

**ST. MARY'S HEALTH WAGON, INC.  
TABLE OF CONTENTS  
DECEMBER 31, 2011**

**CONTENTS**

**PAGE**

1-2	INDEPENDENT AUDITORS' REPORT
3-4	REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
5-6	REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

**FINANCIAL STATEMENTS**

7	STATEMENT OF FINANCIAL POSITION
8-9	STATEMENT OF ACTIVITES AND FUNCTIONAL EXPENSES AND CHANGES IN UNRESTRICTED NET ASSETS
10-11	STATEMENT OF ACTIVITES AND FUNCTIONAL EXPENSES AND CHANGES IN PERMANENTLY RESTRICTED NET ASSETS
12	STATEMENT OF CASH FLOWS

**NOTES TO FINANCIAL STATEMENTS**

13-17	NOTES TO FINANCIAL STATEMENTS
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**SUPPLEMENTARY SCHEDULES**

18-20	SCHEDULE OF REVENUE AND EXPENDITURES
21	SCHEDULE OF EXPENITURES OF FEDERAL AWARDS
22	SCHEDULE OF FINDINGS AND QUESTIONED COSTS



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**INDEPENDENT AUDITORS' REPORT**

The Honorable Members of the  
Board of Directors  
St. Mary's Health Wagon, Inc.

We have audited the accompanying statement of financial position of St. Mary's Health Wagon, Inc. (a non-profit organization) as of December 31, 2011 and the related statements of activities, cash flows and schedules referred to in the Table of Contents. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit, the financial statements referred to above present fairly in all material respects, the financial position of St. Mary's Health Wagon, Inc. as of December 31, 2011, and the changes in its net assets and its cash flows for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May, 1 2013, on our consideration of St. Mary's Health Wagon, Inc.'s control over financial reporting and our test 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report and in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial information statements of St. Mary's Health Wagon, Inc. taken as a whole. The accompanying financial information listed as a supplementary schedules in the Table of Contents, including the schedule of expenditures of federal awards for the year ended December 31, 2011, is presented for the purpose of additional analysis

as required by the U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The information in these schedules has been subjected to the procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

*Bostic, Tucker & Company, PC*

May 1, 2013  
Lebanon, Virginia



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**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***

The Honorable Members of the  
Board of Directors  
St. Mary's Health Wagon, Inc.

We have audited the financial statements of St. Mary's Health Wagon, Inc. as of and for the year ended December 31, 2011 and have issued our report thereon dated May, 1, 2013. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of the Enterprise's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the effectiveness of the Enterprise's internal over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement if the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. 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 to those charged with management.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 non-compliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Bostic, Lucker & Company, PC*

May 1, 2013  
Lebanon, Virginia



**BOSTIC, TUCKER  
& COMPANY, P.C.**  
*Certified Public Accountants*

**RONALD C. BOSTIC, CPA  
GREGORY D. TUCKER, CPA**

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable Members of the  
Board of Directors  
St. Mary's Health Wagon, Inc.

Compliance

We have audited the compliance of St. Mary's Health Wagon, Inc. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2011. The Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Corporation's management. Our responsibility is to express an opinion on Corporation's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the Corporation's compliance with those requirements.

In our opinion, St. Mary's Health Wagon, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The management of St. Mary's Health Wagon, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Corporation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing 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 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 of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily disclose all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance and its operation that we consider to be material weaknesses as defined above.

This report is intended solely for the information and use of the Board of Directors, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Bostic, Tucker & Company, PC*

May 1, 2013  
Lebanon, Virginia

**ST MARY'S HEALTH WAGON, INC.  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2011**

**ASSETS**

**CURRENT ASSETS**

Cash & Investments	\$	1,556,677
Grant Receivable		<u>112,062</u>

**TOTAL CURRENT ASSETS** \$ 1,668,739

**PROPERTY AND EQUIPMENT**

Property and Equipment	\$	170,376
Less: Accumulated Depreciation		<u>(108,353)</u>

**TOTAL PROPERTY AND EQUIPMENT** \$ 62,023

**OTHER ASSETS**

Construction in Progress	\$	<u>308,353</u>
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**TOTAL OTHER ASSETS** \$ 308,353

**RESTRICTED ASSETS**

Cash	\$	<u>344,848</u>
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**TOTAL RESTRICTED ASSETS** \$ 344,848

**TOTAL ASSETS** \$ 2,383,963

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts Payable	\$	13,712
Salaries Payable		21,367
Accrued Payroll Liabilities		<u>3,063</u>

**TOTAL CURRENT LIABILITES** \$ 38,142

**NET ASSETS**

Unrestricted	\$	2,000,973
Permanently Restricted		<u>344,848</u>

**TOTAL NET ASSETS** \$ 2,345,821

**TOTAL LIABILITIES AND NET ASSETS** \$ 2,383,963

The notes to the Financial Statements are an integral part of this statement.



**ST. MARY'S HEALTH WAGON, INC.**  
**STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES &**  
**CHANGES IN UNRESTRICTED NET ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

**RECEIPTS:**

Designated Income	\$ 208,786	
Contributions	341,432	
Patient Fees	20,400	
Grants	<u>746,216</u>	
<b>TOTAL RECEIPTS</b>		<b>\$ 1,316,834</b>

**EXPENDITURES:**

Advertising	\$ 3,596	
Bank Fees	181	
Board Meeting	28	
Building & Maintenance	5,495	
Consulting Services	118,549	
Depreciation	24,548	
Education	2,075	
Fringe Benefits	125,577	
Gifts & Sympathy	1,089	
Insurance	15,999	
Membership Fees	6,007	
Mobile Unit Expense	3,215	
Office Supplies & Expense	25,787	
Payroll Taxes	35,040	
Postage	3,467	
Professional Fees	28,904	
Rent	5,764	
Salaries & Wages	546,883	
Medical Services Expenses	35,357	
Public Relations Expense	475	
Travel & Meals	33,608	
Computers & IT	27,290	
Utilities	<u>19,053</u>	
<b>TOTAL EXPENDITURES</b>		<b>\$ <u>1,067,987</u></b>
<b>EXCESS RECEIPTS OVER (EXPENDITURES)</b>		<b>248,847</b>

The notes to the Financial Statements are an integral part of this statement.

**ST. MARY'S HEALTH WAGON, INC.  
STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES &  
CHANGES IN UNRESTRICTED NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**OTHER INCOME (EXPENSE)**

Investment Income	\$ 14,402
Interest Expense	(3)
Penalties	(313)
Unrealized Gain / (Loss)	(11,289)
Brokerage Fees	<u>(4,198)</u>

**TOTAL OTHER INCOME (EXPENSE)** \$ (1,401)

**EXCESS RECEIPTS AND OTHER INCOME OVER (EXPENDITURES)** \$ 247,446

**BEGINNING UNRESTRICTED NET ASSETS** 1,753,527

**ENDING UNRESTRICTED NET ASSETS** \$ 2,000,973

The notes to the Financial Statements are an integral part of this statement.

**ST. MARY'S HEALTH WAGON, INC.  
STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES &  
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**RECEIPTS:**

RAM Donations	\$ <u>128,857</u>	
<b>TOTAL RECEIPTS</b>		<b>\$ 128,857</b>

**EXPENDITURES:**

RAM Expense	\$ <u>51,960</u>	
<b>TOTAL OPERATION EXPENSE</b>		<b>\$ <u>51,960</u></b>

<b>INCREASE (DECREASE) IN PERMANENTLY RESTRICTED NET ASSETS</b>	<b>\$ 76,897</b>
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**RECEIPTS:**

Sullivan Endowment	\$ <u>-0-</u>	
<b>TOTAL RECEIPTS</b>		<b>\$ -0-</b>

**EXPENDITURES:**

Sullivan Endowment	\$ <u>-0-</u>	
<b>TOTAL OPERATION EXPENSE</b>		<b>\$ <u>-0-</u></b>

<b>INCREASE (DECREASE) IN PERMANENTLY RESTRICTED NET ASSETS</b>	<b>\$ -0-</b>
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The notes to the Financial Statements are an integral part of this statement.

**ST. MARY'S HEALTH WAGON, INC.  
STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES &  
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**RECEIPTS:**

UBCF Grant	\$ <u>10,001</u>	
<b>TOTAL RECEIPTS</b>		<b>\$ 10,001</b>

**EXPENDITURES:**

UBCF Grant	\$ <u>6,749</u>	
<b>TOTAL OPERATION EXPENSE</b>		<b>\$ <u>6,749</u></b>

<b>INCREASE (DECREASE) IN PERMANENTLY RESTRICTED NET ASSETS</b>	<b>\$ 3,252</b>
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**RECEIPTS:**

Smiddy Checking	\$ <u>22,974</u>	
<b>TOTAL RECEIPTS</b>		<b>\$ 22,974</b>

**EXPENDITURES:**

Smiddy Expenses	\$ <u>3,397</u>	
<b>TOTAL OPERATION EXPENSE</b>		<b>\$ <u>3,397</u></b>

<b>INCREASE (DECREASE) IN PERMANENTLY RESTRICTED NET ASSETS</b>	<b>\$ 19,577</b>
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<b>INCREASE (DECREASE) IN PERMANENTLY RESTRICTED NET ASSETS</b>	<b>\$ 99,726</b>
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<b>BEGINNING PERMANENTLY RESTRICTED NET ASSETS</b>	<b>\$ <u>245,122</u></b>
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<b>ENDING PERMANENTLY RESTRICTED NET ASSETS</b>	<b>\$ <u>344,848</u></b>
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The notes to the Financial Statements are an integral part of this statement.

**ST. MARY'S HEALTH WAGON, INC.**  
**STATEMENT OF CASH FLOWS (DIRECT METHOD)**  
**DECEMBER 31, 2011**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in Total Net Assets		\$ 347,172
<b>Adjustments to Reconcile Excess Revenue</b>		
<b>Over Expenses to Net Cash from Operations:</b>		
Depreciation	\$ 24,548	
<b>Change in Assets and Liabilities</b>		
Decrease in Accounts Receivable	9,821	
Increase in Accounts Payable	4,284	
Decrease in Grant Receivable	23,278	
Decrease in Credit Card Payable	(4,004)	
Increase in Salaries Payable	9,411	
Decrease in Accrued Payroll Liabilities	<u>(3,890)</u>	<u>63,448</u>
<b>NET CASH FLOW PROVIDED (USED) BY OPERATIONS</b>		<b><u>\$ 410,620</u></b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of Equipment	\$ (23,000)	
Construction in Progress	<u>(308,353)</u>	
		<b><u>\$ (331,353)</u></b>

**CASH FLOW FROM FINANCING ACTIVITIES**

		-0-
<b>NET INCREASE (DECREASE) IN CASH</b>		<b>\$ 79,267</b>
<b>BEGINNING CASH BALANCE **</b>		<b><u>\$ 1,822,258</u></b>
<b>ENDING CASH BALANCE **</b>		<b><u>\$ 1,901,525</u></b>

**\*\* (Includes Unrestricted and Permanently Restricted Balances)**

The notes to the Financial Statements are an integral part of this statement.

ST. MARY'S HEALTH WAGON, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Mission**

In keeping with our beliefs that health care is a right for all, we work to ensure availability of quality health care to those who come to us in need. We strive to above all provide services with dignity ever mindful of this God given privilege. In order to fulfill our mission, we believe in healing the mind, body and soul: consistent with and supportive of our philosophy of healing continuous to our commitment to collaborating, spirituality, and empowerment are the basic values motivating our ministry.

**B. Purpose**

The purpose of the corporation is to oversee the delivery of primary health care to indigent people in Dickenson, Wise, and Buchanan Counties.

**C. Financial Statement Presentation**

The statement presented in accordance with generally accepted accounting principles. The statement is presented in accordance with the principles of fund accounting, whereby receipts and expenditures are classified into funds according to specified purposes.

**D. Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with generally accepted accounting principles of The United States of America. The accrual basis of accounting recognizes revenues in the accounting period in which revenues are earned regardless of when cash is received, and recognizes expenses in the accounting period in which expenses are incurred regardless of when cash is disbursed.

**E. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Company considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

ST. MARY'S HEALTH WAGON, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2011

**F.**      Accounts Receivable

Accounts receivable are recorded at the amount of the company expects to collect on balances outstanding at year-end.

**G.**      Depreciation

Equipment and furniture and other assets are being depreciated over estimated useful lives, which range from five to seven years, using the straight-line method of depreciation.

**H.**      Income Taxes

Income taxes are not provided for in the financial statements since the Agency is exempt from federal and state income taxes under Section 501 (c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

**I.**      Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 reported period. Actual results could differ from those estimates.

ST. MARY'S HEALTH WAGON, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2011

**NOTE 2: ENDOWMENT FUND**

The Water F. Sullivan Health Care Endowment Fund provides to support the mission of the Health Wagon. The use of the endowment is permanently restricted to be expended on behalf of indigent people in Dickenson, Buchanan, and Wise Counties.

On December 31, 2011, the fund totaled \$ 224,000

**NOTE 3: CASH**

As of December 31, 2011, cash consisted of the following:

<u>Account</u>	<u>Financial Institution</u>	<u>2011</u>
Checking - Operating	New People's Bank	\$ 566,392
Checking - PayPal	New People's Bank	276
Petty Cash	The Health Wagon	403
Morgan Stanley Smith Barney	MSSB	<u>989,606</u>
<b>TOTAL UNRESTRICTED</b>		<b><u>\$ 1,556,677</u></b>
RAM Checking	New People's Bank	\$ 89,201
Smiddy Bank Account	New People's Bank	21,646
UBCF Grant Checking	New People's Bank	10,001
Sullivan Endowment	UVEST	<u>224,000</u>
<b>TOTAL PERMANENTLY RESTRICTED</b>		<b><u>\$ 344,848</u></b>
<b>TOTAL CASH</b>		<b><u>\$ 1,901,525</u></b>



ST. MARY'S HEALTH WAGON, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2011

**NOTE 4:     HRSA GRANTS**

The Department of Health and Human Services, awarded the St. Mary's Health Wagon and administrates the following Grants:

The Rural Health Care Services Outreach Grant (HRSA 1) was awarded on June 23, 2009. This grant has a reimbursable amount awarded in the sum of \$371,889. The project period is from May 01, 2009 through April 30, 2012.

The Affordable Care Act: Nurse Managed Health Care Clinic Grant (HRSA 2) was awarded on September 24, 2010. This grant has a reimbursable amount rewarded in the sum of \$1,493,634. The project period is from September 30, 2012 through September 29, 2013.

The Affordable Health Care Act: Health Centers Planning Grant (HRSA 3) was awarded on August 18, 2011. This grant has a reimbursable amount awarded in the sum of \$80,000. The project period is from September 01, 2011 through August 31, 2012.

**HRSA Grant #1**

Contingent Grant Receivable: 10/01/2011 through 04/30/2012	56,439
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<b>Contingent HRSA Grant #1:</b>	<u>56,439</u>
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**HRSA Grant #2**

Contingent Grant Receivable: 09/30/2011 through 09/29/2013	1,032,739
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<b>Contingent HRSA Grant #2:</b>	<u>\$ 1,032,739</u>
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**HRSA Grant #3**

Contingent Grant Receivable: 09/30/2011 through 08/31/2012	80,000
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<b>Contingent HRSA Grant #3:</b>	<u>\$ 80,000</u>
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ST. MARY'S HEALTH WAGON, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2011

**NOTE 5: EQUIPMENT**

Fixed assets held by the Agency consist of the following:

<u>Description</u>	<u>2011</u>
Building	\$ 10,000
Furniture & Equipment	3,802
Office Equipment	66,474
Mobile Unit	<u>90,100</u>
<b>TOTAL FIXED ASSETS</b>	<b>\$ 170,376</b>
Less: Accumulated Depreciation	<u>(108,353)</u>
<b>TOTAL FIXED ASSETS NET OF ACCUMULATED DEPRECIATION</b>	<b><u>\$ 62,023</u></b>

**NOTE 6: CONCENTRATIONS OF CREDIT RISK (Cash balances at a single financial institution)**

The Company maintains its cash balances at New Peoples Bank located in Clintwood, Virginia. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2011, the Company's uninsured cash balances total \$723,777 as reported on the bank statements. The cash balance reported on the balance sheet, \$687,919.

The Company maintains investments at Morgan Stanley Smith Barney Brokerage in the amount of \$1,213,606 as of December 31, 2011. The Company uninsured amount is \$1,213,606. Investments within a brokerage are not FDIC Insured.

**NOTE 7: SUBSEQUENT EVENTS**

As of February 25, 2012 no reportable subsequent events have occurred and subsequent events will not be considered after this date.

ST. MARY'S HEALTH WAGON, INC.  
SCHEDULE OF REVENUE AND EXPENDITURES  
RURAL HEALTH CARE SERVICES OUTREACH GRANT PROGRAM  
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 1

**Revenue:** \$ 127,820.00

**Expenditures:**

Salaries & Wages	\$	78,684.00
Fringe Benefits	\$	25,655.00
Supplies	\$	1,135.00
Travel	\$	4,105.00
Contractual Cost	\$	18,241.00

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**Total Expenditures** \$ 127,820.00

ST. MARY'S HEALTH WAGON, INC.  
SCHEDULE OF REVENUE AND EXPENDITURES  
AFFORDABLE CARE ACT: NURSE MANAGED HEALTH CLINICS  
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 2

**Revenue:** \$ 389,036.00

**Expenditures:**

Salaries & Wages	\$	188,747.00
Fringe Benefits	\$	60,023.00
Equipment	\$	21,058.00
Travel	\$	10,348.00
Materials & Supplies	\$	6,709.00
Indirect Cost	\$	18,406.00
Other Expense	\$	7,475.00
Contractual Cost	\$	76,270.00

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**Total Expenditures** \$ 389,036.00

ST. MARY'S HEALTH WAGON, INC.  
SCHEDULE OF REVENUE AND EXPENDITURES  
AFFORDABLE CARE ACT: HEALTH CENTER PLANNING GRANTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 3

**Revenue:** \$ 11,022.00

**Expenditures:**

Salaries & Wages	\$	3,334.00
Indirect Cost	\$	188.00
Contractual Cost	\$	7,500.00

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**Total Expenditures** \$ 11,022.00

ST. MARY'S HEALTH WAGON, INC  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 4

<u>FEDERAL GRANTING AGENCY/RECEIPT STATE AGENCY/GRANT PROGRAM/GRANT NUMBER</u>	<u>FEDERAL CATALOGUE NUMBER</u>	<u>EXPENDITURES</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Direct Payments		
Health Resources and Services Administration	93.912	\$ 127,820
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Direct Payments		
Health Resources and Services Administration	93.515	389,036
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Direct Payments		
Health Resources and Services Administration	93.527	11,022
<b>Total Federal Expenditures</b>		<b><u>\$ 527,878</u></b>

ST. MARY'S HEALTH WAGON, INC.  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 5

**Section I – Summary of Auditor Results**

**Financial Statements**

Type of opinion issued:	<b>Unqualified</b>
Internal control over financial reporting:	
Material Weakness(es) identified?	<b>No</b>
Significant deficiencies in internal control were disclosed by the audit of the financial statements?	<b>No</b>
Noncompliance material to financial statements?	<b>No</b>

**Federal Awards**

Internal control over major programs:	<b>No</b>
Material Weakness(es) identified?	<b>No</b>
Significant deficiencies in internal control were disclosed by the audit of the financial statements?	<b>No</b>
Type of auditor's opinion issued on compliance for major programs:	<b>Unqualified</b>
Any findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	<b>No</b>

**Major programs identified:** CFDA

Health Resources and Services Admin. 93-515

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
Auditee qualified as low risk?	<b>Yes</b>