

Code of Conduct

Do the right thing...

know the right thing to do.

ResCare

RESPECT and CARE

ResCare is **Respect** and **Care**.

To impact communities for the better.

*Creating optimal environments for people
in need of assistance, through attentive and
quality service principles.*

So they can live their best life.



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Dear Fellow ResCare Employee:

ResCare is committed to providing the highest quality supports to all persons. It is our responsibility to ensure an ethical and compassionate approach to service delivery and management. With the growth in our services and personnel over the past few years, it is vital for ResCare to maintain our high standard of quality, compliance and ethical behavior. We have enhanced our existing programs by formalizing the necessary compliance activities for ResCare to achieve an effective Compliance Program.

ResCare's commitment to compliance was demonstrated by the Board of Directors when they signed the Resolution formally creating the Compliance Program on January 10, 2001. The Compliance Program is based upon standards that serve as a guide to each employee's conduct involving our operations and the people we support.

A very important element of an effective compliance program is a Code of Conduct. The Code of Conduct has been reviewed by Regional/Divisional Management and Resource Center Leadership and has been approved by the Ethics and Compliance Committee of the Board of Directors.

It is critical that you understand your responsibility to not only adhere to these principles of conduct, but to also actively participate in and promote compliance.

We are committed to the ideals in our Common Purpose and in this Code of Conduct. We are equally committed to ensuring that our actions consistently reflect our words. In this spirit, ResCare is committed to be the best diversified health and human services provider in serving populations of various needs in our communities, creating optimal environments that foster independence, safety and outcomes through best-in-class services, an innovative and technology-led approach, and highly engaged people.

We expect all of our colleagues' actions to reflect the high standards set forth in this Code of Conduct. However, no code of conduct can substitute for our own internal sense of ethics, honesty and integrity.

Should you find yourself in a work situation that just "does not feel right," please discuss the situation with your supervisor, another member of local management, your regional/divisional management team or any member of the Compliance Department.

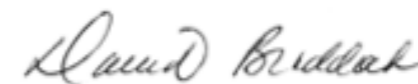
You may also call the Compliance Action Line at 866.293.3863. You have our personal assurance there will be no retaliation for asking questions or raising good-faith concerns about the Code of Conduct or for reporting possible improper conduct. Improper use of the Compliance Action Line for intentional false reporting, however, will

lead to corrective action.

In closing, we trust you as a valuable member of our team. We ask you to assist us and all of our colleagues at ResCare in supporting the values and principles which are critical to achieving our mission.



Jon Rousseau,
President and CEO



David Braddock, Ph.D.
Board of Directors
Chairman, Ethics and
Compliance Committee

Foreword

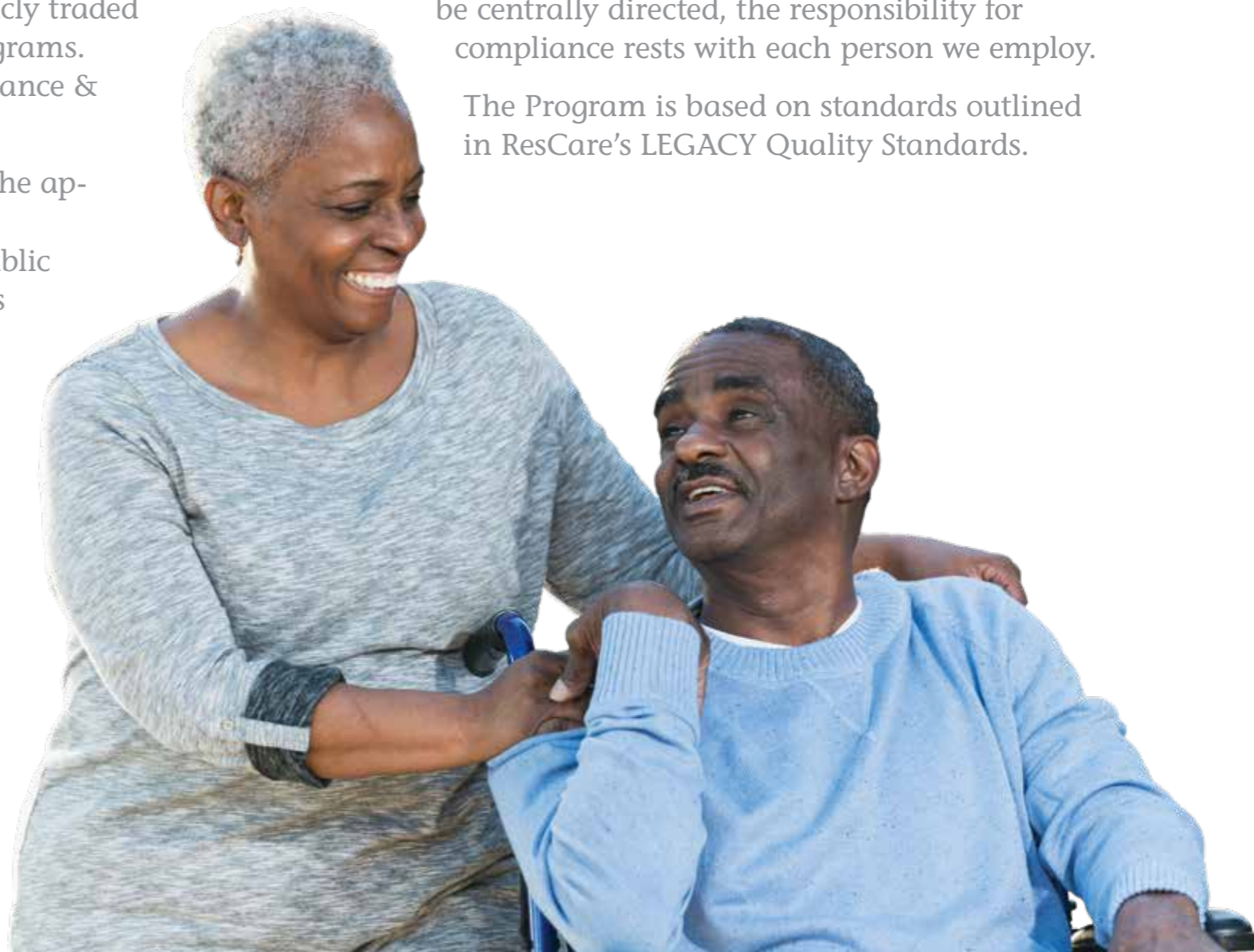
ResCare is committed to demonstrating the reliability, honesty, and the highest degree of business integrity expected of a publicly traded company and a participant in local, state and federal programs. Because of this commitment, ResCare maintains a Compliance & Ethics Program (the “Program”).

Constant vigilance is necessary to avoid impropriety and the appearance of impropriety as well as to avoid intentional and unintentional inaccuracies in public reporting and public communications about ResCare and its business. ResCare’s Code of Conduct has been created to set standards for and to promote (1) honest and ethical conduct; (2) avoidance of actual or apparent conflicts of interest; (3) compliance with applicable federal, state and local governmental laws, regulations and rules; (4) compliance with ResCare’s policies and procedures; (5) prompt internal reporting to appropriate persons of violations of the Code; (6) full, fair, accurate, timely and understandable disclosure in reports and documents that ResCare may file with or furnish to the Securities and Exchange Commission and in other public communications ResCare makes; and (7) accountability for adhering to the Code.

Any exception of this Code may be made only by the Board of Directors or its designee and will be promptly disclosed as required by law or stock exchange rules.

Although the implementation and enforcement of the Program will be centrally directed, the responsibility for compliance rests with each person we employ.

The Program is based on standards outlined in ResCare’s LEGACY Quality Standards.



ResCare's LEGACY Quality Standards

Leadership

Everyone is a leader. Establish purpose and coach to make others better. A sense of high integrity and accountability – do what you say you are going to do.

Environment

A people-focused environment. Collaborate among a trusting team; police your environment. Be transparent and honest and reward good performance. Attract, develop and retain the best people.

Get Going!

Know your business! Take action to set and hit goals. Work smart and efficiently, moving with a sense of purpose and urgency.

Attitude

See the possibilities. Take a positive, can-do approach because it is contagious. Aim high and expect excellence. Take ownership and control – continuously improve.

Communication

Everyone in the know. Coordinate through communicating so people know what's going on.

You!

Be an example. Set high standards but note progress and the good. Your character shows in everything you do. Do your part, build your team and have fun.

ResCare's LEGACY Standards require a commitment from each employee for its success. Employees are expected to follow ResCare's LEGACY Quality Standards in their daily interactions with clients and clients' family members, co-workers and other persons they encounter as a part of their employment with the Company.

Code of Conduct

Leadership

Regulatory and ResCare Policy Compliance

Regulatory Compliance means following all applicable federal laws, regulations and standards such as those set forth by the Centers for Medicare & Medicaid Services (CMS) and the Department of Labor (DOL), along with state and local laws, regulations, and standards. ResCare Policy Compliance means following all applicable Company policies and procedures. It is your responsibility to do your part to ensure that all applicable laws and regulations are followed in the course of daily business. While these laws and regulations can sometimes be confusing and complex, you may contact your immediate supervisor, local/regional management team or any member of the Compliance Department to ask any questions.

Accrediting Bodies

Certain operations may be required to or may voluntarily seek accreditation through an accrediting body. Accrediting bodies are outside agencies or organizations that are certified or licensed by federal and/or state government to review and certify that an organization conducts business according to certain standards. Examples of accrediting bodies are the joint Commission for the Accreditation of Healthcare Organizations (JCAHO), Commission on Accreditation of Rehabilitation Facilities (CARF),



and The Council on Quality and Leadership in Support for People with Disabilities. Loss of accreditation can make it difficult for an organization to conduct business. It is important that every person employed at ResCare follow the applicable rules and regulations to maintain accreditation from these agencies.

Kickbacks, Gratuities and Anti-Bribery

Federal and state laws prohibit ResCare and its employees from offering anything of value to a person or entity in order to influence or refer a person needing supports. These laws also prohibit ResCare and its employees from accepting anything of value under similar circumstances. In addition, ResCare policy prohibits the acceptance of gratuities, in the form of gifts or money, from the individuals we support, family members, guardians or vendors. Gifts and/or money should be returned with an explanation that Company policy does not permit acceptance.

Anti-kickback laws can be highly complex so employees should promptly refer any questions to the Compliance Department. The Compliance Department may refer the question to legal counsel, as appropriate.

False Claims

ResCare and its employees are prohibited from filing false claims for payment to federal, state, local or private funding sources. False claims are usually related to billing for services that do not meet federal and/or state laws and regulations. Billing practices that violate these laws include (1) filing a claim for services that were not performed or were not performed as described on the claim form; (2) filing a claim for services that were performed but were not

medically or otherwise necessary; or (3) submitting a claim containing information you know to be false.

The federal False Claims Act and similar state or local laws impose civil liability on any person or entity who submits a false or fraudulent claim for payment to the United States government. A false claim can result in serious civil and/or criminal penalties against ResCare and individual employees, including significant financial penalties and criminal prosecution. ResCare policies include information on False Claims Acts, employee protections under these laws, and ResCare's internal procedures for detecting fraud, waste and abuse.

Marketing Practices

The marketing practices of ResCare must always be based on factual information. We do not engage in negative comments regarding other providers of service. Distortion of the truth or making false claims is strictly prohibited. (See also Kickbacks, Gratuities and Anti-Bribery.)

Antitrust

The purpose of antitrust laws is to create a level playing field in the marketplace, as well as to promote fair competition. You must always follow all applicable laws and regulations designed to regulate competition. Actions that violate antitrust laws include entering into or negotiating an agreement with a competitor to (1) fix prices (rates) at any level or fix other terms of service; (2) allocate customers or markets; or (3) boycott a supplier or customer. If you have any questions regarding the appropriateness of any form of negotiation or agreement, you should refer your questions to the

Legal Department. However, any suspected violations are to be referred to the Compliance Department. The Compliance Department will consult with legal counsel, as required.

Political Contributions

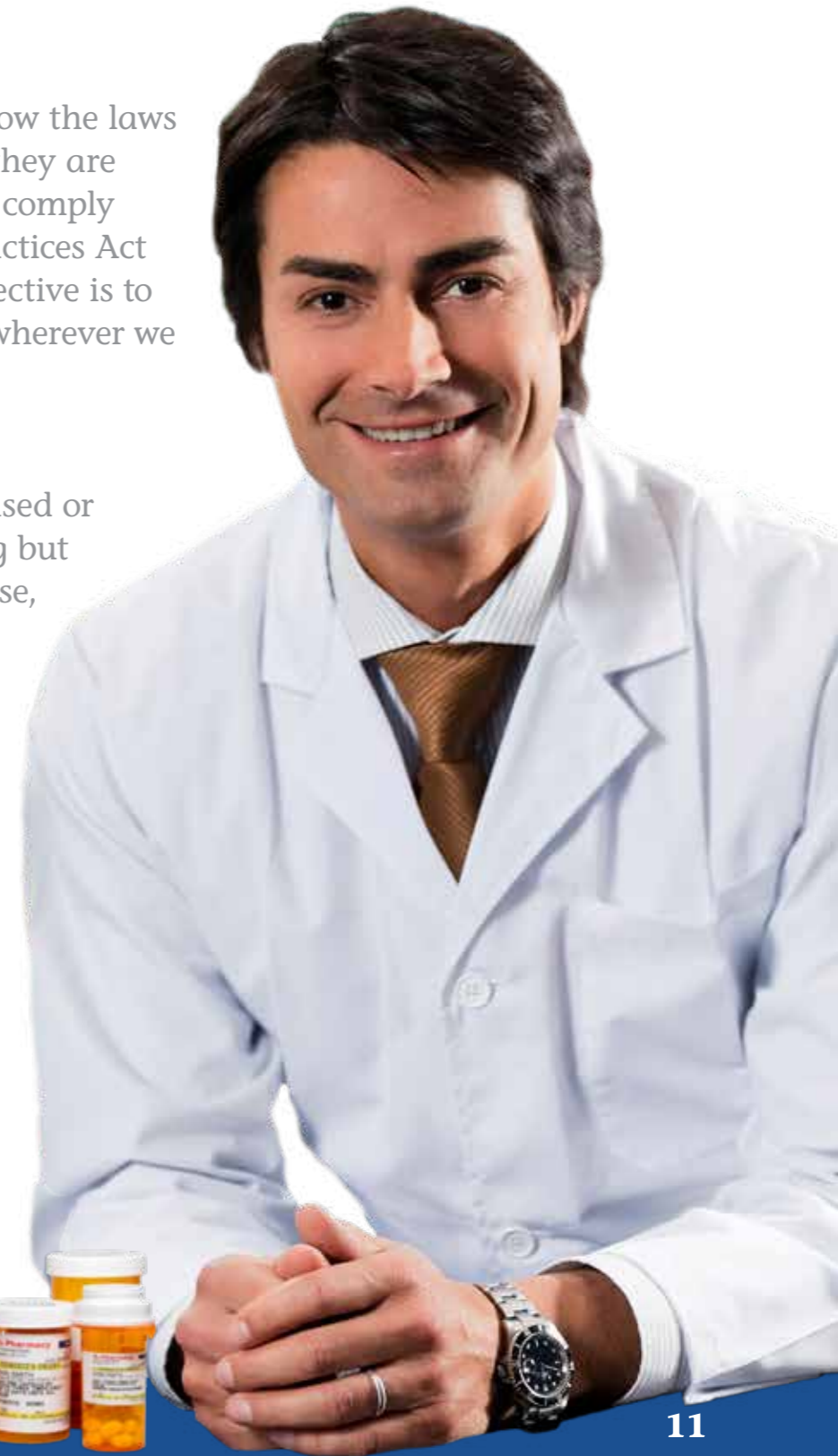
Because public policy issues have the potential to impact the Company's business, its employees, and the people we serve, the Company's management believes that in certain cases it may be appropriate and in the Company's best interests to use its resources to make political contributions. Therefore, if legally permissible, such contributions may be made by the Company with the prior written approval of the Vice President for Government Relations. ResCare has also established a Political Action Committee (PAC), which is funded through voluntary contributions from employees. Most political contributions are made by the PAC. The Government Relations Department is responsible for compliance with all federal and state laws. Employees have a constitutionally protected right to support political candidates and issues of their choosing. While engaged in such activities, employees must at all times make clear that their views and actions are their own, and not those of ResCare. At times, ResCare may alert you of public policy issues that may impact ResCare's business. The Company may ask for volunteers to make personal contact with government officials or to write letters to present our position on specific issues. If you have any questions regarding political activity, you may contact the Government Relations Department.

International Relations

ResCare employees must follow the laws of the jurisdiction wherever they are around the world, as well as comply with the Foreign Corrupt Practices Act of the United States. Our objective is to be a good corporate citizen wherever we operate.

Professional Licensure

If any ResCare staff are licensed or certified clinicians (including but not limited to physician, nurse, physical therapist, speech therapist, occupational therapist, social worker, pharmacist, etc.), they will uphold the clinical practice guidelines promulgated for their specific license or certification. Moreover they will maintain the current status of their licensure or credentials and comply at all times with federal and state requirements for their discipline.



Environment

Quality of Supports and Services

ResCare provides individualized quality supports and services to all persons. We treat all people with respect and care.

Information Involving People We Support/ Privacy Rules and Guidelines

All information concerning persons supported by ResCare must be considered confidential and access limited to the person supported, guardian or legal representative, persons providing support or other persons specifically authorized.

All programs and services must ensure that the individual's right to privacy is honored at all times. Without specific informed authorization, any information, whether written, electronic or social media, video,



photographic, audio or other personal information, may not be disclosed.

ResCare collects information about a person's medical history, social history, treatment history and personal goals and abilities in order to provide the best possible supports. We recognize the sensitive nature of this information and are committed to maintaining confidentiality as required by local, state and federal regulations.

Under the Health Insurance Portability and Accountability Act (HIPAA) and the Health Information Technology for Economic and Clinical Health Act (HITECH), you may discuss person-specific health/medical information with others only when necessary to provide a service or as required by law. Person-specific information may be released for all other purposes only with written authorization from the person supported or that person's legal guardian, as appropriate.

You may not disclose protected health information that violates the privacy of any person supported because this is a violation of the HIPAA privacy rules. ResCare's HIPAA policies and procedures give more specific guidance regarding the privacy rules. Any questions regarding protected health information should be discussed with your Executive Director, Center Director, or Project Director. If a question remains, please refer it to ResCare's Chief Compliance and Privacy Officer in the Resource Center.

Rights of Individuals We Support

ResCare is an advocate of rights for the persons supported in all its programs. Each person is provided with a written statement of rights when services with ResCare begin. Family and/or legal guardians

are also given a copy of this statement of rights. The statement includes the civil rights of the person supported to make informed decisions regarding services and supports.

As providers, we will also be sensitive to cultural beliefs and practices of the people we support.

Professional Boundaries

ResCare places a high priority on our relationships with the people we support. You must maintain the highest level of professional conduct when building relationships with individuals we support, their families and their friends. This includes maintaining physical boundaries by respecting personal space. You must treat all persons we support with equal respect and avoid having "favorites" or treating a person we support "special" in relation to other people we support. You must be aware of policies at your operation regarding relationship boundaries with the people we serve.

Abuse and Neglect

ResCare does not tolerate abuse and neglect of the individuals we support. If you are aware of abuse or neglect, your obligation is to report it immediately through the established channels at your operation. There are time frames for reporting such incidents in each state, and it is very critical for you to follow the guidelines at your operation. It is your responsibility to uphold the mission statement of providing respect and care.

Safety

ResCare operations must comply with all company, local, state and federal rules/regulations that promote the protection of workplace

health and safety. You must be familiar with safe workplace practices and safety regulations related to your job and to your working environment. It is important for you to report to your supervisor any workplace injury, as well as any situation presenting a danger of injury so that it can be corrected immediately.

Funds and Private Property of People We Support

ResCare employees may not wrongfully or unlawfully use funds, property or the identities of individuals we support. ResCare will not tolerate the misappropriation of assets whether in the custody of ResCare or in the custody of the individual. ResCare employees have a duty to maintain adequate records of an individual's funds and property in the company's custody so that the funds and property may be promptly accounted for or delivered to the individual we support or their designated representative upon request. An individual's assets in the custody of ResCare shall be used only for the means intended for the benefit of the individual. In addition, ResCare employees may not purchase or borrow money or belongings from individuals we support or their family members.

Alcohol- and Drug-Free Work Environment

ResCare is committed to an alcohol-free and drug-free work environment to protect the interests of our employees and the people we support. You must report for work free of the influence of alcohol and illegal drugs. Reporting to work under the influence of alcohol or any illegal drug, having alcohol or any illegal drug in your system, or using, possessing or distributing any illegal drug while on work time or property will result in corrective action, up to and including termination of employment.



Harassment, Discrimination and Workplace Violence

You have the right to work in an environment free of harassment and/or discrimination. ResCare will not tolerate harassment or discrimination by anyone based on the personal characteristics or cultural backgrounds of those who work with us or whom we support. Degrading or humiliating jokes, slurs, intimidation, or other harassing conduct, regardless of the medium in which it is shared, is not acceptable in our workplace.

Any form of sexual harassment is strictly prohibited. This prohibition includes unwelcome sexual advances or requests for sexual favors in conjunction with employment decisions.

Harassment also includes incidents of workplace violence. Workplace violence includes threats of physical violence, robbery and other commercial crimes, stalking or domestic violence, violence directed at the employer, terrorism and hate crimes committed by current or former employees.

As part of our commitment to a safe environment for our employees and the individuals we serve, we prohibit employees from possessing firearms, other weapons, explosive devices or dangerous materials on ResCare premises.

If you observe or experience any form of harassment, discrimination or workplace violence you must report the incident to your immediate supervisor, local management, regional management, ResCare's Human Resources Department or ResCare's Compliance Department.

Equal Employment Opportunity

ResCare is committed to providing an equal opportunity work environment. We will comply with all laws, regulations and policies related to non-discrimination in all of our personnel actions. Such actions include hirings, staff reductions, transfers, employment terminations, performance evaluations, recruiting, compensation, corrective action and promotions.

Retaliation

Employees have a responsibility to report concerns about actual or potential wrong-doing either witnessed or suspected. Both direct and anonymous reporting mechanisms are available to all ResCare employees to assist in meeting this responsibility.

ResCare's non-retaliation policy protects employees, who in good faith, report known or suspected instances of inappropriate business conduct or activity that violates local, state or federal regulations or Company policy. Supervisors, managers or employees are not permitted to engage in retaliation, retribution or any form of harassment or discrimination directed towards an employee who reports a good faith compliance concern.



Get Going!

Corporate Opportunities

ResCare employees owe a duty to ResCare to advance the Company's legitimate interests when the opportunity to do so arises. You may not take for yourself a corporate opportunity that is discovered in the course of your ResCare employment or representation or through the use of corporate property, information or position, nor may you compete against ResCare.

Conflicts of Interest

Employees shall not engage in any activities that conflict or might appear to conflict with the interests of ResCare or its subsidiaries and shall bring to the attention of the ResCare Compliance Department any information about any actual or apparent conflicts of interest involving employees or others with respect to ResCare.

A conflict of interest occurs when an employee's private interests interfere in any way with the interests of ResCare. A conflict of interest may also exist if the demands of any outside activities distract you from the performance of your job or cause you to use ResCare's resources for a non-ResCare purpose. An employee's obligation to conduct ResCare's business in an honest and ethical manner includes the ethical handling of actual or apparent conflicts of interest between personal and professional relationships. You must remain free of conflicts of interest for the proper performance of your responsibilities.



Before making any investment, accepting any position or benefits, participating in any transaction or business arrangement or otherwise acting in a manner that creates or appears to create a conflict of interest, an employee must make full disclosure of all facts and circumstances to ResCare's Legal Department, and obtain the prior written approval of ResCare's Chief Legal Officer. The disclosure obligations of employees extend to disclosure of changed circumstances relating to apparent or actual conflicts of interest.

Reporting of Time Worked and Services Provided

Each employee of ResCare is responsible for the timely and accurate reporting of time worked and documenting services provided. Any falsification of hours or services is a serious violation of company policy and will result in corrective action, up to and including termination of your employment.

Financial Disclosure, Insider Information and Securities Trading

While ResCare is not a publicly traded company, from time to time its executive and financial officers may make full, fair, accurate, timely and understandable disclosures in periodic reports filed by ResCare with the Securities and Exchange Commission (SEC). The CEO and senior financial officers shall be responsible for ResCare's policies and procedures that provide the most accurate and truthful reporting of ResCare's business and financial performance and shall promptly bring to the attention of the Audit Committee or its designee any material information of which they may become aware that may affect the disclosures made by ResCare in its filings.

As an employee, you may become aware of nonpublic information about ResCare that would influence another person to buy, hold or

sell stock. This is known as "insider information." Securities law and ResCare policy prohibit individuals from trading in ResCare stock or other marketable securities on the basis of non-public material information or from influencing others to trade in such securities based on this information.

Non-public insider information may include discussions or plans regarding expansion, marketing strategy, financial results or other business activity. You may not discuss this type of information with anyone outside ResCare. At work, you should discuss this information on a strictly "need to know" basis only with other employees who require this information to perform their jobs.

If you obtain access to non-public material information about the company while performing your job, you may not use that information to buy, sell or retain securities of ResCare or any other company. Even if you do not buy or sell securities based on what you know, discussing the information with others, such as family members, friends, vendors, suppliers and other outside acquaintances is prohibited. If you have any questions regarding insider trading/security trading, you should refer your questions to the Legal Department.

Background Checks

Background checks may include social security, motor vehicle, government sanctions/exclusions and criminal history for each new employee, volunteer or intern as consistent with your operation's policy. Retention or contracting of independent contractors, vendors, temporary agencies and/or other business associates must also be screened in accordance with ResCare's Screening/Interview Process policy.

ResCare will not knowingly hire, retain, employ or contract with any individual or entity that has been excluded from participation in any state- and/or federally-funded program. ResCare also will not knowingly conduct business or continue to conduct business with any individual or entity, whether independent contractor, subcontractor, supplier or vendor, who has been excluded from participation in any state- and/or federally-funded program.

You must advise your immediate supervisor, local management team or the Compliance Department if you become ineligible to participate in state- and/or federally-funded programs.

Verification of licenses, certifications, and scholastic information must be made through the appropriate licensing or certifying agency. Failure to obtain proper verification may result in the filing of a false claim if the employee or contractor providing the service

was later found not to be properly credentialed.

Controlled Substances

In many operations, only a nurse can administer medication. If you are unaware of who administers medication at your operation, ask your supervisor. If medication administration is included as part of your responsibilities, you will have routine access to prescription drugs, controlled substances and other medical supplies. It is extremely important that these items be handled and accounted for properly. You must be trained in accordance with operation/state policy to administer medications. Medications must only be used for the person to whom they are prescribed. If you become aware of the removal or diversion of drugs or medical supplies from ResCare, you must report the incident immediately through established operational procedure.



Attitude

Violations of the Code of Conduct

The Board of Directors shall determine, or designate appropriate persons to determine, appropriate actions to be taken in the event of violations of the Code of Conduct. Such actions shall be reasonably designed to deter wrongdoing and to promote accountability for adherence to the Code of Conduct and may include progressive corrective action, written notice to the individual involved that there has been a violation, demotion or reassignment of the individual involved, suspension with or without pay or benefits or termination of the individual's employment. In determining what action is appropriate, all relevant information shall be taken into account, including the nature and severity of the violation, whether the violation was a single occurrence or repeated occurrences, whether the violation appears to have been intentional or inadvertent, whether the individual in question had been advised prior to the violation as to the proper course of action and whether or not the individual in question had committed other violations in the past.

Communication

The Compliance Action Line

The Compliance Action Line is available to supplement your existing internal communication channels. The Compliance Action Line is intended to be used to report compliance-related concerns. You should first attempt to communicate your concerns through your existing internal communication channels, such as your immediate supervisor and/or local/regional/divisional management team. If the existing internal communication channels seem inappropriate, you may either write, email or call the Compliance Department (800.866.0860, ext. 2659).

You may call the ResCare Compliance Action Line at 866.293.3863 at anytime. A trained interviewer will be available 24 hours a day, 365 days a year. Calls to the Compliance Action Line will not be traced and will be treated confidentially. You may remain



anonymous if you choose.

No caller will be subject to retaliation for bringing forth a good faith concern. Anyone who attempts to retaliate against an employee who has made a call to the Compliance Action Line in good faith will be subject to corrective action, up to and including termination of employment.

Any person using the Compliance Action Line to purposely report false information or to attempt to settle personal grievances by making false reports or repeating reckless gossip will be subject to corrective action.

Remember, the Compliance Action Line is available to supplement existing communication channels. It is NOT intended to replace your local management team or procedures for reporting critical incidents.

In addition to the Compliance Action Line, ResCare's website, www.ResCare.com, offers a contact section for email access to the Compliance Department as another method to communicate compliance concerns.

Confidentiality

Confidential information may be used to perform your job, but it must not be given to others outside ResCare or your department unless authorized by your supervisor.

All programs and services must ensure that the privacy of the individuals we support is honored at all times. Without specific informed authorization, any information, whether written, electronic/social media, video, photographic, audio or other

personal information may not be disclosed.

Confidential information about ResCare's strategies and operations is a valuable asset. Confidential information includes personnel data maintained by the company, lists of persons supported, file records of persons supported, individual service plans, individual plans of care, clinical information, pricing and cost data. It also includes, but is not limited to, information pertaining to acquisitions, divestitures, affiliations and mergers, financial data, research data, strategic plans, marketing strategies/techniques, employee lists and data maintained by the company, supplier and subcontractor information and proprietary computer software. (Also see sections: Information Involving People We Support /Privacy Rules and Financial Disclosure, Insider Information and Securities Trading.)



Electronic Media

ResCare's communications systems, including electronic mail (email), intranet, internet access and voice mail, are the property of ResCare.

ResCare reserves the right to periodically access, monitor and disclose the contents of intranet, email and voice mail messages. Access and disclosure of individual employee messages may only be done with the approval of the Legal or Compliance Departments.

Employees may not use internal communication channels or access to the internet to post, store, transmit, download or distribute any threatening, reckless, maliciously false, pornographic or obscene materials. This includes anything constituting or encouraging a criminal offense, giving rise to civil liability or otherwise violating any laws.

Employees who abuse our communications systems or use them excessively for nonbusiness purposes may lose these privileges and be subject to corrective action, up to and including termination of employment.

Information Security

To ensure regulatory compliance, ResCare computer users are expected to maintain good security practices by being familiar with and following the Company's Information Systems Security Policy. You are expected to ensure the confidentiality (privacy) of sensitive data by only disclosing it when there is a "need to know," not accessing sensitive information for the sake of curiosity, keeping portable electronic devices appropriately secured, and locking computer workstations before stepping away from your desk.

To maintain a secure operating environment, it is important that you save all files on ResCare servers rather than directly onto computer workstations, never share passwords, never write down passwords, choose complex and hard-to-guess passwords, report suspicious and unusual activity, and never open email attachments from suspicious or unknown sources.

Immediately advise ResCare's Information Technology (IT) Department, Legal Department and Compliance Department of any information security breach or theft/loss of any electronic data or device, including mobile phones, laptop computers or portable storage device (USB drive).

Outside Contacts

ResCare's Communication Department will advise your department/operation regarding any known or expected media inquiries.

You must immediately contact your supervisor or local management in the event that outside media should appear at your workplace asking questions or requesting to enter the premises. You have no obligation to allow any unauthorized personnel into your work premises. It is a breach of privacy to allow such unauthorized personnel into the residence of a person we support.

You!

Managing Company Resources and Assets

It is your responsibility to preserve ResCare's assets including employee time, materials, supplies, equipment and information. Such assets are to be maintained for business-related purposes. ResCare maintains a system of internal controls to reasonably ensure that company assets are properly used for business purposes. As a general rule, you may not use any ResCare asset for your own personal use without your supervisor's permission. Any community or charitable use of company resources and/or assets must be approved in advance by your supervisor.

You may not use ResCare's resources or assets for your own personal financial gain. You are expected to manage and protect the assets of our company and of the people that we support. Any improper financial gain to you through misconduct involving ResCare or the property of individuals we support is strictly prohibited. Misconduct includes the outright theft of



property, stealing or misuse of money belonging to ResCare or the people that we support. Misuse of ResCare's assets and those of the people we support is a serious violation of company policy and will result in corrective action, up to and including termination of employment and possible legal action.

Purchase Card Usage

Purchase Card (PCard) usage should be limited to petty cash type transactions. Any exceptions to this policy must be approved by a ResCare Senior Vice President. PCards may not be used to bypass the normal approval and purchasing process.

Because PCards are used just like cash, the same standards and precautions that are followed to protect petty cash should be used for PCard purchases. Any employee who has been approved to use a PCard is responsible for using it properly and responsibly, according to appropriate company policy for its use.

Employees who abuse the PCard system or use the PCard for nonbusiness purposes may lose these privileges and be subject to corrective action, up to and including termination of employment.

Billing for Services

ResCare is committed to ensuring that all billing and reimbursement practices comply with federal and state laws, regulations, guidelines and policies. All bills must be accurate and timely and reflect current rates. This refers to all funding sources such as Medicaid, Medicare, U.S. Department of Labor and other government-funded contracts as well as private insurance and private payers.

In situations where the documentation that services were provided is the employee's signed time sheet, the employee must be aware that the time sheet becomes a billing document and it must be completed accurately and completely. Any falsification of hours or information on a time sheet may translate into incorrect billing and reimbursement. (Also see section: Reporting of Time Worked and Services Provided.)

ResCare prohibits any employee from knowingly or intentionally causing or submitting billings that are false. Any employee who knowingly falsifies billing documentation will be subject to corrective action, up to and including termination of employment.

ResCare implements oversight systems to ensure that billing accurately reflects only services properly provided. Complete and accurate documentation of services provided is critical for accurate billing to occur. Any suspected violations are to be referred to your regional/divisional management AND the Compliance Department.

Cost Reports

Much of our business involves reimbursement under government programs that require the submission of certain reports of our costs of operation. We will comply with state and/or federal regulations relating to all cost reports. These regulations define what costs are allowable and how to claim reimbursement for the cost of services provided to the people we support. Given the complexity of issues related to the completion and submission of cost reports, all questions or concerns regarding cost reports must be communicated to our Reimbursement Department.

Accuracy, Retention and Disposal of Documents and Records

Records include paper documents, such as letters and memos; computer-based information such as email, computer files on hard drive, USB, cloud or any other storage device; and, any other medium that contains information about ResCare, our business activities or the people we support.

All records must be retained in accordance with the applicable law and record retention policies specific to your operation or department. Record destruction may occur only according to ResCare policy. Any employee who falsifies or improperly destroys records will be subject to corrective action, up to and including termination of employment.



Identifying a Compliance Issue



When identifying a compliance issue, you should ask yourself the following questions:

- Is the action legal?
- Is the action ethical?
- Is the action supported by ResCare's Code of Conduct?
- Is the action supported by Company policy?
- Is it the "right thing to do"?

If your answer to these questions indicate a possible violation of state, local or federal regulations of Company policy you must report the issue.

See It ~ Say It!

ResCare's Compliance Action Line: 866.293.3863

ResCare's Compliance & Ethics Department Contact Number

800.866.0860

or

502.394.2100 (If in Louisville)

To report compliance concerns at our Canadian or Puerto Rico operations, use our web-based reporting:

<https://secure.ethicspoint.com/domain/media/en/gui/55619/index.html>

*9901 Linn Station Road
Louisville, Kentucky 40223
502.394.2100
www.ResCare.com*

ACTION LINE: 866.293.3863