

**MATTHEW WALKER COMPREHENSIVE
HEALTH CENTER, INC.**

FINANCIAL STATEMENTS

JANUARY 31, 2007

GOLDSTEIN GOLUB KESSLER LLP

Certified Public Accountants and Consultants

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

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January 31, 2007

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INTRODUCTION

Background

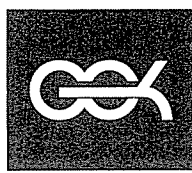
Matthew Walker Comprehensive Health Center, Inc. (the "Center") operates a community health center located in Nashville, Tennessee. The Center provides a broad range of health services to a largely medically underserved population.

Scope of Audit

The financial audit of the Center was performed 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 Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The audit covered the 12-month period ended January 31, 2007 and fieldwork was performed from April 23, 2007 to April 27, 2007.

The following were the principal objectives of the organization-wide audit:

- The expression of an opinion on the balance sheet as of January 31, 2007, and the related statements of operations and changes in unrestricted net assets, functional expenses, and cash flows for the year then ended;
- The expression of an opinion on the schedule of expenditures of federal awards for the year ended January 31, 2007;
- The assessment of the Center's internal accounting and administrative control structures;
- The performance of cost validations of transaction costs on a test basis;
- The assessment, on a test basis, of the Center's compliance with the prescribed U.S. Department of Health and Human Services cost principles (45 CFR 74, as amended, subpart Q) for selected functional types of costs; and
- To ascertain whether costs claimed for funding under specific grants are fairly presented in conformity with the terms of the grant and related U.S. Department of Health and Human Services cost principles.



GOLDSTEIN GOLUB KESSLER LLP

Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Matthew Walker Comprehensive Health Center, Inc.

We have audited the accompanying balance sheet of Matthew Walker Comprehensive Health Center, Inc. (the "Center") as of January 31, 2007, and the related statements of operations and changes in unrestricted net assets, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Center'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 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 audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes 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 opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Matthew Walker Comprehensive Health Center, Inc. as of January 31, 2007, and the changes in its net assets and its cash flows for the year then 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 October 17, 2007 on our consideration of Matthew Walker Comprehensive Health Center, 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 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* and should be considered in assessing the results of our audit.

Goldstein Golub Kessler LLP

GOLDSTEIN GOLUB KESSLER LLP

October 17, 2007

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

BALANCE SHEET

January 31, 2007

ASSETS

Current Assets:

Cash	\$ 952,778
Patient services receivable, net (Note 3)	1,039,681
Grants receivable - DHHS	62,994
Contract services receivable	78,230
Prepaid expenses and other	282,425
Pledges receivable - current portion (Note 5)	28,640
Inventory	356,697

Total current assets	2,801,445
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Property and Equipment, net (Note 4)	6,107,713
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Pledges Receivable (Note 5)	9,000
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Total Assets	\$8,918,158
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LIABILITIES AND UNRESTRICTED NET ASSETS

Current Liabilities:

Accounts payable and accrued expenses	\$ 411,347
Accrued compensation	409,583
Loan payable - current portion (Note 6)	123,739

Total current liabilities	944,669
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Loan Payable, less current maturities (Note 6)	3,178,583
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Total liabilities	4,123,252
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Commitments and Contingencies (Notes 4, 8, 10 and 11)

Unrestricted Net Assets	4,794,906
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Total Liabilities and Unrestricted Net Assets	\$8,918,158
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See Notes to Financial Statements

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

STATEMENT OF OPERATIONS AND CHANGES IN UNRESTRICTED NET ASSETS

Year ended January 31, 2007

Revenue:	
DHHS grants (Note 7)	\$3,904,254
Patient services, net (Note 8)	4,555,907
Contract services (Note 9)	415,537
Donated pharmaceuticals	268,031
Contributions and other	126,188
Total revenue	9,269,917
Expenses:	
Salaries and benefits	5,032,339
Other than personnel services	2,686,545
Interest expense	167,103
Provision for bad debts	550,000
Total expenses	8,435,987
Operating income prior to depreciation and amortization	833,930
Depreciation and amortization	263,936
Operating income	569,994
Nonoperating revenue - donations	75,000
Increase in unrestricted net assets	644,994
Unrestricted net assets at beginning of year	4,149,912
Unrestricted net assets at end of year	\$4,794,906

See Notes to Financial Statements

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year ended January 31, 2007

	Program Services	General and Administrative	Total
Salaries and wages	\$3,484,280	\$ 738,808	\$4,223,088
Fringe benefits	667,677	141,574	809,251
Healthcare consultants	270,649		270,649
Consultants and professional fees	300,623	17,442	318,065
Laboratory fees	378,602		378,602
Consumable supplies	1,006,577	85,552	1,092,129
Occupancy	116,426	68,391	184,817
Insurance	8,417	18,520	26,937
Equipment rental and maintenance	27,691	57,782	85,473
Telephone	21,323	11,882	33,205
Travel, conferences and meetings	64,596	21,262	85,858
Dues and subscriptions	20,615	32,360	52,975
Printing, publications and postage	35,636	32,250	67,886
Interest	121,985	45,118	167,103
Provision for bad debts	550,000		550,000
Other	22,462	67,487	89,949
	7,097,559	1,338,428	8,435,987
Depreciation	202,160	61,776	263,936
Total functional expenses	\$7,299,719	\$1,400,204	\$8,699,923

See Notes to Financial Statements

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

STATEMENT OF CASH FLOWS

Year ended January 31, 2007

Cash flows from operating activities:	
Cash received from DHHS grants	\$ 3,904,254
Cash received from patient services	3,889,075
Cash received from contract services	428,550
Cash received from contributions and other	216,188
Cash paid for operations	(7,758,804)
Cash paid for interest	(167,103)

Net cash provided by operating activities	512,160
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Cash used in investing activity - purchase of property and equipment	(94,258)
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Cash flows from financing activities:	
Principal payments on loan payable	(222,112)
Cash received for capital contributions	75,000

Net cash used in financing activities	(147,112)
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Net increase in cash	270,790
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Cash at beginning of year	681,988
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Cash at end of year	\$ 952,778
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**Reconciliation of increase in unrestricted net assets
to net cash provided by operating activities:**

Increase in unrestricted net assets	\$ 644,994
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Adjustments to reconcile increase in unrestricted net assets to net cash
provided by operating activities:

Depreciation	263,936
Provision for bad debts	550,000
Changes in operating assets and liabilities:	
Increase in patient services receivable	(666,832)
Decrease in contract services receivable	13,013
Increase in prepaid expenses and other	(208,880)
Decrease in pledges receivable	90,000
Increase in inventory	(94,087)
Decrease in accounts payable and accrued expenses	(33,918)
Increase in accrued compensation	28,934
Contributions restricted for long-term purposes - capital cash contribution	(75,000)

Total adjustments	(132,834)
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Net cash provided by operating activities	\$ 512,160
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See Notes to Financial Statements

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

NOTES TO FINANCIAL STATEMENTS January 31, 2007

- 1. ORGANIZATION:** Matthew Walker Comprehensive Health Center, Inc. (the "Center") operates a community health center located in Nashville, Tennessee. The Center provides a broad range of health services to a largely medically underserved population.

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

**2. SIGNIFICANT
ACCOUNTING
POLICIES:**

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. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

The Center maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Center has not experienced any losses in such accounts.

Patient services receivable are reported at their outstanding unpaid principal balances reduced by an allowance for doubtful accounts. The Center estimates doubtful accounts based on historical bad debts, factors related to specific payors' ability to pay and current economic trends. The Center writes off accounts receivable against the allowance when a balance is determined to be uncollectible.

Pledges (promises to give) are enforceable, but unsecured and principally derived from individuals, corporations and foundations.

Inventory consists of medical supplies and pharmaceuticals and is recorded at the lower of cost (first-in, first-out) or market.

Property and equipment is recorded at cost. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets, which range from 5 to 10 years for equipment and vehicle, and 40 years for building and building improvements.

Contributions are recorded as either temporarily or permanently restricted revenue if they are received with donor stipulations that limit the use of the donated asset. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted assets are reclassified to unrestricted net assets and reported in the statement of operations and changes in unrestricted net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions expire during the same fiscal year are recognized as unrestricted revenue.

Revenue from government grants and contracts designated for use in specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor's restrictions. Grants and contracts awarded for the

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

January 31, 2007

acquisition of long-lived assets are reported as unrestricted nonoperating revenue, 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. At January 31, 2007, the Center has received conditional grants and contracts from governmental entities in the aggregate amount of \$770,999 that have not been recorded in these financial statements. These grants and contracts require the Center 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 allotted under the grants and contracts.

Patient services revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered. Self-pay revenue is recorded at published charges with charitable allowances deducted to arrive at net self-pay revenue. All other patient services revenue is recorded at published charges with contractual allowances deducted to arrive at patient services, net.

Donated goods are recognized in the accompanying financial statements based on the fair value.

Interest earned on federal funds is recorded as a payable to the Public Health Service (the "PHS") in compliance with OMB Circular A-110.

The Center was incorporated as a not-for-profit corporation under the laws of the State of Tennessee and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, there is no provision for income taxes.

3. PATIENT SERVICES RECEIVABLE, NET:

Patient services receivable, net, consists of the following:

Medicare	\$ 46,467
Private insurance	66,070
Self-pay	2,317,660
TennCare managed care plans	37,381
Medicaid managed care wraparound	502,328
Tennessee Department of Health - Essential Access Pool	191,954
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	3,161,860
Less allowance for doubtful accounts	2,122,179
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	\$1,039,681

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

January 31, 2007

4. PROPERTY AND EQUIPMENT, NET:

Property and equipment, net, consists of the following:

Land	\$ 486,642
Building and improvements	5,227,037
Furniture and equipment	1,563,507
Construction-in-progress	26,137
Vehicle	24,093
	<hr/>
	7,327,416
Less accumulated depreciation	1,219,703
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	\$6,107,713

In the event the DHHS grants are terminated, the DHHS reserves the right to transfer all property and equipment purchased with grant funds to the PHS or third parties.

5. PLEDGES RECEIVABLE:

The Center received promises to give from various individuals, corporations and foundations for its capital campaign. The aggregate amount of future receivables is as follows:

Year ending January 31,

2008	\$28,640
2009	9,000
	<hr/>
	\$37,640

6. LONG-TERM DEBT:

Long-term debt consists of the following:

Loan payable - on January 31, 2006, the Center entered into a loan agreement for \$3,825,000 for the building located at 1035 14 th Avenue North. Interest payments are due monthly based on a fixed rate at 4.75%. The remaining balance is due in full on December 15, 2009.	\$3,302,322
Less current maturities	123,739
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	\$3,178,583

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

January 31, 2007

The aggregate amount of principal payments on long-term debt during the years following January 31, 2007 is as follows:

Year ending January 31,

2008	\$ 123,739
2009	129,379
2010	3,049,204
	<hr/>
	\$3,302,322

7. DHHS GRANTS:

For the year ended January 31, 2007, the Center received the following grants from the DHHS:

Grant Number	Grant Period	Grant Amount	Unrestricted Amount Recognized
5H80CS00710-05-00	02/01/06 - 01/31/07	\$2,997,105	\$2,997,105
U50/CCU422173-04	09/30/05 - 09/29/06	924,371	501,449
U50/DP422173-05	09/30/06 - 09/29/07	920,810	405,700
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			\$3,904,254

8. PATIENT SERVICES, NET:

For the year ended January 31, 2007, patient services revenue consists of the following:

	Gross Charges	Charitable and Contractual Allowance	Net Revenue
Medicare	\$ 377,050	\$ 128,813	\$ 248,237
Private insurance	810,262	447,176	363,086
Self-pay	7,148,227	4,779,278	2,368,949
TennCare managed care plans	1,144,484	782,958	361,526
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	9,480,023	6,138,225	3,341,798
Medicaid managed care wraparound			656,689
Tennessee Department of Health - Essential Access Pool			557,420
			<hr/>
			\$4,555,907

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

January 31, 2007

Medicare and TennCare revenue is reimbursed to the Center at the net reimbursement rates as determined by the program. Reimbursement rates are subject to revisions under the provisions reimbursement regulations. Adjustments for such revisions are recognized in the year incurred.

9. CONTRACT SERVICES:

For the year ended January 31, 2007, contract services and other grants revenue consist of the following:

Meharry Medical College:	
Healthy Communities Access Program	\$ 95,141
Community Networks Program	108,934
State of Tennessee Crime Victims Assistance	41,047
Baptist Healing Trust:	
Expansion of Services for the Uninsured and Spanish Speaking	72,917
Radical Loving Care Program	10,737
United Way:	
McGruder Family Resource Center	47,422
Managing Your Diabetes	18,510
Other	20,829
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	\$415,537

10. PENSION PLAN:

The Center has a defined contribution pension plan covering substantially all employees who meet certain eligibility requirements. The amounts contributed to the plan are a fixed percentage of the participant's compensation. Pension expense amounted to \$107,888 for the year ended January 31, 2007.

11. COMMITMENTS AND CONTINGENCIES:

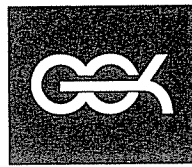
The Center has contracted with various funding agencies to perform certain healthcare services and receives Medicare revenue from the federal government. Reimbursements received under these contracts and payments from Medicare are subject to audit by federal and state governments and other agencies. Upon audit, if discrepancies are discovered, the Center could be held responsible for refunding the amounts in question.

The Center maintains medical malpractice coverage under the Federal Tort Claims Act ("FTCA"). FTCA provides malpractice coverage to eligible PHS-supported programs and applies to the Center 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.

**MATTHEW WALKER COMPREHENSIVE
HEALTH CENTER, INC.**

**INTERNAL CONTROLS AND
COMPLIANCE SECTION**

JANUARY 31, 2007



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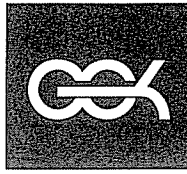
Certified Public Accountants and Consultants

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 Board of Directors
Matthew Walker Comprehensive Health Center, Inc.

We have audited the financial statements of Matthew Walker Comprehensive Health Center, Inc. (the "Center") as of and for the year ended January 31, 2007, and have issued our report thereon dated October 17, 2007. We conducted our audit 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.

Internal Control Over Financial Reporting - In planning and performing our audit, we considered the Center's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over financial reporting. A control deficiency 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 significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Center's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the Center's financial statements that is more than inconsequential will not be prevented or detected by the Center's internal control. A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Center's internal control. 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 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.



Compliance and Other Matters - As part of obtaining reasonable assurance about whether the Center's financial statements are free of 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*.

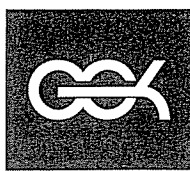
We noted certain matters that we reported to management of the Center in a separate letter dated October 17, 2007.

This report is intended solely for the information and use of the board of directors, management 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.

Goldstein Golub Kessler LLP

GOLDSTEIN GOLUB KESSLER LLP

October 17, 2007



GOLDSTEIN GOLUB KESSLER LLP

Certified Public Accountants and Consultants

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

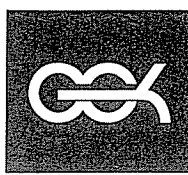
The Board of Directors
Matthew Walker Comprehensive Health Center, Inc.

Compliance - We have audited the compliance of Matthew Walker Comprehensive Health Center, Inc. (the "Center") 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 January 31, 2007. The Center'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 the Center's management. Our responsibility is to express an opinion on the Center'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 Center'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 Center's compliance with those requirements.

In our opinion, the Center 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 January 31, 2007.

Internal Control Over Compliance - The management of the Center 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 Center'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 an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over compliance.



A *control deficiency* in the Center's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Center's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Center's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Center's internal control.

Our consideration of internal control over compliance 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 compliance 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 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.

Goldstein Golub Kessler LLP

GOLDSTEIN GOLUB KESSLER LLP

October 17, 2007

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

January 31, 2007

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

☐ yes ☒ no

Identification of major programs:

CFDA Number

Name of Federal Program or Cluster

93.945

United States Department of Health and Human Services:

Assistance Programs for Chronic Disease Prevention and Control

93.890

Healthy Communities Access Program (HCAP)

93.252

Demonstration Authority

Community Access Program

Dollar threshold used to distinguish between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

☒ yes ☐ no

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

MATTHEW WALKER COMPREHENSIVE HEALTH CENTER, INC.

STATUS OF PRIOR-YEAR'S FINDINGS
January 31, 2007

There were no prior-year's findings.