

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

(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)

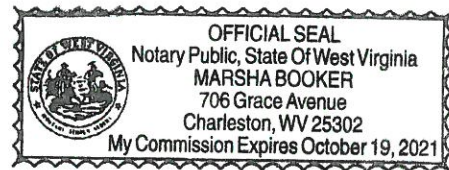
<b>Grant Number:</b>	<b>Grantee Name:</b>		
G130087	Braley & Thompson, Inc		
<b>Grantee FEIN:</b>	<b>WV EIMS Vendor #:</b>	<b>Contact Phone Number:</b>	
55-0590179	40572	(304) 255-7676	
<b>Grantee Mailing Address:</b>			
1 Dunbar Plaza, Suite 200 Dunbar WV 25064			
<b>Total Grant Amount:</b>		<b>Period Covered:</b>	
\$930,830.00		7/1/2012 - 6/30/2013	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
JULFY13	7/1/2012 - 7/31/2012	\$67,388.00	03/05/13	\$67,388.00
AUGFY13	08/01/2012 - 8/31/2012	\$67,389.00	03/05/13	67,389.00
SEPFY13	9/01/2012 - 9/30/2012	\$67,389.00	03/05/13	67,389.00
OCTFY13	10/01/2012 - 10/31/2012	\$74,127.00	03/05/13	74,127.00
NOVFY13	11/01/2012 - 11/30/2012	\$74,128.00	03/05/13	74,128.00
DECFY13	12/1/2012 - 12/31/2012	\$74,128.00	03/05/13	\$74,128.00
JANFY13	01/01/2013 - 01/31/2013	\$70,902.00	03/05/13	\$70,902.00
FEBFY13	02/01/2013 - 02/28/2013	\$70,902.00	03/05/13	\$70,902.00
MARFY13	03/01/2013 - 03/31/2013	\$70,903.00	03/05/13	\$70,903.00
APRFY13	04/01/2013 - 04/30/2013	\$97,858.00	04/26/13	\$97,858.00
MAYFY13	05/01/2013 - 05/31/2013	\$97,858.00	04/26/13	\$97,858.00
JUNFY13	06/01/2013 - 06/30/2013	\$97,585.00	04/26/13	\$97,858.00
<b>Total Grant Receipts</b>				\$930,830.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$276,534.00
Fringe Benefits		\$47,759.00
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	\$96,773.00
Professional Service Costs	Contracts, Consultants	\$339,627.00
Rental Costs	Office Space, Equipment	\$14,711.00
Other	Telephone, Utilities	\$5,679.00
Subgrants		
Indirect Cost		\$44,145.60
<b>Total Grant Expenditures</b>		\$825,228.60
<b>Ending Funds Balance (Receipts – Expenditures)</b>		\$105,601.40

*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: 03/03/15  
 Printed Name and Title: Samantha White, Business Manager  
 Taken, sworn and subscribed before me this 4th day of March, 2015.  
 Notary Public Signature: *Marsha Booker*  
 My Commission Expires: October 19, 2021



Revised 03/09

**MAR 10 2015**  
Date Received

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

(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)

<b>Grant Number:</b>	<b>Grantee Name:</b>		
G130383	Braley & Thompson, Inc		
<b>Grantee FEIN:</b>	<b>WVFIMS Vendor #:</b>	<b>Contact Phone Number:</b>	
55-0590179	40572	(304) 255-7676	
<b>Grantee Mailing Address:</b>			
1 Dunbar Plaza, Suite 200 Dunbar WV 25064			
<b>Total Grant Amount:</b>	<b>Period Covered:</b>		
\$59,228.00	7/1/2012 - 6/30/2013		

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
JULFY13	7/1/2012 - 7/31/2012	\$3,949.00	12/05/12	\$3,949.00
AUGFY13	08/01/2012 - 8/31/2012	\$3,949.00	12/05/12	3,949.00
SEPFY13	9/01/2012 - 9/30/2012	\$3,948.00	12/05/12	3,948.00
OCTFY13	10/01/2012 - 10/31/2012	\$4,343.00	12/04/12	4,343.00
NOVFY13	11/01/2012 - 11/30/2012	\$4,343.00	12/04/12	4,343.00
DECFY13	12/1/2012 - 12/31/2012	\$4,344.00	12/04/12	\$4,344.00
JANFY13	01/01/2013 - 01/31/2013	\$4,936.00	03/18/13	\$4,936.00
FEBFY13	02/01/2013 - 02/28/2013	\$4,936.00	03/18/13	\$4,936.00
MARFY13	03/01/2013 - 03/31/2013	\$4,935.00	03/18/13	\$4,935.00
APRFY13	04/01/2013 - 04/30/2013	\$6,515.00	04/26/13	\$6,515.00
MAYFY13	05/01/2013 - 05/31/2013	\$6,515.00	04/26/13	\$6,515.00
JUNFY13	06/01/2013 - 06/30/2013	\$6,515.00	04/26/13	\$6,515.00
<b>Total Grant Receipts</b>				<b>\$59,228.00</b>

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$38,353.00
Fringe Benefits		\$8,134.00
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	\$1,775.00
Professional Service Costs	Contracts, Consultants	
Rental Costs	Office Space, Equipment	\$3,148.00
Other	Telephone, Utilities	
Subgrants		
Indirect Cost		
<b>Total Grant Expenditures</b>		<b>\$51,410.00</b>
<b>Ending Funds Balance (Receipts - Expenditures)</b>		<b>\$7,818.00</b>

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

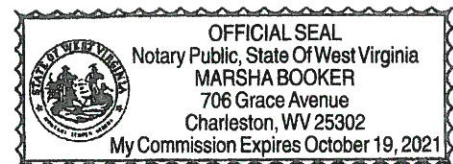
Date: 03/03/15

Printed Name and Title: Samantha White, Business Manager

Taken, sworn and subscribed before me this 4th day of March, 2015.

Notary Public Signature: Marsha Booker

My Commission Expires: February 19, 2021



Revised 03/09

MAR 10 2015

Date Received

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

(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: <b>G1301682</b>	Grantee Name: <b>Bralely &amp; Thompson, Inc</b>		
Grantee FEIN: <b>55-0590179</b>	WVHHS Vendor #: <b>40572</b>	Contact Phone Number: <b>(304) 255-7676</b>	
Grantee Mailing Address: <b>1 Dunbar Plaza, Suite 200 Dunbar WV 25064</b>			
Total Grant Amount: <b>\$60,000.00</b>	Period Covered: <b>7/1/2012 - 6/30/2013</b>		

Grant Receipts					
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received	
JULFY13	7/1/2012 - 7/31/2012	\$4,423.10	02/21/13	\$4,423.10	
AUGFY13	08/01/2012 - 8/31/2012	\$5,034.70	02/21/13	5,034.70	
SEPFY13	9/01/2012 - 9/30/2012	\$4,836.70	02/21/13	4,836.70	
OCTFY13	10/01/2012 - 10/31/2012	\$4,643.10	02/21/13	4,643.10	
NOVFY13	11/01/2012 - 11/30/2012	\$4,287.80	02/21/13	4,287.80	
DECFY13	12/1/2012 - 12/31/2012	\$3,594.80	02/21/13	\$3,594.80	
JANFY13	01/01/2013 - 01/31/2013	\$4,588.10	03/19/13	\$4,588.10	
FEBFY13	02/01/2013 - 02/28/2013	\$4,540.80	02/21/13	\$4,540.80	
MARFY13	03/01/2013 - 03/31/2013	\$5,074.30	04/17/13	\$5,074.30	
APRFY13	04/01/2013 - 04/30/2013	\$4,791.60	06/03/13	\$4,791.60	
MAYFY13	05/01/2013 - 05/31/2013	\$4,845.50	07/25/13	\$4,845.50	
JUNFY13	06/01/2013 - 06/30/2013	\$2,435.00	02/13/14	\$2,435.00	
<b>Total Grant Receipts</b>				<b>\$53,095.50</b>	

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$33,727.00
Fringe Benefits		\$9,979.00
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	\$1,680.00
Professional Service Costs	Contracts, Consultants	
Rental Costs	Office Space, Equipment	\$2,442.00
Other	Telephone, Utilities	\$881.00
Subgrants		
Indirect Cost		\$4,870.90
<b>Total Grant Expenditures</b>		<b>\$53,579.90</b>

**Ending Funds Balance (Receipts – Expenditures) (\$484.40)**

*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 **Bralely & 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: 03/03/15

Printed Name and Title: Samantha White, Business Manager

Taken, sworn and subscribed before me this 4<sup>th</sup> day of March, 2015.

Notary Public Signature: *Marsha Booker*

My Commission Expires: October 19, 2021

DHHR - Finance

Revised 03/09

MAR 10 2015

Date Received



**BRALEY & THOMPSON, INC.**  
**SCHEDULE OF WEST VIRGINIA STATE GRANTS**  
**YEAR ENDED JUNE 30, 2013**

DHHR - Finance

JUL 23 2015

Date Received



707 Virginia Street E. • Suite 400 • Charleston, WV 25301 • Phone: 304.345.9400 • Fax: 304.345.7258  
www.ggmcpa.net • Email: ggm@ggmcpa.net

## INDEPENDENT AUDITORS' REPORT

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, 2013 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.

Our examination disclosed instances in which supporting documentation for expenditures was not available to substantiate costs charged to grants. Consequently, we have questioned those costs for the grant year ended June 30, 2013 listed in the attached Schedule of Findings and Questioned Costs.

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

In our opinion, except for the questioned costs described in the third paragraph, grant funds reported as disbursed on the Schedule of West Virginia State Grants for the year ended June 30, 2013, were made for the purposes intended when the grants were made.

*Gray, Griffith & Mays, a.c.*

June 9, 2015

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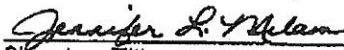
***Braleley & Thompson, Inc.***  
Accounting & Personnel  
#1 Dunbar Plaza  
Dunbar, West Virginia 25064

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June 9, 2015

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, 2013, 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.

  
Signature/Title  
*Regional Business Manager*

**BRALEY & THOMPSON, INC.**

**SCHEDULE OF WEST VIRGINIA STATE GRANTS**

For the Year Ended June 30, 2013

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	-	45,815	53,780	(7,965)
Passed through the Bureau for Children and Families:					
Youth Services	G110106	4,949	-	-	4,949 ^
Youth Services	G120349	(814,026)	814,026	-	-
Youth Services	G130087	-	930,830	825,229	105,601 1
Homefinders	G110130	69	-	-	69 ^
Homefinders	G120377	(59,228)	59,228	-	-
Homefinders	G130383	-	59,228	51,410	7,818 2
Total		\$ (866,436)	\$ 1,909,127	\$ 930,419 *	\$ 112,272

^ - Balances remain payable at June 30, 2013

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

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

\* We have questioned certain costs charged to grants listed on the Schedule of Findings and Questioned Costs.

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

**BRALEY & THOMPSON, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2013**

	<u>Questioned Costs</u>
2013-1 The sworn statement for grant #13-0682, Regional Clinical Coordinator, includes expenses for indirect costs. There was no provision for indirect costs approved in the grant agreement permitting them to be charged to the grant.	\$ 4,871
2013-2 During our examination of mileage expenses for grant #13-0087, Youth Services, we noted that an individual had received payment twice for the same trip and both instances were charged to the grant.	\$ 188
2013-3 During our examination of mileage expenses for grant #13-0087, Youth Services, we noted several instances in which mileage expenditures charged to the grant did not have proper supporting documentation.	<u>\$ 19,031</u>
	<u>\$ 24,090</u>