

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

Okmulgee, Oklahoma

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

For the Year Ended June 30, 2018

SAUNDERS & ASSOCIATES, PLLC

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

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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, 2018, 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, 2018, 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 July 18, 2018 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

July 18, 2018

FINANCIAL STATEMENTS

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

STATEMENT OF FINANCIAL POSITION

June 30, 2018

ASSETS:

Current Assets:

Cash and Cash Equivalents	\$ 251,607
Accounts Receivable	<u>57,968</u>
Total Current Assets	<u>309,575</u>

Fixed Assets:

Furniture and Equipment	27,476
Buildings	<u>160,717</u>
Total Fixed Assets	188,193

Less Accumulated Depreciation (147,518)

Net Fixed Assets 40,675

TOTAL ASSETS \$ 350,250

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts Payable	\$ 0
Accrued Leave	<u>12,625</u>
Total Current Liabilities	<u>12,625</u>

Total Liabilities 12,625

Net Assets:

Unrestricted	337,625
Temporarily Restricted	<u>0</u>
Total Net Assets	<u>337,625</u>

TOTAL LIABILITIES AND NET ASSETS \$ 350,250

* 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, 2018

	Unrestricted	Temporarily Restricted	Total
<u>SUPPORT:</u>			
OJA CBYS Grant - Community	\$ 0	\$ 256,827	\$ 256,827
OJA CBYS Grant - Life Skills	88,572	0	88,572
Donations	1,740	0	1,740
OAYS/Prep	1,080	0	1,080
Fund Raising	8,095	0	8,095
Interest Income	316	0	316
United Way	116,868	0	116,868
Title XIX	179,981	0	179,981
CARS	7,392	0	7,392
OJA Formula	0	37,765	37,765
Graduated Sanctions	0	10,000	10,000
Net Assets Released from Restrictions - Satisfaction of Program Requirements	304,592	(304,592)	0
Total Support	708,636	0	708,636
 <u>EXPENSES</u>			
<u>Program Services:</u>			
OJA Contract - Community	256,827	0	256,827
OJA Contract - Life Skills	84,725	0	84,725
Title XIX	184,873	0	184,873
CARS	5,417	0	5,417
OJA Formula	37,765	0	37,765
Graduated Sanctions	10,000	0	10,000
<u>Supporting Services</u>			
Local Support	16,343	0	16,343
United Way	116,866	0	116,866
Fund Raising	3,396	0	3,396
Total Expenses	716,212	0	716,212
Increase (Decrease) in Net Assets	(7,576)	0	(7,576)
Gain on Disposition of Assets	2,057	0	2,057
Net Assets, Beginning of Year	343,144	0	343,144
NET ASSETS, END OF YEAR	\$ 337,625	\$ 0	\$ 337,625

* 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, 2018

<u>EXPENDITURES</u>	<u>OJA Community</u>	<u>OJA Life Skills</u>	<u>Local Support</u>
Salaries	\$ 200,871	\$ 56,515	\$ 5,759
Payroll Tax	14,529	3,863	507
Worker's Compensation	1,792	1,014	0
Health Insurance	16,477	5,103	0
Retirement	3,501	856	105
Travel/Training	28	548	0
Meals and Lodging	0	0	0
Training/Workshop	0	0	0
Furniture	0	0	0
Equipment	0	0	0
Building Rent	1,200	1,200	0
Consultant	0	750	0
Utilities	2,695	1,628	0
Telephone	3,027	1,841	0
Maintenance and Repairs	545	5,044	0
Printing and Advertising	0	0	45
Supplies	0	0	3,665
Fund Raising	0	0	3,396
Office Supplies	2,659	2,252	25
Postage	0	0	0
Dues and Membership	0	0	62
Agency Certification	0	0	0
Audit	2,886	1,258	0
Insurance	6,617	2,853	0
Shelter Home Reimbursement	0	0	0
Vehicle Expense	0	0	175
Miscellaneous	0	0	138
Utility Assistance	0	0	0
Housing Assistance	0	0	0
Depreciation	0	0	5,862
TOTAL EXPENDITURES	<u>\$ 256,827</u>	<u>\$ 84,725</u>	<u>\$ 19,739</u>

* 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, 2018

	United Way	CARS	Graduated Sanctions Grant
<u>EXPENDITURES</u>			
Salaries	\$ 86,277	\$ 4,873	\$ 9,521
Payroll Tax	6,991	375	182
Worker's Compensation	2,323	8	0
Health Insurance	3,219	0	238
Retirement	1,851	86	59
Travel/Training	1,122	0	0
Meals and Lodging	0	0	0
Training/Workshop	0	0	0
Furniture	0	0	0
Equipment	0	0	0
Building Rent	0	0	0
Consultant	0	0	0
Utilities	1,514	0	0
Telephone	2,487	5	0
Maintenance and Repairs	272	2	0
Printing and Advertising	66	0	0
Supplies	264	0	0
Fund Raising	0	0	0
Office Supplies	1,593	0	0
Postage	0	0	0
Dues and Membership	3,125	0	0
Agency Certification	0	0	0
Audit	2,253	51	0
Insurance	3,509	17	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
	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 116,866</u>	<u>\$ 5,417</u>	<u>\$ 10,000</u>

* 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, 2018

<u>EXPENDITURES</u>	<u>OJA</u> <u>Formula</u>	<u>Title</u> <u>19</u>	<u>Total</u>
Salaries	\$ 29,414	\$ 146,052	\$ 539,282
Payroll Tax	1,945	10,999	39,391
Worker's Compensation	163	1,654	6,954
Health Insurance	4,573	6,482	36,092
Retirement	566	2,735	9,759
Travel/Training	0	196	1,894
Meals and Lodging	0	0	0
Training/Workshop	0	0	0
Furniture	0	0	0
Equipment	0	2,951	2,951
Building Rent	0	1,200	3,600
Consultant	0	0	750
Utilities	0	2,274	8,111
Telephone	0	2,665	10,025
Maintenance and Repairs	0	364	6,227
Printing and Advertising	0	0	111
Supplies	1,104	0	5,033
Fund Raising	0	0	3,396
Office Supplies	0	2,271	8,800
Postage	0	0	0
Dues and Membership	0	0	3,187
Agency Certification	0	0	0
Audit	0	951	7,399
Insurance	0	4,079	17,075
Shelter Home Reimbursement	0	0	0
Vehicle Expense	0	0	175
Miscellaneous	0	0	138
Utility Assistance	0	0	0
Housing Assistance	0	0	0
Depreciation	0	0	5,862
TOTAL EXPENDITURES	\$ <u>37,765</u>	\$ <u>184,873</u>	\$ <u>716,212</u>

* 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, 2018

<u>Cash Flows From Operating Activities</u>	
Increase in Net Assets	\$ (7,576)
Adjustments to Reconcile Change in Net Assets to Cash	
Provided by Operating Activities:	
Depreciation	5,862
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(17,477)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(2)
Accrued Leave	<u>(841)</u>
Net Cash Provided (Used) by Operating Activities	<u>(20,034)</u>
<u>Cash Flows From Investing Activities</u>	
Proceeds from Disposition of Assets	<u>11,000</u>
Net Cash Provided (Used) by Investing Activities	<u>11,000</u>
<u>Cash Flows From Financing Activities</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(9,034)
Cash and Cash Equivalents, Beginning of Year	<u>260,641</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 251,607</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, 2018

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.

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, 2018

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, 2018.

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, 2018. 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 \$256,827 for Community Services. During the year, the organization received grant funds of \$256,827 for Community Services. Additionally, the contract allowed for rate based payment for Life Skills. During the year, the organization received \$88,572 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, 2018 to provide Community At-Risk Services. The contract provided for payment for services. During the year, the organization received \$7,392 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 2018, the organization received payment for services in the amount of \$179,981.
5. The organization was awarded a Juvenile Justice and Delinquency Prevention Formula Grant through the State of Oklahoma Office of Juvenile Affairs. The contract provided for reimbursement of costs up to a maximum of \$48,673. During the year, the organization received \$37,765 in grant funds.
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, 2018

NOTE 5: CASH AND CASH EQUIVALENTS

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

Cash in Checking Account	\$ 114,223
Cash in Savings Accounts	78,276
Cash in Certificate of Deposit	<u>59,108</u>
Total Cash	<u>\$ 251,607</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 \$9,759.

NOTE 7: RISK MANAGEMENT

The organization's risk management of loss consists of commercial insurance for property and liability losses, professional liability, and worker's compensation. There have been no significant reductions in insurance coverage during the year ended June 30, 2018.

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, 2018

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, 2018 was \$3,600.

The organization leases equipment under a 60 month operating lease with monthly payments of \$213. Lease expense for the fiscal year ended June 30, 2018 was \$2,688.

Future minimum lease payments are as follows:

2019	\$ 2,555
2020	2,555
2021	2,555
2022	2,555
2023	1,491

NOTE 12: SUBSEQUENT EVENTS

Date of Management Evaluation-Management has evaluated subsequent events through*Date.2*, which is the date the financial statements were available to be issued.

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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, 2018, 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 July 18, 2018.

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
Certified Public Accountants
Ada, Oklahoma

July 18, 2018

SUPPLEMENTAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS

For the Year Ended June 30, 2018

<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>
<u>STATE</u>						
Oklahoma Office of Juvenile Affairs: OJA - Outreach - Community Based Youth Service		4009021906	07/01/17- 06/30/18	\$ 256,827	\$ <u>256,827</u>	\$ <u>256,827</u>
TOTAL STATE ASSISTANCE					<u>256,827</u>	<u>256,827</u>
<u>FEDERAL</u>						
U. S. Department of Justice: Pass Through State of Oklahoma Office of Juvenile Affairs: Juvenile Justice and Delinquency Prevention Formula Grant	16.540	4009021762	07/01/17- 06/30/18	\$ 48,673	37,765	37,765
Juvenile Accountability Block Grant	16.523	4009021958	07/01/17- 06/30/18	10,000	<u>10,000</u>	<u>10,000</u>
TOTAL FEDERAL ASSISTANCE					<u>47,765</u>	<u>47,765</u>
TOTAL STATE AND FEDERAL ASSISTANCE					\$ <u><u>304,592</u></u>	\$ <u><u>304,592</u></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, 2018

	Community		
	Budget	Actual	Actual Over (Under)
<u>REVENUES</u>			
OJA - Community Program	\$ 256,827	\$ 256,827	\$ 0
Total Revenues	256,827	256,827	0
<u>EXPENDITURES</u>			
Salaries and Fringe	237,170	237,170	0
Travel/Training	28	28	0
Building Rent	1,200	1,200	0
Utilities	2,695	2,695	0
Telephone	3,027	3,027	0
Maintenance and Repair	545	545	0
Office Supplies	2,659	2,659	0
Audit	2,886	2,886	0
Insurance	6,617	6,617	0
Total Expenditures	256,827	256,827	0
TOTAL REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0

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

STATUS OF PRIOR AUDIT FINDINGS

June 30, 2018

None reported.

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

SCHEDULE OF FINDING AND RESPONSES

For the Year Ended June 30, 2018

None reported.