

West Virginia Department of Health & Human Resources
Sworn Statement of Grant Receipts and Expenditures

JUL 6 2016

(Please see the Instructions for Completion of the Sworn Statement of Grant Receipts and Expenditures located in the Grantee Audit Compliance Guide as Attachment D)

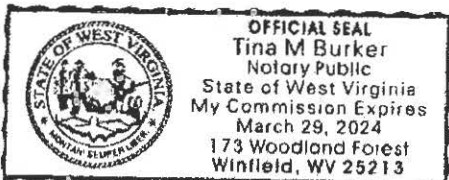
Grant Number: G140018	Grantee Name: Braley & Thompson, Inc	Date Received	
Grantee FEIN: 550590179	WVFIMS Vendor #: 203538	Contact Phone Number: (304) 255-7676	
Grantee Mailing Address: 1 Dunbar Plaza Ste 100, Dunbar WV 25064			
Total Grant Amount: \$60,000.00		Period Covered: 07/01/2013 - 06/30/2014	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
RCC 7/2013	07/01/2013 - 07/31/2013	\$5,159.00	01/24/14	\$5,159.00
RCC 8/2013	08/01/2013 - 08/31/2013	\$4,571.00	01/24/14	4,571.00
RCC 9/2013	09/01/2013 - 09/30/2013	\$4,159.00	01/24/14	4,159.00
RCC 10/2013	10/01/2013 - 10/31/2013	\$4,649.00	01/24/14	4,649.00
RCC 11/2013	11/01/2013 - 11/30/2013	\$4,347.00	03/24/14	4,347.00
RCC 12/2013	12/01/2013 - 12/31/2013	\$2,491.00	03/24/14	\$2,491.00
RCC 1/2014	01/01/2014 - 01/31/2014	\$4,716.91	03/24/14	\$4,716.91
RCC 2/2014	02/01/2014 - 02/28/2014	\$7,693.75	03/24/14	\$7,693.75
RCC 3/2014	03/01/2014 - 03/31/2014	\$4,095.75	04/29/14	\$4,095.75
RCC 4/2014	04/01/2014 - 04/30/2014	\$3,957.56	06/13/14	\$3,957.56
RCC 5/2014	05/01/2014 - 05/31/2014	\$2,647.29	06/26/14	\$2,647.29
RCC 6/2014	06/01/2014 - 06/30/2014	\$5,411.11	08/01/14	\$5,411.44
Total Grant Receipts				\$53,898.70

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$36,360.00
Fringe Benefits		\$7,172.00
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	\$2,610.00
Professional Service Costs	Contracts, Consultants	
Rent/ Costs	Office Space, Equipment	\$2,098.00
Other	Telephone, Utilities	\$973.00
Subgrants		
Indirect Cost		
Total Grant Expenditures		\$49,213.00
Ending Funds Balance (Receipts – Expenditures)		\$4,685.70

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to Braley & Thompson, Inc and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the ACCRUAL basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: Samantha White Date: 07/06/16
 Printed Name and Title: Samantha White, Business Manager
 Taken, sworn and subscribed before me this 6 day of July, 2016.
 Notary Public Signature: Tina M. Burkner
 My Commission Expires: March 29, 2024



West Virginia Department of Health & Human Resources
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JUL 6 2016

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Grant Number	Grantee Name:	Date Received	
G140136	Braley & Thompson, Inc		
Grantee FEIN:	WVFIMS Vendor #:	Contact Phone Number:	
550590179	203538	(304) 255-7676	
Grantee Mailing Address:			
1 Dunbar Plaza Ste 100, Dunbar WV 25064			
Total Grant Amount:		Period Covered:	
\$1,010,830.00		07/01/2013 - 06/30/2014	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1401362013 01	07/01/2013 - 07/31/2013	\$67,389.00	07/26/13	\$67,389.00
1401362013 02	08/01/2013 - 08/31/2013	\$67,389.00	09/05/13	67,389.00
1401362013 03	09/01/2013 - 09/30/2013	\$67,388.00	09/12/13	67,388.00
1401362013 04	10/01/2013 - 10/31/2013	\$74,128.00	01/07/14	74,128.00
1401362013 05	11/01/2013 - 11/30/2013	\$74,128.00	01/07/14	74,128.00
1401362013 06	12/01/2013 - 12/31/2013	\$74,127.00	02/14/14	\$74,127.00
1401362013 07	01/01/2014 - 01/31/2014	\$84,236.00	02/26/14	\$84,236.00
1401362013 08	02/01/2014 - 02/28/2014	\$84,236.00	02/26/14	\$84,236.00
1401362013 09	03/01/2014 - 03/31/2014	\$84,235.00	04/09/14	\$84,235.00
1401362013 10	04/01/2014 - 04/30/2014	\$111,191.00	05/01/14	\$111,191.00
1401362013 11	05/01/2014 - 05/31/2014	\$111,191.00	06/06/14	\$111,191.00
1401362013 12	06/01/2014 - 06/30/2014	\$111,192.00	06/19/14	\$111,192.00
Total Grant Receipts				\$1,010,830.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$422,116.00
Fringe Benefits		\$74,060.00
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	\$105,273.00
Professional Service Costs	Contracts, Consultants	\$112,586.00
Rental Costs	Office Space, Equipment	\$22,165.00
Other	Telephone, Utilities	\$6,398.00
Subgrants		
Indirect Cost		\$68,093.00
Total Grant Expenditures		\$810,691.00
Ending Funds Balance (Receipts – Expenditures)		\$200,139.00

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to Braley & Thompson, Inc and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the ACCRUAL basis of accounting and is supported by our financial records and related documentation.

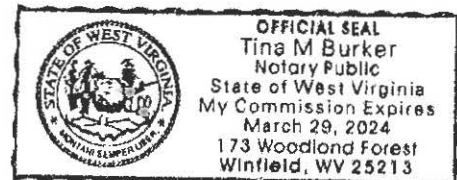
Authorized Signature: Samantha White Date: 07/06/16

Printed Name and Title: Samantha White, Business Manager

Taken, sworn and subscribed before me this 6 day of July, 2016

Notary Public Signature: Tina M. Burk

My Commission Expires: March 29, 2024



West Virginia Department of Health & Human Resources
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Date Received

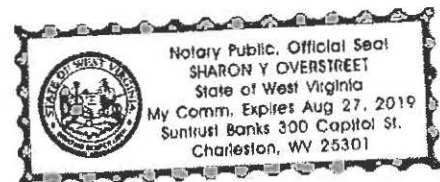
Grant Number: G140245	Grantee Name: Braley & Thompson, Inc		
Grantee FEIN: 550590179	WVFIMS Vendor #: 203538	Contact Phone Number: (304) 255-7676	
Grantee Mailing Address: 1 Dunbar Plaza Ste 100, Dunbar WV 25064			
Total Grant Amount: \$59,228.00	Period Covered: 07/01/2013 - 06/30/2014		

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1402452013 01	07/01/2013 - 07/31/2013	\$3,949.00	08/12/13	\$3,949.00
1402452013 02	08/01/2013 - 08/31/2013	\$3,949.00	09/10/13	3,949.00
1402452013 03	09/01/2013 - 09/30/2013	\$3,948.00	09/17/13	3,948.00
1402452013 04	10/01/2013 - 10/31/2013	\$4,343.00	03/11/14	4,343.00
1402452013 05	11/01/2013 - 11/30/2013	\$4,343.00	03/11/14	4,343.00
1402452013 06	12/01/2013 - 12/31/2013	\$4,344.00	03/11/14	\$4,344.00
1402452013 07	01/01/2014 - 01/31/2014	\$4,936.00	03/11/14	\$4,936.00
1402452013 08	02/01/2014 - 02/28/2014	\$4,936.00	03/05/14	\$4,936.00
1402452013 09	03/01/2014 - 03/31/2014	\$4,935.00	04/16/14	\$4,935.00
1402452013 10	04/01/2014 - 04/30/2014	\$6,515.00	04/28/14	\$6,515.00
1402452013 11	05/01/2014 - 05/31/2014	\$6,515.00	05/29/14	\$6,515.00
1402452013 12	06/01/2014 - 06/30/2014	\$6,515.00	06/23/14	\$6,515.00
Total Grant Receipts				\$59,228.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$39,075.00
Fringe Benefits		\$6,918.00
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	\$3,217.00
Professional Service Costs	Contracts, Consultants	
Rental Costs	Office Space, Equipment	\$3,492.00
Other	Telephone, Utilities	
Subgrants		
Indirect Cost		
Total Grant Expenditures		\$52,702.00
Ending Funds Balance (Receipts - Expenditures)		\$6,526.00

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to Braley & Thompson, Inc and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the (Circle One) Cash/Accrual basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: Samantha White Date: 06/30/16
 Printed Name and Title: Samantha White, Business Manager
 Taken, sworn and subscribed before me this 30 day of June, 2016.
 Notary Public Signature: Sharon Y Overstreet
 My Commission Expires: 8/27/2019



BRALEY & THOMPSON, INC.
SCHEDULE OF WEST VIRGINIA STATE GRANTS
YEAR ENDED JUNE 30, 2014

DHHR - Finance

JUN 28 2016

Date Received



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www.ggmcpa.net • Email: ggm@ggmcpa.net

INDEPENDENT AUDITORS' REPORT

DHHR - Finance

JUN 28 2016

Date Received

To The Board of Directors
Braley & Thompson, Inc.
Dunbar, West Virginia

We have examined management's assertion that the Schedule of West Virginia State Grants of Braley & Thompson, Inc., for the year ended June 30, 2014 properly reflects grant activity and that the grant funds reported as disbursed on the Schedule of West Virginia State Grants were made for the purposes intended when the grants were made. Braley & Thompson, Inc's management is responsible for the assertion and the Schedule of West Virginia State Grants. Our responsibility is to express an opinion based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary in the circumstances. Those procedures were designed to evaluate whether the funds reported as disbursed on the Schedule of West Virginia State Grants were made for the purposes intended when the grants were made.

We believe the examination we have performed provides a reasonable basis for our opinion.

In our opinion, grant funds reported as disbursed on the Schedule of West Virginia State Grants for the year ended June 30, 2014, were made for the purposes intended when the grants were made.

Gray, Griffith & Mays, a.c.

June 27, 2016


Braleley & Thompson, Inc.

Accounting & Personnel
#1 Dunbar Plaza
Dunbar, West Virginia 25064

June 27, 2016

Gray, Griffith & Mays, a.c.
Suite 400
707 Virginia Street, East
Charleston, West Virginia 25301

The following Schedule of West Virginia State Grants for the year ended June 30, 2014, represents a summary of West Virginia Grants activity for the period. It is management's assertion the disbursements of these funds were for the purposes intended when the grants were made.

 Business Manager
Signature/Title

DHHR - Finance

JUN 28 2016

Date Received

BRALEY & THOMPSON, INC.
SCHEDULE OF WEST VIRGINIA STATE GRANTS
For the Year Ended June 30, 2014

Granting Agency	Grant Number	Balance at Beginning of Year	Amount Received	Amount Disbursed	Balance at End of Year
West Virginia Department of Health & Human Services:					
Passed through the Office of Behavioral Health Services:					
Regional Clinical Coordinator	G110919	\$ 1,800	\$ -	\$ -	\$ 1,800 [^]
Regional Clinical Coordinator	G130682	(7,965)	7,965	-	-
Regional Clinical Coordinator	G140018	-	48,487	49,213	(726) [*]
Passed through the Bureau for Children and Families:					
Youth Services	G110106	4,949	-	-	4,949 [^]
Youth Services	G130087	105,601	-	105,601	-
Youth Services	G140136	-	1,010,830	810,691	200,139 ³
Homefinders	G110130	69	-	-	69 [^]
Homefinders	G130383	7,818	-	7,818	-
Homefinders	G140245	-	59,228	52,702	6,526 ⁴
Total		<u>\$ 112,272</u>	<u>\$ 1,126,510</u>	<u>\$ 1,026,025</u>	<u>\$ 212,757</u>

[^] - Balances remained payable at year end.

1 - \$106,194 was refunded on December 3, 2013

2 - \$7,818 was refunded on July 3, 2014

3 - \$189,526 was refunded on October 10, 2014, leaving \$10,613 refundable to the state

4 - \$1,162 was refunded on August 14, 2015, leaving \$5,364 refundable to the state

* - \$5,411 was received subsequent to year end, leaving \$4,685 refundable to the state

DHHR - Finance

JUN 28 2016

Date Received

See accompanying management's assertion and independent auditors' report.

BRALEY & THOMPSON, INC.

SCHEDULE OF WEST VIRGINIA STATE GRANTS
(Continued)

For the Year Ended June 30, 2014

<u>Findings and Questioned Costs</u>	<u>Questioned Costs</u>
2014-1 During our examination of mileage expenses for grant #14-0245, Homefinders, we noted an instance in which mileage expenditures charged to the grant did not have proper supporting documentation.	\$ 203
2014-2 During our examination of mileage expenses for grant #14-0018, Regional Clinical Coordinator, we noted an instance in which mileage expenditures charged to the grant did not have proper supporting documentation.	1,698
2014-3 During our examination of travel expenses for grant #14-0136, Youth Services, we noted an instance in which a car rental was charged to the grant that appeared to be related to the Regional Clinical Coordinator grant.	213
2014-4 During our examination of Homefinders, Regional Care Coordinator, and Youth Services grants for 2014, we were unable to substantiate the accuracy of the expenditures reported on the sworn statements.	-
	<u>\$ 2,114</u>

DHHR - Finance

JUN 28 2016

Date Received