

MID-OHIO VALLEY FELLOWSHIP HOME, INC.

Financial Statements

June 30, 2010 and 2009

DHHR - Finance

JAN 27 2011

Date Received

MID-OHIO VALLEY FELLOWSHIP HOME, INC.
Financial Statements
June 30, 2010 and 2009

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ALICE M. HARRIS, CPA, A.C.

Independent Auditor's Report

Board of Directors
Mid-Ohio Valley Fellowship Home, Inc :

I have audited the accompanying statements of financial position of the Mid-Ohio Valley Fellowship Home, Inc , (a West Virginia non-profit corporation) as of June 30, 2010 and 2009, and the related statements of activities, functional expenses, and cash flows for the years then ended. The financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audits 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. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Mid-Ohio Valley Fellowship Home, Inc , as of June 30, 2010 and 2009, the changes in its net assets and its cash flows for the years then ended in conformity with accounting principals generally accepted in the United States of America.

In accordance with *Government Audit Standards*, I have also issued my report dated December 7, 2010 on my consideration of the Mid Ohio Valley Fellowship Home, Inc 's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. The purpose of that report is to describe the scope of my 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 my audit.

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Independent Auditor's Report, Continued

My audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Alice M. Harris, CPA

Alice M Harris, CPA
December 7, 2010

MID-OHIO VALLEY FELLOWSHIP HOME, INC.
Statements of Financial Position
June 30, 2010 and 2009

	2010	2009
ASSETS		
Current assets:		
Cash	41,592	18,581
Certificates of Deposit	19,634	29,866
Accounts and grants receivable	44,088	43,330
Other current assets	\$ 1,159	1,988
Total current assets	106,473	93,765
Property, plant, and equipment:		
Land	16,000	16,000
Buildings and improvements	441,834	440,320
Vehicle	12,214	12,214
Furniture and equipment	85,941	81,652
	555,989	550,186
Less accumulated depreciation	(324,218)	(299,080)
Net property, plant, and equipment	231,771	251,106
Total assets	\$ 338,244	344,871
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	3,668	6,762
Accrued payroll	2,348	1,661
Payroll taxes payable	9,204	7,211
Total current liabilities	15,220	15,634
Long-term Liabilities		
Note payable - City of Parkersburg	25,000	25,000
Total liabilities	40,220	40,634
Net Assets:		
Unrestricted	288,024	304,237
Temporarily restricted	10,000	-
Permanently restricted	-	-
Total net assets	298,024	304,237
Total liabilities and net assets	\$ 338,244	344,871

See accompanying notes to financial statements

MID-OHIO VALLEY FELLOWSHIP HOME, INC.
Statements of Activities
Years ended June 30, 2010 and 2009

	2010				2009			
	Unrestricted	Temporarily restricted	Permanently restricted	Total	Unrestricted	Temporarily restricted	Permanently restricted	Total
Increases in Net Assets:								
Governmental grants	\$ 260,000	8,883	-	268,883	260,000	11,054	-	271,054
Other grants and fees	17,955	13,000	-	30,955	11,999	-	-	11,999
United Way funding	26,975	-	-	26,975	27,002	-	-	27,002
Contributions	7,035	-	-	7,035	20,822	-	-	20,822
Food stamps	32,428	-	-	32,428	23,624	-	-	23,624
Rental fees	51,522	-	-	51,522	29,302	-	-	29,302
Other income	6,318	-	-	6,318	8,642	-	-	8,642
Interest	274	-	-	274	836	-	-	836
Total revenue before reclassifications	402,507	21,883	-	424,390	382,227	11,054	-	393,281
Reclassifications:								
Net assets released from restrictions	11,883	(11,883)	-	-	19,098	(19,098)	-	-
Total revenue and reclassifications	414,590	10,000	-	424,590	401,325	(8,044)	-	393,281
Decreases in Net Assets:								
Program services	387,666	-	-	387,666	383,382	-	-	383,382
Management and general	42,937	-	-	42,937	42,062	-	-	42,062
Total expenses	430,603	-	-	430,603	425,444	-	-	425,444
Increase (decrease) in net assets	(16,213)	10,000	-	(6,213)	(24,119)	(8,044)	-	(32,163)
Net assets, beginning of year	304,237	-	-	304,237	328,356	8,044	-	336,400
Net assets, end of year	\$ 288,024	10,000	-	298,024	304,237	-	-	304,237

See accompanying notes to financial statements.

MID-OHIO VALLEY FELLOWSHIP HOME, INC.
Statements of Functional Expenses
Years ended June 30, 2010 and 2009

	2010			2009		
	Program services	Management and general	Total expenses	Program services	Management and general	Total expenses
Salaries	200,824	11,275	212,099	184,049	10,432	194,481
Employee benefits	30,395	1,708	32,103	29,009	1,644	30,653
Payroll taxes	20,648	1,160	21,808	19,019	1,078	20,097
Insurance	10,413	1,157	11,570	6,271	697	6,968
Professional fees	-	12,950	12,950	-	19,737	19,737
Contracted services	-	8,575	8,575	-	1,474	1,474
Continuing education	489	27	516	839	48	887
Office supplies & expense	4,897	275	5,172	7,941	450	8,391
Occupancy	24,794	2,755	27,549	30,517	3,391	33,908
Telephone & communications	5,964	663	6,627	6,001	667	6,668
Repairs and maintenance	4,276	475	4,751	3,316	368	3,684
Travel, conventions & meetings	7,187	404	7,591	10,245	585	10,830
Household & food	45,722	-	45,722	55,301	-	55,301
Resident services & education	6,675	-	6,675	5,895	-	5,895
Miscellaneous	1,581	176	1,757	1,391	155	1,546
Depreciation	363,865	41,600	405,465	359,794	40,726	400,520
	23,801	1,337	25,138	23,588	1,336	24,924
Total expenses	\$ 387,666	42,937	430,603	383,382	42,062	425,444

See accompanying notes to financial statements.

MID-OHIO VALLEY FELLOWSHIP HOME, INC.

Statements of Cash Flows
Years ended June 30, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Change in net assets	\$ (6,213)	(32,163)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	25,138	24,924
(Increase) decrease in:		
Accounts receivable	(758)	(30)
Other current assets	829	(777)
Increase (decrease) in:		
Accounts payable	(3,094)	2,657
Accrued payroll	687	(5,176)
Payroll taxes payable	1,993	1,057
Accrued vacation	-	-
Net cash provided (used) by operating activities	18,582	(9,508)
Cash flows from investing activities:		
Purchase of property and equipment	(5,803)	(22,728)
Changes in certificates of deposit	10,232	(808)
Net cash used in investing activities	4,429	(23,536)
Increase (decrease) in cash and cash equivalents	23,011	(33,044)
Cash and cash equivalents, beginning of year	18,581	51,625
Cash and cash equivalents, end of year	\$ 41,592	18,581
Supplemental cash flow disclosures:		
Cash paid for:		
Income taxes	\$ -	-
Interest	-	-

See accompanying notes to financial statements.

MID-OHIO VALLEY FELLOWSHIP HOME, INC.
Notes to Financial Statements

NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities - The Mid-Ohio Valley Fellowship Home, Inc (the Organization) was incorporated as a nonprofit organization in the State of West Virginia in 1971. The Organization's mission is to provide a well-coordinated system of comprehensive alcoholism services to the residents of Wood County and surrounding areas who are in need of intermediary care and other rehabilitative services.

Basis of Accounting - The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principals generally accepted in the United States of America

Basis of Presentation - The Organization has adopted the provisions of Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, an organization is required to report information regarding its financial position and activities according to three classes of net assets as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the organization and/or passage of time.

Permanently restricted net assets - Net assets subject to donor imposed stipulations that they be maintained permanently by the organization. Generally, the donors of the assets permit the organization to use all or part of the income earned on related investments for general or specific purposes.

Contributions of cash and other assets are presented as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Cash and Cash Equivalents - For purposes of the Statements of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents

Income Tax Status - The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Property and Equipment - All acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Equipment	5-10
Furniture	5-10
Buildings and improvements	10-20

Depreciation expense for the fiscal year ended June 30, 2010 and 2009 was \$25,138 and \$24,924, respectively.

MID-OHIO VALLEY FELLOWSHIP HOME, INC.
Notes to Financial Statements, Continued

NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

Donated Services - No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific programs, fundraising activities, and various committee assignments.

Fair Value of Financial Instruments - The Mid-Ohio Valley Fellowship Home, Inc., has a number of financial instruments, none of which are held for trading purposes. The Organization estimates that the fair value of all financial instruments at June 30, 2010 and 2009 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statements of financial position. The estimated fair value of all financial instruments has been determined by the Organization using available market information and appropriate valuation methodologies. Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair value, and, accordingly, the estimates are not necessarily indicative of the amounts that the Organization could realize in a current market exchange.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

CONCENTRATIONS OF CREDIT RISK

For the fiscal years ended June 30, 2010 and 2009, approximately 75% of the Organization's support came from federal and state grant awards. This concentration of funding increases the credit risk of the program. The Organization is economically dependent on the continuation of this funding for the operation of its programs.

ACCOUNTS AND GRANTS RECEIVABLE

The Organization operates in the Parkersburg, WV area and receives support from various sources, substantially all of whom are local, state or federal government agencies. All Accounts and Grants Receivable balances are deemed collectible, therefore an allowance for doubtful accounts is unnecessary.

NOTE PAYABLE - CITY OF PARKERSBURG

The Organization signed a promissory note payable in the amount of \$25,000 to the City of Parkersburg, WV dated March 11, 1998. The note is non-interest bearing. Repayment is triggered by the sale of certain real estate given by the City of Parkersburg under its Housing Rehabilitation Program before the expiration of the fifteen-year holding period beginning at the above date. At the end of the holding period, the note will be forgiven in full.

RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Organization manages these risks of loss through the purchase of various insurance policies.

MID-OHIO VALLEY FELLOWSHIP HOME, INC.
Notes to Financial Statements, Continued

CONTINGENT LIABILITIES

The Organization's programs are generally funded from federal, state, and local sources, principal of which are programs of the U S Department of Health and Human Services. Federal and state grants received for specific purposes are subject to audit and review by grantor agencies. Such audits and reviews could result in requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, or expenditures which may be disallowed by grantor agencies cannot be determined at this time, although management believes such amounts, if any, to be immaterial.

RESTRICTIONS AND LIMITATIONS OF NET ASSET BALANCES

As of June 30, 2010 and 2009, temporarily restricted net assets totaled \$10,000 and \$0 and consisted of donor-restricted contributions which are held in separate accounts to be used as follows:

	<u>2010</u>
Restricted for new beds	<u>\$ 10,000</u>
Total temporarily restricted net assets	<u>\$ 10,000</u>

Net assets released from restriction related to expenditure of restricted funds for their restricted purpose totaled \$10,000 and \$19,098 for the years ended June 30, 2010 and 2009, respectively.

	<u>2010</u>	<u>2009</u>
Capital improvements	\$ 5,803	\$ 16,098
Other programs	<u>6,080</u>	<u>3,000</u>
Total net assets released from restriction	<u>\$ 11,883</u>	<u>\$ 19,098</u>

EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 7, 2010, the date which the financial statements were available to be issued

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

To the Board of Directors of
The Mid Ohio Valley Fellowship Home, Inc.

I have audited the financial statements of The Mid Ohio Valley Fellowship Home, Inc., (a nonprofit organization) as of and for the year ended June 30, 2010, and have issued my report thereon dated December 7, 2010. I conducted my 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 my audit, I considered the Mid Ohio Valley Fellowship Home, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Mid Ohio Valley Fellowship Home, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified a deficiency in internal control over financial reporting that I consider to be a significant deficiency.

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 organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control. I consider the deficiency described below to be significant deficiency in internal control over financial reporting.

Segregation of Duties

The segregation of duties and responsibilities with persons who initiate transactions, record transactions, and reconcile the accounts these transactions affect is not desirable from a control point of view. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of transactions. The lack of

**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, CONTINUED***

segregation of duties could increase the risk that misstatements of transactions could go undetected. This situation is typical in an organization of your size. The most effective controls lie in the Board's level of monitoring and oversight of matters relating to the Organization's operations

The lack of separation of control functions between personnel has the potential for misappropriation of assets, and possible misrepresentation in financial reporting, depending on the level of monitoring and oversight of the Board and its officers

This situation has been addressed through enhanced Board monitoring and by hiring an outside accounting firm to assist with day to day accounting activities

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 organization's internal control.

My consideration of the 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 the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I do not believe the significant deficiency described above is a material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Mid Ohio Valley Fellowship Home, Inc.'s financial statements are free of material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Alice M. Harris, CPA

Alice M Harris, CPA
December 7, 2010

MID-OHIO VALLEY FELLOWSHIP HOME, INC.
Schedule of State Funding Status
Years ended June 30, 2010

	BHHF Men's Program	BHHF Women's Program	WV Grant Total
State Assigned Account Number	G100039	G100039	G080055
Amount of Award	132,100	127,900	260,000
Amount Earned & Billed to BHHF through year end and qualifying expenses for prior year's (budgetary) deferred revenue.	(132,100)	(127,900)	(260,000)
Budgetary surplus carried to FY 2010	-	-	-
Amount not earned but billed to BHHF through year-end	-	-	-
Amount not billed to BHHF through year-end	-	-	-
Amount collected by year-end	132,100	127,900	260,000

Schedule 2

MID-OHIO VALLEY FELLOWSHIP HOME, INC.
Schedule of Revenues & Expenses - BHFF Funded Programs Agreement G080055
Year ended June 30, 2010

	Men's Program	Women's Program	State Totals
Revenues:			
State awards	132,100	127,900	260,000
Other grants and fees	14,445	19,727	34,172
United Fund	13,488	13,488	26,976
Contributions	3,518	3,518	7,036
Food stamps	16,214	16,214	32,428
Resident rent	23,082	28,440	51,522
Interest	982	1,128	2,110
Total revenues	203,829	210,415	414,244
Expenses:			
Salaries	102,632	109,380	212,012
Employee benefits	26,921	27,029	53,950
Contracted services	9,958	11,568	21,526
Direct office supplies and expense	2,717	2,433	5,150
General program supplies/food	25,758	19,965	45,723
Insurance	5,492	5,679	11,171
Repairs and maintenance	2,467	2,392	4,859
Other facility & equipment	-	5,803	5,803
Travel	3,410	4,181	7,591
Utilities	20,067	14,107	34,174
Resident needs	3,411	3,780	7,191
Miscellaneous	1,078	894	1,972
Total expenses	203,911	207,211	411,122
Excess of revenue over expenses	(82)	3,204	3,122

ALICE M. HARRIS, CPA, A.C.

INDEPENDENT AUDITOR'S REQUIRED COMMUNICATIONS WITH THE BOARD OF DIRECTORS AND MANAGEMENT UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

To the Board of Directors
Mid Ohio Valley Fellowship Home, Inc

I have audited the financial statements of the Mid Ohio Valley Fellowship Home, Inc , for the year ended June 30, 2010 and have issued my report thereon dated December 7, 2010 which was unqualified. Professional standards require that I provide you with the following information related to my audit.

My Responsibility Under United States Generally Accepted Auditing Standards

As stated in my engagement letter dated June 30, 2010, my responsibility as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with accounting principles generally accepted in the United States of America. Because an audit is designed to provide reasonable, but not absolute, assurance and because I did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by me.

As part of my audit, I considered the internal control of the Mid Ohio Valley Fellowship Home, Inc. Such considerations were solely for the purpose of determining my audit procedures and not to provide any assurance concerning such internal control.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of my engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Mid Ohio Valley Fellowship Home, Inc , are described in the footnotes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2010. I noted no transactions entered into by the Organization during the year that were both significant and unusual, and of which, under professional standards, I am required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

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Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. I reviewed management's estimates of the net book value of property and equipment and accrued liabilities, and the processes used to estimate these asset and liability accounts appear reasonable in relation to the financial statements as a whole.

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in my judgment, may not have been detected except through my auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the Organization's financial reporting process (that is, cause future financial statements to be materially misstated). In my judgment, none of the adjustments I proposed, whether recorded or unrecorded by the Organization, either individually or in the aggregate, indicate matters that could have a significant effect on the Organization's financial reporting process.

In addition, the attached schedule summarizes corrected and uncorrected misstatements of the financial statements. Management has determined that any uncorrected misstatements, whether reported or not reported on the schedule, would be immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting or auditing matter that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of the audit.

Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion," on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with me to

determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

Difficulties Encountered in Performing the Audit

I encountered no difficulties in dealing with management in performing and completing my audit.

This information is intended solely for the use of the Board of Directors and management of the Mid Ohio Valley Fellowship Home, Inc., as is not intended to be and should not be used by anyone other than these specified parties.

Alice M. Harris, CPA

Parkesburg, WV
December 7, 2010

DHHR - Finance

JAN 27 2011

Date Received

