

Genesee County Youth Corporation  
Audited Financial Statements  
September 30, 2017

*Prepared by Taylor & Morgan, P.C.*

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# GENESEE COUNTY YOUTH CORPORATION

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## INDEPENDENT AUDITOR'S REPORT

February 4, 2018

Board of Directors  
Genesee County Youth Corporation

### Report on the Financial Statements

We have audited the accompanying financial statements of Genesee County Youth Corporation (a nonprofit organization), which comprise the statement of financial position as of September 30, 2017, 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 *Government 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 from 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 Genesee County Youth Corporation as of September 30, 2017, 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.

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## **Report on Summarized Comparative Information**

We have previously audited the Genesee County Youth Corporation's 2016 financial statements, and our report dated January 31, 2017 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 8 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 Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 February 4, 2018, on our consideration of Genesee County Youth Corporation'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 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 Genesee County Youth Corporation's internal control over financial reporting and compliance.

Sincerely,

*Taylor & Morgan, P.C.*

Taylor & Morgan, P.C.  
Certified Public Accountants

## Financial Statements

**GENESEE COUNTY YOUTH CORPORATION**  
Statement of Financial Position  
September 30, 2017  
With Summarized Information for September 30, 2016

	September 30, 2017	September 30, 2016
<b>ASSETS</b>		
Cash and cash equivalents	\$ 344,497	\$ 228,908
Grants receivable	244,371	314,142
Prepaid expenses	10,123	10,123
Property and equipment Net of depreciation	<u>328,222</u>	<u>367,066</u>
Total assets	<u><u>\$ 927,213</u></u>	<u><u>\$ 920,239</u></u>
<b>LIABILITIES</b>		
Accounts payable	\$ 7,600	\$ 7,600
Accrued payroll and related liabilities	<u>16,520</u>	<u>16,673</u>
Total liabilities	24,120	24,273
<b>NET ASSETS</b>		
Temporarily restricted	-	-
Unrestricted	<u>903,093</u>	<u>895,966</u>
Total net assets	<u>903,093</u>	<u>895,966</u>
Total liabilities and net assets	<u><u>\$ 927,213</u></u>	<u><u>\$ 920,239</u></u>

See accompanying notes to basic financial statements.

**GENESEE COUNTY YOUTH CORPORATION**  
Statement of Activities  
For the Year Ended September 30, 2017  
With Summarized Information for September 30, 2016

			Totals	
	Unrestricted	Temporarily Restricted	September 30, 2017	September 30, 2016
<b>PUBLIC SUPPORT AND REVENUE</b>				
Support				
State of Michigan Contract	\$ -	\$ 556,696	\$ 556,696	\$ 506,699
County Probate Court	13,800	-	13,800	18,600
United Way	18,750	-	18,750	49,346
HUD - TLP Grant	-	89,940	89,940	111,941
MSHDA Grants	-	38,415	38,415	51,027
Federal Basic Center Grant	-	200,000	200,000	199,699
ESG Grants	-	74,663	74,663	134,542
EFSP Grant	-	12,775	12,775	10,000
SOP Grant	-	162,277	162,277	120,222
GISD	300	-	300	375
	<u>32,850</u>	<u>1,134,766</u>	<u>1,167,616</u>	<u>1,202,451</u>
Revenue				
Interest	331	-	331	260
Contributions	21,098	-	21,098	5,971
Miscellaneous	2,373	-	2,373	17,713
	<u>23,802</u>	<u>-</u>	<u>23,802</u>	<u>23,944</u>
Total support and revenue	56,652	1,134,766	1,191,418	1,226,395
Net assets released from restrictions	<u>1,134,766</u>	<u>(1,134,766)</u>	<u>-</u>	<u>-</u>
	1,191,418	-	1,191,418	1,226,395
<b>EXPENSES</b>				
Program services	961,240	-	961,240	951,108
Supporting services	<u>223,051</u>	<u>-</u>	<u>223,051</u>	<u>215,810</u>
Total expenses	<u>1,184,291</u>	<u>-</u>	<u>1,184,291</u>	<u>1,166,918</u>
<b>Increase/(decrease) in net assets</b>	7,127	-	7,127	59,477
Net assets, beginning of year	<u>895,966</u>	<u>-</u>	<u>895,966</u>	<u>836,489</u>
Net assets, end of year	<u>\$ 903,093</u>	<u>\$ -</u>	<u>\$ 903,093</u>	<u>\$ 895,966</u>

See accompanying notes to basic financial statements.

**GENESEE COUNTY YOUTH CORPORATION**  
Statement of Cash Flows  
For the Year Ended September 30, 2017  
With Summarized Information for September 30, 2016

	September 30, 2017	September 30, 2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 7,127	\$ 59,477
Adjustments to reconcile decrease in net Assets to net cash provided by operating Activities:		
Depreciation	40,841	44,417
(Increase) decrease in operating assets		
Grants receivable	69,771	(91,193)
Prepaid expenses	-	(1)
Increase (decrease) in operating liabilities		
Accrued payroll and related expenses	(153)	49
<b>Net cash provided by operating activities</b>	<b>117,586</b>	<b>12,749</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(1,997)	(39,878)
<b>Net cash provided by investing activities</b>	<b>(1,997)</b>	<b>(39,878)</b>
Net increase (decrease) in cash	115,589	(27,129)
Beginning cash	228,908	256,037
Ending cash	\$ <u>344,497</u>	\$ <u>228,908</u>
Amount paid for Interest	\$ -	\$ -
Amount paid for Taxes	\$ -	\$ -

See accompanying notes to basic financial statements.



## Notes to Financial Statements

**GENESEE COUNTY YOUTH CORPORATION**  
**Notes to Financial Statements**  
**September 30, 2017**

**1. Organization and summary of significant accounting policies**

**Organization:**

Genesee County Youth Corporation is a nonprofit organization providing services to runaway youth in the Greater Flint area. The accompanying financial statements are presented on the accrual basis of accounting.

**Tax Exempt Status:**

Genesee County Youth Corporation is recognized by the Internal Revenue Services as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, accordingly, is exempt from income taxation.

**Financial Statement Presentation:**

Genesee County Youth Corporation prepares its financial statements in accordance with FASB Accounting Standards Codification (ASC) 958-205 and subsections. Under ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

**Contributions:**

Contributions of cash and other assets, including unconditional promises to give in the future, are reported as revenue when received, measured at fair value. Donor promises to give in the future are recorded at the present value of estimated future cash flows.

**Functional expenses and revenues:**

Genesee County Youth Corporation allocates its expenses and revenues on a functional basis among its various programs and support services. Expenses and revenues that can be identified with a specific program and support service are allocated directly to their natural classification. Other expenses and revenues that are common to several functions are allocated on various statistical bases.

**Cash and Cash Equivalents:**

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Estimates:**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of management estimates.

**Grants Receivable:**

Grants receivable consist of amounts due primarily from granting agencies.

**GENESEE COUNTY YOUTH CORPORATION**  
**Notes to Financial Statements**  
**September 30, 2017**

**2. Donated Services**

No amounts have been reflected in the financial statements for donated services since no objective basis is available to measure the value of such services.

**3. Building and Equipment, and Depreciation:**

A summary of building and equipment at September 30, 2017 and 2016 is as follows:

	<u>2017</u>	<u>2016</u>
Equipment	\$ 193,817	\$ 191,819
Buildings	<u>707,073</u>	<u>707,073</u>
	900,089	898,892
Less: Accumulated depreciation	<u>(572,668)</u>	<u>(531,826)</u>
	<u>\$ 328,222</u>	<u>\$ 376,066</u>

Buildings and equipment are stated at cost. Depreciation is accumulated using the accelerated cost recovery method at annual rates, which are sufficient to amortize the gross carrying amounts over the estimated useful lives. The organization's policy is to capitalize all assets with a cost exceeding \$500.

Depreciation expense for the years ending September 30, 2017 and 2016 was \$40,841 and \$44,417, respectively.

**4. Supplemental Cash Flow Information:**

Cash paid during the year ended September 30, 2017 and 2016 for interest was \$0 and \$0, respectively.

**5. Cash and Investments**

At September 30, 2017, the carrying amount of deposits was \$344,497 and the bank balance was \$359,848. The difference was due to outstanding checks. Of the bank balance, \$250,000 was covered by Federal depository insurance, and \$109,848 was uninsured.

**6. Subsequent Events**

Management has reviewed subsequent events through February 4, 2018, which is the date the financial statements were available to be issued.

## Supplemental Information

**GENESEE COUNTY YOUTH CORPORATION**  
Supplemental Information  
Statement of Functional Expenses - For the Year Ended  
September 30, 2017  
With Summarized Information for September 30, 2016

	Program Services	Supporting Services	(Memorandum Only) September 30,	
	Services to Runaway Youth	Management and General	2017 Total Expenses	2016 Total Expenses
Salaries	\$ 569,920	\$ 142,480	\$ 712,400	\$ 659,945
Employee benefits	92,714	23,179	115,893	129,560
Payroll taxes	47,390	11,847	59,237	56,143
Total salaries and related expenses	710,024	177,506	887,530	845,648
Rent	3,200	800	4,000	9,375
Utilities	19,402	4,850	24,252	22,046
Maintenance	15,790	3,947	19,737	35,737
Home furnishings	2,537	634	3,171	16,404
Telephone	9,789	2,447	12,236	12,214
Postage	2,344	586	2,930	98
Printing	1,440	360	1,800	5,528
Office supplies	2,186	547	2,733	9,893
Copier supplies	195	49	244	760
Education supplies	130	-	130	2,330
Food and consumables	45,635	-	45,635	41,292
Travel/vehicle	29,802	7,450	37,252	33,083
Insurance	24,938	6,234	31,172	17,883
Medical supplies and services	478	119	597	176
Payroll services	2,710	678	3,388	3,162
Professional services	8,008	2,002	10,010	8,130
Administrative expenses	21,883	5,471	27,354	7,910
Training	4,805	1,201	6,006	6,584
Specific assistance	3,854	-	3,854	3,610
Shelter	(1,420)	-	(1,420)	1,900
Bus passes	5,003	-	5,003	3,616
Youth activities	6,017	-	6,017	4,608
Bad debt	-	-	-	24,744
Marketing	9,819	-	9,819	5,770
Total operating expenses	218,544	37,376	255,920	276,853
Total expenses before depreciation	928,568	214,882	1,143,450	1,122,501
Depreciation	32,673	8,168	40,841	44,417
Total expenses	\$ 961,240	\$ 223,051	\$ 1,184,291	\$ 1,166,918

## Uniform Guidance Information

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

February 4, 2018

To the Board of Directors  
Genesee County Youth Corporation  
Flint, MI

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 Genesee County Youth Corporation (a nonprofit organization), which comprise the statement of financial position as of September 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 4, 2018.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Genesee County Youth Corporation'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 Genesee County Youth Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 a 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, other material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Genesee County Youth Corporation's financial statements are free from 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

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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*.

We noted certain other matters that we reported to management of Genesee County Youth Corporation in a separate letter dated February 4, 2018.

**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 the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Taylor & Morgan, P.C.*

TAYLOR & MORGAN, P.C.  
Certified Public Accountants



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

February 4, 2018

To the Board of Directors  
Genesee County Youth Corporation  
Flint, MI

**Report on Compliance for Each Major Federal Program**

We have audited Genesee County Youth Organization's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Genesee County Youth Organization's major federal programs for the year ended September 30, 2017. Genesee County Youth Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Genesee County Youth Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Genesee County Youth Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Genesee County Youth Organization's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Genesee County Youth Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.

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## Report on Internal Control over Compliance

Management of Genesee County Youth Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Genesee County Youth Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Genesee County Youth Organization's internal control over compliance.

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

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Taylor & Morgan, P.C.*

TAYLOR & MORGAN, P.C.  
Certified Public Accountants

**GENESEE COUNTY YOUTH CORPORATION**  
Schedule of Expenditures of Federal Awards  
For the Year Ended September 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title		Federal CFDA Number	Approved Award/Grant Amount	Accrued/ (Deferred) Revenue at September 30, 2016	(Memorandum Only) Prior year Expenditures	Current Year Receipts/Adj.	Current Year Expenditures	Accrued/ (Deferred) Revenue at September 30, 2017
<u>U.S. Department of Health and Human Services</u>								
Runaway Homeless Youth								
2015/16	90CY 6489-03-00	93.623	\$ 200,000	\$ 118,719	\$ 199,699	\$ 118,719	\$ -	\$ -
2016/17	90CY 6765-02-00		200,000	-	-	113,556	200,000	86,444
			400,000	118,719	199,699	232,275	200,000	86,444
Street Outreach Program								
2015/16	90YO 2189-01-00	93.557	157,277	65,049	114,777	65,049	-	-
2016/17	90YO 2189-03-00		157,277	-	-	103,576	157,277	53,701
			314,554	65,049	114,777	168,625	157,277	53,701
Total Direct Funding			714,554	183,768	314,476	400,900	357,277	140,145
Passed through Michigan Dept. of Human Services								
Temporary Assistance for Needy Families								
2015/16	HYR13-25001 2	93.558	314,046	34,381	314,046	34,381	-	-
2016/17	HYR13-25001 2		293,816	-	-	279,360	293,816	14,456
Social Services Block Grant								
2016/17	HYR13-25001 2	93.667	174,969	-	-	174,969	174,969	-
Total Passed Through Michigan Dept. of Human Services			782,831	34,381	314,046	488,710	468,785	14,456
Total Department of Health and Human Services			1,497,385	218,149	628,522	889,610	826,062	154,601
<u>U.S. Department of Housing and Urban Development</u>								
Passed through City of Flint								
Emergency Shelter Grant								
2014/15	14-151	14.231	33,196	2,617	33,206	-	-	2,617
2015/16	15-151		39,000	31,019	39,000	8,910	-	22,109
2016/17	16-151		46,325	-	-	33,585	46,225	12,640
Total passed through City of Flint			118,521	33,636	72,206	42,495	46,225	37,366
Passed through Metro Housing								
Supportive Housing Program								
2016/17	MIO 144L5F051407	14.235	111,369	35,974	35,974	35,974	-	-
2017/18	MIO 144L5F051407		118,369	-	-	82,519	89,940	7,421
Total Passed Through Metro Housing			111,369	35,974	35,974	118,493	89,940	7,421
Passed through MSHDA								
Emergency Shelter Grant								
2015/16	HML-2016	14.231	56,000	13,869	56,027	13,869	-	-
2016/17	HML-2017		43,411	-	-	8,601	43,411	34,810
Total Passed through MSHDA			99,411	13,869	56,027	22,470	43,411	34,810
Passed through Genesee County								
Emergency Shelter Grant								
2016-17	17-148	14.231	33,880	3,008	33,428	3,008	-	-
2017-18	17-149		25,982	-	-	17,909	25,982	8,073
Total Passed through Genesee County			59,862	3,008	33,428	20,917	25,982	8,073
Total U.S. Department of Housing and Urban Development			389,163	86,487	197,635	204,375	205,558	87,670
<u>U.S. Department of Homeland Security</u>								
Passed through United Way								
Emergency Food and Shelter Nat. Board Program								
2015/16	468400-032	97.024	17,775	5,000	10,000	12,775	7,775	-
2016/17	468400-032		10,000	-	-	5,000	5,000	-
Total Passed through United Way			27,775	5,000	10,000	17,775	12,775	-
Total U.S. Department of Homeland Security			27,775	5,000	10,000	17,775	12,775	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 1,914,323</b>	<b>\$ 309,636</b>	<b>\$ 836,157</b>	<b>\$ 1,111,760</b>	<b>\$ 1,044,395</b>	<b>\$ 242,271</b>

# GENESEE COUNTY YOUTH CORPORATION

## Schedule of Findings and Questioned Costs For the Year Ended September 30, 2017

### Section I - Summary of Auditor's Results

#### *Financial Statements*

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified?	<i>No</i>
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<i>No</i>
Noncompliance material to financial statements noted?	<i>No</i>

#### *Federal Awards*

Internal control over major programs:

Material weakness(es) identified?	<i>No</i>
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<i>No</i>
Audit findings required to be reported in accordance with the Uniform Guidance?	<i>No</i>

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be  
reported in accordance with the Uniform Guidance *No*

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.667	<i>Social Services Block Grant</i>
93.557	<i>Street Outreach Program</i>

Dollar threshold used to distinguish between  
Type A and Type B programs: *\$750,000*

Auditee qualified as low-risk auditee? *No*

### Section 2-Financial Statement Findings

*See page 15-16*

### Section 3-Federal Award Findings and Questioned Costs

*No matters were noted.*

**GENESEE COUNTY YOUTH CORPORATION**  
Schedule of Findings and Questioned Costs  
For the Year Ended September 30, 2017

Section II - Financial Statement Findings

*None Noted*

**GENESEE COUNTY YOUTH CORPORATION**  
Summary Schedule of Prior Audit Findings  
For the Year Ended September 30, 2017

Findings related to the financial statements reported in accordance with Government Auditing Standards:

**Finding 2016-1                      Material Audit Adjustment Required to Grants Receivable and Grant Revenue**

**Status at September 30, 2017**

During our previous year audit, we found that various grant revenues had been recorded twice. During our audit of the current year, we found grant revenues to be properly recorded. As a result, we consider this finding to be resolved.