

Okmulgee-Okfuskee County Youth Services, Inc.

Okmulgee, Oklahoma

REPORT ON AUDIT OF FINANCIAL STATEMENTS

For the Year Ended June 30, 2011

SAUNDERS & ASSOCIATES, PLLC

Certified Public Accountants

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

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying statement of financial position of Okmulgee-Okfuskee County Youth Services, Inc. as of June 30, 2011, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of Okmulgee-Okfuskee County Youth Services, Inc.'s management. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States of America. 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 includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Okmulgee-Okfuskee County Youth Services, Inc.'s internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our 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, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2011 on our consideration of Okmulgee-Okfuskee County Youth Services, Inc.'s internal control over financial reporting and on our tests of its 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* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Okmulgee-Okfuskee County Youth Services, Inc. taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis. This supplemental information is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.


SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants

August 25, 2011

FINANCIAL STATEMENTS

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

STATEMENT OF FINANCIAL POSITION

June 30, 2011

ASSETS:

Current Assets:

Cash and Cash Equivalents	\$ 186,762
Accounts Receivable	<u>65,098</u>
Total Current Assets	<u>251,860</u>

Fixed Assets:

Furniture and Equipment	93,475
Vehicles	21,850
Buildings	<u>160,717</u>
Total Fixed Assets	276,042

Less Accumulated Depreciation (199,080)

Net Fixed Assets 76,962

TOTAL ASSETS \$ 328,822

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts Payable	\$ <u>7</u>
Total Current Liabilities	<u>7</u>
Total Liabilities	<u>7</u>

Net Assets:

Unrestricted	328,815
Temporarily Restricted	<u>0</u>
Total Net Assets	<u>328,815</u>

TOTAL LIABILITIES AND NET ASSETS \$ 328,822

* 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, 2011

	Unrestricted	Temporarily Restricted	Total
<u>SUPPORT:</u>			
OJA CBYS Grant	\$ 0	\$ 316,052	\$ 316,052
Donations	13,353	0	13,353
OAYS/Prep	2,000	0	2,000
Fund Raising	2,250	0	2,250
Formula	0	45,728	45,728
Interest Income	1,394	0	1,394
United Way	81,868	0	81,868
Title XIX	124,411	0	124,411
CARS	10,110	0	10,110
OCAP	0	118,507	118,507
Graduated Sanctions	0	10,000	10,000
Net Assets Released from Restrictions - Satisfaction of Program Requirements	490,287	(490,287)	0
Total Support	725,673	0	725,673
 <u>EXPENSES</u>			
<u>Program Services:</u>			
OJA Contract	316,052	0	316,052
Formula	45,728	0	45,728
Title XIX	151,165	0	151,165
CARS	10,813	0	10,813
OCAP	118,507	0	118,507
Graduated Sanctions	10,000	0	10,000
<u>Supporting Services:</u>			
Local Support	21,924	0	21,924
United Way	81,845	0	81,845
Fund Raising	1,873	0	1,873
Total Expenses	757,907	0	757,907
Increase (Decrease) in Net Assets	(32,234)	0	(32,234)
Return to grantor	(1,445)		(1,445)
Net Assets, Beginning of Year	362,494	0	362,494
NET ASSETS, END OF YEAR	\$ 328,815	\$ 0	\$ 328,815

* 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, 2011

<u>EXPENDITURES</u>	<u>OJA Community</u>	<u>OJA Shelter</u>	<u>Local Support</u>
Salaries	\$ 237,354	\$ 16,031	\$ 0
Payroll Tax	17,283	1,204	347
Worker's Compensation	1,723	215	762
Health Insurance	7,359	1,265	699
Retirement	4,193	358	0
Travel/Training	476	15	80
Meals and Lodging	0	0	0
Training/Workshop	0	0	0
Equipment	0	0	123
Building Rent	1,200	0	0
Consultant	0	0	0
Utilities	2,815	204	0
Telephone	2,811	315	0
Maintenance and Repairs	1,616	161	1,500
Printing and Advertising	0	0	0
Supplies	0	0	4,883
Fund Raising	0	0	1,873
Office Supplies	3,540	310	1,217
Postage	0	0	0
Dues and Membership	0	0	77
Agency Certification	0	0	0
Audit	2,686	328	0
Insurance	6,767	643	0
Shelter Home Reimbursement	0	5,180	0
Vehicle Expense	0	0	2,593
Miscellaneous	0	0	1,138
Utility Assistance	0	0	0
Housing Assistance	0	0	0
Depreciation	0	0	8,505
TOTAL EXPENDITURES	\$ 289,823	\$ 26,229	\$ 23,797

* 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, 2011

<u>EXPENDITURES</u>	<u>Formula</u>	<u>United Way</u>	<u>CARS</u>	<u>Graduated Sanctions Grant</u>
Salaries	\$ 39,516	\$ 52,416	\$ 6,087	\$ 9,016
Payroll Tax	3,106	4,636	479	404
Worker's Compensation	206	758	27	36
Health Insurance	1,101	4,141	56	529
Retirement	192	1,119	115	15
Travel/Training	0	1,553	0	0
Meals and Lodging	0	0	0	0
Training/Workshop	0	0	0	0
Equipment	0	0	0	0
Building Rent	0	0	1,200	0
Consultant	0	0	0	0
Utilities	0	2,066	862	0
Telephone	0	1,089	793	0
Maintenance and Repairs	0	1,814	43	0
Printing and Advertising	0	0	0	0
Supplies	1,607	1,260	0	0
Fund Raising	0	0	0	0
Office Supplies	0	2,335	80	0
Postage	0	0	0	0
Dues and Membership	0	3,182	0	0
Agency Certification	0	0	0	0
Audit	0	1,710	66	0
Insurance	0	3,766	174	0
Shelter Home Reimbursement	0	0	0	0
Vehicle Expense	0	0	0	0
Miscellaneous	0	0	831	0
Utility Assistance	0	0	0	0
Housing Assistance	0	0	0	0
Depreciation	0	0	0	0
TOTAL EXPENDITURES	\$ 45,728	\$ 81,845	\$ 10,813	\$ 10,000

* 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, 2011

<u>EXPENDITURES</u>	<u>OCAP</u>	<u>Title 19</u>	<u>Total</u>
Salaries	\$ 93,685	\$ 121,981	\$ \$ 576,086
Payroll Tax	7,063	9,489	44,011
Worker's Compensation	858	858	5,443
Health Insurance	6,119	2,342	23,611
Retirement	1,874	1,560	9,426
Travel/Training	2,649	910	5,683
Meals and Lodging	0	0	0
Training/Workshop	0	0	0
Equipment	0	1,071	1,194
Building Rent	0	1,200	3,600
Consultant	0	0	0
Utilities	0	2,192	8,139
Telephone	545	2,212	7,765
Maintenance and Repairs	0	991	6,125
Printing and Advertising	0	306	306
Supplies	0	163	7,913
Fund Raising	0	0	1,873
Office Supplies	1,177	1,786	10,445
Postage	45	0	45
Dues and Membership	0	0	3,259
Agency Certification	0	0	0
Audit	752	1,009	6,551
Insurance	3,740	3,095	18,185
Shelter Home Reimbursement	0	0	5,180
Vehicle Expense	0	0	2,593
Miscellaneous	0	0	1,969
Utility Assistance	0	0	0
Housing Assistance	0	0	0
Depreciation	0	0	8,505
TOTAL EXPENDITURES	\$ 118,507	\$ 151,165	\$ \$ 757,907

* 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, 2011

<u>Cash Flows From Operating Activities</u>	
Increase in Net Assets	\$ (32,234)
Adjustments to Reconcile Change in Net Assets to Cash	
Provided by Operating Activities:	
Depreciation	8,505
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(8,426)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	6
Returned to Grantor	<u>(1,445)</u>
Net Cash Provided (Used) by Operating Activities	<u>(33,594)</u>
<u>Cash Flows From Investing Activities</u>	
Acquisition of Assets	<u>(6,858)</u>
Net Cash Provided (Used) by Investing Activities	<u>(6,858)</u>
<u>Cash Flows From Financing Activities</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(40,452)
Cash and Cash Equivalents, Beginning of Year	<u>227,214</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 186,762</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, 2011

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 has been ruled exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2011

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, 2011. 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 \$316,052. During the year, the organization received \$316,052 in grant funds.
2. The organization received a contract with the State of Oklahoma under the Office of Juvenile Affairs for the year ended June 30, 2011 to provide Community At-Risk Services. The contract provided for payment for services. During the year, the organization received \$10,110 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 \$81,868 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 2011, the organization received payment for services in the amount of \$124,411.
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 2011, the organization received \$118,507 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.
7. The organization was awarded a new 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 \$50,000. During the year, the organization received \$45,728 in grant funds.

NOTE 5: CASH AND CASH EQUIVALENTS

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

Cash in Checking Account	\$ 34,286
Cash in Savings Accounts	94,130
Cash in Certificate of Deposit	<u>58,346</u>
Total Cash	\$ <u>186,762</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).

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2011

NOTE 6: PENSION PLAN

On January 1, 2005, the organization's Board of Directors passed a resolution to freeze the Okmulgee-Okfuskee County Youth Services, Inc., 403(b) retirement plan. No contributions pertaining to compensation earned or services performed after that date will be made to the plan. Effective January 1, 2005, the organization began participation in the Okmulgee-Okfuskee County Youth Services, Inc. 401(K) profit sharing plan for employees who have been employed for six months or more. The plan is a defined contribution plan in which the organization contributes 4% of a qualified employee's salary to the plan. The amount contributed during the fiscal year was \$9,426.

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, 2011.

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.

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.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2011

NOTE 11: SUBSEQUENT EVENTS

Date of Management Evaluation-Management has evaluated subsequent events through August 25, 2011 which is the date the financial statements were available to be issued.

NOTE 12: LEASES

In December 2010 the organization entered into an operating lease for a copier for thirty six months for \$153/month. Lease expense for the fiscal year ending June 30, 2011 was \$1,838.

Future payments required:

6/30/12	\$ 1,838
6/30/13	<u>766</u>
	<u>\$ 2,604</u>

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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.
Okmulgee, Oklahoma

We have audited the financial statements of Okmulgee-Okfuskee County Youth Services, Inc. as of and for the year ended June 30, 2011, and have issued our report thereon dated August 25, 2011. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Okmulgee-Okfuskee County Youth Services, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Okmulgee-Okfuskee County Youth Services, Inc.'s internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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*.

This report is intended solely for the information and use of management, the board of directors, others within the entity, federal awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Saunders & Associates, PLLC

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants

August 25, 2011

SUPPLEMENTAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS

For the Year Ended June 30, 2011

<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>
STATE						
Oklahoma State Department of Juvenile Affairs		4009016921	07/01/10- 06/30/11	\$ 26,229	\$ 26,229	\$ 26,229
OJA - Shelter				\$ 289,823	289,823	289,823
OJA - Community					316,052	316,052
Total CBYSU					<u>316,052</u>	<u>316,052</u>
Total OJA					<u>316,052</u>	<u>316,052</u>
Oklahoma State Department of Health:						
OCAP		3409015035	07/01/10- 06/30/11	118,721	118,507	118,507
TOTAL STATE ASSISTANCE					<u>434,559</u>	<u>434,559</u>
FEDERAL						
U. S. Department of Justice:						
Pass Through State of Oklahoma Office of Juvenile Affairs:						
Juvenile Accountability Block Grant	16.523	4009017033	07/01/10- 06/30/11	\$ 10,000	10,000	10,000
Juvenile Justice and Delinquency Prevention Formula Grant	16.523	4009016987	07/01/10- 06/30/11	\$ 50,000	45,728	45,728
TOTAL FEDERAL ASSISTANCE					<u>55,728</u>	<u>55,728</u>
TOTAL STATE AND FEDERAL ASSISTANCE					<u>\$ 490,287</u>	<u>\$ 490,287</u>

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

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, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under)</u>
<u>REVENUES</u>			
OJA - Shelter Program	\$ 26,229	\$ 26,229	\$ 0
Total Revenues	<u>26,229</u>	<u>26,229</u>	<u>0</u>
<u>EXPENDITURES</u>			
Salaries and Fringe	19,072	19,072	0
Travel/Training	15	15	0
Utilities	205	205	0
Telephone	315	315	0
Maintenance and Repair	161	161	0
Printing and Advertising	0	0	0
Supplies	0	0	0
Office Supplies	310	310	0
Audit	328	328	0
Insurance	643	643	0
Reimbursement	<u>5,180</u>	<u>5,180</u>	<u>0</u>
Total Expenditures	<u>26,229</u>	<u>26,229</u>	<u>0</u>
TOTAL REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

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

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL

OFFICE OF JUVENILE AFFAIRS - CBYS (OUTREACH)

For the Year Ended June 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under)</u>
<u>REVENUES</u>			
OJA - Community	\$ 289,823	\$ 289,823	\$ 0
Total Revenues	<u>289,823</u>	<u>289,823</u>	<u>0</u>
<u>EXPENDITURES</u>			
Salaries and Fringe	267,913	267,913	0
Travel/Training	476	476	0
Equipment	0	0	0
Building	1,200	1,200	0
Utilities	2,815	2,815	0
Telephone	2,811	2,811	0
Maintenance and Repair	1,616	1,616	0
Supplies	0	0	0
Office Supplies	3,540	3,540	0
Audit	2,685	2,685	0
Insurance	<u>6,767</u>	<u>6,767</u>	<u>0</u>
Total Expenditures	<u>289,823</u>	<u>289,823</u>	<u>0</u>
TOTAL REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

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

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL

OFFICE OF JUVENILE AFFAIRS -FORMULA

For the Year Ended June 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under)</u>
<u>REVENUES</u>			
OJA - Formula	\$ 50,000	\$ 45,728	\$ (4,272)
Total Revenues	<u>50,000</u>	<u>45,728</u>	<u>(4,272)</u>
<u>EXPENDITURES</u>			
Salaries and Fringe	48,393	44,121	(4,272)
Travel	0	0	0
Building	0	0	0
Utilities	0	0	0
Telephone	0	0	0
Maintenance and Repair	0	0	0
Supplies	1,607	1,607	0
Office Supplies	0	0	0
Audit	0	0	0
Insurance	0	0	0
Total Expenditures	<u>50,000</u>	<u>45,728</u>	<u>(4,272)</u>
TOTAL REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

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, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under)</u>
<u>REVENUES</u>			
OJA - Office of Child Abuse Prevention	\$ 118,721	\$ 118,507	\$ (214)
Total Revenues	<u>118,721</u>	<u>118,507</u>	<u>(214)</u>
<u>EXPENDITURES</u>			
Salaries	93,688	93,685	(3)
Fringe Benefits	16,105	15,915	(190)
Travel	2,659	2,649	(10)
Telephone	550	545	(5)
Educational Materials	0	0	0
Office Supplies	1,177	1,177	0
Postage	50	45	(5)
Audit	752	752	0
Insurance	<u>3,740</u>	<u>3,739</u>	<u>(1)</u>
Total Expenditures	<u>118,721</u>	<u>118,507</u>	<u>(214)</u>
TOTAL REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Match Received \$ 13,658

Match Required \$ 13,060

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

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

STATUS OF PRIOR AUDIT FINDINGS

June 30, 2011

None reported.

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

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

SCHEDULE OF FINDING AND RESPONSES

For the Year Ended June 30, 2011

None reported.

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