MISSION WEST VIRGINIA, INC.
(A NON-PROFIT ORGANIZATION)

FINANCIAL STATEMENTS WITH ADDITIONAL INFORMATION

YEAR ENDED DECEMBER 31, 2009

MISSION WEST VIRGINIA, INC.
FINANCIAL STATEMENTS WITH ADDITIONAL INFORMATION
YEAR ENDED DECEMBER 31, 2009

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Mission West Virginia, Inc.
Hurricane, West Virginia

We have audited the accompanying statement of financial position of Mission West Virginia, Inc. (a non-profit organization) as of December 31, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization'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 the 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.

As explained in Note 1 to the financial statements, the value of the use of warehouse space contributed to the organization is not recorded in the financial statements. In our opinion, accounting principles generally accepted in the United States of America require that such donated rent be recorded at its fair value at the date of receipt. It was not practicable to determine the effects of the unrecorded contributed rent on the financial statements.

In our opinion, except for the effects of not recording donated rent, as discussed in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Mission, West Virginia, Inc. as of December 31, 2009, 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.

The accompanying financial statements have been prepared assuming that the organization will continue as a going concern As discussed in Note 12 to the financial statements, Mission West Virginia, Inc has suffered significant reductions in grant revenues and recurring losses and has a net deficiency in net assets that raise substantial doubt about its ability to continue as a going concern. Management's plans regarding these matters are also described in Note 12. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2010 on our consideration of Mission West Virginia, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Mission West Virginia, Inc. taken as a whole. The schedules of functional expenses and expenditures of federal awards, as presented in the schedule of expenditures of federal and state awards are presented for purposes of additional analysis and are not a required part of the basic financial statements of the organization. The accompanying schedule of expenditures of federal awards, as presented in the schedule of expenditures of federal and state awards, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also 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 our opinion is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Ware & Hall PLLC

Huntington, West Virginia
September 30, 2010

MISSION WEST VIRGINIA, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2009

ASSETS		
Cash and cash equivalents	$	56,733
Grants receivable, net of allowance for doubtful accounts		37,588
Accounts receivable		29,832
Prepaid expenses		2,075
Investment securities		201,964
Property and equipment, net		9,638
TOTAL ASSETS	$	337,830
LIABILITIES		
Accounts payable	$	135,509
Payroll taxes withheld and accrued		146,803
Accrued payroll tax penalties and interest		70,849
Loan payable		82,788
Deferred revenue		349,988
TOTAL LIABILITIES		785,937
NET ASSETS (DEFICIT)		
Unrestricted		(448,107)
TOTAL NET ASSETS (DEFICIT)		(448,107)
TOTAL LIABILITIES AND NET ASSETS	$	337,830

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

MISSION WEST VIRGINIA, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2009

UNRESTRICTED NET ASSETS		
SUPPORT		
Individual and business donations	$	293,423
Grants		1,046,731
TOTAL SUPPORT		1,340,154
REVENUE		
Computer sales		225,536
Fee for service		168,960
Investment return		31,864
Other		9,246
TOTAL REVENUE		435,606
TOTAL UNRESTRICTED SUPPORT AND REVENUE		1,775,760
EXPENSES		
Program services		
Human services		922,750
Technology		586,491
TOTAL PROGRAM SERVICES		1,509,241
Supporting services		
Management and general		321,055
TOTAL EXPENSES		1,830,296
(DECREASE) IN UNRESTRICTED NET ASSETS		(54,536)
(DECREASE) IN NET ASSETS		(54,536)
NET ASSETS (DEFICIT) AT BEGINNING OF YEAR, AS RESTATED		(393,571)
NET ASSETS (DEFICIT) AT END OF YEAR	$	(448,107)

MISSION WEST VIRGINIA, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2009

CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$	(54,536)
Adjustments to reconcile change in net assets to net cash (used in) operating activities:		
Depreciation		6,001
Unrealized gain on investments		(25,833)
(Increase) decrease in operating assets:		
Grant receivable		34,352
Accounts receivable		(29,832)
Prepaid expenses		1,067
(Decrease) increase in operating liabilities:		
Accounts payable		(147,437)
Payroll taxes withheld and accrued		78,819
Accrued payroll tax penalties and interest		70,849
Deferred revenue		(90,967)
NET CASH (USED IN) OPERATING ACTIVITIES		(157,517)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investment securities		(10,623)
Proceeds from sales and maturities of investment securities		35,000
NET CASH PROVIDED BY INVESTING ACTIVITIES		24,377
CASH FLOWS FROM FINANCING ACTIVITIES:		
Loan proceeds		94,500
Loan principal payments		(11,712)
NET CASH PROVIDED BY FINANCING ACTIVITIES		82,788
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		(50,352)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		107,085
CASH AND CASH EQUIVALENTS AT END OF YEAR	$	56,733
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for:		
Interest	$	3,469

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

MISSION WEST VIRGINIA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

Mission West Virginia, Inc. is a non-profit organization which seeks to initiate creative and innovative ideas and programs which will allow West Virginia communities to solve the social, economic and attitudinal problems they face through special partnerships with large corporations, small businesses, foundations, state and local governments, civic organizations, and religious and educational institutions. The Organization is supported primarily through direct and indirect contributions, federal and state grants, fee for service, computer sales and investment income.

BASIS OF ACCOUNTING

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

CONTRIBUTIONS

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Significant contributions received in forms other than cash consist of licenses for the use of Microsoft operating systems and application software in the Organization's technology program services. These contributions are reported at estimated fair values on the date of the gift. Additionally, the use of warehouse space has been contributed to the Organization and the value thereof has not been determined or reported in the financial statements.

GRANT REVENUE

Grants restricted for specific purposes are reported as revenue when qualifying expenses have been incurred. Grants received in advance of incurring qualifying expenses are recorded as deferred revenue.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

PROPERTY AND EQUIPMENT

Property and equipment is stated at cost. Major expenditures and those which substantially increase useful lives are capitalized. Maintenance, repairs and minor renewals are charged to operations when incurred. When property and equipment is sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in operations.

MISSION WEST VIRGINIA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY AND EQUIPMENT (CONTINUED)

Some of the Organization's property and equipment has been purchased with grant funds received from federal agencies. The property and equipment purchased with grant funds is owned by the Organization while used in the program for which it was purchased or in future authorized programs. The funding sources, however, have a reversionary interest in the equipment purchased with grant funds. Therefore, its disposition, as well as the ownership of any sale proceeds therefrom, is subject to funding source regulations.

DEPRECIATION

The cost of property and equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed on the straight line method. The useful lives for purposes of computing depreciation are:

Equipment and furniture	3 to 10 years
Vehicles	4 years

CASH AND CASH EQUIVALENTS

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash equivalents totaling $1,157 were pledged as collateral on loans payable at December 31, 2009 as described in Note 10.

INVESTMENTS

Investments are stated at fair market values based on quoted prices in an active market. Purchases and sales of investment securities are reflected on a trade date basis. Realized gain or loss on sales of investment securities is based on specific cost. Unrealized gains and losses are included in the change in unrestricted net assets. Interest income is recorded on an accrual basis.

INCOME TAXES

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

NOTE 2 INVESTMENTS AND FAIR VALUE MEASUREMENTS

The Organization's investments are pledged as collateral on loans payable as described in Note 10. The following summarizes changes in fair values of the Organization's unrestricted investments and realized gains and losses for 2009.

Net appreciation in fair value of:		
Mutual funds	$	25,209
Certificates of deposit		624
		25,833
Realized gains and losses		-0-
Net realized and unrealized gains	$	25,833

NOTE 2 INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

Fair value measurements using quoted prices in active markets for identical assets (Level 1):

Mutual funds	$	140,511
Certificates of deposit		61,453
TOTAL	$	201,964

The Financial Accounting Standards Board's guidance pertaining to fair value measurement establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs are inputs other than quoted prices within Level 1 that are observable, either directly or indirectly. Level 3 inputs are unobservable inputs. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

Level 1 Fair Value Measurements
The fair value of mutual funds and certificates of deposit is based on quoted asset values of the investments held by the Organization at year-end.

Investment return is summarized as follows for the year ended December 31, 2009:

Dividends and interest	$	6,031
Net unrealized gains		25,833
TOTAL	$	31,864

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 2009:

Equipment and furniture	$	27,018
Vehicles		23,681
		50,699
Less: Accumulated Depreciation		(41,061)
Property and equipment, net	$	9,638

Depreciation expense for the year ended December 31, 2009 totaled $6,001.

MISSION WEST VIRGINIA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 4 CONTRIBUTIONS

Contributions received for 2009 were as follows:

Cash contributions	$	210,553
Estimated fair value of software licenses contributed by Microsoft Corp.		82,870
Total	$	293,423

NOTE 5 LEASES

The Organization leases its current office space under an operating lease expiring April, 2013. The lease provides for monthly rents of $2,917, increasing to $3,021 on April 1, 2010. Total lease payments charged to operations for the year ended December 31, 2009 was $36,144. A portion of the space is subleased under a cancelable month to month arrangement. Total rents received under this sublease were $2,800 for the year ended December 31, 2009.

The Organization leases a copier under an operating lease expiring in August, 2010. Total lease payments charged to operations for the year ended December 31, 2009 was $4,542.

The following summarizes future minimum rental payments required under operating leases having initial or remaining noncancellable lease terms in excess of one year as of December 31, 2009

2010	$	39,115
2011		36,252
2012		36,252
2013		9,063
Total	$	120,682

NOTE 6 ACCOUNTS RECEIVABLE, GRANTS RECEIVABLE AND CONCENTRATION OF CREDIT RISK

Accounts Receivable
Accounts receivable consist of the following at December 31, 2009:

Receivables from computer sales	$	18,451
Overpayment to subcontractor		11,381
Total	$	29,832

Accounts receivable have been adjusted for all known uncollectible accounts. An allowance for bad debts has not been recorded as the amount is not considered material.

NOTE 6 ACCOUNTS RECEIVABLE, GRANTS RECEIVABLE AND CONCENTRATION OF CREDIT RISK (CONTINUED)

Grants Receivable

The Organization provides various services to disadvantaged individuals in the State of West Virginia under its Human Services and Technology programs on a third-party reimbursement basis. The Organization bills the various funding sources in accordance with contractual agreements without requiring collateral or any other security. Grants receivable have been adjusted for all known uncollectible accounts. Grants receivable at December 31, 2009 are as follows:

Reimbursement claims under current grant agreements	$	37,588
Billing corrections and revisions pertaining to expired grants		58,627
Less allowance for doubtful accounts		(58,627)
Total	$	37,588

Billings associated with expired grants are dependent upon acceptance and approval by the funding source and, therefore, collection is subject to a measure of uncertainty pending such determination by the grantor. Management has considered the age of such billings and other relevant factors in determining the allowance for doubtful accounts.

NOTE 7 FUNCTIONAL ALLOCATION OF EXPENSES

The Organization has adopted a cost allocation plan whereby each program is charged its fair share of its indirect costs. Indirect costs are those costs incurred for a common purpose benefitting or supporting all Organization programs and activities and are not readily assignable directly. Indirect costs are accumulated in an indirect cost pool and are allocated to the various programs in proportion to their modified total direct costs to organizational-wide modified total direct costs.

NOTE 8 RETIREMENT PLAN

The Organization sponsors a defined contribution pension plan for the benefit of its employees. Contributions to the plan for 2009 totaled $9,603.

NOTE 9 CONTINGENCIES

In the normal course of operations, the Organization receives grant funds from various federal and state agencies. The grant programs are subject to audit by the granting authorities for the purpose of ensuring compliance with the conditions of the awards. Any liability for the reimbursement which may arise as a result of these audits is not believed to be material.

In addition, as a result of the financial and compliance audit for the year ended December 31, 2009, instances of noncompliance were identified which could result in disallowed costs. The determination as to the allowability of the questioned costs will be made by the grantor agencies.

NOTE 10 LOAN PAYABLE AND INTEREST EXPENSE

Loan payable consists of borrowings under a margin loan line of credit arrangement with Edward Jones investment company. The principal balance of $82,788 at December 31, 2009 bears interest at a variable rate based on the prime rate. The interest rate was 5.25% at December 31, 2009. There is no stated maturity date or repayment schedule. Collateral consists of the Organization's investments ($201,964 at December 31, 2009) and cash equivalents ($1,157 at December 31, 2009) held in the Edward Jones investment account.

Total interest incurred and expensed for 2009 was $9,770, including $3,470 on the loan payable and $6,300 on tax liabilities.

NOTE 11 CORRECTION OF ERRORS, RESTATEMENT OF BEGINNING NET ASSETS (DEFICIT)

Beginning net assets (deficit) has been restated in the accompanying financial statements to correct errors in previously issued financial statements as follows:

Net assets (deficit) at December 31, 2008 as previously reported	$ (299,912)
Correction of errors -	
- 2008 loss on abandonment of warehouse facilities not reflected in previously issued financial statements	(48,608)
- misstatement of grant revenues earned and deferred revenue in previously issued financial statements	(45,051)
Cumulative effect of corrections	(93,659)
Net assets (deficit) at January 1, 2009, as restated	$ (393,571)

The effect of the above corrections on the previously reported change in net assets (deficit) for 2008 was $ (93,659).

NOTE 12 - GOING CONCERN AND MANAGEMENT PLANS

The organization has suffered significant reductions in grant revenues and recurring losses from operations. As of December 31, 2009, the Organization had liabilities to the Internal Revenue Service totaling $212,362 consisting of $141,513 for payroll taxes and withholdings and an additional $70,849 for assessed penalties and interest. The Organization's total liabilities exceeded its total assets by $448,107 as of December 31, 2009. These conditions raise substantial doubt about the Organization's ability to continue as a going concern.

Management's plans to address these conditions include working to increase unrestricted revenue through the provision of services to other non-profit organizations, sales of salvage materials to recycling companies, contracted services and sales of donated computer and technology equipment to other non-profit and governmental entities, and various fundraising and capital campaign activities. Management's efforts to reduce costs include the subsequent 2010 elimination of personnel costs totaling approximately $80,000 annually, an ongoing search for less expensive

NOTE 12 - GOING CONCERN AND MANAGEMENT PLANS (CONTINUED)

office space, and a focus on indirect costs with the goal of ensuring that the Organization is properly reimbursed for all applicable administrative expenses. Management and the Board of Directors have entered into negotiations with tax authorities in order to resolve outstanding liabilities and in July, 2010 the Board authorized the liquidation of the Organization's investments, with the proceeds to be applied to reduction of those liabilities. It is management's intent to seek a waiver of the interest and penalties associated with the tax obligations. Management, working with a sub-committee of the Board, is analyzing recorded deferred revenue liabilities and plans to work with grantors toward a resolution.

NOTE 13- SUBSEQUENT EVENTS

Management has reviewed events occurring subsequent to December 31, 2009 through September 30, 2010 (the date the financial statements were available to be issued) for possible adjustments to, or disclosure in, the accompanying financial statements as required by the Subsequent Events Topic of the FASB Accounting Standards Codification. The following events occurred after December 31, 2009.

In July, 2010 the Organization entered into an agreement to pay its outstanding payroll tax liabilities, including penalties and interest, in full by September 13, 2010. The Organization has not complied with the terms of that agreement. Payments remitted in 2010 and applied to the 2009 payroll tax obligations totaled $10,026 as of September 30, 2010. Additional penalties and interest have been assessed on the obligation in 2010 due to the Organization's failure to pay.

On September 13, 2010 the Organization liquidated its investment holdings and paid off the margin loan payable described in Note 10. Net proceeds of $121,000 were received. No material losses were incurred upon liquidation.

ADDITIONAL INFORMATION

MISSION WEST VIRGINIA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity ID Number	Program Period
Federal Awards			
Department of Health and Human Services			
Community Based Abstinence Education	93.010	N/A	09/30/08 - 09/29/09
Community Based Abstinence Education	93.010	N/A	09/30/09 - 09/29/10
Pass Through - West Virginia Department of Health and Human Resources			
Promoting Safe and Stable Families	93.556	G090219	07/01/08 - 06/30/09
Promoting Safe and Stable Families	93.556	G100302	07/01/09 - 06/30/10
Pass Through - Adoption Exchange Association/Adoption US Kids			
Adoption Opportunities	93.652	N/A	10/01/08 - 09/30/09
Adoption Opportunities	93.652	N/A	10/01/09 - 09/30/10
Total Department of Health and Human Services			
Total Federal Awards			
State Awards			
Department of Health and Human Resources			
Bureau for Children and Families			
Foster Care and Adoption Initiative	N/A	G090219	07/01/08 - 06/30/09
Foster Care and Adoption Initiative	N/A	G100302	07/01/09 - 06/30/10
Total Department of Health and Human Resources			
Bureau of Senior Services			
Kinship Care	N/A	SC2901	07/01/08 - 06/30/09
Kinship Care	N/A	SC2886	07/01/09 - 06/30/10
Total Bureau of Senior Services			
Total State Awards			
Total Federal and State Awards			

Combined Expenditures

1)	CFDA No. 93.010	$ 611,285
2)	CFDA No. 93.556	73,477
3)	CFDA No. 93.652	5,946

Program or Award Amount	Net Assets at December 31, 2008	Receipts or Revenue Recognized	Disbursements/ Expenses		Net Assets at December 31, 2009
$ 600,000	$ -0-	$ 443,985	$ 443,985	1)	$ -0-
570,994	-0-	167,300	167,300	1)	-0-
75,000	-0-	39,845	39,845	2)	-0-
80,625	-0-	33,632	33,632	2)	-0-
3,750	-0-	2,657	2,657	3)	-0-
3,750	-0-	3,289	3,289	3)	-0-
	-0-	690,708	690,708		-0-
	-0-	690,708	690,708		-0-
25,000	-0-	13,282	13,282		-0-
26,875	-0-	11,210	11,210		-0-
	-0-	24,492	24,492		-0-
30,000	-0-	15,819	15,819		-0-
35,000	-0-	16,243	16,243		-0-
	-0-	32,062	32,062		-0-
	-0-	56,554	56,554		-0-
	$ -0-	$ 747,262	$ 747,262		$ -0-

MISSION WEST VIRGINIA, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2009

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Mission West Virginia, Inc. and is presented in conformity with accounting principles generally accepted in the United States of America. 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.

MISSION WEST VIRGINIA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2009

	Human Services	Technology
Salaries	$ 274,362	$ 179,517
Fringe benefits	27,074	18,487
Travel, meetings and conferences	14,125	36,894
Rent	16,212	191
Telephone	8,162	9,060
Postage and shipping	3,394	1,477
Supplies and office expense	5,163	1,692
Printing and publications	2,550	-0-
Automobile	24,550	22,584
Computer equipment and software	8,210	230,644
Depreciation	-0-	-0-
Warehousing	-0-	25,041
Subcontracts	534,948	1,885
Indirect costs	-0-	-0-
Bad debts	-0-	58,627
Tax penalties and interest	-0-	-0-
Other	4,000	392
TOTAL	$ 922,750	$ 586,491

Total Program Services	Management and General	Total Expenses
$ 453,879	$ 6,662	$ 460,541
45,561	612	46,173
51,019	-0-	51,019
16,403	2,240	18,643
17,222	31	17,253
4,871	-0-	4,871
6,855	-0-	6,855
2,550	-0-	2,550
47,134	-0-	47,134
238,854	-0-	238,854
-0-	6,001	6,001
25,041	-0-	25,041
536,833	-0-	536,833
-0-	234,660	234,660
58,627	-0-	58,627
-0-	70,849	70,849
4,392	-0-	4,392
$ 1,509,241	$ 321,055	$ 1,830,296

INDEPENDENT AUDITORS' REPORTS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

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

Board of Directors
Mission West Virginia, Inc.
Hurricane, West Virginia

We have audited the financial statements of Mission West Virginia, Inc. (a non-profit organization) as of and for the year ended December 31, 2009, and have issued our report thereon dated September 30, 2010. Our report on the financial statements was qualified because donated rent was not recorded in the financial statements. 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 Mission West Virginia, Inc.'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 Mission West Virginia, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Mission West Virginia, Inc.'s control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 09-01 through 09-05 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mission West Virginia, Inc.'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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 09-03.

Mission West Virginia, Inc.'s response to the findings identified in our audit is described in the accompanying management's response and corrective action plan. We did not audit Mission West Virginia, Inc.'s response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Directors, others within the Organization 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.

Ware & Hall PLLC

Huntington, West Virginia
September 30, 2010

Ware & Hall, PLLC
Certified Public Accountants

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

Board of Directors
Mission West Virginia, Inc.
Hurricane, West Virginia

Compliance

We have audited the compliance of Mission West Virginia, Inc. (a non-profit organization) 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 its major federal program for the year ended December 31, 2009. Mission West Virginia, Inc.'s major federal program is 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 its major federal program is the responsibility of Mission West Virginia, Inc.'s management. Our responsibility is to express an opinion on Mission West Virginia, Inc.'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 Mission West Virginia, Inc.'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 of Mission West Virginia, Inc.'s compliance with those requirements.

As described in item 09-06 in the accompanying schedule of findings and questioned costs, Mission West Virginia, Inc. did not comply with requirements regarding the submission of an updated indirect cost proposal and indirect cost allocations that are applicable to its Community Based Abstinence Education Program. Additionally, as described in item 09-07 in the accompanying schedule of findings and questioned costs, Mission West Virginia, Inc. did not comply with cash management requirements that are applicable to its Community Based Abstinence Education Program. Compliance with such requirements is necessary, in our opinion, for Mission West Virginia, Inc. to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Mission West Virginia, Inc. complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2009.

Internal Control Over Compliance

The management of Mission West Virginia, Inc. 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 Mission West Virginia, Inc.'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 Mission West Virginia, Inc.'s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 09-06 and 09-07 to be material weaknesses.

Mission West Virginia, Inc.'s response to the findings identified in our audit is described in the accompanying management's response and corrective action plan. We did not audit Mission West Virginia, Inc.'s response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Directors, others within the Organization 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.

Ware & Hall PLLC

Huntington, West Virginia
September 30, 2010

DHHR - Finance

SEP 30 2010

Date Received

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

MISSION WEST VIRGINIA, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2009

DEPARTMENT OF HEALTH AND HUMAN SERVICES:

Finding 08-10 **Community Based Abstinence Education CFDA No. 93.010**

Condition: An indirect cost proposal, based on actual costs for the year ended December 31, 2007 and due June 30, 2008, was not submitted.

Recommendation: It was recommended that procedures be implemented to ensure that the indirect cost proposal is updated within six months after the close of each fiscal year.

Current Status: An indirect cost proposal update has not been submitted for 2008. The finding has been repeated as item 09-06 with respect to the Community Based Abstinence Education Program for 2009.

Finding 08-11 **Community Based Abstinence Education CFDA No. 93.010**

Condition: Six instances were noted where federal funds were drawn down in excess of the immediate needs of the Organization.

Recommendation: It was recommended that the Organization's procedures be revised to comply with federal cash management policies.

Current Status: The finding has been repeated as item 09-07 with respect to the Community Based Abstinence Education Program for 2009.

Finding 08-12 **Community Based Abstinence Education CFDA No. 93.010**

Condition: Department of Health and Human Services Forms PSC 272-A, Federal Cash Transaction Report, and PSC 272-B, Statement of Cash Accountability, were not properly completed and contained errors as submitted.

Recommendation: It was recommended that management review and revise the forms as necessary in order to meet the reporting requirements.

Current Status: The Organization subsequently revised the affected reports with assistance from DHHS personnel.

DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED):

Finding 08-13 **Compassion Capital Fund CFDA No. 93.009**
Community Based Abstinence Education CFDA No. 93.010

Pass Through West Virginia Department of Health and Human Resources, Promoting Sale and Stable Families - CFDA No. 93.556

Pass Through - Adoption Exchange Association/Adoption US Kids, Adoption Opportunities - CFDA No. 93.652

Condition: Management identified a total of $28,432 in unauthorized payments to, or for the benefit of an employee. These payments were generally recorded as indirect costs to be allocated among the various programs and activities. Prior to the end of 2008, the Organization received restitution in the amount of $28,432 which was recorded in the Organization's general ledger as miscellaneous income. This reimbursement was reclassified to offset total 2008 indirect costs in late 2009.

Recommendation: The responsible employee was terminated, supervisory personnel, policies, and procedures were revised, and no further actions were recommended.

Current Status: The procedures listed under "Recommendations" were implemented in 2008.

APPALACHIAN REGIONAL COMMISSION:

Finding 08-14 **Appalachian Area Development CFDA No. 23.002**

The finding identified in 08-13 above also applied to this program.

Current Status: The procedures listed under "Recommendations" were implemented in 2008.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

MISSION WEST VIRGINIA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of Auditor's Report Issued - Qualified

Internal Control Over Financial Reporting:

• Material weakness(es) identified?	✓ Yes	No
• Significant deficiency (ies) identified that are not considered to be material weaknesses?	Yes	✓ None Reported

Noncompliance material to the financial statements?	✓ 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 weaknesses?	Yes	✓ None Reported

Type of Auditor's Report Issued on Compliance for Major Programs - Qualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	✓ Yes	No

Identification of Major Programs:

Program	
Department of Health and Human Services	**CFDA #**
Community Based Abstinence Education	93.010
Dollar threshold used to distinguish between Type A and Type B programs:	$ 300,000

Auditee qualified as low-risk auditee?	Yes	✓ No

MISSION WEST VIRGINIA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

SECTION II - FINANCIAL STATEMENT FINDINGS

09-01 Completeness of Recorded Liabilities

Condition: Accounts payable, involving amounts material in relation to the financial statements, were not reflected in the Organization's general ledger balances at December 31, 2009. Additionally, accrued payroll taxes, interest, and penalties were not accurately recorded at December 31, 2009.

Criteria: The accrual basis of accounting is required by generally accepted accounting principles.

Cause: The Organization's procedures did not include a review to ensure that all liabilities were accrued in accordance with generally accepted accounting principles.

Effect: Audit adjusting entries were required to reflect accurate balances in grant revenues, deferred revenues, accounts payable, accrued liabilities, and expenses.

Recommendation: Procedures should be implemented which encompass a review of recorded liabilities for completeness.

This finding was also noted in the prior year audit.

09-02 General Ledger

Condition: The Organization's general ledger was not maintained in a manner sufficient to permit timely and accurate financial reporting throughout the year. Depreciation was not recorded: indirect costs were not allocated to the various programs and activities; investment and loan transactions, receipts, and expenses were misclassified; grant revenue and deferred revenue was inaccurately recorded; accounts receivable were not recorded; and an allowance for doubtful accounts was not recorded.

Criteria: Accurate and timely financial information is essential to management in overseeing the daily operations of the Organization and is required for the preparation of financial statements in accordance with generally accepted accounting principles.

Cause: Management has not monitored and reviewed the general ledger in order to ensure accuracy and completeness.

Effect: Management's operating decisions may be adversely affected if based on inaccurate or incomplete financial information. Submission of costs to grantors for reimbursement may be incomplete or erroneous if the Organization's books and records are inaccurate or have not been updated. Numerous audit adjusting entries of material amounts were required in order for management's financial statements to be presented in accordance with generally accepted accounting principles.

Recommendation: Management should establish reporting deadlines and review the general ledger and financial statements for completeness and accuracy on a monthly basis.

This finding was also noted in the prior year audit.

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

09-03 Indirect Cost Proposal and Allocations

Condition: An indirect cost proposal, based on actual costs for the year ended December 31, 2008 and due by June 30, 2009, has not been submitted to the Department of Health and Human Services. Additionally, indirect costs were not allocated to the various programs for 2009 in accordance with the provisions of O.M.B. Circular A-122 "Cost Principles for Non-Profit Organizations" and the Organization's stated accounting policies.

Criteria: O.M.B. Circular A-122 requires that an indirect cost proposal be updated within six months after the close of each fiscal year and specifies allowable cost assignment and allocation methods.

Cause: The Organization's stated policies to comply with the provisions of O.M.B. Circular A-122 were not implemented by management.

Effect: Failure to follow the established cost principles could result in inaccurate financial reporting. In addition, a portion of the indirect costs charged to the various programs could be disallowed by the various funding sources, or conversely, allowable costs may not be allocated for reimbursement. Audit adjusting entries were required to allocate indirect costs to the various programs and activities in accordance with generally accepted accounting principles.

Recommendation: Procedures should be implemented to ensure that the indirect cost proposal is updated within six months after the close of each fiscal year and that indirect costs are allocated on a timely basis in accordance with generally accepted accounting principles.

This finding, with respect to failure to update the indirect cost proposal, was also noted in the prior year audit.

09-04 General Journal Entries

Condition: We noted instances where sufficient documentation was not provided to support general journal entries recorded in the accounting records.

Criteria: Sound accounting policies require adequate supporting documentation be retained as justification for general journal entries.

Cause: Controls to require supporting documentation are not in place.

Effect: Lack of supporting documentation could result in questioned costs or disallowance of costs for various grant programs.

Recommendation: Procedures should be implemented to require supporting documentation be retained as justification for general journal entries.

This finding was also noted in the prior year audit.

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

09-05 Contributions Other Than Cash

Condition: Contributions of material amounts of software license rights were not recorded by the Organization. Contributed use of warehouse facilities was not assigned a value by management and was not recorded by the Organization.

Criteria: Contributions in forms other than cash are required to be recorded at their estimated fair value on the date of the gift by generally accepted accounting principles.

Cause: Controls do not exist to ensure that donated equipment, software, materials, or other items are recorded in the accounting system.

Effect: An audit adjusting entry was required to record contributed software license rights. The audit opinion was qualified because the value of contributed warehouse space was not established and recorded.

Recommendation: Management should establish procedures to identify, value, and record contributions received in forms other than cash.

This finding, with respect to contributed software license rights, was also noted in the prior year audit.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Department of Health and Human Services:

	Questioned Costs
09-06 Community Based Abstinence Education - CFDA No. 93.010, Grant No. 90AE020102 and 90AE020103, Grant Periods 09/30/08-09/29/09 and 09/30/09 - 09/29/10	
The finding identified in 09-03, indirect cost proposal and allocations, also applies to this program.	
This finding was also noted in the prior year audit with respect to failure to update the indirect cost proposal.	
Questioned Costs	Not Determinable

MISSION WEST VIRGINIA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONTINUED)

09-07 Community Based Abstinence Education - CFDA No. 93.010,
Grant No.90AEO20102 and 90AE020103,
Grant Periods 09/30/08 - 09/29/09 and 09/30/09 - 09/29/10

Condition: Four instances were noted where federal funds were drawn down in excess of the immediate needs of the Organization.

Criteria: OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Non-Profit Organizations*, requires recipients of federal funds to minimize the time elapsing between the transfer of funds from the U.S. Treasury and the payment of its obligations.

Effect: The Organization is in noncompliance with the federal cash management policies.

Perspective: At December 31, 2009, $118,197 had been drawn down in excess of expenses incurred.

Recommendation: Management should review the federal cash management policies and revise the Organization's procedures for requesting federal funds to minimize the time elapsing between the receipt of funds and the payment of the Organization's obligations.

This finding was also noted in the prior year audit.

Questioned Costs	None
Total Questioned Costs Department of Health and Human Services	Not determinable

MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN

168 Midland Trail, Suite 1
Hurricane, WV 25526

Mission
West Virginia, Inc.

STAFF CONTACTS:

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September 23, 2010

Ware & Hall, PLLC
P.O. Box 819
Huntington, WV 25712-0819

Dear Mr. Ware,

The purpose of this letter is to address findings issued by your firm in Mission West Virginia, Inc.'s 2009 audit of financial statements. As you are aware and has been noted in reviews of the previous two years, there have been many personnel changes during this period. In the three-year period since 2006, the organization had more executive and interim executive directors than it had had in its previous seven years of existence. These changes, combined with other issues created an organization in flux. During the period under review Dr. Charles Chandler, then executive director, was in the process of drafting and enacting a number of policy changes aimed at correcting identified issues within the organization. For the purposes of the period reviewed management has addressed your concerns using the records at hand and information provided to by the staff and made full disclosure of any records available.

Many of the findings brought to light by your audit have been or are being addressed. However it is important that we as an organization are as transparent as possible in order to ensure funders and directors alike that we continue to strive to operate under sound accounting and business practices in a professional and ethical manner.

The responses to your findings follow, listed in the order and manner in which they were presented in your audit.

Findings and Questioned Costs

09-01 Completeness of Recorded Liabilities
Mission West Virginia has instituted a procedure to recognize and record liabilities as incurred in order to provide full and truthful disclosure of the organization's financial situation. This procedure requires management to review financial statements, including statements of profit and loss, on a monthly basis. This issue was noted and addressed after the 2008 audit but those corrections were still being implemented in 2009.

09-02 General Ledger
Mission West Virginia management has instituted monthly reviews of the company's financial statements and general ledger to ensure timeliness and accuracy in financial reporting. Management has contracted with an external auditor to oversee this process. This issue was noted and addressed after the 2008 audit but those changes were not reflected until late in 2009 and new policies as well as corrections to financial information are still being made. The number of adjusting entries required should lessen as the information is corrected.

09-03 Indirect Cost
Management has contracted with an external auditor to review and revise the original indirect cost rate in order to comply with OMB Circular A-122. Management will ensure that the updated information is filed with the appropriate state and federal funding agent in a timely manner. This issue was noted and addressed after the 2008 audit but with the work involved in properly correcting other data the proposal was not completed in 2009.

09-04 General Journal Entries
Mission West Virginia identified this issue through its internal controls when investigating the instance of employee theft noted throughout the audit. The organization contends that the employee in question, through a campaign of obfuscation involving the records, failed to retain key source documentation in order to hide her crimes. The organization has contracted with an accountant experienced in non-profit accounting who will oversee the process of journalizing changes to the general ledger to ensure that proper documentation is available to substantiate all changes to accounts. Management will review this process to ensure that journal entries are accurate and supported by the proper documents. This has been an ongoing issue as reviews of the questioned data continue.

09-05 Contributions Other Than Cash
Mission West Virginia has established a policy whereby contributions other than cash, including donated software, are properly recorded and their value reflected by the fair market value of the product at the time of donation, in accordance with Generally Accepted Accounting Principles. As with cash contributions, documentation is now kept of all non-cash contributions reflecting this information, and donors receive notification of this valuation. In accordance with IRS regulations, donors are required to set the value of their contributions when reporting these transactions for tax purposes.

09-06 Community Based Abstinence Education
Mission West Virginia has taken the actions already covered in the response to finding 09-03 above concerning the indirect cost proposal concerning this program. Management discovered through internal controls questionable bookkeeping practices and after an internal review took appropriate action, dismissing the responsible employee in keeping with the policy and procedures outlined in the company's employee handbook. Further investigation, including retention of an outside auditor, was implemented in order to address discrepancies discovered in the company's accounting records. Those efforts have assisted management to ensure that any and all funding requests are made to the appropriate entities and documentation of their dispersal recorded properly.

09-07 Community Based Abstinence Education
As noted, Mission West Virginia identified an employee's attempts to hide unauthorized activities by keeping inadequate records and creating inaccurate information which was provided to management. This environment was created by vacancies in key management positions and the termination of outside accounting oversight. The situation was immediately addressed by incoming management which resulted in previously designed controls being re-instated, and the eventual dismissal of the employee involved, with restitution of funds in late 2008. Internal controls and policies are again in place to ensure that proper records are maintained involving all financial transactions.

Mission West Virginia seeks to comply with all Generally Accepted Accounting Practices and standards of professional excellence. Management and the Board of Directors understand that a thorough audit is a necessary tool for achieving these goals. We welcome your help and suggestions in our attempts to improve our internal controls. If there is any other information I can provide, please feel free to contact me.

Sincerely,

B. David Rogers

B. David Rogers, Executive Director
Mission West Virginia, Inc.