

BRALEY & THOMPSON, INC.
SCHEDULE OF WEST VIRGINIA STATE GRANTS
YEAR ENDED JUNE 30, 2015

DHHR - Finance

DEC 19 2016

Date Received

INDEPENDENT ACCOUNTANTS' REPORT

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

DHHR - Finance

DEC 19 2016

Date Received

We have examined management's assertion that the Schedule of West Virginia State Grants of Braley & Thompson, Inc., for the year ended June 30, 2015 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, 2015, were made for the purposes intended when the grants were made.

Gray, Griffith & Mays, a.c.

December 1, 2016

Braley & Thompson, Inc.

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

December 1, 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, 2015, 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

DHHR - Finance

DEC 19 2016

Date Received

BRALEY & THOMPSON, INC.

SCHEDULE OF WEST VIRGINIA STATE GRANTS

For the Year Ended June 30, 2015

<u>Granting Agency</u>	<u>Grant Number</u>	<u>Balance at Beginning of Year</u>	<u>Amount Received</u>	<u>Amount Disbursed</u>	<u>Balance at End of Year</u>	
West Virginia Department of Health & Human Services:						
Passed through the Office of Behavioral Health Services:						
Regional Clinical Coordinator	G140018	\$ (726)	\$ 5,411	\$ -	\$ 4,685	
Regional Clinical Coordinator	G150292	-	38,740	51,100	(12,360)	
Passed through the Bureau for Children and Families:						
Youth Services	G140136	200,139	-	189,526	10,613	1
Youth Services	G150078	-	899,638	917,878	(18,240)	
Homefinders	G140245	6,526	-	-	6,526	2
Homefinders	G150422	-	52,712	52,277	435	
Total		<u>\$ 205,939</u>	<u>\$ 996,501</u>	<u>\$ 1,210,781</u>	<u>\$ (8,341)</u>	

1 - \$189,526 was refunded on October 10, 2014, leaving \$10,613 refundable to the state

2 - \$1,162 was refunded on August 14, 2015, leaving \$5,364 refundable to the state

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

BRALEY & THOMPSON, INC.

SCHEDULE OF WEST VIRGINIA STATE GRANTS
(Continued)

For the Year Ended June 30, 2015

<u>Findings and Questioned Costs</u>	<u>Questioned Costs</u>
2015-1 During our examination of mileage expenses for grant #15-0078, Youth Services, we noted an instance in which a travel reimbursement expenditure charged to the grant was paid twice.	<u>\$ 174</u>

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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	Grantee Name	
G150078	BRALEY & THOMPSON	
Grantee EIN	WV/FMS Vendor #	Contact Phone Number
55-0520303	203538	(304) 255-7676
Grantee Mailing Address		
1 Dunbar Plaza, Suite 200 Dunbar, WV 25064		
Total Grant Amount	Period Covered	
\$1,010,830.00	7/1/14- 6/30/15	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1500782014 01	7/1/2014	\$67,389.00	09/01/14	\$67,389.00
1500782014 02	8/1/2014	\$67,389.00	03/10/15	67,389.00
1500782014 03	9/1/2014	\$67,388.00	11/13/14	67,388.00
1500782014 04	10/1/2014	\$74,128.00	11/13/14	74,128.00
1500782014 05	11/1/2014	\$74,128.00	12/29/14	74,128.00
1500782014 06	12/1/2014	\$74,127.00	01/14/15	\$74,127.00
1500782014 07	1/1/2015	\$84,236.00	02/06/15	\$84,236.00
1500782014 08	2/1/2015	\$84,236.00	03/19/15	\$84,236.00
1500782014 09	3/1/2015	\$84,235.00	04/17/15	\$84,235.00
1500782014 10	4/1/2015	\$111,191.00	05/21/15	\$111,191.00
1500782014 11	5/1/2015	\$111,191.00	06/22/15	\$111,191.00
1500782014 12	6/1/2015	\$111,192.00	07/13/15	\$111,192.00
Total Grant Receipts				\$1,010,830.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$559,444.00
Fringe Benefits		\$99,061.00
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	\$157,105.00
Professional Service Costs	Contracts, Consultants	
Rental Costs	Office Space, Equipment	\$16,336.00
Other	Telephone, Utilities	\$7,439.00
Subgrants		
Indirect Cost		\$83,938.50
Total Grant Expenditures		\$923,323.50

Ending Funds Balance (Receipts - Expenditures) \$87,506.50

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 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: 08/26/15

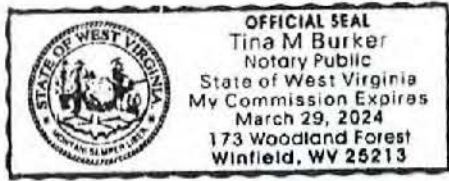
Printed Name and Title: Samantha White, Business Manager

Taken, sworn and subscribed before me this 26 day of August, 2015.

Notary Public Signature: *Tina M. Burkner*

My Commission Expires: March 29, 2024

Revised 03/09



DHHR - Finance
 AUG 31 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: G150422	Grantee Name: BRALEY & THOMPSON		
Grantee FEIN: 55-0520303	WVFIMS Vendor #: 203538	Contact Phone Number: (304) 255-7676	
Grantee Mailing Address: 1 DUNBAR PLAZA STE 200, DUNBAR WV 25064			
Total Grant Amount: \$59,228.00		Period Covered: 7/1/14 - 6/30/15	

Grant Receipts				
Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1504222014 01	07/01/14 - 07/31/14	\$3,948.00	03/10/15	\$3,948.00
1504222014 02	08/01/14 - 08/31/14	\$3,948.00	03/10/15	3,948.00
1504222014 03	09/01/14 - 09/30/14	\$3,947.00	12/09/14	3,947.00
1504222014 04	10/01/14 - 10/31/14	\$4,343.00	12/09/14	4,343.00
1504222014 05	11/01/14 - 11/30/14	\$4,343.00	12/04/14	4,343.00
1504222014 06	12/01/14 - 12/31/14	\$4,342.00	01/14/15	\$4,342.00
1504222014 07	01/01/15 - 01/31/15	\$4,936.00	02/13/15	\$4,936.00
1504222014 08	02/01/15 - 02/28/15	\$4,936.00	04/17/15	\$4,936.00
1504222014 09	03/01/15 - 03/31/15	\$4,935.00	04/17/15	\$4,935.00
1504222014 10	04/01/15 - 04/30/15	\$6,517.00	05/21/15	\$6,517.00
1504222014 11	05/01/15 - 05/31/15	\$6,517.00	06/03/15	\$6,517.00
1504222014 12	06/01/15 - 06/30/15	\$6,516.00	07/16/15	\$6,516.00
Total Grant Receipts				\$59,228.00

Grant Expenditures		
Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$39,922.00
Fringe Benefits		\$4,932.00
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	\$5,110.00
Professional Service Costs	Contracts, Consultants	
Rental Costs	Office Space, Equipment	\$2,556.00
Other	Telephone, Utilities	\$27.00
Subgrants		
Indirect Cost		
Total Grant Expenditures		\$52,547.00

Ending Funds Balance (Receipts – Expenditures) \$6,681.00

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 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: 08/27/15

Printed Name and Title: Samantha White, Business Manager

Taken, sworn and subscribed before me this 27 day of August, 2015.

Notary Public Signature: *Tina M. Burk*

My Commission Expires: March 29, 2021

