmt Team Ldr	9,533.00
50828-Other	Health Information Manager	22,592.00
50830-Other	Help Desk Associate	36,043.00
50831-Other	Human Resources Coordinator	38,265.00
50832-Other	Human Resources Generalist	63,651.00
50833-DHC	HUSKY Liaison	26,576.00
50835-Other	Marketing and Comm Proj Mgr	68,623.00
50837-MH	Medical Records Specialist	57,900.00
50837-Other	Medical Records Specialist	29,663.00
50838-MH	Office Manager School Based Clinic	87,856.00
50840-DHC	Patient Accounts Rep. Team Leader	14,389.00
50840-Other	Patient Accounts Rep. Team Leader	49,397.00
50841-MH	Patient Accounts Representative	41,182.00
50841-Other	Patient Accounts Representative	353,977.00
50842-Other	Patient Advocate	75,289.00
50843-Dental	Patient Registrar	101,353.00
50843-DHC	Patient Registrar	445,698.00
50843-MH	Patient Registrar	9,346.00
50843-Other	Patient Registrar	156.00
50844-DHC	Patient Registration Team Leader	129,986.00
50845-Other	Payroll Supervisor	70,488.00
50846-DHC	Practice Coordinator	86,260.00
50847-DHC	Program Coordinator	48,296.00
50847-MH	Program Coordinator	70,269.00
50850-DHC	Receptionist	29,751.00
50850-MH	Receptionist	7,244.00
50850-Other	Receptionist	2,128.00
50852-DHC	Referral Specialist	24,514.00
50852-MH	Referral Specialist	27,218.00
50852-Other	Referral Specialist	171,157.00
50853-Other	Release of Information Coordinator	9,602.00
50854-Other	Release of Information Specialist	35,897.00
50855-Dental	Secretary/Receptionist	69,023.00
50855-DHC	Secretary/Receptionist	23,942.00
50855-MH	Secretary/Receptionist	52,228.00
50856-Other	Senior Financial Analyst	214,988.00
50857-Other	Senior Human Resources Generalist	90,790.00
50858-Other	Senior Systems Administrator	231,732.00
50859-DHC	Sous Chef	45,438.00
50859-MH	Sous Chef	30,275.00
50859-Other	Sous Chef	15,947.00
50860-Other	Training and Development Coordinator	75,323.00
50862-DHC	WIC Clerk	69,770.00
50863-Other	Staffing Specialist	71,545.00
50864-Other	Patient Accounts Supervisor	31,072.00
50866-Other	Privacy Officer	84,454.00
50867-Other	Purchasing Agent	56,108.00
50868-DHC	Senior Administrative Assistant	51,529.00
50869-Other	HIM Coordinator	45,055.00
50870-Other	HIM Lead Processor	42,113.00
50871-Other	Health Information Management Supervisor	30,846.00
50872-Other	Interactive Media and Design Specialist	38,119.00
50873-Other	Finance Administrative Assistant	3,231.00
51950-Dental	Vacation Expense	6,102.00
51950-DHC	Vacation Expense	34,113.00
51950-MH	Vacation Expense	23,087.00

50100-MH	Direct Salaries & Wages		
50100-Other	Direct Salaries & Wages		
50200-Dental	Direct Salaries & WagesGÇö Overtime		
50200-DHC	Direct Salaries & WagesGÇö Overtime		
50200-MH	Direct Salaries & WagesGÇö Overtime		
50200-Other	Direct Salaries & WagesGÇö Overtime		
50300-Dental	Direct Salaries & WagesGÇö Bonuses		
50300-DHC	Direct Salaries & WagesGÇö Bonuses		
50300-MH	Direct Salaries & WagesGÇö Bonuses		
50300-Other	Direct Salaries & WagesGÇö Bonuses		
50600-DHC	Admin Salaries & Wages		
50600-MH	Admin Salaries & Wages		
50600-Other	Admin Salaries & Wages		
50700-Other	Admin Salaries & WagesGÇö Overtime		
<b>Total</b>		<u>31,199,396.00</u>	<u>31,199,396.00</u>
<b>Reclassifying Journal Entry JE # 2</b>			
To reclass benefits based on percent to total of salaries		H.02	
Marcum 108	Physician Asst. Benefits	39,505.00	
Marcum 109	Nurses' Benefits	635,523.00	
Marcum 110	Other Direct Health Benefits	841,032.00	
Marcum 111	Dental Hygienist Benefits	55,806.00	
Marcum 112	Other Dental Benefits	130,030.00	
Marcum 113	Social Worker Benefits	375,726.00	
Marcum 114	Other Mental Health Benefits	2,034,059.00	
Marcum 115	Physician Benefits	613,080.00	
Marcum 116	Dentist Benefits	135,713.00	
Marcum 117	Psychologist Benefits	15,267.00	
Marcum 118	A&G Benefits	1,356,220.00	
51100-Dental	FICA Social Security		95,418.00
51100-DHC	FICA Social Security		594,571.00
51100-MH	FICA Social Security		564,372.00
51100-Other	FICA Social Security		375,716.00
51101-Dental	FICA Medicare		23,946.00
51101-DHC	FICA Medicare		149,220.00
51101-MH	FICA Medicare		166,737.00
51101-Other	FICA Medicare		93,875.00
51200-Dental	Health Insurance		153,091.00
51200-DHC	Health Insurance		953,876.00
51200-MH	Health Insurance		1,066,057.00
51200-Other	Health Insurance		563,562.00
51210-Other	HRA Expense		35,186.00
51300-Dental	Life Insurance		5,585.00
51300-DHC	Life Insurance		34,802.00
51300-MH	Life Insurance		38,889.00
51300-Other	Life Insurance		20,560.50
51400-Dental	Retirement Expenses		37,464.00
51400-DHC	Retirement Expenses		233,467.00
51400-MH	Retirement Expenses		260,861.00
51400-Other	Retirement Expenses		137,911.00
51450-Dental	Pension Expense		1,166.00
51450-DHC	Pension Expense		7,277.00
51450-MH	Pension Expense		8,131.00
51450-Other	Pension Expense		4,299.00
51600-Dental	State Unemployment Insurance		8,968.00
51600-DHC	State Unemployment Insurance		55,916.00
51600-MH	State Unemployment Insurance		62,502.00
51600-Other	State Unemployment Insurance		33,034.00
51700-Dental	Workers Compensation		16,450.00
51700-DHC	Workers Compensation		102,568.00
51700-MH	Workers Compensation		114,614.00
51700-Other	Workers Compensation		101,732.00
51900-Other	Fringe Benefits GÇö Other		4,313.00
58200-Other	Insurance Expense GÇö Medical		5,805.00
<b>Total</b>		<u>6,231,973.00</u>	<u>6,231,973.00</u>
	<b>Total Reclassifying Journal Entry</b>	<u>37,431,369.00</u>	<u>37,431,369.00</u>
	<b>Total All Journal Entries</b>	<u>37,431,369.00</u>	<u>37,431,369.00</u>

**CORNELL SCOTT - HILL HEALTH CORPORATION**

**FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

# CORNELL SCOTT - HILL HEALTH CORPORATION

## CONTENTS

---

**Independent Auditors' Report**..... 1-2

### **Financial Statements**

Statements of Financial Position..... 3-4  
Statements of Activities and Changes in Net Assets .....5  
Statements of Cash Flows.....6

**Notes to Financial Statements**..... 7-22



## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
**Cornell Scott - Hill Health Corporation**

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

We have audited the accompanying financial statements of Cornell Scott - Hill Health Corporation, which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities and changes in net assets 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.

### *Auditors' 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 auditors' 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.



***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cornell Scott - Hill Health Corporation as of June 30, 2017 and 2016 and the results of its changes in 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 Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 22, 2017 on our consideration of Cornell Scott - Hill Health Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Cornell Scott - Hill Health Corporation's internal control over financial reporting and compliance.

*Marcum LLP*

Hartford, CT  
December 22, 2017



# CORNELL SCOTT - HILL HEALTH CORPORATION

## STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2017 AND 2016

	2017	2016
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 6,949,179	\$ 5,159,155
Investments	176,436	151,352
Receivables		
Grants and contracts	1,213,093	507,518
Patient fees, less allowance for uncollectible accounts	1,590,450	2,036,609
Other receivables	296,000	372,332
Prepaid expenses and other assets	265,604	237,505
Pharmaceutical inventory	148,130	138,635
<b>Total Current Assets</b>	<u>10,638,892</u>	<u>8,603,106</u>
<b>Property and Equipment - net</b>	<u>14,880,347</u>	<u>14,732,119</u>
<b>Other Non-Current Assets</b>		
Restricted cash	654,292	653,626
Investment in Community Health Network	83,333	83,333
Other assets	48,476	33,392
<b>Total Other Non-Current Assets</b>	<u>786,101</u>	<u>770,351</u>
<b>Total Assets</b>	<u>\$ 26,305,340</u>	<u>\$ 24,105,576</u>

*The accompanying notes are an integral part of these financial statements.*

# CORNELL SCOTT - HILL HEALTH CORPORATION

## STATEMENTS OF FINANCIAL POSITION (CONTINUED)

JUNE 30, 2017 AND 2016

	2017	2016
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 2,242,391	\$ 1,318,439
Accrued expenses	3,858,520	3,374,784
Current maturities of long-term debt and capital leases	262,687	369,192
Deferred grants and other revenues	1,412,064	1,199,048
<b>Total Current Liabilities</b>	<u>7,775,662</u>	<u>6,261,463</u>
<b>Non-Current Liabilities</b>		
Estimated amounts due to third parties	830,000	830,000
Long-term debt and capital leases - net of current portion and deferred financing fees	5,752,301	6,004,585
<b>Total Non-Current Liabilities</b>	<u>6,582,301</u>	<u>6,834,585</u>
<b>Total Liabilities</b>	14,357,963	13,096,048
<b>Net Assets</b>	<u>11,947,377</u>	<u>11,009,528</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 26,305,340</u>	<u>\$ 24,105,576</u>

*The accompanying notes are an integral part of these financial statements.*

# CORNELL SCOTT - HILL HEALTH CORPORATION

## STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
<b>Revenues</b>		
Patient service revenue	\$ 42,293,923	\$ 41,766,151
Provision for uncollectible accounts	(653,868)	(806,521)
Net patient service revenue after provision for uncollectible accounts	41,640,055	40,959,630
Grants and contracts	11,164,917	10,919,743
Women, infants and children food benefits	908,412	996,406
Vaccines and donated pharmaceuticals	397,974	309,537
Contract revenue	1,383,906	1,311,041
Other	390,394	347,613
<b>Total Revenues</b>	55,885,658	54,843,970
<b>Expenses</b>		
Salaries and related expenses	36,615,558	37,037,175
Pharmaceutical and other supplies	2,962,739	2,792,714
Contracted services	2,704,023	1,927,405
Repairs and maintenance expense	1,924,577	1,734,723
Depreciation	1,704,159	1,726,004
Service and maintenance agreements	1,373,173	1,477,133
Occupancy	1,015,197	979,295
Office supplies and other	932,887	555,748
Advertising and recruiting	918,466	621,834
Women, infants and children food benefits	908,412	996,406
Retirement plan expense	690,578	750,779
Patient food and laundry	632,628	648,208
Professional expenses	469,631	171,416
Interest	439,024	435,716
Communication	412,723	389,760
Vaccines and donated pharmaceuticals	397,974	309,537
Payroll processing fees and employee relations	313,219	257,968
Insurance	271,036	289,321
Transportation	214,970	192,587
Books, subscriptions and licenses	71,187	132,885
<b>Total Expenses</b>	54,972,161	53,426,614
<b>Income from Operations</b>	913,497	1,417,356
<b>Non-operating Income (Expense)</b>		
Net unrealized gain on investments	24,352	5,865
Loss on disposal and sale of assets	—	(35,100)
<b>Total Non-operating Income</b>	24,352	(29,235)
<b>Change in Net Assets</b>	937,849	1,388,121
<b>Net Assets - Beginning</b>	11,009,528	9,621,407
<b>Net Assets - Ending</b>	\$ 11,947,377	\$ 11,009,528

*The accompanying notes are an integral part of these financial statements.*

# CORNELL SCOTT - HILL HEALTH CORPORATION

## STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ 937,849	\$ 1,388,121
Adjustments to reconcile change in net asset to net cash provided by operating activities:		
Provision for uncollectible accounts	653,868	806,521
Depreciation	1,704,159	1,726,004
Amortization of deferred financing fees	10,403	10,403
Loss on disposal and sale of assets	--	35,100
Net unrealized gain on investments	(24,352)	(5,865)
Changes in assets and liabilities:		
Grants and contracts receivable	(705,575)	65,167
Patient fees receivable	(207,709)	(600,889)
Other receivables	76,332	63,690
Prepaid expenses and other assets	(28,099)	44,500
Pharmaceutical inventory	(9,495)	32,620
Other assets	(15,084)	--
Accounts payable	923,952	(243,953)
Accrued expenses	483,736	264,307
Deferred grant and other revenue	213,016	684,899
<b>Net Cash Provided by Operating Activities</b>	<u>4,013,001</u>	<u>4,270,625</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of property and equipment	(1,853,119)	(901,439)
<b>Net Cash Used in Investing Activities</b>	<u>(1,853,119)</u>	<u>(901,439)</u>
<b>Cash Flows from Financing Activities</b>		
Restricted cash	(666)	6
Principal payments on long-term debt and capital leases	(369,192)	(755,334)
<b>Net Cash Used in Financing Activities</b>	<u>(369,858)</u>	<u>(755,328)</u>
<b>Net Change in Cash and Cash Equivalents</b>	1,790,024	2,613,858
<b>Cash and Cash Equivalents - Beginning of year</b>	<u>5,159,155</u>	<u>2,545,297</u>
<b>Cash and Cash Equivalents - End of year</b>	<u>\$ 6,949,179</u>	<u>\$ 5,159,155</u>
<b>Supplemental Disclosure of Cash Flow Information</b>		
Cash paid for interest	<u>\$ 432,034</u>	<u>\$ 428,726</u>

*The accompanying notes are an integral part of these financial statements.*

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 1 - NATURE OF OPERATIONS

#### *GENERAL*

Cornell Scott - Hill Health Corporation (the Corporation) is a private, non-profit federally qualified community health center established in 1968 that provides primary health care to low income and disadvantaged individuals in New Haven, Connecticut and surrounding locations.

The U.S. Department of Health and Human Services (DHHS) provides substantial support to the Corporation. The Corporation is obligated under the terms of the DHHS grants to comply with specified conditions and program requirements set forth by the grantor.

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *BASIS OF ACCOUNTING*

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC).

#### *USE OF ESTIMATES*

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates made by management include contractual and bad debt allowances against patient fee revenues and related receivables. Actual events and results could differ from those assumptions and estimates.

#### *NET ASSETS*

The Corporation follows the provisions of FASB ASC 958, *Not-for-Profit Entities, Presentation of Financial Statements*. FASB ASC 958 establishes standards for external financial reporting by not-for-profit organizations. Resources are reported for accounting purposes, in separate classes of net assets based on the existence or absence of donor-imposed restrictions. In the accompanying financial statements, net assets that have similar characteristics are combined into the following categories:

Unrestricted – Unrestricted net assets represent available resources other than donor-restricted contributions.

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *NET ASSETS (CONTINUED)*

*Temporarily Restricted* – Temporarily restricted net assets represent contributions that are restricted either as to purpose or as to time of expenditure. The Corporation has no temporarily restricted net assets as of June 30, 2017 and 2016.

*Permanently Restricted* – Permanently restricted net assets represent contributions received with the donor restriction that the principal be invested in perpetuity and that only the income earned thereon will be available for operations. The Corporation has no permanently restricted net assets as of June 30, 2017 and 2016.

#### *PERFORMANCE INDICATOR*

The statements of activities and changes in net assets include operation income before non-operating activity as a performance indicator. Changes in net assets, which are excluded from the performance indicator, include net unrealized gain on investments, and loss on disposal and sale of assets.

#### *CASH AND CASH EQUIVALENTS*

The Corporation considers all highly liquid securities, with maturities of three months or less, when purchased, to be cash equivalents.

#### *PATIENT ACCOUNTS RECEIVABLE*

The collection of receivables from third-party payors and patients is the Corporation's primary source of cash for operations and is critical to its operating performance. The primary collection risks relate to uninsured patient accounts for which the primary insurance payor has paid, but patient responsibility amounts (deductibles and copayments) remain outstanding. Patient accounts receivable result from the various health care services provided by the Corporation. Patient accounts receivable from third-party payors are carried at a net amount determined by the original charge for the service provided, less an estimate made for contractual adjustments or discounts provided by third-party payors. Receivables due directly from patients are carried at the original charge for the service provided, less discounts provided under the Corporation's charity care policy, less amounts covered by third-party payors and less an estimated allowance for uncollectible accounts. In evaluating the collectability of patient accounts receivable, the Corporation analyzes and identifies trends for each of its major payer sources of revenue to estimate the appropriate allowance for doubtful accounts. As of June 30, 2017 and 2016, the allowance for uncollectible accounts was \$2,833,364 and \$2,447,550, respectively.

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *PATIENT ACCOUNTS RECEIVABLE (CONTINUED)*

Management regularly reviews information about its major payer sources of revenue when evaluating the sufficiency of the allowance for uncollectible accounts. For receivables associated with services provided to patients with third-party insurance coverage, the Corporation analyzes contractually due amounts and provides an allowance, if necessary. For receivables associated with self-pay patients, including patients with insurance and a deductible and copayment, the Corporation records a provision for uncollectible accounts in the period of service on the basis of past experience of patients unable or unwilling to pay the service fee for which they are financially responsible. The difference between the standard rates and the amounts actually collected after all reasonable collection efforts have been exhausted is charged against the allowance for doubtful accounts.

#### *PROPERTY AND EQUIPMENT*

Property and equipment are carried at cost, net of accumulated depreciation. Betterments and major renewals are capitalized and maintenance and repairs are charged to expense as incurred. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, which range from three to twenty-five years. The Corporation's capitalization threshold is \$2,500 and an economic useful life of more than one year. Additions and improvements which extend the life of the assets are capitalized, and normal repairs and maintenance are charged to current operations. The costs and related accumulated depreciation of assets retired or disposed of are removed from the related accounts and the resulting gain or loss is reflected in non-operating income or expense.

In connection with Federal and State financial assistance, certain capitalized property and equipment acquired through grant funding are subject to liens by the Federal Government and the State of Connecticut.

#### *IMPAIRMENT OF LONG-LIVED ASSETS*

The Corporation reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. Recoverability of these assets is determined by comparing the forecasted undiscounted net cash flows of the operations to which the assets relate to the carrying amount. If the operation is determined to be unable to recover the carrying amount of its assets, the intangible assets are written down first, followed by other long-lived assets of the operations to fair value.

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *IMPAIRMENT OF LONG-LIVED ASSETS (CONTINUED)*

Fair value is determined based on undiscounted cash flows or appraised values, depending on the nature of the assets. As of June 30, 2017 and 2016, there were no impairment losses recognized for long-lived assets.

#### *DEFERRED FINANCING FEES*

Costs incurred to obtain long-term debt financing have been capitalized and are being amortized on the straight-line basis over the life of the related debt. Unamortized debt issuance costs of \$321,103 are netted against long term debt and capital leases on the accompanying statement of financial position. Accumulated amortization for the year ended June 30, 2017 and 2016 was \$110,738 and \$106,635, respectively. Amortization expense for each of the years ended June 30, 2017 and 2016 was \$10,403 and is included within interest on the accompanying statements of activities and changes in net assets.

#### *PHARMACY PROGRAM*

The Corporation participates in Section 340B of the Public Health Service Act (PHS Act), *Limitation on Prices of Drugs Purchased by Covered Entities*. Participation in this program allows the Corporation to purchase pharmaceuticals at discounted rates for prescription to eligible patients. The Corporation has outsourced the administration of this program to commercial pharmacies and records revenue based on the price of the pharmaceuticals dispensed.

#### *PHARMACEUTICAL INVENTORY*

Inventories for the pharmacy are recorded at net realizable value and maintained on the First-In-First-Out (FIFO) basis.

#### *INVESTMENTS*

Investments are measured at fair value in the statements of financial position. Investment income or loss (including realized gains and losses on investments, interest and dividends) are included in income from operations unless the income or loss is restricted by donor or law. Unrealized gains and losses on investments are included in non-operating income (expense).



# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *REVENUE RECOGNITION*

##### *NET PATIENT SERVICE REVENUE*

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered, including retroactive adjustment under reimbursement agreements with third-party payers. Revenue under third-party payer agreements is subject to audit and retroactive adjustment. Provisions for third-party payer settlements are provided in the period the related services are rendered and adjusted in the future periods, as final settlements are determined. See Note 4 for additional information relative to net patient service revenue recognition and third-party payer programs.

##### *CHARITY CARE AND COMMUNITY BENEFIT*

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

##### *GRANTS AND CONTRACTS*

Grants and contracts revenue from government grants and contracts designated for use in specific activities are recognized in the period when expenditures have been incurred in compliance with the specific grantor's requirements. Grants and contracts awarded for the acquisition of long-lived assets are reported as unrestricted operating income, in the absence of donor stipulations to the contrary, during the fiscal year in which the assets are acquired. Cash received in excess of revenue recognized is recorded as refundable advances (when applicable).

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *GRANTS AND CONTRACTS (CONTINUED)*

These grants and contracts require the Corporation to provide certain healthcare services during specified periods. If such services are not provided during the periods, the governmental entities are not obligated to expend the funds allocated under the grants and contracts.

Revenue is recognized ratably over the period of the grant or contract and is recognized based upon actual expenses incurred for prepayment and other reimbursement grants or contracts. Any unexpended and unexpired amounts are recorded as deferred revenue. Such grant and contract revenues are treated as unrestricted for financial statement presentation because the grant and contract requirements are satisfied in the year in which the revenue is recognized.

#### *ESTIMATED MEDICAL MALPRACTICE AND WORKERS' COMPENSATION COSTS*

Provisions for estimated medical malpractice and workers' compensation claims include estimates of the ultimate costs for both reported claims and claims incurred but not reported. The Corporation accounts for its insurance claims and related insurance recoveries in accordance with the provisions of FASB ASC 954-450-25-2, *Health Care Entities*, which indicates that health care entities should not net insurance recoveries against a related claim liabilities. The Corporation recorded \$183,316 and \$157,132 as an insurance recoverable and claims payable as of June 30, 2017 and 2016, respectively, which are included within accrued expenses on the statements of financial position.

#### *INCOME TAXES*

The Corporation is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. The Corporation is also exempt from state income taxes. Accordingly, no provision for taxes is included.

Management has analyzed the tax positions taken and has concluded that as of June 30, 2017 and 2016, there are no uncertain tax positions taken or expected to be taken in that would require recognition of a liability (or asset) or disclosure in the financial statements. The Corporation is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *RISKS AND UNCERTAINTIES*

The Corporation invests in certain investment securities which are exposed to various risks. Due to the level of risk associated with investment securities, coupled with the economic events, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Corporation's June 30, 2017 and 2016 financial statements.

Financial instruments that potentially subject the facility to concentrations of credit risk consist principally of cash accounts with financial institutions, which from time to time exceed the Federal depository insurance coverage limit. The Corporation believes it is not exposed to any significant credit risk on cash and cash equivalents.

#### *INTEREST INCOME*

Interest earned on nonfederal funds is recorded as income on the accrual basis of accounting. Interest earned on federal funds is not recorded as income as it is returned to the granting agency in compliance with federal grant guidelines.

#### *ADVERTISING*

Advertising costs, which are expensed as incurred, for the years ended June 30, 2017 and 2016 amounted to \$74,493 and \$40,084, respectively.

#### *DONATED GOODS AND SERVICES*

The Corporation administers vaccines distributed through the State of Connecticut Department of Public Health. Accordingly, the value of the vaccines provided to the patient population is reported as both revenue and expense in the statements of activities and changes in net assets. For the years ended June 30, 2017 and 2016, the value of vaccines recognized was \$397,974 and \$309,537, respectively.

In addition, the Corporation administers The Women, Infants and Children Food Benefits Program wherein eligible participants receive vouchers to purchase certain food items. Accordingly, the value of food benefits provided to participants, as determined by the State of Connecticut, is reported as both revenue and expense in the statements of activities and changes in net assets. For the years ended June 30, 2017 and 2016, the food benefits were \$908,412 and \$996,406, respectively.

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *DONATED GOODS AND SERVICES (CONTINUED)*

A number of unpaid volunteers have made contributions of their time to the Corporation. The value of this contributed time is not recorded in the financial statements since the criteria for recognition under FASB ASC Topic 958-605, *Not-for-Profit Entities*, has not been satisfied.

#### *RECLASSIFICATION*

Certain amounts in the 2016 financial statements have been reclassified to conform to the 2017 financial statement presentation.

### NOTE 3 - PATIENT FEES RECEIVABLE

The Corporation grants credit without collateral to its patients, most of whom are local residents. The mix of receivables from patients and third-party payors as of June 30, 2017 and 2016 is as follows:

	2017		2016	
Medicare	\$ 575,945	13 %	\$ 576,562	12 %
Medicaid	1,014,962	23 %	1,481,551	33 %
Other third party	1,525,713	34 %	1,235,902	28 %
Self-pay	<u>1,307,194</u>	<u>30 %</u>	<u>1,190,144</u>	<u>27 %</u>
	4,423,814	<u>100 %</u>	4,484,159	<u>100 %</u>
Less allowance for uncollectible accounts	<u>(2,833,364)</u>		<u>(2,447,550)</u>	
	<u>\$ 1,590,450</u>		<u>\$ 2,036,609</u>	

### NOTE 4 - GRANTS AND CONTRACTS REVENUE AND RECEIVABLES

Grants and contracts receivable are evidenced by contracts with a variety of federal and state government agencies and, based on historical experience, management believes that these receivables represent negligible credit risk. Accordingly, management has not established a provision for uncollectible accounts.

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

#### NOTE 4 - GRANTS AND CONTRACTS REVENUE AND RECEIVABLES (CONTINUED)

Grants and contracts receivable at June 30, 2017 and 2016 are as follows:

	2017	2016
Federal	\$ 785,372	\$ 310,788
State	344,095	189,774
Local and Foundations	83,626	6,956
	<u>\$ 1,213,093</u>	<u>\$ 507,518</u>

The Corporation receives a significant amount of grants and contracts from DHHS. As with all government funding, these grants and contracts are subject to reduction or termination in future years.

#### NOTE 5 - NET REVENUE FROM PATIENT SERVICES

The Corporation recognizes patient service revenue associated with services provided to patients who have Medicaid, Medicare and third-party payor plan coverage on the basis of contractual rates for services rendered. Revenue from the Medicare and Medicaid programs account for a significant portion of the Corporation's net patient fee revenue. Laws and regulations governing those programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Patient service revenue (net of contractual allowances and discounts) recognized during the years ended June 30, 2017 and 2016, is as follows:

	2017	2016
Medicare	\$ 4,637,402	\$ 4,079,684
Medicaid	33,607,532	33,963,509
Other third party	3,215,258	2,792,596
Self-pay	833,731	930,362
	<u>\$ 42,293,923</u>	<u>\$ 41,766,151</u>

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 6 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Corporation has the ability to access.
- Level 2: Inputs to the valuation methodology include:
  - quoted prices for similar assets or liabilities in active markets;
  - quoted prices for identical or similar assets or liabilities in inactive markets;
  - inputs other than quoted prices that are observable for the asset or liability; and
  - inputs that are derived principally from or corroborated by observable and market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's 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. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2017 and 2016.

- Level 1: The fair value of common stock is based on quoted market prices of the shares held by the Corporation at year-end.
- Level 3: The investment in Community Health Network (CHN) is not actively traded and significant other observable inputs are not available. Thus, the fair value of the investment in CHN is recorded at cost, which is believed to best approximate fair value.

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

**FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

### NOTE 6 - FAIR VALUE MEASUREMENTS (CONTINUED)

The following table summarizes fair value measurements, by level, at June 30, 2017 and 2016:

June 30, 2017	Fair Value Measurements		
	Total	(Level 1)	(Level 3)
Common stock	\$ 176,436	\$ 176,436	\$ --
Investment in CHN	83,333	--	83,333
<b>Total</b>	<b>\$ 259,769</b>	<b>\$ 176,436</b>	<b>\$ 83,333</b>

June 30, 2016	Fair Value Measurements		
	Total	(Level 1)	(Level 3)
Common stock	\$ 151,352	\$ 151,352	\$ --
Investment in CHN	83,333	--	83,333
<b>Total</b>	<b>\$ 234,685</b>	<b>\$ 151,352</b>	<b>\$ 83,333</b>

### NOTE 7 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2017 and 2016:

	2017	2016
Land	\$ 2,098,028	\$ 2,098,028
Buildings and improvements	24,724,289	24,130,173
Furniture and equipment	11,224,029	10,660,091
Construction in progress	1,110,951	416,618
	39,157,297	37,304,910
Less accumulated depreciation	(24,276,950)	(22,572,791)
<b>Property and equipment, net</b>	<b>\$ 14,880,347</b>	<b>\$ 14,732,119</b>

The depreciation charged to operations for the years ended June 30, 2017 and 2016 was \$1,704,159 and \$1,726,004, respectively. Construction in progress include costs incurred through June 30, 2017 and 2016 for ongoing renovations for medical facilities and expansion of existing locations.

# **CORNELL SCOTT - HILL HEALTH CORPORATION**

## **NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

---

### **NOTE 7 - PROPERTY AND EQUIPMENT (CONTINUED)**

The State of Connecticut Department of Public Health has provided grants to the Corporation totaling \$833,836 for upgrade and expansion of the electronic health records and the purchase of a patient portal. Under the terms of the grants, the property must be used for its intended purposes for a period of two years. The grants are being recognized as within grants and contracts on the accompanying statements of activities and changes in net assets in relation to depreciation expense over the useful life of the respective assets.

### **NOTE 8 - RETIREMENT PLAN**

The Corporation amended and restated its defined contribution retirement plan, effective January 1, 2012, to provide for both employee salary deferrals and employer matching contributions under Section 401(k) of the Internal Revenue Code. Employer contributions for the year ended June 30, 2017 and 2016 totaled \$669,703 and \$730,879, respectively.

The Corporation also has a defined contribution 403(b) plan that was frozen effective January 1, 2010; consequently, there were no employer contributions made for the years ended June 30, 2017 and 2016.

### **NOTE 9 - SHORT-TERM BORROWINGS**

In September 2014, the Corporation entered into a commercial note and business line of credit agreement with Webster Bank for borrowings up to \$1,500,000. There were no outstanding borrowings at June 30, 2017 and 2016. The line of credit is in effect until December 27, 2017. Interest accrues at the lender's Prime Rate (4.0% and 3.5% at June 30, 2017 and 2016, respectively), which is equivalent to the Wall Street Journal prime rate.

### **NOTE 10 - LONG-TERM DEBT AND LEASES**

During 2006, the City of New Haven issued \$8,000,000 of Hill Health Corporation Issue, Connecticut Facility Revenue Bonds – Series 2006 (the Bonds) to provide funds for several capital projects and to refinance the Corporation's Series 1992 Bonds. The proceeds from the bond issuance were loaned to the Corporation and are evidenced by a note. The Bonds bear interest at 6.50% and 6.75% and mature serially in varying amounts through the year 2036. Interest is payable semiannually through 2036. Annual sinking fund principal payments are required in amounts ranging from \$110,000 to \$510,000 through 2036.



# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

#### NOTE 10 - LONG-TERM DEBT AND LEASES (CONTINUED)

The Bonds are secured by certain assets of the Corporation. The outstanding balance as of June 30, 2017 and 2016 was \$6,180,000 and \$6,405,000, respectively.

As a condition of the bonding, the Corporation must maintain certain financial covenants including a minimum debt service coverage ratio, current ratio, day's cash on hand and meet certain accounts payable aging requirements. The Corporation is required to measure compliance with these covenants quarterly for the previous twelve-month period and is not allowed to fall below the threshold for any specific covenant for two or more consecutive quarters.

The Corporation has entered into various capital lease arrangements to finance electronic health records systems and other equipment. The leases mature over various dates through 2019. As of June 30, 2017 and 2016, the outstanding balances due on these leases was \$30,053 and \$174,245, respectively.

A summary of scheduled future aggregate principal payments on long-term debt and capital lease obligations at June 30, 2017 is as follows:

	Series 2006 Bonds	Capital Leases	Total
2018	\$ 235,000	\$ 27,687	\$ 262,687
2019	255,000	2,366	257,366
2020	270,000	--	270,000
2021	285,000	--	285,000
2022	305,000	--	305,000
Thereafter	4,830,000	--	4,830,000
	6,180,000	30,053	6,210,053
Less current portion	(235,000)	(27,687)	(262,687)
	5,945,000	2,366	5,947,366
Less debt issuance costs	195,065	--	195,065
	\$ 5,749,935	\$ 2,366	\$ 5,752,301

#### ***RESTRICTED CASH***

A cash balance of \$654,292 and \$653,626 at June 30, 2017 and 2016 was restricted for the repayment of principal and interest, respectively.

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

#### NOTE 10 - LONG-TERM DEBT AND LEASES (CONTINUED)

A summary of restricted cash balances is as follows:

	2017	2016
Restricted for interest payment	\$ 692	\$ 26
Restricted for repayment of principal	<u>653,600</u>	<u>653,600</u>
	<u>\$ 654,292</u>	<u>\$ 653,626</u>

#### *OPERATING LEASES*

The Corporation is committed under noncancellable operating leases for occupancy expiring through 2022. Future minimum lease payments under noncancellable operating leases as of June 30, 2017 is as follows:

2018	\$ 354,769
2019	216,365
2020	203,965
2021	210,084
2022	216,387

Occupancy rental expense for noncancellable operating leases for the years ended June 30, 2017 and 2016 was \$414,663 and \$376,698, respectively.

The Corporation also leases certain equipment under operating leases expiring through 2020. Future minimum lease payments under these equipment operating leases for the year ending June 30 is as follows:

2018	\$ 155,935
2019	106,929
2020	49,374

Equipment rental expense for the years ended June 30, 2017 and 2016 was \$115,837 and \$134,537, respectively.

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 11 - CONTINGENCIES AND COMMITMENTS

The healthcare industry is subject to numerous laws and regulations of federal, state and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement for patient services and Medicare and Medicaid fraud and abuse.

Government activity continues to increase with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by healthcare providers. Violations of these laws and regulations could result in expulsion from government healthcare programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed.

Management believes that the Corporation is in compliance with fraud and abuse regulations, as well as other applicable government laws and regulations. While no material regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time.

The Corporation maintains its medical malpractice coverage under the Federal Tort Claims Act (the FTCA). The FTCA provides malpractice coverage to eligible Public Health Service supported programs and applies to the Corporation and its employees while providing services within the scope of employment included under grant-related activities. The Attorney General, through the U.S. Department of Justice, has the responsibility for the defense of the individual and/or grantee for malpractice cases approved for FTCA coverage. The Corporation maintains gap insurance for claims that are not covered by the FTCA. The gap insurance is on a claims-made basis and the coverage limits are \$1,000,000 per occurrence and \$3,000,000 in the aggregate.

The Corporation is involved in legal proceedings related to matters which are incidental to its business. In the opinion of management, based on consultation with counsel, the outcome of such proceedings will not materially affect the Corporation's financial position or results of operations, based on existing insurance coverage and contingency reserves provided by the Corporation.

The Corporation has received federal, state and other grants and payments for specific purposes that are subject to review, audit and adjustment by various agencies. Such audits could lead to requests for reimbursement to such agencies for any expenditures or claims disallowed under the terms of the agreements. The Corporation has included a reserve of approximately \$830,000, which is included within third-party reserves on the statements of financial position as of June 30, 2017 and 2016 and represents estimated recoupments for services already rendered.

# CORNELL SCOTT - HILL HEALTH CORPORATION

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

---

### NOTE 12 - COMMUNITY HEALTH NETWORK - A RELATED PARTY

In 1995, the Corporation contributed \$83,333 for the formation of an HMO, Community Health Network of Connecticut, Inc. (CHN) along with seven other equal share members. CHN, a nonstock, not-for-profit corporation was formed in order to enable the members to better compete in the managed care arena.

The contribution agreement includes provisions for the repayment of this contribution at the discretion of CHN. The investment in CHN is accounted for using the cost method as the Corporation does not exercise significant influence over CHN's operating and financial activities. The Corporation's Chief Executive Officer is a Board member of CHN.


### NOTE 13 - FUNCTIONAL EXPENSES

The Corporation reports its expenses in the statement of activities and changes in net assets using their natural classification. The expenses by functional classifications are as follows:

	<u>2017</u>	<u>2016</u>
Program expenses	\$ 42,253,802	\$ 41,763,785
Management and general	<u>12,718,359</u>	<u>11,662,829</u>
	<u>\$ 54,972,161</u>	<u>\$ 53,426,614</u>

### NOTE 14 - SUBSEQUENT EVENTS

In preparing these financial statements, management evaluated subsequent events through December 22, 2017, which represents the date the financial statement were available to be issued. All subsequent events requiring recognition or disclosure as of June 30, 2017, have been incorporated into these financial statements.

CORNELL SCOTT HILL HEALTH CORP.		Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:30 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825		FORM APPROVED OMB NO. 0938-1298		
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).				

FEDERALLY QUALIFIED HEALTH CENTER COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

Worksheet S  
Parts I, II & III

PART I - COST REPORT STATUS

Provider use only	<input checked="" type="checkbox"/> Electronically Filed Cost Report <input type="checkbox"/> Manually Filed Cost Report <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	Date: 11/30/2017	Time: 11:26 am
Contractor use only	5. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Date Received: _____ 7. Contractor No.: _____ 8. <input type="checkbox"/> Initial Report for this Provider CCN 9. <input type="checkbox"/> Final Report for this Provider CCN	10. NPR Date: _____ 11. Contractors Vendor Code: 4 _____ 12. <input type="checkbox"/> If line 5, column 1 is 4: Enter the number of times reopened = 0-9.

PART II - CERTIFICATION

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

CERTIFICATION BY 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 CORNELL SCOTT HILL HEALTH CORP. (07-1825) for the cost reporting period beginning 07/01/2016 and ending 06/30/2017 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.

Encryption Information

ECR: Date: 11/30/2017 Time: 11:26 am  
 Bh8dwLCbQjxsgwXdIAN4qF3qEqt50  
 Qb4jX02X1oUSHBIM1.AnUa5uZ972BS  
 BYpD0bClkl0hppmm  
 PI: Date: 11/30/2017 Time: 11:26 am  
 GGab.kkb7hygq93s.N9MwMZ0AbNg.0  
 v5GgK0GcOdquGphZBwKaBtoGG671CW  
 DyvP7Q3ohZ0M.Myj

(signed) \_\_\_\_\_  
 Officer or Administrator of Provider(s)  
 \_\_\_\_\_  
 Title  
 \_\_\_\_\_  
 Date

PART III - SETTLEMENT SUMMARY

		Title XVIII	
		1.00	
1.00	FQHC	20,452	1.00

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

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

CORNELL SCOTT HILL HEALTH CORP.		Period:	Run Date Time:
Provider CCN: 07-1825		From: 07/01/2016	11/30/2017 11:27:29 AM
		To: 06/30/2017	MCRIF32: 224-14
			Version: 1.22.163.0



FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Worksheet S-1  
Part I

PART I - FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

	Site Name	Provider CCN	CBSA	Date Certified	Type of control (see instructions)	
	1.00	2.00	3.00	4.00	5.00	
1.00	Site Name: CORNELL SCOTT HILL HEALTH CORP.	07-1825	35300	07/08/1985	2	1.00
2.00	Street: 428 COLUMBUS AVE.					2.00
3.00	City: NEW HAVEN	State: CT	Zip Code: 06519-0720	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban: U	3.00
4.00	Cost Reporting Period (mm/dd/yyyy)	From: 07/01/2016	To: 06/30/2017			4.00
5.00	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	5.00
6.00	Name of Entity:					6.00
7.00	Street:	P.O. Box:	HRSA Award Number:			7.00
8.00	City:	State:	Zip Code:			8.00
9.00	Is this FQHC part of a chain organization as defined in §2150 of CMS Pub. 15-1 that claims home office costs in a Home Office Cost Statement? Enter "Y" for yes or "N" for no. If yes, enter the chain organization's information below.				N	9.00
10.00	Name of Chain Organization:					10.00
11.00	Street:	P.O. Box:	Home Office CCN:			11.00
12.00	City:	State:	Zip Code:			12.00

Consolidated Cost Report

	Y/N	Date Requested	Date Approved	Number of FQHCs		
	1.00	2.00	3.00	4.00		
13.00	Y	07/08/1985	07/08/1985	11	13.00	
Is this FQHC filing a consolidated cost report per CMS Pub. 100-04, chapter 9, §30.8? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, complete columns 2 through 4, and line 14, beginning with subscripted line 14.01. If column 1 is no, leave line 14 blank. (see instructions)						
	Site Name	CCN	CBSA	Date Requested	Date Approved	
	1.00	2.00	3.00	4.00	5.00	
14.00	FQHC Site Information:					14.00
14.01	COMMUNITY HEALTH CONNECTIONS	07-1869	35300	07/08/1985	07/08/1985	14.01
14.02	STATE STREET HEALTH CENTER	07-1868	35300	07/08/1985	07/08/1985	14.02
14.03	WEST HAVEN HEALTH CENTER	07-1864	35300	07/08/1985	07/08/1985	14.03
14.04	GRANT STREET PARTNERSHIP	07-1867	35300	07/08/1985	07/08/1985	14.04
14.05	DIXWELL HEALTH CENTER	07-1866	35300	07/08/1985	07/08/1985	14.05
14.06	SOUTH CENTRAL REHABILITATION	07-1865	35300	07/08/1985	07/08/1985	14.06
14.07	GETAWAY COMMUNITY COLLEGE	07-1902	35300	09/19/2013	09/19/2013	14.07
14.08	HARBOR HEALTH SERVICES	07-1897	35300	07/29/2013	07/29/2013	14.08
14.09	BRIDGES	07-1895	35300	07/29/2013	07/29/2013	14.09
14.10	CMHC	07-1898	35300	08/12/2013	08/12/2013	14.10
14.11	BIRMINGHAM GROUP HEALTH SERVICES	07-1896	35300	07/29/2013	07/29/2013	14.11

FQHC Operations

	1.00	2.00	3.00	
15.00	1	A		15.00
What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)				
16.00	Y			16.00
Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? If this is a consolidated cost report, did the FQHC reported on line 1, column 2 receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. (complete line 17)				
17.00	1	04/28/2015	H80CS00312-00	17.00
If the response to line 16 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.				
17.01	3	04/28/2015	H80CS00312-00	17.01
17.02	4	04/28/2015	H80CS00312-00	17.02
17.03	5	08/18/2015	H80CS00312-04	17.03

Medical Malpractice

18.00	Y	11/18/1994		18.00
Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.				
19.00	Y			19.00
Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.				
20.00	1			20.00
Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.				
		Premiums	Paid Losses	Self Insurance
21.00		68,000	0	0
List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.				
22.00	N			22.00
Are malpractice premiums, paid losses or self-insurance reported in a cost center other than Administrative and General? Enter "Y" for yes or "N" for no. (see instructions)				

Interns and Residents

Interns and Residents				
-----------------------	--	--	--	--

CORNELL SCOTT HILL HEALTH CORP.

Period:  
From: 07/01/2016  
To: 06/30/2017

Run Date Time: 11/30/2017 11:27:29 AM  
MCRIF32: 224-14  
Version: 1.22.163.0




Provider CCN: 07-1825

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Worksheet S-1  
Part I

		Premiums	Paid Losses	Self Insurance	
23.00	Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no	N			23.00
24.00	Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.	N			24.00
25.00	Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions)	N	0.00	0	25.00
26.00	Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)	N	0.00	0	26.00
<b>Capital Related Costs - Ownership/Lease of Building</b>					
27.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.	1	0		27.00

CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1869

Worksheet S-1  
Part II

Clinic I

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/1 Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: COMMUNITY HEALTH CONNECTIONS	07/08/1985	2				1.00
2.00	Street: 121 WAKELEE AVENUE						2.00
3.00	City: ANSONIA	State: CT	Zip Code: 06401-1198	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	U	3.00

FQHC Operations

		1.00	2.00	3.00	
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)		1	A	4.00
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.		Y		5.00
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.		1	04/28/2015	H80CS00312

Medical Malpractice

		1.00	2.00	3.00	
7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.		Y	11/18/1994	7.00
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.		Y		8.00
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.		1		9.00
			Premiums	Paid Losses	Self Insurance
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.		1	0	0


Interns and Residents

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

Capital Related Costs - Ownership/Lease of Building

		1.00	2.00	3.00	
15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.		2	124,137	15.00



CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA


Component CCN: 07-1868

Worksheet S-1  
Part II

Clinic II

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/I Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: STATE STREET HEALTH CENTER	07/08/1985	2				1.00
2.00	Street: 911-913 STATE STREET						2.00
3.00	City: NEW HAVEN	P.O. Box:	State: CT	Zip Code: 06511-3926	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	U 3.00
<b>FQHC Operations</b>							
				1.00	2.00	3.00	
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)			1	A		4.00
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.			Y			5.00
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.			1	04/28/2015	H08CS00312	6.00
<b>Medical Malpractice</b>							
7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.			Y	11/18/1994		7.00
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.			Y			8.00
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.			1			9.00
				Premiums	Paid Losses	Self Insurance	
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.			1	0	0	10.00
<b>Interns and Residents</b>							
11.00	Is this FQHC involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no.			N			11.00
12.00	Is this FQHC involved in training residents in an unapproved GME program? Enter "Y" for yes or "N" for no.			N			12.00
13.00	Did this FQHC receive a Primary Care Residency Expansion (PCRE) grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of primary care FTE residents that your FQHC trained in this cost reporting period for which your FQHC received PCRE funding and in column 3, enter the total number of visits performed by residents funded by the PCRE grant in this cost reporting period. (see instructions)			N	0.00	0	13.00
14.00	Did this FQHC receive a Teaching Health Center development grant authorized under Part C of Title VII of the PHS Act from HRSA? Enter "Y" for yes or "N" for no in column 1. If yes, enter in column 2 the number of FTE residents that your FQHC trained and received funding through your THC grant in this cost reporting period and in column 3, enter the total number of visits performed by residents funded by the THC grant in this cost reporting period. (see instructions)			N	0.00	0	14.00
<b>Capital Related Costs - Ownership/Lease of Building</b>							
15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.			2	112,350		15.00

CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1864

Worksheet S-1  
Part II

Clinic III

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/1 Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: WEST HAVEN HEALTH CENTER	07/08/1985	2				1.00
2.00	Street: 285 MAIN STREET	P.O. Box:					2.00
3.00	City: WEST HAVEN	State: CT	Zip Code: 06516-7307	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	U	3.00

FQHC Operations

		1.00	2.00	3.00		
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)		1	A	4.00	
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.		Y		5.00	
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.		1	04/28/2015	H80CS00312	6.00

Medical Malpractice

7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.		Y	11/18/1994		7.00	
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.		Y			8.00	
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.			1		9.00	
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.		1		0	0	10.00

Interns and Residents

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

Capital Related Costs - Ownership/Lease of Building

15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.			1		0	15.00
-------	--	--	--	---	--	---	-------

CORNELL SCOTT HILL HEALTH CORP.		Period:	Run Date Time:	11/30/2017 11:27:29 AM
Provider CCN: 07-1825		From: 07/01/2016	MCRIF32:	224-14
		To: 06/30/2017	Version:	1.22.163.0



FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1867

Worksheet S-1  
Part II

Clinic IV

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/1 Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: GRANT STREET PARTNERSHIP	07/08/1985	2				1.00
2.00	Street: 62 GRANT STREET						2.00
3.00	City: NEW HAVEN	P.O. Box:	CT	Zip Code: 06519-2514	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	3.00

FQHC Operations

	1.00	2.00	3.00	
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)	1	A	4.00
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.	Y		5.00
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.	1	04/28/2015	H80CS00312

Medical Malpractice


	1.00	2.00	3.00	
7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.	Y	11/18/1994	7.00
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.	Y		8.00
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.	1		9.00
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.	Premiums	Paid Losses	Self Insurance
		1	0	0

Interns and Residents

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

Capital Related Costs - Ownership/Lease of Building

15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.	2	1		15.00
-------	--	---	---	--	-------

CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1866

Worksheet S-1  
Part II

Clinic V

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/1 Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: DIXWELL HEALTH CENTER	07/08/1985	2				1.00
2.00	Street: 226 DIXWELL AVENUE	P.O. Box:					2.00
3.00	City: NEW HAVEN	State: CT	Zip Code: 06511-3456	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	U	3.00

FQHC Operations

		1.00	2.00	3.00	
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)		1	A	4.00
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.		Y		5.00
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.		1	04/28/2015	H870CS00312

Medical Malpractice


7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.		Y	11/18/1994	7.00
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.		Y		8.00
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.				9.00
			Premiums	Paid Losses	Self Insurance
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.		1	0	0

Interns and Residents

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

Capital Related Costs - Ownership/Lease of Building

15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.		1	0	15.00
-------	--	--	---	---	-------

CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1865

Worksheet S-1  
Part II

Clinic VI

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/I Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: SOUTH CENTRAL REHABILITATION	07/08/1985	2				1.00
2.00	Street: 232 CEDAR STREET						2.00
3.00	P.O. Box:						
	City: NEW HAVEN	State: CT	Zip Code: 06519-1610	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	U	3.00

FQHC Operations

	1.00	2.00	3.00	
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)	1	A	4.00
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.	Y		5.00
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.	1	04/28/2015	H80CS00312 6.00

Medical Malpractice


7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.	Y	11/18/1994	7.00
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.	Y		8.00
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.	1		9.00
		Premiums	Paid Losses	Self Insurance
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.	1	0	0 10.00

Interns and Residents

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

Capital Related Costs - Ownership/Lease of Building

15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.	1	0	15.00
-------	--	---	---	-------

CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1902

Worksheet S-1  
Part II

Clinic VII

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/I Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: GETAWAY COMMUNITY COLLEGE	09/19/2013	2				1.00
2.00	Street: 20 CHURCH STREET	P.O. Box:					2.00
3.00	City: NEW HAVEN	State: CT	Zip Code: 06510-3304	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	U	3.00

FQHC Operations

	1.00	2.00	3.00	
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)	1	A	4.00
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.	Y		5.00
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.	1	04/28/2015	H80CS00312 6.00

Medical Malpractice


7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.	Y	11/18/1994	7.00
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.	Y		8.00
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.	1		9.00
		Premiums	Paid Losses	Self Insurance
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.	1	0	0 10.00

Interns and Residents

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

Capital Related Costs - Ownership/Lease of Building

15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.	2	1	15.00
-------	--	---	---	-------

CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1897

Worksheet S-1  
Part II

Clinic VIII

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/I Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: HARBOR HEALTH SERVICES	07/29/2013	2				1.00
2.00	Street: 14 SYCAMORE WAY						2.00
3.00	City: BRANFORD	P.O. Box:	CT	Zip Code: 06405-6551	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	3.00

FQHC Operations

		1.00	2.00	3.00	
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)		1	A	4.00
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.		Y		5.00
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.	1	04/28/2015	H80CS00312	6.00

Medical Malpractice


		1.00	2.00	3.00	
7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.		Y	11/18/1994	7.00
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.		Y		8.00
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.		1		9.00
			Premiums	Paid Losses	Self Insurance
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.	1	0	0	10.00

Interns and Residents

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

Capital Related Costs - Ownership/Lease of Building

		1.00	2.00	3.00	
15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.		2	1	15.00

CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1895

Worksheet S-1  
Part II

Clinic IX

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/I Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: BRIDGES	07/29/2013	2				1.00
2.00	Street: 949 BRIDGEPORT AVENUE	P.O. Box:					2.00
3.00	City: MILFORD	State: CT	Zip Code: 06460-3142	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	U	3.00

FQHC Operations

	1.00	2.00	3.00	
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)	1	A	4.00
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.	Y		5.00
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.	1	04/28/2015	H80CS00312

Medical Malpractice

7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.	Y	11/18/1994	7.00
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.	Y		8.00
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.	1		9.00
		Premiums	Paid Losses	Self Insurance
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.	1	0	0


Interns and Residents

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

Capital Related Costs - Ownership/Lease of Building

15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.	2	1	15.00
-------	--	---	---	-------



CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1898

Worksheet S-1  
Part II

Clinic X

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/1 Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: CMHC	08/12/2013	2				1.00
2.00	Street: 34 PARK STREET						2.00
3.00	P.O. Box:						
	City: NEW HAVEN	State: CT	Zip Code: 06519-1109	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	U	3.00

**FQHC Operations**

		1.00	2.00	3.00	
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)		1	A	4.00
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.		Y		5.00
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.		1	04/28/2015	H80CS00312

**Medical Malpractice**


7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.		Y	11/18/1994	7.00
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.		Y		8.00
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.		1		9.00
			Premiums	Paid Losses	Self Insurance
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.		1	0	0

**Interns and Residents**

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

**Capital Related Costs - Ownership/Lease of Building**

15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.		2	1	15.00
-------	--	--	---	---	-------

CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

FEDERALLY QUALIFIED HEALTH CENTER IDENTIFICATION DATA

Component CCN: 07-1896

Worksheet S-1  
Part II

Clinic XI

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

	Site Name	Date Certified	Type of control (see instructions)	Date Decertified	V/I Decertification	Date of CHOW	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	Site Name: BIRMINGHAM GROUP HEALTH SERVICES	07/29/2013	2				1.00
2.00	Street: 435 E. MAIN STREET	P.O. Box:					2.00
3.00	City: ANSONIA	State: CT	Zip Code: 06401-1964	County: NEW HAVEN	Designation - Enter "R" for rural or "U" for urban:	U	3.00

FQHC Operations

	1.00	2.00	3.00	
4.00	What type of organization is this FQHC? If you operate as more than one sub-type of an organization enter only the applicable alpha characters in column 2. (see instructions)	1	A	4.00
5.00	Did this FQHC receive a grant under §330 of the PHS Act during this cost reporting period? Enter "Y" for yes or "N" for no. If yes, complete line 6.	Y		5.00
6.00	If the response to line 5 is yes, indicate in column 1, the type of HRSA grant that was awarded (see instructions). Enter the date of the grant award in column 2 and enter the grant award number in column 3. If you received more than one grant subscript this line accordingly.	1	04/28/2015	H80CS00312

Medical Malpractice


7.00	Did this FQHC submit an initial deeming or annual redeeming application for medical malpractice coverage under the FTCA with HRSA? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, enter the effective date of coverage in column 2.	Y	11/18/1994	7.00
8.00	Does this FQHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.	Y		8.00
9.00	Is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.	1		9.00
10.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.	Premiums	Paid Losses	Self Insurance
		1	0	0

Interns and Residents

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

Capital Related Costs - Ownership/Lease of Building

15.00	Do you own or lease the building or office space occupied by your FQHC? Enter "1" for owned or "2" for leased in column 1. If you enter "2" in column 1, enter the amount of rent/lease expense in column 2.	2	1	15.00
-------	--	---	---	-------

CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

## FEDERALLY QUALIFIED HEALTH CENTER REIMBURSEMENT QUESTIONNAIRE

Worksheet S-2

Provider Organization and Operation		Y/N	Date	V/I		
		1.00	2.00	3.00		
1.00	Has the FQHC changed ownership immediately prior to the beginning of the cost reporting period? If yes, enter the date of the change in column 2. (see instructions)	N			1.00	
2.00	Has the FQHC terminated participation in the Medicare program? If yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary. (see instructions)	N			2.00	
3.00	Is the FQHC involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	N			3.00	
Financial Data and Reports		Y/N	Type	Date	Y/N	
		1.00	2.00	3.00	4.00	
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (mm/dd/yyyy) Column 4: Are the cost report total expenses and total revenues different from those on the filed financial statements?	Y	A	12/31/2017	N	4.00
Approved Educational Activities		Y/N	Y/N			
		1.00	2.00			
5.00	Are costs for Intern-Resident programs claimed on the current cost report?	N			5.00	
6.00	Was an Intern-Resident program initiated or renewed in the current cost reporting period? If yes, see instructions.	N			6.00	
7.00	Are GME costs directly assigned to cost centers other than Allowable Intern and Resident Costs on Worksheet A? If yes, see instructions.	N			7.00	
Bad Debts		Y/N				
		1.00				
8.00	Is the FQHC seeking reimbursement for bad debts? If yes, see instructions.	N			8.00	
9.00	If line 8 is yes, did the FQHC's bad debt collection policy change during this cost reporting period? If yes, submit copy.	N			9.00	
10.00	If line 8 is yes, were patient coinsurance amounts waived? If yes, see instructions.	N			10.00	
PS&R Report Data		Y/N	Date			
		1.00	2.00			
11.00	Was the cost report prepared using the PS&R Report only? If column 1 is yes, enter the paid-through date of the PS&R Report used in column 2. (see instructions)	N			11.00	
12.00	Was the cost report prepared using the PS&R Report for totals and the FQHC's records for allocation? If column 1 is yes, enter the paid-through date in column 2. (see instructions)	N			12.00	
13.00	If line 11 or 12 is yes, were adjustments made to PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? If yes, see instructions.	N			13.00	
14.00	If line 11 or 12 is yes, were adjustments made to PS&R Report data for corrections of other PS&R Report information? If yes, see instructions.	N			14.00	
15.00	If line 11 or 12 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments:	N			15.00	
16.00	Was the cost report prepared only using the FQHC's records? If yes, see instructions.	Y			16.00	
Cost Report Preparer Contact Information						
17.00	First Name: MATTHEW	Last name: BAVOLACK	Title: PRINCIPAL		17.00	
18.00	Employer: MARCUM LLP				18.00	
19.00	Phone Number: 203-781-9600	Email Address: MATTHEW.BAVOLACK@MARCUMLLP.COM			19.00	

CORNELL SCOTT HILL HEALTH CORP.

Period:  
From: 07/01/2016  
To: 06/30/2017

Run Date Time: 11/30/2017 11:27:29 AM  
MCRIF32: 224-14  
Version: 1.22.163.0



Provider CCN: 07-1825

FEDERALLY QUALIFIED HEALTH CENTER DATA

Worksheet S-3  
Part I

PART I - FEDERALLY QUALIFIED HEALTH CENTER STATISTICAL DATA

		CENTER CCN	Title V	Title XVIII	Title XIX	Other	Total All Patients	
		0	1.00	2.00	3.00	4.00	5.00	
1.00	Medical Visits (07-1825 - CORNELL SCOTT HILL HEALTH CORP.)	07-1825	608	7,815	40,574	15,572	64,569	1.00
1.01	Medical Visits (07-1869 - COMMUNITY HEALTH CONNECTIONS)	07-1869	0	59	114	16	189	1.01
1.02	Medical Visits (07-1868 - STATE STREET HEALTH CENTER)	07-1868	2	970	4,355	1,236	6,563	1.02
1.03	Medical Visits (07-1864 - WEST HAVEN HEALTH CENTER)	07-1864	80	1,091	4,216	1,825	7,212	1.03
1.04	Medical Visits (07-1867 - GRANT STREET PARTNERSHIP)	07-1867	0	6	480	15	501	1.04
1.05	Medical Visits (07-1866 - DIXWELL HEALTH CENTER)	07-1866	2	1,269	3,869	898	6,038	1.05
1.06	Medical Visits (07-1865 - SOUTH CENTRAL REHABILITATION)	07-1865	5	230	3,493	578	4,306	1.06
1.07	Medical Visits (07-1902 - GETAWAY COMMUNITY COLLEGE)	07-1902	0	15	336	61	412	1.07
1.08	Medical Visits (07-1897 - HARBOR HEALTH SERVICES)	07-1897	0	128	175	21	324	1.08
1.09	Medical Visits (07-1895 - BRIDGES)	07-1895	0	0	0	0	0	1.09
1.10	Medical Visits (07-1898 - CMHC)	07-1898	1	647	649	180	1,477	1.10
1.11	Medical Visits (07-1896 - BIRMINGHAM GROUP HEALTH SERVICES)	07-1896	96	1,928	8,495	2,485	13,004	1.11
2.00	Total Medical Visits		794	14,158	66,756	22,887	104,595	2.00
3.00	Mental Health Visits (07-1825 - CORNELL SCOTT HILL HEALTH CORP.)	07-1825	0	3,102	24,523	3,003	30,628	3.00
3.01	Mental Health Visits (07-1869 - COMMUNITY HEALTH CONNECTIONS)	07-1869	0	0	0	0	0	3.01
3.02	Mental Health Visits (07-1868 - STATE STREET HEALTH CENTER)	07-1868	11	1,090	4,107	793	6,001	3.02
3.03	Mental Health Visits (07-1864 - WEST HAVEN HEALTH CENTER)	07-1864	0	1,336	2,901	703	4,940	3.03
3.04	Mental Health Visits (07-1867 - GRANT STREET PARTNERSHIP)	07-1867	0	147	14,307	4,267	18,721	3.04
3.05	Mental Health Visits (07-1866 - DIXWELL HEALTH CENTER)	07-1866	0	2,300	13,395	4,865	20,560	3.05
3.06	Mental Health Visits (07-1865 - SOUTH CENTRAL REHABILITATION)	07-1865	0	167	2,740	474	3,381	3.06
3.07	Mental Health Visits (07-1902 - GETAWAY COMMUNITY COLLEGE)	07-1902	0	0	2	1	3	3.07
3.08	Mental Health Visits (07-1897 - HARBOR HEALTH SERVICES)	07-1897	0	0	0	0	0	3.08
3.09	Mental Health Visits (07-1895 - BRIDGES)	07-1895	0	0	0	0	0	3.09
3.10	Mental Health Visits (07-1898 - CMHC)	07-1898	0	0	0	0	0	3.10
3.11	Mental Health Visits (07-1896 - BIRMINGHAM GROUP HEALTH SERVICES)	07-1896	0	517	2,722	582	3,821	3.11
4.00	Total Mental Health Visits		11	8,659	64,697	14,688	88,055	4.00
5.00	Number of Visits Performed by Interns and Residents (07-1825 - CORNELL SCOTT HILL HEALTH CORP.)	07-1825	0	0	0	0	0	5.00
5.01	Number of Visits Performed by Interns and Residents (07-1869 - COMMUNITY HEALTH CONNECTIONS)	07-1869	0	0	0	0	0	5.01
5.02	Number of Visits Performed by Interns and Residents (07-1868 - STATE STREET HEALTH CENTER)	07-1868	0	0	0	0	0	5.02
5.03	Number of Visits Performed by Interns and Residents (07-1864 - WEST HAVEN HEALTH CENTER)	07-1864	0	0	0	0	0	5.03
5.04	Number of Visits Performed by Interns and Residents (07-1867 - GRANT STREET PARTNERSHIP)	07-1867	0	0	0	0	0	5.04
5.05	Number of Visits Performed by Interns and Residents (07-1866 - DIXWELL HEALTH CENTER)	07-1866	0	0	0	0	0	5.05
5.06	Number of Visits Performed by Interns and Residents (07-1865 - SOUTH CENTRAL REHABILITATION)	07-1865	0	0	0	0	0	5.06
5.07	Number of Visits Performed by Interns and Residents (07-1902 - GETAWAY COMMUNITY COLLEGE)	07-1902	0	0	0	0	0	5.07
5.08	Number of Visits Performed by Interns and Residents (07-1897 - HARBOR HEALTH SERVICES)	07-1897	0	0	0	0	0	5.08
5.09	Number of Visits Performed by Interns and Residents (07-1895 - BRIDGES)	07-1895	0	0	0	0	0	5.09
5.10	Number of Visits Performed by Interns and Residents (07-1898 - CMHC)	07-1898	0	0	0	0	0	5.10
5.11	Number of Visits Performed by Interns and Residents (07-1896 - BIRMINGHAM GROUP HEALTH SERVICES)	07-1896	0	0	0	0	0	5.11
6.00	Total Number of Visits Performed by Interns and Residents		0	0	0	0	0	6.00

CORNELL SCOTT HILL HEALTH CORP.

Period:  
From: 07/01/2016  
To: 06/30/2017

Run Date Time: 11/30/2017 11:27:29 AM  
MCRIF32: 224-14  
Version: 1.22.163.0



Provider CCN: 07-1825

FEDERALLY QUALIFIED HEALTH CENTER DATA

Worksheet S-3  
Parts II & III

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

		Contract Labor	Benefit Cost	
		1.00	2.00	
1.00	Total facility contract labor and benefit cost	1,686,957	0	1.00
2.00	Physician	272,083	0	2.00
3.00	Physician Assistant	0	0	3.00
4.00	Nurse Practitioner	0	0	4.00
5.00	Visiting Registered Nurse	0	0	5.00
6.00	Visiting Licensed Practical Nurse	0	0	6.00
7.00	Certified Nurse Midwife	0	0	7.00
8.00	Clinical Psychologist	0	0	8.00
9.00	Clinical Social Worker	0	0	9.00
10.00	Laboratory Technician	0	0	10.00
11.00	Reg Dietician/Cert DSMT/MNT Educator	0	0	11.00
12.00	Physical Therapist	0	0	12.00
13.00	Occupational Therapist	0	0	13.00
14.00	Other Allied Health Personnel	1,414,874	0	14.00
15.00	Interns & Residents	0	0	15.00

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

	Enter the number of hours in your normal work week: 40.00	Number of Employees (Full Time Equivalent)			
		Staff	Contract	Total	
		1.00	2.00	3.00	
16.00	Physician (Enter the number of hours in your normal work week in column 0.)	21.12	1.27	22.39	16.00
17.00	Physician Assistant	2.06	0.00	2.06	17.00
18.00	Nurse Practitioner	37.77	0.00	37.77	18.00
19.00	Registered Nurse	0.00	0.00	0.00	19.00
20.00	Licensed Practical Nurse	29.89	0.00	29.89	20.00
21.00	Certified Nurse Midwife	2.00	0.00	2.00	21.00
22.00	Clinical Psychologist	2.00	0.00	2.00	22.00
23.00	Clinical Social Worker	92.88	0.00	92.88	23.00
24.00	Laboratory Technician	0.00	0.00	0.00	24.00
25.00	Reg Dietician/Cert DSMT/MNT Educator	7.52	0.00	7.52	25.00
26.00	Physical Therapist	0.00	0.00	0.00	26.00
27.00	Occupational Therapist	1.00	0.00	1.00	27.00
28.00	Other Allied Health Personnel	96.77	1.37	98.14	28.00
29.00	Interns & Residents	0.00	0.00	0.00	29.00

CORNELL SCOTT HILL HEALTH CORP.		Period:	Run Date Time:
Provider CCN: 07-1825		From: 07/01/2016	11/30/2017 11:27:29 AM
		To: 06/30/2017	MCRIF32: 224-14
			Version: 1.22.163.0



RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description (omit cents)	SALARIES 1.00	OTHER 2.00	TOTAL (col. 1 + col. 2) 3.00	RECLASSIFI- CATIONS 4.00	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4) 5.00	ADJUSTMENTS 6.00	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6) 7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	0100	CAP REL COSTS-BLDG & FIX		1,284,347	1,284,347	0	1,284,347	0	1,284,347	1.00
2.00	0200	CAP REL COSTS-MVBLE EQUIP		734,008	734,008	0	734,008	0	734,008	2.00
3.00	0300	EMPLOYEE BENEFITS	199,842	5,961,757	6,161,599	-4,994,477	1,167,122	0	1,167,122	3.00
4.00	0400	ADMINISTRATIVE & GENERAL SERVICES	6,562,072	3,205,592	9,767,664	0	9,767,664	-859,151	8,908,513	4.00
5.00	0500	PLANT OPERATION & MAINTENANCE	165,947	2,852,385	3,018,332	0	3,018,332	0	3,018,332	5.00
6.00	0600	JANITORIAL	0	491,188	491,188	0	491,188	0	491,188	6.00
7.00	0700	MEDICAL RECORDS	61,013	0	61,013	0	61,013	0	61,013	7.00
8.00		SUBTOTAL - ADMINISTRATIVE OVERHEAD	6,988,874	14,529,277	21,518,151	-4,994,477	16,523,674	-859,151	15,664,523	8.00
9.00	0900	PHARMACY	246,152	34,771	280,923	0	280,923	0	280,923	9.00
10.00	1000	MEDICAL SUPPLIES	0	434,355	434,355	-230,455	203,900	0	203,900	10.00
11.00	1100	TRANSPORTATION	0	27,759	27,759	0	27,759	0	27,759	11.00
12.00	1200	TRAVEL/DUES/CONSULTING	0	540,666	540,666	0	540,666	0	540,666	12.00
12.01	1201	DIETARY	193,298	480,970	674,268	0	674,268	-123,749	550,519	12.01
12.02	1202	INSURANCE	0	249,862	249,862	0	249,862	0	249,862	12.02
12.03	1203	MEDICAL WASTE AND REFUGE REMOVAL	0	90,301	90,301	0	90,301	0	90,301	12.03
12.04	1204	INTEREST AND TAXES	0	437,898	437,898	0	437,898	0	437,898	12.04
12.05	1205	ACCOUNTING & LEGAL	0	469,631	469,631	0	469,631	0	469,631	12.05
12.06	1206	OTHER ADMIN SUPPLIES	0	35,766	35,766	0	35,766	0	35,766	12.06
12.07	1207	OUTREACH	56,717	39,986	96,703	0	96,703	0	96,703	12.07
12.08	1208	CONTRACTED SERVICES	0	176,947	176,947	0	176,947	0	176,947	12.08
13.00		SUBTOTAL - TOTAL OVERHEAD	7,485,041	17,548,189	25,033,230	-5,224,932	19,808,298	-982,900	18,825,398	13.00
<b>DIRECT CARE COST CENTERS</b>										
23.00	2300	PHYSICIAN	3,974,233	0	3,974,233	843,018	4,817,251	0	4,817,251	23.00
24.00	2400	PHYSICIAN SERVICES UNDER AGREEMENT	0	0	0	272,083	272,083	0	272,083	24.00
25.00	2500	PHYSICIAN ASSISTANT	238,381	0	238,381	50,566	288,947	0	288,947	25.00
26.00	2600	NURSE PRACTITIONER	2,948,183	0	2,948,183	625,372	3,573,555	0	3,573,555	26.00
27.00	2700	VISITING REGISTERED NURSE	0	0	0	0	0	0	0	27.00
28.00	2800	VISITING LICENSED PRACTICAL NURSE	1,286,878	0	1,286,878	272,974	1,559,852	0	1,559,852	28.00
29.00	2900	CERTIFIED NURSE MIDWIFE	215,476	0	215,476	45,707	261,183	0	261,183	29.00
30.00	3000	CLINICAL PSYCHOLOGIST	444,925	0	444,925	94,378	539,303	0	539,303	30.00
31.00	3100	CLINICAL SOCIAL WORKER	5,479,715	0	5,479,715	1,162,361	6,642,076	0	6,642,076	31.00
32.00	3200	LABORATORY TECHNICIAN	0	0	0	0	0	0	0	32.00
33.00	3300	REG DIETICIAN/CERT DSMT/MNT EDUCATOR	382,201	0	382,201	81,073	463,274	0	463,274	33.00
34.00	3400	PHYSICAL THERAPIST	0	0	0	0	0	0	0	34.00
35.00	3500	OCCUPATIONAL THERAPIST	72,419	0	72,419	15,362	87,781	0	87,781	35.00
36.00	3600	OTHER ALLIED HEALTH PERSONNEL	4,540,595	1,686,958	6,227,553	691,073	6,918,626	0	6,918,626	36.00
37.00		SUBTOTAL - DIRECT PATIENT CARE SERVICES	19,583,006	1,686,958	21,269,964	4,153,967	25,423,931	0	25,423,931	37.00
<b>REIMBURSABLE PASS THROUGH COSTS</b>										
47.00	4700	ALLOWABLE GME COSTS	0	0	0	0	0	0	0	47.00
48.00	4800	PNEUMOCOCCAL VACCINES & MED SUPPLIES	0	394,731	394,731	130,166	524,897	-394,731	130,166	48.00
49.00	4900	INFLUENZA VACCINES & MED SUPPLIES	0	0	0	100,289	100,289	0	100,289	49.00
50.00		SUBTOTAL - REIMBURSABLE PASS THROUGH COSTS	0	394,731	394,731	230,455	625,186	-394,731	230,455	50.00
<b>OTHER FQHC SERVICES</b>										
60.00	6000	MEDICARE EXCLUDED SERVICES	0	0	0	0	0	0	0	60.00
61.00	6100	DIAGNOSTIC & SCREENING LAB TESTS	0	0	0	0	0	0	0	61.00
62.00	6200	RADIOLOGY - DIAGNOSTIC	0	113,480	113,480	0	113,480	0	113,480	62.00
63.00	6300	PROSTHETIC DEVICES	0	0	0	0	0	0	0	63.00
64.00	6400	DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	64.00
65.00	6500	AMBULANCE SERVICES	0	0	0	0	0	0	0	65.00
66.00	6600	TELEHEALTH	0	0	0	0	0	0	0	66.00
67.00	6700	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	67.00
68.00	6800	CHRONIC CARE MANAGEMENT	0	0	0	0	0	0	0	68.00
69.00	6900	DENTAL	1,446,663	170,692	1,617,355	306,868	1,924,223	0	1,924,223	69.00
69.01	6901	WIC	218,932	908,412	1,127,344	46,440	1,173,784	-908,412	265,372	69.01

CORNELL SCOTT HILL HEALTH CORP.	Period: 07/01/2016	Run Date Time: 11/30/2017 11:27:29 AM
Provider CCN: 07-1825	To: 06/30/2017	MCRIF32: 224-14
		Version: 1.22.163.0



RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

	Cost Center Description (omit cents)	SALARIES	OTHER	TOTAL (col. 1 + col. 2)	RECLASSIFI- CATIONS	RECLASSIFIED TRIAL BALANCE (col. 3 ± col. 4)	ADJUSTMENTS	NET EXPENSES FOR ALLOCATION (col. 5 ± col. 6)	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
70.00	SUBTOTAL - OTHER FQHC SERVICES	1,665,595	1,192,584	2,858,179	353,308	3,211,487	-908,412	2,303,075	70.00
<b>NONREIMBURSABLE COST CENTERS</b>									
77.00	7700 RETAIL PHARMACY	0	2,293,308	2,293,308	0	2,293,308	0	2,293,308	77.00
78.00	7800 NONALLOWABLE GME COSTS	0	0	0	0	0	0	0	78.00
79.00	7900 BAD DEBT	0	0	0	0	0	0	0	79.00
79.01	7901 DETOX CLINIC	2,062,477	1,367,141	3,429,618	437,495	3,867,113	0	3,867,113	79.01
79.02	7902 MARKETING	234,332	87,040	321,372	49,707	371,079	0	371,079	79.02
80.00	SUBTOTAL - NON-REIMBURSABLE COSTS	2,296,809	3,747,489	6,044,298	487,202	6,531,500	0	6,531,500	80.00
100.00	TOTAL (SUM OF LINES 13, 37, 50, 70 AND 80)	31,030,451	24,569,951	55,600,402	0	55,600,402	-2,286,043	53,314,359	100.00

CORNELL SCOTT HILL HEALTH CORP.	Period: 07/01/2016	Run Date Time: 11/30/2017 11:27:29 AM
Provider CCN: 07-1825	To: 06/30/2017	MCRIF32: 224-14
		Version: 1.22.163.0




RECLASSIFICATIONS

Worksheet A-1

Increases			Decreases				
Cost Center	Line No.	Amount (2)	Cost Center	Line No.	Amount (2)		
2.00	3.00	4.00	5.00	6.00	7.00		
<b>A - RECLASS FRINGE BENEFITS</b>							
1.00	PHYSICIAN	23.00	843,018	EMPLOYEE BENEFITS	3.00	4,994,477	1.00
2.00	PHYSICIAN ASSISTANT	25.00	50,566		0.00	0	2.00
3.00	NURSE PRACTITIONER	26.00	625,372		0.00	0	3.00
4.00	VISITING LICENSED PRACTICAL NURSE	28.00	272,974		0.00	0	4.00
5.00	CERTIFIED NURSE MIDWIFE	29.00	45,707		0.00	0	5.00
6.00	CLINICAL PSYCHOLOGIST	30.00	94,378		0.00	0	6.00
7.00	CLINICAL SOCIAL WORKER	31.00	1,162,361		0.00	0	7.00
8.00	REG DIETICIAN/CERT DSMT/MNT EDUCATOR	33.00	81,073		0.00	0	8.00
9.00	OCCUPATIONAL THERAPIST	35.00	15,362		0.00	0	9.00
10.00	OTHER ALLIED HEALTH PERSONNEL	36.00	963,156		0.00	0	10.00
11.00	DENTAL	69.00	306,868		0.00	0	11.00
12.00	WIC	69.01	46,440		0.00	0	12.00
13.00	DETOX CLINIC	79.01	437,495		0.00	0	13.00
14.00	MARKETING	79.02	49,707		0.00	0	14.00
<b>B - RECLASS PHYSICIN UNDER AGREEMENT</b>							
1.00	PHYSICIAN SERVICES UNDER AGREEMENT	24.00	272,083	OTHER ALLIED HEALTH PERSONNEL	36.00	272,083	1.00
<b>C - TO RECLASS VACCINE COSTS</b>							
1.00	PNEUMOCOCCAL VACCINES & MED SUPPLIES	48.00	130,166	MEDICAL SUPPLIES	10.00	230,455	1.00
2.00	INFLUENZA VACCINES & MED SUPPLIES	49.00	100,289		0.00	0	2.00
100.00	<b>GRAND TOTALS</b>		<b>5,497,015</b>			<b>5,497,015</b>	100.00

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



CORNELL SCOTT HILL HEALTH CORP.	Period: From: 07/01/2016 To: 06/30/2017	Run Date Time: 11/30/2017 11:27:29 AM MCRIF32: 224-14 Version: 1.22.163.0	
Provider CCN: 07-1825			

ADJUSTMENTS TO EXPENSES

Worksheet A-2

	Descriptions (1)	(2) BASIS/CODE	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A	
				TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED	
				COST CENTER	LINE #
		1.00	2.00	3.00	4.00
1.00	Investment income - buildings and fixtures (chapter 2)		0	CAP REL COSTS-BLDG & FIX	1.00 1.00
2.00	Investment income - movable equipment (chapter 2)		0	CAP REL COSTS-MVBLE EQUIP	2.00 2.00
3.00	Investment income - other (chapter 2)		0		0.00 3.00
4.00	Trade, quantity, and time discounts (chapter 8)		0		0.00 4.00
5.00	Refunds and rebates of expenses (chapter 8)		0		0.00 5.00
6.00	Rental of building or office space to others (chapter 8)		0		0.00 6.00
7.00	Related organization transactions (chapter 10)	Wkst. A-2-1	0		7.00
8.00	Sale of drugs to other than patients		0		0.00 8.00
9.00	Vending machines		0		0.00 9.00
10.00	Practitioner assigned by Public Health Service		0		0.00 10.00
11.00	Depreciation - buildings and fixtures		0	CAP REL COSTS-BLDG & FIX	1.00 11.00
12.00	Depreciation - movable equipment		0	CAP REL COSTS-MVBLE EQUIP	2.00 12.00
13.00	RCE adjustment to teaching physicians' cost		0	ALLOWABLE GME COSTS	47.00 13.00
14.00	LOBBYING EXPENSE	A	66,860	ADMINISTRATIVE & GENERAL SERVICES	4.00 14.00
14.01	DONATED VACCINES	B	394,731	PNEUMOCOCCAL VACCINES & MED SUPPLIES	48.00 14.01
14.02	WTC BENEFITS	B	908,412	WTC	69.01 14.02
14.03	INTEREST INCOME	B	3,877	ADMINISTRATIVE & GENERAL SERVICES	4.00 14.03
14.04	UNREALIZED GAIN	B	24,352	ADMINISTRATIVE & GENERAL SERVICES	4.00 14.04
14.05	OTHER INCOME	B	80,616	ADMINISTRATIVE & GENERAL SERVICES	4.00 14.05
14.06	CATERING INCOME	B	123,749	DIETARY	12.01 14.06
14.07	BAD DEBT	A	683,446	ADMINISTRATIVE & GENERAL SERVICES	4.00 14.07
50.00	TOTAL (sum of lines 1 thru 49)		-2,286,043		50.00

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

CORNELL SCOTT HILL HEALTH CORP.  
 Provider CCN: 07-1825

Period: From: 07/01/2016 To: 06/30/2017  
 Run Date Time: 11/30/2017 11:27:29 AM  
 MCRIF32: 224-14  
 Version: 1.22.163.0



CALCULATION OF FEDERALLY QUALIFIED HEALTH CENTER COSTS

Worksheet B  
 Parts I & II

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

	Position	From Wkst. A, col. 7, line:	Direct Cost by Practitioner from Wkst. A	Total Medical & Mental Health Visits by Practitioner	Other Direct Care Costs (see instructions)	General Service Cost (see instructions)	Total Costs by Practitioner	Average Cost Per Visit by Practitioner	Medical Visits by Practitioner	Total Visits
		0	1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	PHYSICIAN	23.00	4,817,251	56,882	2,151,663	3,716,863	10,685,777	187.86	48,199	1.00
2.00	PHYSICIAN SERVICES UNDER AGREEMENT	24.00	272,083	4,095	154,901	227,731	654,715	159.88	4,095	2.00
3.00	PHYSICIAN ASSISTANT	25.00	288,947	3,379	127,817	222,281	639,045	189.12	3,379	3.00
4.00	NURSE PRACTITIONER	26.00	3,573,555	50,234	1,900,191	2,919,417	8,393,163	167.08	41,260	4.00
5.00	VISITING REGISTERED NURSE	27.00	0	0	0	0	0	0.00	0	5.00
6.00	VISITING LICENSED PRACTICAL NURSE	28.00	1,559,852	657	24,852	845,200	2,429,904	3,698.48	20	6.00
7.00	CERTIFIED NURSE MIDWIFE	29.00	261,183	5,005	189,323	240,277	690,783	138.02	5,005	7.00
8.00	CLINICAL PSYCHOLOGIST	30.00	539,303	1,104	41,761	309,910	890,974	807.04	0	8.00
9.00	CLINICAL SOCIAL WORKER	31.00	6,642,076	67,143	2,539,803	4,897,146	14,079,025	209.69	20	9.00
10.00	REG DIETICIAN/CERT DSMT/MNT EDUCATOR	33.00	463,274	4,151	157,019	330,833	951,126	229.13	2,617	10.00
11.00	TOTALS		18,417,524	192,650	7,287,330	13,709,658	39,414,512		104,595	11.00
12.00	UNIT COST MULTIPLIER				37.826784	0.533349				12.00
13.00	TOTAL COST PER VISIT							204.59		13.00

	Position	Total Visits	Title XVIII Visits		Title XVIII Costs		
		Mental Health Visits by Practitioner	Medical Visits by Practitioner	Mental Health Visits by Practitioner	Medical Cost by Practitioner	Mental Health Cost by Practitioner	
		8.00	9.00	10.00	11.00	12.00	
1.00	PHYSICIAN	8,683	6,735	1,323	1,265,237	248,539	1.00
2.00	PHYSICIAN SERVICES UNDER AGREEMENT	0	485	0	77,542	0	2.00
3.00	PHYSICIAN ASSISTANT	0	310	0	58,627	0	3.00
4.00	NURSE PRACTITIONER	8,974	5,875	1,414	981,595	236,251	4.00
5.00	VISITING REGISTERED NURSE	0	0	0	0	0	5.00
6.00	VISITING LICENSED PRACTICAL NURSE	637	0	1	0	3,698	6.00
7.00	CERTIFIED NURSE MIDWIFE	0	184	0	25,396	0	7.00
8.00	CLINICAL PSYCHOLOGIST	1,104	0	314	0	253,411	8.00
9.00	CLINICAL SOCIAL WORKER	67,123	1	5,597	210	1,173,635	9.00
10.00	REG DIETICIAN/CERT DSMT/MNT EDUCATOR	1,534	568	10	130,146	2,291	10.00
11.00	TOTALS	88,055	14,158	8,659	2,538,753	1,917,825	11.00
12.00	UNIT COST MULTIPLIER						12.00
13.00	TOTAL COST PER VISIT				179.32	221.48	13.00

PART II - CALCULATION OF ALLOWABLE DIRECT GRADUATE MEDICAL EDUCATION COSTS

		Total Cost (from Wkst. A col. 7, line 47)	Total I & R Visits	Title XVIII I & R Visits	Ratio of Title XVIII Visits to Total Visits	Allowable Title XVIII Direct GME Costs	
		1.00	2.00	3.00	4.00	5.00	
14.00	ALLOWABLE GME COSTS	0	0	0	0.000000	0	14.00

CORNELL SCOTT HILL HEALTH CORP.

Period:  
From: 07/01/2016  
To: 06/30/2017

Run Date Time: 11/30/2017 11:27:29 AM  
MCRIF32: 224-14  
Version: 1.22.163.0



Provider CCN: 07-1825

COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

Worksheet B-1

		PNEUMOCOCCAL	SEASONAL INFLUENZA	
		1.00	2.00	
1.00	Health care staff cost (from Worksheet A, column 7, sum of lines 23, and 25 through 36)	25,151,848	25,151,848	1.00
2.00	Ratio of pneumococcal and influenza vaccine staff time to total health care staff time	0.000325	0.001593	2.00
3.00	Pneumococcal and influenza vaccine health care staff cost (line 1 x line 2)	8,174	40,067	3.00
4.00	Vaccines and related medical supplies cost (from Worksheet A, column 7, lines 48 and 49, respectively)	130,166	100,289	4.00
5.00	Direct cost of pneumococcal and influenza vaccine (line 3 + line 4)	138,340	140,356	5.00
6.00	Total cost of the FQHC (from Worksheet A, column 7, line 100, minus Worksheet A, column 7, line 8)	37,649,836	37,649,836	6.00
7.00	Total administrative overhead (from Worksheet A, column 7, line 8)	15,664,523	15,664,523	7.00
8.00	Ratio of pneumococcal and influenza vaccine direct cost to total direct cost (line 5 / line 6)	0.003674	0.003728	8.00
9.00	Overhead cost - pneumococcal and influenza vaccine (line 7 x line 8)	57,551	58,397	9.00
10.00	Total cost of pneumococcal and influenza vaccine and their administration (sum of lines 5 and 9)	195,891	198,753	10.00
11.00	Total number of pneumococcal and influenza vaccine injections (from your records)	1,187	5,824	11.00
12.00	Cost per pneumococcal and influenza vaccine injection (line 10 / line 11)	165.03	34.13	12.00
13.00	Number of pneumococcal and influenza vaccine injections administered to Medicare beneficiaries	64	302	13.00
14.00	Cost of pneumococcal and influenza vaccines and their administration costs furnished to Medicare beneficiaries (line 12 x line 13)	10,562	10,307	14.00
15.00	Total cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 10)	394,644		15.00
16.00	Total Medicare cost of pneumococcal and influenza vaccines and their administration costs (sum of columns 1 and 2, line 14) (transfer this amount to Worksheet E, line 3)	20,869		16.00

CORNELL SCOTT HILL HEALTH CORP.	Period:	Run Date Time:	11/30/2017 11:27:29 AM
Provider CCN: 07-1825	From: 07/01/2016	MCRIF32:	224-14
	To: 06/30/2017	Version:	1.22.163.0



## CALCULATION OF REIMBURSEMENT SETTLEMENT

Worksheet E

		1.00	
1.00	FQHC PPS Amount	4,637,402	1.00
2.00	Direct graduate medical education payments (from Worksheet B, Part II, line 14, column 5)	0	2.00
3.00	Medicare cost of pneumococcal and influenza vaccine and their administration (From Worksheet B-1, line 16)	20,869	3.00
4.00	Medicare advantage supplemental payments (for information only)	0	4.00
5.00	Total (sum of amounts on lines 1 through 3)	4,658,271	5.00
6.00	Primary payer payments	0	6.00
7.00	Total amount payable for program beneficiaries (line 5 minus line 6)	4,658,271	7.00
8.00	Coinsurance billed to program beneficiaries	0	8.00
9.00	Net Medicare reimbursement excluding bad debts (line 7 minus line 8)	4,658,271	9.00
10.00	Allowable bad debts (see instructions)	0	10.00
11.00	Adjusted reimbursable bad debts (see instructions)	0	11.00
12.00	Allowable bad debts for dual eligible beneficiaries (see instructions)	0	12.00
13.00	Subtotal (line 9 plus line 11)	4,658,271	13.00
14.00	OTHER ADJUSTMENTS (SPECIFY) (SEE INSTRUCTIONS)	0	14.00
15.00	Amount due FQHC prior to the sequestration adjustment (see instructions)	4,658,271	15.00
16.00	Sequestration adjustment (see instructions)	93,165	16.00
17.00	Amount due FQHC after sequestration adjustment (see instructions)	4,565,106	17.00
18.00	Interim payments	4,544,654	18.00
19.00	Tentative settlement (for contractor use only)	0	19.00
20.00	Balance due FQHC/program (line 17 minus lines 18 and 19)	20,452	20.00
21.00	Protested amounts (nonallowable cost report items) in accordance with CMS Pub. 15-2, chapter 1, §115.2	0	21.00

CORNELL SCOTT HILL HEALTH CORP.

Period:  
From: 07/01/2016  
To: 06/30/2017

Run Date Time: 11/30/2017 11:27:29 AM  
MCRIF32: 224-14  
Version: 1.22.163.0



Provider CCN: 07-1825

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

Worksheet E-1

		mm/dd/yyyy	Amount	
		1.00	2.00	
1.00	Total interim payments paid to FQHC		4,544,654	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, write "NONE" or enter a zero		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)			3.00
<b>Program to Provider</b>				
3.01			0	3.01
3.02			0	3.02
3.03			0	3.03
3.04			0	3.04
3.05			0	3.05
<b>Provider to Program</b>				
3.50			0	3.50
3.51			0	3.51
3.52			0	3.52
3.53			0	3.53
3.54			0	3.54
3.99	Subtotal (sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. E, line 18)		4,544,654	4.00
<b>TO BE COMPLETED BY CONTRACTOR</b>				
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)			5.00
<b>Program to Provider</b>				
5.01			0	5.01
5.02			0	5.02
5.03			0	5.03
<b>Provider to Program</b>				
5.50			0	5.50
5.51			0	5.51
5.52			0	5.52
5.99	Subtotal (sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report (1)			6.00
6.01	SETTLEMENT TO PROVIDER		20,452	6.01
6.02	SETTLEMENT TO PROGRAM		0	6.02
7.00	Total Medicare program liability (see instructions)		4,565,106	7.00
		Name of Contractor	Contractor Number	NPR Date (Month/Day/Year)
		1.00	2.00	3.00
8.00				8.00

Contractor Approving Official signature: \_\_\_\_\_ Date: \_\_\_\_\_

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

CORNELL SCOTT HILL HEALTH CORP.

Period:  
From: 07/01/2016  
To: 06/30/2017Run Date Time: 11/30/2017 11:27:29 AM  
MCRIF32: 224-14  
Version: 1.22.163.0

Provider CCN: 07-1825

Worksheet F-1

## STATEMENT OF REVENUE AND EXPENSES

		Title XVIII Medicare	Title XIX Medicaid	Other	Total	
		1.00	2.00	3.00	4.00	
1.00	Gross patient revenues	9,982,313	45,705,550	22,579,887	78,267,750	1.00
				1.00	2.00	
					21,756,774	2.00
2.00	Less: Allowances and discounts on patients' accounts				56,510,976	3.00
3.00	Net patient revenues (Line 1 minus line 2)				55,600,402	4.00
4.00	Operating expenses (From Worksheet A, column 3, line 100)			0		5.00
5.00	Additions to operating expenses (Specify)			0		6.00
6.00				0		7.00
7.00				0		8.00
8.00				0		9.00
9.00					0	10.00
10.00	Total additions (sum of lines 5 through 9)			0		11.00
11.00	Subtractions from operating expenses (specify)			0		12.00
12.00				0		13.00
13.00				0		14.00
14.00				0		15.00
15.00					0	16.00
16.00	Total subtractions (sum of lines 11 through 15)				55,600,402	17.00
17.00	Total operating expenses (sum of line 4, plus line 10, minus line 16)				910,574	18.00
18.00	Net income from service to patients (Line 3 minus line 17)					
<b>Other income:</b>						
19.00	Contributions, donations, bequests, etc.			0		19.00
20.00	Income from investments			0		20.00
21.00	Purchase discounts			0		21.00
22.00	Rebates and refunds of expenses			0		22.00
23.00	Sale of Medical and Nursing Supplies to other than patients			0		23.00
24.00	Sale of durable medical equipment to other than patients			0		24.00
25.00	Sale of drugs to other than patients			0		25.00
26.00	Sale of medical records and abstracts			0		26.00
27.00	Government Appropriations			0		27.00
28.00	Other revenues (Specify)			0		28.00
29.00				0		29.00
30.00				0		30.00
31.00				0		31.00
32.00	Total Other Income (Sum of lines 19 through 31)				0	32.00
33.00	Net Income or Loss for the period (Line 18 plus line 32)				910,574	33.00

CORNELL SCOTT HILL HEALTH CORP.	Period:	Run Date Time:
Provider CCN: 071825	From: 07/01/2016 To: 06/30/2017	MCRIF32: 224-14 Version: 1.22.163.0



Edit Listing

**Edits**

Worksheet, Program, Provider	Line	Column	Explanation	Error	CMS
<b>Informational Edits</b>					
S-2	16.00	1.00	Edit is for information only.	9(00)	60316S
<b>Edit Totals</b>		<b>Totals</b>			
Level I Edits	0				
Level II Edits	0				
Serious Edits	0				
Warning Edits	0				
Informational Edits	1				
STAR Edits	0				
<b>Total Edits</b>	<b>1</b>				

CORNELL SCOTT HILL HEALTH CORP.	Period:	Run Date Time:
Provider CCN: 071825	From: 07/01/2016 To: 06/30/2017	MCRIF32: 224-14 Version: 1.22.163.0



CMS Edit Descriptions

**Edits**

Code	Description
60316S	<p>CMS Edit: [60316S]</p> <p>Submit detailed documentation of the system used to support the data reported on the cost report. If detail documentation was previously supplied, submit only necessary updated documentation with the cost report.</p> <p>The minimum requirements are:</p> <ul style="list-style-type: none"> <li>* Internal records supporting program utilization statistics, charges, prevailing rates and payment information broken into each Medicare bill type in a manner consistent with the PS&amp;R report.</li> <li>* A reconciliation of remittance totals to the providers internal records.</li> <li>* The name of the system used and system maintainer (vendor or FQHC). If the FQHC maintained the system, include date of last software update.</li> </ul>



CORNELL SCOTT HILL HEALTH CORP.	Period:	Run Date Time:
Provider CCN: 071825	From: 07/01/2016 To: 06/30/2017	MCRIF32: 224-14 Version: 1.22.163.0



HCRIS Edit Listing

**HCRIS Edits**

Worksheet, Program, Provider	Line	Column	Explanation	Error	CMS
<b>Edit Totals</b>	<b>Totals</b>				
HCRIS Consistency Edits	0				
HCRIS Relational Edits	0				
HCRIS Serious Edits	0				
HCRIS Warning Edits	0				
HCRIS Informational Edits	0				
Total Edits	0				

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		6/30/2017			6/30/2017
10660	Cash in Bank - Health Reimbursement Account	38,108.00			38,108.00
10790	Accounts Payable - American Express	(290,149.00)			(290,149.00)
10900	Cash - Webster Bank - Operating Account	3,462,966.00			3,462,966.00
10920	Cash - Webster Bank - Payroll	(6,441.00)			(6,441.00)
10930	Cash - Webster Bank - Capital Campaign	10,613.00			10,613.00
10940	Cash - Webster Bank - Pharmacy & Patient Fees	68,284.00			68,284.00
10950	Cash - Webster Bank - Money Market	3,386,010.00			3,386,010.00
11510	Restricted Cash - Principal	57.00			57.00
11520	Restricted Cash - Interest	635.00			635.00
11530	Restricted Cash - Debt Service Reserve	653,600.00			653,600.00
11900	Petty Cash and Imprest Funds	5,961.00			5,961.00
11950	Marketable Securities	176,436.00			176,436.00
12100	Accounts Receivable - Medicare	766,218.00			766,218.00
12200	Accounts Receivable - Medicaid	1,277,899.00			1,277,899.00
12300	Accounts Receivable - Commercial Insurance	1,546,460.00			1,546,460.00
12500	Accounts Receivable - Self Pay	1,340,690.00			1,340,690.00
12600	Accounts Receivable - Federal Grants	868,717.00			868,717.00
12700	Accounts Receivable - State Grants	375,436.00			375,436.00
12800	Accounts Receivable - Local Grants	8,786.00			8,786.00
12900	Accounts Receivable - Other	67,947.00			67,947.00
12950	Accounts Receivable - Pharmacy-Walgreens	131,670.00			131,670.00
13500	Contractual Reserve	(507,453.00)			(507,453.00)
13550	Allowance for Doubtful Accounts	(2,775,463.00)			(2,775,463.00)
13620	Other Account Receivables	196,514.00			196,514.00
14300	Pharmacy Supplies Inventory	144,888.00			144,888.00
15100	Prepaid Insurance	86,143.00			86,143.00
15300	Prepaid Expense G+ç+  Other	179,461.00			179,461.00
16100	Security Deposits	48,476.00			48,476.00
16500	Construction In Progress	27,611.00			27,611.00
16501	CIP Grand St. Expansion	404,543.00			404,543.00
16504	CIP - West Rock Clinic	662,254.00			662,254.00
16508	CIP - CDBG Bathroom	1,500.00			1,500.00
16509	CIP -Ansonia	15,043.00			15,043.00
18100	Land	2,098,028.00			2,098,028.00
18200	Buildings and Fixtures	1,233,129.00			1,233,129.00
18210	Building Improvements & Maintenance	22,728,448.00			22,728,448.00
18250	Capital Leases	2,366,100.00			2,366,100.00
18300	Leasehold Improvements	708,416.00			708,416.00
18350	Software	1,021,526.00			1,021,526.00
18400	Deferred Financing	312,103.00			312,103.00
18450	Computers	1,826,547.00			1,826,547.00
18500	Furniture, Fixtures & Equipment	5,877,946.00			5,877,946.00
18600	Vehicles	125,063.00			125,063.00
18700	Other Fixed Assets	6,849.00			6,849.00
18710	Architectural & Engineering	50,495.00			50,495.00
18750	Appraisals & Closing Costs	3,800.00			3,800.00
19200	Accumulated Depreciation G+ç+  Buildings and Fixtures	(21,934,442.00)			(21,934,442.00)
19250	Accumulated Amortization - Capital Leases	(2,342,509.00)			(2,342,509.00)
19750	Accumulated Amortization - Def Financing	(117,038.00)			(117,038.00)
20100	Accounts Payable G+ç+  Trade	(1,285,023.00)			(1,285,023.00)
20110	Accounts Payable - Accruals	(628,082.00)			(628,082.00)
20150	Accounts Payable - Payroll Deductions	(258.00)			(258.00)
20210	FICA - Social Security	(94,675.00)			(94,675.00)
20220	FICA - Medicare	(22,678.00)			(22,678.00)
20600	Contributions Payable	2,071.00			2,071.00
20605	EE Retirement Funds Payable	(756.00)			(756.00)
20700	ER Retirement Funds Payable	(26,652.00)			(26,652.00)
20860	Bond Interest Payable	(103,444.00)			(103,444.00)
20870	Accrued Legal Fees	(149,211.00)			(149,211.00)
20880	Accrued Auditing Fees	(67,024.00)			(67,024.00)
20950	Due to State/Subrecipient	(238,416.00)			(238,416.00)
21999	Payroll Manual Check Suspense Account	(4,325.00)			(4,325.00)
22100	Accrued Salaries and Wages	(1,613,648.00)			(1,613,648.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		6/30/2017			6/30/2017
22200	Accrued Vacation Expense	(1,232,730.00)			(1,232,730.00)
22310	Accrued Workers Compensation	(131,938.00)			(131,938.00)
22320	Pension Reserve	(7,775.00)			(7,775.00)
22322	HRA & Worker's Compensation Reserve	(199,503.00)			(199,503.00)
22323	Third Party Reimbursement Reserve	(830,000.00)			(830,000.00)
22500	Deferred Revenue G+ç+  Federal Grants	(476,948.00)			(476,948.00)
22520	Deferred Revenue G+ç+  State Grants	(170,349.00)			(170,349.00)
22550	Deferred Revenue G+ç+  Local Grants	(18,729.00)			(18,729.00)
22560	Deferred Revenue - Foundations	(116,805.00)			(116,805.00)
22600	Deferred Revenue - Capital Grant	(805,895.00)			(805,895.00)
22720	Other deferral	(68,266.00)			(68,266.00)
24250	CPLTD Notes Payable G+ç+  Capital Lease	(27,687.00)			(27,687.00)
24800	CPLTD Bond Payable G+ç+  U.S. Bank	(235,000.00)			(235,000.00)
26250	LTD Notes Payable - Capital Lease	(2,366.00)			(2,366.00)
26800	LTD Bond Payable G+ç+  U.S. Bank	(5,945,000.00)			(5,945,000.00)
30100	Unrestricted Fund Balance	(11,009,528.00)			(11,009,528.00)
35100	Community Health Network	83,333.00			83,333.00
40100	Medicare	(9,982,313.00)			(9,982,313.00)
40200	Medicaid	(45,681,525.00)			(45,681,525.00)
40300	Commercial Insurance	(5,158,776.00)			(5,158,776.00)
40350	Self - Pay	(2,906,383.00)			(2,906,383.00)
40500	Commercial Incentive	(2,760.00)			(2,760.00)
40515	Medicaid Incentive	(24,025.00)			(24,025.00)
40520	PCMH Program	(327,231.00)			(327,231.00)
41100	Contractual Allowance - Medicare	5,344,911.00			5,344,911.00
41200	Contractual Allowance - Medicaid	12,098,018.00			12,098,018.00
41300	Contractual Allowance - Commercial Insurance	2,243,931.00			2,243,931.00
41500	Contractual Allowance - Self Pay	2,069,914.00			2,069,914.00
41510	Patient Refunds	2,738.00			2,738.00
42100	Federal Grant Income	(8,511,634.00)			(8,511,634.00)
42101	Capital Grants Federal	(7,659.00)			(7,659.00)
42200	State Grant Income	(2,044,620.00)			(2,044,620.00)
42201	Capital Grants State	(223,333.00)			(223,333.00)
42300	Local Community Grant Income	(19,646.00)			(19,646.00)
42400	Foundations Grant Income	(185,499.00)			(185,499.00)
42500	Other Grant Income	(19,314.00)			(19,314.00)
42501	Capital Grants Other	(85,230.00)			(85,230.00)
43100	Contract Services G+ç+  Agencies & Organizations	(13,050.00)			(13,050.00)
43600	Contract Services - Yale	(17,280.00)			(17,280.00)
43700	Contract Services - Other	(45,500.00)			(45,500.00)
45100	Interest & Dividend Income	(8,593.00)			(8,593.00)
45200	Contributions	(24,263.00)			(24,263.00)
45205	Donated Equipment	(35,400.00)			(35,400.00)
45250	Fundraising Revenue	(6,859.00)			(6,859.00)
45600	Room & Board	(69,329.00)			(69,329.00)
45650	Unrealized Gain/Loss	(24,352.00)			(24,352.00)
45900	Other Income	(80,616.00)			(80,616.00)
46000	Food Service - Catering	(123,749.00)			(123,749.00)
46010	Women, Infants & Children Food Benefits	(908,412.00)			(908,412.00)
46020	Vaccines and Donated Materials	(394,731.00)			(394,731.00)
47000	Pharmacy-Walgreens Revenue	(1,338,406.00)			(1,338,406.00)
50100	Direct Salaries & Wages	(110,781.00)			(110,781.00)
50101	Chief	1,615,918.00		(35,057.49)	1,580,860.51
			RJE - 1	(35,057.49)	
50102	Chief of Information Technology	101,846.00			101,846.00
50107	Coordinator Office of the Executive	85,740.00			85,740.00
50108	Corporate Compliance Officer	100,385.00			100,385.00
50109	Director of Dental Services	188,500.00			188,500.00
50110	Executive Assistant I	93,032.00			93,032.00
50111	Executive Assistant II	13,049.00			13,049.00
50201	Assistant Nurse Manager	57,231.00		(28,769.20)	28,461.80
			RJE - 1	(28,769.20)	
50202	Assistant Program Director I	464,673.00			464,673.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		6/30/2017			6/30/2017
50204	Call Center Manager	46,454.00			46,454.00
50206	Director of Early Childhood	78,750.00			78,750.00
50207	Director of Facilities	247.00			247.00
50208	Director of Finance	144,536.00			144,536.00
50209	Director of Grants Management	100,385.00			100,385.00
50211	Director of Information Technology	79,788.00			79,788.00
50212	Director of Marketing & CR	114,611.00			114,611.00
50214	Director of Patient Accounts	109,889.00			109,889.00
50215	Director of Purchasing	116,442.00			116,442.00
50216	Executive Chef	72,779.00		(18,125.12)	54,653.88
			RJE - 1	(18,125.12)	
50217	Facilities and Life Safety Manager	(670.00)			(670.00)
50218	Maintenance Supervisor	20,292.00			20,292.00
50220	NFN Clinical Supervisor	29,981.00			29,981.00
50221	Office Manager	53,942.00			53,942.00
50222	Operations Manager	69,940.00		(34,895.81)	35,044.19
			RJE - 1	(34,895.81)	
50223	Pharmacy Director	131,833.00			131,833.00
50224	Program Director II	392,524.00		(59,494.75)	333,029.25
			RJE - 1	(59,494.75)	
50225	Site Manager	146,158.00			146,158.00
50226	Utilization Review Manager	5,673.00			5,673.00
50227	WIC Site Manager	67,208.00			67,208.00
50228	Director of Operations	134,989.00			134,989.00
50229	Development Manager	51,098.00			51,098.00
50230	HR Manager	96,926.00			96,926.00
50231	Clinical Nurse Supervisor	95,385.00		(47,884.59)	47,500.41
			RJE - 1	(47,884.59)	
50232	Medical Director of Quality and Operations	139,800.00			139,800.00
50233	Director of Care Coordination	41,769.00			41,769.00
50234	Director of Wellness Education	71,426.00			71,426.00
50235	Assistant Manager of Care Coordination	22,562.00			22,562.00
50401	Care Coordinator	105,413.00			105,413.00
50402	Case Manager	629,017.00		(66.68)	628,950.32
			RJE - 1	(66.68)	
50403	Clinical Case Coordinator	44,264.00			44,264.00
50404	Clinical Pharmacist	267,556.00		(2,305.94)	265,250.06
			RJE - 1	(2,305.94)	
50405	Clinical Pharmacy Coordinator	118,755.00		(9,486.75)	109,268.25
			RJE - 1	(9,486.75)	
50407	Community Health Worker	201,196.00			201,196.00
50408	Dental Assistant	339,356.00			339,356.00
50409	Detox Technician	566,574.00		(276,172.61)	290,401.39
			RJE - 1	(276,172.61)	
50411	Diabetes Educator	47,113.00			47,113.00
50412	Early Intervention Associate	26,122.00			26,122.00
50413	Early Intervention Associate II	48,415.00			48,415.00
50416	Infectious Disease Nurse	81,123.00			81,123.00
50417	Interim Dental Director	9,027.00			9,027.00
50418	Licensed Practical Nurse	1,196,084.00		(334,027.98)	862,056.02
			RJE - 1	(334,027.98)	
50419	Licensed Practical Nurse Per Diem	15,210.00		(7,871.38)	7,338.62
			RJE - 1	(7,871.38)	
50420	Medical Assistant	703,522.00			703,522.00
50421	Neurologist	600.00			600.00
50423	NFN Home Visitor	38,742.00			38,742.00
50424	Nurse Educator	2,643.00			2,643.00
50425	Nurse Manager	45,554.00			45,554.00
50426	Nurse Team Leader	27,596.00			27,596.00
50427	Ophthalmic Technician	54,464.00			54,464.00
50428	Ophthalmology Assistant	57,861.00			57,861.00
50429	Pharmacy Technician	114,319.00			114,319.00
50430	Practice Administrator	147,412.00			147,412.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		6/30/2017			6/30/2017
50431	Practice Manager I	185,224.00			185,224.00
50432	Practice Manager II	74,542.00		(37,270.80)	37,271.20
			RJE - 1	(37,270.80)	
50433	Prenatal Home Visitor	1,908.00			1,908.00
50434	QA/QI NURSE	77,620.00			77,620.00
50435	Registered Nurse	1,114,394.00		(326,247.86)	788,146.14
			RJE - 1	(326,247.86)	
50436	Registered Nurse II	18,070.00		(18,069.76)	0.24
			RJE - 1	(18,069.76)	
50437	Rehabilitation Coordinator	44,269.00			44,269.00
50438	Residential Aide	280,221.00			280,221.00
50440	Resource Specialist	42,950.00			42,950.00
50442	Senior Care Coordinator Assistant	40,600.00			40,600.00
50444	Senior Detox Technician	38,617.00		(19,032.25)	19,584.75
			RJE - 1	(19,032.25)	
50445	Special Education Teacher	43,643.00			43,643.00
50447	WIC Site Nutritionist	81,954.00			81,954.00
50448	Lead Dental Assistant	52,278.00			52,278.00
50449	Milieu Counselor Shift Supervisor	103,993.00			103,993.00
50450	Wellness Outreach Manager	56,717.00			56,717.00
50453	Complex Care Manager Social Workers	13,802.00			13,802.00
50454	Interim Practice Administrator	17,949.00			17,949.00
50455	Medical Case Manager	17,299.00			17,299.00
50601	APRN	2,213,037.00		(90,953.23)	2,122,083.77
			RJE - 1	(90,953.23)	
50603	Assistant Program Director II	187,782.00		(49,231.68)	138,550.32
			RJE - 1	(49,231.68)	
50604	Clinician I	93,939.00			93,939.00
50605	Clinician II	3,298,567.00		(271,120.84)	3,027,446.16
			RJE - 1	(271,120.84)	
50606	Dental Hygenist	328,317.00			328,317.00
50607	Dentist	529,185.00			529,185.00
50608	Director of Pediatrics	145,022.00			145,022.00
50611	Medical Director	405,893.00		(82,350.10)	323,542.90
			RJE - 1	(82,350.10)	
50612	Nurse Midwife	215,476.00			215,476.00
50613	Occupational Therapist	72,419.00			72,419.00
50614	Pediatrician	210,153.00			210,153.00
50616	Physician	2,157,003.00			2,157,003.00
50617	Physician Assistant	238,381.00			238,381.00
50618	Podiatrist	107,054.00			107,054.00
50619	Program Director I	322,636.00			322,636.00
50620	Psychiatric APRN	69,511.00		(48,856.88)	20,654.12
			RJE - 1	(48,856.88)	
50621	Psychiatrist	887,413.00			887,413.00
50622	Psychologist	122,289.00			122,289.00
50623	Registered Dietitian	62,038.00			62,038.00
50624	Senior Clinician	719,272.00		(75,821.60)	643,450.40
			RJE - 1	(75,821.60)	
50626	Senior Medical Provider	20,998.00		(16,752.76)	4,245.24
			RJE - 1	(16,752.76)	
50627	Speech Language Pathologist	105,719.00			105,719.00
50628	Substance Abuse Counselor	87,986.00			87,986.00
50629	Perinatal Program Manager	45,155.00			45,155.00
50800	Admin Salaries & Wages+ç+! Bonuses	394,800.00			394,800.00
50801	Access To Care Manager	51,196.00			51,196.00
50802	Access to Care Outreach Worker	192,173.00			192,173.00
50803	Access To Care Referral Coordinator	23,398.00			23,398.00
50804	Accounting Clerk	42,204.00			42,204.00
50805	Accounts Payable Clerk	52,970.00			52,970.00
50806	Accounts Payable Coordinator	67,562.00			67,562.00
50807	Administrative Assistant	517,579.00		(78,809.73)	438,769.27
			RJE - 1	(78,809.73)	

Account	Description	UNADJ 6/30/2017	JE Ref #	RJE	FINAL 6/30/2017
50808	Billing Coordinator	28,524.00			28,524.00
50809	Cafeteria Assistant	54,556.00			54,556.00
50810	Call Center Clerk	31,658.00			31,658.00
50811	Call Center Customer Service Rep	256,074.00			256,074.00
50812	Cash Manager	14,258.00			14,258.00
50813	Coding Specialist	53,532.00			53,532.00
50815	Cook II	34,055.00			22,704.98
			RJE - 1	(11,350.02)	
50816	Credentialing Specialist I	55,436.00			55,436.00
50818	EHR Support	53,411.00			53,411.00
50820	EPM Administrator	87,021.00			87,021.00
50821	Facilities Support Worker	(80.00)			(80.00)
50822	Financial Analyst	138,857.00			138,857.00
50823	Grant Writer	80,308.00			80,308.00
50824	Graphic Designer	24,236.00			24,236.00
50825	Health Educator	198,981.00			198,981.00
50826	Health Information Mgmt Proc	69,506.00			69,506.00
50827	Health Information Mgmt Team Ldr	9,533.00			9,533.00
50828	Health Information Manager	22,592.00			22,592.00
50830	Help Desk Associate	36,043.00			36,043.00
50831	Human Resources Coordinator	39,265.00			39,265.00
50832	Human Resources Generalist	63,651.00			63,651.00
50833	HUSKY Liaison	26,578.00			26,578.00
50835	Marketing and Comm Proj Mgr	68,623.00			68,623.00
50837	Medical Records Specialist	87,563.00			61,012.90
			RJE - 1	(26,550.10)	
50838	Office Manager School Based Clinic	87,856.00			87,856.00
50840	Patient Accounts Rep. Team Leader	63,786.00			63,786.00
50841	Patient Accounts Representative	395,159.00			374,656.83
			RJE - 1	(20,502.17)	
50842	Patient Advocate	75,289.00			75,289.00
50843	Patient Registrar	556,554.00			556,554.00
50844	Patient Registration Team Leader	129,986.00			129,986.00
50845	Payroll Supervisor	70,488.00			70,488.00
50846	Practice Coordinator	86,260.00			86,260.00
50847	Program Coordinator	118,566.00			118,566.00
50850	Receptionist	39,121.00			39,121.00
50852	Referral Specialist	222,888.00			222,888.00
50853	Release of Information Coordinator	9,602.00			9,602.00
50854	Release of Information Specialist	35,897.00			35,897.00
50855	Secretary/Receptionist	145,191.00			145,191.00
50856	Senior Financial Analyst	214,968.00			214,968.00
50857	Senior Human Resources Generalist	90,790.00			90,790.00
50858	Senior Systems Administrator	231,732.00			231,732.00
50859	Sous Chef	91,658.00			61,383.30
			RJE - 1	(30,274.70)	
50860	Training and Development Coordinator	75,323.00			75,323.00
50862	WIC Clerk	69,770.00			69,770.00
50863	Staffing Specialist	71,545.00			71,545.00
50864	Patient Accounts Supervisor	31,072.00			31,072.00
50866	Privacy Officer	84,454.00			84,454.00
50867	Purchasing Agent	56,109.00			56,109.00
50868	Senior Administrative Assistant	51,529.00			51,529.00
50869	HIM Coordinator	45,055.00			45,055.00
50870	HIM Lead Processor	42,113.00			42,113.00
50871	Health Information Management Supervisor	30,846.00			30,846.00
50872	Interactive Media and Design Specialist	38,119.00			38,119.00
50873	Finance Administrative Assistant	3,231.00			3,231.00
51100	FICA Social Security	1,730,077.00			1,610,501.74
			RJE - 1	(119,575.26)	
51101	FICA Medicare	433,778.00			403,762.32
			RJE - 1	(30,015.68)	
51200	Health Insurance	2,736,606.00			2,544,595.83
				(192,010.17)	

Account	Description	UNADJ 6/30/2017	JE Ref #	RJE	FINAL 6/30/2017
			RJE - 1	(192,010.17)	
51210	HRA Expense	20,864.00			20,864.00
51300	Life Insurance	99,836.00		(6,999.95)	92,836.05
			RJE - 1	(6,999.95)	
51400	Retirement Expenses	669,703.00		(46,956.04)	622,746.96
			RJE - 1	(46,956.04)	
51450	Pension Expense	20,875.00		(1,463.58)	19,411.42
			RJE - 1	(1,463.58)	
51600	State Unemployment Insurance	160,420.00		(11,316.56)	149,103.44
			RJE - 1	(11,316.56)	
51700	Workers Compensation	335,376.00		(20,634.68)	314,741.32
			RJE - 1	(20,634.68)	
51900	Fringe Benefits G+ç+  Other	4,313.00			4,313.00
51950	Vacation Expense	55,403.00		(5,124.11)	50,278.89
			RJE - 1	(5,124.11)	
52100	Medical Supplies	389,926.00		(4,871.41)	385,054.59
			RJE - 1	(4,871.41)	
52200	Dental Supplies	170,692.00			170,692.00
52300	Pharmacy Supplies	34,771.00			34,771.00
52305	Pharmacy Inventory Expense (COGS)	1,758,488.00		(27,203.51)	1,731,284.49
			RJE - 1	(27,203.51)	
52400	Laboratory Supplies	782.00			782.00
52500	Behavioral Health Supplies	49,298.00		(504.91)	48,793.09
			RJE - 1	(504.91)	
52700	IT Supplies	491,910.00		(5,428.85)	486,481.15
			RJE - 1	(5,428.85)	
53100	Office Supplies	120,545.00		(12,800.23)	107,744.77
			RJE - 1	(12,800.23)	
53300	Houskeeping and Maintenance Supplies	77,095.00		(21,125.86)	55,969.14
			RJE - 1	(21,125.86)	
53315	Pharmacy-Walgreens COGS	562,024.00			562,024.00
53900	Other Supplies	25,521.00		(15.49)	25,505.51
			RJE - 1	(15.49)	
54000	Claim Processing Fees	191,405.00			191,405.00
54100	Rent	414,663.00			414,663.00
54300	Utilities - Electric	340,830.00		(1,674.29)	339,155.71
			RJE - 1	(1,674.29)	
54310	Utilities - Water	20,789.00		(151.00)	20,638.00
			RJE - 1	(151.00)	
54320	Utilities - Sewer	21,894.00			21,894.00
54330	Utilities - Gas	52,196.00		(172.72)	52,023.28
			RJE - 1	(172.72)	
54400	Building Repairs & Maintenance	500,474.00		(33,968.20)	466,505.80
			RJE - 1	(33,968.20)	
54450	Furniture & Equipment Purchase	40,383.00		(314.20)	40,068.80
			RJE - 1	(314.20)	
54500	Furniture & Equipment Rental	104,697.00		(9,678.61)	95,018.39
			RJE - 1	(9,678.61)	
54600	Software	64,481.00			64,481.00
55150	Vehicle Expense	24,395.00		(1,074.01)	23,320.99
			RJE - 1	(1,074.01)	
55200	Janitorial Services	716,472.00		(281,253.33)	435,218.67
			RJE - 1	(281,253.33)	
55250	Laundry Services	21,313.00		(13,793.45)	7,519.55
			RJE - 1	(13,793.45)	
55290	Security	473,360.00		(11,660.47)	461,699.53
			RJE - 1	(11,660.47)	
55300	Software & Related Licenses	169,705.00			169,705.00
55310	Taxes	9,277.00			9,277.00
55400	Service & Maintenance Agreements	1,203,468.00		(20,430.63)	1,183,037.37
			RJE - 1	(20,430.63)	
56100	Travel G+ç+  Local Mileage Reimbursement	24,148.00			24,148.00
56250	Travel - Transportation	25,139.00			25,139.00

Account	Description	UNADJ 6/30/2017	JE Ref #	RJE	FINAL 6/30/2017
56300	Travel G+ç+  Registration Fees	19,331.00			19,331.00
56350	Travel - Lodging and Board	43,119.00			43,119.00
56400	Travel/Training G+ç+  Provider CME	95,574.00			95,574.00
56600	Employee Parking	5,039.00			5,039.00
56900	Training G+ç+  Other	71,823.00			71,823.00
57100	Printing Expense	27,725.00		(544.25)	27,180.75
			RJE - 1	(544.25)	
57200	Outreach Materials	7,457.00			7,457.00
57310	Client Incentives	1,071.00			1,071.00
57320	Patient/Client Transportation	2,620.00			2,620.00
57350	Medical & Other Services	507.00			507.00
57400	Postage & Delivery	199,470.00		(18.24)	199,451.76
			RJE - 1	(18.24)	
58200	Accounting Services	133,526.00			133,526.00
58300	Legal Expenses	336,105.00			336,105.00
58400	Consultant Expense	328,062.00			328,062.00
58500	Contractual Labor	991,623.00			991,623.00
58510	Contractual Services	178,747.00		(1,800.37)	176,946.63
			RJE - 1	(1,800.37)	
58550	Temporary Labor	865,724.00		(170,389.51)	695,334.49
			RJE - 1	(170,389.51)	
58600	External Laboratory Services	112,698.00			112,698.00
58700	Snow Removal	164,825.00			164,825.00
58900	Other - Labor	764.00			764.00
59100	Communications-Telephone Expense	249,854.00		(1,451.26)	248,402.74
			RJE - 1	(1,451.26)	
59130	Communications-Other	101,012.00			101,012.00
59150	Communications-Wireless	22,475.00			22,475.00
59160	Communications-Paging and Answering Service	31,520.00			31,520.00
59170	Cable Service	7,862.00		(1,284.98)	6,577.02
			RJE - 1	(1,284.98)	
59200	Insurance Expense G+ç+  Medical	5,805.00			5,805.00
59250	Insurance Expense G+ç+  Umbrella Liability	74,265.00		(3,146.01)	71,118.99
			RJE - 1	(3,146.01)	
59300	Insurance Expense G+ç+  D & O	19,092.00			19,092.00
59350	Insurance Expense - General Liability	162,282.00		(18,028.29)	144,253.71
			RJE - 1	(18,028.29)	
59900	Insurance Expense G+ç+  Other	9,592.00			9,592.00
60100	Dues & Subscriptions	22,373.00		3,020.00	25,393.00
			RJE - 1	3,020.00	
60150	Professional Licenses	48,814.00		(445.00)	48,369.00
			RJE - 1	(445.00)	
60200	Medical Waste & Refuse Removal	143,485.00		(53,183.66)	90,301.34
			RJE - 1	(53,183.66)	
60300	Personnel Recruitment Expense	420,612.00			420,612.00
60350	Human Resources/Payroll Processing	182,581.00			182,581.00
60360	Employee Relations	104,703.00		(162.09)	104,540.91
			RJE - 1	(162.09)	
60370	Employee Uniforms	25,935.00		(1,872.98)	24,062.02
			RJE - 1	(1,872.98)	
60400	Food Expense G+ç+  Catering	15,856.00		(84.95)	15,771.05
			RJE - 1	(84.95)	
60450	Food Expense G+ç+  Client Meals	86,857.00			86,857.00
60500	Food Expense G+ç+  Patient Food Purchases	462,443.00		(116,406.63)	346,036.37
			RJE - 1	(116,406.63)	
60510	Food Supplies and Chemicals	46,159.00		(13,853.86)	32,305.14
			RJE - 1	(13,853.86)	
60600	Outreach Expense	32,529.00			32,529.00
60650	Advertising & Marketing Expense	69,362.00			69,362.00
60655	Advertising & Marketing - Health Fair	1,252.00			1,252.00
60660	Promotional Items	16,426.00			16,426.00
60680	Emergency Housing	7,715.00			7,715.00
60710	Interest Expense - Bonds	424,744.00			424,744.00



Account	Description	UNADJ	JE Ref #	RJE	FINAL
		6/30/2017			6/30/2017
60720	Interest Expense - Other	3,877.00			3,877.00
60750	Bank & Other Service Charges	44,702.00		(1,524.79)	43,177.21
			RJE - 1	(1,524.79)	
60780	Lobbying Expense	66,860.00			66,860.00
60800	Freight & Courier	181.00			181.00
60900	Miscellaneous Expenses	10,261.00			10,261.00
61010	Women, Infants & Children Food Benefits	908,412.00			908,412.00
61020	Vaccines and Other Pharmaceuticals	394,731.00			394,731.00
65100	Depreciation Expense G+ç+  Buildings and Fixtures	839,580.00		(91,594.24)	747,985.76
			RJE - 1	(91,594.24)	
65110	Amortization Expense	10,403.00			10,403.00
65150	Depreciation Expense - Capital Leases	107,562.00			107,562.00
65200	Depreciation Expense G+ç+  Leasehold Improvements	3,733.00			3,733.00
65250	Depreciation Expense - Software	209,811.00			209,811.00
65350	Depreciation Expense - Other Equipment	261,897.00		(133.70)	261,763.30
			RJE - 1	(133.70)	
65400	Depreciation Expense G+ç+  Furniture and Fixtures	281,576.00		(19,142.52)	262,433.48
			RJE - 1	(19,142.52)	
69100	Bad Debt Expense	619,264.00			619,264.00
69150	Bad Debt	34,604.00			34,604.00
69200	Contractual Reserve	29,578.00			29,578.00
Marcum 101	Detox Compensation	0.00		2,062,476.89	2,062,476.89
			RJE - 1	2,062,476.89	
Marcum 102	Detox Other	0.00		1,367,140.42	1,367,140.42
			RJE - 1	1,367,140.42	
<b>Total</b>		<b>0.00</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>

Cornell Scott Hill Health Corp.  
Table of Contents  
FYE 6/30/2017

A. FINANCIAL

<u>Description</u>	<u>Location</u>
Trial Balance Grouping	A-1
Reclass	A-2
Adjustments to Expenses	A-3
Visits by Practitioner	A-4
Visits by Location	A-5
Vaccines	A-6
Payments Received	A-7

Client: **Cornell Scott - Hill Health Corp.**  
 Engagement: **FQHC - Cornell Scott**  
 Period Ending: **6/30/2017**  
 Trial Balance:  
 Workpaper: **C.01 - Work Papers**

Account	Description	HIDI	FINAL 6/30/2017
---------	-------------	------	--------------------

**Group : [A] General Service Cost Centers**

<b>Subgroup : [1.00] Cap Rel Costs-BLDG and Fix</b>			
54100	Rent		414,663.00
65100	Depreciation Expense G+ç+! Buildings and Fixtures		747,985.76
65110	Amortization Expense		10,403.00
65150	Depreciation Expense - Capital Leases		107,562.00
65200	Depreciation Expense G+ç+! Leasehold Improvements		3,733.00
<b>Subtotal [1.00] Cap Rel Costs-BLDG and Fix</b>			<b>1,284,346.76</b>

<b>Subgroup : [2.00] Cap Rel Costs - Movable</b>			
65250	Depreciation Expense - Software		209,811.00
65350	Depreciation Expense - Other Equipment		261,763.30
65400	Depreciation Expense G+ç+! Furniture and Fixtures		262,433.48
<b>Subtotal [2.00] Cap Rel Costs - Movable</b>			<b>734,007.78</b>

<b>Subgroup : [3.00-A] Employee Benefits Compensation</b>			
50230	HR Manager		96,926.00
50831	Human Resources Coordinator		39,265.00
50832	Human Resources Generalist		63,651.00
<b>Subtotal [3.00-A] Employee Benefits Compensation</b>			<b>199,842.00</b>

<b>Subgroup : [3.00-B] Employee Benefits Other</b>			
51100	FICA Social Security		1,610,501.74
51101	FICA Medicare		403,762.32
51200	Health Insurance		2,544,595.83
51210	HRA Expense		20,864.00
51300	Life Insurance		92,836.05
51400	Retirement Expenses		622,746.96
51450	Pension Expense		19,411.42
51600	State Unemployment Insurance		149,103.44
51700	Workers Compensation		314,741.32
51900	Fringe Benefits G+ç+! Other		4,313.00
51950	Vacation Expense		50,278.89
60360	Employee Relations		104,540.91
60370	Employee Uniforms		24,062.02
<b>Subtotal [3.00-B] Employee Benefits Other</b>			<b>5,961,757.90</b>

<b>Subgroup : [4.00-A] Admin and General Compensation</b>			
50100	Direct Salaries & Wages		(110,781.00)
50101	Chief		1,580,860.51
50102	Chief of Information Technology		101,846.00
50107	Coordinator Office of the Executive		85,740.00
50108	Corporate Compliance Officer		100,385.00
50110	Executive Assistant I		93,032.00
50111	Executive Assistant II		13,049.00

50204	Call Center Manager	46,454.00
50208	Director of Finance	144,536.00
50209	Director of Grants Management	100,385.00
50211	Director of Information Technology	79,788.00
50214	Director of Patient Accounts	109,889.00
50215	Director of Purchasing	116,442.00
50221	Office Manager	53,942.00
50222	Operations Manager	35,044.19
50228	Director of Operations	134,989.00
50430	Practice Administrator	147,412.00
50454	Interim Practice Administrator	17,949.00
50800	Admin Salaries & Wages+ç+! Bonuses	394,800.00
50804	Accounting Clerk	42,204.00
50805	Accounts Payable Clerk	52,970.00
50806	Accounts Payable Coordinator	67,562.00
50807	Administrative Assistant	438,769.27
50808	Billing Coordinator	28,524.00
50810	Call Center Clerk	31,658.00
50811	Call Center Customer Service Rep	256,074.00
50812	Cash Manager	14,258.00
50813	Coding Specialist	53,532.00
50816	Credentialing Specialist I	55,436.00
50822	Financial Analyst	138,857.00
50823	Grant Writer	80,308.00
50824	Graphic Designer	24,236.00
50826	Health Information Mgmt Proc	69,506.00
50827	Health Information Mgmt Team Ldr	9,533.00
50828	Health Information Manager	22,592.00
50830	Help Desk Associate	36,043.00
50838	Office Manager School Based Clinic	87,856.00
50840	Patient Accounts Rep. Team Leader	63,786.00
50841	Patient Accounts Representative	374,656.83
50845	Payroll Supervisor	70,488.00
50850	Receptionist	39,121.00
50853	Release of Information Coordinator	9,602.00
50854	Release of Information Specialist	35,897.00
50855	Secretary/Receptionist	145,191.00
50856	Senior Financial Analyst	214,968.00
50857	Senior Human Resources Generalist	90,790.00
50858	Senior Systems Administrator	231,732.00
50860	Training and Development Coordinator	75,323.00
50863	Staffing Specialist	71,545.00
50864	Patient Accounts Supervisor	31,072.00
50866	Privacy Officer	84,454.00
50867	Purchasing Agent	56,109.00
50868	Senior Administrative Assistant	51,529.00
50869	HIM Coordinator	45,055.00
50870	HIM Lead Processor	42,113.00
50871	Health Information Management Supervisor	30,846.00
50872	Interactive Media and Design Specialist	38,119.00
50873	Finance Administrative Assistant	3,231.00
58900	Other - Labor	764.00
<b>Subtotal [4.00-A] Admin and General Compensation</b>		<b><u>6,562,071.80</u></b>

<b>Subgroup : [4.00-B] Admin and General Other</b>		
52700	IT Supplies	486,481.15
53100	Office Supplies	107,744.77
54000	Claim Processing Fees	191,405.00
54600	Software	64,481.00
55150	Vehicle Expense	23,320.99
55300	Software & Related Licenses	169,705.00
56900	Training G+ç+  Other	71,823.00
57100	Printing Expense	27,180.75
57310	Client Incentives	1,071.00
57400	Postage & Delivery	199,451.76
59100	Communications-Telephone Expense	248,402.74
59130	Communications-Other	101,012.00
59150	Communications-Wireless	22,475.00
59160	Communications-Paging and Answering Service	31,520.00
59170	Cable Service	6,577.02
60150	Professional Licenses	48,369.00
60300	Personnel Recruitment Expense	420,612.00
60350	Human Resources/Payroll Processing	182,581.00
60680	Emergency Housing	7,715.00
60750	Bank & Other Service Charges	43,177.21
60780	Lobbying Expense	66,860.00
60800	Freight & Courier	181.00
69100	Bad Debt Expense	619,264.00
69150	Bad Debt	34,604.00
69200	Contractual Reserve	29,578.00
<b>Subtotal [4.00-B] Admin and General Other</b>		<b><u>3,205,592.39</u></b>
<b>Subgroup : [5.00-A] Plant Op and Maint. Comp.</b>		
50207	Director of Facilities	247.00
50217	Facilities and Life Safety Manager	(670.00)
50218	Maintenance Supervisor	20,292.00
50225	Site Manager	146,158.00
50821	Facilites Support Worker	(80.00)
<b>Subtotal [5.00-A] Plant Op and Maint. Comp.</b>		<b><u>165,947.00</u></b>
<b>Subgroup : [5.00-B] Plant Op and Maint. Other</b>		
54300	Utilities - Electric	339,155.71
54310	Utilities - Water	20,638.00
54320	Utilities - Sewer	21,894.00
54330	Utilities - Gas	52,023.28
54400	Building Repairs & Maintenance	466,505.80
54450	Furniture & Equipment Purchase	40,068.80
54500	Furniture & Equipment Rental	95,018.39
55250	Laundry Services	7,519.55
55290	Security	461,699.53
55400	Service & Maintenance Agreements	1,183,037.37
58700	Snow Removal	164,825.00
<b>Subtotal [5.00-B] Plant Op and Maint. Other</b>		<b><u>2,852,385.43</u></b>
<b>Subgroup : [6.00-A] Janitorial Compensation</b>		
<b>Subtotal [6.00-A] Janitorial Compensation</b>		<b>0.00</b>

<b>Subgroup : [6.00-B] Janitorial Other</b>		
53300	Housekeeping and Maintenance Supplies	55,969.14
55200	Janitorial Services	435,218.67
<b>Subtotal [6.00-B] Janitorial Other</b>		<b>491,187.81</b>
<b>Subgroup : [7.00-A] Medical Records Comp.</b>		
50837	Medical Records Specialist	61,012.90
<b>Subtotal [7.00-A] Medical Records Comp.</b>		<b>61,012.90</b>
<b>Subgroup : [7.00-B] Medical Records Other</b>		
<b>Subtotal [7.00-B] Medical Records Other</b>		0.00
<b>Subgroup : [9.00-A] Pharmacy Compensation</b>		
50223	Pharmacy Director	131,833.00
50429	Pharmacy Technician	114,319.00
<b>Subtotal [9.00-A] Pharmacy Compensation</b>		<b>246,152.00</b>
<b>Subgroup : [9.00-B] Pharmacy Other</b>		
52300	Pharmacy Supplies	34,771.00
<b>Subtotal [9.00-B] Pharmacy Other</b>		<b>34,771.00</b>
<b>Subgroup : [10.00-A] Medical Supplies Comp.</b>		
<b>Subtotal [10.00-A] Medical Supplies Comp.</b>		0.00
<b>Subgroup : [10.00-B] Medical Supplies Other</b>		
52100	Medical Supplies	385,054.59
52500	Behavioral Health Supplies	48,793.09
57350	Medical & Other Services	507.00
<b>Subtotal [10.00-B] Medical Supplies Other</b>		<b>434,354.68</b>
<b>Subgroup : [11.00-A] Transportation Compensation</b>		
<b>Subtotal [11.00-A] Transportation Compensation</b>		0.00
<b>Subgroup : [11.00-B] Transportation Other</b>		
56250	Travel - Transportation	25,139.00
57320	Patient/Client Transportation	2,620.00
<b>Subtotal [11.00-B] Transportation Other</b>		<b>27,759.00</b>
<b>Subgroup : [12.00-B] Travel/Dues/Consulting Exp.</b>		
56100	Travel G+ç+   Local Mileage Reimbursement	24,148.00
56300	Travel G+ç+   Registration Fees	19,331.00
56350	Travel - Lodging and Board	43,119.00
56400	Travel/Training G+ç+   Provider CME	95,574.00
56600	Employee Parking	5,039.00
58400	Consultant Expense	328,062.00
60100	Dues & Subscriptions	25,393.00
<b>Subtotal [12.00-B] Travel/Dues/Consulting Exp.</b>		<b>540,666.00</b>
<b>Subgroup : [12.01-A] Dietary Comp.</b>		
50216	Executive Chef	54,653.88
50809	Cafeteria Assistant	54,556.00
50815	Cook II	22,704.98

50859	Sous Chef	61,383.30
<b>Subtotal [12.01-A] Dietary Comp.</b>		<b><u>193,298.16</u></b>
<b>Subgroup : [12.01-B] Dietary - Other</b>		
60400	Food Expense G+ç+   Catering	15,771.05
60450	Food Expense G+ç+   Client Meals	86,857.00
60500	Food Expense G+ç+   Patient Food Purchases	346,036.37
60510	Food Supplies and Chemicals	32,305.14
<b>Subtotal [12.01-B] Dietary - Other</b>		<b><u>480,969.56</u></b>
<b>Subgroup : [12.02-B] Insurance Other</b>		
59200	Insurance Expense G+ç+   Medical	5,805.00
59250	Insurance Expense G+ç+   Umbrella Liability	71,118.99
59300	Insurance Expense G+ç+   D & O	19,092.00
59350	Insurance Expense - General Liability	144,253.71
59900	Insurance Expense G+ç+   Other	9,592.00
<b>Subtotal [12.02-B] Insurance Other</b>		<b><u>249,861.70</u></b>
<b>Subgroup : [12.03-B] Medical Waste and Refuge Removal</b>		
60200	Medical Waste & Refuse Removal	90,301.34
<b>Subtotal [12.03-B] Medical Waste and Refuge Removal</b>		<b><u>90,301.34</u></b>
<b>Subgroup : [12.04-B] Interest &amp; Taxes</b>		
55310	Taxes	9,277.00
60710	Interest Expense - Bonds	424,744.00
60720	Interest Expense - Other	3,877.00
<b>Subtotal [12.04-B] Interest &amp; Taxes</b>		<b><u>437,898.00</u></b>
<b>Subgroup : [12.05-B] Accounting &amp; Legal</b>		
58200	Accounting Services	133,526.00
58300	Legal Expenses	336,105.00
<b>Subtotal [12.05-B] Accounting &amp; Legal</b>		<b><u>469,631.00</u></b>
<b>Subgroup : [12.06-B] Other Admin Supplies</b>		
53900	Other Supplies	25,505.51
60900	Miscellaneous Expenses	10,261.00
<b>Subtotal [12.06-B] Other Admin Supplies</b>		<b><u>35,766.51</u></b>
<b>Subgroup : [12.07-A] Outreach Compensation</b>		
50450	Wellness Outreach Manager	56,717.00
<b>Subtotal [12.07-A] Outreach Compensation</b>		<b><u>56,717.00</u></b>
<b>Subgroup : [12.07-B] Outreach Materials and Services</b>		
57200	Outreach Materials	7,457.00
60600	Outreach Expense	32,529.00
<b>Subtotal [12.07-B] Outreach Materials and Services</b>		<b><u>39,986.00</u></b>
<b>Subgroup : [12.08] Contract Expenses</b>		
58510	Contractual Services	176,946.63
<b>Subtotal [12.08] Contract Expenses</b>		<b><u>176,946.63</u></b>
<b>Subgroup : None</b>		
<b>Subtotal : None</b>		<b><u>0.00</u></b>

Total [A] General Service Cost Centers 25,033,230.35

Group : [B] Direct Care Cost Centers	
<b>Subgroup : [23.00-A] Physician Compensation</b>	
50232	Medical Director of Quality and Operations 139,800.00
50608	Director of Pediatrics 145,022.00
50611	Medical Director 323,542.90
50614	Pediatrician 210,153.00
50616	Physician 2,157,003.00
50618	Podiatrist 107,054.00
50621	Psychiatrist 887,413.00
50626	Senior Medical Provider 4,245.24
<b>Subtotal [23.00-A] Physician Compensation <u>3,974,233.14</u></b>	
<b>Subgroup : [23.00-B] Physician Other</b>	
<b>Subtotal [23.00-B] Physician Other 0.00</b>	
<b>Subgroup : [24.00-A] Physician Services Under Agree Comp.</b>	
<b>Subtotal [24.00-A] Physician Services Under Agree Comp. 0.00</b>	
<b>Subgroup : [24.00-B] Physician Svcs Under Agree Other</b>	
<b>Subtotal [24.00-B] Physician Svcs Under Agree Other <u>0.00</u></b>	
<b>Subgroup : [25.00-A] Physician Asst Compensation</b>	
50617	Physician Assistant 238,381.00
<b>Subtotal [25.00-A] Physician Asst Compensation <u>238,381.00</u></b>	
<b>Subgroup : [25.00-B] Physician Asst Other</b>	
<b>Subtotal [25.00-B] Physician Asst Other 0.00</b>	
<b>Subgroup : [26.00-A] Nurse Practitioner Compensation</b>	
50435	Registered Nurse 788,146.14
50436	Registered Nurse II 0.24
50455	Medical Case Manager 17,299.00
50601	APRN 2,122,083.77
50620	Psychiatric APRN 20,654.12
<b>Subtotal [26.00-A] Nurse Practitioner Compensation <u>2,948,183.27</u></b>	
<b>Subgroup : [26.00-B] Nurse Practitioner Other</b>	
<b>Subtotal [26.00-B] Nurse Practitioner Other <u>0.00</u></b>	
<b>Subgroup : [27.00-A] Visiting RN Compensation</b>	
<b>Subtotal [27.00-A] Visiting RN Compensation <u>0.00</u></b>	
<b>Subgroup : [27.00-B] Visiting RN Other</b>	
<b>Subtotal [27.00-B] Visiting RN Other 0.00</b>	
<b>Subgroup : [28.00-A] Visiting LPN Compensation</b>	
50201	Assistant Nurse Manager 28,461.80
50206	Director of Early Childhood 78,750.00
50220	NFN Clinical Supervisor 29,981.00
50231	Clinical Nurse Supervisor 47,500.41
50233	Director of Care Coordination 41,769.00



50418	Licensed Practical Nurse	862,056.02
50419	Licensed Practical Nurse Per Diem	7,338.62
50423	NFN Home Visitor	38,742.00
50426	Nurse Team Leader	27,596.00
50433	Prenatal Home Visitor	1,908.00
50434	QA/QI NURSE	77,620.00
50629	Perinatal Program Manager	45,155.00
<b>Subtotal [28.00-A] Visiting LPN Compensation</b>		<b><u>1,286,877.85</u></b>
<b>Subgroup : [28.00-B] Visiting LPN Other</b>		
<b>Subtotal [28.00-B] Visiting LPN Other</b>		<b>0.00</b>
<b>Subgroup : [29.00-A] CNM Compensation</b>		
50612	Nurse Midwife	215,476.00
<b>Subtotal [29.00-A] CNM Compensation</b>		<b><u>215,476.00</u></b>
<b>Subgroup : [29.00-B] CNM Other</b>		
<b>Subtotal [29.00-B] CNM Other</b>		<b>0.00</b>
<b>Subgroup : [30.00-A] Clinical Psychologist Compensation</b>		
50619	Program Director I	322,636.00
50622	Psychologist	122,289.00
<b>Subtotal [30.00-A] Clinical Psychologist Compensation</b>		<b><u>444,925.00</u></b>
<b>Subgroup : [30.00-B] Clinical Psychologist Other</b>		
<b>Subtotal [30.00-B] Clinical Psychologist Other</b>		<b><u>0.00</u></b>
<b>Subgroup : [31.00-A] Clinical Social Worker Comp.</b>		
50202	Assistant Program Director I	464,673.00
50224	Program Director II	333,029.25
50401	Care Coordinator	105,413.00
50402	Case Manager	628,950.32
50403	Clinical Case Coordinator	44,264.00
50603	Assistant Program Director II	138,550.32
50604	Clinician I	93,939.00
50605	Clinician II	3,027,446.16
50624	Senior Clinician	643,450.40
<b>Subtotal [31.00-A] Clinical Social Worker Comp.</b>		<b><u>5,479,715.45</u></b>
<b>Subgroup : [31.00-B] Clinical Social Worker Other</b>		
<b>Subtotal [31.00-B] Clinical Social Worker Other</b>		<b>0.00</b>
<b>Subgroup : [32.00-A] Lab Technician Compensation</b>		
<b>Subtotal [32.00-A] Lab Technician Compensation</b>		<b>0.00</b>
<b>Subgroup : [32.00-B] Lab Technician Other</b>		
<b>Subtotal [32.00-B] Lab Technician Other</b>		<b>0.00</b>
<b>Subgroup : [33.00-A] Dietician Compensation</b>		
50234	Director of Wellness Education	71,426.00
50411	Diabetes Educator	47,113.00
50424	Nurse Educator	2,643.00
50623	Registered Dietitian	62,038.00

50825	Health Educator	198,981.00
<b>Subtotal [33.00-A] Dietician Compensation</b>		<b>382,201.00</b>
<b>Subgroup : [33.00-B] Dietician Other</b>		
<b>Subtotal [33.00-B] Dietician Other</b>		0.00
<b>Subgroup : [34.00-A] Physical Therapist Compensation</b>		
<b>Subtotal [34.00-A] Physical Therapist Compensation</b>		0.00
<b>Subgroup : [34.00-B] Physical Therapist Other</b>		
<b>Subtotal [34.00-B] Physical Therapist Other</b>		0.00
<b>Subgroup : [35.00-A] Occupational Therapist Compensation</b>		
50613	Occupational Therapist	72,419.00
<b>Subtotal [35.00-A] Occupational Therapist Compensation</b>		<b>72,419.00</b>
<b>Subgroup : [35.00-B] Occupational Therapist Other</b>		
<b>Subtotal [35.00-B] Occupational Therapist Other</b>		0.00
<b>Subgroup : [36.00-A] Other Direct Care Comp.</b>		
50226	Utilization Review Manager	5,673.00
50235	Assistant Manager of Care Coordination	22,562.00
50404	Clinical Pharmacist	265,250.06
50405	Clinical Pharmacy Coordinator	109,268.25
50407	Community Health Worker	201,196.00
50409	Detox Technician	290,401.39
50412	Early Intervention Associate	26,122.00
50413	Early Intervention Associate II	48,415.00
50416	Infectious Disease Nurse	81,123.00
50420	Medical Assistant	703,522.00
50421	Neurologist	600.00
50425	Nurse Manager	45,554.00
50427	Ophthalmic Technician	54,464.00
50428	Ophthalmology Assistant	57,861.00
50431	Practice Manager I	185,224.00
50432	Practice Manager II	37,271.20
50437	Rehabilitation Coordinator	44,269.00
50438	Residential Aide	280,221.00
50440	Resource Specialist	42,950.00
50442	Senior Care Coordinator Assistant	40,600.00
50444	Senior Detox Technician	19,584.75
50445	Special Education Teacher	43,643.00
50449	Milieu Counselor Shift Supervisor	103,993.00
50453	Complex Care Manager Social Workers	13,802.00
50627	Speech Language Pathologist	105,719.00
50628	Substance Abuse Counselor	87,986.00
50801	Access To Care Manager	51,196.00
50802	Access to Care Outreach Worker	192,173.00
50803	Access To Care Referral Coordinator	23,398.00
50818	EHR Support	53,411.00
50820	EPM Administrator	87,021.00
50833	HUSKY Liaison	26,578.00
50842	Patient Advocate	75,289.00

50843	Patient Registrar	556,554.00
50844	Patient Registration Team Leader	129,986.00
50846	Practice Coordinator	86,260.00
50847	Program Coordinator	118,566.00
50852	Referral Specialist	222,888.00
<b>Subtotal [36.00-A] Other Direct Care Comp.</b>		<b><u>4,540,594.65</u></b>

<b>Subgroup : [36.00-B] Other Direct Care Supplies</b>		
58500	Contractual Labor	991,623.00
58550	Temporary Labor	695,334.49
<b>Subtotal [36.00-B] Other Direct Care Supplies</b>		<b><u>1,686,957.49</u></b>

<b>Subgroup : None</b>		
<b>Subtotal : None</b>		<b><u>0.00</u></b>
<b>Total [B] Direct Care Cost Centers</b>		<b><u>21,269,963.85</u></b>

<b>Group : [C] Reimbursable Pass Through Costs</b>		
<b>Subgroup : [47.00] Allowable GME Costs</b>		
<b>Subtotal [47.00] Allowable GME Costs</b>		<b>0.00</b>

<b>Subgroup : [48.00] Pneumococcal Vaccines and Supplies</b>		
61020	Vaccines and Other Pharmaceuticals	394,731.00
<b>Subtotal [48.00] Pneumococcal Vaccines and Supplies</b>		<b><u>394,731.00</u></b>

<b>Subgroup : [49.00] Influenza Vaccines and Supplies</b>		
<b>Subtotal [49.00] Influenza Vaccines and Supplies</b>		<b>0.00</b>

<b>Subgroup : None</b>		
<b>Subtotal : None</b>		<b><u>0.00</u></b>
<b>Total [C] Reimbursable Pass Through Costs</b>		<b><u>394,731.00</u></b>

<b>Group : [D] Other FQHC Services</b>		
<b>Subgroup : [60.00-A] Medicare Excluded Svcs Comp.</b>		
<b>Subtotal [60.00-A] Medicare Excluded Svcs Comp.</b>		<b>0.00</b>

<b>Subgroup : [60.00-B] Medicare Excluded Svcs Other</b>		
<b>Subtotal [60.00-B] Medicare Excluded Svcs Other</b>		<b>0.00</b>

<b>Subgroup : [61.00-A] Diagnostic and Screening Tests Comp.</b>		
<b>Subtotal [61.00-A] Diagnostic and Screening Tests Comp.</b>		<b>0.00</b>

<b>Subgroup : [61.00-B] Diagnostic and Screening Tests Other</b>		
52400	Laboratory Supplies	782.00
58600	External Laboratory Services	112,698.00
<b>Subtotal [61.00-B] Diagnostic and Screening Tests Other</b>		<b><u>113,480.00</u></b>

<b>Subgroup : [62.00-A] Radiology - Diagnostic Compensation</b>		
<b>Subtotal [62.00-A] Radiology - Diagnostic Compensation</b>		<b>0.00</b>

<b>Subgroup : [62.00-B] Radiology - Diagnostic Other</b>		
<b>Subtotal [62.00-B] Radiology - Diagnostic Other</b>		<b>0.00</b>

**Subgroup : [63.00-A] Prosthetic Devices Compensation**

<b>Subtotal [63.00-A] Prosthetic Devices Compensation</b>	0.00
<b>Subgroup : [63.00-B] Prosthetic Devices Other</b>	
<b>Subtotal [63.00-B] Prosthetic Devices Other</b>	0.00
<b>Subgroup : [64.00-A] Durable Medical Equipment Comp.</b>	
<b>Subtotal [64.00-A] Durable Medical Equipment Comp.</b>	0.00
<b>Subgroup : [64.00-B] Durable Medical Equipment Other</b>	
<b>Subtotal [64.00-B] Durable Medical Equipment Other</b>	0.00
<b>Subgroup : [65.00-A] Ambulance Services Compensation</b>	
<b>Subtotal [65.00-A] Ambulance Services Compensation</b>	0.00
<b>Subgroup : [65.00-B] Ambulance Services Other</b>	
<b>Subtotal [65.00-B] Ambulance Services Other</b>	0.00
<b>Subgroup : [66.00-A] Telehealth Compensation</b>	
<b>Subtotal [66.00-A] Telehealth Compensation</b>	0.00
<b>Subgroup : [66.00-B] Telehealth Other</b>	
<b>Subtotal [66.00-B] Telehealth Other</b>	0.00
<b>Subgroup : [67.00-A] Drugs Charged to Patients Comp.</b>	
<b>Subtotal [67.00-A] Drugs Charged to Patients Comp.</b>	0.00
<b>Subgroup : [67.00-B] Drugs Charged to Patients Other</b>	
<b>Subtotal [67.00-B] Drugs Charged to Patients Other</b>	0.00
<b>Subgroup : [68.00-A] Chronic Care Mngmt Comp.</b>	
<b>Subtotal [68.00-A] Chronic Care Mngmt Comp.</b>	0.00
<b>Subgroup : [68.00-B] Chronic Care Mngmt Other</b>	
<b>Subtotal [68.00-B] Chronic Care Mngmt Other</b>	0.00
<b>Subgroup : [69.00-A] Dental Compensation</b>	
50109 Director of Dental Services	188,500.00
50408 Dental Assistant	339,356.00
50417 Interim Dental Director	9,027.00
50448 Lead Dental Assistant	52,278.00
50606 Dental Hygenist	328,317.00
50607 Dentist	529,185.00
<b>Subtotal [69.00-A] Dental Compensation</b>	<b><u>1,446,663.00</u></b>
<b>Subgroup : [69.00-B] Dental Other</b>	
52200 Dental Supplies	170,692.00
<b>Subtotal [69.00-B] Dental Other</b>	<b><u>170,692.00</u></b>
<b>Subgroup : [69.01-A] WIC Compensation</b>	
50227 WIC Site Manager	67,208.00
50447 WIC Site Nutritionist	81,954.00
50862 WIC Clerk	69,770.00
<b>Subtotal [69.01-A] WIC Compensation</b>	<b><u>218,932.00</u></b>

<b>Subgroup : [69.01-B] WIC Other</b>		
61010	Women, Infants & Children Food Benefits	908,412.00
<b>Subtotal [69.01-B] WIC Other</b>		<u>908,412.00</u>

<b>Subgroup : None</b>		
<b>Subtotal : None</b>		<u>0.00</u>
<b>Total [D] Other FQHC Services</b>		<u>2,858,179.00</u>

**Group : [E] Nonreimbursable Cost Centers**

<b>Subgroup : [77.00-A] Retail Pharmacy Compensation</b>		
<b>Subtotal [77.00-A] Retail Pharmacy Compensation</b>		<u>0.00</u>

<b>Subgroup : [77.00-B] Retail Pharmacy Other</b>		
52305	Pharmacy Inventory Expense (COGS)	1,731,284.49
53315	Pharmacy-Walgreens COGS	562,024.00
<b>Subtotal [77.00-B] Retail Pharmacy Other</b>		<u>2,293,308.49</u>

<b>Subgroup : [78.00-A] Non Allowable GME Costs Comp.</b>		
<b>Subtotal [78.00-A] Non Allowable GME Costs Comp.</b>		0.00

<b>Subgroup : [78.00-B] Non Allowable GME Costs Other</b>		
<b>Subtotal [78.00-B] Non Allowable GME Costs Other</b>		0.00

<b>Subgroup : [79.00-A] Bad Debt Compensation</b>		
<b>Subtotal [79.00-A] Bad Debt Compensation</b>		<u>0.00</u>

<b>Subgroup : [79.00-B] Bad Debt Other</b>		
<b>Subtotal [79.00-B] Bad Debt Other</b>		<u>0.00</u>

<b>Subgroup : [79.01-A] Detox Clinic Compensation</b>		
Marcum 101	Detox Compensation	2,062,476.89
<b>Subtotal [79.01-A] Detox Clinic Compensation</b>		<u>2,062,476.89</u>

<b>Subgroup : [79.01-B] Detox Clinic Other</b>		
Marcum 102	Detox Other	1,367,140.42
<b>Subtotal [79.01-B] Detox Clinic Other</b>		<u>1,367,140.42</u>

<b>Subgroup : [79.02-A] Lobbying Compensation</b>		
<b>Subtotal [79.02-A] Lobbying Compensation</b>		0.00

<b>Subgroup : [79.02-B] Lobbying Other</b>		
<b>Subtotal [79.02-B] Lobbying Other</b>		0.00

<b>Subgroup : [79.03-A] Marketing/Board Comp.</b>		
50212	Director of Marketing & CR	114,611.00
50229	Development Manager	51,098.00
50835	Marketing and Comm Proj Mgr	68,623.00
<b>Subtotal [79.03-A] Marketing/Board Comp.</b>		<u>234,332.00</u>

<b>Subgroup : [79.03-B] Marketing/Board Other</b>		
60650	Advertising & Marketing Expense	69,362.00
60655	Advertising & Marketing - Health Fair	1,252.00

60660	Promotional Items	16,426.00
<b>Subtotal [79.03-B] Marketing/Board Other</b>		<b>87,040.00</b>

<b>Subgroup : None</b>		
<b>Subtotal : None</b>		0.00
<b>Total [E] Nonreimbursable Cost Centers</b>		<b>6,044,297.80</b>

<b>Group : [F] Revenues</b>		
<b>Subgroup : [1.00-A] Medicare Revenue</b>		
40100	Medicare	(9,982,313.00)
<b>Subtotal [1.00-A] Medicare Revenue</b>		<b>(9,982,313.00)</b>

<b>Subgroup : [1.00-B] Medicaid Revenue</b>		
40200	Medicaid	(45,681,525.00)
40515	Medicaid Incentive	(24,025.00)
<b>Subtotal [1.00-B] Medicaid Revenue</b>		<b>(45,705,550.00)</b>

<b>Subgroup : [1.00-C] Other Revenue</b>		
40300	Commercial Insurance	(5,158,776.00)
40350	Self - Pay	(2,906,383.00)
40500	Commercial Incentive	(2,760.00)
40520	PCMH Program	(327,231.00)
41510	Patient Refunds	2,738.00
42100	Federal Grant Income	(8,511,634.00)
42101	Capital Grants Federal	(7,659.00)
42200	State Grant Income	(2,044,620.00)
42201	Capital Grants State	(223,333.00)
42300	Local Community Grant Income	(19,646.00)
42400	Foundations Grant Income	(185,499.00)
42500	Other Grant Income	(19,314.00)
42501	Capital Grants Other	(85,230.00)
43100	Contract Services G+ç+ Agencies & Organizations	(13,050.00)
43600	Contract Services - Yale	(17,280.00)
43700	Contract Services - Other	(45,500.00)
45100	Interest & Dividend Income	(8,593.00)
45200	Contributions	(24,263.00)
45205	Donated Equipment	(35,400.00)
45250	Fundraising Revenue	(6,859.00)
45600	Room & Board	(69,329.00)
45650	Unrealized Gain/Loss	(24,352.00)
45900	Other Income	(80,616.00)
46000	Food Service - Catering	(123,749.00)
46010	Women, Infants & Children Food Benefits	(908,412.00)
46020	Vaccines and Donated Materials	(394,731.00)
47000	Pharmacy-Walgreens Revenue	(1,338,406.00)
<b>Subtotal [1.00-C] Other Revenue</b>		<b>(22,579,887.00)</b>

<b>Subgroup : [2.00] Allowances/Discounts</b>		
41100	Contractual Allowance - Medicare	5,344,911.00
41200	Contractual Allowance - Medicaid	12,098,018.00
41300	Contractual Allowance - Commercial Insurance	2,243,931.00
41500	Contractual Allowance - Self Pay	2,069,914.00
<b>Subtotal [2.00] Allowances/Discounts</b>		<b>21,756,774.00</b>

Subgroup : None  
Subtotal : None  
Total [F] Revenues

0.00  
(56,510,976.00)

Group : [Y] Assets

Subgroup : None

10660	Cash in Bank - Health Reimbursement Account	38,108.00
10790	Accounts Payable - American Express	(290,149.00)
10900	Cash - Webster Bank - Operating Account	3,462,966.00
10920	Cash - Webster Bank - Payroll	(6,441.00)
10930	Cash - Webster Bank - Capital Campaign	10,613.00
10940	Cash - Webster Bank - Pharmacy & Patient Fees	68,284.00
10950	Cash - Webster Bank - Money Market	3,386,010.00
11510	Restricted Cash - Principal	57.00
11520	Restricted Cash - Interest	635.00
11530	Restricted Cash - Debt Service Reserve	653,600.00
11900	Petty Cash and Impress Funds	5,961.00
11950	Marketable Securities	176,436.00
12100	Accounts Receivable - Medicare	766,218.00
12200	Accounts Receivable - Medicaid	1,277,899.00
12300	Accounts Receivable - Commercial Insurance	1,546,460.00
12500	Accounts Receivable - Self Pay	1,340,690.00
12600	Accounts Receivable - Federal Grants	868,717.00
12700	Accounts Receivable - State Grants	375,436.00
12800	Accounts Receivable - Local Grants	8,786.00
12900	Accounts Receivable - Other	67,947.00
12950	Accounts Receivable - Pharmacy-Walgreens	131,670.00
13500	Contractual Reserve	(507,453.00)
13550	Allowance for Doubtful Accounts	(2,775,463.00)
13620	Other Account Receivables	196,514.00
14300	Pharmacy Supplies Inventory	144,888.00
15100	Prepaid Insurance	86,143.00
15300	Prepaid Expense G+ç+   Other	179,461.00
16100	Security Deposits	48,476.00
16500	Construction In Progress	27,611.00
16501	CIP Grand St. Expansion	404,543.00
16504	CIP - West Rock Clinic	662,254.00
16508	CIP - CDBG Bathroom	1,500.00
16509	CIP -Ansonia	15,043.00
18100	Land	2,098,028.00
18200	Buildings and Fixtures	1,233,129.00
18210	Building Improvements & Maintenance	22,728,448.00
18250	Capital Leases	2,366,100.00
18300	Leasehold Improvements	708,416.00
18350	Software	1,021,526.00
18400	Deferred Financing	312,103.00
18450	Computers	1,826,547.00
18500	Furniture, Fixtures & Equipment	5,877,946.00
18600	Vehicles	125,063.00
18700	Other Fixed Assets	6,849.00
18710	Architectural & Engineering	50,495.00
18750	Appraisals & Closing Costs	3,800.00

19200	Accumulated Depreciation G+ç+! Buildings and Fixtures	(21,934,442.00)
19250	Accumulated Amortization - Capital Leases	(2,342,509.00)
19750	Accumulated Amortization - Def Financing	(117,038.00)
<b>Subtotal : None</b>		<b>26,337,881.00</b>
<b>Total [Y] Assets</b>		<b>26,337,881.00</b>

**Group : [Z] Liabilities & Equity**

<b>Subgroup : None</b>		
20100	Accounts Payable G+ç+! Trade	(1,285,023.00)
20110	Accounts Payable - Accruals	(628,082.00)
20150	Accounts Payable - Payroll Deductions	(258.00)
20210	FICA - Social Security	(94,675.00)
20220	FICA - Medicare	(22,678.00)
20600	Contributions Payable	2,071.00
20605	EE Retirement Funds Payable	(756.00)
20700	ER Retirement Funds Payable	(26,652.00)
20860	Bond Interest Payable	(103,444.00)
20870	Accrued Legal Fees	(149,211.00)
20880	Accrued Auditing Fees	(67,024.00)
20950	Due to State/Subrecipient	(238,416.00)
21999	Payroll Manual Check Suspense Account	(4,325.00)
22100	Accrued Salaries and Wages	(1,613,648.00)
22200	Accrued Vacation Expense	(1,232,730.00)
22310	Accrued Workers Compensation	(131,938.00)
22320	Pension Reserve	(7,775.00)
22322	HRA & Worker's Compensation Reserve	(199,503.00)
22323	Third Party Reimbursement Reserve	(830,000.00)
22500	Deferred Revenue G+ç+! Federal Grants	(476,948.00)
22520	Deferred Revenue G+ç+! State Grants	(170,349.00)
22550	Deferred Revenue G+ç+! Local Grants	(18,729.00)
22560	Deferred Revenue - Foundations	(116,805.00)
22600	Deferred Revenue - Capital Grant	(805,895.00)
22720	Other deferral	(68,266.00)
24250	CPLTD Notes Payable G+ç+! Capital Lease	(27,687.00)
24800	CPLTD Bond Payable G+ç+! U.S. Bank	(235,000.00)
26250	LTD Notes Payable - Capital Lease	(2,366.00)
26800	LTD Bond Payable G+ç+! U.S. Bank	(5,945,000.00)
30100	Unrestricted Fund Balance	(11,009,528.00)
35100	Community Health Network	83,333.00
<b>Subtotal : None</b>		<b>(25,427,307.00)</b>
<b>Total [Z] Liabilities &amp; Equity</b>		<b>(25,427,307.00)</b>
<b>Net (Income) Loss</b>		<b>(910,574.00)</b>



Cornell Scott Hill Health Corp.  
 FYE 6/30/2017  
 Reclassification Entry

A-2

Reclass #1

To reclass fringe benefits based on % to total

<u>Line Number</u>	<u>Line Name</u>	<u>Debit</u>	<u>Credit</u>
3.00	Fringe Benefits & Payroll Taxes		4,994,477
23.00	Physician	843,018	
25.00	Physician Assistant	50,566	
26.00	Nurse Practitioner	625,372	
27.00	Visiting RNs	-	
28.00	Visiting LPNs	272,974	
29.00	Certified Nurse Midwife	45,707	
30.00	Clinical Psychologist	94,378	
31.00	Clinical Social Worker	1,162,361	
33.00	Dietician/Educator	81,073	
35.00	Occupational Therapist	15,362	
36.00	Other Allied Health	963,156	
69.00	Dental	306,868	
69.01	WIC	46,440	
79.01	Detox Clinic	437,495	
79.02	Marketing	49,707	

Reclass #2

To reclass contracted services to correct cost report line.

<u>Line Number</u>	<u>Line Name</u>	<u>Debit</u>	<u>Credit</u>
24.00	Physician	272,083	
36.00	Other Allied Health		272,083

Reclass #3

To reclass vaccines costs to the correct line of the cost report

<u>Line Number</u>	<u>Line Name</u>	<u>Debit</u>	<u>Credit</u>
48.00	Pneumococcal Vaccines	130,166	
49.00	Influenza Vaccines	100,289	
10.00	Medical Supplies		230,455

Cornell Scott Hill Health Corp.  
FYE 6/30/2017  
Adjusting Entries

A-3

<u>Line Number</u>	<u>Description</u>	<u>Adjustment</u>	<u>Basis</u>
4.00	Lobbying Expense	(66,860)	A
48.00	Donated Vaccines	(394,731)	B
69.01	WIC Benefits	(908,412)	B
4.00	Interest Income	(3,877)	B
4.00	Unrealized Gain	(24,352)	B
4.00	Other Income	(80,616)	B
12.01	Catering Income	(123,749)	B
4.00	Bad Debt	(683,446)	A
<b>Total</b>		<b>\$ (2,286,043)</b>	

Cornell Scott Hill Health Corp.  
 FYE 6/30/2017  
 Visits & Productivity

A-4

PBC	FTEs		Medical Visits		Mental Health	
	Staff	Contract	Total Visits	Total Medicare Visits	Total Visits	Total Medicare Visits
Physicians	21.12		48,199	6,735	8,683	1,323
Physician Services under Agreement		1.27	4,095	485	-	-
Physician Assistants	2.06		3,379	310	-	-
Nurse Practitioners	22.08		41,260	5,875	8,974	1,414
Nurse - RN	15.69	0.88				
Nurse - LPN	29.89	0.27	20		637	1
Nurse - CNM	2.00		5,005	184	-	-
Clinical Psychologist	2.00	0.21	-		1,104	314
Clinical Social Worker	92.88		20	1	67,123	5,597
Dieticians/Educators	7.52		2,435	530	3	-
OT	1.00					
Other	96.77		182	38	1,531	10
<b>Total</b>	<b>293.01</b>	<b>2.63</b>	<b>104,595</b>	<b>14,158</b>	<b>88,055</b>	<b>8,659</b>

Ties to Worksheet B, Parts I & II

Provider #07-1825	7/1/2016-6/30/2017	
	Medical	Mental Health
Title V	608	-
Title XVIII	7,815	3,102
Title XIX	40,574	24,523
Other	15,572	3,003
<b>Total</b>	<b>64,569</b>	<b>30,628</b>

Provider #07-1869	7/1/2016-6/30/2017	
	Medical	Mental Health
Title V	-	-
Title XVIII	59	-
Title XIX	114	-
Other	16	-
<b>Total</b>	<b>189</b>	<b>-</b>

Provider #07-1868	7/1/2016-6/30/2017	
	Medical	Mental Health
Title V	2	11
Title XVIII	970	1,090
Title XIX	4,355	4,107
Other	1,236	793
<b>Total</b>	<b>6,563</b>	<b>6,001</b>

Provider #07-1864	7/1/2016-6/30/2017	
	Medical	Mental Health
Title V	80	-
Title XVIII	1,091	1,336
Title XIX	4,216	2,901
Other	1,825	703
<b>Total</b>	<b>7,212</b>	<b>4,940</b>

Provider #07-1867	7/1/2016-6/30/2017	
	Medical	Mental Health
Title V	-	-
Title XVIII	6	147
Title XIX	480	14,307
Other	15	4,267
<b>Total</b>	<b>501</b>	<b>18,721</b>

Provider #07-1866	7/1/2016-6/30/2017	
	Medical	Mental Health
Title V	2	-
Title XVIII	1,269	2,300
Title XIX	3,869	13,395
Other	898	4,865
<b>Total</b>	<b>6,038</b>	<b>20,560</b>

**7/1/2016-6/30/2017**

<b>Provider #07-1865</b>	<b>Medical</b>	<b>Mental Health</b>
Title V	5	-
Title XVIII	230	167
Title XIX	3,493	2,740
Other	578	474
<b>Total</b>	<b>4,306</b>	<b>3,381</b>

**7/1/2016-6/30/2017**

<b>Provider #07-1902</b>	<b>Medical</b>	<b>Mental Health</b>
Title V	-	-
Title XVIII	15	-
Title XIX	336	2
Other	61	1
<b>Total</b>	<b>412</b>	<b>3</b>

**7/1/2016-6/30/2017**

<b>Provider #07-1897</b>	<b>Medical</b>	<b>Mental Health</b>
Title V	-	-
Title XVIII	128	-
Title XIX	175	-
Other	21	-
<b>Total</b>	<b>324</b>	<b>-</b>

**7/1/2016-6/30/2017**

<b>Provider #07-1895</b>	<b>Medical</b>	<b>Mental Health</b>
Title V	-	-
Title XVIII	-	-
Title XIX	-	-
Other	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**7/1/2016-6/30/2017**

<b>Provider #07-1898</b>	<b>Medical</b>	<b>Mental Health</b>
Title V	1	-
Title XVIII	647	-
Title XIX	649	-
Other	180	-
<b>Total</b>	<b>1,477</b>	<b>-</b>

**7/1/2016-6/30/2017**

<b>Provider #07-1896</b>	<b>Medical</b>	<b>Mental Health</b>
Title V	96	-
Title XVIII	1,928	517
Title XIX	8,495	2,722
Other	2,485	582
<b>Total</b>	<b>13,004</b>	<b>3,821</b>

**Note: All visits were taken from the Provider's reports  
Ties without exception to S-3, Part 1**

**Cornell Scott Hill Health Corp.  
Administering of Drug Recluses  
FYE 6/30/2017**

A-6

**Hours**

	<u>Pneumococcal</u>	<u>Influenza</u>
Number of Vaccines Administered	1,187	5,824
Time Spent per Shot (10 minutes)	0.17	0.17
Total Hours Spent Administering Vaccines	<hr/> 197.83	<hr/> 970.67
Total Hours for All Visits	609,461	609,461
Percent Spent on Vaccine	0.000325	0.001593

**Expenses**

	<u>Pneumococcal</u>	<u>Influenza</u>
Number of Vaccines Administered	1,187	5,824
Amount per Vaccine	\$ 109.66	\$ 17.22
Total Expense Associated with Vaccines	<hr/> \$ 130,166.42	<hr/> \$ 100,289.28
Number of Medicare Vaccines Administered	64	302

**Note: All figures above were provided by client via questionnaire.**

**Cornell Scott Hill Health Corp.**  
**FYE 6/30/2017**  
**Analysis of Revenue Received**

A-7

**1/1/2013-6/30/2013**

**Provider #701872 (Includes all locations)**

Medicare Payments	4,637,402
Sequestration	(92,748)
<b>Total</b>	<hr/> 4,544,654