

BROOKE-HANCOCK FAMILY RESOURCE NETWORK

GRANT 15-0172, GRANT 15-0201, GRANT 15-0258

AND GRANT 15-0618

JUNE 30, 2015

DHHR - Finance

JUN 30 2017

Date Received



Independent Accountant's Report On Applying Agreed-Upon Procedures

To the Board of Directors of the Brooke-Hancock Family Resource Network:

We have performed the procedures enumerated below, which were agreed to by the Brooke-Hancock Family Resource Network, for the West Virginia Department of Health and Human Resources on Grant's G-15-0172, G-15-0201, G-15-0258 and G-15-0618 as of June 30, 2015. Brooke-Hancock Family Resource Network's management is responsible for determining the completeness and accuracy of receipts transferred to the Family Resource Network and the disbursement of the funds. The sufficiency of these procedures is solely the responsibility of the Brooke-Hancock Family Resource Network. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures are as follows:

1. We reviewed each grant agreement and any related documents (e.g. statements of work, budgets, change orders, program directives, regulations, etc.) to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grants.
2. We verified whether the funds received under each grant (as reported on the sworn statement of expenditures) were correctly authorized, recorded and deposited into the appropriate organizational accounts.
3. We reviewed costs (as listed on the sworn statement of expenditures) and related transactions associated with each grant to verify whether:
 - a. Costs were approved by the DHHR, if required.
 - b. Costs conform to the allowability of costs provisions or limitations in the program agreement, program regulations, or program statute.
 - c. Costs represent charges for actual costs, not budgeted or projected amounts.
 - d. Costs are given consistent treatment within and between accounting periods. Consistency in accounting requires that costs incurred for the same purpose, in like circumstances, be treated as either direct costs only or indirect costs only with respect to final cost objective.
 - e. Costs are net of all applicable credits (e.g. volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales).

- f. Costs are not included as both direct billing and as a component of indirect costs.
 - g. Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, canceled checks, and time and attendance records), and correctly charged to account, amount and period.
4. We inquired and reported upon the status of any findings, contingencies or other deficiencies discovered during the current engagement or described in any prior agreed-upon procedures report (if applicable) that could negatively affect administration of the DHHR grant and related program/project.

Per the enclosed tables, Grant's G-15-0172, G-15-0201, G-15-0258 and G-15-0618 were received and disbursed in accordance with the grant agreements except for the associated findings as described in Schedule A.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Grants G-15-0172, G-15-0201, G-15-0258 and G-15-0618. Accordingly, we will not express such an opinion or conclusion. Had we performed additional procedures, other matters might come to our attention that would have been report to you.

This report is intended solely for the information and use of Brooke-Hancock Family Resource Network, and the Department of Health and Human Resources, and is not intended to be and should be used by anyone other than those specified parties.

McGill, Power, Bell & Associates, LLP

McGill, Power, Bell & Associates, LLP

Weirton, West Virginia
June 26, 2017

DHHR - Finance

JUN 30 2017

Date Received

Brooke-Hancock Family Resource Network

DHHR - Finance

1300 Potomac Ave., Weirton, WV 26062

JUN 30 2017

Statement of Grant Receipts and Expenditures

July 1, 2014 to June 30, 2015

Date Received

FEIN 55-0747397

Grant Number G-15-0172

304 - 748 - 7850

Total Amount of Grant Award \$46,600

Grant Receipts				
<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	July 2014	\$ 3,107	09/09/2014	\$ 3,107
2	August 2014	\$ 3,107	09/09/2014	\$ 3,107
3	September 2014	\$ 3,106	09/30/2014	\$ 3,106
4	October 2014	\$ 3,417	10/21/2014	\$ 3,417
5	November 2014	\$ 3,418	12/29/2014	\$ 3,418
6	December 2014	\$ 3,418	12/29/2014	\$ 3,418
7	January 2015	\$ 3,883	02/18/2015	\$ 3,883
8	February 2015	\$ 3,883	02/18/2015	\$ 3,883
9	March 2015	\$ 3,884	03/16/2015	\$ 3,884
10	April 2015	\$ 4,712	04/16/2015	\$ 4,712
11	May 2015	\$ 4,712	05/15/2015	\$ 4,712
12	June 2015	\$ 4,712	06/12/2015	\$ 4,712
13	July 2014 - June 2015	\$ 1,241	06/30/2015	\$ 1,241
Total Invoiced		\$ 46,600	Total Receipts	\$ 46,600

Grant Expenditures		
		<i>Amount</i>
Personnel		31,414.00
Fringe Benefits		3,901.02
Supplies		6,015.27
Professional Services		345.00
Insurance		1,240.86
Rent		1,250.00
Utilities		743.03
Telephone & Internet		609.68
Business Registration Fees		55.00
Travel, Training & Meals		1,026.14
Total Expenses		\$ 46,600.00

Ending Fund Balance \$ -

See independent accountant's report

Brooke-Hancock Family Resource Network

1300 Potomac Ave., Weirton, WV 26062

Statement of Grant Receipts and Expenditures

July 1, 2014 to June 30, 2015

FEIN 55-0747397

Grant Number G-15-0201

304 - 748 - 7850

Total Amount of Grant Award \$85,000

JUN 30 2017

Date Received

Grant Receipts				
<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	July 2014	\$ 5,005	09/15/2014	\$ 5,005
2	August 2014	\$ 5,005	09/15/2014	\$ 5,005
3	September 2014	\$ 5,005	09/15/2014	\$ 5,005
4	October 2014	\$ 5,505	12/19/2014	\$ 5,505
5	November 2014	\$ 5,505	12/29/2014	\$ 5,505
6	December 2014	\$ 5,505	12/29/2014	\$ 5,505
7	January 2015	\$ 6,256	02/05/2015	\$ 6,256
8	February 2015	\$ 9,443	02/18/2015	\$ 9,443
9	March 2015	\$ 9,443	03/13/2015	\$ 9,443
10	April 2015	\$ 9,443	04/16/2015	\$ 9,443
11	May 2015	\$ 9,443	05/15/2015	\$ 9,443
12	June 2015	\$ 9,442	06/15/2015	\$ 9,442
Total Invoiced		\$ 85,000	Total Receipts	\$ 85,000

Grant Expenditures		
		<i>Amount</i>
Personnel		66,435.75
Fringe Benefits		7,290.77
Supplies		1,932.42
Professional Services		850.00
Rent		3,540.00
Insurance		641.84
Telephone & Internet		1,079.20
Utilities		621.00
Mileage, Training and Conferences		2,609.02
Total Expenses		\$ 85,000.00
Ending Fund Balance		\$ -

See independent accountant's report

JUN 30 2017

Brooke-Hancock Family Resource Network
1300 Potomac Ave., Weirton, WV 26062
Statement of Grant Receipts and Expenditures
July 1, 2014 to June 30, 2015

Date Received

FEIN 55-0747397

Grant Number G-15-0258

304 - 748 - 7850

Total Amount of Grant Award \$75,000

Grant Receipts				
<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	July 2014	\$ 5,000	10/30/2014	\$ 5,000
2	August 2014	\$ 5,000	10/30/2014	\$ 5,000
3	September 2014	\$ 5,000	10/30/2014	\$ 5,000
4	October 2014	\$ 5,500	11/03/2014	\$ 5,500
5	November 2014	\$ 5,500	12/29/2014	\$ 5,500
6	December 2014	\$ 5,500	12/29/2014	\$ 5,500
7	January 2015	\$ 6,250	01/20/2015	\$ 6,250
8	February 2015	\$ 6,250	02/05/2015	\$ 6,250
9	March 2015	\$ 6,250	03/24/2015	\$ 6,250
10	April 2015	\$ 6,583	04/16/2015	\$ 6,583
11	May 2015	\$ 6,583	05/15/2015	\$ 6,583
12	June 2015	\$ 6,584	06/30/2015	\$ 6,584
13	July 2014 - June 2015	\$ 5,000	06/30/2015	\$ 5,000
Total Invoiced		\$ 75,000	Total Receipts	\$ 75,000

Grant Expenditures		
		<i>Amount</i>
Personnel		53,871.00
Fringe Benefits		5,976.66
Supplies		5,794.67
Professional Services		575.00
Insurance		641.85
Rent		4,350.00
Utilities		668.80
Telephone & Internet		1,075.27
Mileage, Training and Conferences		1,449.71
Total Expenses		\$ 74,402.96
Ending Fund Balance		\$ 597.04

See independent accountant's report

JUN 30 2017

Brooke-Hancock Family Resource Network

1300 Potomac Ave., Weirton, WV 26062

Statement of Grant Receipts and Expenditures

November 1, 2014 to June 30, 2015

Date Received

FEIN 55-0747397

Grant Number G-15-0618

304 - 748 - 7850

Total Amount of Grant Award \$73,333

Grant Receipts				
<i>Invoice #</i>	<i>Period Covered</i>	<i>Invoice Amount</i>	<i>Date Received</i>	<i>Amount</i>
1	November 2014	\$ 9,166.63	04/28/2015	\$ 9,166.63
2	December 2014	\$ 9,166.63	04/28/2015	\$ 9,166.63
3	January 2015	\$ 9,166.63	04/28/2015	\$ 9,166.63
4	February 2015	\$ 9,166.63	04/28/2015	\$ 9,166.63
5	March 2015	\$ 9,166.63	04/28/2015	\$ 9,166.63
6	May 2015	\$ 9,166.62	06/04/2015	\$ 9,166.62
7	April 2015	\$ 9,166.61	06/30/2015	\$ 9,166.61
8	June 2015	\$ 9,166.62	07/02/2015	\$ 9,166.62
Total Invoiced		\$ 73,333	Total Receipts	\$ 73,333

Grant Expenditures		
		<i>Amount</i>
Personnel		9,517.00
Fringe Benefits		944.66
Supplies		1,356.40
Contract Services		3,554.12
Rent		150.00
Family Support		27,746.34
Community Support		28,099.13
Telephone & Internet		350.00
Travel		1,309.17
Total Expenses		\$ 73,026.82
Ending Fund Balance		\$ 306.18

See independent accountant's report

BROOKE-HANCOCK FAMILY RESOURCE NETWORK

SCHEDULE A

GRANT FINDINGS

JUNE 30, 2015

DHHR - Finance

JUN 30 2017

Date Received

GRANT NUMBER G-15-0172

All costs were supported by appropriate documentation and correctly charged to the proper accounts except for the following:

Check # 7947 for \$138.11 was coded in QuickBooks as \$44.38 for job travel and \$93.73 for meeting supplies. The receipts and tracking form indicate \$44.38 was for office supplies (trash bags, wireless phone jack and furnace filters); therefore, \$44.38 was moved to office supplies.

Receipt # 16-321 for \$75.00 to the City of Weirton was coded in QuickBooks as a registration fee. Since it was for a water connection, it was moved to a utility expense.

GRANT NUMBER G-15-0258

All costs were supported by appropriate documentation and correctly charged to the proper accounts except for the following:

An employee's time for January 1 through January 15, 2015 was incorrectly entered in QuickBooks under the above grant. Due to the data entry mistake, the wages of \$544.00 were reported under Grant G-15-0258 instead of Grant G-15-0618. This results in a decrease to personnel of \$544.00 and a decrease to fringe benefits of \$53.04 for a total decrease of \$597.04. These expenses have been correctly moved to Grant G-15-0618.

See independent accountant's report

BROOKE HANCOCK FAMILY RESOURCE NETWORK

SCHEDULE A, CONTINUED

GRANT FINDINGS

JUNE 30, 2015

DHHR - Finance

JUN 30 2017

Date Received

GRANT NUMBER G-15-0618

All costs were supported by appropriate documentation and correctly charged to the proper accounts except for the following:

An employee's time for January 1 through January 15, 2015 was incorrectly entered in QuickBooks under Grant G-15-0258. Due to the data entry mistake the wages of \$544.00 were reported under Grant G-15-0258 instead of Grant G-15-0618. Correctly recording this personnel expense increases personnel by \$544.00 and increases fringe benefits of \$53.04 for a total increase of \$597.04.

A contract services payment of \$550.00 for accounting services reported under this grant was related to services performed on other grants and therefore was not appropriately chargeable to this grant. Contract services have been lowered by \$550.00 to remove the misapplied payment.

Family support costs were lowered by \$353.22 due to the following changes:

Check # 8193 for \$200.00 was subsequently voided.

Check # 8211 written for \$200.00 to Walmart was turned into an electronic check and cleared the bank for \$175.78

Check # 8213 written to a contractor for \$338.00 only has receipts of \$209.00. No record was provided of \$129.00 being returned to the grant.

The above adjustments resulted in a total change of \$306.18.

See independent accountant's report

West Virginia Department of Health & Human Resources
SWORN STATEMENT OF EXPENDITURES

JUN 30 2017

Grant Number:	Grantee Name:			Date Received
g150172	Brooke Hancock Family Resource Network, Inc.			
Grantee FEIN:	WV OASIS Vendor #:	Contact Name:		
55-0747397	261030	(304) 748-7850		
Contact Email Address:	Contact Phone:			
ldecker@brookehancockfrn.org	(304) 748-7850			
Grantee Mailing Address:				
1300 Potomac Ave. Weirton, WV 26062				
Total Amount of Grant Award:	Grant Period:			
\$46,600.00	7/1/2014 - 6/30/2015			

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$46,600.00
Amount Anticipated		
Total Grant Revenues		\$46,600.00

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$31,414.00
Fringe Benefits		\$3,901.02
Equipment		
Supplies		\$6,015.27
Contractual Costs		\$345.00
Construction		
Other		\$4,924.71
Indirect Cost		
Total Grant Expenditures		\$46,600.00

Ending Grant Balance (Revenues – Expenditures)

Grant Funds Returned to the DHHR

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (and/or State) award. I am aware that any false, fictitious or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

Authorized Signature: Luann M Decker Date: 4/28/17
 Printed Name and Title: Luann M Decker

Taken, sworn and subscribed before me this 28th day of June, 2017.

Notary Public Signature: [Signature]
 My Commission Expires: May 23rd 2021



NOTARY PUBLIC OFFICIAL SEAL
KIMBERLY JONES III
2000 W. WASHINGTON
MOUNTAIN VIEW, MO 64151
1505 Bank Inc
1000 12th Street, Suite 200, Westport, WA 98591

JUN 30 2017

West Virginia Department of Health & Human Resources
SWORN STATEMENT OF EXPENDITURES

Date Received

Grant Number:		Grantee Name:	
G150201		Brooke Hancock Family Resource Network, Inc.	
Grantee FEIN:	wvOASIS Vendor #:	Contact Name:	
55-0747397	261030	(304) 748-7850	
Contact Email Address:		Contact Phone:	
ldecker@brookehancockfrn.org		(304) 748-7850	
Grantee Mailing Address:			
1300 Potomac Ave. Weirton, WV 26062			
Total Amount of Grant Award:		Grant Period:	
\$85,000.00		7/1/2014 - 6/30/2015	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$85,000.00
Amount Anticipated		
Total Grant Revenues		\$85,000.00

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$66,435.75
Fringe Benefits		\$7,290.77
Equipment		
Supplies		\$1,932.42
Contractual Costs		\$850.00
Construction		
Other		\$8,491.06
Indirect Cost		
Total Grant Expenditures		\$85,000.00

Ending Grant Balance (Revenues – Expenditures)

Grant Funds Returned to the DHHR

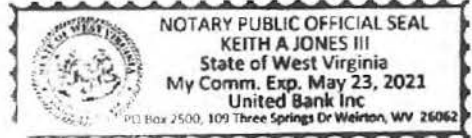
By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (and/or State) award. I am aware that any false, fictitious or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

Authorized Signature: Luann M Decker
 Printed Name and Title: Luann M Decker

Date: 6/28/17

Taken, sworn and subscribed before me this 28th day of June, 2017.

Notary Public Signature: [Signature]
 My Commission Expires: May 23rd 2021



NOTARY PUBLIC OFFICIAL SEAL
KEITH A. JONES III
State of West Virginia
My Comm. Exp. May 28, 2021
United Bank Inc
1000 Bank Center Dr. Charleston, WV 25302

West Virginia Department of Health & Human Resources
SWORN STATEMENT OF EXPENDITURES

JUN 30 2017

Grant Number:	Grantee Name:	Date Received	
G150258	Brooke Hancock Family Resource Network, Inc.		
Grantee FEIN:	WV OASIS Vendor #:	Contact Name:	
55-0747397	261030	(304) 748-7850	
Contact Email Address:		Contact Phone:	
ldecker@brookehancockfrn.org		(304) 748-7850	
Grantee Mailing Address:			
1300 Potomac Ave. Weirton, WV 26062			
Total Amount of Grant Award:		Grant Period:	
\$75,000.00		7/1/2014 - 6/30/2015	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$75,000.00
Amount Anticipated		
Total Grant Revenues		\$75,000.00

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$53,871.00
Fringe Benefits		\$5,976.66
Equipment		
Supplies		\$5,794.67
Contractual Costs		\$575.00
Construction		
Other		\$8,185.63
Indirect Cost		
Total Grant Expenditures		\$74,402.96

Ending Grant Balance (Revenues – Expenditures) \$597.04

Grant Funds Returned to the DHHR \$597.04

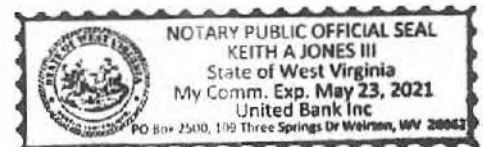
By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (and/or State) award. I am aware that any false, fictitious or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

Authorized Signature: Luann M Decker
 Printed Name and Title: Luann M Decker

Date: 6/28/17

Taken, sworn and subscribed before me this 28th day of June, 2017.

Notary Public Signature: [Signature]
 My Commission Expires: May 23rd 2021



West Virginia Department of Health & Human Resources

JUN 30 2017

SWORN STATEMENT OF EXPENDITURES

Grant Number:	Grantee Name:		Date Received
G150618	Brooke Hancock Family Resource Network, Inc.		
Grantee FEIN:	wwOASIS Vendor #:	Contact Name:	
55-0747397	261030	(304) 748-7850	
Contact Email Address:		Contact Phone:	
ldecker@brookehancockfrn.org		(304) 748-7850	
Grantee Mailing Address:			
1300 Potomac Ave. Weirton, WV 26062			
Total Amount of Grant Award:		Grant Period:	
\$73,333.00		11/1/2014 - 6/30/2015	

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$73,333.00
Amount Anticipated		
Total Grant Revenues		\$73,333.00

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$9,517.00
Fringe Benefits		\$944.66
Equipment		
Supplies		\$1,356.40
Contractual Costs		\$3,554.12
Construction		
Other		\$57,654.64
Indirect Cost		
Total Grant Expenditures		\$73,026.82

Ending Grant Balance (Revenues – Expenditures) \$306.18

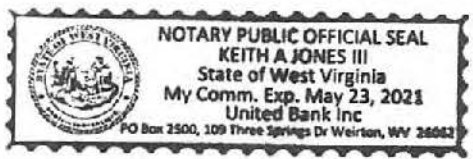
Grant Funds Returned to the DHHR \$306.18

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal (and/or State) award. I am aware that any false, fictitious or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

Authorized Signature: *Luann M Decker* Date: 6/28/17
 Printed Name and Title: Luann M Decker

Taken, sworn and subscribed before me this 30th day of June, 2017.

Notary Public Signature: *Keith A Jones III*
 My Commission Expires: May 23rd 2021



NOTARY PUBLIC OFFICIAL SEAL
KEITH A JONES III
State of West Virginia
My Comm. Exp. 06/30/2023
United Bank Inc.
PO Box 2000, 1011 10th Street, Martinsburg, WV 26001