JOB SQUAD, INC.

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INDEPENDENT AUDITOR'S REPORT AND RELATED FINANCIAL STATEMENTS

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FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

INDEX

T&B

Tetrick & Bartlett, PLLC
Certified Public Accountants
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Job Squad, Inc.
Bridgeport, West Virginia

We have audited the accompanying statements of financial position of Job Squad, Inc. (a nonprofit organization) as of June 30, 2010 and 2009, and the related statements of activities and cash flows for the years 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 audits.

We conducted our 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 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 audits provide a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Job Squad, Inc. as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2010, on our consideration of Job Squad, 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 the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Job Squad, Inc., taken as a whole. The accompanying schedule of state grant receipts and expenditures is presented for purposes of additional analysis and are not a required part of the 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.

Tetrick & Bartlett, PLLC

November 27, 2010

JOB SQUAD, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30,

ASSETS

	2010	2009
Cash	$ 719,894	$ 556,975
Accounts receivable	156,467	225,855
Grant receivable	33,618	5,313
Prepaid expenses	12,170	14,796
Property and equipment (net)	588,420	569,985
TOTAL ASSETS	$ 1,510,569	$ 1,372,924

LIABILITIES AND NET ASSETS

	2010	2009
Current Liabilities		
Accounts payable and accrued expenses	$ 90,933	$ 62,412
Accrued salaries and wages	92,501	80,360
Accrued vacation pay	46,918	45,296
Current portion – capital lease obligation	5,959	-0-
Current portion of long-term debt	13,783	12,913
Total current liabilities	250,094	200,981
Long-Term Liabilities		
Non-current portion of capital lease obligation	18,421	-0-
Long-term debt	240,608	254,309
Total long-term liabilities	259,029	254,309
Total liabilities	509,123	455,290
Net Assets		
Unrestricted net assets	1,001,446	917,634
TOTAL LIABILITIES AND NET ASSETS	$ 1,510,569	$ 1,372,924

The accompanying notes are an integral part of these statements.

JOB SQUAD, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30,

	2010	2009
Unrestricted Revenue		
Contract revenue	$ 2,415,380	$ 2,395,286
Revenue – Presort mailing	745,689	704,317
Grants	267,360	180,578
Interest	1,420	1,946
Other income	133,014	103,306
Total unrestricted revenue	3,562,863	3,385,433
Unrestricted Expenses		
Community Rehabilitation Program:		
Salaries and wages	1,632,406	1,473,248
Fringe benefits	587,784	520,489
Operating supplies	154,902	155,417
Postage – Presort mailing supplies	78,287	132,456
Contractual support and other fees	43,322	40,017
Travel	29,300	27,651
Uniforms	17,276	15,112
Depreciation and amortization	75,492	62,468
Interest	19,603	18,914
Insurance	23,346	23,255
Education and training	28,581	18,457
Occupancy, equipment rental and maintenance	200,509	249,984
Grounds maintenance	45,513	31,518
Dues and subscriptions	2,708	641
NISH fees	86,591	82,953
Telephone	7,937	9,663
Miscellaneous	8,067	8,993
Total community rehabilitation program	3,041,624	2,871,236

JOB SQUAD, INC.
STATEMENTS OF ACTIVITIES (CONT'D)
FOR THE YEARS ENDED JUNE 30,

	2010	2009
Management and General:		
Salaries and wages	$ 253,336	$ 230,574
Fringe benefits	87,830	84,731
Contractual support and other fees	24,930	44,330
Operating supplies	4,066	6,518
Travel	2,848	2,055
Depreciation	8,774	12,425
Insurance	2,594	2,584
Marketing, publications and postage	10,151	447
Education and training	7,034	3,884
Equipment rental and maintenance	1,978	9,067
Furniture and fixtures	620	2,274
Dues and subscriptions	3,075	3,847
Telephone	9,117	8,746
Utilities	2,775	3,008
Miscellaneous	10,889	15,403
Total management and general	430,017	429,893
Loss (gain) on disposal of assets	(7,410)	-0-
Total unrestricted expenses and (gains)/losses	3,479,051	3,301,129
Change in net assets	83,812	84,304
Net unrestricted assets at beginning of year	917,634	833,330
Net unrestricted assets at end of year	$ 1,001,446	$ 917,634

The accompanying notes are an integral part of these statements.

JOB SQUAD, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30,

	2010	2009
Cash Flows from Operating Activities		
Change in net assets	$ 83,812	$ 84,304
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	84,266	74,893
Loss (gain) on disposal of assets	7,410	-0-
(Increase) decrease in:		
Accounts receivable	69,388	91,602
Grant receivable	(28,305)	(5,313)
Prepaid expenses and deposits	2,626	(4,957)
Increase (decrease) in:		
Accounts payable and accrued expenses	28,521	10,706
Accrued salaries and wages	12,141	18,271
Accrued vacation pay	1,622	5,090
Net cash provided by (used in) operating activities	261,481	274,596
Cash Flows from Investing Activities		
Purchases of property and equipment	(110,111)	(50,770)
Net cash provided by (used in) investing activities	(110,111)	(50,770)
Cash Flows from Financing Activities		
Proceeds from financing activities – capital lease	30,250	-0-
Payments on capital lease	(5,870)	-0-
Payments on long-term debt	(12,831)	(39,568)
Net cash provided by (used in) financing activities	11,549	(39,568)
Net increase (decrease) in cash	162,919	184,258
Cash at beginning of year	556,975	372,717
Cash at end of year	$ 719,894	$ 556,975

Supplementary Disclosures

	2010	2009
Cash Flow Information:		
Cash payments for interest	$ 19,603	$ 18,914

The accompanying notes are an integral part of these statements.

JOB SQUAD, INC.
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Nature of Activities

Job Squad, Inc. (the Organization) was incorporated under the laws of the State of West Virginia as a nonprofit, nonstock corporation on August 24, 1984. The primary purpose of the Organization is to provide job development, job placement, situational assessment, on-the-job training, job coaching, job accommodation, and other rehabilitative employment services to qualified participants with various physical, as well as mental, disabilities. The Organization provides these services through employment of program participants. The Organization contractually provides janitorial and maintenance services to various governmental, as well as commercial entities throughout North Central West Virginia in order to provide employment and career development experience to program participants.

In February 2004, Job Squad, Inc acquired a presort mailing business in Charleston, West Virginia. The organization contractually provides mailing services to various state governmental agencies and commercial businesses in the Greater Charleston area in order to provide employment and career development experience to program participants.

Basis of Accounting

The financial statements of Job Squad, Inc. are maintained on the accrual basis in accordance with the principles of "Fund Accounting". This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified.

These financial statements are prepared to focus on the entity as a whole and to present transactions according to the existence or absence of donor-imposed restrictions in conformity with Statements of Financial Accounting Standards No. 116 and 117 as adopted by the Financial Accounting Standards Board. The applicable financial accounting standards require classification of fund transactions and balances into three categories: 1) unrestricted net assets which have no donor-imposed restrictions, 2) temporarily restricted net assets, which have donor-imposed restrictions that will expire in the future, and 3) permanently restricted net assets which have donor-imposed restrictions which do not expire.

Income Tax Status

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

Cash and Cash Equivalents

For purposes of the cash flow statement, the Organization considers cash to be cash and cash equivalents.

Concentrations of Credit Risk Arising from Cash Deposits

Cash on hand and deposits with financial institutions either in checking, savings, or money market accounts are presented as cash in the accompanying financial statements.

The Organization maintains its cash in bank deposit accounts at financial institutions. The balances in the banks are insured by the Federal Deposit Insurance Corporation. At June 30, 2010, the Organization's insured actual cash balances totaled $600,031 while the uninsured cash balances totaled $127,660. At June 30, 2009, the Organization's insured actual cash balances totaled $556,875.

Concentrations of Credit Risk Arising from Accounts Receivable

The Organization's revenues are generated in part from services provided to governmental entities and private businesses. The ultimate collection of the accounts receivable resulting from this type of revenue is dependent upon the governmental entities and private businesses income and payment ability.

Accounts Receivable

The Organization does not maintain an allowance for estimated uncollectible accounts. When an account is determined uncollectible it is deducted from the accounts receivable and is charged to uncollectible accounts expense. All receivables deemed uncollectible at June 30 have been charged to uncollectible accounts expense.

Inventory

Purchases of supplies are expensed as incurred.

Property and Equipment

Property and equipment are recorded at cost or approximate market value at date of gift, less accumulated depreciation. The organization employs the straight-line method of computing depreciation based on the estimated useful lives (ranging from five to thirty nine years) of the assets.

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.

Interest Costs

All interest costs have been expensed as incurred.

Capital Lease

During the period, the Organization purchased equipment under a month to month capital lease obligation.

Operating Lease

During the period, the Organization rented some of its facilities under a month to month operating lease.

Donated Services

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

2. Major Customer

Revenues for the years ended June 30, 2010 and 2009, include approximately $2,317,861 and $2,232,894 respectively, from two contracts with the Federal Bureau of Investigation (FBI). This represents over 90% for both June 30, 2010 and June 30, 2009, of total contractual revenues. Receivables from these major contracts as of June 30, 2010 and 2009 amount to approximately $36,221 and $35,767, respectively, which represents 23% and 16%, respectively, of the total accounts receivable.

3. Property and Equipment

Property, and equipment are comprised of the following at June 30,

	2010	2009
Building	$ 274,817	$ 274,817
Equipment and furniture	600,958	576,511
Land	29,000	29,000
Leasehold improvements	26,414	26,414
Vehicles	157,091	193,179
Other	18,304	18,304
Total	1,106,584	1,118,225
Less: Accumulated depreciation	(518,164)	(544,698)
Property and equipment (net)	$ 588,420	$ 573,527

4. Long-Term Debt

Long-term debt consists of the following:

	2010	2009
Note payable to Wesbanco, secured by office building and land, interest rate of 7.14%, payable in 240 monthly installments of $1,960 through May 2028	$ 237,307	$ 243,634
Note payable to Ford Motor Credit, secured by 2009 Ford truck, interest rate of 5.96%, payable in 60 monthly installments of $652 through October 2012	17,084	23,588
Total long-term debt	254,391	267,222
Less current portion	(13,783)	(12,913)
Long-term debt	$ 240,608	$ 254,309

Aggregate maturities required on long-term debt as of June 30, 2010, are as follows:

Year ended June 30,	
2011	$ 13,783
2012	14,713
2013	10,488
2014	8,403
2015	9,023
Thereafter	197,981
Total	$ 254,391

5. Line of Credit

At June 30, 2010 and 2009 the Organization has available a line of credit with a banking institution at prevailing interest rates. The available line of credit is $150,000 at June 30, 2010 and 2009. The line of credit is secured by the proceeds from the contract with the FBI. The Organization had no outstanding borrowings on this line of credit as of June 30, 2010 and 2009.

6. Leases

Capital Leases

The Organization leases certain equipment under a capital lease. The economic substance of the lease is that the Organization is financing the acquisition of the assets through the lease, and, accordingly, it is recorded in the Organization's assets and liabilities.

The following is a schedule by years of future minimum payments required under the lease together with their present value as of June 30, 2010:

Year ended June 30,	
2011	$ 6,284
2012	6,284
2013	6,284
2014	6,284
Total minimum lease payments	25,136
Less amount representing interest	756
Present value of minimum lease payments	$ 24,380

Amortization of assets held under capital leases is included with depreciation expense.

Operating Leases

The Organization rents various equipment on a month to month basis or under an operating lease agreement. Rental expense for the years ended June 30, 2010 and 2009, amounted to $174,571 and $178,292, respectively.

As of June 30, 2010, the total remaining operating lease payments under these agreements are as follows:

Year ended June 30,	
2011	$ 79,572
2012	573
Total	$ 80,145

7. Agreement with Champion Industries, Inc.

An agreement was made in March 2009 between Champion Industries, Inc. ("Champion") and Job Squad, Inc. This agreement was made since Champion and Job Squad, Inc. are both in the business of providing presort and other mail services through government and commercial contracts. Both parties have determined that each of the parties has excess capacity with respect to both its machinery and equipment and also with respect to its personnel and that each can increase its productivity and profitability by entering into an agreement. Therefore, Champion has agreed to use its best efforts to identify and promote potential revenue-enhancement opportunities for Job Squad, Inc. through increased 5-digit rebate activities, additional first-class mail sort opportunities, hand work bulk job operations, and the development of government contracts and other set-aside opportunities that Job Squad, Inc. may perform as a tax-exempt entity. As a result, Job Squad, Inc. has agreed to assist and cooperate with Champion to identify potential business opportunities for Champion. Unless sooner terminated by other provisions of the agreement, the agreement shall remain in full force and effect for five (5) years. The monthly billings schedule payable by Job Squad, Inc. is as follows:

Facility/building fee (A)	$ 5,000
Service and performance fee (B)	6,000
Other billing see explanation below (C)	
Credits:	
Personnel equipment utilization (D)	(2,500)
Transitional equipment fee (E)	(1,500)
Other billing see explanation below (F)	
Net due to Champion	$ 7,000

(A) This fee includes all rent, building and common area maintenance, building insurance, applicable building related taxes, utilities, security, cleaning and all other items consistent with past building costs and expenses. This shall also include office facilities to be prepared for use exclusively for Job Squad, Inc. personnel.

(B) The service and performance fee includes utilization of equipment and personnel to assist in accomplishing in the most efficient manner possible the applicable operation mission of Job Squad, Inc. This would include but not be limited to operational and managerial assistance, preventive maintenance, troubleshooting, mail pickup and delivery, information technology and software technical assistance, internal control and applicable regulatory standards compliance, office support, growth support and mission expansion initiatives, public relations and assistance with non direct costs of marketing and advertising including pre-press and design support, functionality and expanded redundancy support.

(C) Additional billing for Champion would be related to a multitude of items but would primarily appear to relate to any sort of presort work needed in the event the Job Squad, Inc. presorting equipment was inoperable for a period of time. The rate for such work shall be at 75% of Job Squad, Inc.'s billing rate for such work.

(D) The personnel and equipment utilization fee shall enable Champion to utilize Job Squad, Inc. personnel to assist in any function deemed reasonably similar to said employees' current job function. This fee is being paid to allow each party to best allocate resources to properly accomplish their respective responsibilities. This fee is based on Job Squad, Inc. and Champion agreeing to match as necessary schedules Monday thru Friday to perform the pre-sorting services, the fee paid by Champion to Job Squad, Inc. of $2,500 as listed above in this Exhibit A is compensation for the agreed upon hours necessary to complete the daily pre-sorting work and Job Squad, Inc agrees to keep staffing at a level at least consistent with current levels.

(E) This is related to a fee to be paid to Job Squad, Inc. for equipment utilization. This will allow Champion to utilize existing equipment in the most efficient manner to expedite the mail production. This is based off a baseline utilization on current equipment utilization on a combined basis with a tolerance range of 10% over the peak capacity utilization. This fee shall cease on July 1, 2011 pursuant to the definitive agreement and concurrent with the final lease payments which would transfer constructive ownership of such equipment to Job Squad, Inc. Champion shall maintain the right to utilize such equipment consistent with past practice.

(F) This is further described in the agreement but essentially would relate to two specific areas and then a general to be negotiated fee for other projects not currently anticipated but which may arise.

8. 401(k) Retirement Plan

Job Squad, Inc. has a 401(k) retirement plan covering its eligible employees. Contributions and rollovers to the plan for the plan's year ending December 31, 2009 amounted to $52,190 by the employees. There was a $20,000 contribution made by the Organization for this period.

Contributions to the plan for the plan's year ending December 31, 2008 amounted to $52,140 by the employees, and $20,000 was contributed from the Organization.

9. Restatement of Net Assets

It was determined that the prior year's Net Assets required restatement as follows:

Net Assets as previously reported at June 30, 2009	$ 1,376,466
Adjustment for the camera system which is not being utilized	(3,542)
Net Assets, June 30, 2009 (restated)	$ 1,372,924

10. Related Party

During the fiscal year June 30, 2003, the Organization created a for-profit subsidiary company, Diverse Services, LLC. This limited liability company is 51% owned by Executive Director, Brenda Hellwig, and 49% owned by Job Squad, Inc.

Diverse Services, LLC was organized to bid on certain governmental contracts for which a not-for-profit organization is ineligible to bid. The decision to have Brenda Hellwig own 51% of the Subsidiary was made in order to allow the Subsidiary to bid on contracts on which minority group ownership is given preference.

The goal of the Subsidiary is to be awarded additional contracts which would allow Job Squad, Inc. to further fulfill its mission of providing employment of people with various physical and mental disabilities.

There was one financial transaction in which Job Squad, Inc. received $20,000 in management fees from Diverse Services, LLC for the year ended June 30, 2010. Additionally, $20,500 was received in management fees for the period ending June 30, 2009.

11. Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

JOB SQUAD, INC.
SCHEDULE OF STATE GRANT RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2010

Identifying State Grant Information	Period of Time	Amount of Award	Receipt of Funds	Expenditure of Funds
WV Department of Health and Human Resources				
A) BHHF - Office of Behavioral Health Services	07/01/09-06/30/10	$ 100,000	$ 89,744	$ 100,000
B) WV Developmental Disabilities Council	10/01/08-09/30/09	30,866	11,313	11,313
	10/01/09-09/30/10	32,500	25,190	27,220
C) WV Developmental Disabilities Council	10/01/08-09/30/09	33,566	6,485	6,485
	10/01/09-09/30/10	24,060	14,392	16,062
WV Division of Rehabilitation Services				
Gilmer County	08/01/09-07/30/10	47,000	35,250	47,000
Tucker County	08/01/09-07/30/10	48,000	48,000	48,000

The accompanying notes are an integral part of this schedule

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

To the Board of Directors of
Job Squad, Inc.
Bridgeport, West Virginia

We have audited the financial statements of Job Squad, Inc. (a nonprofit organization) as of and for the year ended June 30, 2010, and have issued our report thereon dated November 27, 2010. 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 Job Squad, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Job Squad, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal 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 responses, 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 deficiency described in the accompanying schedule of findings and responses to be a material weakness as item #10-01.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Job Squad, 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 no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Job Squad, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings. We did not audit Job Squad, 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 entity, and is not intended to be and should not be used by anyone other than these specified parties.

Tetrick & Bartlett, PLLC

November 27, 2010

DHHR - Finance

JUN 14 2012

Date Received

JOB SQUAD, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2010

#10-01 Segregation of Duties

Condition: Responsibility for approving, executing, and recording transactions and custody of the resulting asset arising from the transaction is not assigned to separate individuals.

Criteria: Internal control should be implemented to the degree possible to assign to different individuals the responsibility for approving, executing and recording transactions and custody of the resulting asset arising from the transaction.

Cause: Job Squad, Inc. has limited staff to properly separate duties.

Effect: Because of the failure to segregate duties, internal control structure elements do not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by management in the normal course of performing assigned functions.

Recommendation: Responsibilities of approval, execution, recording and custody be distributed among individuals to the degree possible. However, we recognize that complete segregation of duties is not economically feasible.

Entity's Response: To the extent possible, the Organization has segregated its duties. Any further segregation of duties would not be economically feasible.