

MISSION WEST VIRGINIA INC.
FINANCIAL AND COMPLIANCE REPORT
INCLUDING UNIFORM GUIDANCE REPORTS AND
INDEPENDENT AUDITORS' REPORT

December 31, 2016 and 2015

DHHR - Finance

OCT 6 2017

Date Received

MISSION WEST VIRGINIA INC.

FINANCIAL AND COMPLIANCE REPORT INCLUDING UNIFORM GUIDANCE REPORTS
AND INDEPENDENT AUDITORS' REPORT
December 31, 2016 and 2015

TABLE OF CONTENTS

	<u>Pages</u>
Independent Auditors' Report	1—2
Statements of Financial Position	3
Statements of Activities and Changes in Net Assets	4
Statements of Cash Flows	5
Notes to the Financial Statements	6—13
Supplementary Information	
Schedule of Expenditures of Federal Awards	14
Notes to Schedule of Expenditures of Federal Awards	15
Schedule of Expenditures of State Awards	16
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	17—18
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance and Required by the Uniform Guidance	19—20
Schedule of Findings and Questioned Costs	21—24
Management Response	25
Schedule of Activity – Detail for Direct Federal Programs	26
Schedule of Activity – Pass-through Federal Programs	27
Schedule of Activity – State and Technology Programs (Fee for Service)	28
Schedule of Activity – Foundation, Fundraising Programs, and Total	29
Schedule of Indirect Expenditures	30

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying statement of financial position of Mission West Virginia Inc. (Mission) as of December 31, 2016 and 2015, and the related statements of activities and changes in net assets and cash flows for the years ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mission West Virginia, Inc., as of December 31, 2016 and 2015, and the statements of activities and changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Statements of Activity Detail for Federal Programs, Pass-through Federal Programs, State and Technology Programs, Foundation Fundraising Programs, and Total, and the Statement of Indirect Expenditures are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 7, 2017, on our consideration of the Mission'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 in considering Mission's internal control over financial reporting and compliance.

Gray, Griffith & Mays, a.c.

Charleston, West Virginia
September 7, 2017

DHHR - Finance

OCT 6 2017

Date Received

MISSION WEST VIRGINIA INC.**STATEMENT OF FINANCIAL POSITION**

December 31, 2016 and 2015

ASSETS

	<u>2016</u>	<u>2015</u>
Current Assets:		
Cash and cash equivalents	\$ 89,424	\$ 62,132
Grants receivable	118,276	195,061
Prepaid expense	<u>3,223</u>	<u>4,177</u>
Total current assets	<u>210,923</u>	<u>261,370</u>
Property and Equipment:		
Equipment and furniture	26,466	26,466
Vehicles	<u>23,682</u>	<u>23,682</u>
Total property and equipment	50,148	50,148
Accumulated depreciation	<u>(50,148)</u>	<u>(48,784)</u>
Total property and equipment, net	<u>-</u>	<u>1,364</u>
Total assets	<u>\$ 210,923</u>	<u>\$ 262,734</u>

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$ 155,331	\$ 205,099
Accrued payroll and taxes payable	<u>15,085</u>	<u>59,601</u>
Total current liabilities	170,416	264,700
Long-term liabilities:		
Subcontractors payable	21,342	44,008
Deferred revenue	<u>9,517</u>	<u>9,485</u>
Total liabilities	<u>201,275</u>	<u>318,193</u>
Net assets (accumulated deficit):		
Unrestricted	9,648	(56,823)
Temporarily restricted	<u>-</u>	<u>1,364</u>
Total net assets (accumulated deficit)	<u>9,648</u>	<u>(55,459)</u>
Total liabilities and net assets	<u>\$ 210,923</u>	<u>\$ 262,734</u>

The accompanying notes are an integral part of these financial statements.

MISSION WEST VIRGINIA INC.**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**
For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Revenues:		
Grants:		
Federal	\$2,271,654	\$1,619,087
State	246,968	224,757
Foundation	135,085	128,048
Other	-	<u>228,496</u>
Total grants	<u>2,653,707</u>	<u>2,200,388</u>
Fee for services/computer	35	29,871
Fundraising	154,204	117,534
Miscellaneous	<u>11,073</u>	<u>2,885</u>
Total revenues	<u>2,819,019</u>	<u>2,350,678</u>
Expenditures:		
Human service programs:		
Federal - direct	2,185,780	1,802,646
Federal - state passthrough	274,536	255,665
Foundation	117,509	140,950
State	57,533	35,468
Fundraising	<u>107,292</u>	<u>104,277</u>
Total human service programs	<u>2,742,650</u>	<u>2,339,006</u>
Administrative expense	11,262	-
Technology programs	-	<u>28,551</u>
Total program expense	<u>2,753,912</u>	<u>2,367,557</u>
Change in net assets	65,107	(16,879)
Net assets (accumulated deficit) at beginning of year	<u>(55,459)</u>	<u>(38,580)</u>
Net assets (accumulated deficit) at end of year	<u>\$ 9,648</u>	<u>\$ (55,459)</u>

The accompanying notes are an integral part of these financial statements.

MISSION WEST VIRGINIA INC.**STATEMENT OF CASH FLOWS**

For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities:		
Change in net assets	\$ 65,107	\$ (16,879)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,364	2,727
Change in operating assets and liabilities:		
(Increase) decrease in:		
Grants receivable	76,785	(94,529)
Prepaid expenses	954	1,011
Increase (decrease) in:		
Accounts payable	(49,768)	125,535
Accrued expenses	(44,516)	16,254
Deferred revenue	32	5,206
Net cash provided by operating activities	<u>49,958</u>	<u>39,325</u>
Cash flows used in financing activities:		
Principal payments on long-term debt	<u>(22,666)</u>	<u>(766)</u>
Net increase in cash and cash equivalents	27,292	38,559
Cash and cash equivalents, beginning	<u>62,132</u>	<u>23,573</u>
Cash and cash equivalents, ending	<u>\$ 89,424</u>	<u>\$ 62,132</u>

The accompanying notes are an integral part of these financial statements.

MISSION WEST VIRGINIA, INC.**NOTES TO FINANCIAL STATEMENTS**

December 31, 2016 and 2015

1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES NATURE OF ACTIVITIES

Mission West Virginia, Inc. (the Organization) 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, and computer sales.

PROGRAM DESCRIPTIONS*Teen Pregnancy Prevention (TPP) Accounts 65, 66 and 67*

The TPP program is a federal grant that began in July 2015 through a competitive process to a broad range of grantees across the nation. The award amount of \$1,883,883 million makes the THINK TPP Program one of the largest adolescent health care programs dedicated to Teen Pregnancy and STI prevention in the country. The grant was awarded from the U.S. Department of Health and Human Services Office of Adolescent Health to replicate evidence-based programs to middle and high-school aged youth. The Organization, along with three partner organizations, Community Action of South Eastern West Virginia (CASE), Rainelle Medical Center (RMC), and Regeneration, Inc. provide teen pregnancy prevention programming to 19 counties in West Virginia. The Organization and their partners help to create an environment within communities that supports teens to make health choices for their future and to prevent teen pregnancy.

Personal Responsibility Education Program (PREP) Accounts 615 and 616

The PREP program, a state grant from the West Virginia Department of Health and Human Resources Adolescent Pregnancy Prevention Initiative, was awarded in September 2015 and 2016. Funds from this program help youth in – and aging out – of foster care, minority youth, and youth residing in rural communities. The PREP Program offers quality, evidence-based programming to West Virginia youth in group homes and high risk school environments in Cabell, Clay and Wayne Counties of West Virginia. Activities and curriculum focused on three adult preparation subjects promoting healthy relationships, educational and career success and healthy life skills are offered to the youth in these group homes.

Competitive Abstinence Education (CAE) Account 152

The Competitive Abstinence Education (CAE) program supports abstinence education for youth who are at greatest risk of sexually transmitted infections and most likely to bear children out of wedlock. Programs focus on the social, psychological, and health gains to be realized by delaying initiation of sexual activity and engaging in healthy relationships. Youth in sites served by this funding include juvenile detention centers, alternative schools, residential treatment facilities and emergency shelters in 13 counties in West Virginia.

MISSION WEST VIRGINIA, INC.**NOTES TO FINANCIAL STATEMENTS**December 31, 2016 and 2015

Sexual Risk Avoidance Education (SRAE) Account 153

The Organization received the new award for Sexual Risk Avoidance Education programming October 1, 2016. More than 1,300 youth will be served in West Virginia counties during the 3 year grant period. Settings for this program will include group homes, juvenile detention facilities, residential treatment facilities, youth emergency shelters, and middle and high schools. This program will allow the Organization and its partners, Rainelle Medical Center and Community Action of South Eastern West Virginia to further their reach to youth in high risk populations. SRAE will give youth the tools to create healthier relationships and build communication skills while lowering rates of pregnancy and STIs.

FrameWorks (DHHR Adopt) Accounts 172 and 173

The core mission of the FrameWorks program is rooted in the belief that all children are adoptable and deserve loving, nurturing, permanent families. The funds provided by the West Virginia Department of Health and Human Resources enable the efforts of the FrameWorks program in assisting and recruiting families who are interested in fostering or adopting children. The FrameWorks program provides guidance to families through the complexities of the certification process, and a network of support to caregivers. Because of the life changing commitment of becoming a foster/adoptive parent, every family receives personal contact and guidance several times beyond the response to their inquiry call.

Wendy's Wonderful Kids (WWK) Accounts 356, 357, 358 and 359

The Organization has two WWK Recruiters made possible through the Dave Thomas Foundation for Adoption. These professionals work on caseloads of children, ensuring they have the time and resources to give each child as much attention as he or she deserves. These recruiters employ aggressive practices and proven tactics focused on finding the best home for a child through the starting points of familiar circles of family, friends and neighbors, and then reaching out to the communities in which they live. The children served by the Wendy's Wonderful Kids program are typically those who have been waiting the longest for an adoptive family and home.

*Relatives as Parents Program (BOSS) Accounts 132 and 133 and
Brookdale Account 136*

Through a state funded grant with the West Virginia Bureau of Senior Services, we have been able to, support relative caregivers since 2002. West Virginia Relatives as Parents Program has been active statewide in developing networks, support groups and resources for relatives who are raising children for family members. The Organization also provides seed grants to assist local groups with start-up costs and expenses as well as to support special events such as training aimed at caregivers age 55 or older. The Brookdale Foundation supports our efforts to provide an online support group to relative caregivers. Additionally, the Organization is also able to provide direct one-on-one educational assistance to ten children and their caregivers being raised by relatives in rural Clay County.

MISSION WEST VIRGINIA, INC.**NOTES TO FINANCIAL STATEMENTS**December 31, 2016 and 2015

Fundraising*Giving Back with Heart*

Giving Back with Heart, the Organization's largest fundraiser in 2016, is an auction that showcases artwork that was entirely created by state and federal inmates for the purpose of providing educational opportunities to youth in foster care or who had a parent incarcerated. The Organization was pleased to award over \$20,000 in scholarships through the auction and private donations. The Organization also partnered with the West Virginia State Treasurer's Office for a fundraising event to award scholarships to children adopted from the West Virginia foster care system.

The Bridge

The vision of the Bridge is to create meaningful and effective support for foster children to be successful in school and beyond. The Bridge works with social workers, foster families and foster youth to resolve difficult issues and remove barriers to foster kids' school success. The Academic Liaison works with youth on the ABC's; attendance, behavior, and Course completion. The Bridge organized visits for youth in foster care to college campuses and also a yearend celebration as recognition for program completion. We were able to provide support through the generous support of the Greater Kanawha Valley Foundation, a private foundation in West Virginia that is the biggest contributor to the Bridge.

BIKISI Account 45

Youth are trained in the basic workings of modern computers and how to troubleshoot hardware and software issues. They are also trained to use current software including word processors, spreadsheets, Internet browsers and email clients, and taught the safe and responsible use of these tools. This includes safe use of social media and the prevention of cyber bullying. Students are provided new computers as part of the program which they get to take home to help with school work and/or looking for employment.

BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. 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. The revenue from fee for service contracts is recognized in the accompanying financial statements when the services have been performed.

MISSION WEST VIRGINIA, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

BASIS OF PRESENTATION

The Organization has presented its financial statements in accordance with accounting principles generally accepted in the United States of America for non-profit organizations. Under this guidance, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

Unrestricted net assets

Unrestricted net assets are comprised of funds which use is limited only to the extent that the organization's by-laws limit the activities of the organization.

Temporarily restricted net assets

Temporarily restricted net assets are subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. There were \$0 and \$1,364 temporarily restricted net assets at December 31, 2016 and 2015, respectively.

Permanently restricted

Net assets are subject to non-expiring donor imposed restrictions that must maintained permanently by the Organization. There were no permanently restricted net assets as of December 31, 2016 and 2015.

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 contributions are recognized. All other donor-restricted contributions are reported as increases in restricted net assets for temporarily restricted or permanently restricted depending on the nature of the restrictions. When a restriction expires, temporarily or permanently restricted net assets are reclassified to unrestricted net assets. Significant contributions received in forms other than cash consist of warehouse space used in the Organization's technology program services.

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.

MISSION WEST VIRGINIA, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Accounts receivable are periodically evaluated for collectability. Once it is determined by management that the account will not be collectible, it is charged-off as bad debt expense. All receivables are expected by management to be collectible as of December 31, 2016 and 2015.

PROPERTY AND EQUIPMENT

Property and equipment is stated at cost less accumulated depreciation. 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 are relieved, and any gain or loss is included in operations.

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:

	<u>Years</u>
Equipment and furniture	3 to 10
Vehicles	4

ESTIMATES

The preparation of the 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.

INCOME TAXES

The Internal Revenue Service has determined that the Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and therefore, is not subject to federal and state income taxes.

MISSION WEST VIRGINIA, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015

For the year ended December 31, 2016 and 2015, the Organization has determined that no income taxes are due for its activities. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements. The Organization's Department of the Treasury information returns are subject to examination, generally for three years after the filing date.

2 – CONCENTRATION OF CREDIT RISK

Mission West Virginia, Inc. is a nonprofit organization that provides assistance which allows West Virginia communities to solve the social, economic and attitudinal problems they face. The Organization provides services that are reimbursed by third parties without requiring collateral or any other security.

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.

3 – INDIRECT RATE ALLOCATION OF EXPENSES

The Organization has adopted a cost allocation plan of the indirect cost whereby each program is charged its first share of its indirect costs based on a modified value added base. Indirect costs are those costs incurred for a common purpose benefitting or supporting Mission 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 a modified value added base of total direct costs. The modified value added base is direct costs less the total major subcontracts cost plus the first \$25,000 of the major subcontracts for each of programs (cost objective). The indirect allocation rate for all programs was 9.13% for December 31, 2016 and was based on modified value added direct cost base of \$1,483,172 (\$2,753,912) direct program cost less \$1,203,188 major subrecipient/subcontracts plus \$79,137 (3 X \$25,000 + \$4,137) and an allocable indirect cost pool of \$135,427.

MISSION WEST VIRGINIA, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

4 – PROPERTY AND EQUIPMENT

The following is a summary of the changes in property and equipment for the fiscal year ended December 31, 2016:

	Beginning 2016	Additions	Transfers/ (Deletions)	Ending 2016
Property and Equipment being depreciated				
Capital lease - copier	\$ 13,636	\$ -	\$ -	\$ 13,636
Furniture and equipment	12,830	-	-	12,830
Vehicles	<u>23,682</u>	<u>-</u>	<u>-</u>	<u>23,682</u>
Total property and equipment being depreciated	<u>50,148</u>	<u>-</u>	<u>-</u>	<u>50,148</u>
Less accumulated depreciation for:				
Capital lease - copier	12,272	1,364	-	13,636
Furniture and equipment	12,830	-	-	12,830
Vehicles	<u>23,682</u>	<u>-</u>	<u>-</u>	<u>23,682</u>
Total accumulated depreciation	<u>48,784</u>	<u>1,364</u>	<u>-</u>	<u>50,148</u>
Property and equipment, net	<u>\$ 1,364</u>	<u>\$ (1,364)</u>	<u>\$ -</u>	<u>\$ -</u>

5 – LONG TERM-DEBT

The Organization long-term debt consists of a CBAE payable. The CBAE payable is monies owed to subcontractors—Community Action South Eastern of West Virginia (\$10,745) and Rainelle Medical Center (\$10,598)—for services rendered in the past and the terms of repayment is a verbal agreement with the subcontractor that they will be paid as the Mission has the ability, without interest. There are no repayment terms and the lenders have agreed to not call the debt.

6 – OFFICE SPACE

The Organization leases their current office space under a yearly lease agreement for monthly rent payments of \$3,021 that renews annually.

7 – 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 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 considered by management to be material.

MISSION WEST VIRGINIA, INC.**NOTES TO FINANCIAL STATEMENTS**December 31, 2016 and 2015

8 – DONATED SPACE

During 2015, the Organization received donated warehouse space for use in its technology program. The value of the donated space was estimated at \$5,150 based on the estimated fair rental value. This amount is recorded as a contribution and as a rent expense for the technology program. This lease was terminated in February 2015.

During 2016, the Organization did not receive any donated facilities.

9 – EMPLOYEE BENEFIT PLAN

The Organization adopted a defined contribution pension plan for the benefit of its employees. The Organization makes a matching contribution equal to the employee's contribution up to 3% of the eligible employee's gross compensation for the year. Contributions to the plan totaled \$9,080 and \$14,311 for the years ended December 31, 2016 and 2015, respectively.

The Organization adopted a direct payment of compensation for medical and other benefit programs paid for directly by the employees. Contributions to the employee benefit plan totaled \$160,934 and \$141,501 for the years ended December 31, 2016 and 2015, respectively.

10 – SUBSEQUENT EVENTS

Management has reviewed events occurring subsequent to December 31, 2016, through the date of the independent auditors' report, the date financial statements were available to be issued for possible adjustment to, or disclosure in, the accompanying financial statements.

Mission West Virginia, Inc. learned in July 2017 that the five-year Teen Pregnancy Prevention program funded by the U.S. Dept. of Health and Human Services would be ending early and that funding would halt as of June 30, 2018. This program, which was in its third year, provided approximately \$1,883,883 funding to the organization, with approximately one-third kept by the organization to fund direct services. This decision was made by the Office of Adolescent Health and will close 81 programs across the country. Because the move was made within DHHS and was not a result of a Congressional budget decision, there is the possibility the program could be re-instituted. However, because it is such a substantial source of Mission West Virginia's, approximately 67% for the year ended December 31, 2016, funding disclosure of this decision was necessary at this time.

SUPPLEMENTARY INFORMATION

MISSION WEST VIRGINIA, INC.**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
For the Year Ended December 31, 2016

<u>Federal Agency/Cluster Program</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Program Award Period</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services				
Teenage Pregnancy Prevention Program	93.297	N/A	7/1/15-6/30/16	\$ 1,080,810
	93.297	N/A	7/1/16-6/30/17	803,073
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	N/A	9/30/14-9/29/15	9,149
Competitive Abstinence Education Program	93.060	N/A	9/1/15-9/29/17	252,487
THINK Sexual Risk Avoidance Education Program	93.060	N/A	9/30/16-9/29/17	41,145
Pass Through - West Virginia Department of Health and Human Services				
Statewide Adoption and Foster Care Initiative	93.556	G160029	7/1/15-6/30/16	3,480
	93.556	G170099	7/1/16-6/30/17	26,249
Personal Responsibility Education Program	93.092	G160620	10/1/15-9/30/16	42,410
	93.092	G170672	10/1/16-9/30/17	12,851
Total Federal Awards Expended				<u>\$ 2,271,654</u>

See independent auditors' report and Notes to the Schedule of Expenditures of Federal Awards.

MISSION WEST VIRGINIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2016

1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Mission West Virginia, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Such expenditures are recognized following, as applicable, either the cost principles of OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

For purposes of charging indirect costs to deferral awards, the Organization has not elected to use the 10 percent de minimus cost rate as permitted by section 200.414 of the *Audit Requirements for Federal Awards (Uniform Guidance)*.

See independent auditors' report

MISSION WEST VIRGINIA INC.

Schedule of Expenditures of State Awards
For the Year Ended December 31, 2016

<u>Grantor/Program Title</u>	<u>Grant Number</u>	<u>State Receipts</u>	<u>State Disbursements</u>
West Virginia Department of Health and Human Services			
Statewide Adoption and Foster Care Initiative	G160029	\$ 124,397	\$ 124,397
	G170099	78,749	78,749
Kinship Care (BOSS)	21687	7,371	16,736
	21787	9,506	8,471
Build it Keep it Share it (BIKISI)	-	<u>26,945</u>	<u>32,326</u>
		<u>\$ 246,968</u>	<u>\$ 260,679</u>



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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**

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

We have audited, in accordance with the 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, the financial statements of Mission West Virginia, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2016 and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 7, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mission West Virginia, Inc.'s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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 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 to be material weaknesses.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses. (2016-1)

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gray, Griffith & Mays, a.c.

Charleston, West Virginia
September 7, 2017



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited Mission West Virginia, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mission West Virginia, Inc.'s major federal programs for the year ended December 31, 2016. Mission West Virginia, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, Mission West Virginia, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control over Compliance

Management of Mission West Virginia, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combinations of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purposes.

Gray, Griffith & Mays, a.c.

Charleston, West Virginia
September 7, 2017

MISSION WEST VIRGINIA, INC.**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
For the Year Ended December 31, 2016**SECTION 1 - SUMMARY OF AUDITORS' RESULTS****Financial Statements:**Type of auditor's report issued: Unqualified

Internal control over financial reporting:

* Material weakness(es) identified? Yes X No * Significant deficiencies identified that are not considered to be material weakness(es)? Yes No X Noncompliance material to financial statements noted? Yes No X **Federal Awards:**

Internal control over major programs:

* Material weakness(es) identified? Yes No X * Significant deficiencies identified that are not considered to be material weakness(es)? Yes No X Type of auditor's report issued on compliance for major programs: UnqualifiedAny audit findings disclosed that are required to be reported in accordance with section 200.414 of the Uniform Guidance Yes No X **Major Programs:**CFDA Number
93.297Name of Federal Program or Cluster
Teenage Pregnancy Prevention ProgramDollar threshold used to distinguish between type A and type B programs: \$750,000Auditee qualified as low-risk auditee? Yes No X

MISSION WEST VIRGINIA INC.**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

December 31, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS**2016-1 Fiscal Records Adjusted at Interim and Year End to Accrual Basis of Accounting**

CRITERIA: The accrual basis of accounting required by generally accepted accounting principles (GAAP) require accounting records not on an accrual basis accounting be adjusted during the interim reporting periods and at least at the end of the fiscal period to an accrual basis of accounting.

CONDITION: Accounting records at an interim stage or at the fiscal year end were not adjusted to an accrual basis of accounting for all account balances. The account balances for the following accounts were not adjusted to an accrual basis of accounting at year-end: capital assets, capital lease, receivables and payables.

CAUSE: The organization did not review interim or year-end account balances to adjust them to ensure the accounting records were on accrual basis of accounting at the end of the fiscal period to compile financial statements on a GAAP basis of accrual accounting.

EFFECT: The organization could not utilize the organization's accounting system to generate financial statements that were on a GAAP basis at an interim period or at end of the fiscal period.

RECOMMENDATION: The organization should increase the review of account balances to identify need adjust to accrual basis of accounting if material on an interim basis and at the end of the fiscal period.

This finding was also noted in the prior year (Finding 2015-1)

MISSION WEST VIRGINIA INC.**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

December 31, 2016

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no findings or questioned costs reported.

SECTION IV - CORRECTIVE ACTION PLAN**2016-1 Fiscal Records Adjusted at Interim and Year End to Accrual Basis of Accounting**

REQUIREMENT: The accrual basis of accounting required by generally accepted accounting principles (GAAP).

FINDING: Accounting records at an interim stage or at the fiscal year end were not adjusted to an accrual basis of accounting for all account balances.

EFFECT OF FINDING: The organization could not utilize the organization's accounting system to generate adequate financial statements that were on a GAAP basis on an interim basis or at the end of the fiscal period.

RECOMMENDATIONS: The organization should review on an ongoing basis the account balances to identify unusual balances and year end transaction in regard to capital assets, capital lease, and accounts payable to identify adjustment to the accounting records to ensure the account balances are on an accrual basis of accounting throughout the fiscal period.

CORRECTIVE ACTION PLAN: Mission's management will provided necessary staff training or outside accounting professionals to manage on both an ongoing basis and year-end review and adjust, if needed, the account balances to ensure an accrual basis of accounting of the records.

NAME OF RESPONSIBLE PERSON: Executive Director, Mr. B. David Rogers

NAME OF DEPARTMENT CONTRACT: Executive Director, Mr. B. David Rogers

PROJECTED IMPLEMENTATION DATE: As soon as possible and on a continuous basis of policy revisions, training, and outside services until corrected.

MISSION WEST VIRGINIA INC.**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**

December 31, 2016

SECTION V - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Prior year findings reported were as follows:

2015-1 Fiscal Records Adjusted at Year End to Accrual Basis of Accounting (Not resolved part of finding 2016-1)

CRITERIA: The accrual basis of accounting required by generally accepted accounting principles (GAAP) require accounting records not on an accrual basis accounting be adjusted at least at the end of the fiscal period to an accrual basis of accounting.

CONDITION: Accounting records at the fiscal year end were not adjusted at the end of the fiscal period to an accrual basis of accounting for all account balances. The account balances for the following accounts were not adjusted to an accrual basis of accounting: capital assets, capital lease, and accounts payable.

CAUSE: The organization did not review year end account balances to adjust them to ensure the accounting records were on accrual basis of accounting at the end of the fiscal period to compile financial statements on a GAAP basis of accrual accounting.

EFFECT: The organization could not utilize the organization's accounting system to generate financial statements that were on a GAAP basis at the end of the fiscal period.

SECTION VI - MANAGEMENT RESPONSE

See page 25



Mission West Virginia, Inc.
168 Midland Trail, Suite 1
Hurricane, WV 25526

BOARD OF DIRECTORS:

Stephanie Adkins
 Frank Andrews
 Jeff Jarrell
 Rita Pauley
 Praveen Srinivasan
 Matt Walker

Emeritus Board Member

Rev. D.D. Meighen

FOUNDER:

Gov. Cecil H. Underwood

STAFF CONTACTS:

Executive Director

Mr. B. David Rogers

Associate Director

Ms. Kelly M. Thompson

THINK Program Director

Ms. Jill Gwilt

Accounting Services

Ms. Terri Ramsey, Director

Telephone: 304-562-0723

Fax: 304-562-0726

Email: mwv@missionwv.org

Website: www.missionwv.org

August 18th, 2017

J. Ryan Lindsay, CPA, CHFP, CGMA
 Gray, Griffith & Mays, A.C.
 707 Virginia Street, East
 Suite 400
 Charleston, WV 25301

Dear Mr. Lindsay,

RE: FY 2016 Audited Financial Statements

The purpose of this letter is to address a finding issued by your firm regarding the FY2016 audit of Mission West Virginia, Inc.'s financial statements. Specifically this letter indicates our acceptance of the corrective action plan as detailed in the preceding pages.

Mission West Virginia strives to excel in all areas. Our programs show this – annually exceeding the number of people we are projected to serve. Whether it is our efforts to find homes for children in congregate care or our highly successful Teen Pregnancy Prevention and Sexual Risk Avoidance Education programs, we continue to strive to constantly improve. Likewise efforts to improve are continuing as we work to strengthen internal financial controls, ensuring sustainability of programs and transparency in all financial reporting.

As noted in the financial statements, the following areas require improvement and will be addressed accordingly. They include:

- Improvement of review processes to ensure that all account balances at year end have been adjusted to properly reflect the organization's financial position. Specifically, capital assets, capital lease, receivables and payables required adjustment to reflect the accrual basis of accounting at year's end, as required by Generally Accepted Accounting Principles (GAAP). This issue is noted as finding 2016-1. It should be noted that the largest adjustment required was due to a broken contract; receivables should have been adjusted when the organization was notified that the contract would end early, but this was not done as of the end of the fiscal year.

We anticipate resolving the current finding by the time the next audit is performed. I believe we have made, and continue to make, progress in addressing our financial issues, and appreciate the support of our funders who see the exceptional work done by the organization and, because of this, continue to have faith in the organization.

Mission West Virginia strives to make all recommended improvements and appreciates your thorough work on our financial records. The organization's staff and board are proud of its programs and the results they achieve and want the financial statements to show that same level of professionalism.

Best regards,

B. David Rogers
 Mission West Virginia, Inc.

MISSION WEST VIRGINIA INC.**SCHEDULE OF ACTIVITY DETAIL – DIRECT FEDERAL PROGRAMS**

For the Year Ended December 31, 2016

CFDA Number	Direct Federal Programs					
	93.297	93.297	93.297	93.086	93.060	93.060
Program by grant	TPP	TPP	TPP	HM	CAE	SRAE
Cost objective	65	66	67	74	152	153
Revenues	\$ -	\$ 1,080,810	\$ 803,073	\$ 9,149	\$ 252,487	\$ 41,145
Expenditures:						
Salaries and wages	-	159,759	154,207	-	64,281	9,996
FICA	-	12,127	11,749	-	4,902	803
State Unemployment	-	5,188	-	-	1,041	119
Worker's compensation	-	1,664	1,775	-	1,314	70
Medicare	-	3,117	2,748	-	1,143	181
Employee benefits program	-	40,195	35,291	-	14,738	2,346
SIMPLE IRA employer match	-	1,935	1,756	-	2	-
Continuing education	-	70,628	25,392	-	569	9,416
Supplies	-	6,744	3,125	-	448	1,480
Insurance	-	-	-	-	-	-
Telephone	-	2,344	2,821	-	1,136	25
Internet	-	-	-	-	-	-
Postage and shipping	-	738	279	-	5	-
Rent and utilities	-	8,014	7,932	-	3,139	877
Equipment rental	-	-	-	-	-	-
Printing	-	1,400	310	16	157	-
Program materials	-	866	35	-	-	-
Portraits	-	-	-	-	-	-
Publications	-	-	-	-	866	6,466
Travel	-	59	267	-	53	245
Mileage	-	11,013	13,145	-	4,240	251
Special events	-	-	-	-	-	-
Conferences	-	2,972	2,484	-	133	-
Meetings	-	-	-	-	-	-
Kick-Off Event / activities	-	-	-	-	-	-
Program support	-	800	-	-	-	-
Program incentives	-	4,279	104	-	1,575	-
Outreach coordinator	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Warehouse	-	-	-	-	-	-
Software and equipment	-	-	38	-	-	-
Outside program services	-	85,786	85,771	-	37,075	17,866
Other expense	2,138	2,457	627	1,794	81	-
Subrecipient/subcontract	-	554,340	445,687	-	123,538	4,137
Total direct cost	<u>2,138</u>	<u>976,425</u>	<u>795,543</u>	<u>1,810</u>	<u>260,436</u>	<u>54,278</u>
Indirect	195	38,540	38,793	165	12,500	4,956
Total expenditures	<u>2,333</u>	<u>1,014,965</u>	<u>834,336</u>	<u>1,975</u>	<u>272,936</u>	<u>59,234</u>
Net gain (loss)	<u>\$ (2,333)</u>	<u>\$ 65,845</u>	<u>\$ (31,263)</u>	<u>\$ 7,174</u>	<u>\$ (20,449)</u>	<u>\$ (18,089)</u>

See independent auditors' report.

MISSION WEST VIRGINIA INC.**SCHEDULE OF ACTIVITY DETAIL – PASS-THROUGH FEDERAL PROGRAMS**

For the Year Ended December 31, 2016

	Pass-Through Federal Programs			
CFDA Number	93.556	93.556	93.092	93.092
Program by grant	DHHR	DHHR	DDHR	DDHR
Cost objective	ADOPT	ADOPT	PREP	PREP
Revenues	<u>\$ 127,877</u>	<u>\$ 104,998</u>	<u>\$ 42,410</u>	<u>\$ 12,851</u>
Expenditures:				
Salaries and wages	55,485	46,627	28,631	7,171
FICA	4,231	3,556	2,183	547
State Unemployment	1,150	374	609	0
Worker's compensation	428	430	568	79
Medicare	990	832	511	128
Employee benefits program	12,762	10,724	6,585	1,649
SIMPLE IRA employer match	1,358	945	6	0
Continuing education	-	-	200	1,028
Supplies	569	1,025	265	76
Insurance	-	-	-	-
Telephone	1,002	1,395	380	256
Internet	-	-	-	-
Postage and shipping	1,122	1,039	50	-
Rent and utilities	2,393	1,873	1,262	503
Equipment rental	-	-	-	-
Printing	1,980	-	-	-
Program materials	-	-	-	-
Portraits	59	343	-	-
Publications	-	-	-	-
Travel	88	118	12	-
Mileage	981	1,756	2,330	346
Special events	-	-	-	-
Conferences	1,285	344	-	-
Meetings	1,170	261	-	-
Kick-Off Event / activities	-	-	1,119	-
Program support	-	-	-	-
Program incentives	-	-	-	-
Outreach coordinator	5,980	6,840	-	-
Depreciation	-	-	-	-
Warehouse	-	-	-	-
Software and equipment	10,106	3,896	-	-
Outside program services	8,326	711	-	-
Other expense	518	-	-	-
Subrecipient/subcontract	-	-	-	-
Total direct cost	<u>111,983</u>	<u>83,089</u>	<u>44,711</u>	<u>11,783</u>
Indirect	<u>10,225</u>	<u>7,587</u>	<u>4,083</u>	<u>1,076</u>
Total expenditures	<u>122,208</u>	<u>90,676</u>	<u>48,794</u>	<u>12,859</u>
Net gain (loss)	<u>\$ 5,669</u>	<u>\$ 14,322</u>	<u>\$ (6,384)</u>	<u>\$ (8)</u>

See independent auditors' report.

MISSION WEST VIRGINIA INC.**SCHEDULE OF ACTIVITY DETAIL – STATE AND TECHNOLOGY PROGRAMS
(FEE FOR SERVICE)**

For the Year Ended December 31, 2016

CFDA Number	93.556	93.556	93.092	93.092
	Kinship Care (BOSS)	Kinship Care (BOSS)	BIKISI	Tech T
Program by grant Cost objective	132	133	45	
Revenues	<u>\$ 7,371</u>	<u>\$ 9,506</u>	<u>\$ 26,945</u>	<u>\$ 34</u>
Expenditures:				
Salaries and wages	11,130	4,848	-	-
FICA	724	343	-	-
State Unemployment	385	76	-	-
Worker's compensation	209	386	-	-
Medicare	169	80	-	-
Employee benefits program	551	690	-	-
SIMPLE IRA employer match	6	-	-	-
Continuing education	-	-	-	-
Supplies	53	-	201	-
Insurance	-	-	-	-
Telephone	99	156	-	-
Internet	-	-	-	-
Postage and shipping	49	58	-	-
Rent and utilities	1,035	507	-	-
Equipment rental	-	-	-	-
Printing	119	94	-	-
Program materials	-	-	-	-
Portraits	-	-	-	-
Publications	-	-	-	-
Travel	-	330	160	-
Auto insurance	-	-	-	-
Gasoline	-	-	-	-
Mileage	359	59	146	-
Special events	-	-	-	-
Conferences	448	135	-	-
Meetings	-	-	-	-
Kick-Off Event / activities	-	-	-	-
Program support	-	-	-	-
Program incentives	-	-	-	-
Outreach coordinator	-	-	-	-
Depreciation	-	-	-	-
Warehouse	-	-	-	-
Software and equipment	-	-	5,614	-
Outside program services	-	-	-	-
Other expense	-	-	23,500	-
Subrecipient/subcontract	-	-	-	-
Total direct cost	<u>15,336</u>	<u>7,762</u>	<u>29,621</u>	<u>-</u>
Indirect	1,400	709	2,705	-
Total expenditures	<u>16,736</u>	<u>8,471</u>	<u>32,326</u>	<u>-</u>
Net gain (loss)	<u>\$ (9,365)</u>	<u>\$ 1,035</u>	<u>\$ (5,381)</u>	<u>\$ 34</u>

See independent auditors' report.

MISSION WEST VIRGINIA INC.**SCHEDULE OF ACTIVITY DETAIL – FOUNDATION, FUNDRAISING PROGRAMS
AND TOTAL**

For the Year Ended December 31, 2016

Program by grant Cost objective	WWK	WWK	WWK	WWK	Brookdale	Fund-	TOTAL
	2015	North 15-16	2016	North 16-17		raiser's & Other 895-900	
Revenues	\$ (300)	\$ 31,366	\$ 70,000	\$ 31,329	\$ 2,690	154,204	\$ 2,807,945
Expenditures:							
Salaries and wages	-	10,450	32,504	17,000	362	3,466	605,917
FICA	-	778	2,428	1,296	28	3,847	49,542
State Unemployment	-	492	492	-	-	(3,556)	6,370
Worker's compensation	-	259	1,195	610	28	32	9,047
Medicare	-	276	665	303	6	62	11,211
Employee benefits program	-	3,554	8,573	3,910	83	797	142,448
SIMPLE IRA employer match	-	464	1,118	510	-	12	8,112
Continuing education	-	-	-	-	-	-	107,233
Supplies	-	-	368	148	-	14,435	28,937
Telephone	-	600	1,024	600	-	-	11,838
Postage and shipping	-	-	-	-	-	-	3,340
Rent and utilities	-	-	2,412	-	-	253	30,200
Printing	-	-	41	-	-	-	4,117
Program materials	-	-	-	-	-	-	901
Portraits	-	-	-	-	-	-	402
Publications	-	-	-	-	-	-	7,332
Travel	-	-	309	-	-	818	2,459
Mileage	-	2,423	4,881	3,694	637	2,308	48,569
Conferences	-	77	618	-	-	1,082	9,578
Meetings	-	-	-	-	-	2,758	4,189
Kick-Off Event / activities	-	361	274	410	-	2,733	4,897
Program support	-	-	-	-	-	-	800
Program incentives	-	-	-	-	-	-	5,958
Outreach coordinator	-	-	-	-	-	-	12,820
Software and equipment	-	-	-	-	-	-	19,654
Outside program services	-	-	-	-	-	-	235,535
Other expense	-	-	-	-	-	1,514	32,629
Subrecipient/subcontract	-	-	-	-	1,545	73,941	1,203,188
Total direct cost	-	19,734	56,902	28,481	2,689	104,502	2,607,223
Indirect	-	1,802	5,196	2,601	104	2,790	135,427
Total expenditure	-	21,536	62,098	31,082	2,793	107,292	2,742,650
Net gain (loss)	\$ (300)	\$ 9,830	\$ 7,902	\$ 247	\$ (103)	\$ 46,912	\$ 65,295

See independent auditors' report.

MISSION WEST VIRGINIA INC.**SCHEDULE OF INDIRECT EXPENDITURES**

For the Year Ended December 31, 2016

Salaries and wages	\$ 68,461
FICA	4,522
State unemployment	1,519
Worker's compensation	4,367
Medicare	1,320
Accounting fees	5,146
Employee benefits program	17,471
SIMPLE IRA employer match	957
Continuing education/staff development	200
Supplies	2,887
Insurance	4,324
Telephone	4,910
Postage and shipping	55
Rent and utilities	12,074
Equipment rental	768
Printing	924
Travel	286
Mileage	1,297
Conferences and meetings	498
Depreciation	1,364
Software and equipment	2,077
Other expense	* <u>11,262</u>
	<u>\$ 146,689</u>

* Unallowable cost under 2 CFR Part 230

See independent auditors' report.