ChesPenn Health Services, Inc.

Financial Statements and
Supplementary Information

June 30, 2020 and 2019

ChesPenn Health Services, Inc.

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Independent Auditors' Report

To the Board of Directors of
ChesPenn Health Services, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of ChesPenn Health Services, Inc., which comprise the balance sheets as of June 30, 2020 and 2019, and the related statements of operations, 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 Controller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ChesPenn Health Services, Inc. as of June 30, 2020 and 2019, and the results of its operations, changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards (page 23) as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2021, on our consideration of ChesPenn Health Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ChesPenn Health Services, Inc.'s internal control over financial reporting and compliance.

Baker Tilly US, LLP

Iselin, New Jersey
March 19, 2021

ChesPenn Health Services, Inc.

Balance Sheets
June 30, 2020 and 2019

Assets	2020	2019
Current Assets		
Cash and cash equivalents	$ 3,688,514	$ 3,662,884
Receivables:		
Patients, less allowance for doubtful accounts of $1,023,000 in 2020 and $1,242,000 in 2019	458,404	506,882
Grants	198,430	163,835
Prepaid expenses and other current assets	96,977	81,722
Total current assets	4,442,325	4,415,323
Property and Equipment, Net	1,123,885	1,241,225
Assets Whose Use is Limited	2,346,490	2,266,708
Total assets	$ 7,912,700	$ 7,923,256

Liabilities and Net Assets	2020	2019
Current Liabilities		
Current maturities of long-term debt	$ 14,705	$ 13,867
Paycheck Protection Program loan	373,606	-
Accounts payable, trade	478,840	489,144
Accrued expenses	896,037	1,026,374
Deferred revenue	83,333	83,333
Estimated third-party payor settlements	209,541	252,656
Total current liabilities	2,056,062	1,865,374
Long-Term Debt	465,886	480,591
Paycheck Protection Program Loan	438,194	-
Total liabilities	2,960,142	2,345,965
Net Assets		
Without donor restriction	4,952,558	5,577,291
Total liabilities and net assets	$ 7,912,700	$ 7,923,256

See notes to financial statements

ChesPenn Health Services, Inc.

Statements of Operations
Years Ended June 30, 2020 and 2019

	2020	2019
Revenues and Other Support		
Net patient service revenues	$ 7,093,255	$ 7,849,419
Grant revenue	3,483,715	2,802,477
Premium revenues	780,980	793,056
Net assets released from restrictions used for operations	416,129	432,751
Other revenues	332,263	319,512
Total revenues and other support	12,106,342	12,197,215
Expenses		
Salaries and wages	5,919,053	5,598,964
Supplies and expenses	4,945,900	4,819,639
Employee benefits	1,169,918	1,142,173
Depreciation	117,340	198,364
Leases	458,923	476,591
Provision for bad debts	167,912	150,019
Insurance	52,317	41,357
Total expenses	12,831,363	12,427,107
Operating loss	(725,021)	(229,892)
Investment Income	100,288	84,475
Revenues less than expenses and decrease in net assets without donor restrictions	$ (624,733)	$ (145,417)

See notes to financial statements

ChesPenn Health Services, Inc.

Statements of Changes in Net Assets
Years Ended June 30, 2020 and 2019

	2020	2019
Net Assets Without Donor Restrictions		
Revenues less than expenses and decrease in net assets without donor restrictions	$ (624,733)	$ (145,417)
Net Assets With Donor Restrictions		
Contributions	416,129	432,751
Net assets released from restrictions for operations	(416,129)	(432,751)
Change in net assets with donor restrictions	-	-
Decrease in net assets	(624,733)	(145,417)
Net Assets, Beginning	5,577,291	5,722,708
Net Assets, Ending	$ 4,952,558	$ 5,577,291

See notes to financial statements

ChesPenn Health Services, Inc.

Statements of Cash Flows
Years Ended June 30, 2020 and 2019

	2020	2019
Cash Flows From Operating Activities		
Decrease in net assets	$ (624,733)	$ (145,417)
Adjustments to reconcile decrease in net assets to net cash (used in) provided by operating activities:		
Depreciation	117,340	198,364
Provision for bad debts	167,912	150,019
Net change in unrealized gains and losses on assets whose use is limited	(36,259)	(12,557)
Changes in assets and liabilities:		
Receivables	(154,029)	(15,287)
Estimated third-party payor settlements	(43,115)	(112,696)
Prepaid expenses and other current assets	(15,255)	(14,123)
Accounts payable	(10,304)	287,403
Accrued expenses	(130,337)	27,253
Net cash (used in) provided by operating activities	(728,780)	362,959
Cash Flows From Investing Activities		
Net purchases of assets whose use is limited	(43,523)	(49,872)
Cash Flows From Financing Activities		
Proceeds from issuance of long-term debt	811,800	-
Repayment of long-term debt	(13,867)	(5,542)
Net cash provided by (used in) financing activities	797,933	(5,542)
Net increase in cash and cash equivalents	25,630	307,545
Cash and Cash Equivalents, Beginning	3,662,884	3,355,339
Cash and Cash Equivalents, Ending	$ 3,688,514	$ 3,662,884

See notes to financial statements

1. Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

ChesPenn Health Services, Inc. (the Corporation) is a not-for-profit organization which operates a comprehensive health service program. The Corporation is principally funded by grants from the United States Department of Health and Human Services (HHS). The Corporation operates one location offering medical, dental, pharmaceutical and behavioral health services in Chester, Pennsylvania, one location offering medical, dental, pharmaceutical and behavioral health services in Coatesville, Pennsylvania and one location offering medical and behavioral health services in Upper Darby, Pennsylvania.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect 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. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid financial instruments purchased with original maturities of three months or less, excluding assets whose use is limited.

Accounts Receivable

Accounts receivable, patients are reported at net realizable value. Accounts are written off when they are determined to be uncollectible based upon management's assessment of individual accounts. The allowance for doubtful accounts is estimated based upon a periodic review of the accounts receivable aging, payor classifications and application of historical write-off percentages.

Assets Whose Use Is Limited

Assets whose use is limited include designated assets set aside by the Corporation's Board of Directors to cover the replacement cost of specified capital assets and other program services.

Investment income is included in the determination of revenues less than expenses and decrease in net assets without donor restrictions unless the income or loss is restricted by donor or law and is reported net of investment expenses. Unrealized gains and losses on assets whose use is limited are also included in the determination of revenues less than expenses. Interest income is measured as earned on the accrual basis.

Property and Equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - net assets available for use in general operations and not subject to donor restrictions. All revenue not restricted by donors and donor restricted contributions whose restrictions are met in the same period in which they are received are accounted for in net assets without donor restrictions.

Net Assets With Donor Restrictions - net assets subject to donor imposed restrictions. Donor imposed restricted are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. When a restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Performance Indicator

The statements of operations include a determination of revenues less than expenses and decrease in net assets without donor restrictions. Changes in net assets without donor restrictions which are excluded from revenues less than expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purposes of acquiring such assets).

Net Patient Service Revenues

Net patient service revenues are reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. It is reasonably possible that the estimates used could change in the near term.

Charity Care

The Corporation provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Corporation does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenues. The Corporation provided charity care, based on the amount of costs incurred, of approximately $1,421,000 in 2020 and $1,209,000 in 2019.

Premium Revenues

The Corporation has agreements with various Health Maintenance Organizations (HMOs) to provide medical services to subscribing participants. Under these agreements, the Corporation receives monthly capitation payments based on the number of each HMO's participants, regardless of services actually performed by the Corporation. In addition, certain HMOs make fee-for-service payments to the Corporation for certain covered services based upon discounted fee schedules.

Donor Restricted Gifts

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of the restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statements of operations as net assets released from restrictions. Donor restricted contributions whose restrictions are met within the same year as received are reflected as contributions without donor restrictions in the accompanying financial statements.

Income Taxes

The Corporation is a not-for-profit entity as described in Section 501(c)(3) of the Internal Revenue Code (IRC) and is exempt from federal income taxes on its exempt income under Section 501(a) of the IRC. The Corporation is also exempt from state and local income taxes under similar statutes. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

The Corporation accounts for uncertainty in income taxes using a recognition threshold of more-likely-than-not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainty occurs if the recognition threshold is met. Management determined there were no tax uncertainties that met the recognition threshold in 2020 and 2019.

Subsequent Events

The Corporation evaluated subsequent events for recognition or disclosure through March 19, 2021, the date the financial statements were available to be issued.

The Corporation's operations and financial performance will be affected by the recent COVID-19 outbreak which has spread globally and is adversely affecting economic conditions throughout the world. The Corporation's evaluation of the effects of these events is ongoing as of the date the accompanying financial statements were available to be issued. The pandemic will impact various parts of 2021 operations and financial performance including, but not limited to, additional costs for emergency preparedness, disease control and containment, potential shortages of personnel, supply chain disruption and declines in revenue related to decreases in volumes of certain revenue streams. The extent of the impact will depend on future developments, including the duration and spread of the outbreak and related governmental or other regulatory actions.

In fiscal year 2021, the Corporation has been the recipient of several Federal, State, private and foundation grants which will be utilized to cover the additional costs related to COVID-19 that are outlined above. In addition, the Corporation will continue to drawdown funds from the DHHS Community Health Center Section 330 grants to fund COVID-19 expenditures, including testing, personal protective equipment supplies and personnel costs.

Recent Accounting Pronouncements

Accounting Standards Adopted in the Current Year

Contributions

In June 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. ASU No. 2018-08 is intended to clarify and improve accounting guidance for contributions received and contributions made. The amendments in ASU No. 2018-08 should assist entities in: (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions subject to other guidance and; (2) determining whether a contribution is conditional. The Corporation adopted this guidance during the year ended June 30, 2020, which did not have a material impact on the Corporation's business practices, financial condition or changes in net assets during the fiscal year ended June 30, 2020.

Recently Issued Accounting Standards Not Yet Adopted

Revenue From Contracts With Customers

In May 2014, the FASB issued ASU No. 2014-09, *Revenue From Contracts With Customers (Topic 606)*. ASU No. 2014-09 supersedes the revenue recognition requirements in *Topic 605, Revenue Recognition*, and most industry-specific guidance. Under the requirements of ASU No. 2014-09, the core principle is that entities should recognize revenue to depict the transfer of promised goods or services to customers (patients) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The Corporation will be required to retrospectively adopt the guidance in ASU No. 2014-09 for its fiscal year ending June 30, 2021. The Corporation is currently assessing the effect that ASU No. 2014-09 will have on its financial statements.

Leases

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842) (as amended)*. ASU No. 2016-02 was issued to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. Under the provisions of ASU No. 2016-02, a lessee is required to recognize a right-to-use asset and lease liability, initially measured at the present value of the lease payments, in the balance sheet. In addition, lessees are required to provide qualitative and quantitative disclosures that enable users to understand more about the nature of the Corporation's leasing activities. The Corporation will be required to retrospectively adopt the guidance in ASU No. 2016-02 for its fiscal year ending June 30, 2022. The Corporation is currently assessing the effect that ASU No. 2016-02 will have on its financial statements.

2. Significant Group Concentrations of Credit Risk

The Corporation grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor arrangements primarily with Medicare, Medical Assistance, Blue Shield and various commercial insurance companies. The mix of net patient service revenues from third-party payors for the years ended June 30 was as follows:

	2020	2019
Medicaid	85 %	85 %
Medicare	6	6
Commercial	5	5
Self-pay	4	4
Total	100 %	100 %

The Corporation maintains operating cash and cash equivalents with local financial institutions. Accounts in each financial institution are insured by the Federal Deposit Insurance Corporation to $250,000.

3. Net Patient Service Revenues

The Corporation has agreements with third-party payors that provide for payments to the Corporation at amounts different from its established rates.

Patient services rendered to Medical Assistance beneficiaries are paid at prospectively determined rates. The Corporation also has entered into payment agreements with certain commercial insurance carriers and health maintenance organizations. The basis for payment to the Corporation under these agreements includes discounts from established charges and capitation payments. Capitation revenue was approximately $102,000 and $106,000 for the years ended June 30, 2020 and 2019, respectively.

4. Grant Revenue

The Corporation is principally funded by grants from HHS. HHS and other grant revenue for 2020 and 2019 consisted of the following:

	2020	2019
Community Health Centers, Section 330	$ 2,894,578	$ 2,371,327
Project Grants for Health Services to the Homeless	64,181	166,609
HIV Care Formula Grants	55,961	61,211
Total HHS grant revenue	3,014,720	2,599,147
Other	468,995	203,330
Total HHS and other grant revenue	$ 3,483,715	$ 2,802,477

Grants receivable at June 30, 2020 and 2019 consisted of the following:

	2020	2019
Project Grants for Health Services to the Homeless	$ -	$ 62,953
PA Department of Health COVID Grant	112,245	-
Other	86,185	100,882
Total grants receivable	$ 198,430	$ 163,835

COVID-19

In March 2020, the Coronavirus Aid, Relief and Economic Security (CARES) Act was signed into law to combat the financial effects of COVID-19. The CARES Act created a Provider Relief Fund to provide support for hospitals and other healthcare providers. The Corporation received $172,849 in 2020 related to this funding. In accordance with the original terms and conditions, the Corporation can apply the funding against lost revenues and eligible expenses. Noncompliance with the terms and conditions could result in repayment of some or all of the support. The DHHS has indicated Relief Fund payments are subject to future reporting and audit requirements, and subsequent to June 30, 2020, DHHS released updated guidance on the reporting and use of the funds. The substantive changes in the updated guidance are that the Corporation needs to apply the funds to eligible expenses before lost revenues, and the reporting period for determination of eligible amounts is set at a calendar year, thereby keeping the measurement period open until then. Accordingly, there is a reasonable possibility these changes could result in claw-back or reversal of amounts previously recognized. The Corporation is assessing the impact of the updated guidance on its financial statements and whether amounts recognized in the year ended June 30, 2020 could change or become repayable in subsequent periods; however, an estimate of the possible financial effect cannot be made as of the date these financial statements were available to be issued.

The Corporation incurred lost revenues and eligible expenses in accordance with the original terms and conditions of the Provider Relief Fund as of June 30, 2020 of $172,849, which were recognized and included in grant revenue in the accompanying statements and operations. Subsequent to June 30, 2020, the Corporation received $307,573 in additional funding from the Provider Relief Fund to assist in the Corporation's response to COVID-19.

The CARES Act also provided for supplemental funding to FQHCs for one-time support for the detection, prevention, diagnosis and treatment of COVID-19, including maintaining or increasing health center capacity and staffing levels during a COVID-19 related public health emergency. This supplemental funding was provided through HRSA under three separate grant awards. The Corporation was awarded supplemental funding in March and April 2020 totaling $1,265,240 which must be expended by April 30, 2021. As of June 30, 2020, the Corporation had incurred eligible expenses of $308,273 in accordance with the terms and conditions of this funding, which is included within grant revenue in the accompanying statement of operations.

Federal and State Awards

The Corporation participates in both state and federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The Corporation is potentially liable for any expenditures which may be disallowed pursuant to the terms of these grant programs. Management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

5. Assets Whose Use Is Limited

The composition of assets whose use is limited at June 30, 2020 and 2019 is set forth in the following table:

	2020	2019
Cash and cash equivalents	$ 422,388	$ 814,857
Certificates of deposit	1,378,796	936,761
Equity mutual funds	161,127	154,689
Fixed income mutual funds	384,179	360,401
Total	$ 2,346,490	$ 2,266,708

Investment income consists of the following for the years ended June 30, 2020 and 2019:

	2020	2019
Interest and dividend income	$ 64,029	$ 71,918
Net change in unrealized gains and losses on assets whose use is limited	36,259	12,557
Total	$ 100,288	$ 84,475

6. Fair Value Measurements

The Corporation follows the provisions of authoritative guidance relating to fair value measurements. This guidance defines fair value, establishes a framework for measuring fair value under accounting principles generally accepted in the United States of America and enhances disclosures about fair value measurements. Fair value is defined as the price that would be received to sell an asset or the price that would be paid to transfer a liability in an orderly transaction between market participants at the measurement date. The framework that this guidance establishes for measuring fair value includes a hierarchy used to classify the inputs used in measuring fair value. The hierarchy prioritizes the inputs used in determining valuations into three levels. The level in the fair value hierarchy within which the fair value measurement falls is determined based on the lowest level input that is significant to the fair value measurement.

The levels of the fair value hierarchy are as follows:

Level 1 - Fair value is based on unadjusted quoted prices in active markets that are accessible to the Corporation for identical assets. These generally provide the most reliable evidence and are used to measure fair value whenever available.

Level 2 - Fair value is based on significant inputs, other than Level 1 inputs, that are observable either directly or indirectly for substantially the full term of the asset through corroboration with observable market data. Level 2 inputs include quoted market prices in active markets for similar assets, quoted market prices in markets that are not active for identical or similar assets and other observable inputs.

Level 3 - Fair value is based on significant unobservable inputs. Examples of valuation methodologies that would result in Level 3 classification include option pricing models, discounted cash flows and other similar techniques.

The fair value of the Corporation's assets at June 30, 2020 and 2019, are as follows:

	2020			
	Level 1	**Level 2**	**Level 3**	**Total**
Reported at Fair Value				
Assets whose use is limited:				
Certificates of deposit	$ -	$ 1,378,796	$ -	$ 1,378,796
Equity mutual funds	161,127	-	-	161,127
Fixed income mutual funds	384,179	-	-	384,179
Total assets whose use is limited at fair value	$ 545,306	$ 1,378,796	$ -	1,924,102
Cash and cash equivalents				422,388
Total assets whose use is limited				$ 2,346,490

	2019			
	Level 1	**Level 2**	**Level 3**	**Total**
Reported at Fair Value				
Assets whose use is limited:				
Certificates of deposit	$ -	$ 936,761	$ -	$ 936,761
Equity mutual funds	154,689	-	-	154,689
Fixed income mutual funds	360,401	-	-	360,401
Total assets whose use is limited at fair value	$ 515,090	$ 936,761	$ -	1,451,851
Cash and cash equivalents				814,857
Total assets whose use is limited				$ 2,266,708

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at June 30, 2020.

Certificates of deposit include savings certificates with fixed maturity dates and interest rates with the carrying amounts approximating fair value due to the short term nature of the instruments.

Equity and fixed income mutual funds include investments that are valued at fair value based on quoted market prices in active markets.

7. Property and Equipment

Property and equipment and accumulated depreciation at June 30, 2020 and 2019 consisted of the following:

	2020	2019
Land	$ 100,838	$ 100,838
Buildings	3,153,067	3,153,067
Leasehold improvements	349,794	349,794
Equipment	1,341,554	1,341,554
Vehicles	48,472	48,472
Total	4,993,725	4,993,725
Less accumulated depreciation	3,869,840	3,752,500
Property and equipment, net	$ 1,123,885	$ 1,241,225

8. Long-Term Debt

Long-term debt at June 30, 2020 and 2019 consists of the following:

	2020	2019
Mortgage note payable to Reinvestment Fund, Inc., payable monthly in 47 equal installments of $3,548 beginning February 2019 through December 2022 consisting of principal and interest bearing interest at a rate of 5.88%, with a final payment due in January 2023	$ 480,591	$ 494,458
Less current portion due within one year	14,705	13,867
Long-term portion	$ 465,886	$ 480,591

Mortgage Note Payable

On December 15, 2017, the Corporation entered into a Loan Agreement to finance the cost of renovations at one of its locations. The note payable is secured by a first lien on, and security interest in, substantially all real estate, improvements, fixtures and equipment at the property.

Future principal debt payments at June 30, 2020 are as follows:

2021	$ 14,705
2022	15,593
2023	450,293
2024	-
Total	$ 480,591

9. Paycheck Protection Program Loan

In May 2020, the Corporation received a loan pursuant to the Paycheck Protection Program (PPP), administered by the U.S. Small Business Administration. The PPP was authorized in the CARES Act. The Corporation received the loan proceeds on May 5, 2020. The principal amount of the loan is $811,800 and there are no collateral or guarantee requirements. Under the terms of the PPP agreements, payments will be deferred to November 2020. The loan will bear interest at 1 percent per annum, and will mature on April 23, 2022. Subject to certain eligibility and certification requirements under the PPP, some or all of the loan amount may be forgiven.

The Corporation believes that it met the PPP's loan forgiveness requirements, and therefore, applied for forgiveness during December 2020. The Corporation received the forgiveness from the SBA on February 19, 2021 and will record the amount forgiven as forgiveness income within its statement of operations in 2021.

The SBA reserves the right to audit any PPP loan, regardless of size. The audits may occur after forgiveness has been granted. In accordance with the CARES Act, all borrowers are required to maintain their PPP loan documentation for six years after the PPP loan was forgiven or repaid in full and to provide that documentation to the SBA upon request.

10. Demand Note Payable, Bank

The Corporation has a line of credit agreement with National Penn Bank for $300,000. Amounts advanced under this line of credit are due on demand and interest is charged at the Wall Street Journal prime rate plus 0.5 percent, with a minimum rate of 5 percent. There were no borrowings at June 30, 2020 and 2019, and this line of credit expires on February 28, 2021.

11. Accrued Expenses

Accrued expenses at June 30, 2020 and 2019 consisted of the following:

	2020	2019
Pension	$ 81,217	$ 46,763
Vacation pay	346,123	373,453
Salaries and wages	288,963	251,174
Rent	89,011	110,505
Pharmacy purchases and dispensing fees	26,277	27,984
Other	64,446	216,495
Total	$ 896,037	$ 1,026,374

12. Pension Plan

The Corporation has a 401(k) defined contribution profit sharing plan (the plan) in which employees contribute to the plan and an employer match is provided. The plan covers substantially all employees. Pension expense was $278,872 in 2020 and $232,241 in 2019.

13. Transactions With Crozer-Keystone Health System

The Corporation has an electronic health record (EHR) services agreement with Crozer-Keystone Health System (CKHS). Expenses related to the EHR services contract were $23,550 in 2020 and $109,650 in 2019. Amounts due to CKHS for such services were $63,750 for the year ended June 30, 2019, respectively, and are included in accounts payable or accrued expenses in the accompanying balance sheets. There were no amounts due to CKHS for services for the year ended June 30, 2020.

The Corporation entered into a professional services agreement with Health Access Network (HAN) during 2011. HAN is CKHS' physician network group. Under the terms of this agreement, HAN provides professional family medicine services at the Corporation's Upper Darby facility. Expenses related to this agreement totaled $1,378,262 in 2020 and $1,306,546 in 2019.

14. Lease Commitments

The Corporation leases facilities and equipment under the terms of noncancellable leases.

The schedule of future minimum lease payments under operating leases as of June 30, 2020 is as follows:

Years ending June 30:	
2021	$ 423,427
2022	378,063
2023	200,079
2024	-
Total	$ 1,001,569

Lease expense was $458,923 in 2020 and $476,591 in 2019.

15. Contingencies

Medical and Dental Malpractice Claims Coverage

Effective June 23, 1996, the Corporation was deemed to be an employee of the federal government under Section 224(h) of the Public Health Service (PHS) Act, 42, U.S.C. 233(h) as amended by the Federally Supported Health Centers Assistance Act of 1995. Section 224 of the PHS Act provides malpractice insurance coverage for all activities within the scope of its PHS grant under the Federal Tort Claims Act. This coverage is provided at no charge to the Corporation and there are no per occurrence or aggregate limits.

The Corporation believes it has adequate insurance coverage. To the best of the Corporation's knowledge, there are no asserted or unasserted claims which would exceed its insurance coverage.

Healthcare Industry

The healthcare industry is subject to numerous laws and regulations of federal, state and local governments. Compliance with these laws and regulations is subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. Government activity continues to increase with respect to investigations and allegations concerning possible violations by healthcare providers of fraud and abuse statues and regulations, which could result in the imposition of significant fines and penalties as well as significant repayments for patient services previously billed. Management is not aware of any material incidents of noncompliance; however, the possible future financial effects of this matter on the Corporation, if any, are not presently determinable.

16. Liquidity and Availability of Resources

Financial assets available for general expenditure within one year of the balance sheet date, consist of the following at June 30:

	2020	2019
Cash and cash equivalents	$ 3,688,514	$ 3,662,884
Accounts receivable, net	458,404	506,882
Assets whose use is limited	2,346,490	2,266,708
Total	$ 6,493,408	$ 6,436,474

The Corporation has certain assets that have been designated as to use by the Board of Directors, however these assets could be used for general expenditure if necessary and therefore have been included in the table above.

As part of the Corporation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the Corporation invests excess cash in investments.

Additionally, the Corporation maintains a $300,000 line of credit, as discussed in more detail in Note 10. As of June 30, 2020, $300,000 was available on the Corporation's line of credit.

17. Functional Expenses

The Corporation provides healthcare and related services to individuals within its geographic location. Expenses related to providing these services are as follows for the year ended June 30:

	2020		
	Healthcare Services	General and Administrative	Total
Salaries and wages	$ 4,181,238	$ 1,737,815	$ 5,919,053
Supplies and expenses	1,145,963	390,952	1,536,915
Employee benefits	896,172	273,746	1,169,918
Depreciation	115,896	1,444	117,340
Leases	325,016	133,907	458,923
Provision for bad debts	167,912	-	167,912
Insurance	25,555	26,762	52,317
Contractors	1,903,897	251,115	2,155,012
Data Processing	10,444	524,093	534,537
Pharmacy	719,436	-	719,436
Total	$ 9,491,529	$ 3,339,834	$ 12,831,363

	2019		
	Healthcare Services	General and Administrative	Total
Salaries and wages	$ 4,195,642	$ 1,403,322	$ 5,598,964
Supplies and expenses	885,504	382,100	1,267,604
Employee benefits	859,395	282,778	1,142,173
Depreciation	195,889	2,475	198,364
Leases	343,107	133,484	476,591
Provision for bad debts	150,019	-	150,019
Insurance	23,462	17,895	41,357
Contractors	1,995,310	268,602	2,263,912
Data Processing	615	441,846	442,461
Pharmacy	845,662	-	845,662
Total	$ 9,494,605	$ 2,932,502	$ 12,427,107

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Directors of
ChesPenn Health Services, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of ChesPenn Health Services, Inc. (the Corporation), which comprise the balance sheet as of June 30, 2020, and the related statements of operations, changes in net assets and cash flows for the year then ended, and have issued our report thereon dated Date of Report.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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Purpose of This Report

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

Baker Tilly US, LLP

Iselin, New Jersey
March 19, 2021

Independent Auditors' Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors of
ChesPenn Health Services, Inc.

Report on Compliance for the Major Federal Program

We have audited ChesPenn Health Services, Inc.'s (the Corporation's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Corporation's major federal program for the year ended June 30, 2020. The Corporation's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on the Major Federal Program

In our opinion, ChesPenn Health Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

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Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

The Corporation's Response to the Finding

The Corporation's response to the internal control over the compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Baker Tilly US, LLP

Iselin, New Jersey
March 19, 2021

ChesPenn Health Services, Inc.

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Other Identifying Number	Grant Period	Amount Passed-Through to Subrecipients	Federal Expenditures
United States Department of Health and Human Services					
Health Center Program Cluster:					
Direct programs:					
Consolidated Health Centers:					
Community Health Centers, Section 330	93.224	H80CS00738	02/01/18 - 01/31/19	$ -	$ 173,557
Community Health Centers, Section 330	93.224	H80CS00738	02/01/19 - 01/31/20	-	1,431,030
Community Health Centers, Section 330	93.224	H80CS00738	02/01/20 - 01/31/21	-	981,718
COVID-19 Community Health Centers, Section 330	93.224	H8DCS36635C3	04/01/20 - 03/31/21	-	248,368
COVID-19 Community Health Centers, Section 330	93.224	H8CCS35235CV	04/01/20 - 03/31/21	-	59,905
Total direct programs					2,894,578
Passed-through Philadelphia Health Management Corporation:					
Consolidated Health Centers:					
Health Care for the Homeless	93.224	H80CS00016	01/01/19 - 12/31/19	-	64,181
Total passed-through Philadelphia Health Management Corporation					64,181
Total Health Center Program Cluster and total for CFDA 93.224					2,958,759
Passed-through Access Matters:					
Family Planning Services	93.217	1FPHPA006433	04/01/19 - 03/31/20	-	59,729
Family Planning Services	93.217	1FPHPA212305	04/01/20 - 03/31/21	-	19,910
Total passed-through Access Matters					79,639
Total United States Department of Health and Human Services					3,038,398
Philadelphia Department of Public Health AIDS Activities Coordinating Office					
Passed-through The AIDS Activities Coordination Office:					
HIV Emergency Relief Project:					
Ryan White Part A	93.914	1320730-03	03/01/19 - 02/29/20	-	33,761
Ryan White Part A	93.914	1320730-03	03/01/20 - 02/28/21	-	16,242
Total passed-through The AIDS Activities Coordination Office					50,003
Total expenditures of federal awards					$ 3,088,401

See notes to schedule of expenditures of federal awards

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the grant activity of ChesPenn Health Services, Inc. (the Corporation) and is presented on an accrual basis of accounting. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Corporation it is not intended to and does not present the financial position, changes in net assets or cash flows of the Corporation.

Federally funded amounts that are passed through state and local government agencies are reported as federal awards. Expenditure amounts are classified based on information provided by the pass-through agencies at the time of preparation of the Schedule.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Pass-through entity identifying numbers are presented when available.

3. Indirect Cost Rate

The Corporation has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance, even though it does not have a federally negotiated indirect cost rate.

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were in accordance with GAAP:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	____ yes	X no	
Significant deficiency(ies) identified?	____ yes	X none reported	
Noncompliance material to financial statements noted?	____ yes	X no	

Federal Awards

Internal control over major federal programs:			
Material weakness(es) identified?	____ yes	X no	
Significant deficiency(ies) identified?	X yes	____ none reported	
Type of auditor's report issued on compliance for major federal programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	X yes	____ no	

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.224	Health Center Program Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000		
Auditee qualified as low-risk auditee?	X yes	____ no	

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

Corrective Action Not Started or in Progress

Finding 2020-001: Special Tests and Provisions - Significant Deficiency - Missing or Incomplete Patient Files

CFDA: 93.224 - Health Center Program Cluster

Federal Agency: U.S. Department of Health and Human Services

Federal Award Numbers in Cluster: H80CS00738; H8DCS36635C3; H80CS00016; HH8CCS35235CV

Federal Award Years in Cluster: Various grant periods: February 1, 2018 - January 31, 2019; February 1, 2019 - January 31, 2020; February 1, 2020 - January 31, 2021; March 1, 2020 - March 31, 2021; April 1, 2020 - March 31, 2021; and January 1, 2019 - December 31, 2019

Pass-Through Entity: A small portion (2%) is passed-through Philadelphia Health Management Corporation.

Criteria: Under the compliance supplement for the Health Center Program Cluster, health centers must prepare and apply a sliding fee discount schedule so that the amounts owed for health center services by eligible patients are adjusted based on the patient's ability to pay. To verify that this criteria the compliance supplement has the suggested audit procedures to review a sample of patient's treated. The Corporation should maintain patient files to support the patient's eligibility and that the patient charges were appropriately adjusted based on income and family size by applying the Corporation's sliding fee discount schedule.

Questioned Cost: None

Condition: 3 out of 40 selected patients receiving healthcare under the sliding fee arrangement had either incomplete or missing patient files. This was not a statistically valid sample.

Context: We identified missing or incomplete patient files (for 3 out of 40 selected patients) as a result of review and request of patient files to support the patient's eligibility and that the patient charges were appropriately adjusted based on income and family size by applying the Corporation's sliding fee discount schedule.

Effect: There was not adequate support for 3 out of 40 patient files selected to allow us to ensure that the proper sliding fee discount was provided. This is a significant deficiency in internal controls of maintaining proper documentation.

Cause: Controls that have historically been in place over maintaining patient files in the office were not followed in these instances due to COVID-19 epidemic and virtual visits, therefore we noticed some applications were either incomplete or unable to be located.

Recommendation: We recommend the Corporation implement procedures to ensure that all patient files are maintained and completed fully.

Views of Responsible Officials and Planned and Corrective Actions: ChesPenn will implement the process of maintaining paper copies of all Sliding Fee Scale patient files in each office as a back-up to potential electronic system failures for scanning patient's records. This will ensure that the missing file issue that was noted in the FY '20 single audit will be corrected in subsequent audits. In addition, ChesPenn's Compliance Officer will conduct quarterly sliding fee application audits based on a random sample of files from all three locations. The audit will include a review of the following parameters for proper documentation and sliding fee scale determination:

- Identification:
    - State issued driver's license
    - State Issued or State Recognized Identification card
    - School Identification
    - Government issued Passport
    - If married, a copy of spouse's identification as well
- Social Security Cards
    - For the applicant
    - For the spouse, if married
    - For all dependents 18 years of age or younger
    - For a college student, up to 23 years of age with college documentation
    - If a social security card is not available for a child, a birth certificate will be accepted
- Paystubs
    - One recent pay stub, if married a copy from spouse as well
    - Benefits statement from social security, if married from husband and wife
    - Awards letter for unemployment, if married from husband and wife
    - Self-employed - Last year's income tax statement
    - If paid in cash, a letter from the employer, on company letter head that states the hourly rate and hours worked
    - If the letter is handwritten, the letter must be notarized
    - When an individual has no source of income and has no insurance, they are required to fill out the information on the front and the back of the sliding fee scale form. Photo identification and social security cards are required

Responsible Party: Susan Harris-McGovern, Chief Operating Officer

Estimated Time of Completion: June 30, 2021

Section IV - Summary Schedule of Prior Year Audit Findings

None.

CPHS

ChesPenn Health Services

Your Community Health Center

ChesPenn Health Services respectfully submits the following Corrective Action Plan for the fiscal year ended June 30, 2020.

Criteria: Under the compliance supplement for the Health Center Program Cluster, health centers must prepare and apply a sliding fee discount schedule so that the amounts owed for health center services by eligible patients are adjusted based on the patient's ability to pay. To verify that this criterion the compliance supplement has the suggested audit procedures to review a sample of patients treated. The Corporation should maintain patient files to support the patient's eligibility and that the patient charges were appropriately adjusted based on income and family size by applying the Corporation's sliding fee discount schedule.

Questioned Cost: None

Condition: 3 out of 40 selected patients receiving healthcare under the sliding fee arrangement had either incomplete or missing patient files. This was not a statistically valid sample.

Context: We identified missing or incomplete patient files (for 3 out of 40 selected patients) as a result of review and request of patient files to support the patient's eligibility and that the patient charges were appropriately adjusted based on income and family size by applying the Corporation's sliding fee discount schedule.

Effect: There was not adequate support for 3 out of 40 patient files selected to allow us to ensure that the proper sliding fee discount was provided. This is a significant deficiency in internal controls of maintaining proper documentation.

Cause: Due to COVID-19 and or virtual visits, applications were either incomplete or unable to be located.

Recommendation: We recommend the Corporation implement procedures to ensure that all patient files are maintained and completed fully.

Sliding Fee Correction Action Plan

Responsible Party: Susan Harris McGovern, Chief Operating Officer, susan.harris@chespenn.org, 610-485-3800 ext. 632

Estimated Time of Completion: June 30, 2021

Auditee Response: ChesPenn will implement the process of maintaining paper copies of all Sliding Fee Scale patient files in each office as a back-up to potential electronic system failures for scanning patient's records. This will ensure that the missing file issue that was noted in the FY '20 single audit will be corrected in subsequent audits. In addition, ChesPenn's Compliance Officer will conduct quarterly sliding fee application audits based on a random sample of files from all three locations. The audit will include a review of the following parameters for proper documentation and sliding fee scale determination:

- Identification:
  -State issued driver's license
  -State Issued or State Recognized Identification card
  -School Identification
  -Government issued Passport
  -If married, a copy of spouse's identification as well

- Social Security Cards
  -For the applicant
  -For the spouse, if married
  -For all dependents 18 years of age or younger
  -For a college student, up to 23 years of age with college documentation
  -If a social security card is not available for a child, a birth certificate will be accepted

- Paystubs
  -One recent pay stub, if married a copy from spouse as well
  -Benefits statement from social security, if married from husband and wife
  -Awards letter for unemployment, if married from husband and wife
  -Self-employed - Last year's income tax statement
  -If paid in cash, a letter from the employer, on company letter head that states the hourly rate and hours worked
  -If the letter is handwritten, the letter must be notarized
  -When an individual has no source of income and has no insurance, they are required to fill out the information on the front and the back of the sliding fee scale form. Photo identification and social security cards are required

Submitted By,

Dan Caplan
Chief Financial Officer