

**DHHR
Finance
Received
Aug 25, 2022**

RESCARE, WV

SCHEDULE OF WEST VIRGINIA STATE GRANTS

YEAR ENDED JUNE 30, 2019

INDEPENDENT AUDITOR'S REPORT

To the West Virginia Director
ResCare, WV
Dunbar, West Virginia

We have examined management's assertion that the Schedule of West Virginia State Grants of ResCare, WV for the grant period ended June 30, 2019, 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. ResCare WV'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 attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting management's assertion and performing, such other 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 that our examination provides a reasonable basis for our opinion.

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

In our opinion, management's assertion referred to above is fairly stated in all material respects, based on the grant funds reported as disbursed on the Schedule of West Virginia State Grants for ResCare, WV, for the grant period ended June 30, 2019, were made for the purposes intended when the grants were made.

August 23, 2022

RESCARE, WV
P.O. Box 484
Dunbar, West Virginia 25064

August 23, 2022

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 grant period ended June 30, 2019, represents a summary of West Virginia Grants activity for the period presented. It is management's assertion the disbursements of these grant funds were for the purposes intended when the grants were made.


Director

RESCARE, WV

SCHEDULE OF WEST VIRGINIA STATE GRANTS

Year Ended June 30, 2019

Granting Agency	Spending Unit Number	Grant Award	Beginning of Year	Grant Receipts	Grant Expenditures	End of Year (Receivable) Owed
West Virginia Department of Health & Human Services: Passed through the Office of Behavioral Health Services: Community Placement Services:	Grant Number: G180179 Grant Number: G190206	- <u>785,183</u>	(130,706) <u>-</u>	130,706 <u>785,183</u>	- <u>779,602</u>	- <u>5,581</u>
Total			<u>\$ (130,706)</u>	<u>\$ 915,889</u>	<u>\$ 779,602</u>	<u>\$ 5,581</u>

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

RESCARE, WV

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2019

<u>Findings and Questioned Costs</u>	<u>Questioned Costs</u>
Unsupported grant billing	\$ 1,336
Unsupported employee pay rates	<u>(153)</u>
	<u>\$ 1,183</u>



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

Grant Number: G190206	Grantee Name: ResCare, Inc
Grantee FPM: 61-0875371	WV OASIS Vendor #: 218641
Contact Email Address: swhite@rescare.com	Contact Name: Samantha White
Grantee Mailing Address: 1 Dunbar Plaza Ste 200, Dunbar WV 25064	Contact Phone: (304) 342-5839
Total Amount of Grant Award: \$856,972.00	Grant Period: 07/01/2018 - 06/30/2019

Grant Revenues (received and anticipated)		
Revenue Categories	Comments	Amount
Amount Received		\$785,182.93
Amount Anticipated		
Total Grant Revenues		\$785,182.93

Grant Expenditures (allowable costs expended by the grantee)		
Expenditure Categories	Comments	Amount
Personnel		\$72,688.24
Fringe Benefits		\$18,773.98
Equipment		
Supplies	Colin Anderson	\$13,104.00
Contractual Costs		
Construction		
Other	Per diems	\$675,035.78
Indirect Cost		
Total Grant Expenditures		\$779,602.00

Ending Grant Balance (Revenues – Expenditures) \$5,580.93

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 2001 and Title 31, Sections 3729-3730 and 3801-3812).

Authorized Signature:  **Date:** 10/22/2020
Printed Name and Title: Samantha White, Regional Business Office Manager

Taken, sworn and subscribed before me this **day of** **20** .

Notary Public Signature: _____
My Commission Expires: _____