

Iowa Health System and Subsidiaries

Single Audit Report

December 31, 2010



Iowa Health System and Subsidiaries
December 31, 2010

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

Board of Directors
Iowa Health System and Subsidiaries
Des Moines, Iowa

We have audited the financial statements of Iowa Health System and Subsidiaries (the Health System) as of and for the year ended December 31, 2010, and have issued our report thereon dated April 12, 2011. 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 Health System's internal control over financial reporting as a basis for designing 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 Health System's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Health System's internal control 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 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 Health System'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 deficiencies, 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 Health System'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*.

Board of Directors
Iowa Health System and Subsidiaries
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This report is intended solely for the information and use of the governing body, management and others within the Health System 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.

BKD, LLP

Kansas City, Missouri
April 12, 2011

**Independent Accountants' Report on Compliance
with Requirements Applicable to Each Major Program
and on Internal Control Over Compliance in Accordance with
OMB Circular A-133 and Schedule of Expenditures of Federal Awards**

Board of Directors
Iowa Health System and Subsidiaries
Des Moines, Iowa

Compliance

We have audited the compliance of Iowa Health System and Subsidiaries (the Health System) 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, 2010. The Health System'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 Health System's management. Our responsibility is to express an opinion on the compliance of the Health System 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 Health System'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 Health System's compliance with those requirements.

In our opinion, the Health System 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, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 10-1.

Internal Control Over Compliance

The management of the Health System is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Health System's internal control over compliance with the 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Health System'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.

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 deficiencies, 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.

The Health System's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Health System's response and, accordingly, we express no opinion on the response.

Schedule of Expenditures of Federal Awards

We have audited the basic consolidated financial statements of the Health System as of and for the year ended December 31, 2010, and have issued our report thereon dated April 12, 2011. Our audit was performed for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The accompanying supplementary information and the schedule of expenditures of federal awards as required by OMB Circular A-133 are presented for purposes of additional analysis and are not a required part of the basic consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic consolidated financial statements taken as a whole.

This report is intended solely for the information and use of the governing body, management, others within the Health System, 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.

BKD, LLP

Kansas City, Missouri
April 26, 2011

Iowa Health System and Subsidiaries
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

Findings Required to be Reported by Government Auditing Standards

Reference Number	Finding	Questioned Costs
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No matters are reportable.

Findings Required to be Reported by OMB Circular A-133

Reference Number	Finding	Questioned Costs
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10-1	Student Financial Aid Cluster U.S. Department of Education CFDA No. 84.032 Federal Family Education Loans - Award Year 2010	\$ 1,776
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Criteria or Specific Requirement – Special Tests and Provisions

Condition – Refund calculations were not in accordance with the federal regulations.

Context – Out of a population of 39 students who received federal aid totaling \$208,746 and withdrew, dropped out or were dismissed, 7 student files were tested which totaled \$39,314 in federal aid. During our testing, we noted two instances where refunds were calculated incorrectly. In the first instance, the amount of student aid used in the refund calculation was incorrect. In the second instance, both the withdrawal date and the percentage of semester completed were incorrect.

Effect – For the first instance, \$11 more was refunded than was required. In the second instance, \$1,787 was underfunded. The cumulative amount underfunded was \$1,776.

Cause – For the first instance, the gross federal aid was used in step 1 of the R2T4 calculation rather than the net federal aid. For the second instance, the official date of the withdrawal was used in the R2T4 calculation rather than the last day of attendance. In addition, the R2T4 calculation did not use the correct number of days for a break that spanned over two weekends.

Recommendation – Procedures should be implemented to ensure federal refunds are calculated accurately.

Iowa Health System and Subsidiaries
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

Reference Number	Finding	Questioned Costs
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Views of Responsible Officials and Planned Corrective Actions (Finding One) – A review process has been established and implemented for all R2T4 calculations. The business office administrative assistant will review each R2T4 calculation and documentation the financial aid coordinator has completed. Once the calculation is final, the business officer will do a final review on the R2T4 calculation and all supporting data to ensure the accuracy of each.

Views of Responsible Officials and Planned Corrective Actions (Finding Two) – Policies and procedures for Title IV R2T4 calculations have been reviewed with all appropriate staff members. Additionally, the following measures have been implemented to ensure the accuracy of these calculations:

- A step was added to the Policies and Procedures checklist to verify that the calculation of a break period includes the weekend prior to and the weekend following the break period.
- When a student is “administratively withdrawn” from their program, the official withdraw date will be the last known date of attendance or the midpoint of the term.
- A checklist will be created for faculty to use in completing the withdrawal form to ensure that the form is completed accurately.
- An in-service will be held with the faculty to cover the proper procedures for completing their portion of the withdrawal form.
- The Director of Student Services will verify all Title IV R2T4 calculations.

Iowa Health System and Subsidiaries
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2010

Reference Number	Summary of Finding	Status
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No matters are reportable.

Iowa Health System and Subsidiaries

Consolidated Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2010

CFDA Program Number/Contract	Iowa Health System - Corporate	Iowa Health - Des Moines and Subsidiaries		St. Luke's Healthcare and Subsidiaries		Allen Health Systems, Inc. and Subsidiaries		St. Luke's Health System, Inc.		Finley Tri-State Health Group, Inc. and Subsidiaries		Trinity Health System Fort Dodge Subsidiaries		Trinity Regional Health System Subsidiaries		Total
		Iowa Health System - Corporate	Iowa Health - Des Moines and Subsidiaries	St. Luke's Healthcare and Subsidiaries	St. Luke's Healthcare and Subsidiaries	Allen Health Systems, Inc. and Subsidiaries	St. Luke's Health System, Inc.	Finley Tri-State Health Group, Inc. and Subsidiaries	Trinity Health System Fort Dodge Subsidiaries	Trinity Regional Health System Subsidiaries	Trinity Health System Fort Dodge Subsidiaries	Trinity Regional Health System Subsidiaries				
84.126															\$ 15,063	\$ 15,063
93.243															106,711	106,711
93.958															652,104	652,104
93.959															223,073	223,073
93.358																16,198
93.136		\$ 4,439														4,439
93.558																157,538
93.600																17,178
93.361																17,859
HH92750000025C																75,799
93.069																28,237
93.824																215,223
93.889																24,552
93.116																1,882
93.217																179,523
93.268																5,656
93.283																16,490
93.283																772
93.283																24,772
93.069																46,596
93.275																17,199
93.889																20,831
93.917																102,328
93.994																45,863
93.889																26,221

Department of Health and Human Services
 Passed through State of Illinois, Department of Human Services
 VR - Grants (Supported Employment Program)
 Veterans Reintegration Initiative Project
 Block Grants for Community Mental Health Services
 Prevention and Treatment of Substance Abuse Grant
 Direct Programs
 Professional Nurse Training
 Passed through State of Iowa, University of Iowa
 Parent-based intervention to increase Safe Teen Driving
 Passed through State of Iowa, Department of Human Services
 Community Adolescent Pregnancy Prevention Program
 Head Start
 Passed through State of Iowa, University of Iowa
 Predicting Children's Responses to Distraction from Pain
 National Children's Study
 Public Health Emergency Preparedness
 Passed through State of Iowa, Des Moines University
 Basic/Care Area Health Education Centers
 Passed through Central Iowa Hospital Corporation through the
 State of Iowa, Department of Health
 Public Health Preparedness & Response for Bioterrorism
 Passed through State of Iowa, Department of Health
 Tuberculosis Elimination
 Family and Community Health Services Block Grant
 Immunization Action Plan
 Care for Yourself - WISE Woman
 Iowa Health Communities Initiative
 Cooperative Agreements for State-Based Comprehensive
 Breast and Cervical Cancer Early Detection Programs
 Public Health Emergency Preparedness
 Substance Abuse and Mental Health - Access to Recovery
 National Bioterrorism Hospital Preparedness Program
 HIV Consortia
 Maternal and Child Health Services Block Grant
 Passed through State of Illinois, Department of Public Health
 Public Health Preparedness & Response for Bioterrorism

Iowa Health System and Subsidiaries

Consolidated Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2010

CFDA Program Number/Contract	Iowa Health System - Corporate	Iowa Health - Des Moines and Subsidiaries		St. Luke's HealthCare and Subsidiaries		Allen Health Systems, Inc. and Subsidiaries		St. Luke's Health System, Inc.		Finley Tri-States Health Group, Inc. and Subsidiaries		Trinity Health System Fort Dodge Subsidiaries		Trinity Regional Health System and Subsidiaries		Total
		Iowa Methodist Medical Center	School of Nursing and Radiologic Technology	Hospital	School of Radiologic Technology	St. Luke's - Hospital	College of Nursing	Hospital	School of Nursing	Waiting Nurse Assn.	VNA Sub-Recipients	The Finley Hospital	Trinity Health System	Trinity Regional Health System		
14-900										\$	10				\$	10
14-228				\$ 67,964												67,964
64-009										6,459						6,459
94-002						35,954										35,954
11-307																86,424
11-557	\$ 126,480															126,480
Contract																4,442,950
99 MC-46536	200,000															200,000
	\$ 326,480	\$ 696,719	\$ 104,633	\$ 413,817	\$ 180,488	\$ 4,442,950	\$ 654,592	\$ 5,613,177	\$ 34,326	\$ 1,537,537	\$ 599,231	\$ 27,174	\$ 96,668	\$ 11,412	\$ 2,845,657	\$ 17,384,861
Total Federal Awards																

Iowa Health System and Subsidiaries
Notes to Consolidated Schedule of Expenditures of Federal Awards
Year Ended December 31, 2010

Note 1: Reporting Entity

The purpose of the schedule of expenditures of federal awards (Schedule) is to present a summary of the activities of Iowa Health System and Subsidiaries for the year ended December 31, 2010 that has been financed by the United States government (federal financial assistance). Iowa Health System and Subsidiaries include: Iowa Health System, Des Moines, Iowa; Iowa Health – Des Moines and Subsidiaries, Des Moines, Iowa; St. Luke’s Healthcare and Subsidiaries, Cedar Rapids, Iowa; Allen Health System, Inc. and Subsidiaries, Waterloo, Iowa; St. Luke’s Health System, Inc., Sioux City, Iowa; Finley Tri-States Health Group, Inc. and Subsidiaries, Dubuque, Iowa; Trinity Health System, Inc. and Subsidiaries, Fort Dodge, Iowa; and Trinity Regional Health System and Subsidiaries, Rock Island, Illinois (collectively, the Health System). For the purposes of the Schedule, federal financial assistance includes all federal assistance entered into directly between the Health System and the federal government and subawards from nonfederal organizations made under federally sponsored agreements. The Schedule does not include payments received under Medicare and Medicaid reimbursement programs. Because the Schedule presents only a selected portion of the activities of the Health System, it is not intended to, and does not, present the financial position, revenue and expenses, changes in net assets and cash flows of the Health System.

Note 2: Basis of Accounting

This schedule includes the federal awards activity of the Health System and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3: Subrecipients

Of the federal expenditures presented in this schedule, the Health System provided federal awards to subrecipients as follows:

Program	CFDA Number	Subrecipient	Amount Provided
Public Health Preparedness & Response for Bioterrorism	93.069	Family Medicine Association Clinic (Guttenberg, IA)	\$ 2,960
	93.069	Guttenberg Municipal Hospital (Guttenberg, IA)	1,425
	93.069	Central Community Hospital (Elkader, IA)	1,260
	93.069	Clayton County Emergency Medical Assistance	11,554
			<u>17,199</u>
Maternal and Child Health Services Block Grant	93.994	Palmer Home Care Services, West Union (Fayette Co.)	9,975
			<u>\$ 27,174</u>

Supplemental Schedules

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Iowa Health-Des Moines and Subsidiaries
Program Title: Bioterrorism Hospital Preparedness and Response
CFDA #93.889

Revenues:	
Contract	\$ 130,277
Other	-
	-
Total Revenues	130,277
 Expenses:	
Salaries and fringe	34
Supplies	6,168
Indirect/Admin	119,862
Other	4,213
	4,213
Total Expenses	130,277
Change in Net Assets	-
Net Assets, Beginning of Year	-
Net Assets, End of Year	\$ -

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: St. Luke's Healthcare and Subsidiaries
Program Title: Family and Community Health Services Block Grant
CFDA #93.889

Revenues:	
Contract	\$ 24,940
Other	-
	-
Total Revenues	24,940
 Expenses:	
Salaries and fringe	22,298
Indirect/Admin	2,217
Other	425
	425
Total Expenses	24,940
 Change in Net Assets	
	-
 Net Assets, Beginning of Year	
	-
 Net Assets, End of Year	
	\$ -

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Allen Health Systems, Inc. and Subsidiaries
Program Title: National Bioterrorism Hospital Preparedness Program
CFDA #93.889

Revenues:		
Contract	\$	24,552
Other		-
		-
Total Revenues		24,552
Expenses:		
Other		24,552
		24,552
Total Expenses		24,552
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	\$	-

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Trinity Health System and Subsidiaries
Program Title: Bioterrorism Hospital Preparedness and Response
CFDA #93.889

Revenues:		
Contract	\$	11,412
Other		<u>-</u>
Total Revenues		<u>11,412</u>
Expenses:		
Other		<u>11,412</u>
Total Expenses		<u>11,412</u>
Change in Net Assets		-
Net Assets, Beginning of Year		<u>-</u>
Net Assets, End of Year	\$	<u><u>-</u></u>

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: St. Luke's Health System, Inc.
Program Title: National Bioterrorism Hospital Preparedness Program
CFDA #93.889

Revenues:		
Contract	\$	37,566
Other		-
		-
Total Revenues		37,566
Expenses:		
Salaries and fringe		7,280
Supplies		27,046
		27,046
Total Expenses		34,326
Change in Net Assets		3,240
Net Assets, Beginning of Year		-
Net Assets, End of Year	\$	3,240

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Program Title: Public Health Preparedness and Response for Bioterrorism
CFDA #93.889

Revenues:	
Dub & Subsidiaries	
Contract	\$ 25,998
Other	720
	26,718
Total Revenues	26,718
 Expenses:	
Salaries and fringe	1,903
Supplies	1,891
Equipment	6,358
Indirect/admin	720
Other (small equipment)	15,846
	26,718
Total Expenses	26,718
Change in Net Assets	-
Net Assets, Beginning of Year	-
Net Assets, End of Year	\$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity Year Ended December 31, 2010

Location: Trinity Regional Health System and Subsidiaries
Program Title: Bioterrorism Hospital Preparedness and Response
CFDA #93.889

Revenues:	
Contract	\$ 30,655
Other	-
	<hr/>
Total Revenues	30,655
	<hr/>
Expenses:	
Supplies	30,655
	<hr/>
Total Expenses	30,655
	<hr/>
Change in Net Assets	-
Net Assets, Beginning of Year	-
	<hr/>
Net Assets, End of Year	\$ -
	<hr/> <hr/>

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Tuberculosis Elimination
CFDA #93.116

Revenues:			
Dub & Subsidiaries			
Contract	\$	1,882	
Other			-
			-
Total Revenues			1,882
Expenses:			
Directly Observed Therapy	\$	1,000	
Med Evaluations			882
			882
Total Expenses			1,882
Change in Net Assets			-
Net Assets, Beginning of Year			-
Net Assets, End of Year	\$		-

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: St. Luke's Healthcare and Subsidiaries
Program Title: Family and Community Health Services Block Grant
CFDA #93.217

Revenues:	
Contract	\$ 117,273
Title XIX	364,758
Other	<u>120,964</u>
Total Revenues	<u>602,995</u>
Expenses:	
Salaries and fringe	539,433
Supplies	7,155
Indirect/admin	<u>56,407</u>
Total Expenses	<u>602,995</u>
Change in Net Assets	-
Net Assets, Beginning of Year	<u>-</u>
Net Assets, End of Year	<u><u>\$ -</u></u>

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Allen Health Systems, Inc. and Subsidiaries
Program Title: Family and Community Health Services Block Grant
CFDA #93.217

Revenues:	
Contract	\$ 179,523
Title XIX	347,395
Other	<u>635,138</u>
Total Revenues	<u>1,162,056</u>
Expenses:	
Salaries and fringe	733,675
Other	<u>456,370</u>
Total Expenses	<u>1,190,045</u>
Change in Net Assets	(27,989)
Net Assets, Beginning of Year	<u>(120,348)</u>
Net Assets, End of Year	<u><u>\$ (148,337)</u></u>

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Allen Health Systems, Inc. and Subsidiaries
Program Title: Immunization Action Plan
CFDA #93.268

Revenues:	
Contract-federal	\$ 5,656
Contract-state	<u>2,500</u>
Total Revenues	<u>8,156</u>
 Expenses:	
Salaries and fringe	4,425
Indirect/Admin	385
Other	<u>719</u>
Total Expenses	<u>5,529</u>
 Change in Net Assets	 2,627
Net Assets, Beginning of Year	<u>-</u>
Net Assets, End of Year	<u><u>\$ 2,627</u></u>

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Immunization Action Plan
CFDA #93.268

Revenues:		
Dub & Subsidiaries		
Contract	\$	42,148
Other		385
		385
Total Revenues		42,533
Expenses:		
Salaries and fringe		37,823
Supplies		46
Indirect/Admin		3,967
Transportation		312
Other		385
		385
Total Expenses		42,533
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	\$	-

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Care for Yourself – WISE Woman
CFDA #93.283

Revenues:		
Contract	\$	16,490
Other		-
Total Revenues		16,490
Expenses:		
Women screened		16,490
Total Expenses		16,490
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	\$	-

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Iowa Healthy Communities Initiative
CFDA #93.283

Revenues:	
Contract	\$ 772
Other	-
	-
Total Revenues	772
 Expenses:	
Salaries and fringe	583
Travel/training	189
	189
Total Expenses	772
Change in Net Assets	-
Net Assets, Beginning of Year	-
Net Assets, End of Year	\$ -

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
The Finley Hospital
Program Title: Iowa Healthy Communities Initiative
CFDA #93.283

Revenues:	
Contract	\$ 2,382
Other	-
	-
Total Revenues	2,382
 Expenses:	
Printed Brochures/ads	2,382
	2,382
Total Expenses	2,382
 Change in Net Assets	 -
Net Assets, Beginning of Year	-
Net Assets, End of Year	\$ -

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Breast and Cervical Cancer Early Detection Program
CFDA #93.283

Revenues:	
Contract	\$ 24,772
Other	<u>-</u>
Total Revenues	<u>24,772</u>
Expenses:	
Women screened	<u>24,772</u>
Total Expenses	<u>24,772</u>
Change in Net Assets	-
Net Assets, Beginning of Year	<u>-</u>
Net Assets, End of Year	<u><u>\$ -</u></u>

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Public Health Emergency Preparedness
CFDA #93.069

Visiting Nurse Association	Subrecipient
Revenues:	
Contract	\$ 46,596
Other	-
Total Revenues	46,596
Expenses:	
Salaries and fringe	38,987
Supplies	3,638
Registration fees	380
Training/travel	1,703
Phone service	1,888
Total Expenses	46,596
Change in Net Assets	-
Net Assets, Beginning of Year	-
Net Assets, End of Year	\$ -
Revenues:	
Contract	\$ 17,199
Other	-
Total Revenues	17,199
Expenses:	
Salaries and fringe	8,221
Supplies	8,703
Equipment	-
Training/travel	-
Phone service	275
Total Expenses	17,199
Change in Net Assets	-
Net Assets, Beginning of Year	-
Net Assets, End of Year	\$ -

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
The Finley Hospital
Program Title: Public Health Emergency Preparedness
CFDA #93.069

Revenues:		
Contract	\$	17,098
Other		-
		-
Total Revenues		17,098
Expenses:		
Admin of vaccine		14,250
Supplies		2,848
		17,098
Total Expenses		17,098
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	\$	-

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: St. Luke's Healthcare and Subsidiaries
Program Title: Substance Abuse and Mental Health-Access to Recovery
CFDA #93.275

Revenues:		
Contract	\$	17,686
Other		-
		-
Total Revenues		17,686
Expenses:		
Contracted services		14,277
Other		3,409
		17,686
Total Expenses		17,686
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	\$	-

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: St. Luke's Healthcare and Subsidiaries
Program Title: Community Development Block Grant
CFDA #14.228

Revenues:		
Contract	\$	67,964
Other		-
		<hr/>
Total Revenues		67,964
		<hr/>
Expenses:		
Other		67,964
		<hr/>
Total Expenses		67,964
		<hr/>
Change in Net Assets		-
Net Assets, Beginning of Year		-
		<hr/>
Net Assets, End of Year	\$	-
		<hr/> <hr/>

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-State Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Special Supplemental Nutrition Program for Women,
Infants and Children (WIC)
CFDA #10.557

Revenues:	
Dub & Subsidiaries	
Contract	\$ 319,380
Other	-
	-
Total Revenues	319,380
 Expenses:	
Salaries and fringe	221,444
Supplies	14,211
Contracted providers	5,532
Indirect/admin	29,981
Breast Pump Rentals	10,976
Other	37,236
	37,236
Total Expenses	319,380
Change in Net Assets	-
Net Assets, Beginning of Year	-
Net Assets, End of Year	\$ -

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Program: HIV Consortia
CFDA #93.917

Revenues:

Dub & Subsidiaries		
Contract	\$	20,831
Other		-
		-
Total Revenues		20,831

Expenses:

Salaries and fringe		9,685
Admin/Indirect		986
Oral Health		1,730
Medications		2,719
Outpatient/Ambulatory Care		2,725
ADAP PCC (Premium, Copay, Cobra)		2,185
Medical Transportation Assist.		626
Travel		175
		175
Total Expenses		20,831

Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	\$	-

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Program: HIV Consortia
CFDA #93.917

Revenues:	
Dub & Subsidiaries	
Contract	\$ 20,831
Other	-
	<hr/>
Total Revenues	20,831
	<hr/>
Expenses:	
Salaries and fringe	9,685
Admin/Indirect	986
Oral Health	1,730
Medications	2,719
Outpatient/Ambulatory Care	2,725
ADAP PCC (Premium, Copay, Cobra)	2,185
Medical Transportation Assist.	626
Travel	175
	<hr/>
Total Expenses	20,831
	<hr/>
Change in Net Assets	-
	<hr/>
Net Assets, Beginning of Year	-
	<hr/>
Net Assets, End of Year	\$ -
	<hr/> <hr/>

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Allen Health Systems, Inc. and Subsidiaries
Program Title: Maternal and Child Health Services Block Grant
CFDA #93.994

Revenues:

Contract-federal	\$ 43,863
Contract-state	8,093
Title XIX	67,260
Other	98,658

Total Revenues	<u>217,874</u>
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Expenses:

Salaries and fringe	166,086
Contracted services	8,304
Other	70,787

Total Expenses	<u>245,177</u>
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Change in Net Assets	(27,303)
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Net Assets, Beginning of Year	<u>(157,561)</u>
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Net Assets, End of Year	<u><u>\$ (184,864)</u></u>
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Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Allen Health Systems, Inc. and Subsidiaries
Program Title: Maternal and Child Health Services Block Grant
CFDA #93.994

Revenues:	
Contract-federal	\$ 43,863
Contract-state	8,093
Title XIX	67,260
Other	<u>98,658</u>
Total Revenues	<u>217,874</u>
Expenses:	
Salaries and fringe	166,086
Contracted services	8,304
Other	<u>70,787</u>
Total Expenses	<u>245,177</u>
Change in Net Assets	(27,303)
Net Assets, Beginning of Year	<u>(157,561)</u>
Net Assets, End of Year	<u><u>\$ (184,864)</u></u>

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Maternal and Child Health Services Block Grant
CFDA #93.994

Visiting Nurse Association	Subrecipients
Revenues:	Revenues:
Contract \$ 102,328	Contract \$ 9,975
Title XIX 161,778	Title XIX 1,985
Other - fee for service 121,674	Other - fee for service 11,988
Total Revenues 385,780	Total Revenues 23,948
Expenses:	Expenses:
Salaries and fringe 347,899	Salaries and fringe 20,052
Supplies 6,699	Supplies 313
Contracted Dental Services 6,356	EPSDT 1,654
Transportation 18,321	Other 1,929
Other 1,394	
Travel/Training 5,111	
Total Expenses 385,780	Total Expenses 23,948
Change in Net Assets -	Change in Net Assets -
Net Assets, Beginning of Year -	Net Assets, Beginning of Year -
Net Assets, End of Year \$ -	Net Assets, End of Year \$ -

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Maternal and Child Health Services Block Grant
CFDA #93.994

Visiting Nurse Association	Subrecipients
Revenues:	Revenues:
Contract	Contract
\$ 102,328	\$ 9,975
Title XIX	Title XIX
161,778	1,985
Other - fee for service	Other - fee for service
<u>121,674</u>	<u>11,988</u>
Total Revenues	Total Revenues
<u>385,780</u>	<u>23,948</u>
Expenses:	Expenses:
Salaries and fringe	Salaries and fringe
347,899	20,052
Supplies	Supplies
6,699	313
Contracted Dental Services	EPSDT
6,356	1,654
Transportation	Other
18,321	<u>1,929</u>
Other	
1,394	
Travel/Training	
<u>5,111</u>	
Total Expenses	Total Expenses
<u>385,780</u>	<u>23,948</u>
Change in Net Assets	Change in Net Assets
-	-
Net Assets, Beginning of Year	Net Assets, Beginning of Year
<u>-</u>	<u>-</u>
Net Assets, End of Year	Net Assets, End of Year
<u>\$ -</u>	<u>\$ -</u>