

***Okmulgee-Okfuskee County  
Youth Services, Inc.***

***Okmulgee, Oklahoma***

***REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION***

***For the Year Ended June 30, 2016***

***SAUNDERS & ASSOCIATES, PLLC***

***Certified Public Accountants***

***630 East 17<sup>th</sup> Street***

***P. O. Box 1406***

***Ada, Oklahoma 74820***

***(580) 332-8548***

***FAX: (580) 332-2272***

***Website: [www.saunderscpas.com](http://www.saunderscpas.com)***

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

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June 30, 2016

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# *Saunders & Associates, PLLC*

*Certified Public Accountants*

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Website: [www.saunderscpas.com](http://www.saunderscpas.com)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Okmulgee-Okfuskee County Youth Services, Inc.

We have audited the accompanying financial statements of Okmulgee-Okfuskee County Youth Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Okmulgee-Okfuskee County Youth Services, Inc. as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required By Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 7, 2016 on our consideration of Okmulgee-Okfuskee County Youth Services, Inc.'s internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Okmulgee-Okfuskee County Youth Services, Inc.'s internal control over financial reporting and compliance.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

August 7, 2016

**FINANCIAL STATEMENTS**

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

STATEMENT OF FINANCIAL POSITION

June 30, 2016

ASSETS:

Current Assets:

Cash and Cash Equivalents	\$ 206,172
Accounts Receivable	74,132
Total Current Assets	<u>280,304</u>

Fixed Assets:

Furniture and Equipment	27,534
Vehicles	24,232
Buildings	160,717
Total Fixed Assets	212,483

Less Accumulated Depreciation (149,897)

Net Fixed Assets 62,586

TOTAL ASSETS \$ 342,890

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts Payable	\$ 1
Accrued Leave	10,041
Total Current Liabilities	<u>10,042</u>

Total Liabilities 10,042

Net Assets:

Unrestricted	332,848
Temporarily Restricted	0
Total Net Assets	<u>332,848</u>

TOTAL LIABILITIES AND NET ASSETS \$ 342,890

\* The accompanying notes are an integral part of the financial statements.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2016

	Unrestricted	Temporarily Restricted	Total
<b><u>SUPPORT:</u></b>			
OJA CBYS Grant - Community	\$ 0	\$ 238,486	\$ 238,486
OJA CBYS Grant - Shelter	0	2,049	2,049
OJA CBYS Grant - Life Skills	121,844	0	121,844
Donations	2,081	0	2,081
OAYS/Prep	40	0	40
Fund Raising	6,100	0	6,100
Interest Income	208	0	208
United Way	116,868	0	116,868
Title XIX	186,676	0	186,676
CARS	11,307	0	11,307
OCAP	0	147,344	147,344
Graduated Sanctions	0	10,000	10,000
Net Assets Released from Restrictions - Satisfaction of Program Requirements	403,299	(403,299)	0
Total Support	848,423	(5,420)	843,003
 <b><u>EXPENSES</u></b>			
<b><u>Program Services:</u></b>			
OJA Contract - Community	238,486	0	238,486
OJA Contract - Shelter	2,049	0	2,049
OJA Contract - Life Skills	76,731	0	76,731
Title XIX	187,065	0	187,065
CARS	14,591	0	14,591
OCAP	147,344	0	147,344
Graduated Sanctions	10,000	0	10,000
<b><u>Supporting Services</u></b>			
Local Support	13,944	0	13,944
United Way	116,868	0	116,868
Fund Raising	3,330	0	3,330
Total Expenses	810,408	0	810,408
Increase (Decrease) in Net Assets	38,015	(5,420)	32,595
Gain on Disposition of Assets	0	0	0
Net Assets, Beginning of Year	294,833	5,420	300,253
NET ASSETS, END OF YEAR	\$ 332,848	\$ 0	\$ 332,848

\* The accompanying notes are an integral part of the financial statements.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2016

<u>EXPENDITURES</u>	<u>OJA Community</u>	<u>OJA Life Skills</u>	<u>OJA Shelter</u>
Salaries	\$ 190,225	\$ 61,614	\$ 1,707
Payroll Tax	15,137	4,742	137
Worker's Compensation	2,798	1,320	37
Health Insurance	6,781	1,727	28
Retirement	3,303	1,237	34
Travel/Training	0	0	0
Meals and Lodging	0	0	0
Training/Workshop	0	0	0
Equipment	0	1,650	0
Building Rent	1,200	0	0
Consultant	0	0	0
Utilities	2,708	322	0
Telephone	2,767	267	0
Maintenance and Repairs	702	2,595	0
Printing and Advertising	0	0	0
Supplies	60	18	0
Fund Raising	0	0	0
Office Supplies	2,248	248	106
Postage	0	0	0
Dues and Membership	0	0	0
Agency Certification	0	0	0
Audit	3,045	0	0
Insurance	7,512	991	0
Shelter Home Reimbursement	0	0	0
Vehicle Expense	0	0	0
Miscellaneous	0	0	0
Utility Assistance	0	0	0
Housing Assistance	0	0	0
Depreciation	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 238,486</b>	<b>\$ 76,731</b>	<b>\$ 2,049</b>

\* The accompanying notes are an integral part of the financial statements.



OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2016

<u>EXPENDITURES</u>	<u>Local Support</u>	<u>United Way</u>	<u>CARS</u>	<u>Graduated Sanctions Grant</u>
Salaries	\$ (4,272)	\$ 79,429	\$ 4,304	\$ 9,470
Payroll Tax	0	6,874	328	214
Worker's Compensation	0	2,742	70	21
Health Insurance	0	3,480	0	248
Retirement	0	1,731	68	47
Travel/Training	0	1,920	0	0
Meals and Lodging	0	0	0	0
Training/Workshop	0	0	0	0
Equipment	0	0	0	0
Building Rent	0	0	700	0
Consultant	0	0	0	0
Utilities	0	2,144	486	0
Telephone	0	3,182	462	0
Maintenance and Repairs	0	799	7,730	0
Printing and Advertising	0	136	0	0
Supplies	3,072	1,303	0	0
Fund Raising	3,330	0	0	0
Office Supplies	0	1,881	80	0
Postage	0	0	0	0
Dues and Membership	62	3,502	0	0
Agency Certification	5,765	0	0	0
Audit	0	1,233	145	0
Insurance	0	6,512	218	0
Shelter Home Reimbursement	0	0	0	0
Vehicle Expense	850	0	0	0
Miscellaneous	225	0	0	0
Utility Assistance	0	0	0	0
Housing Assistance	0	0	0	0
Depreciation	8,242	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,274</b>	<b>\$ 116,868</b>	<b>\$ 14,591</b>	<b>\$ 10,000</b>

\* The accompanying notes are an integral part of the financial statements.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2016

<u>EXPENDITURES</u>	<u>OCAP</u>	<u>Title 19</u>	<u>Total</u>
Salaries	\$ 112,429	\$ 144,668	\$ \$ 599,574
Payroll Tax	8,381	11,798	47,611
Worker's Compensation	1,465	3,356	11,809
Health Insurance	11,710	5,157	29,131
Retirement	2,249	2,541	11,210
Travel/Training	4,098	787	6,805
Meals and Lodging	0	0	0
Training/Workshop	0	0	0
Equipment	0	4,940	6,590
Building Rent	0	1,700	3,600
Consultant	0	0	0
Utilities	0	2,669	8,329
Telephone	955	2,610	10,243
Maintenance and Repairs	0	465	12,291
Printing and Advertising	0	0	136
Supplies	0	228	4,681
Fund Raising	0	0	3,330
Office Supplies	608	1,961	7,132
Postage	0	0	0
Dues and Membership	0	0	3,564
Agency Certification	585	0	6,350
Audit	1,305	1,523	7,251
Insurance	3,559	2,662	21,454
Shelter Home Reimbursement	0	0	0
Vehicle Expense	0	0	850
Miscellaneous	0	0	225
Utility Assistance	0	0	0
Housing Assistance	0	0	0
Depreciation	0	0	8,242
<b>TOTAL EXPENDITURES</b>	<b>\$ 147,344</b>	<b>\$ 187,065</b>	<b>\$ \$ 810,408</b>

\* The accompanying notes are an integral part of the financial statements.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2016

<u>Cash Flows From Operating Activities</u>	
Decrease in Net Assets	\$ 32,595
Adjustments to Reconcile Change in Net Assets to Cash	
Provided by Operating Activities:	
Depreciation	8,242
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(13,960)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	1
Accrued Leave	(4,272)
	<u>22,606</u>
Net Cash Provided (Used) by Operating Activities	
<u>Cash Flows From Investing Activities</u>	
Acquisition/Disposition of Assets	<u>0</u>
Net Cash Provided (Used) by Investing Activities	<u>0</u>
<u>Cash Flows From Financing Activities</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	22,606
Cash and Cash Equivalents, Beginning of Year	<u>183,566</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ <u><u>206,172</u></u>

\* The accompanying notes are an integral part of the financial statements.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

NOTE 1: ORGANIZATION

Okmulgee-Okfuskee County Youth Services, Inc. is a non-profit corporation organized for the following purposes:

1. To provide a mechanism in Okmulgee and Okfuskee Counties through which interested citizens, organizations, agencies and units of government can effectively implement cooperative approaches that attack youth problems in a positive manner.
2. To act in a coordination capacity to integrate services and resources, local, state and federal into a comprehensive program of services for youth throughout the counties.
3. To apply for and receive grant-in-aid from local, state, federal or private sources for implementing programs developed for youth services within the counties.
4. To provide continuous follow-up and evaluation of programs delivering youth services within the counties.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The books and records are kept on the accrual basis. For purposes of these financial statements the contracts receivable, prepaid expenses and payables have been accrued to conform to generally accepted accounting principles.

Property and Equipment – Property and equipment purchases costing \$500 or more are recorded at cost. Donated property and equipment are recorded at the fair market value at the date of their receipt. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. All assets are currently being depreciated on a five to 40 year life.

Accumulated Unpaid Vacation and Sick Leave Benefits – Accumulated unpaid vacation and sick leave benefits have not been shown as a liability in the financial statements. The organization's position is that any accrued benefits are not significant and would not materially affect the financial statements.

Financial Statement Presentation – The organization is required to report information regarding its financial position and activities to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The organization has no permanently restricted net assets, therefore, this classification has been omitted.

NOTE 3: NONPROFIT STATUS

The organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. The organization currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

NOTE 3: NONPROFIT STATUS - CONTINUED

The organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The organization has analyzed tax positions taken for filing with the Internal Revenue Service and the State of Oklahoma. The organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the organization's financial condition, results of operations, or cash flows. Accordingly, the organization has not recorded any reserves, or related accruals for interest and penalties for uncertain tax positions at June 30, 2016.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the organization has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

NOTE 4: FUNDING CONTRACTS

1. The organization received a contract with the State of Oklahoma under the Office of Juvenile Affairs for the year ended June 30, 2016. The contract provided for reimbursement of costs after submitting proof of expenditures and services and the allowability for these expenditures by the State up to a maximum of \$238,486 for Community Services and \$2,049 for Shelter. During the year, the organization received grant funds of \$238,486 for Community Services and \$2,049 for Shelter. Additionally, the contract allowed for rate based payment for Life Skills. During the year, the organization received \$121,844 for Life Skills.
2. The organization received a contract with the State of Oklahoma under the Office of Juvenile Affairs for the year ended June 30, 2016 to provide Community At-Risk Services. The contract provided for payment for services. During the year, the organization received \$11,307 for CARS services provided.
3. The organization received an allocation from the Tulsa Area United Way for the purpose of therapeutic recreation and program development. During the current fiscal year, the organization received \$116,868 from United Way.
4. The organization has a contract with the Oklahoma Health Care Authority for providing community based services for rehabilitative mental health services offered by qualified outpatient mental health providers as required by Title XIX. The contract provides for payment for services through the Federal Department of Health and Human Services, and passed through the Oklahoma Health Care Authority. During fiscal year 2016, the organization received payment for services in the amount of \$186,676.
5. The organization was awarded a contract through the Oklahoma State Department of Health Maternal and Child Health Service for an Office of Child Abuse Prevention (OCAP) grant for community-based family resource and support programs. During fiscal year 2016, the organization received \$147,344 in grant funds for reimbursement of costs.
6. The organization was awarded a Juvenile Accountability Block Grant through the State of Oklahoma Office of Juvenile Affairs. The contract provided for reimbursement of costs up to a maximum of \$10,000. During the year, the organization received \$10,000 in grant funds.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

NOTE 5: CASH AND CASH EQUIVALENTS

Cash as reflected in these financial statements is comprised of the following:

Cash in Checking Account	\$ 89,336
Cash in Savings Accounts	57,846
Cash in Certificate of Deposit	<u>58,990</u>
Total Cash	<u>\$ 206,172</u>

For the purpose of the Statement of Cash Flows, cash consists of cash in banks. All cash funds are deposited in institutions insured by the Federal Deposit Insurance Corporation (FDIC).

NOTE 6: PENSION PLAN

Okmulgee-Okfuskee County Youth Services, Inc. has a Simple IRA retirement plan. The plan is a defined contribution plan in which the organization contributes 2% of a qualified employee's salary to the plan. The amount contributed during the fiscal year was \$11,210.

NOTE 7: RISK MANAGEMENT

The organization's risk management of loss consists of commercial insurance for property and liability losses, professional liability, automobile, and worker's compensation. There have been no significant reductions in insurance coverage during the year ended June 30, 2016.

NOTE 8: ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that could affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 9: ECONOMIC DEPENDENCY

Okmulgee-Okfuskee County Youth Services, Inc. receives a significant portion of its revenue from funds provided through federal and state grants. The grant amounts are appropriated each year at the federal and/or state level. If significant budget cuts are made at these levels, the amount of the funds the organization receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that would adversely affect the amount of funds the organization will receive in the next fiscal year.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

NOTE 10: COMMITMENTS AND CONTINGENCIES

The organization receives federal and state grants for specific purposes that are subject to review and audit by federal and state awarding agencies. Such audits could result in a request for reimbursement by the federal and/or state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of management, such disallowances, if any, will not be significant to the organization's financial statements.

NOTE 11: LEASES

The organization leases office space under an operating lease which is renewed annually. The space rents for \$300 per month and lease expense for the fiscal year ended June 30, 2016 was \$3,600.

The organization leases equipment under a 60 month operating lease beginning February 2013 with monthly payments of \$232. Lease expense for the fiscal year ended June 30, 2016 was \$2,784.

Future minimum lease payments are as follows:

2017	\$ 2,784
2018	<u>1,624</u>
	<u>\$ 4,408</u>

NOTE 12: SUBSEQUENT EVENTS

Date of Management Evaluation-Management has evaluated subsequent events through August 7, 2016, which is the date the financial statements were available to be issued.

# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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Website: [www.saunderscpas.com](http://www.saunderscpas.com)

### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
Okmulgee-Okfuskee County Youth Services, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Okmulgee-Okfuskee County Youth Services, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 7, 2016.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Okmulgee-Okfuskee County Youth Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Okmulgee-Okfuskee County Youth Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Okmulgee-Okfuskee County Youth Services, Inc.'s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Okmulgee-Okfuskee County Youth Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Okmulgee-Okfuskee County Youth Services, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Okmulgee-Okfuskee County Youth Services, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Saunders & Associates, PLLC*  
SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

August 7, 2016

**SUPPLEMENTAL INFORMATION**

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS

For the Year Ended June 30, 2016

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Contract Number</u>	<u>Contract Period</u>	<u>Contract Amount</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
<b>STATE</b>						
Oklahoma State Department of Juvenile Affairs		4009020918	07/01/15-06/30/16			
OJA - Shelter				\$ 2,049	\$ 2,049	\$ 2,049
OJA - Community				238,486	238,486	238,486
Total CBYS					<u>240,535</u>	<u>240,535</u>
Total OJA					240,535	240,535
Oklahoma State Department of Health:						
OCAP		3409016769	07/01/15-06/30/16	150,000	147,344	147,344
TOTAL STATE ASSISTANCE					<u>387,879</u>	<u>387,879</u>
<b>FEDERAL</b>						
U. S. Department of Justice:						
Pass Through State of Oklahoma Office of Juvenile Affairs:						
Juvenile Accountability Block Grant	16.523	4009019695	07/01/15-06/30/16	\$ 10,000	10,000	10,000
TOTAL FEDERAL ASSISTANCE					<u>10,000</u>	<u>10,000</u>
TOTAL STATE AND FEDERAL ASSISTANCE					<u>\$ 397,879</u>	<u>\$ 397,879</u>

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL

OFFICE OF JUVENILE AFFAIRS - CBYS - COMMUNITY

For the Year Ended June 30, 2016

	Community		
	Budget	Actual	Actual Over (Under)
<u>REVENUES</u>			
OJA - Shelter Program	\$ 238,486	\$ 238,486	\$ 0
Total Revenues	238,486	238,486	0
<u>EXPENDITURES</u>			
Salaries and Fringe	190,225	190,225	0
Travel/Training	28,019	28,019	0
Building Rent	1,200	1,200	0
Utilities	2,708	2,708	0
Telephone	2,767	2,767	0
Maintenance and Repair	702	702	0
Printing and Advertising	0	0	0
Supplies	60	60	0
Office Supplies	2,248	2,248	0
Audit	3,045	3,045	0
Insurance	7,512	7,512	0
Reimbursement	0	0	0
Total Expenditures	238,486	238,486	0
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 0	\$ 0	\$ 0

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL

OFFICE OF JUVENILE AFFAIRS - CBYS - SHELTER

For the Year Ended June 30, 2016

	Shelter		
	Budget	Actual	Actual Over (Under)
<b>REVENUES</b>			
OJA - Shelter Program	\$ 2,049	\$ 2,049	\$ 0
Total Revenues	2,049	2,049	0
<b>EXPENDITURES</b>			
Salaries and Fringe	1,707	1,707	0
Travel/Training	236	236	0
Building Rent	0	0	0
Utilities	0	0	0
Telephone	0	0	0
Maintenance and Repair	0	0	0
Printing and Advertising	0	0	0
Supplies	0	0	0
Office Supplies	106	106	0
Audit	0	0	0
Insurance	0	0	0
Reimbursement	0	0	0
Total Expenditures	2,049	2,049	0
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL  
OFFICE OF JUVENILE AFFAIRS - OFFICE OF CHILD ABUSE PREVENTION

For the Year Ended June 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under)</u>
<u>REVENUES</u>			
OJA - Office of Child Abuse Prevention	\$ 150,000	\$ 147,344	\$ (2,656)
Total Revenues	<u>150,000</u>	<u>147,344</u>	<u>(2,656)</u>
<u>EXPENDITURES</u>			
Salaries	112,433	112,429	(4)
Fringe Benefits	24,708	23,805	(903)
Travel	4,872	4,098	(774)
Telephone	1,150	955	(195)
Educational Materials	0	0	0
Office Supplies	1,206	608	(598)
Postage	0	0	0
Audit	1,305	1,305	0
Certification Fees	585	585	0
Insurance	<u>3,741</u>	<u>3,559</u>	<u>(182)</u>
Total Expenditures	<u>150,000</u>	<u>147,344</u>	<u>(2,656)</u>
TOTAL REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

June 30, 2016

None reported.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.  
Okmulgee, Oklahoma

SCHEDULE OF FINDING AND RESPONSES

For the Year Ended June 30, 2016

None reported.