



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School

Meeting Minutes

April 20, 2021

Board Members Present via Videoconference

Amy Emerson

Sidney Ellington

Janet Foss

Stephen Grissom

Mautra Jones (exited meeting at 10:00 a.m.)

Timothy Tardibono (entered meeting at 9:11 a.m.)

Jenna Worthen

Karen Youngblood

Absent

Call to Order

Chair Youngblood called the April 20, 2021, the Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School Zoom meeting to order at 9:02 a.m. and requested roll be called.

Chair Youngblood: Welcome to April, looking like December. I appreciate everyone's time. I appreciate that we can still meet by Zoom, saving travel time and allowing more members and people to participate.

Public Comments

No public comment.

Presentation on the Youth Emerging Leaders Committee (YEL)

Members from the Youth Emerging Leaders committee presented to the Board and answered questions from the Board.

Director's Report

Director Holt gave a quick legislative update.

Mr. Tardibono: With the SWOJC repurpose, it seemed like at the hearing, one of the Senator's was concerned with moving forward with the repurpose. What developed out of that?

Director Holt: Yes, there are ongoing conversations. The current bill just requires we write a feasibility plan. We wrote a plan four years ago, which no one has read since, because there are still questions. With regards to operating/ contracting for group homes, contracting for group homes was in the original plan, the operating arose from OJA losing two group homes over the

last year and we will lose a third at the end of the fiscal year due to the foundation not renewing the lease with the group home contractor. Group homes is the highest level of capacity in the juvenile justice system. As we work, to rehabilitate at the lowest level possible we anticipate growth will be at the group home level. Losing three group homes is a big loss is certainly starting to put pressure on the system. Also last year HB1282 passed, addressed an issue from the Oklahoma County Commissioners, about paying to house children awaiting OJA placement, which will now be paid by OJA. If we don't get additionally group homes, we will have to start paying detention providers, my preference would be to pay for group home beds. We are planning to release an RFA for anyone interested in contracting for group homes to come to the table. The ability to contract and/or operate at SWOJC is helpful. To be successful with a group home you need three things a Building, the People, and Community support; Manitou certainly has all three of those, so we want to keep all options on the table.

Mr. Tardibono: While you are writing that plan, what do we do in the mean time?

Director Holt: We anticipate having the plan written before October 1st, along with continued meetings with Representative Caldwell and Senator Kidd, who represent the area, Chairman Thompson, Speaker McCall and Pro Temp Treat's staff to keep them informed along the way. The Legislature has indicated there is a high probability of special session in October for redistricting. There is a possibility we could have them consider legislation at that time. We want to be open and transparent through this process and have the Legislature sign off on the final plan.

Chair Youngblood: Any further questions? If not, we will move on to a presentation on rates and standards.

Mr. Clagg: On March 16th a request for review was submitted to OMES. On March 31st OMES gave authorization for board consideration. This is a new rate. Laura is here to present.

Ms. Broyles presented on the attached rate.

Chair Youngblood: Any questions?

Mr. Tardibono: How does this affect our budget? Is this contemplated in our current budget? Or will we need to work it into next year's budget?

Ms. Broyles: There are currently federal dollars allotted for positive youth development. The state advisory group (SAG) did vote to use those Title II dollars, we are asking your approval for the rate and we would use that funding for compensation.

Chair Youngblood: Does this require a vote at the moment? I know we need public comment.

Mr. Clagg: Yes, it is ready for a vote if the Board so chooses. I do not believe there were any public comments at any time.

Secretary Rockwell: Mr. Clagg is correct, there are no public comments.

Public Comment on proposed Rates and Standards

No public comment.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards Positive Youth Development/ Youth System Improvement Work, RS21-003-001 \$10.00 per hour, if minimum wage is higher, eligible youth will receive the higher rate

Dr. Grissom moved to approve with a second by Ms. Worthen and Dr. Emerson

Aye: Emerson, Ellington, Foss, Grissom, Jones, Tardibono, Worthen, and Youngblood
Nay:

The proposed rates and standard for Positive Youth Development/ Youth System Improvement Work, RS21-003-001 \$10.00 per hour, if minimum wage is higher, eligible youth will receive the higher rate approved.

Discussion and/or possible vote to amend and/or approve minutes for the March 16, 2021 board meeting

Ms. Worthen moved to approve with a second by Dr. Jones

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood
Nay:
Abstain: Emerson, Foss, and Tardibono

Minutes for the March 16, 2021 board meeting approved.

Discussion and/or possible vote to amend and/or approve of minutes for the March 30, 2021 special board meeting

Ms. Worthen moved to approve with a second by Dr. Jones

Aye: Ellington, Foss, Grissom, Jones, Worthen, and Youngblood
Nay:
Abstain: Emerson and Tardibono

Minutes for the March 30, 2021 special board meeting approved.

A video update was given on the project. Mr. Clagg ran through the attached NGF presentation.

Chair Youngblood: Thank you facilities subcommittee. I know you put in a lot of time and effort into this project. These buildings are just stunning, the different layers, the beautiful interior colors are calming. Thank you staff. Every infinitesimal detail is noticed and appreciated by the Board.

Mr. Tardibono: Kevin, on the last list on the other items on hold, do we have a decision timeframe, so we do not hold up the project?

Mr. Clagg: Correct, yes, we monitor those deadlines and bring them forwarded as needed or required. I can get you dates.

Mr. Tardibono: That is great, thank you.

Dr. Ellington: Kevin, on the pending items, can we get the hard stop dates added to the list would be helpful. As we start to move into the building, I am going to ask this in simple language, is there a warranty, or once we get the keys are any issues on us?

Mr. Clagg: I will need to review the contract because equipment is different than the building. We inspect before taking ownership, however, there is a warranty period. I will get you that timeframe. Thank you.

Mr. Tardibono: Thank you to Kevin, when we toured that camera issue was still in the air and we couldn't understand why that was an OJA cost, it was frustrating to witness it was correct on one side but not on the other, but expected us to pay. It was great to have that corrected.

Chair Youngblood: Concur, that is exceptional.

Discussion and/or possible vote to amend and/or approve change order NGF-079 to Flintco contract – Relocate Benches from Observation rooms to hallway \$1,511

Dr. Grissom moved to approve with a second by Dr. Emerson and Judge Foss

Aye: Emerson, Ellington, Foss, Grissom, Jones, Tardibono, Worthen, and Youngblood

Nay:

Change order NGF-079 to Flintco contract – Relocate Benches from Observation rooms to hallway \$1,511 approved.

Discussion and/or possible vote to amend and/or approve change order NGF-084 to Flintco contract – Clean Out and Replace existing water meter vault \$8,082

Judge Foss moved to approve with a second by Dr. Grissom

Aye: Emerson, Ellington, Foss, Grissom, Jones, Tardibono, Worthen, and Youngblood

Nay:

Change order NGF-084 to Flintco contract – Clean Out and Replace existing water meter vault \$8,082 approved.

Discussion and/or possible vote to amend and/or approve change order NGF-085 to Flintco contract – Remove Door Seals – safety and security concerns \$3,772

Dr. Grissom moved to approve with a second by Judge Foss.

Aye: Emerson, Ellington, Foss, Grissom, Jones, Tardibono, Worthen, and Youngblood

Nay:

Change order NGF-085 to Flintco contract – Remove Door Seals – safety and security concerns \$3,772 approved.

Mr. Clagg discussed the attached OJA finance report.

Discussion and/or possible vote to approve the year-to-date OJA Finance Report

Judge Foss moved to approve with a second by Ms. Worthen

Aye: Ellington, Emerson, Foss, Grissom, Tardibono, Worthen, and Youngblood

Nay:

Absent: Jones

The year-to-date OJA Finance Report approved.

Ms. Dotson thanked Kevin and Elda for their assistance during the audit. She went through the attached documents. She took a moment to acknowledge the work and diligence of our board, and their passion which is apparent in our documentation.

Chair Youngblood: Thank you for your report. Pam, we love to have you come every year and confirm what we see every day is in paper too. We thank you for your thorough diligence and making sure we stay in compliance. Thank you for your keen eye and partnership.

Mr. Tardibono: Why are we not getting the CARES school dollars, is it because we are a charter school, we shouldn't be discriminated against? If everyone is getting this money we should be.

Mr. Clagg: I will need to check into that. We do get CARES money, but it is for the facility itself. I don't believe anything has flowed through the school.

Mr. Tardibono: I would like you to check on that. The standard for SDE and across the country, is they have three to five years to spend those monies. I don't want us to miss out on the opportunity to capture those monies if they are available.

Chair Youngblood: See the thorough review and question by our Board. It is awesome!

Discussion and/or possible vote to amend and/or approve the 2019-20 school year, FY2020, Oklahoma Youth Academy Charter School audit

Mr. Tardibono moved to approve with a second by Dr. Emerson and Judge Foss

Aye: Ellington, Emerson, Foss, Grissom, Tardibono, Worthen, and Youngblood

Nay:

Absent: Jones

The 2019-20 school year, FY2020, Oklahoma Youth Academy Charter School audit approved.

Discussion and/or possible vote to amend and/or approve contract with Wilson, Dotson & Associates, PLLC, for audit of Oklahoma Youth Academy Charter School for the 2020-21 school year, FY2021

No action on this item.

Mr. Clagg reminded the Board this is an annual action item, it gives us a ninety percent discount on internet and other items. We do have to file the annual paperwork. I love this because it is a ninety percent discount.

Discussion and possible action to amend and/or approve the Resolution for Schools and Libraries Universal Services (E-Rate) for 2021-2022, this resolution authorizes filing of the form 471 applications for funding year 2021-2022 and the payment of the Oklahoma Youth Academy Charter School's share upon approval of funding and receipt of services

Dr. Grissom moved to approve with a second by Judge Foss

Aye: Ellington, Emerson, Foss, Grissom, Tardibono, Worthen, and Youngblood

Nay:

Absent: Jones

The Resolution for Schools and Libraries Universal Services (E-Rate) for 2021-2022, this resolution authorizes filing of the form 471 applications for funding year 2021-2022 and the payment of the Oklahoma Youth Academy Charter School's share upon approval of funding and receipt of services approved.

Mr. Clagg discussed the attached OYACS finance report.

Discussion and/or possible vote to approve the 2020-2021 year-to-date Oklahoma Youth Academy Charter School Finance Report

Judge Foss moved to approve with a second by Ms. Worthen

Aye: Ellington, Emerson, Foss, Grissom, Tardibono, Worthen, and Youngblood

Nay:

Absent: Jones

The 2020-2021 year-to-date Oklahoma Youth Academy Charter School Finance Report approved.

Discussion and/or possible vote to approve modifications to the FY2021 encumbrances for the Oklahoma Youth Academy Charter School

There were no proposed modifications to the FY2021 OYACS encumbrances.

Oklahoma Youth Academy Charter School Administrative Report

Principal Sanchez updated the board on state testing, OSHA training has started in the facilities. It is a self-paced program. There was a youth working on completing his GED and worked after hours to complete the OSHA training, with the help of staff. Work is ongoing with the plumbing program, youth have been identified and should start the program next month.

Chair Youngblood: I love that we get the kids through school. It is a point of pride and passion for all board members.

Discussion and possible vote to enter executive session

No action on the item.

Discussion and possible vote to return to regular session

No action on the item.

Discussion and/or possible vote on items arising from executive session

No action on the item.

Announcements/ comments

Mr. Tardibono: I was unavailable the last two meetings, so I wanted to take a minute to commend Terry Smith and the COJC team for the work on the next gen campus. Also, thank you to Judge Foss for organizing.

Chair Youngblood: Thank you for early access to the board documents. Thank you all for coming prepared to work.

New business

N/A

Adjournment

Judge Foss moved to adjourn with a second by Ms. Worthen

Aye: Ellington, Emerson, Foss, Grissom, Tardibono, Worthen, and Youngblood

Nay:

Absent: Jones

Chair Youngblood adjourned the meeting at 10:25 a.m.

Minutes approved in regular session on the 18th day of May, 2021.

Prepared by:

Signed by:

Audrey Rockwell
Audrey Rockwell (May 18, 2021 14:51 CDT)

Audrey Rockwell, Secretary

Karen Youngblood
Karen Youngblood (May 18, 2021 14:49 CDT)

Karen Youngblood, Chair









Minutes for the April 21, 2021 Board of Juvenile Affairs meeting

Final Audit Report

2021-05-18

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State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

Rachel Canuso Holt, interim Executive Director

APRIL 2021 BOARD UPDATE

OJA Operations

1. COJC visit
2. SWOJC visit
3. Youth Emerging Leaders (YEL) meeting
4. OJA Administrative Rules Public Hearing
5. Lunch & Learn – District 6
6. Length of Stay (LOS) Policy Academy – technical assistance
7. OYACS virtual GED graduation

Partner Engagement

1. Secretary Justin Brown
2. Michael Umpierre, Center for Juvenile Justice Reform
3. Coady Andrews, Be a Neighbor Initiative
4. One Workforce Oklahoma – Special Populations Committee
5. Jari Askins, Administrative Director, Administrative Office of the Courts
6. Dr. Peter Messiah, OAYS
7. Annette Jacobi, OCCY
8. Jennifer Hardin, OCCY
9. Joe Dorman, Oklahoma Institute for Childhood Advocacy (OICA)
10. Jenna Morey, ReMerge
11. Kathryn Brewer, DAC
12. HEC Cabinet meeting – Legal peer group
13. Candice Jones and Galit Lippa, Public Welfare Foundation

Legislative & Executive

1. Senator Julia Kirt
2. Senator Chris Kidd
3. Senator Julie Daniels
4. Senator John Haste
5. Senator Frank Simpson
6. Senator Mary Boren
7. Senator J.J. Dossett
8. Senator Jo Anna Dossett
9. Senator Zack Taylor
10. Representative Danny Sterling
11. Representative Dell Kerbs
12. Representative Mark Lawson
13. Representative Jose Cruz



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

Janelle Bretten, Director of Strategic Planning and Engagement

Board Report-April 2021

- **Children's State Advisory Workgroup (CSAW)**
 - Continue to co-chair CSAW meetings and attend subcommittee meetings to advance work relating to sustainability of Community Hope Centers (CHC's), trauma informed care, and prevention strategies. We are planning retreat for June and looking to update MOU between the child serving agencies, review/modify Systems of Care State Advisory Team (SAT) by-laws, values and duties.
 - Janelle, Brett Hayes (CSAW co-chair) and Jami Ledoux (SAT co-chair) met with Dr. Amy Emerson to share about CSAW and current projects. Dr. Emerson will be new member of CSAW through her new role as OPSR interim director.
 - Attending weekly Parent Advisory Council meetings led by OCCY with collaboration efforts tying to Community Hope Center work.
- **Trauma-Informed Care (TIC) Task Force**
 - Led Trauma Informed Care (TIC) Practices Workgroup. Agenda included strategic planning surrounding coordinating efforts statewide.
 - Represented OJA as designee at Trauma Informed Care Task Force meeting.
 - Met with Stacy Williams at CREOKS (who leads their TIC task force in Pittsburgh County) and CSAW Cross Systems Coordinator to discuss the TIC work being done in Pittsburgh County. They have implemented the ARTIC for baseline data, participating in Resilience film and plan to incorporate training provided through Potts Family Foundation grant (ACE's training).
- **Attitudes Related to Trauma Informed Care (ARTIC) Scale**
 - JSU has completed survey and we are in process of having individual survey results sent to both state office and JSU staff. We are also preparing for rollout of survey with secure care and OYACS. We received consultation regarding our agency results with a baseline and further analyzing results received.
 - Participating in meetings regarding Potts Family Foundation grant that is funding new ACE Interface Master Training program, which will provide NEAR science (Neurobiology, Epigenetics, ACEs, Resilience science) across communities through 31 new trainers statewide. In planning stages of this training being provided to OJA staff.
- **Youth Level of Service/Case Management Inventory**
 - Planning for next YLS/CMI training in April
 - Attended meetings with JBI regarding the pilot TCM project in Canadian county.
- **Length of Stay (LOS) Policy Academy**
 - Participated with team on technical assistance meeting with CJA.
- **Tribal Liaison**
 - Janelle and Kheri Smith served on juvenile justice panel at the OJJDP Tribal Youth National Conference to share about state and tribal collaboration efforts.
- **Youth Apprenticeship Readiness Grant.**
 - Represented OJA at Oklahoma Office of Workforce Development (OOWD) meeting to review referral process for services funded by the grant.



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Janelle Bretten, Director of Strategic Planning and Engagement

- **Human Services and Early Childhood Initiatives Cabinet (HEC) Innovation Peer Group**
 - Led monthly meeting. OPSR and OCCY representatives also present.
- **Governor's Interagency Council on Homelessness (GICH)**
 - Led GICH Employment, Education, and Training (EET) subcommittee meeting and reviewed goals and action steps, as well as resources related to COVID-19 support.
 - Represented OJA at main Council meeting. Janelle elected to serve as Vice-Chair for Council for two-year term. Provided updates on EET subcommittee goals.
 - Attended GICH Southeast and Northwest Continuums of Care Discharge Planning Forums
 - Worked with Suzanne Williams with ODMHSAS to provide presentation in May at JJS support meeting on youth statewide resources/programs regarding homelessness, education and employment.
 - Joined webinar: The American Rescue Plan: Using Historic Stimulus to Solve the Eviction Crisis, Homelessness & Poverty in Your Community
 - Attended kick-off meeting for Advancing State Policy Integration for Recovery and Employment (ASPIRE) technical assistance. ODMHSAS applied and Oklahoma team selected. The GICH EET subcommittee will serve as steering committee.
- **Justice Assistance Grant Board (JAG)**
 - Represented OJA as designee at JAG meeting. Agenda included hearing presentations from 25 applicants for JAG grant.
- **In-depth Technical Assistance (IDTA): Develop Cross-System Policy and Practice Strategies to Support Pregnant Women with Substance Use Disorders, Their Infants and Their Families**
 - Represented OJA at SAFER/Family Care Plan Rollout Team meeting to discuss training for prenatal Family Care Plans.
- **OJA Employee Engagement Survey-Action Plan**
 - Michael, Paula and Janelle continue work on this project. Sign-up created for OJA's Employee Advisory Committee on OJA intranet and information shared in W.I.N. We have received great response and taking next steps in moving forward.
- **OJA Standing Meetings**
 - Attending weekly data governance and JJS Support meetings.



State of Oklahoma
OFFICE OF JUVENILE AFFAIRS
Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

Board Report – April 2021

March 1st to 31st activity

Releases (4) from Secure Care

March 2021

Intakes (8) for Secure Care

Paroles: COJC – 0, SWOJC – 3

Intakes COJC – 2, SWOJC – 6

Step Down to Level E: COJC – 0, SWOJC – 1

End of Month Population: COJC – 30, SWOJC – 37

Central Oklahoma Juvenile Center (COJC) facility events

- Virtual religious services is provided through Life Church and Transformation Church.
- Virtual visitation and phone calls with parent/guardians continue.
- Reinstated the Man Up group for COJC residents.
- COJC Basketball League implemented with great success.
- Spring Break activities consisted of game tournaments, chess training, Uno competition, movie night, game room, and additional recreational activities with a steak cookout on Friday.

Southwest Oklahoma Juvenile Center (SWOJC) facility events

- Spring Break activities included sports competitions and culinary art classes. Basketball tournaments, pickle ball, volley ball and soccer competitions. Homemade pretzels, donuts, cheesecakes and homemade flour tortillas were a few of the culinary masterpieces created by the residents.
- Spring break activities also included a cooking class with each unit, a barn quilt class, coloring activities for each unit and the residents made Easter Cards for the surrounding nursing homes.
- SWOJC residents participated in the Unaware Anthology Project which consists of creative writing and reflections written by students in collaboration with OYACS and Oklahoma Christian University.
- Residents communicate with their volunteer mentors and Bible study through Zoom mentoring program.
- Sermons from Life Church are viewed on each Unit's DVD player. Youth are provided Sermon Discussion Sheets that outline the weekly message.
- Virtual Visitation and family phone contact continues to be facilitated with family counseling sessions included.

Division Leadership Activities

- Held weekly TEAMS meetings with Division staff to ensure quality coverage of all liaison and oversight duties.
 - Met weekly with Facility Superintendents to address goals and facility issues.
 - Participated in weekly OJA Executive Team meetings.
 - Participated in Structured Psychotherapy for Adolescents Responding to Chronic Stress (SPARCS) Information Call regarding progress of treatment implementation in secure care.
 - Specialized Training using Liberating Structures activities completed at SWOJC for RCS IVs organized by the OJA Training Department.
 - COJC Supervisory Academy completed for Residential Care Specialist Supervisors (RCS).
 - Set timeline for the impending COJC Leadership Academy for RCS IIs and Is.
-



State of Oklahoma
OFFICE OF JUVENILE AFFAIRS
Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

- Participated in the coordination of the onsite return of OYAC teachers at COJC and SWOJC. OYACS principal reports both sites have experienced a very smooth transition back to the classroom.
- Participated in the Performance based Standards (PbS) data collection Webinar in preparation for the April PbS Data collection at COJC and SWOJC.
- Coordinated the Next Generation Campus Intake Building Walk Thru with the Office of Public Integrity Licensing Unit and received provisional licensing for the intake building.
- Completed tour of Next Gen Construction site for oversight.
- Participated in the OJA Next Generation Subcommittee meeting.
- Coordinated recruitment efforts for building a workforce at COJC through state office recruiting specialist, expanded advertisement, ongoing interviews, training department initiatives and building community partnerships.
- Participated in the Council of Juvenile Justice Administrators (CJJA) affiliate power hour on implementing staff wellness strategies in juvenile justice facilities.
- Continue to work with Cura Linc Employee Assistance Program to obtain ongoing support for immediate mental health access and emotional fitness assistance for all OJA staff.

Success Stories from the OJA/DRS collaboration

- Former COJC resident M.B. is working with Workforce and is in Dental Assistant School and is the top student in her class.
- Former SWOJC resident P.C. will be finishing his auto body collision program in late April and will be working as an apprentice for Collision Works after completing training.

COVID19 in Secure Care Update

Secure Care Residents

No new resident COVID positive tests for this reporting period, all units are off quarantine.

COVID precaution efforts

- COVID continues to affect staffing levels.
 - COVID Vaccine Strike Team Clinic was completed at COJC for OJA staff members through collaboration with the Citizens Pottawatomie Nation's Clinic. First and Second shots received.
 - Initial SWOJC COVID Vaccine Clinic completed for OJA staff members through collaboration with the County Health Department.
 - We continue to strive to obtain written consent and COVID vaccines for secure care residents.
 - State Office replenished PPE supplies during the month.
 - The Medical Departments continue to take the residents and staff temperatures daily at both facilities. The facilities continue to monitor PPE supplies and evaluate cleaning supplies in combating this ongoing crisis.
-

Shelley Waller, Community Based Services Deputy Director
Board Report for April 20, 2021
Contacts and Activities for March 2021

- **TEAMS/ZOOM Meetings**

- Coordinated, planned and led two (2) District Supervisor and Community Based Services Leadership Team meetings
- Coordinated, planned and led one (1) statewide (DS, ADS, CBS) Leadership Team meeting
- Participated in five (5) Executive Team meetings
- Participated in nine (9) Executive Placement and Case Staffing/Consultation meetings for high acuity and/or high-profile cases
- Participated in two (2) Personnel Strategies meetings
- Participated in four (4) JJS Support Team meetings
- Participated in two (2) consultations with Executive Director, Rachel Holt
- Participated in three (3) consultations with CFO, Kevin Clagg
- Participated in two (2) consultations with General Counsel, Ben Brown
- Participated in three (3) meetings with OKDHS
- Presented for the District 2 meeting
- Consultation with District 1 Leadership Team
- Consultation with two (2) Level E GH providers
- Consultation with one (1) Detention Center
- Attended the March OJA Board meeting and Special Meeting
- Participated in the following meetings:
 - Rates and Standards
 - Administrative Rules
 - Unite Us
 - OJA Lunch & Learn
 - Placement planning
 - OJA Administrative Services
 - Detention/Group Home planning
 - JSU Dashboard Planning
 - Be a Neighbor
 - Traumatic Stress Institute
 - SPARCS
 - Two (2) Grand Staffing's with a Level E group home
 - Tribal Connections
 - OJDA
 - OJA Data Governance
 - LOS Policy Academy
 - JBI – TCM, Medicaid, etc.

- **Conference Calls**

- Participated in weekly conference calls with each District Supervisor
- Participated in weekly conference calls with OJA Behavioral Health Team
- Participated in one (1) conference call with OJA Director of Education, Melissa White
- Participated in five (5) conference calls with varying CBS staff to provide coaching and consultation

- **Training**

- De-Escalation in These Volatile Times
- Black Identity Development: Personal Exploration and Clinical Implications

- **Bi-weekly visits to the State Office**

- **On-Site Visits:** Mustang Treatment Center, ROCMND Group Home, Welch Skills Center, Craig County Juvenile Detention

Service	Definition and Justification	Provider Requirements	Rates
<p data-bbox="121 272 487 412">POSITIVE YOUTH DEVELOPMENT/YOUTH SYSTEM IMPROVEMENT WORK</p> <p data-bbox="142 457 466 526"><i>Youth Emerging Leaders Contribution Allowance</i></p>	<p data-bbox="525 240 1287 418">Positive Youth Development Programs assist delinquent and at-risk youth in obtaining a sense of safety and structure, belonging and membership, self-worth and social contribution, independence and control over one's life, and closeness in interpersonal relationships.</p> <p data-bbox="525 457 1287 747">The Office of Juvenile Affairs is committed to continuous improvement in the systems of Juvenile Justice and overall positive support of youth and families. Youth memberships on the State Advisory Group on Juvenile Justice and Delinquency Prevention is a requirement for eligibility of Title II Formula Funding. Youth are not like other active members in that they have no compensation for their time and investment in ensuring compliance with the JJRA.</p> <p data-bbox="525 786 987 818">Work includes, but is not limited to:</p> <ul data-bbox="575 824 1281 1192" style="list-style-type: none"> • Participation, attendance, and presentation of project outcomes in Youth Emerging Leaders/SAG Meetings and/or OJA Board Meetings, Activities, and Events • Planning and contribution to the development of the state plan as required by the JJRA • Special Projects designed to improve the juvenile justice system. Project must be approved by YEL members, Program Manager, and State Juvenile Justice Specialist <p data-bbox="525 1230 1264 1338">Required documentation: Agenda (if applicable), Sign-in sheet for each billable activity signed by participant and OJA Program Manager.</p> <p data-bbox="525 1377 1234 1446">Time sheet/Invoice signed by youth, program manager, and approved by State Juvenile Justice Specialist.</p>	<p data-bbox="1312 240 1709 418">Youth and youth support allies may not be compensated from another source for time served and must meet <u>one</u> of the following:</p> <ul data-bbox="1360 425 1730 604" style="list-style-type: none"> • Appointment to the SAG under the age of 28; • Member of the Youth Emerging Leaders Committee <p data-bbox="1312 643 1738 821">Note: System Improvement Projects must be approved by the State Juvenile Justice Specialist to work on System Improvement Projects</p>	<p data-bbox="1764 240 1982 451">\$10.00/hour If minimum wage is higher, eligible youth will receive the higher rate.</p>



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School

Meeting Minutes

March 16, 2021

Board Members Present via Videoconference

Sidney Ellington
Stephen Grissom
Mautra Jones
Jenna Worthen
Karen Youngblood

Absent

Amy Emerson
Janet Foss
Timothy Tardibono

Call to Order

Chair Youngblood called the March 16, 2021, the Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School Zoom meeting to order at 9:02 a.m. and requested roll be called.

Public Comments

No public comment.

Video of performances at the Southwest Oklahoma Juvenile Center's (SWOJC) Black History Celebration

Board watched video presentation. SWOJC residents A.E. and K.H. spoke with and answered questions from the Board.

Director's Report

Director Holt quickly discussed the attached report.

Minutes for the February 16, 2021 Board Meeting

Ms. Worthen moved to approve with a second by Dr. Jones

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson, Foss, and Tardibono

Minutes for the February 16, 2021 Board Meeting approved.

Secretary Rockwell discussed the attached presentation on proposed OJA permanent rule amendments.

Dr. Ellington: Elaborate on 5(A), the mandatory physical, how it was a burden?

Secretary Rockwell: I may need to call on Jeremy Andrews, it is more of a time frame burden. Technically they are not supposed to working without the clearance. If you are a six facility bed and lose a staff there is now a barrier in place.

Dr. Ellington: We are not taking away the requirement, correct?

Secretary Rockwell: Correct.

Mr. Andrews: There is a deadline, after a hiring, this allows for the facility to control the timeline and also, creates the ability for the facility to have a follow-up physical.

Dr. Ellington: They will still get a physical, this just alleviates a burden for the facilities?

Secretary Rockwell: Correct.

Chair Youngblood: A point of clarification, 377-3-13-43, is not listed on the agenda, but it was in the packet and includes 2 strike through but was not on the agenda.

Public comment on permanent rule amendments

Ms. Twyla Snider: the remarks I have prepared are not what I need to say so I am going to go off the cuff. Historically, the OK Detention Association, has been involved with OJA when crafting rules regarding our facilities. Syd to address the concern you had, number 1 you have 90 days to get the physical, it is not the time but the expense. Number 2 if you are not going to hire the individual, then what is the point.

Dr. Ellington: That makes sense. Thank you.

Ms. Snider: Group homes do not require physicals. I do not know about secure care. It costs about \$120 for a physical. On the CPR item, what we had asked for, the card is good for two years, the contract requires annual certification. So the refresher course does not change anything for us. We have a lot of concerns, but we feel left out of the discussion for these rules, but it because of Covid, or the shrinkage of detention center. My largest concern as Preside of the Association, we have always been involved in discussion regarding policy changes. The medical verification is has to verify if the kid received an emergency medical treatment. This would be impossible. Most of this happens in the midnight hours, when you can get ahold of no one. This is a troublesome language change for us. The other one, criminal record checks, we cannot do that. We have asked for that language to be corrected or for OJA to provide us with direction on how to accomplish that requirement. On the 15 minute check, can you imagine getting that accomplished when you have 30 kids, but can you imagine if they are in the restroom? We want to be good partners but we would like some dialogue.

Secretary Rockwell: The fingerprint requirement is actually federal and state requirements, which were formally adopted in 2018 after rulemaking error in 2016. The 15 minute check is required within our own

facilities when children are not in line of sight. I understand Twyla's point, it is well stated. However, when suicidal ideations are involved it is an important safety concern. The CPR point is well made, we can amend that to address Twyla's concerns. So I recommend we add language to address something to the effect of adding language as required by certifier.

Dr. Grissom: Madam Chair, I would be uncomfortable rewriting proposed changes within a Board meeting, particularly since I don't have the information in front of me.

Secretary Rockwell: I can put the information on the screen.

Dr. Grissom: I understand, but I don't think a board meeting is where we want to amend proposed changes. I think the major players make sure the right stuff is there the right way. Then the product is presented to the Board.

Dr. Ellington: I agree with Dr. Grissom. Let's allow Twyla and her team to have a voice.

Secretary Rockwell: We can go ahead and adopt the Chapter 1 amendments and the Subchapter 3 amendments dealing directly with OJA. Then using the Administrative Rule hearing scheduled for Friday, to address the Detention specific administrative rule amendments to bring those back to the special meeting.

Chair Youngblood: I think this is a good way to move forward. We are removing duplicative statutes, and clean-up language, let's get those moving. Work the detention rules at the administrative rule hearing.

Secretary Rockwell: Correct that is how the Administrative Procedures Act (APA) is written.

Chair Youngblood: We already have a method for them to address concerns on Friday. I say we move forward on OJA specific rules.

Dr. Grissom: Does this work for Ms. Snider?

Secretary Rockwell: No, this is a hearing, myself, Jaremy Andrews, and Jeremy Evans will be available for dialogue to amend.

Ms. Snider: That is perfectly Ok.

Dr. Grissom: Dr. Ellington and I agree on wanting our major partners, involved in the process.

Secretary Rockwell: Dr. Grissom, normally the public hearing would occur before we bring the rules to the Board, I am bound by the APA timelines, which requires a 30 day publication before a hearing. By bringing the rules to the Board today, before the Board, we were attempting to provide the Board an opportunity to act on any rules, subject to no action at the public hearing to adopt the rules so a special meeting did not have to occur.

Action on the proposed OJA permanent rule amendments tabled for consideration at the special meeting.

Chair Youngblood: How do we have to adopt? One at a time or a chapter at a time.

Secretary Rockwell: I believe you can adopt by chapter.

Chair Youngblood: Is there a motion? No motion. Is there a motion on Chapter 3? No motion. With no action on Items V(B) and V(B)(ii) with no action.

Secretary Rockwell: We can just table.

Chair Youngblood: Are we tabling all items?

Ms. Worthen: Yes, Audrey, thank you for all your work. I think we all would feel better to act on all items as a whole.

Chair Youngblood: Do I need a motion?

Secretary Rockwell: No, we can just table based on the need for a public hearing.

Chair Youngblood: Items under 5(B) are tabled.

Next Generation project video played. Mr. Clagg discussed the attached NGF presentation.

Chair Youngblood: I am saddened to hear that we are still having to work Flintco to get back monies on mistakes they make. If there is anything we can do on this issue please let us know.

Mr. Clagg: I will. Our partners, OMES and DLR, feel we have a strong case and will prevail.

Chair Youngblood: I have no doubt, I just wanted to lend my support. Any questions? Hearing none, I need a motion.

Discussion and/or possible vote to approve change order NGF-073 to Flintco contract – Convert records room to “secure records storage” removal of cabinets and other items \$3,069

Dr. Grissom moved to approve with a second by Dr. Ellington

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson, Foss, and Tardibono

Change order NGF-073 to Flintco contract – Convert records room to “secure records storage” removal of cabinets and other items \$3,069 approved.

Discussion and/or possible vote to approve change order NGF-075 to Flintco contract – Relocate TV service at each day room \$5,146

Dr. Grissom moved to approve with a second by Dr. Ellington

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson, Foss, and Tardibono

Change order NGF-075 to Flintco contract – Relocate TV service at each day room \$5,146 approved.

Discussion and/or possible vote to approve change order NGF-076 to Flintco contract – Convert two observation rooms to offices \$13,999

Dr. Grissom moved to approve with a second by Dr. Ellington

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson, Foss, and Tardibono

Change order NGF-076 to Flintco contract – Convert two observation rooms to offices \$13,999 approved.

Discussion and/or possible vote to approve change order NGF-077 to Flintco contract – Remediate climbing hazard on exterior of cottages \$62,453

Dr. Grissom moved to approve with a second by Dr. Ellington

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson, Foss, and Tardibono

Change order NGF-077 to Flintco contract – Remediate climbing hazard on exterior of cottages \$62,453 approved.

Mr. Clagg discussed the attached finance report and emergency purchase presentation.

Discussion and/or possible vote to approve the year-to-date OJA Finance Report

Ms. Worthen moved to approve with a second by Dr. Jones

Dr. Grissom moved to approve with a second by Dr. Ellington

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson, Foss, and Tardibono

The year-to-date OJA Finance Report approved.

Discussion and/or possible vote to approve an emergency purchase up to \$70,000 for the Central Oklahoma Juvenile Center (COJC) for the purchase and installation of a 60 KW Power Generator for Lyda

Dr. Grissom: Kevin, do you know how old the generator is?

Mr. Clagg: No, but if it is like the other items out there, they are probably outside of their age.

Dr. Grissom: If it is like Rader days, it is probably well past usage dates. It is wise on our part to approve replacement of the generator because it makes better sense in the long run.

Mr. Clagg: Correct, yes it is harder to find replacement parts after a certain age and advancements in technology can effect this.

Dr. Ellington: Does this generator come with a maintenance package?

Mr. Clagg: Yes, I believe it is two years. This is the sort of thing we will have a strict maintenance schedule. This generator failed, probably because due to cold weather. If there is a warranty issue on the new product we would be well aware before warranty expires.

Dr. Ellington: There is an in house policy for routine maintenance, and anything outside routine we would be ahead to call out warranty work.

Mr. Clagg: Correct. This will allow us to fix the item without the procurement process.

Chair Youngblood: Any further comments, if not is there a motion on the item?

Dr. Grissom moved to approve with a second by Dr. Ellington

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson, Foss, and Tardibono

Emergency purchase up to \$70,000 for the Central Oklahoma Juvenile Center (COJC) for the purchase and installation of a 60 KW power generator for Lyda approved.

Mr. Clagg discussed the attached OYACS finance report presentation.

Discussion and/or possible vote to approve the 2020-2021 year-to-date Oklahoma Youth Academy Charter School Finance Report

Dr. Ellington moved to approve with a second by Dr. Jones and Ms. Worthen

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson, Foss, and Tardibono

The 2020-2021 year-to-date Oklahoma Youth Academy Charter School Finance Report approved.

Discussion and/or possible vote to approve modifications to the FY2021 encumbrances for the Oklahoma Youth Academy Charter School

Ms. Worthen moved to approve with a second by Dr. Jones

Dr. Ellington: You said the \$10,000 is ambitious, do we have an individual breakdown?

Mr. Clagg: We are under negotiations, I do not currently have a per kid amount. Melissa, if she is on here can jump in. This is an annual amount, but I do not have a unit cost at this time?

Chair Youngblood: If there are no further questions, proceed with the vote.

Dr. Grissom moved to approve with a second by Dr. Ellington

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson, Foss, and Tardibono

Modifications to the FY2021 encumbrances for the Oklahoma Youth Academy Charter School approved.

Oklahoma Youth Academy Charter School Administrative Report

Principal Sanchez updated the board on the plan to return to in classroom school after spring break, GED updates, and working with vo-tech programs.

Dr. Ellington: Congrats on the new GED accomplishment, that is a tough course.

Principal Sanchez: It is. Once we know they are going on the GED track, we put them on track with tutoring and specialized classes. They are doing wonderful.

Chair Youngblood: I hope you all, both boys and staff, are enjoying spring break.

Principal Sanchez: I did get emails from some of the boys, asking for school during spring break.

Chair Youngblood: Thank you for the update, please drive safely. Any announcements or comments?

Announcements/ comments

Dr. Ellington: Kudos to Terry Smith for the tour. It helps make the change orders make sense. Take a tour out there if you have time.

Chair Youngblood: Any new business? Hearing none, is there any new business, hearing none. Is there a motion to adjourn?

New business

N/A

Adjournment

Ms. Worthen moved to adjourn with a second by Ms. Jones

Aye: Ellington, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson, Foss, and Tardibono

Chair Youngblood adjourned the meeting at 10:47 a.m.

Minutes approved in regular session on the 20th day of April, 2021.

Prepared by:

Signed by:

Audrey Rockwell, Secretary

Karen Youngblood, Chair



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School

Meeting Minutes

March 30, 2021

Board Members Present via Videoconference

Sidney Ellington

Amy Emerson

Janet Foss

Stephen Grissom

Mautra Jones

Jenna Worthen

Karen Youngblood

Absent

Timothy Tardibono

Call to Order

Chair Youngblood called the March 30, 2021, special meeting for the Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School Zoom meeting to order at 3:33 p.m. and requested roll be called.

Secretary Rockwell discussed the attached presentation on proposed OJA permanent rule amendments.

Dr. Grissom: On 377:3-13-44, where we added the report regarding room confinement in excess of 48-hours, must complete a report for continued room confinement, my question is how long do they have to submit the report to OJA?

Secretary Rockwell: I am going to kick this question to Jeremy Andrews.

Mr. Andrews: We did not specify a time, we could align it with critical incidents, which is within 24-hours. This rule was created as a method to inform OJA of room confinement over 48-hours. I am open to suggestions.

Dr. Grissom: I am willing to live with a max of 24-hours for a notification. If you have to do room confinement, over 48-hours there are serious issues that need to be dealt with. I don't want to wait 5 days for us to get that heads up.

Chair Youngblood: How would you feel more comfortable Dr. Grissom?

Dr. Grissom: I would feel more comfortable adding within 24-hours.

Chair Youngblood: Within or after exceeding the 48-hours?

Secretary Rockwell: I added language on your screen in red to say, "within twenty-four (24) hours of exceeding the forty-eight (48) hours."

Judge Foss: Is there a form?

Mr. Andrews: There is a critical incident form they could amend.

Dr. Ellington: Does there need to be some verbal communication before the written communication? What is the normal protocol?

Secretary Rockwell: Dr. Ellington, apologies for interrupting but Jeremy got cut off.

Mr. Andrews attempted to answer but had technical issues.

Secretary Rockwell: Jeremy Evans, can you speak to the question?

Mr. Evans: I can speak about critical incidents, which they do call first.

Chair Youngblood: Here is my problem with making too many adjustments in the rules, these have to go through the state. I agree with you Sid, I want a clear standard and delineation. However, the delineation, may need to go into the facility handbook. Using the rule to create the standard but the handbook to create the standard/ delineation.

Secretary Rockwell: Jeremy Andrews is now in my office, if you want to re-ask your question.

Dr. Ellington: Is there a verbal heads-up that occurs before the written report?

Andrews: For the critical incidents, they normally verbally notify Jeremy Evans and follow it up with a formal report. This is a new standard, we don't have a form stand up and we did not necessarily want to specify a form, so that we did not have to go through a rule change to amend a form.

Dr. Ellington: It sounds like room confinement, will then follow in the critical category.

Mr. Andrews: It wasn't before, the incident placing them into confinement could have. This would in effect capture room confinement and ask it be reported to us.

Dr. Grissom: From my years in institution, we lived with a 3-hour limit on confinement. If we have a procedure here, and I understand detention facilities do not have the resources of a larger facility. Over 48-hours in room confinement, is a serious issue, we want to create a standard for prompt reporting. For rule purposes, I am happy with the time limit in getting the report to OJA.

Secretary Rockwell: Creating this standard, will give OJA data and we can use that data to amend the rules in the future.

Chair Youngblood: Rules create the edges, we need to use the contract and procedures to enact the rules.

Dr. Grissom: Dr. Ellington, I think a phone call is a procedural issue. I think the timely report is a rule action.

Chair Youngblood: I love the spirit and care for the kids behind this thoughtful dialogue. Any further comments or questions? I have been informed there are no public comments. I am checking my emails on the procedures to vote on the rules. We can move to adopt each section of rule amendments through the agenda item list.

Public comment on permanent rule amendments

No public comment.

Ms. Worthen: Thank you for your work on this. I know Audrey stated, data would start coming in, can we get that data as it starts to come in? I believe, this would assist the Board inform some decisions.

Dr. Ellington: For my own clarification, we had some comments from Twyla

Yes, my apologies for not covering that information. Yes, the Friday following our Board meeting, we held our public hearing as required by the Administrative Procedures Act. We worked informally with OJDA rule by rule to make adjustments. We also identified areas we would like to address in the future.

Dr. Ellington: Thank you.

Chair Youngblood: Thank you Audrey. Is there a Motion?

Move to adopt agenda items B(1)(a – k)

Dr. Grissom moved to approve with a second by Judge Foss

Aye: Ellington, Foss, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Emerson and Tardibono

Judge Foss: I would like to vote. I would have voted aye.

Secretary Rockwell: My apologies Judge Foss. I got lost looking for Dr. Emerson.

Chair Youngblood: It is noted Judge Foss voted yes.

Agenda items B(1)(a – k) approved.

Move to adopt agenda items B(2)(a)(i – v)

Dr. Grissom moved to approve with a second by Judge Foss

Aye: Ellington, Emerson, Foss, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Tardibono

Agenda items B(2)(a)(i – v) approved.

Move to adopt agenda items B(2)(b)(i)(1 – 3)

Dr. Grissom moved to approve with a second by Dr. Jones and Judge Foss

Aye: Ellington, Emerson, Foss, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Tardibono

Agenda items B(2)(b)(i)(1 – 3) approved.

Move to adopt agenda items B(2)(b)(ii)(1 - 12)

Secretary Rockwell: I recommend you add as amended.

Chair Youngblood: Good point, is there a motion on the item as proposed and amended during the meeting?

Dr. Grissom moved to approve as proposed and amended with a second by Ms. Worthen

Aye: Ellington, Emerson, Foss, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Tardibono

Agenda items B(2)(b)(ii)(1 - 12) approved.

Move to adopt agenda items B(2)(b)(iii)(1)

Dr. Grissom moved to approve with a second by Judge Foss

Aye: Ellington, Emerson, Foss, Grissom, Jones, Worthen, and Youngblood

Nay:

Absent: Tardibono

Agenda items B(2)(b)(iii)(1) approved.

Announcements/ comments

Dr. Grissom: I like it when I can see what I vote on, I appreciate the modification. We dealt with my one issue. I think everyone did a pretty fine job on this.

Chair Youngblood: Thank you for your comments Dr. Grissom.

Adjournment

Ms. Worthen moved to adjourn with a second by Judge Foss

Aye: Ellington, Emerson, Foss, Grissom, Jones, Tardibono, Worthen, and Youngblood

Nay:

Absent: Burrage and Ellington

Chair Youngblood adjourned the meeting at 4:09 p.m.

Minutes approved in regular session on the 20th day of April 2021.

Prepared by:

Signed by:

Audrey Rockwell, Secretary

Karen Youngblood, Chair

April 20, 2021

Next Generation Facility

Change orders under consideration



OKLAHOMA
Office of Juvenile Affairs



Building A (Intake)



Crisis Management Unit, Building A (Intake)



Elm, Cottage 1



Redbud, Cottage 2



Highlights/ Significant Events

- We have received substantial completion of Building A (Intake Building). We have been moving staff from the records unit, security unit and psychology unit into their new offices. We will not be able to see the residents in this building until Cottage 1 is completed and the phase 2 security fencing is completed. This is scheduled for April 21st.
- Our staff are spending as much time as possible learning how to use the new “high tech” security and camera systems. We will have a state of the art system for cameras and door locks. These systems can be monitored from the control unit in each cottage or can be transferred to Central Control if needed.
- Our medical staff are excited to be moving to the new clinic. We will be moving the dental chair and x ray machine and all of the medical equipment next week. All of the staff are excited to move into these beautiful new buildings.

February 2021 Agenda

Next Generation Subcommittee

I. Main Campus

A. Timeline/Milestones

- 1) Building A (Intake Building) substantial completion was received on 3/30/21. We are in the process of moving staff and their furniture into the building.***
- 2) Cottage 1 (Elm Cottage) anticipate substantial completion on 4/9/21. We will start moving into the cottage on 4/12/21.***
- 3) Anticipate completion of Cottages 5 & 6 on 6/1/21.***

B. FlintCo Change Orders (details in the next several slides)

- 1) NGF – 079 – Relocate benches from observation room to hallway - \$1,511***
- 2) NGF – 084 – Clean out and replace the existing water meter vault – \$8,082***
- 3) NGF – 085 – Remove door seals for safety and security concerns – \$3,772***

Summary of Proposed Change for Consideration

No	Description	Amount
#79*	Relocate benches from observation rooms to be better utilized	\$1,511
#84*	Clean out and replace the existing water meter vault.	\$8,082
#85*	Remove Door Seals due to safety and security concerns	\$3,772

The last slide of this presentation represents items on hold and will not be considered at this Board Meeting. These items are presented to be comprehensive and transparent.

* Work either completed or commenced with Building Subcommittee approval in order to avoid significant delay in project and/or increase in cost.

#79

Relocate Benches

removed from Observation Room \$1, 511

At the last Board Meeting the Board approved Change Order #76 to convert two “observation rooms” which were deemed solitary confinement and not allowed under ACA. In order to be able to use these rooms as offices we needed data and power drops. That work was completed. There were stainless steel benches in the rooms that had to be removed. We asked Flintco to install these benches in the hallway between the two units in Cottage #1. The attached pictures show the new offices that were created with the data and power drops and the new location for the benches in Cottage #1. This change order is for the removal of the benches, the repair of the floors after removal and installation of the benches in Cottage #1.





#84

Repair/ Cleanout of Existing Water Meter Vault

\$8, 082

This CO is to clean out and replace the existing water meter vault. There is an underground vault at the north side of the facility. All of the water lines to the facility are routed through this vault into the facility. Over the years this vault has been damaged and detreated to the point that it no longer performs as intended (sheltering water connections) and requires constant maintenance to assure adequate water flow to the facility. This change order will clean out and replace the vault and cover with a heavy duty access lid. As we add more buildings to the project we will need this vault to function properly and efficiently.



#85

Remove Seals Around CMU Doors

\$3, 772

The purpose of this CO is to remove smoke seals from the bedroom doors in the Crisis Management Unit and in the bedrooms in Cottage #1. The criteria documents for the bedroom doors required a black seal along the edge of the door frame. Our security staff looked at these seals and requested that they be removed because they could be a potential safety/security risk. It is not difficult to pull these seals off and they could be used as a weapon or for self-harm. These seals are not required for the health or safety of the rooms. There will be small round door pad bumpers between the door and the frame. Flintco will remove the seals, install the door bumper pads and will repaint the outside of the door frame.





Flintco Contract Change Order Summary

Original Contract Amount	\$46,011,073	%
Change Order Capacity (10%)	\$4,601,107	100%
Change Orders To-Date (Board Approved)	3,011,339	65.45%
Current Change Order Request	13,365	0.290%
Total Change Orders To-Date if Current Proposals Are Approved	3,099,960	65.74%

Pending Issues

Summary of Change Order on Hold or Awaiting Additional Information/ Revisions

No	Description	Amount
#29	Renovation of Gym and Admin Building – on hold – will reconfigure	\$949,027
#37	Clear and cleanup overgrowth around west access road	23,427
#48	Window blinds for intake offices	5,205
#49	Fire protection at the existing gym/school	16,500
#78	Add Emergency access drive west of Nightengale	72,256
#83	Phase II Landscaping	158,307
TBD	Retaining Wall and landscaping behind swimming pool	125,000
TBD	Temporary fencing upgrade for phase two	<u>175,000</u>
	Total Note: Adding this total with both COs approved and pending approval this is 98.877% of CO Capacity	\$1,524,722

Office of Juvenile Affairs Board of Director's Meeting

April 20, 2021

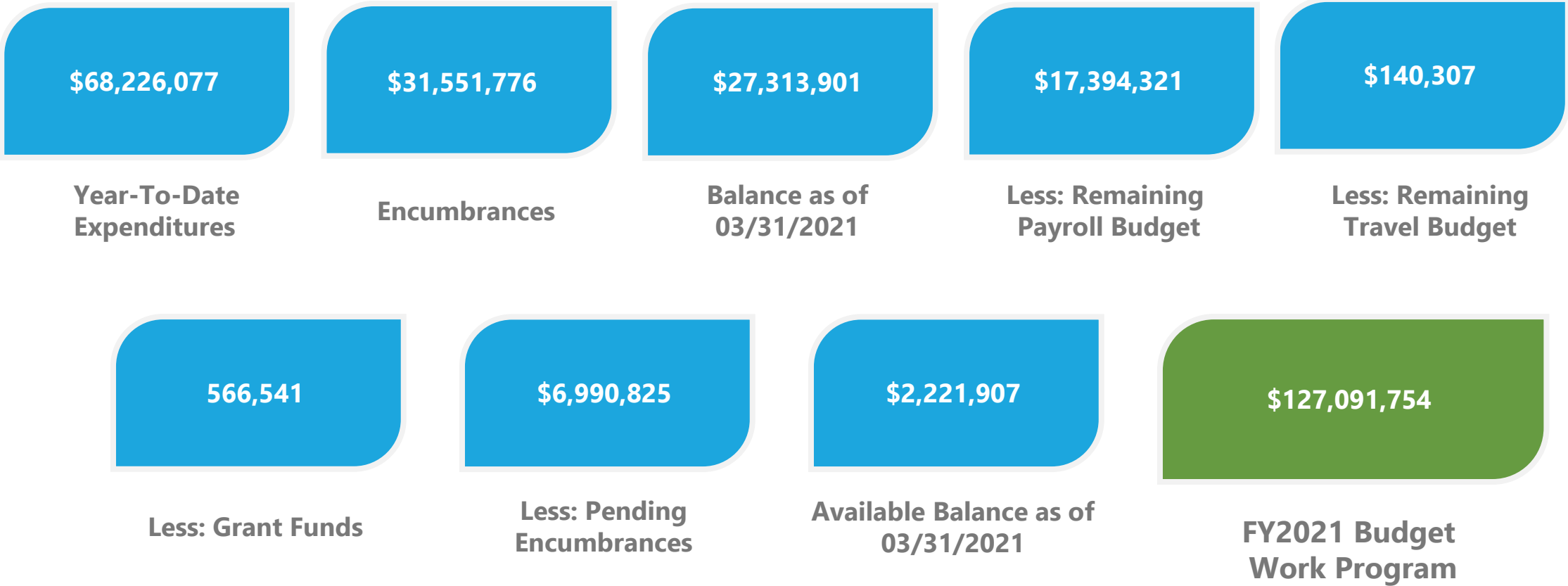


OKLAHOMA



FY-2021 Operation/Capital Budget Projections

As of: March 31, 2021





FY2021 Payroll Costs

As of: March 31, 2021



General Revolving Fund Revenue

As of: March 31, 2021



	FY-21 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Budget
Revenue Source					
SSI and SSA	\$ 85,000	\$ 63,750.00	\$ 40,245	\$ -	\$ (23,505)
Income from Rent	5,586	4,190	7,754		3,565
Charter School State Aid/Grants	1,302,770	977,078	654,627	385,128	62,678
School Breakfast/Lunch/Snacks Program	200,000	150,000	112,470	17,573	(19,957)
Refunds & Reimbursements <small>(Includes COVID-19)</small>	5,056,803	3,792,602	3,798,834		6,232
Sales	9,816	7,362	19,520		12,158
Child Support	172,000	129,000	133,985		4,985
Other Receipts	22,000	16,500	44,507		28,007
Total Revolving Funds	\$ 6,853,975	\$ 5,140,481	\$ 4,811,943	\$ 402,701	\$ 74,163

Federal Grants Revenue

As of: March 31, 2021



Source - FFP Revolving Funds	Projected Annual Revenue	Projected YTD Revenue	Actual Revenue	In-transit	Variance
Residential Behavior Management Services (RBMS)	\$ 6,739,000	\$ 5,054,250	\$5,530,939	\$ 575,039	\$ 1,051,728
Targeted Case Management (TCM)	2,400,000	1,800,000	1,536,726	309,022	45,748
IV-E Shelter	106,120	79,590	100,583	-	20,993
Indirect Cost Reimbursement (OHCA)	122,795	92,096	-	95,322	3,226
Grants (Formula)	658,214	493,661	170,387	-	(323,274)
OSDH-Youth Pregnancy & Parenting	129,900	97,425	40,018	43,705	(13,702)
DAC-RSAT	184,650	138,488	67,409		(71,079)
CARES (COVID-19)	-	-	224,491	-	224,491
Total	\$ 10,340,679	\$ 7,755,509	\$7,670,553	\$1,023,088	\$ 938,131



700 FUND ACCOUNTS

As of: March 31, 2021

TRUST FUND

Established to account for all the funds a juvenile received or expended while in OJA custody.

****Cash Balance as of 03/31/2021 was \$9,365**

DONATION FUND

Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 03/31/2021 was **\$1,325**

701

702

703

704

CANTEEN FUND

Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 03/31/2021 was **\$10,552**

VICTIM RESTITUTION FUND

Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 03/31/2021 was **\$21,676**

SOLE SOURCE PURCHASES

As of: March 31, 2021



None to Report



EMERGENCY PURCHASES

As of: March 31, 2021

	None to Report				

WILSON, DOTSON & ASSOCIATES, P.L.L.C.

Certified Public Accountants

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

April 20, 2021

To the Board of Education
Oklahoma Youth Academy
J-001, Oklahoma County

We have audited the accompanying fund type financial statements of Oklahoma Youth Academy (the "District"), for the year ended June 30, 2020, and have issued our report thereon dated March 29, 2021. Professional standards require that we provide you with the following information related to our audit.

Our responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 19, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the regulatory basis of accounting which is a comprehensive basis of accounting other than accounting principles 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. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit of the financial statements 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 the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved professional judgment about the number of transactions examined and the areas tested.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope we previously communicated to you.

Qualitative Aspects of Accounting Practice

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Oklahoma Youth Academy are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. We encountered no accounting estimates that are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. These have been provided to management as adjusting journal entries during fieldwork. In addition, none of the misstatements detected as a result of the audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of the letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 29, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Education and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in blue ink, appearing to read "Wilson, Dotson & Associates".

Wilson, Dotson & Associates, PLLC
Shawnee, Oklahoma

**FINANCIAL STATEMENTS - REGULATORY BASIS
AND REPORTS OF INDEPENDENT AUDITOR**

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

JUNE 30, 2020

Audited by

**WILSON, DOTSON & ASSOCIATES, P.L.L.C.
SHAWNEE, OK**

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

**SCHOOL DISTRICT OFFICIALS
JUNE 30, 2020**

BOARD OF EDUCATION

Chairman	Karen Youngblood
Vice-Chairman	Sean Burrage
Member	Sidney Ellington
Member	Dr. Amy Emerson
Member	Janet Foss
Member	Dr. Stephen Grissom
Member	Mautra Jones
Member	Timothy Tardibono
Member	Jenna Worthen

MINUTES CLERK

Audrey Rockwell

SCHOOL TREASURER

Kevin Clagg

SUPERINTENDENT

Melissa White

INTERIM EXECUTIVE DIRECTOR OFFICE OF JUVENILE AFFAIRS

Rachel Holt

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

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JUNE 30, 2020**

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WILSON, DOTSON & ASSOCIATES, P.L.L.C.

Certified Public Accountants

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education
Oklahoma Youth Academy No. J-001
Oklahoma County, Oklahoma

Report on the Financial Statements

We have audited the accompanying combined fund type financial statements-regulatory basis of the Oklahoma Youth Academy No. J-001, Oklahoma County, Oklahoma (the "School"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Oklahoma State Department of Education to meet financial reporting requirements of the State of Oklahoma; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 opinions 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 opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1, the financial statements are prepared by the School on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School as of June 30, 2020, or the changes in its financial position, or, where applicable, its cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balance arising from regulatory basis transactions of each fund type of the School as of June 30, 2020, and the revenues collected, expenditures paid and encumbered, and budgetary results, for the year then ended on the regulatory basis of accounting described in Note 1.

Other Matters


Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School’s basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Oklahoma State Department of Education in the format required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements, nor was a separate report issued for federal financial assistance, since the required threshold of \$750,000 or more in federal expenditures was not reached.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the regulatory basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2021, on our consideration of the School'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 solely 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 effectiveness of the District's 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 the School's internal control over financial reporting and compliance.



Wilson, Dotson & Associates, PLLC

Shawnee, Oklahoma
March 29, 2021

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - REGULATORY BASIS
ALL FUND TYPES
JUNE 30, 2020

	<u>GOVERNMENTAL</u> <u>FUND TYPES</u>
	<u>GENERAL</u>
<u>ASSETS</u>	
Cash	\$ <u>344,855</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
Liabilities	\$ -
Fund Balance	
Unassigned	<u>344,855</u>
Total Liabilities and Fund Balance	\$ <u>344,855</u>

The notes to the combined financial statements - regulatory basis are an integral part of this statement.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

**COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES,
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>GOVERNMENTAL FUND TYPES</u>
	<u>GENERAL</u>
Revenues collected:	
Local sources	\$ 234
State sources	2,541,001
Federal sources	<u>631,256</u>
Total revenues collected	<u>3,172,491</u>
 Expenditures:	
Instruction	2,283,635
Support services	594,890
Operation of non-instructional services	<u>197,011</u>
Total expenditures	<u>3,075,536</u>
 Excess of revenues collected over (under) expenditures	 96,955
 Fund balance, beginning of year	 <u>247,900</u>
 Fund balance, end of year	 <u>\$ 344,855</u>

The notes to the combined financial statements - regulatory basis are an integral part of this statement.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

**COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
REGULATORY BASIS - GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2020**

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
Revenues collected:				
Local sources	\$ -	234	234	-
State sources	2,609,354	2,541,001	2,541,001	-
Federal sources	421,879	631,256	631,256	-
Total revenues collected	<u>3,031,233</u>	<u>3,172,491</u>	<u>3,172,491</u>	<u>-</u>
Expenditures:				
Instruction	-	2,283,635	2,283,635	-
Support services	-	594,890	594,890	-
Operation of non-instructional services	-	197,011	197,011	-
Unbudgeted	<u>3,279,133</u>	<u>344,855</u>	<u>-</u>	<u>344,855</u>
Total expenditures	<u>3,279,133</u>	<u>3,420,391</u>	<u>3,075,536</u>	<u>344,855</u>
Excess of revenues collected over (under) expenditures	(247,900)	(247,900)	96,955	344,855
Fund balance, beginning of year	<u>247,900</u>	<u>247,900</u>	<u>247,900</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>344,855</u>	<u>344,855</u>

The notes to the combined financial statements - regulatory basis are an integral part of this statement.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Oklahoma Youth Academy NO. J-001, Oklahoma County, Oklahoma (the "School") conform to the regulatory basis of accounting, which is an other comprehensive basis of accounting prescribed by the Oklahoma State Department of Education and conforms to the system of accounting authorized by the State of Oklahoma. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The School's accounting policies are described in the following notes that are an integral part of the School's financial statements.

A. Reporting Entity and Related Parties

The governing authority of the School is the Board of Juvenile Affairs (OJA Board), members of which are appointed by the Governor with the advice and consent of the Senate and in accordance with 10A O.S. § 2-7-101, governs the Office of Juvenile Affairs (OJA). As required by 10A O.S. § 2-7-601, OJA provides education and other services to juveniles assigned to its responsibility and placed in OJA-operated facilities. Prior to July 1, 2015, OJA had effected this responsibility through contracts with public school districts. Having received approval by the Oklahoma State Board of Education, pursuant to 70 O.S. § 3-132 and §3-134 of the Oklahoma Charter Schools Act, OJA opened and began operating the Oklahoma Youth Academy (OYA) on campuses in the Central Oklahoma Juvenile Center and the Southwest Oklahoma Juvenile Center. The governing body of OYA is composed of members of the OJA Board. Responsibility for all administrative and operational aspects of OYA resides with the Executive Director of OJA in accordance with 10A O.S. § 2-7-616. The School will operate as a Charter School under State Board sponsorship. The State Board receives all of the State Aid allocation and any other state-appropriated revenue generated by the students of the School and retains 5% of the State Aid allocations as a fee for administrative services rendered.

The School receives funding from state and federal government sources and must comply with the requirements of these funding sources. The School is currently included in the State of Oklahoma's "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards, since the School's Board members are the Board members of the State Agency the Office of Juvenile Affairs, and the funds of the School are co-mingled with the funds of the Office of Juvenile Affairs.

The School is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on state of Oklahoma support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes and the Oklahoma Charter Schools Act.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Mission

The School's mission is "To provide an individualized education which encompasses academic, social, emotional, and employment skills for highly challenged youth in a non-traditional setting. This will be accomplished by encouraging self-worth and determination in a supportive atmosphere with dedicated teachers and staff that will assist youth toward realizing their true potential..

C. Measurement Focus

The accounts of the School are organized and operate on the basis of funds. A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The School has the following fund type:

Governmental funds – are used to account for most of the School's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the Regulatory (Statutory) basis of accounting. All revenues from all sources, including entitlements, grants, and shared revenues are recognized when they are received rather than earned.

Expenditures are generally recognized when encumbered or reserved rather than at the time the related liability is incurred. Compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. These practices differ from generally accepted accounting principles.

Governmental funds include the following fund type:

General fund – is the primary operating fund of the School. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This is a budgeted fund, and any fund balances are considered as resources available for use. Major revenue sources include state funding passed through the Oklahoma State Board of Education, and various state and federal grants. Expenditures include all costs associated with the daily operations of the schools except for programs funded for building repairs and maintenance, school construction, and debt service on bonds and other long-term

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

C. Measurement Focus – cont'd

debt. The General Fund also accounts for federal and state financed programs where restricted monies must be expended for specific programs. Project accounting is employed to maintain integrity for the various sources of these funds.

D. Basis of Accounting and Presentation

The School prepares its financial statements in a presentation format that is prescribed by the Oklahoma State Department of Education. This format is essentially the generally accepted form of presentation used by state and local governments prior to the effective date of GASB Statement No. 34, *Basic Financial Statements-Management's Discussion and Analysis for State and Local Governments* with certain modifications. This format differs significantly from that required by GASB 34.

The financial statements are essentially prepared on the basis of cash receipts and disbursements modified as required by the regulations of the Oklahoma State Department of Education as follows:

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- School supplies are recorded as expenditures and not as inventory assets.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded in the General Long-Term Debt Account Group and not in the financial statements.
- Compensated absences are recorded as an expenditure and liability when the obligation is paid.
- Fixed assets are recorded in the General Fixed Asset Account Group and not in the financial statements. Fixed assets are not depreciated.

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred for governmental fund types; and, when revenues are earned.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures

1. Deposits and Investments

State statutes govern a portion of the School's investment policy. Permissible investments for state and federal funds include direct obligations of the United States Government and Agencies; certificates of deposit of savings and loan associations, and bank and trust companies; savings accounts or savings certificates of savings and loan associations, and trust companies; and money market mutual funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities, and investments in those items. Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. Investments for a charter school are not restricted for privately-raised funds, or funds received from a donor or foundation.

2. Fair Value of Financial Instruments

The School's financial instruments include cash, and equity and fixed income investments. The School accounts for its equity and fixed income investments at fair value, in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment pools*. Changes in unrealized gains (losses) on the carrying value of the investments are reported as a part of local sources of revenue in the accompanying combined statement of revenues collected, expenditures, and changes in fund balances – regulatory basis – all governmental fund types.

3. Estimates

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

4. Interfund Transactions

Interfund transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the fund that is reimbursed. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers.

5. Inventories

Inventories consist of minimal amounts of expendable supplies held for consumption. The value of consumable inventories at year-end is not material to the School's financial statements. The cost of inventories are recorded as expenditures when encumbered and purchased rather than when consumed.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures – cont'd

6. Fixed Assets

The School does not have any general fixed assets, and, accordingly, a General Fixed Asset Account Group required by the regulatory basis of accounting prescribed by the Oklahoma State Board of Education is not included in the financial statements. General Fixed assets that are purchased to use by the School are purchased by the OJA and OJA maintains the title to these assets.

7. Compensated Absences

The School provides vacation and sick leave benefits in accordance with Title 70 of the Oklahoma Statutes, Article 6-104, which provides for annual sick leave and personal business days. School policy allows certified employees to accumulate such days to a maximum number of days. None of the benefits are payable upon retirement or death. Accrued vacation and sick leave benefits are not reflected in the financial statements because such statements are prepared on the regulatory basis of accounting. This practice differs from generally accepted accounting principles.

8. Fund Balance Classifications

In the fund financial statements, governmental funds report the hierarchy of fund balances. The hierarchy is based primarily on the degree of spending constraints placed upon use of resources for specific purposes versus availability of appropriation. An important distinction that is made in reporting fund balance is between amounts that are considered *nonspendable* (i.e. fund balance associated with assets that are *not in spendable form*, such as inventories or prepaid items, long-term portions of loans and note receivables, or items that are legally required to be maintained intact (such as the corpus of a permanent fund)) and those that are *spendable* (such as fund balance associated with cash, investments or receivables).

Amounts in the *spendable* fund balance category are further classified as *restricted*, *committed*, *assigned* or *unassigned*, as appropriate.

Restricted Fund Balance – The fund balance should be reported as restricted when constraints placed on the use of resources are either:

- Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- Imposed by law through constitutional provisions or enabling legislation.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures – cont'd

Committed Fund Balance – The fund balance should be reported as committed for amounts that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such amounts are not subject to legal enforceability (like restricted amounts), but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment.

Assigned Fund Balance – The fund balance should be reported as assigned for amounts that are *intended* to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by the governing body itself, or a subordinated high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining spendable amounts (except negative balances) that are reported in governmental funds *other than the general fund*, that are neither restricted nor committed, and amounts in the general fund that are intended to be used for specific purposes in accordance with the provisions of the standard.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the general fund. This classification represents amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes within the general fund.

9. Local Revenues

Local sources of revenues include reimbursements and contributions.

10. State Revenues

Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to schools. For purposes of funding, a charter school is considered a site within the school district in which the charter school is located. A charter school is to receive from the sponsoring district, the state aid revenue generated by its students for the applicable year, less up to 5% of the total, which may be retained by the sponsoring school district as a fee for the administrative services rendered.

After review and verification of reports and supporting documentation, the State Department of Education may adjust subsequent fiscal period allocations of money for prior year errors disclosed by review. Normally, such adjustments are treated as reductions or additions of revenue of the year when the adjustment is made.

The School receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures – cont'd

be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Education requires that categorical educational program revenues be accounted for in the general fund.

The aforementioned state revenues are apportioned to the School's general fund.

11. Federal Revenues

Federal revenues consist of revenues from the federal government in the form of operating grants or entitlements. An operating grant is a contribution to be used for a specific purpose, activity or facility. A grant may be received either directly from the federal government or indirectly as a pass through from another government, such as the state. Entitlement is the amount of payment to which the School is entitled pursuant to an allocation formula contained in applicable statutes.

12. Instruction Expenditures

Instruction expenditures include the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location, such as a home or hospital, and in other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved medium, such as television, radio, telephone and correspondence. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators and interpreters would be recorded here. Department chairpersons who teach for any portion of time are included here. Tuition/transfer fees paid to other LEAs would be included here.

13. Support Services Expenditures

Support services expenditures provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

14. Operation of Non-Instructional Services Expenditures

These expenditures are activities concerned with providing non-instructional services to students, staff or the community.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures – cont'd

15. Facilities Acquisition and Construction Services Expenditures

These expenditures consist of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

16. Other Outlays Expenditures

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

17. Other Uses Expenditures

Other uses expenditures include scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditures for self-funded employee benefit programs administered either by the School or a third-party administrator.

18. Repayment Expenditures

Repayment expenditures represent checks/warrants issued to outside agencies for refund or restricted revenue previously received for overpayment, non-qualified expenditures and other refunds to be repaid from School funds.

19. Memorandum Only – Total Columns

Total columns on the combined financial statements are captioned "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate analysis. The columns do not present information that reflects financial position or results of operations in accordance with generally accepted accounting principles. Inter-fund eliminations have not been made in the aggregation of this data.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures – cont'd

20. Resource Use Policy

It is the School's policy for all funds that when an expenditure is incurred for purposes for which both restricted and unrestricted resources, including fund balances, are available, the School considers restricted amounts to be spent first before any unrestricted amounts are used. Furthermore, it is the School's policy when an expenditure is incurred for purposes for which committed, assigned, or unassigned resources, including fund balances, are available, the School considers committed amounts to be spent first, followed by assigned amounts and lastly unassigned amounts.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The School is required by state law to prepare an annual budget. Under current Oklahoma Statutes, a formal Estimate of Needs (Budget) is required for all funds except for trust and agency funds. Budgets are presented for all funds that include the originally approved budgeted appropriations for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories. The annual Estimate of Needs, when approved by the Board, becomes the legal budget. Supplemental appropriations, if required, were made during the year and are reflected on the budget vs. actual presentations shown as original budget and final budget.

The 2019-20 Estimate of Needs was amended by the following supplemental appropriations:

Fund	Supplemental Appropriations	Original Appropriations	Final Appropriations
General	\$ 141,258	3,279,133	3,420,391

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all Governmental Funds of the School. Purchase orders or contracts document encumbrances for goods or purchased services. Under Oklahoma law, unencumbered appropriations lapse at year-end.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

3. DETAILED NOTES CONCERNING THE FUNDS

Deposits and Investments

Custodial Credit Risk

Exposure to custodial credit risk related to deposits exists when the School holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the School's name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the School holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the School's name.

The School's policy as it relates to custodial credit risk is to secure its uninsured deposits for state and federal funds with collateral, valued at no more than market value, at least at a level of 100 percent of the uninsured deposits and accrued interest thereon. The investment policy and state law also limits acceptable collateral to U.S. Treasury and agency securities and direct obligations of the state, municipalities, counties, and school Schools in the state of Oklahoma, surety bonds, and letters of credit. As required by Federal 12 U.S.C.A., Section 1823(e), all financial institutions pledging collateral to the School must have a written collateral agreement approved by the board of directors or loan committee.

At June 30, 2020 the School held deposits of approximately \$344,855 in designated accounts with the Oklahoma State Treasurer's office. These deposits were covered by \$250,000 Federal Depository Insurance (FDIC), with any funds in excess of that amount during the year secured with direct obligations of the U.S. Government insured or collateralized with securities held by the State Treasurer.

Investment Credit Risk

The School's investment policy is based on an understanding of the risks in investing, the need to make compromises in choosing assets, investment goals, expectations of investment return, and the benefits of diversification.

Investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The School's investment policy dictates a low tolerance for the risk of loss of funds that are needed for the current year. The investment objective for these funds is preservation of capital. An amount for liquidity requirements equal to at least three (3) months of funding are to be held in assets that have a minimal risk of capital loss (i.e., short-term treasury securities, money market accounts, money market mutual funds and/or FDIC insured certificates of deposit). The tolerance for the risk of loss on excess funds is moderate. The investment objective for these funds is growth and income. Funds are to be invested to balance the desire of the School to maximize expected returns within prudent levels of risk.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

3. DETAILED NOTES CONCERNING THE FUNDS – cont'd

Deposits and Investments – cont'd

Investment Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The School does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The School had no investment interest rate risk as defined above.

Concentration of Investment Credit Risk

Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the School. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this consideration. The School places no limit on the amount it may invest in any one issuer.

At June 30, 2020, the School had no concentration of credit risk as defined above.

4. OTHER INFORMATION

A. Risk Management

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The School purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public officials liability. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in the past fiscal year.

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

4. OTHER INFORMATION

C. Employee Retirement System and Plan

Description of Plan

The School participates in the state-administered Oklahoma Teachers' Retirement System, which is a cost sharing, multiple-employer defined benefit public employee retirement system (PERS), which is administered by the Board of Trustees of the Oklahoma Teachers' Retirement System (the "System"). The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 70 Section 17 of the Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action. The Oklahoma Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma City, OK 73152 or by calling 405-521-2387.

Basis of Accounting

The System's financial statements are prepared using the cash basis of accounting, except for accruals of interest income. Plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when paid. The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. There are no actuarial valuations performed on individual school districts. The System has an under-funded pension obligation as determined as part of the latest actuarial valuation.

Funding Policy

The School, the State of Oklahoma, and the participating employees make contributions. The contribution rates for the School and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.00% of covered compensation. Additionally, OTRS receives "federal matching contributions" for positions whose funding comes from federal sources or certain grants. The matching contribution rate was 7.70%. Contributions received by the System from the State of Oklahoma are from 5.00% of its revenues from sales taxes, use taxes, corporate income taxes and individual income taxes. The School's employer contribution rate was 9.50%. The School is allowed by the Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members.

Annual Pension Cost

The School's total contributions for 2020, 2019 and 2018 were \$420,723, \$343,193 and \$320,630, respectively.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2020

4. OTHER INFORMATION – cont'd

D. Surety Bonds

The superintendent, treasurer and encumbrance clerk are bonded through the State of Oklahoma's Government Crime Policy for the penal sums of \$100,000, each, terms beginning July 1, 2019 and ending July 1, 2020.

The minutes clerk is bonded through the State of Oklahoma's Government Crime Policy for the penal sum of \$50,000, term beginning July 1, 2019 and ending July 1, 2020.

E. Related Party Transactions

1. The School received funding in the amount of \$1,641,512 from OJA. This represents 52% of the revenue received for the year ended June 30, 2020. Significant changes in the funding from OJA could have a favorable or unfavorable impact on the operating results of the School.
2. The School has a contract with Oklahoma State Board of Education (the "Board") to sponsor the School under the provisions of the Charter School Act under Title 70 of the Oklahoma Statutes. The Board provided funding to the School under the provisions of Oklahoma Statutes and rules of the State Department of Education as described in Note 1. Funding is based on the School's enrollment as calculated by the State Department of Education minus 5% retained by the Board as an administration fee. Payments of the funding to the School by the Board are included as state sources in the accompanying statements in the amount of \$891,590 for the year ended June 30, 2020. These funds accounted for 28% of the revenues collected by the School for the year ended June 30, 2020.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Project Number</u>	<u>Approved Amount</u>	<u>Balance at July 1, 2019</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balance at June 30, 2020</u>
<u>U.S. Department of Education:</u>							
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I	84.010	511	\$ 45,459	-	45,459	45,459	-
Title I 2018-19 - Note 1	84.010	799	-	-	6,780	-	-
Title ID, Neglected and Delinquent	84.010	531	184,744	-	144,580	184,744	-
Title ID, Neglected and Delinquent 2018-19 - Note 1	84.010	799	-	-	167,312	-	-
Title I Cluster			230,203	-	364,131	230,203	-
IDEA-B Discretionary Professional Development - District	84.027	615	1,540	-	-	-	1,540
Certification Examination	84.027	616	350	-	-	-	350
COVID Assistance	84.027	617	2,688	-	-	-	2,688
IDEA-B Flow Through	84.027	621	31,362	-	31,362	31,362	-
IDEA-B Flow Through 2018-19 - Note 1	84.027	799	-	-	11,177	-	-
Special Education Cluster			35,940	-	42,539	31,362	4,578
Title IIA, Teacher and Principal Training and Recruitment	84.367	541	17,135	-	6,000	6,000	11,135
Title V, Subpart 2 Rural/Low Income Schools	84.358	586	2,388	-	-	-	2,388
Title IVA, Student Support and Academic Enrichment Grant	84.424A	552	15,000	-	15,000	15,000	-
Title IVA, Student Support and Acad. Enrich. Grant 2018-19 - Note 1	84.424A	799	-	-	15,000	-	-
Sub Total			34,523	-	36,000	21,000	13,523
Total U.S. Department of Education			300,666	-	442,670	282,565	18,101
<u>U.S. Department of Agriculture:</u>							
<u>Passed Through Oklahoma State Department of Education:</u>							
School Breakfast Program	10.553	764	-	3,632	68,624	70,001	2,255
National School Lunch Program	10.555	763	-	8,496	119,962	125,109	3,349
Child Nutrition Cluster			-	12,128	188,586	195,110	5,604
Total U.S. Department of Agriculture			-	12,128	188,586	195,110	5,604
Total Expenditures of Federal Awards			\$ 300,666	12,128	631,256	477,675	23,705

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1: These amounts represent reimbursements for prior year expenditures which were not received until the current fiscal year.

Note 2: **Basis of Presentation** - The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended and does not present the financial position, changes in net assets, or cash flows of the District.

Note 3: **Summary of Significant Accounting Policies** - Expenditures reported on the Schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements, except for nonmonetary assistance. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

WILSON, DOTSON & ASSOCIATES, P.L.L.C.

Certified Public Accountants

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

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

The Honorable Board of Education
Oklahoma Youth Academy No. J-001
Oklahoma County, Oklahoma

We have audited, 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, the accompanying fund type financial statements-regulatory basis, within the combined financial statements, of the Oklahoma Youth Academy No. J-001, Oklahoma County, Oklahoma (the "School"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's combined financial statements, and have issued our report thereon dated March 29, 2021. The report on these financial statements was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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.

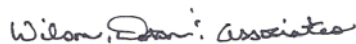
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School'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 financial statements. 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 the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Wilson, Dotson & Associates, PLLC

Shawnee, Oklahoma

March 29, 2021

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

**FINDINGS RELATED TO FINANCIAL REPORTING
FOR THE YEAR ENDED JUNE 30, 2020**

There were no material weaknesses or instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020**

There were no prior year findings.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT
FOR THE YEAR ENDING JUNE 30, 2020

State of Oklahoma)
)ss
County of Pottawatomie)

The undersigned auditing firm of lawful age, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with the Oklahoma Youth Academy for the audit year 2019-20.

Wilson, Dotson & Associates, P.L.L.C.
Auditing Firm

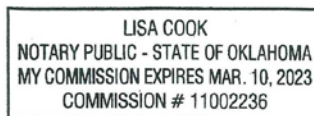
Pamela R. Dotson

by _____
Authorized Agent

Subscribed and sworn to before me this 29th day of March, 2021.

Lisa Cook

Notary Public (Commission #11002236)
My commission expires March 10, 2023



Joy Hofmeister
State Superintendent of Public Instruction
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599

AUDIT ACKNOWLEDGEMENT

District Name Oklahoma Youth Academy

District Number J-1

County Name Oklahoma

County Code 55

Audit Year: 2019-2020

The annual independent audit for the Oklahoma Youth Academy

(District Name)

was presented to the Board of Education in an Open Board Meeting on April 20, 2021

(Date of Meeting)

by Wilson, Dotson, and Associates, PLLC/Pamela R. Dotson

(Independent Auditor)



(Independent Auditor's Signature)

The School Board acknowledges that as the governing body of the district, responsible for the district's financial and compliance operations, the audit findings and exceptions have been presented to them.

A copy of the audit, including this acknowledgement form, will be sent to the State Board of Education and the State Auditor and Inspector within 30 days from its presentation, as stated in 70 O.S. § 22-108:

"The district board of education shall forward a copy of the auditor's opinions and related financial statements to the State Board of Education and the State Auditor and Inspector within thirty (30) days after receipt of the audit."

Superintendent, Signature

Board of Education Vice President, Signature

Board of Education President, Signature

Board of Education Member, Signature

Board of Education Member, Signature

Board of Education Member, Signature

Board of Education Member, Signature

Board of Education Member, Signature

Board of Education Member, Signature

Subscribed and sworn before me on _____
(Sworn On)

My Commission expires _____

(Notary Public)



E-Rate Board Resolution

We have completed your E-Rate Application(s) for the 2021-22 funding year.

The final requirement is approval by your Board to pay your share of the requested services subject to E-Rate funding and receipt of services.

Include the FOLLOWING WORDING on your next board agenda:

Vote to approve or disapprove Resolution for Schools and Libraries Universal Services (E-Rate) for 2021-22. This resolution authorizes filing of the Form 471 applications for funding year 2021-22 and the payment of the applicant's share upon approval of funding and receipt of services.

RETURN TO KELLOGG & SOVEREIGN:

1. The approved E-Rate Board Resolution
2. INCLUDE the Board Agenda
3. AND the Approved Minutes (when available).

Send all documents once your minutes have been approved.

Contact your account manager if you have any questions: 580-332-1444

RESOLUTION

Be it resolved that the governing board for OKLAHOMA OFFICE OF JUVENILE AFFAIRS - OK

1. Authorizes the filing of FCC Form 471, Schools and Libraries Universal Service Program Services Ordered and Certification Form for the services and/or products as detailed in the attached report, "E-Rate Requests, FY 2021", for the fiscal year 07/01/2021-06/30/2022.
2. Authorizes payment of the applicant's share subject to the following conditions:
 - (1) approval of funding of the discounted portion by the Schools and Libraries Division (SLD) of the Universal Service Administrative Company (USAC) and
 - (2) receipt of services during the fiscal year 07/01/2021-06/30/2022.

Application #	Pre-Discount Amount	E-Rate Amount	Applicant's Share
211022873	\$81,632.00	\$73,468.80	\$8,163.20
211032091	\$3,232.00	\$2,747.20	\$484.80
Totals	\$84,864.00	\$76,216.00	\$8,648.00

Signature: _____ Date: _____

Printed Name: _____ Title: _____

E-Rate Requests, FY 2021 (07/01/2021-06/30/2022)

Applicant Name: OKLAHOMA OFFICE OF JUVENILE AFFAIRS - OK

Billed Entity #: 16081729

471 App #	FRN	Service Provider	SPIN	Category	Pre-Disct Amount	Disct	Requested Amount	Applicant Share
211022873	2199032085	OneNet (Oklahoma State Regents)	143015254	Data Transmission And/or Internet Access	14,308.00	90%	12,877.20	1,430.80
	2199032099	OneNet (Oklahoma State Regents)	143015254	Data Transmission And/or Internet Access	36,748.00	90%	33,073.20	3,674.80
	2199032151	OneNet (Oklahoma State Regents)	143015254	Data Transmission And/or Internet Access	17,988.00	90%	16,189.20	1,798.80
	2199032165	OneNet (Oklahoma State Regents)	143015254	Data Transmission And/or Internet Access	12,588.00	90%	11,329.20	1,258.80

Totals for 471 App # 211022873: 81,632.00 73,468.80 8,163.20

471 App #	FRN	Service Provider	SPIN	Category	Pre-Disct Amount	Disct	Requested Amount	Applicant Share
211032091	2199048502	OneNet (Oklahoma State Regents)	143015254	Internal Connections	3,232.00	85%	2,747.20	484.80

Totals for 471 App # 211032091: 3,232.00 2,747.20 484.80

Totals for Billed Entity # 16081729: 84,864.00 76,216.00 8,648.00

Oklahoma Youth Academy Charter School (OYACS)



Board of Director's Meeting
April 20, 2021



Oklahoma Youth Academy Charter School Combined
Statement of Revenue, Expenditures and Fund Balances
School Year 2020-2021 as of March 31, 2021

		OJA General and Revolving Funds	Fund 25000	Totals as of 3/31/2021	COJC (972)	SOJC (975)	Total
Revenues							
	State Aid	\$ -	\$ 539,047.66	\$ 539,047.66	\$ 269,523.82	\$ 269,523.84	\$ 539,047.66
	Title I N&D		40,163.91	40,163.91	23,792.38	16,371.53	40,163.91
	Title IA		22,126.80	22,126.80	11,063.40	11,063.40	22,126.80
	IDEA-B COVID		2,638.35	2,638.35	1,359.15	1,279.20	2,638.35
	IDEA-B Flowthrough		13,483.60	13,483.60	6,741.80	6,741.80	13,483.60
	Title IV-A LEA		4,560.00	4,560.00	2,280.00	2,280.00	4,560.00
	Textbooks/Ace Technology		4,242.05	4,242.05	2,121.03	2,121.02	4,242.05
	Child Nutrition Program _Breakfast		39,253.42	39,253.42	17,496.32	21,757.10	39,253.42
	Child Nutrition Program _Lunches and Snacks		74,186.27	74,186.27	33,115.01	41,071.26	74,186.27
	Refunds		721.38	721.38		721.38	721.38
	Office of Juvenile Affairs **	1,076,745.78		1,076,745.78	597,285.79	479,459.99	1,076,745.78
	Total Revenues	\$ 1,076,745.78	\$ 740,423.44	\$ 1,817,169.22	\$ 964,778.70	\$ 852,390.52	\$ 1,817,169.22
Expenditures							
	Equipment and Library Resources	\$ 28,766.73	\$ 74,573.31	\$ 103,340.04	\$ 42,803.26	\$ 60,536.78	\$ 103,340.04
	Operational Expenses	27,701.12	124,115.55	151,816.67	79,005.17	72,811.50	151,816.67
	Payroll Expenses	1,018,521.43	782,431.28	1,800,952.71	924,271.15	876,681.56	1,800,952.71
	Professional Fees	1,156.50		1,156.50	180.00	976.50	1,156.50
	Training and Travel	600.00		600.00	300.00	300.00	600.00
	Total Expenditures	\$ 1,076,745.78	\$ 981,120.14	\$ 2,057,865.92	\$ 1,046,559.58	\$ 1,011,306.34	\$ 2,057,865.92
	Excess of Revenues Over (Under) Expenditures	\$ -	\$ (240,696.70)	\$ (240,696.70)	\$ (81,780.88)	\$ (158,915.82)	\$ (240,696.70)
	Fund Balances July 1, 2020	-	344,854.98	344,854.98	174,402.93	170,452.05	344,854.98
	Fund Balances 2020-2021 School Year	\$ -	\$ 104,158.28	\$ 104,158.28	\$ 92,622.05	\$ 11,536.23	\$ 104,158.28
	**OJA Funds						
	Fund 19001	\$ 9,131.95					
	Fund 19101	\$ 1,067,613.83					
		<u>\$ 1,076,745.78</u>					



**Office of Juvenile Affairs
Oklahoma Youth Academy
Encumbrances for Approval - School Year 2020-2021
March 2021 Board Meeting**

None to Report



QUESTIONS?

End of Board Finance Reports



OKLAHOMA
Juvenile
Affairs