

Financial Report

SFY 2025 ; March 2025

Mahboob ul Haq
OCCY- Business Manager
April 11, 2025

Budget FY 2025

as of March 31, 2025

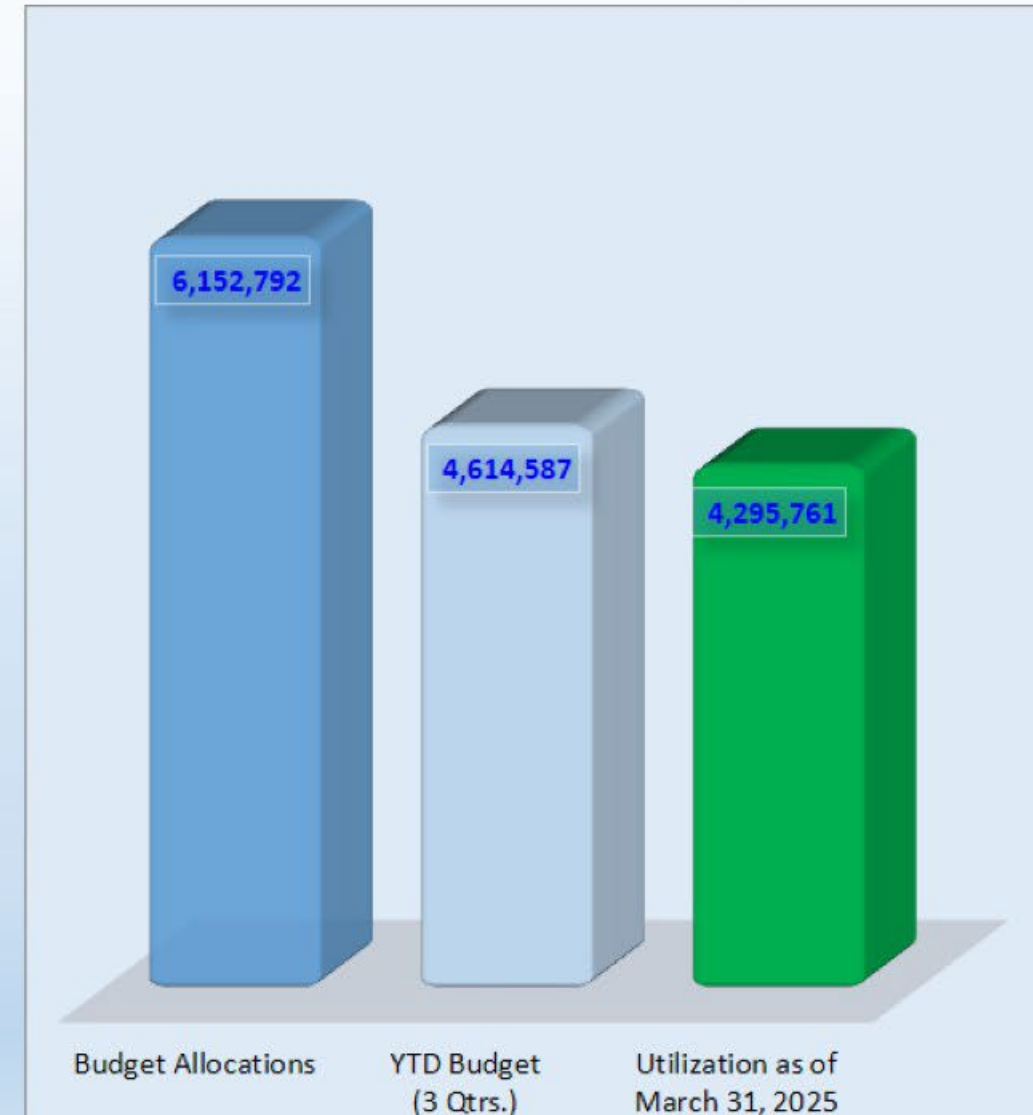
Budget Allocations **\$6,152,792**

YTD Budget (3 Qtrs.) **\$4,614,587**

Utilization as of March 31, 2025 **\$4,295,761**

Percentage utilization of Total Budget 70%

Percentage utilization of YTD Budget 93%



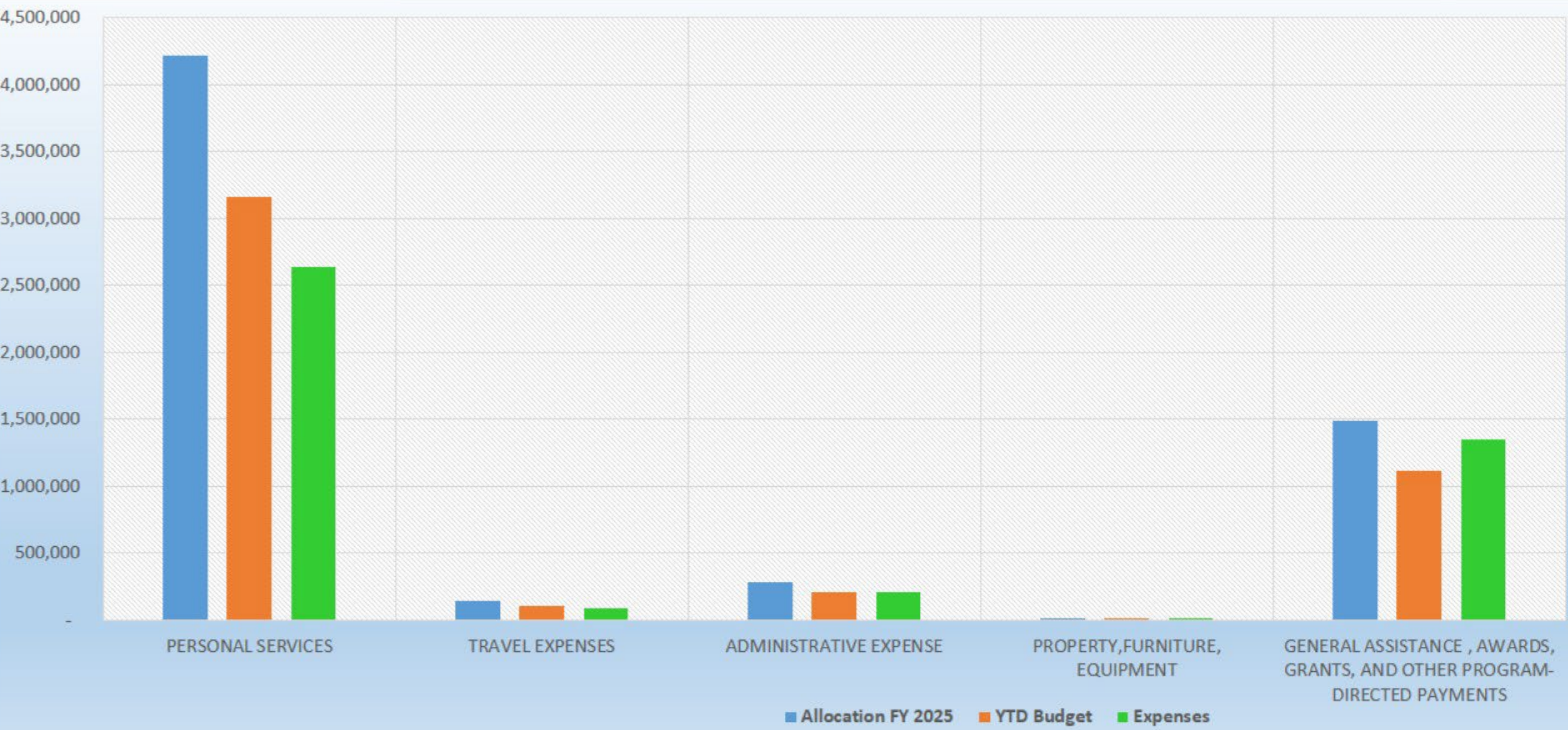
FY- 2025 Budget Utilization - Summary

as of March 31, 2025

Account	Description	Annual Budget	YTD Budget	Expenses as of 03/31/25	Percent Utilized	
					to total Budget	to YTD Budget
510000	Personal Services	\$4,220,856	\$3,165,640	\$2,642,337	63%	83%
520000	Travel Expenses	\$148,713	\$111,532	\$84,317	57%	76%
530000	Administrative Expense	\$284,303	\$213,225	\$209,098	74%	98%
540000	Property, furniture, Equipment	\$12,900	\$9,675	\$5,768	45%	60%
550000	General Assistance , Awards, Grants, and other Program-directed Payments	\$1,486,020	\$1,114,515	\$1,354,241	91%	122%
	Totals	\$6,152,792	\$4,614,587	\$4,295,761	70%	93%

FY- 2025 Budget Utilization - Summary

as of March 31, 2025



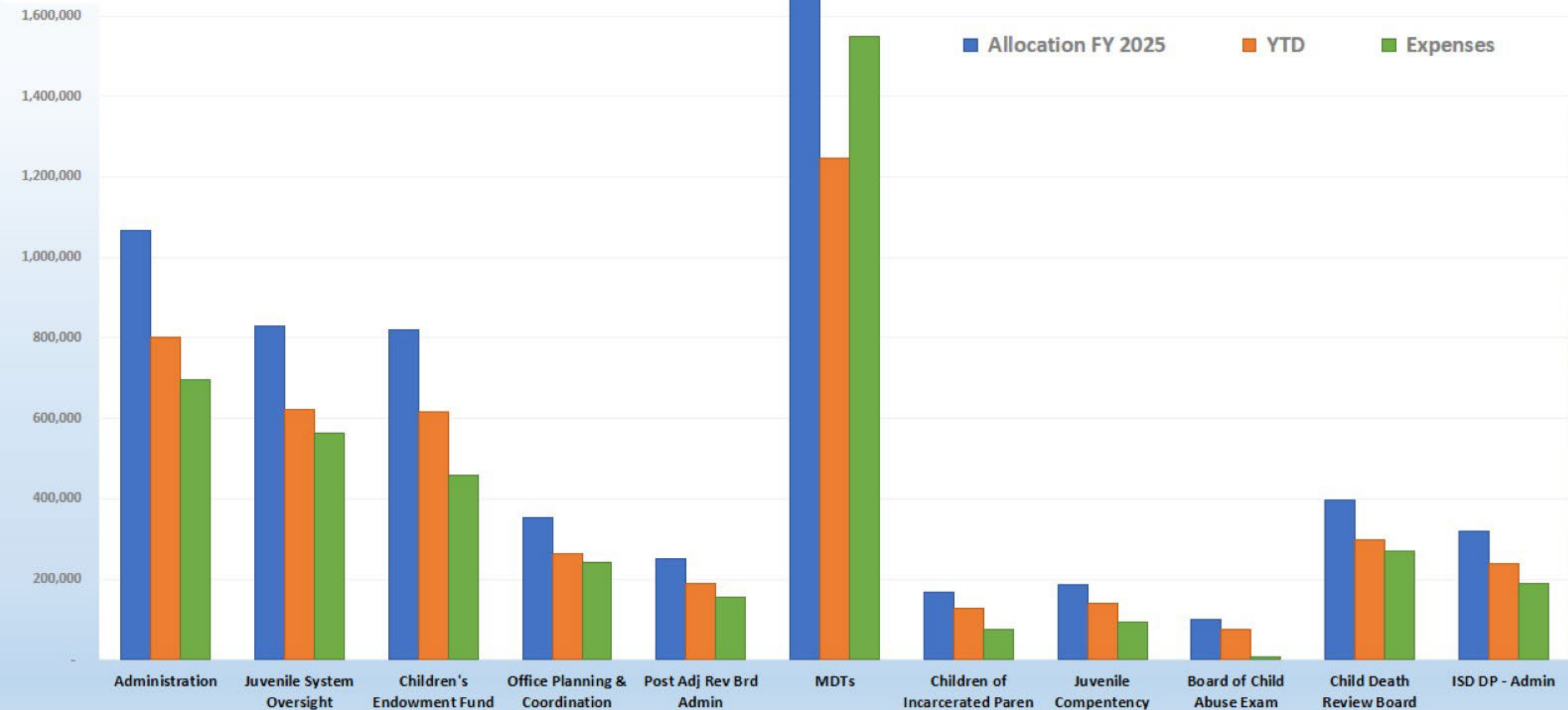
Budget Utilization

- by Expense A/c
as of March 31, 2025

Account #	Department	Total Budget	YTD Budget	Expenses as of 03/31/25	Percent Utilized	
					to total Budget	to YTD Budget
511	Salary Expense	\$ 1,934,944	\$ 1,451,209	\$1,397,651	72%	96%
512	Insur.Prem-Hlth-Life,etc	\$ 454,362	\$ 340,771	\$ 262,007	58%	77%
513	FICA-Retirement Contributions	\$ 478,566	\$ 358,923	\$ 333,145	70%	93%
515	Professional Services	\$ 1,344,484	\$ 1,008,362	\$ 647,547	48%	64%
519	Inter/Intra Agy Pmt-Pers Svcs	\$ 8,500	\$ 6,375	\$ 1,987	23%	31%
521	Travel - Reimbursements	\$ 50,029	\$ 37,520	\$ 12,707	25%	34%
522	Travel - Agency Direct Pmts	\$ 98,684	\$ 74,012	\$ 71,610	73%	97%
531	Misc. Administrative Expenses	\$ 77,285	\$ 57,963	\$ 58,303	75%	101%
532	Rent Expense	\$ 145,338	\$ 109,003	\$ 106,897	74%	98%
533	Maintenance & Repair Expense	\$ 7,700	\$ 5,775	\$ 1,727	22%	30%
534	Specialized Sup & Mat.Expense	\$ 10,234	\$ 7,675	\$ 2,040	20%	27%
537	General Operating Expenses	\$ 43,696	\$ 32,772	\$ 40,081	92%	122%
537	Shop Expense	\$ 50	\$ 37	\$ 51	102%	138%
542	Office Furniture & Equipment	\$ 9,900	\$ 7,425	\$ 3,379	34%	46%
542	Library Equipment-Resources	\$ 3,000	\$ 2,250	\$ 2,388	80%	106%
552	Scholar.,Tuition,Incentive Pmt	\$ 300	\$ 225	\$ -	0%	0%
554	Program Reimb,Litigation Costs	\$ 1,485,720	\$ 1,114,290	\$1,354,241	91%	122%
	Totals	\$6,152,792	\$4,614,587	\$4,295,761	70%	93%

Budget Utilization

- by Departments
as of March 31, 2025



Budget Utilization

- by Departments
as of March 31, 2025

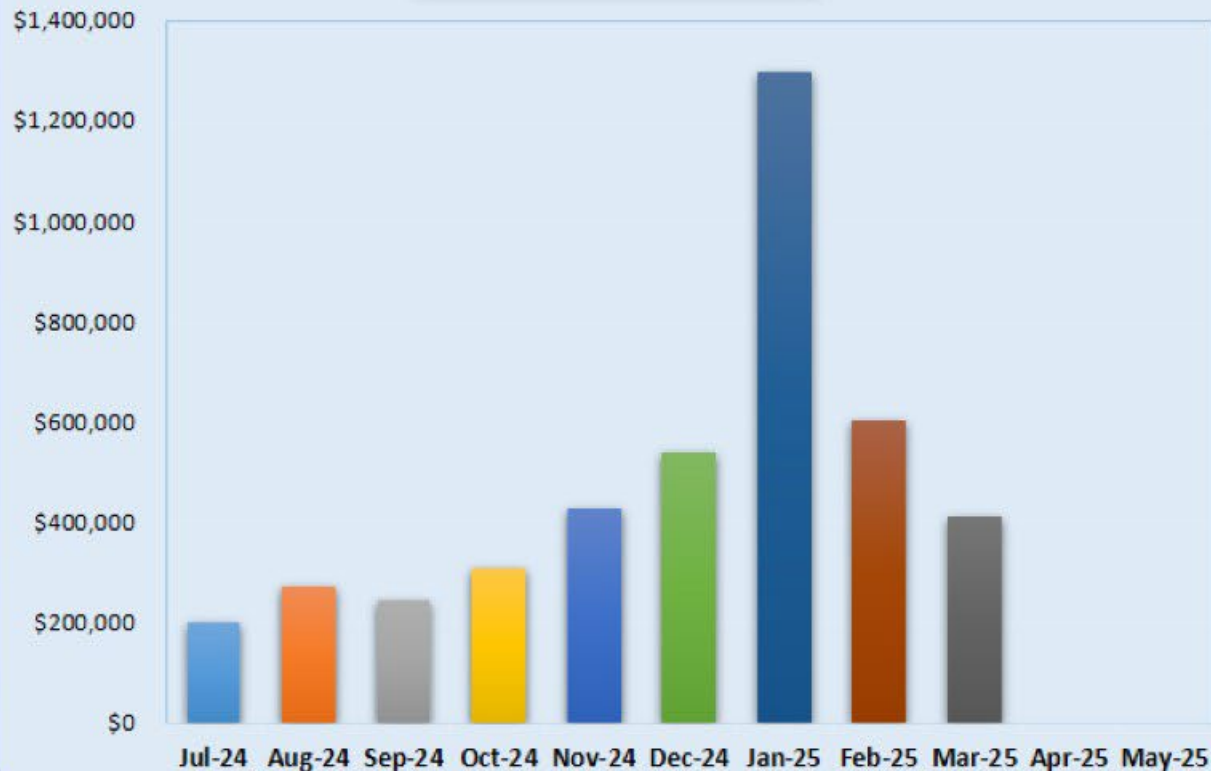
Dept. #	Department	Total Budget	YTD Budget	Expenses as of 03/31/25	Percent Utilized	
					total Budget	YTD Budget
100002	Administration	\$1,066,837	\$800,125	\$695,701	65%	87%
100032	Juvenile System Oversight	\$828,258	\$621,193	\$563,746	68%	91%
100040	Children's Endowment Fund	\$820,572	\$615,428	\$456,948	56%	74%
100042	Office Planning & Coordination	\$353,184	\$264,887	\$240,834	68%	91%
100043	Post Adj Rev Brd Admin	\$251,196	\$188,396	\$156,231	62%	83%
100044	MDTs	\$1,661,429	\$1,246,071	\$1,549,178	93%	124%
100045	CASA Contract			\$2,793		
100090	Children of Incarcerated Paren	\$168,500	\$126,375	\$73,807	44%	58%
100301	Juvenile Competency	\$185,636	\$139,227	\$92,817	50%	67%
100401	Board of Child Abuse Exam	\$100,000	\$75,000	\$6,009	6%	8%
100681	Child Death Review Board	\$397,676	\$298,257	\$268,877	68%	90%
8800001	ISD DP - Admin	\$319,504	\$239,628	\$188,820	59%	79%
Totals		\$6,152,792	\$4,614,587	\$4,295,761	70%	93%

Budget Spending Trends

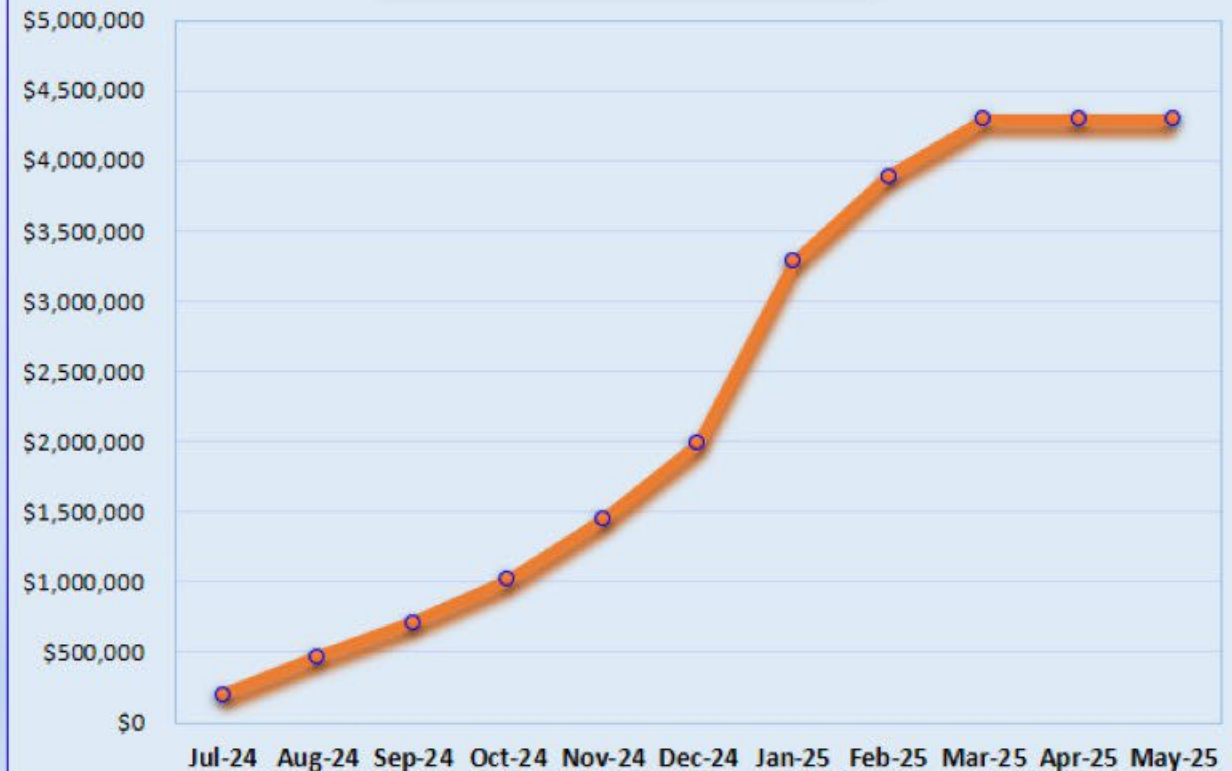
as of March 31, 2025

Month	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25
Expenses	\$198,832	\$271,126	\$242,537	\$306,546	\$426,488	\$538,400	\$1,298,144	\$603,237	\$410,451		
Cumulative Expenses	\$198,832	\$469,958	\$712,495	\$1,019,041	\$1,445,529	\$1,983,929	\$3,282,073	\$3,885,310	\$4,295,761	\$4,295,761	\$4,295,761

Monthly Expenses



Commulative Expenses



Cash Balance Report

as of March 31, 2025



Class Fund	Available Cash
194 - GRF FY24	\$ 152,905.35
195- GRF FY25	\$ 205,582.32
200 - Revolving	\$ 415,593.48
210 - CAMTA	\$ 127,135.75
Total Cash Balance	\$ 901,216.90

System generated PeopleSoft financial reports / statements included are:

1. Operating Budget Comparison Summary by Division /Account.
2. Six Digit Expenditure Detail Report.
3. Allotment Budget and Available Cash.

Financial Highlights & Key Updates

- **FY 2026 Budget Development.** Initiated planning and preparation for the FY 2026 Budget. The proposed budget will be presented to the Commission for approval in the June 2025 meeting.
- **Budget Revision Completed.** Successfully processed a budget revision of **\$219,572** to carry forward unspent FY 2024 funds into FY 2025, following a thorough analysis and justification process.
- **IV-E Claims Submission.** Finalized and submitted all **FY 2024 IV-E claims** along with complete supporting documentation to DHS.
- **CAMTA Fund Disbursement.** Completed the allocation of **FY 2025 CAMTA funds** to 42 MDTs. Currently coordinating the return of unspent FY 2024 balances to DHS.
- **FY 2026 PO Renewals Underway.** Initiated renewal of purchase orders for FY 2026 in coordination with program managers to ensure timely execution and budget alignment.
- **Financial Compliance & Optimization.** Fiscal oversight by ensuring budget compliance, efficient use of resources, and proper documentation throughout all processes.
- **Ongoing Operational Support.** Continued day-to-day support for invoice processing, vendor maintenance, requisition and PO management, payment approvals, and travel claim resolutions.

Discussions and
possible vote to
approve the
finance report.



OKLAHOMA
COMMISSION ON
CHILDREN AND
YOUTH



Oklahoma Commission Children and Youth
SB 364 Update
April 11, 2025

Oklahoma Commission on Children and Youth

- Safeguarding and Advancing the Welfare of Children and Youth in Oklahoma
- Accountability and Oversight within the state's child and youth service systems.
- Belief that Every Child deserves a Safe, Healthy, and Supportive environment.
- Always been about the people—Oklahoma's kids, families, and the communities that surround them



Senate Bill 364

Purpose - Prohibit the use of Corporal Punishment on Students with Disabilities under Individuals with Disabilities Education Act (IDEA)

Authors – Senator Dave Rader and House Pro Tempore Moore

"Corporal punishment" defined in OK the deliberate infliction of physical pain by hitting, paddling, spanking, slapping, or any other physical force used as a means of discipline. [...]





CP OK Administrative Code

Corporal punishment of students with disabilities not authorized. For all students, the State Department of Education strongly encourages Oklahoma schools to implement disciplinary policies and practices that use evidence based, developmentally appropriate methods informed by an awareness that many students have endured Adverse Childhood Experiences (ACEs) and related trauma. As applied to **students with disabilities entitled to special education services under the Individuals with Disabilities Education Act (IDEA), the use of corporal punishment by employees or agents of an Oklahoma public school is prohibited beginning in the 2020-2021 SY.**

CP OK State Statute

A. School district personnel shall be **prohibited from using corporal punishment on students identified with the most significant cognitive disabilities** according to criteria established by the State Department of Education unless addressed in an annual individualized education program (IEP) developed in accordance with the Individuals with Disabilities Education Act (IDEA).

B. A waiver to the provisions of subsection A of this section shall be granted if the parent or legal guardian of a student provides written consent.

IDEA Recognized Disabilities

- **Autism Spectrum Disorder**
- **Deaf-blindness**
- **Deafness**
- **Traumatic Brain Injury (TBI)**
- **Hearing impairment**
- **Intellectual disability**
- **Multiple disabilities**
- **Speech/ language impairment**
- **Emotional disturbance (e.g. schizophrenia)**
- **Visual impairment, including blindness**
- **Orthopedic impairment (e.g., poliomyelitis, cerebral palsy)**
- **Other health impairment (e.g., epilepsy, heart conditions)**
- **Specific learning disability (e.g., perceptual disabilities, developmental aphasia)**
- **Developmental Delay**



Students with Disabilities (SWD) Under IDEA Require -

- **Specially Designed Instruction** and
 - **Special Services** (e.g. Physical Therapy, Speech Therapy, Occupational Therapy, Nursing etc.)
 - **IEP** - School professionals, specialists/therapists, and parents create an Individual Education Program with measurable learning goals and progress benchmarks.
- To Enable the Child to Learn.**



Corporal Punishment SWD in Public Schools OK National

2022, SDE Special Education surveyed OK Public Schools use of CP on disabled students.

- 63 school districts self-reported administering corporal punishment to students with disabilities.
- 455 incidences in the 2021-2022 school year.

- Thirty-three states prohibit the use of Corporal Punishment on students with disabilities.
- Two states of the above 33 - Louisiana and Mississippi still use Corporal Punishment on other students.



Examples - Disability Diagnosis /Type of CP Used to Discipline SWD in OK Public Schools

Note - Districts & Incidences not reported on 2022 SDE SPED Survey

Disability Diagnosis

- Auditory Processing Disorder & Autism
- Dandy Walker Variance, XQ28 Duplication
- Aspergers and Auditory Processing Disorder
- Cerebral Palsy .
- Autism (level 2)
- Autism (level 2)
- Developmental Delay (suspect Intellectual Disability)
- Autism
- Autism

Type of CP/Parent Permission

Paddling /parent did not recall

Paddling/No Parent Permission (PP)

Paddling/ No PP

Paddling/ Yes PP

Spanking/No PP

Spanking/ No PP

Choked/ No PP

Slapped/ No PP

Hair pulling/shoving – (w/bruising/injuries)

Reasons to Not Use CP on SWD



- Disabled students may not be able to control their behavior, **manifestation of their disability**.
- **Can not cognitively understand** why they're being punished, and CP could increase behavior issues and result in emotional trauma.
- Their disruptive behavior is a **reaction to humiliation or bullying** related to their disability.
- **Physically not able to respond** appropriately because of their disability (i.e. speech or sensory disorder)

The use of corporal punishment interferes with students' progress towards goals of positive behavior.

Concerns and Misunderstandings Related to SB 364

- Parent Rights
- CP is only paddling
- Students can easily qualify – only 17% students qualify under IDEA & in OK 20/21 School Year – 20% incidences of CP were on SWD. “Process Identifying a SWD under IDEA is very in-depth process” Andrea Kunkel ODSS Executive Director. CCOSA General Counsel
- Lack of understanding of IDEA Categories
- Creates Two Distinct Categories of Students
- Undermines Teacher / Training Cost Burden
- Local Control of Schools



SB 364 Coalition – 24 Organizations joined together to advocate on behalf of SWD

Thank You



Juvenile Competency

Richard Yahola, Juvenile Competency Coordinator
Friday, April 11, 2025



Administrative Rules and Statute

Related Statute

10A Okla. Stat. §§ 2-2-401.1 through 2-2-401.7

Related Administrative Rule

- OAC 260:135-10-26-1.6



Oklahoma Statute

10A Okla. Stat. §§ 2-2-401.1 through 2-2-401.7

Juvenile Custody and Court Proceedings

1. Definitions
2. Child's attorney, district attorney, or the court may raise an issue about competency
3. How a motion is filed and ordered by the court
4. Credentialed forensic evaluator will conduct the evaluation
5. Submitting the report and issues addressed in the evaluation
6. Court proceeds after the report is received
7. Recommendations of the evaluation (competent or not competent, if not competent whether child can attain competency)

Oklahoma Administrative Rules

OAC 260:135-10-26-1.6

- Credentialing Process
- Forensic evaluator eligibility
- Psychologist/Psychiatrist
- 2000 hours evaluator requirement of clinical experience/1000 hours of treatment of children/adolescents
- Evaluation experience
- Participated in training including post-training in assessments
- Provisional approval. Interim period where evaluator administers one evaluation is provided
- Juvenile Competency Evaluation Professional Committee

Juvenile Competency Evaluation Professional Committee

- Randy Barnett, Weatherford, Psychologist
- Kathryn LaFortune, Tulsa, Psychologist
- Greg Parks, Oklahoma City, Psychologist
- Tamara Trower, Edmond, Psychologist
- Rebecca Gore, Pryor, Judicial
- Jeff Jones, Pawhuska, Prosecuting Attorney
- Donald Macarthy, Oklahoma City, Defense Attorney
- Christy Washington, Norman, Special Education Representative
- Susan Schmidt, Oklahoma City, Psychologist
- Minimum eight (8) members
- Director can appoint up to twelve (12) members

Juvenile Competency Referral Statistics

FY YEAR	# OF COMPETENCY ORDERS	# OF EVALS	% OF EVALS COMPETENT	% OF EVALS NON-COMPETENT	NUMBER OF CANCELLED EVALS
2016	26	26	19%	81%	NA
2017	20	20	29%	71%	NA
2018	17	17	35%	65%	NA
2019	38	38	55%	45%	NA
2020	32	32	31%	69%	NA
2021	35	35	29%	71%	2
2022	47	44	27%	73%	3
2023	62	54	51%	49%	8
2024	72	68	42%	58%	3
2025	58	38	39%	61%	5

Juvenile Competency Ongoing Challenges

- Thirty-day order of appointment-to-evaluation report turnaround time
- Beginning in 2024, Juvenile Competency has been appropriated \$60K per year for evaluations (in 2024 evaluations exceeded budget by 6 referrals, 2025 projections are for the budget to be exceeded by 30 referrals)
- Lack of a statewide remediation program
- Additional forensic evaluators needed

Provisional Candidates

Oyeyemi Adeyiga, PhD
Jennifer Lancaster, PhD



Mabel Basset Correctional Center | Dick Conner Correctional Center

Second Chance Families Program

Fostering Positive Family Engagement

Girl Scouts Beyond Bars

Parent education &
family reunification
services



New Hope Oklahoma

After-school &
camp programs
for children



OK Messages Project

Books, video &
parent connection
through reading









Ending generational incarceration
one child at a time.

