



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

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

Meeting Minutes

May 20, 2025

Board Members Present

Gail Blaylock

Bart Bouse

Janet Foss

Les Thomas Sr.

Josh Trimble

Jenna Worthen (virtual)

Karen Youngblood

Board Members Absent

Amy Emerson

Colleen Johnson

Call to Order

Chair Youngblood called the May 20, 2025 Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School special meeting to order at 10:14 a.m. and requested a roll call.

Public Comments

There were no public comments.

Presentation on Oklahoma Youth Academy Charter School's Capitol Day

Ms. Carol Miller and Mr. Darryl Fields introduced the youth involved at OYACS Capitol Day. Youth presented to the Board about their experience at the Capitol.

Chair Youngblood: What a fantastic day. I am really proud that you guys were the ones representing us there and they got to interact with youth as they invest in the kids. What a fantastic way to experience the day through your eyes.

The Board discussed the experience with the youth.

Judge Foss: I have never gotten to go into the dome. I didn't even know you could go up there.

Mr. Thomas: It was cool hanging out with you all. I learned a lot from you all while I was there. Getting up to speak in front of people is a challenge; even adults have a hard time doing it. I want to commend you all for standing up and telling us about your day. I am proud of you all big time. It was an honor for me to hang out with you all. It wasn't you all hanging out with me or Mr. Fields or anyone else. It was us

hanging out with you all. That is a blessing for us to hang out with you all for the day. We are looking forward to where you go from here.

Mr. Trimble: Yes, of course we are all proud. I want you to have a broader perspective. Even though you are working through a program and the reason is you are working through that program is what brought you to this point and the success thereof. You are literally a part of Oklahoma history now having been able to write your names on the Capitol building. I want to encourage you to share that with your friends and family. Never forget, you guys have a specific place in the history of Oklahoma. It is an honor for you all. It is an honor for us to hear from you guys this morning. We are very proud of each and every one of you.

Mr. Bouse: It is a great experience. I was talking to Darryl beforehand, and it is great to be in the 3rd year. Judge Foss, I haven't been on top of the doom either.

The youth updated the Board on their education journey.

Chair Youngblood: Fantastic. Thank you again for representing us and sharing yourself with us. I do echo what Les said, and being a trainer, getting up to speed is quite a skill. Continue to develop that and take good pride and care of yourselves. Thank you for sharing with us today.

Discussion and/or possible vote to amend and/or approve the proposed minutes for the April 15, 2025 special board meeting

Mr. Trimble moved to approve with a second by Mr. Bouse

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, Worthen and Youngblood

Nay:

Abstain:

Absent: Emerson and Johnson

The proposed minutes for the April 15, 2025 special board meeting approved.

Director's Report, a report to the board of agency activities regarding advocates/programs, public relations, community-based services, residential placement support, legislative agenda, and other meetings

Director Tardibono gave a brief update on his meetings. Briefed Judge Foss on OJA's meeting with Healthy Minds related to behavioral health center and OCCY presenting at the June or July meeting on competency. He gave additional details about Capitol Day, with a shout out to Mr. Epps for picking up Hope language during their conversation with Representative Pittman. He read a note from Darrin Fox, after he attended his National Guard retirement ceremony and read his thank you note.

Chair Youngblood: Very good, thank you for that report. As always, we are appreciative of the staff reports. This team has been here long before many of us, and will be here after we rotate out. Applaud

the team that is working day in and day out keeping the incredible programing and working directly with the kids. We really appreciate those updates.

Update on the OJA 2025 Legislative Agenda

Ms. Constanzia Nizza, Chief of Operational Excellence, gave a brief verbal update on the 2025 legislative session.

Chair Youngblood: Thank you, Constanzia. Legislative issues are a unique monster. There are all these competing priorities and agendas and people promising things in their district for the right reason. When they come to the Capitol these items clash. To be able to lean on your fellow teammates for the expertise to go present our case. We applaud your work being in there day in and day out. I would not want to go to the Capitol more than a couple of days let alone the number of days you spend up there. I applaud the board members that are working on the subcommittee with you and their insights. Jenna, I know you are not here in person. Bart, you have been instrumental in providing that fire power to be able to assist you and you provide us with the information we need to know. I know we don't go in depth but since this is the last update. I just want to say thank you. I know in the past years, like with Director Holt, she was trying to both direct and carry the legislative agenda. To have someone whose main mission is to go 23rd and Lincoln we really applaud those efforts, the relationships you have made and leveraged on our behalf. You must make those relationships long before you need them. We applaud you and thank you graciously for your work on behalf of the kiddos and these team members.

Ms. Nizza: Thank you very much.

Ms. Nizza, Ms. Alison Humphrey, Director of Reentry, and Mr. Les Thomas, State Advisory Group (SAG) chair, discussed the process of creating the RFP, reviewing the project proposals, and presented the proposed items.

Mr. Trimble: Congratulations, especially on the increase in the applicant pool, all the vetting, the grants. That is amazing. Glad to see you all celebrate those successes. The comment you just made, Mr. Thomas, is something I am curious about, based on the algorithm you described. Technically a total funding of up to \$300,000.00 but there is a risk of some of those monies maybe getting sent back. I am curious about those \$300,000.00 is that the total aggregate of monies that are in jeopardy of getting sent back or is that a smaller portion of a larger number.

Ms. Nizza: There is a substantial portion that there is not just a way we can spend it.

Mr. Trimble: There is not a way to spend it?

Ms. Nizza: Correct. I am very proud that we were able to get to where we are.

Ms. Humphrey: Also, we are all new to this program.

Mr. Trimble: Based on the September deadline, will you all know as a committee where we will be at that time? Could we increase the funding for Hale, who is under \$50,000.00 for example?

Ms. Nizza: They will be billing throughout the summer. Their contract expires at the end of the summer so all the money must be expended.

Ms. Humphrey: Yes, they could do a budget modification, that is why we said up to \$50,000.00.

Judge Blaylock: This will be hopefully a projection for future summers.

Ms. Nizza: I do think this could be a model for future semesters type projects. Historically, the RFPs have been for an entire year. It did not make sense for applicants to do that level of work for a small amount for a yearlong project.

Judge Blaylock: So, potentially, they can be educated on how to use this model in the future?

Ms. Nizza: Correct.

Mr. Thomas: For me, I am used to firing people up. I will tell you, Constanzia and Alison have fired me up. They have inspired and encouraged me in this position. For me to see up close the hard work they do, it is unmatched. The work they are putting in, the smile they are walking with, the energy that they have. They are working hard to make sure we can get the funds down. It is important that we do that to the best of our ability to be able to empower these community organizations. In front of everyone, I want to say I am new to this, the work that I have seen them do in the last few months is nothing short of outstanding. I want to say in front of everyone, I appreciate the hard work you all do, I am still a puppy, and you all have fired me up to accomplish our goals. We are setting goals! We are carrying the torch that Dr. Grissom started. We honor him and appreciate the work he has done for SAG. It is an honor to be in his shoes and carry on his torch.

Discussion and possible vote to amend and/or approve the proposed award to Hale Middle School through Youth at Heart from Title II Formula funding up to \$50,000.00

Mr. Trimble moved to approve with a second by Mr. Bouse

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, Worthen and Youngblood

Nay:

Abstain:

Absent: Emerson and Johnson

The proposed award to Hale Middle School through Youth at Heart from Title II Formula funding up to \$50,000.00 approved.

Discussion and possible vote to amend and/or approve the proposed award to Crossroads Dream Catchers from Title II Formula funding to \$50,000.00

Mr. Bouse moved to approve with a second by Mr. Trimble

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, Worthen and Youngblood

Nay:

Abstain:

Absent: Emerson and Johnson

The proposed award to Crossroads Dream Catchers from Title II Formula funding to \$50,000.00 approved.

Discussion and possible vote to amend and/or approve the proposed award to Youth Services Tulsa Camp Connect from Title II Formula funding up to \$50,000.00

Mr. Bouse moved to approve with a second by Judge Blaylock

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, Worthen and Youngblood

Nay:

Abstain:

Absent: Emerson and Johnson

The proposed award to Youth Services Tulsa Camp Connect from Title II Formula funding up to \$50,000.00 approved.

Discussion and possible vote to amend and/or approve the proposed award to Youth Services Choctaw Rise Up from Title II Formula funding up to \$50,000.00

Mr. Trimble moved to approve with a second by Mr. Bouse

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, Worthen and Youngblood

Nay:

Abstain:

Absent: Emerson and Johnson

The proposed award to Youth Services Choctaw Rise Up from Title II Formula funding up to \$50,000.00 approved.

Discussion and possible vote to amend and/or approve the proposed award to Restore OKC from Title II Formula funding up to \$50,000.00

Mr. Bouse moved to approve with a second by Mr. Trimble

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, Worthen and Youngblood

Nay:

Abstain:

Absent: Emerson and Johnson

The proposed award to Restore OKC from Title II Formula funding up to \$50,000.00 approved.

Discussion and possible vote to amend and/or approve the proposed award to Pivot It's My Life from Title II Formula funding up to \$50,000.00

Mr. Trimble moved to approve with a second by Mr. Bouse

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, Worthen and Youngblood

Nay:

Abstain:

Absent: Emerson and Johnson

The proposed award to Pivot It's My Life from Title II Formula funding up to \$50,000.00 approved.

Update on the Next Generation Campus Project

Chief Financial Officer (CFO) Clagg discussed the attached presentation.

CFO Clagg explained the attached OJA finance report.

Chair Youngblood: I have spoken with the Governor's office about our finances. I would like to reiterate the charge and the challenge to the Board and the team. The Governor's priorities have been clear and set. We have high standards to meet his priority of fiscal responsibility. He has challenged and charged us to act together as a Board for the betterment of this exceptional team, organization, and facility. For these exceptional youth to have a chance to change. No organization that is just an organization, there are people within the organization. The people inside the organization are running it. We will be watching every penny in order to maintain the flat and reduced budgets. I know that could call for some very difficult decisions. I really trust the team we have in place and the programs that are being funded and reported. We have an excellent team in place, but we will watch the warnings of other agencies and not step into the mistakes that they have made. We will keep our staff at the level that we have so that we maintain control of the budget. Clearly, we as a Board do not dictate the day in, day out transactions. However, we as a Board will watch to make sure we don't go against the priority of the flat budget. We will do our duty as the Board, just like our checkbooks at home, we control the expenses. We will look for every opportunity to grant funds and do more with what we have and not expand past those boundaries. I lay that challenge down in front of all of us as Board members because we have all sworn an oath to uphold that. I know that each and every one of you when you come into work each day take that charge very seriously to look for ways to improve efficiencies and look for synergies and to maintain what we have with who we have. Passing that along.

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

Mr. Bouse moved to approve with a second by Mr. Thomas

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, and Youngblood

Nay:

Abstain:

Absent: Emerson, Worthen, and Johnson

The proposed year-to-date OJA Finance Report approved.

Ms. Dutton discussed the audit process and how the attached PowerPoint presentation hits the highlights and the necessary information.

Ms. Worthen left the meeting at 11:08 a.m.

Discussion and/or possible vote to amend and/or approve the 2023-24 school year, FY2024, Oklahoma Youth Academy Charter School Audit

Mr. Bouse moved to approve with a second by Mr. Thomas

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, and Youngblood

Nay:

Abstain:

Absent: Emerson, Worthen, and Johnson

The 2023-24 school year, FY2024, Oklahoma Youth Academy Charter School (OYACS) Audit approved.

CFO Clagg gave the Board a brief reminder on the history OYACS audit process and talked to them about the contract for next year's audit.

Mr. Bouse: What were the differences in cost? This one was \$33,000.00. What did we pay the last provider?

CFO Clagg: We paid \$6,000.00.

Mr. Bouse: This is a huge difference. Do we need to get bids on this thing?

CFO Clagg: We can look at that. There is a list of approved auditors. We sent out 20 solicitations last year, and we got only 2 responses willing to accept our audit. It is a small engagement.

He continued to discuss the requirements for the audit.

Mr. Trimble: Kevin, there is really no work around?

CFO: Correct.

Discussion and/or possible vote to amend and/or authorize engaging EideBailly, LLP, to complete the 2024-25 school year, FY2025, Oklahoma Youth Academy Charter School audit

Judge Foss moved to approve with a second by Mr. Thomas

Mr. Trimble: Kevin, there is really no work around on this. We are in a position of receiving bids, and only those on the approved list can submit bids. That is a bit frustrating to me.

CFO Clagg: We are a charter school run by a state agency. That makes us unique. It is a necessary thing. We looked at it in depth last year. I begged Pam but she finally said she couldn't do it anymore.

Mr. Bouse: Did you beg her and offer to pay her double? We would still save \$20,000.

Chair Youngblood: It is frustrating to be held hostage as an organization to do the right things. Every penny we spend takes money from direct services.

Mr. Bouse: It takes it away from our kids.

Aye: Blaylock, Foss, Thomas, and Youngblood

Nay: Bouse and Trimble

Abstain:

Absent: Emerson, Worthen, and Johnson

Engaging EideBailly, LLP, to complete the 2024-25 school year, FY2025, Oklahoma Youth Academy Charter School audit approved.

Discussion and/or possible vote to amend and/or approve the proposed 2024-25 year-to-date, FY2025, Oklahoma Youth Academy Charter School Finance Report

Mr. Trimble moved to approve with a second by Mr. Bouse

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, and Youngblood

Nay:

Abstain:

Absent: Emerson, Worthen, and Johnson

The proposed 2024-25 year-to-date, FY2025, Oklahoma Youth Academy Charter School Finance Report approved.

Discussion and/or possible vote to amend and/or approve proposed modifications to the 2024-25, FY2025, encumbrances for the Oklahoma Youth Academy Charter School

There were no proposed modifications to the 2024-25, FY2025, encumbrances for the Oklahoma Youth Academy Charter School.

Discussion and/or possible vote to amend and/or approve the proposed 2025-26, FY2026, encumbrances for the Oklahoma Youth Academy Charter School

Mr. Trimble moved to approve with a second by Mr. Bouse

Aye: Blaylock, Bouse, Foss, Thomas, Trimble, and Youngblood

Nay:

Abstain:

Absent: Emerson, Worthen and Johnson

The proposed 2025-26, FY2026, encumbrances for the Oklahoma Youth Academy Charter School approved.

Oklahoma Youth Academy Charter (OYACS) School Administration Report

Ms. White gave a quick verbal update on OYACS.

New Business

N/A

Announcements/ comments

Chair Youngblood: I don't know if you have heard, Timothy Tardibono was confirmed as the Executive Director of OJA.

Director Tardibono: Not quite, just passed committee. Thank you, though.

Mr. Trimble: Congratulations on the first step.

Chair Youngblood: In anticipation, it is time for real work. This Board will perform its duties specifically our fiduciary responsibilities within OJA as we took an oath to do. Our money is the taxpayer's money. We don't make money or create revenue. We are the taxpayer's money. We are the harborers of what we have been entrusted to do. We will do our fiduciary responsibility. It is important for the youth; they are the future of our state. They need to be our North Star. You need to do the tough work to put all the programs in place, I can tell you we are. We will watch over the culture of the team because it is the team that is impacting both the fiduciary responsibility and the mission. We as a Board will continue to be highly involved in that because it matters. Thank you to each member of our team for what you do day in and day out. I find it interesting when we go through executive directors and confirmation. No organization is larger than one person. I am so grateful to the gentlemen who spent his entire career here. It is the day in and day out of the people doing the work, it is that collective that matters. Carry on with the good work.

Mr. Trimble: Kevin, this question is for you. On the 700 funds account, I see fund 703, which we use to facilitate donations. We have just a little over \$1,300 in that fund now, are we doing anything to seek philanthropic funds? Is there someone within OJA who has that responsibility?

CFO Clagg: Not currently. We have used it in the past. Honestly, all of the items we have used it for in the past are within the budget.

Mr. Trimble: Thank you for clarifying. We could ask someone, who has to pay taxes, to consider a philanthropic contribution rather than charging us \$33,000.00? That is a strategy.

CFO Clagg: That is a strategy.

Mr. Bouse: In the past we have used that fund for Christmas gifts?

CFO Clagg: That is a different fund. But, yes in the past, we have collected funds for that use. We currently handle that within our budget.

Mr. Trimble: Maybe that is an avenue for us in future conversations with service providers. To prevent those dollars being taken away from programs.

CFO Clagg: Yes.

Mr. Trimble: A quote comes to mind, "If you want to go somewhere quick go by yourself if you want to go somewhere far take someone with you." It communicates there is value in people and there is appreciation of what they have to offer. I have the privilege of being able to sit in seats like this and hear various reports. Often those reports are about what I have done or am doing and it is part of the culture. Every single one of you has come up here and expressed gratitude for others. It says a lot about the organization, but the reason we are so successful is because you set a great example in order for us to far you have to have people with you. That is just a huge statement. I take notice of that. I commend you all for that.

Chair Youngblood: I love that comment. It is just beautiful. I love that you have been with us just a short amount of time and are already have seen that because that is what they have brought. That is just beautiful.

Adjournment

Chair Youngblood adjourned the meeting at 11:42 a.m.

Minutes approved in regular session on the 17th day of June, 2025.

Prepared by:

Signed by:

Audrey Rockwell

Audrey Rockwell (Jun 25, 2025 12:39 CDT)

Audrey Rockwell, Secretary

Karen Youngblood

Karen Youngblood (Jun 24, 2025 07:23 CDT)

Karen Youngblood, Chair










proposed - May 2025 minutes (06-23-25)

Final Audit Report

2025-06-25

Created:	2025-06-23
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2025-06-23 - 3:36:09 PM GMT
-  Email viewed by karen.youngblood@oja.ok.gov
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-  Signer karen.youngblood@oja.ok.gov entered name at signing as Karen Youngblood
2025-06-24 - 12:23:18 PM GMT
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Board of Juvenile Affairs Voting Record

Date: 05/20/2025	
Item I - Recording of Members Present and Absent	
Meeting convened at 10:14 a.m.	
Member	Present/ Absent
Blaylock	Present
Bouse	Present
Emerson	Absent
Foss	Present
Johnson	Absent
Thomas	Present
Trimble	Present
Worthen (virtual)	Present
Youngblood	Present

Date: 05/20/2025
Meeting adjourned at 11:42

Board of Juvenile Affairs
Voting Record

Date: 05/20/2025	
Vote to approve the proposed minutes for the April 15, 2025 board meeting	
Motion By: Trimble	
Second: Bouse	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes

Date: 05/20/2025	
Vote to approve the proposed award to Hale Middle School through Youth at Heart from Title II Formula funding up to	
Motion By: Trimble	
Second: Bouse	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes

Board of Juvenile Affairs
Voting Record

Date: 05/20/2025	
Vote to approve the proposed award to Crossroads Dream Catchers from Title II Formula funding to \$50,000.00	
Motion By: Bouse	
Second: Trimble	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes

Date: 05/20/2025	
Vote to approve the proposed award to Youth Services Tulsa Camp Connect from Title II Formula funding up to \$50,000.00	
Motion By: Bouse	
Second: Blaylock	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes

Board of Juvenile Affairs
Voting Record

Date: 05/20/2025	
Vote to approve the proposed award to Youth Services Choctaw Rise Up from Title II Formula funding up to \$50,000.00	
Motion By: Trimble	
Second: Bouse	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes

Date: 05/20/2025	
Vote to approve the proposed award to Restore OKC from Title II Formula funding up to \$50,000.00	
Motion By: Bouse	
Second: Trimble	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes

Board of Juvenile Affairs
Voting Record

Date: 05/20/2025	
Vote to approve the proposed award to Pivot It's My Life from Title II Formula funding up to \$50,000.00	
Motion By: Trimble	
Second: Bouse	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes

Date: 05/20/2025	
Vote to approve the proposed year-to-date OJA Finance Report	
Motion By: Bouse	
Second: Thomas	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes

Board of Juvenile Affairs
Voting Record

Date: 05/20/2025	
Vote to approve the 2023-24 school year, FY2024, Oklahoma Youth Academy Charter School Audit	
Motion By: Bouse	
Second: Thomas	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Absent
Youngblood	Absent

Date: 05/20/2025	
Vote to authorize engaging EideBailly, LLP, to complete the 2024-25 school year, FY2025, Oklahoma Youth Academy Charter	
Motion By: Foss	
Second: Thomas	
Member	Vote
Blaylock	Yes
Bouse	Nay
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Nay
Worthen	Absent
Youngblood	Yes

Board of Juvenile Affairs
Voting Record

Date: 05/20/2025	
Vote to approve the proposed 2024-25 year-to-date, FY2025, Oklahoma Youth Academy Charter School Finance Report	
Motion By: Trimble	
Second: Bouse	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Absent
Youngblood	Yes

Date: 05/20/2025	
Vote to approve the proposed 2025-26, FY2026, encumbrances for the Oklahoma Youth Academy Charter School	
Motion By: Trimble	
Second: Bouse	
Member	Vote
Blaylock	Yes
Bouse	Yes
Emerson	Absent
Foss	Yes
Johnson	Absent
Thomas	Yes
Trimble	Yes
Worthen	Absent
Youngblood	Yes

May 20, 2025

Board of Juvenile Affairs Meeting

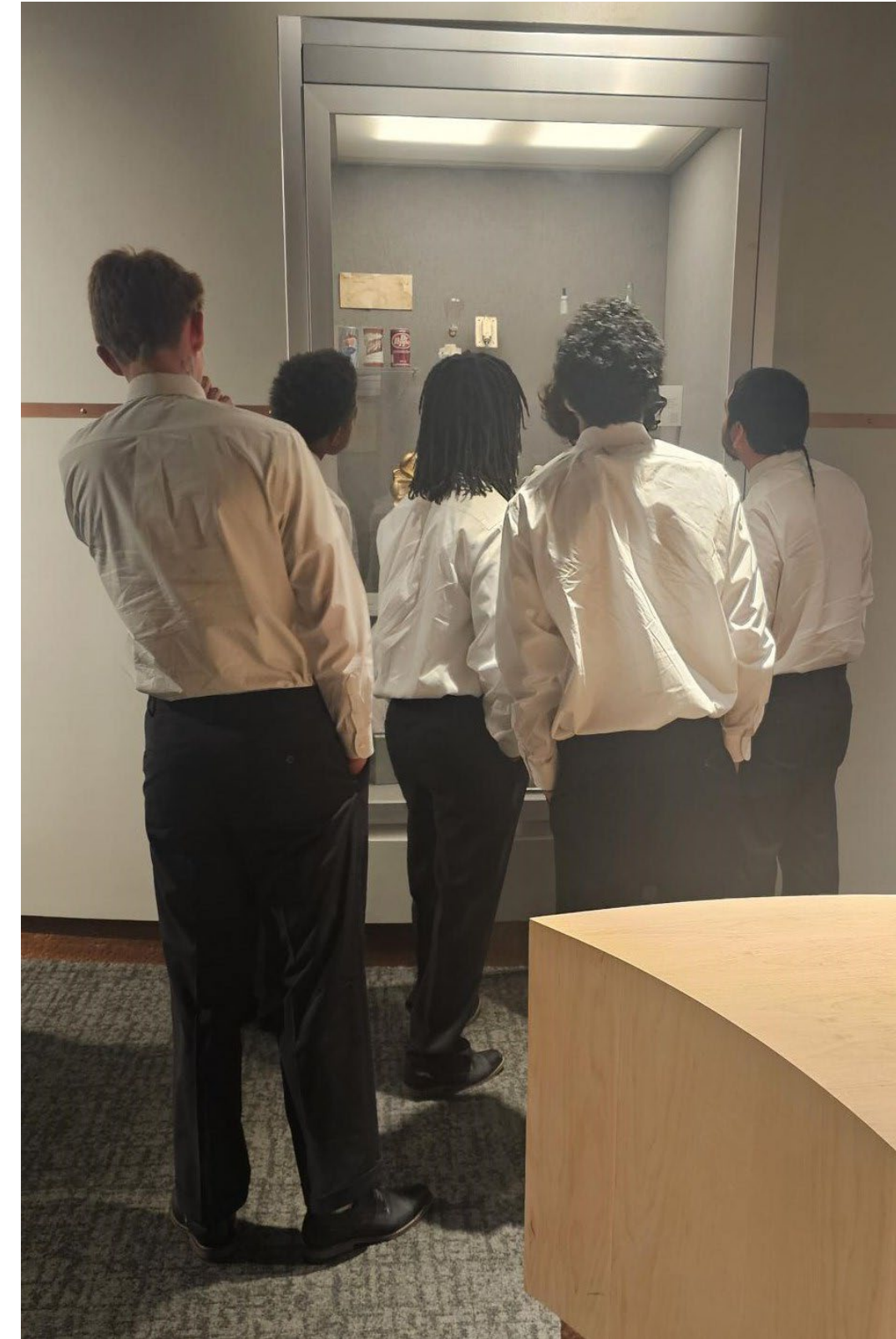
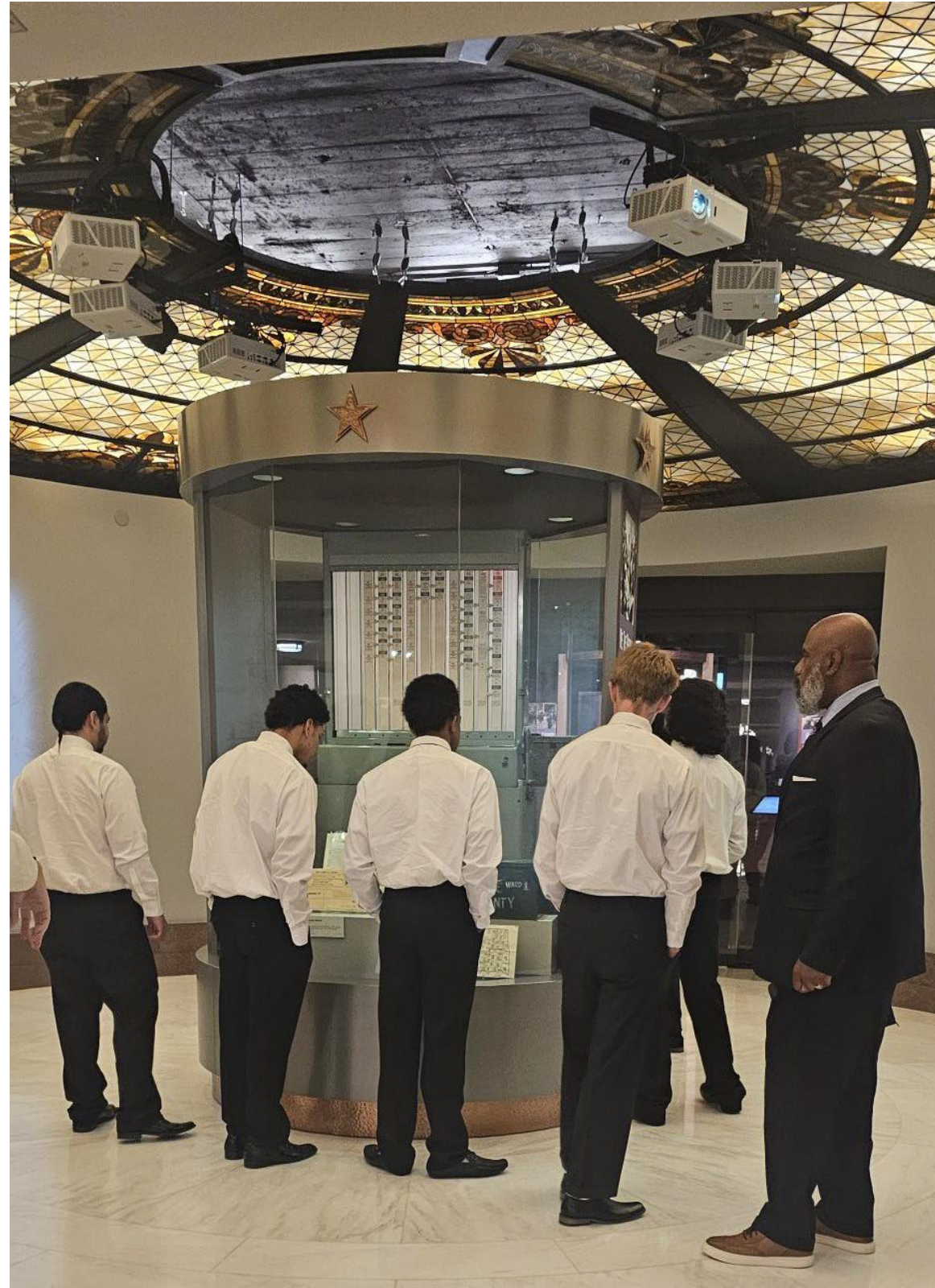


2025

Day at the Capitol



The Capitol Museum



Senator Brenda Stanley (R – Midwest City)



As the Senate author of
OJA request bill HB 1940,
Senator Stanley is a
champion of education
and OJA-involved youth!

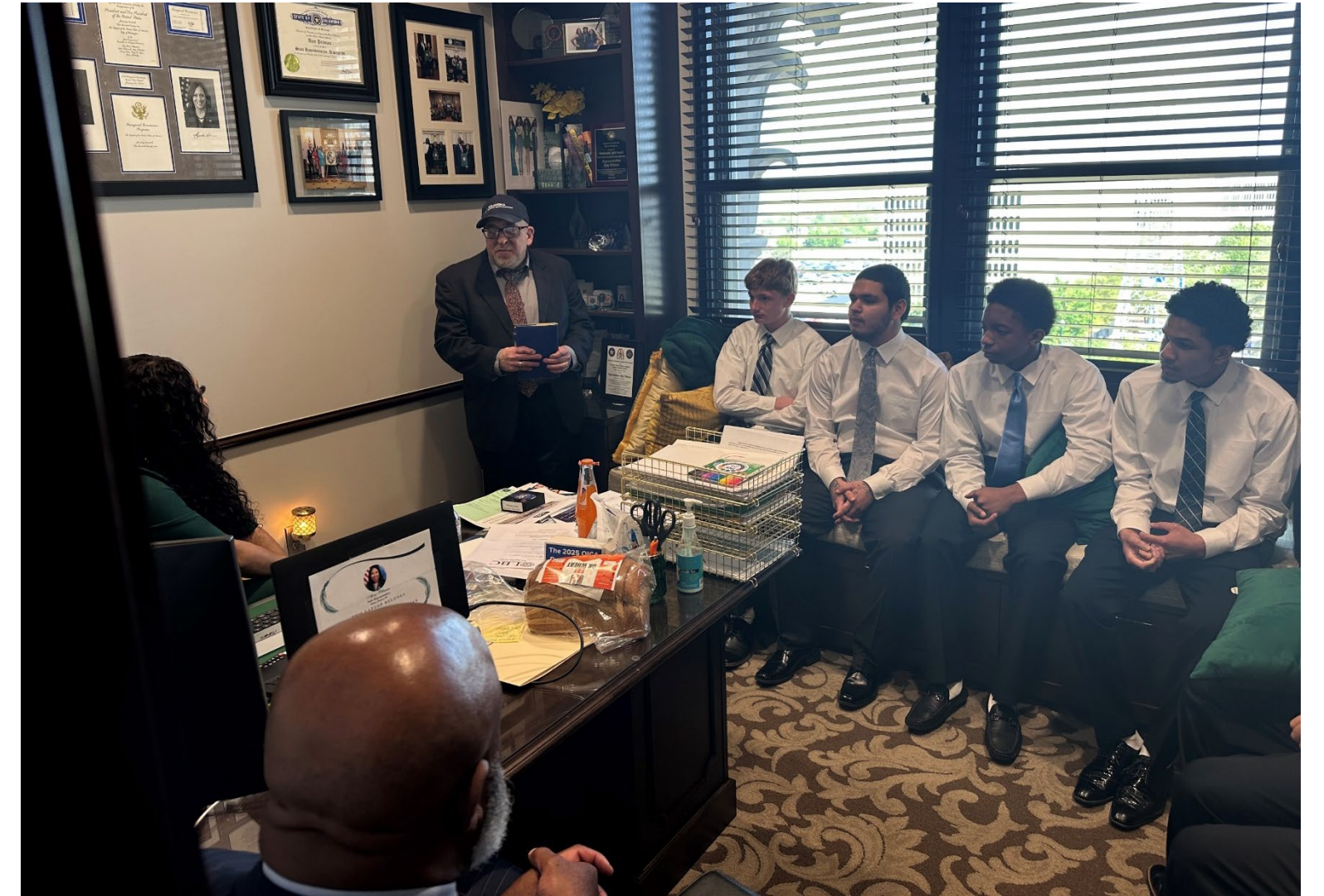


Senator Cari Hicks (D – Oklahoma City)



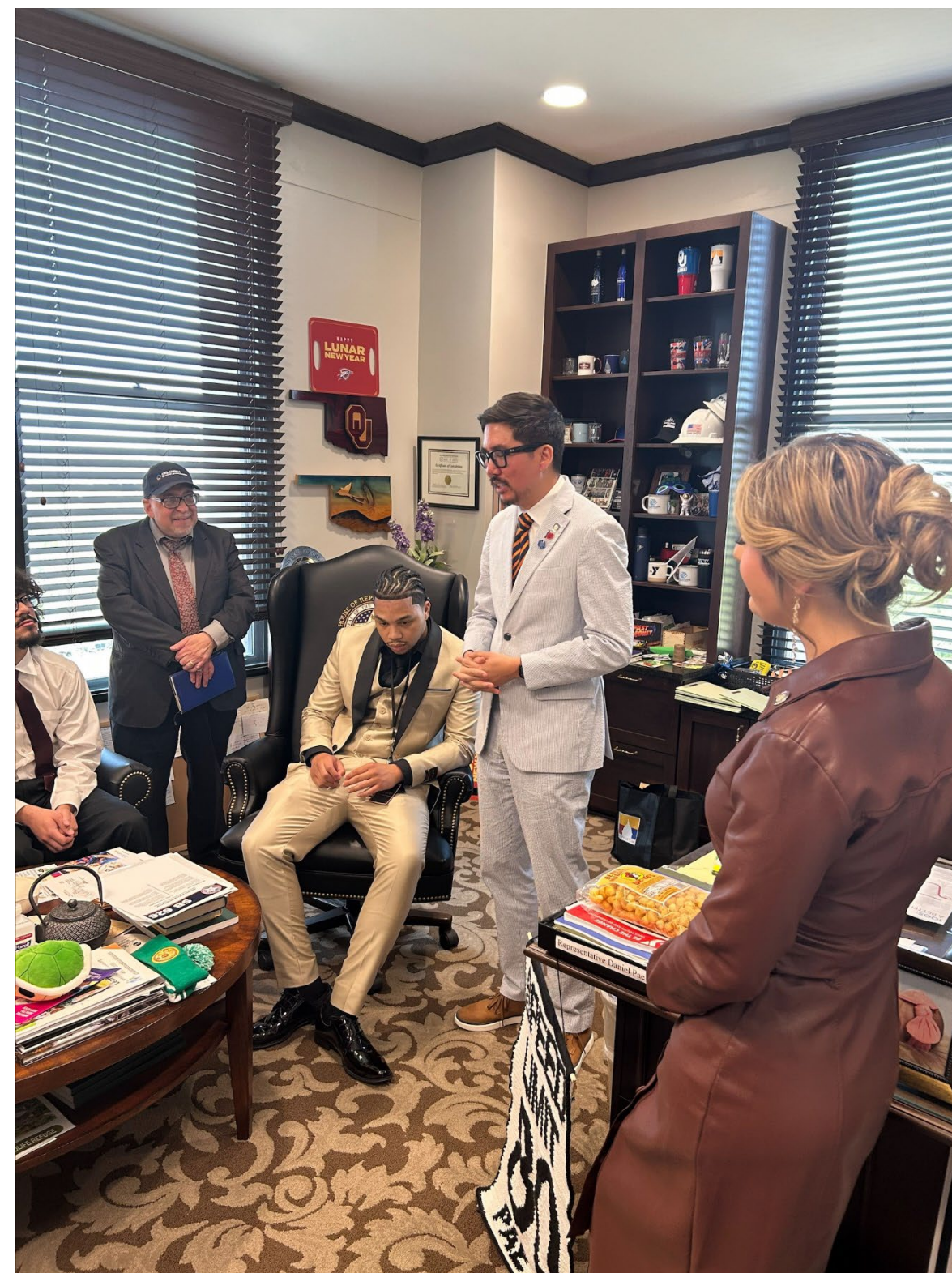
As a former schoolteacher and ranking member of the Senate Health and Human Services Committee, Senator Hicks is also always promoting educational opportunities for our youth!

Representative Ajay Pittman (D – Oklahoma City)



As one of the youngest members of the House, Representative Pittman knows the value of youth voices.
And upon returning to the community, Representative Pittman will represent Mr. Shivers!

Representative Daniel Pae (R – Lawton) & Representative Emily Gise (R – Oklahoma City)



As Chair and Vice-Chair of the House Human Services Sub-appropriations Committee, Representatives Pae and Gise gave us insight about the responsibility of chairing committees and learning about agency budgets like OJA!

Lunch with Representative Brian Hill (R – Mustang)



Representative John Waldron (D – Tulsa)



In the afternoon, Mr. Perez' State Representative hosted the youth in his office. Representative Waldron is also a former schoolteacher who focuses on expanding access to quality education for all youth.

Representative Ronald Stewart (D – Tulsa)



Representative Stewart from Tulsa dropped in to Representative Waldron's office while we were there to share insights and motivation with the youth.

Meeting Youth Emerging Leaders Chairman, Pray'Eon Jackson



*OSU Day
at the
Capitol*



Meeting Two-Time National Champions, Pottawatomie Fire!



Afternoon Dome Tour



Leaving Our Mark



Enjoying the View



End of the Day



THANK YOU

Director's Report





OKLAHOMA

OFFICE OF JUVENILE AFFAIRS

Timothy Tardibono, Executive Director

MAY 2025

BOARD UPDATE

Partner Engagement

- Met with Healthy Minds Oklahoma
- Spoke to the Group Home providers at the quarterly meeting
- Attended Youth Services of Tulsa's ribbon cutting ceremony
- Toured Redhawk Group Home, our newest Level E program located in Tulsa, OK
- Toured Mustang Treatment Center

Community Outreach

- Attended the OKC Prayer Breakfast
- Attended the presentation of request for funding applications to the JAG Board
- Met with ReMerge

Executive Legislative

- Met with Senator Julia Kirt
- Spoke with Senator Avery Frix
- Attended the monthly agency directors meeting hosted by State of Oklahoma COO Rick Rose
- Met with Senate Health and Human Services committee members in the lounge
- Attended a Senate Health and Human Services committee hearing

OJA Operations

- Attended Oklahoma Youth Academy Charter School Day at the Capitol
- Attended Alton Carter's presentation at COJC
- Had two meetings with Director Brian Bobek and Andrea Stasyzen from the Office of Faith-based Initiatives
- Met with the Council of State Government
- Attended Darrin Fox's, Cleveland County JJS, retirement ceremony from the Oklahoma National Guard
- Attended the SAG meeting

Community Based Services and Juvenile Services Unit
Board Report for May 2025
Contacts and Activities for April 2025

▪ **Division Statistics**

- 2,631 active cases...1,289 court involved including 438 youth in OJA custody.
- 445 new referrals-339 male and 106 female...average age 15.42.
- 13,650 individual contact notes documented in JOLTS.
- 280 intakes were completed during the month.
- 44 youth were activated and/or monitored by GPS.
- 52 placement requests were made during the month: 29 to Level E, 5 to secure care, 3 to Specialized Com Home, 13 to own home and 2 to independent/transitional living.
- 35 placements were made including 29 to Level E and 6 to secure care.
- A total of 27 youths paid \$6,226.19 restitution and other fees.

○ **Deputy Director Greg Delaney Activities**

- Participated in Executive staff meetings.
- Reviewed placement recommendations/participated in executive staffings for high acuity and/or high-profile cases.
- Participated in meetings with CBS program staff and Regional Directors
- Participated in Personnel Strategy meetings with supervisory staff.
- Participated in Independent/Transitional living placement staffings.
- Attended the Bi-weekly Finance and Administration meeting.
- Attended the Monday Morning trainings.
- Attended the OJA Board meeting.
- Attended a JSU support meeting.
- Made a presentation to the Youth Service Association.
- Attended the National School Board Association conference.
- Attended a training session regarding the new ADM-2 process.
- Attended a meeting regarding high-risk transportation.
- Attended an OJA Lunch and Learn training session.
- Met with Tulsa detention staff regarding DOC youth returning for court.
- Participated in a new OJA Board member orientation.
- Attended a meeting regarding detention services
- Attended the CoC state policy Board meeting.
- Attended a policy review meeting.
- Attended an HR meeting regarding personnel.
- Attended a meeting with the Western Regional staff.

- Attended a meeting with DMH regarding juvenile drug courts.
- Attended a meeting regarding CSG process mapping.
- Participated in a meeting with the Family Advisory Council.
- Attended a meeting regarding staff salaries.
- Participated in a meeting regarding the Restricted Registry.
- Participated in a meeting with finance regarding position requests.
- Attended the statewide Group home operators meeting.

- **Division Activities**
 - **Jeremy Evans, CBS Assistant Deputy Director**
 - Presented at the OIDS conference in Norman.
 - Reviewed all placement worksheets.
 - Conducted weekly TLP staffing's.
 - Attended a Georgetown Subcommittee meeting.
 - Participated in interviews for Area Directors.
 - Attended weekly Regional Staff meetings.
 - Attended the Western Regional staff meeting.
 - Attended the monthly in person CPM training program.
 - Conducted weekly meetings with OPI.
 - Attended Group Home meeting with all directors.

 - **Jennifer Thatcher, CBS Field Manager**
 - 44 youth are currently receiving GPS services.
 - Made a visit to the Ponca City JSU office to conduct GPS training.
 - Presented at the New Worker Academy – covered URC, Restitution, and GPS.
 - Assisted with interviews for the Western Region.
 - Assisted with interviews for State Office positions.
 - Attended the weekly TLP Review Staffing meetings.
 - Processed 5 URC requests and one Extension request.
 - Processed one Step Down Request.
 - Restitution program: approved 2 applications, denied one application, 2 pending applications and 6 activity logs.
 - Attended an Incarcerated Youth OHCA meeting.
 - Processed all Level E, Incentive, Detention, SCH, GPS, and birth certificate claims.

- **Jennifer Creecy, CBS Federal Funding Program Field Rep**
 - Processed 700 TCM claims.
 - Engaged in various emails and calls with JSU and Bureau staff regarding the TCM Program.
 - Met OHCA and PHPG (3rd party evaluation team) for readiness assessment regarding Medicaid and reentry for justice involved youth.
 - Met with Tulsa County AADs virtually to discuss signature compliance and treatment plans addressing deficiencies found after completing an audit of the county's TCM notes related to RBMS funding.
 - Met with the YLS/CMI training team.
 - Provided monthly report to supervisors regarding overdue TCM entries.
 - Attended CBS division staff meeting.
 - Attended a meeting regarding updating the YLS/CMI.
 - Visited the Tulsa County JSU office.
 - Provided YLS and TCM training at the New Worker Academy.
 - Attended a workshop for Medicaid Reentry for Justice Involved Youth.
 - Attended Monday Morning Meetings.
 - Attended the East Region meeting and provided TCM training.
- **Gene Carroll, CBS Detention Program Manager**
 - Attended Monday Morning Meeting on TEAMS on April 21.
 - Made visit to Tulsa County JSU Office.
 - Reviewed all Critical Incidents reported and followed up if needed.
 - Returned emails and phone calls.
 - Reviewed all Monitor and Liaison reports and followed up if needed.
 - Attended a meeting between OJA/OJDA regarding a possible detention contract.
 - Participated in an interview panel for the Group Home Program Manager position.
 - Updated Monitor/Liaison list and forwarded to the Area Directors.
 - Attended meeting to discuss the state detention plan on TEAMS.
 - Attended JOLTS Committee Meeting on TEAMS.
 - Worked on documented detention denials for the month.
- **Alyssa Devine, OPI Program Manager**
 - Conducted weekly staffing meetings with Assistant Deputy Director Jeremy Evans.
 - Attended the monthly staff meeting with Deputy Director Greg Delaney.
 - Reviewed and signed off on all FBI background checks for potential detention staff statewide.
 - The new OPI staff member Eric completed New Worker Training in April. He continues to meet with supervisor Alyssa Devine for training sessions on a regular basis.

- Scheduled upcoming assessments for Cleveland County Detention Center and Comanche Detention Center.
- Completed the assessment for Creek County Detention Center on April 8th. The report was distributed on April 9th. No Corrective Action Plan will be required.
- Completed and distributed the Cleveland County Detention report for the assessment conducted on April 22nd. No Corrective Action Plan will be required.
- Scheduled upcoming detention audits for LeFlore County Detention Center.
- Scheduled upcoming JSU audits for Blaine, Kingfisher, Kay, Washington, Nowata, Rodgers and Mayes Counties.

Western Region Highlights from Regional Director Jerry Skinner

The Western Region was able to select Jessica Seigars as the new Assistant Area Director (AAD) for Garfield, Major, Grant and Alfalfa counties during April. Jessica is a 14-year employee and brings a vast knowledge of juvenile justice to this new position.

Assistant Area Director Chris Walker left the Region to join the Reentry team during the month. This position is announced and a selection to fill this position will be made soon. A JJSII position in the Garfield office will also be filled soon due to Jessica Seigar's promotion.

Meetings have been ongoing with the Area Directors for the purpose of identifying strengths and weaknesses in casework delivery. Our focus will be one of standardization across the region. We will also be working to increase the number of contacts that are made each month with the youth and their families. Additionally, work groups are being established within the region and across regions that will serve to identify a more streamlined, standardized reporting method for court reports, social histories and home studies. Assistant Area Directors will be placing a heavier focus on ensuring TCM contacts are completed each month, and that assessments and re-assessments are conducted timely.

○ Rex Boutwell, Northwest Area Director

- Visited Garfield Co. office and staffed a case.
- Attended Monday morning meetings via Teams.
- Attended a Teams Grand Staffing meeting with COJC.
- Attended a Canadian County meeting, reviewed and planned future meetings with Western Region Director Jerry Skinner and discussed ADS meetings, agenda, and locations.
- Attended a two-day Hope navigator training in Tulsa.
- Participated in interviews for the Assistant Area Director position in Garfield County.
- Visited the Mustang girls group home.
- Attended a meeting with Heath Denney at the Custer County office.

- Visited the Weatherford Transitional living program.
- Attend a staff meeting at Garfield County office.
- Attended the Group home provider meeting in Norman.
- Participated in various case staffings through the month with JSU staff.
- Attended the Western Zone meeting located at Fort Cobb.

Noteworthy activities and details for the NW Area

The Northwest Area has a vacant Assistant Area Director position available, and we are looking forward to some good candidates applying for that leadership role.

Wes Warren, Director at the Weatherford Transitional Living program, reports one of our youth has worked hard in their program and has thrived. His hard work has paid off. In fact, he successfully completed their program and has now moved into his own apartment. Wes is very grateful to the community, volunteers, and mentors for helping this youth get essential items. The youth has built a good supporting cast around him.

AAD Belinda Hannon has been working very hard covering multiple counties as we move forward in filling the vacant AAD positions. She is doing a great job.

The Blaine County DA's office addressed some staffing that was affecting the processing of our cases and after a meeting with myself and Layce Smith, Blaine County JJS worker, we were able to address our areas of concern. We are still working on the timely processing of petitions, but we do have a positive start. Judge Lafferty sent me a message in April stating how much she likes Layce Smith, in Blaine County. I thought it was very nice of her to do that.

The Canadian County Threat Assessment MDT Team is continuing. We met in April and there were several juveniles discussed. This is a great resource for us to have in Canadian County.

The Canadian County Detention liaison reports the resident population has increased, and it seems to be more out of county youth. The new CIC has opened but is only for Canadian County youth. There have not been many youth placed in CIC yet, but this will be a nice resource moving forward. The shelter in Canadian County did not have any OJA youth placed for the month of April. The Canadian County Coalition is back on track and meeting monthly.

FFT is moving along effectively in all counties. As in previous months we have had some good success.

JJS Gabrielle Cole is our CARS liaison and has monthly check-ins to monitor the progress of our youth receiving services.

JJS Jazmya Cabrera had 3 youth graduate from high school. This is a major accomplishment for our youth.

JJS Briar Workman, received a shout out from someone this month that stated that they are really noticing his confidence and that he is doing a good job.

JJS Gabrielle Cole had a youth whose case was recently closed. He graduated from high school and was accepted into Yale on a full ride scholarship to study engineering.

JJS Nikole Nickels participated in the monthly Weatherford Truancy Board meeting.

Notes from Jessica Seigars, AAD for Garfield, Alfalfa, Grant, Major, and Woods County

I attended the Garfield County Drug & Alcohol Coalition this month and I continue to attend the Garfield County Juvenile Drug Court weekly. I have started meeting with our CARS provider every other Wednesdays to ensure all parties are still working together successfully. I will meet with the clinical director once a month to discuss available services and implementation. I had a client, at Cornerstone Level E Group Home, earning Resident of the Month. I, also had a client and her family that successfully finished FFT.

I have scheduled for the ADAs to start attending a case staffing meeting every other Wednesday at our office, to discuss their new pending intakes and any issues going on with their current clients. This will allow more open communication between us.

JJS Lyndsay Clarkson successfully advocated for a low-functioning youth to be released from detention.

JJS Chad Mittelstet advocated to keep a client out of detention in Major County, due to ongoing mental health issues. She ended up being placed in DHS custody and was placed at DHS Level E. Group Home.

JJS Melissa Jones sent her first FFT referral for a family from Woods County. She also assisted a mom with a parental packet for a mental health treatment facility. She has continued her search for new office space.

JJS Jeff Riley, our newest employee, learned a lot at our last district meeting. He sent in a HUB referral in after a client and his family did not have a functioning bathroom. Jeff is attending the Garfield County Juvenile Drug Court weekly and learning the role, so he can be assigned as the new juvenile drug court person for our office. He will also be attending the Garfield County Drug & Alcohol coalition meetings each month.

Notes from Rita Holland-Moore (AAD for Beaver, Cimarron and Texas Counties)

The month of April has been very busy. OJA continues to work with our youth and families to ensure they are provided with sufficient programs to learn skills and change the behaviors that will allow them to continue living in their homes in our communities.

April was Child Abuse and Prevention Month. Many agencies have activities that bring awareness to child abuse. Panhandle Services for Children, whom we work with, provided a lunch and learn for the community and discussed signs of abuse and neglect. The Task Force, of which OJA is a part of, will do an activity to raise awareness such as putting ribbons on trees causing conversations about the purpose of the ribbons.

Everyone in Texas County, along with all their other jobs and duties, are preparing for Pioneer Days, which was established in 1933. Besides being a county fair with a parade and carnival rides, it has also become the location of one of the biggest PCRA Rodeos. It consistently ranks in the top 30 Rodeos for payout - drawing the top rodeo athletes from around the country. Many of those top rodeo athletes, who participate in the PRCA attended and were trained right here in Texas County at Oklahoma Panhandle State University. People come from all over the world hoping to have an authentic rodeo experience. We are bustling with activity.

Heath Denney, Southwest Area Director

On April 1st, I met with Director of Finance, Amber Miller, and Southwest Youth and Family Services Executive Director, Shanna Rice, at the youth services office in Chickasha. Ms. Rice provided updates on the ARPA funding projects currently underway and engaged in further discussion on how the ARPA funding is greatly assisting numerous youth services agencies throughout the state.

Continuum of Care (COC) Initiative

On April 17th, a Pre and Post Policy Board Meeting was held regarding the OJJDP COC Initiative and OJA's implementation process for this new program, which is a 3–5-year plan.

Oklahoma, Tulsa, and Comanche Counties will be the three target areas for the initiative at this time. James Morris of Marie Detty Youth and Family Services and Triston Wright, Executive Director of MIGHT Community Development & Resource Center have both volunteered to serve on the COC board as representatives of Comanche County and were both present at the meeting.

Members spoke about this endeavor being an 18-month planning process. According to Alison Humphries, an extension has already been granted.

Steps identified moving forward

- Identifying goals and priorities for the COC Board – Forming a committee/council, we spoke about including people who will be present, and the membership could be made up of parents, counselors, correctional officers, etc.
- Developing collaborations with local sites – Looking at the area in question and identifying who could potentially assist our youth and collaborate on our current efforts.
- Provide local training on COC
- Work group and plan development
- Asset Mapping – Identifying available and missing resources under the COC directive within the area/county.
- Data collection and analysis- Identifying ongoing issues in the county.
- Collaboration with STAAR for youth and family engagement – Board member Gerald Scott spoke about youth currently at COJC who are actively participating in this program.

Members were encouraged to think of outcomes they want to achieve in these 4 areas:

- Detention and Courts – per Alison Humphrey, OJA had recently met with representatives in Lawton/Comanche Co.
- Prevention – The team felt that OJA was doing good in this area and had the means to strengthen areas deemed important.
- Placement – The team was informed that good outcomes have been ongoing in this area.
- Re-entry – A focus on existing and needed reentry supports in the area.

On April 22nd, a western region staff meeting was held at the Caddo Kiowa Technology Center in Fort Cobb. Staff in Northwest and Southwest Oklahoma were able to get together and get to know each other better. CBS Deputy Director, Greg Delaney, and Assistant Deputy Director, Jeremy Evans, were present and held discussions with staff. Samie Harley, OJA Training Director, facilitated some fun and engaging group exercises for those present.

Porsheana Brown with the Department of Rehabilitation Services presented information on the services their agency provides to young people. Randy Shephard, HUB/Reentry Supervisor, trained the region on the new reentry process that goes into effect on May 1st. AADs, Belinda Hannon (Canadian County) and Michael Humdy (Carter County) did a great job in presenting a Back-to-Basics training on OJA Custody policy and procedure. The regional meeting went extremely well and allowed an opportunity for staff in western Oklahoma to connect and build relationships.

Area vacancies

The Southwest Area continues to have a vacant transportation officer position, despite five different rounds of interviews since the original job posting in October of 2023. A request has been made to increase the pay of this position (from \$15.00 per hour to \$18.73 per hour) to attract higher performing candidates. This position has also been relocated to the Lawton area, and four new applicants have applied (to date) since this relocation.

Notes from Jenny Olson (AAD for Jackson, Kiowa, Tillman, Greer, and Harmon Counties)

JSU staff are attending Multi-Disciplinary Team (MDT) meetings in all counties except Harmon. JSU staff will be reaching out to get the date for the Harmon MDT meeting and put that on calendar to attend as well.

A second round of interviews have been completed for the vacant JJS position in Kiowa County (Hobart). After much consideration, a candidate has been selected for that position. Once the candidate completes the preemployment requirements, they will begin employment with the agency in May.

Notes from Billy Brown (AAD for Grady and Stephens Counties)

JJS III's Erin Pipkin and Bo Walker both attended the Tribal Public Health Conference in Durant, Oklahoma on April 1– 3. The conference provided jam-packed events with well-respected keynotes, networking opportunities, and exciting cultural events. Both Erin and Bo reported the conference was very informative. Erin is the tribal liaison for the Southwest Area.

Grady and Stephens County staff continue to make Functional Family Therapy (FFT) referrals as well as HUB Referrals for those youth/families in need. Local staff indicate that programs appear to be doing extremely well.

Notes from Michael Humdy (AAD for Carter, Love, and Jefferson Counties)

FFT continues to do well in these counties. A total of five new FFT referrals were submitted during the month of April. OJA continues to see great success in this program.



Notes from Levi Schartzer (AAD for Comanche, Cotton, and Caddo Counties)

Comanche County JJS III, Maurine Rinehart's client D.W., a YO, graduated and received his diploma. Maurine also received some pictures, see below, he looks very happy and very proud. He was discharged from Scissortail Pointe on April 14, 2025, and he has plans to go into the military. He came into the office the day he was discharged, and Maurine and I both let him know that it was

great that he graduated and he should be very proud of that accomplishment. We encouraged him to continue to pursue the military and to talk to a recruiter. Also, it should be noted that while Davion was at Scissortail, he did not have one single write up for negative behavior.

Notes from Millie Teague (AAD for Beckham and Washita Counties)

Shelly Larson (JJS III) in Beckham County has two youth on her caseload that had successes in April. Youth (J.T.) who is currently in placement at Whitetail excitingly reported to Shelly that he was the only one at Whitetail to be at "Craftsman" level. Also, another one of Shelly's youths (B.J.) was at least 3 months behind in his Junior year before entering People Inc. on January 3, 2025. If he maintains his rate of progress, he will have enough credits to graduate high school prior to his projected exit date in July.

Ethan Fry (JJS III) in Washita County has a youth (J.G.) who was stepped down at court to YO Supervision after successful completion of Positive Outcomes and the Crowder Specialized Community Home. J.G. is now eighteen years old and he recently moved into his own apartment in Weatherford where he is working full-time at Pizza Hut and doing well.

Central Regional Highlights from Regional Director Jeremy Andrews

The Central Region had quite a busy month for April. Staff across the region took time to recognize our great administrative staff for Administrative Professionals Day. Our two Area Secretaries, Samantha Parker and Glenda Duncan, assist with needs across the region from new employee on boarding to tracking leave; they ensure we are well taken care of. In coordination with them, the central region has five admin techs: Marla Stasyszen, Kathy McNally, Cheralee Dobbs, Kennedy Crowson, and Brittney McLeod-Ueltzen. They all assist in local county offices, keeping information flowing and ensuring we stay organized and can focus on the important work helping youth and families. They, along with all our administrative staff in the agency, are a vital part of the work we do.

We had four staff complete New Worker Academy, two from Oklahoma County, one from Cleveland County, and one from Kay. This is a great opportunity for our new staff to come together and not only continue to learn about their role but also to connect with other new workers across the state.

Local JSU staff in Creek and Cleveland County assisted with the annual OPI Detention assessments for their areas.

The North Central Area Director was selected. Congratulations to Carlos Sanchez-Medina for being selected.



OJA's Regional Directors, as well as new Area Directors got together with the directors and leadership for each of our Group Home providers this past month. We heard updates from each of the group homes on their programs and were able to introduce new faces in their new

roles. It provided time for us to hear feedback from our community partners and ensure open communication between all.

Our regional directors and some of our area directors also Participated in the Continuum of Care State Policy Board Meeting. This group is comprised of OJA staff and community partners seeking to provide coordination of resources and a better framework for youth justice services. It was a great first meeting and we are looking forward to continuing to connect with and improve outcomes for youth in our care.

This wouldn't be possible without the strong community connections built by our workers in the field. One such example, in Logan County, JJS Tara Kerr has been working as a key member on the planning committee with the annual "Touch the Trucks" event. She has been working on flyers and handouts for all the schools in Logan County and coordinating the upcoming community event. This event brings awareness and information on prevention services, victim advocacy, health services, education and more.

Likewise, JJS Shannon Anderson and JJS Michele Marshall went to the "About Face" program. This is a new program for adult females who are criminal justice involved. They were able to discuss possible collaboration for individuals through our clothing closet in Payne County and getting OJA involved to discuss those who have system involved youth. Also discussed different grants opportunities in the community. Michelle and Shannon were able to connect them to a grant offered by the Elks, Ernie Smart Grant, which awarded them \$500 towards buying supplies for the program.

JJS Shannon Anderson worked with Mona at Meridian Technology and was able to get a youth into a GED program. Shannon had been working with this family and the school to get an education plan. After meeting several obstacles, she reached out to Mona and they were able to get a plan in place to meet the youth's needs.

We also were able to celebrate the success of a former client this past month! A female youth JJS Mark Cristiano had worked with became employed at the Payne County courthouse. This youth had called and was seeking a professional job. The office worked together in identifying different jobs available in our community, which led to the court clerk job posting. The young lady excitedly called Mark when she got an interview and then called when she got the job. This

youth has also started a cookie business and on her first day of work her mother brought us a dozen cookies made by this youth. Her mother expressed her gratitude for Payne County JSU. Despite this case closing, because of the great work in our Payne County office the family knows they can continue to reach out when they need assistance. Great Job Mark!

JJS Mark Christiano had a case that had previously closed who reached out after the mother had been attacked by a dog. Youth talked about the trauma of hearing his mother get attacked and the mother talked about her experience. Mother had been treated at the ER and needed medical supplies she could not afford so she was going without. Payne County did a get-well card and utilized some gift cards that had been donated to give her a resource to buy medical supplies, pay for prescription and to buy some food. We spent about an hour in the office with this youth and his mother.

Suzanne O'Neal, AAD over Pottawatomie County, attended a three-day tribal conference in Durant. She, along with several other attendees brought back a wealth of information and resources and plan to provide the rest of the agency with a recap that will be presented via a podcast somewhere towards the end of May.

In Kay County we had a custody youth graduate and discharge from placement at Thunder Ridge Plus on April 25th. Thunder Ridge held his graduation ceremony on the same day he was discharged. He is now back home and doing well.

Our Kay County staff were also able to assist a youth in our care who experienced the death of his father. The family was struggling financially and OJA was able to utilize our HUB referral to pay for the parent's cremation while we further assisted the family in connection with additional therapy services.

Northcentral Area Director, Carlos Sanchez-Medina attended a community team this past month. This meeting includes local agencies/school staff/local tribes/health dept that provide services for the community. We use this meeting for resources to help our kids and families involved with us access services in Kay County. In addition, Kay County JJS Typanga Oden started attending an MDT meeting that works with PSB kids and PSB incidents in the community.

JJS Aaron Schmitt out of Lincoln County was able to assist a former custody client with resources and obtaining proper documentation while pending a decision in an adult matter. Aaron has scheduled to meet with school resource officers and tribal liaisons to discuss juvenile protocols.

Eastern Region Highlights from Regional Director Rodney McKnight

For the month of April 2025, the Eastern Region served approximately 1103 youth, with 464 having a legal status of a deferred filing to custody. Contact notes totaled 6,181 with 526 being TCM eligible. Out of the 1103 youths, there are 367 supervised cases with 87 being OJA Custody youth and 9 Dual Custody youth. We currently have 52 youth in various placements. There are 55 youth in secure detention, 37 being pre-adjudicatory juveniles with 10 youth awaiting placement.

Referrals stayed about the same this month, with a total of 194 referrals for the month of April, compared to 193 the month before, with a total of 126 intakes completed. Most referrals consisted of property and drug offenses with a few violent crimes happening throughout the district. FFT referrals totaling 19 families participating. HUB referrals had a total of 24 families referred in the month of April. The total amount of restitution collected in April was \$790.50.

Eastern Region activities for the month of April 2025 include monthly MDT meetings, liaison visits to JDC and YS Shelters, CARS staffing's, drug coalition, graduated sanctions and several online training courses.

From March 31 through April 3 OJA tribal liaisons throughout OJA and myself attended the Tribal Health Conference in Durant, Oklahoma where we were able to network with other liaisons throughout the tribes. This was hosted by the Choctaw Nation and took place at the Choctaw Casino and Resort.

On April 2nd, the SE Area Director Bobbi Foster participated in a meeting with Muskogee supervisor Joe Giem and his staff at the Muskogee office. This is the first of many visits. They were able to ask questions and cover expectations.

On April 7-10, the second week of New Worker Academy was completed by Debbie Perez (Pushmataha), Shawna Latham (Johnston), and Roger Chronister (Bryan). Congratulations to them for completing the academy and we are thankful to have them on board.

On April 14 and 15th AD Bobbi Foster along with several other OJA staff attended the Hope Navigator training at the OU Campus in Tulsa.

On April 21-23 several staff members attended the 31st annual Child Abuse and Neglect Conference held in Norman.

On April 24th a SE staff meeting was held in McAlester. The topics were Hope with Kheri Smith, Reentry with Alison Humphrey, Training Director Samie Harley, Josh Holder with OJJDP, Holly Baker with 988, as well Robert Hampton from Yellow Rock facility in Arkansas. Lunch was

provided by Robert and Yellow Rock Facility. JSU Back to Basics sections 2 and 3 were conducted by AAD Dotti Brandon and AD Bobbi Foster.

On April 28th, a NE Area meeting was held in Claremore. Training speakers consisted of Jennifer Creecy with federal funding, Reentry with Alison Humphrey, Josh Holder OJJDP, and Back to Basics sections 2 and 3, presented by AAD's Bob Williams and Ceira Hood. Further, Director Timothy Tardibono was present at the meeting to introduce himself and take questions from employees. An Eastern Regional Meeting is being scheduled for June 12th, possibly in Muskogee.

On multiple dates throughout April, Wagoner County JJS Christopher Green worked exhaustively and diligently attempting to obtain guidance and collaboration from Florida Juvenile Services on a complex case involving an ICJ youth that currently resides in Wagoner County. A huge thank you to ICJ compact administrator Robert Hendryx for his continued efforts in assisting in this case as we continue to work towards a resolution with the state of Florida.

On April 21st, Bryson Paden began his duties as the NE Area Director. Bryson has worked for OJA approximately 13 years, the last 4 as an ADS in Adair, Cherokee, Sequoyah, and Wagoner Counties. Before coming to OJA, Bryson was a supervisor with DHS.

At the end of April, Muskogee County Constanze Bever JJSIII was selected to be the Lead Placement Administrator, and she began her duties on May 6th. Constance will be missed in JSU, but we couldn't be prouder of her accomplishments.

On April 25th, Wagoner County JJS Christopher Green celebrated 12 years of service for the state of Oklahoma.

Success Story- Tulsa County Caseworker DeDondra Carson sent the following update on one of her youth, who is the first to graduate in his immediate family and inspired his mother and older siblings to obtain their GED's. His father was able to participate by messenger and expressed his appreciation to those that made it possible to witness son's graduation. His older sister reported it has been very hard for the family since dad was deported last year but today, we were all together. Pictures of the graduation will be attached. We are all very proud of this youth, the efforts of the staff at Thunder Ridge, and the dedication of Mrs. Carson.





Alison Humphrey, Director of Reentry

Summary:

The Reentry and Continuum of Care (COC) teams provided critical supportive services and engaged in the workforce, Functional Family Therapy (FFT), HUB coordination, and family-focused initiatives throughout April 2025. This month featured extensive coordination with local JSU staff, Oklahoma County Juvenile Bureau (OCJB), and community partners to meet the needs of justice-involved youth, with a continued focus on training, data system improvements, and individualized youth supports.

Workforce Development & Youth Assistance

- Assisted youth in obtaining **8 state-issued IDs** and **5 birth certificates**
- Facilitated driver's education, clothing, GED testing, YMCA access, phones, high school diploma assistance, and gas cards across more than 25 counties
- Continued support of the STAAR Foundation program and tracked youth outcomes and discharges
- Worked on Hoopfest scheduled for June 21st
- Facilitated COJC permit appointments for 3 youth prior to reentry
- Assisted with formal attire and prom access, job transportation (bike), and basic furnishings for youth reentering community placements

Reentry Meetings & HUB Assistance

- Conducted **30 HUB meetings**
- Completed **50 HUB assistance requests** in areas such as clothing, food, rent, transportation, ID, and household items
- Attended **31** 30 & 90-day meetings in group homes
- Attended **1** 30-day meeting at COJC
- Attended **5** Grand Staffing meetings at COJC
- Attended **9** exit transition meetings in group homes
- Coordinated COJC secure care transition and visitation needs, including mentorship and family outreach

Family Engagement Meetings:

- Presented family engagement strategy updates at COJC staff training and Family Advisory Council
- Provided interpreting services for FFT sessions, family therapy, monthly check-ins, and intake coordination across multiple counties

Training & Workshops Attended:

- Attended the Tribal Public Health Conference
- Attended West Region staff meeting and presented on Reentry Standard Operating Procedure (SOP) and form
- Attended Northeast area staff meeting
- Met with Len Morris to discuss JOLTS dashboard and ways to highlight accurate outcomes

- Met with CREOKS, Spring Eternal, Empowerment Community Services, and Jetty Counseling center to correct JOLTS numbers for accurate outcomes on the JOLTS dashboard.
- Met with local JSU staff to discuss FFT involvement with their caseloads and potential clients
- Attended HOPE community of practice follow up training
- Attended FFT Refresher Lunch and Learn along with FFT LLC and partnered agencies
- Met with new workers and presented on FFT, Reentry, YEL and YLSI
- Attended COC State Policy Board Meeting
- Met with partnered agencies and OCJB leadership to discuss ways to improve FFT intake scheduling/engagement with Arnall cases
- Conducted meet and greet with OCJB leadership and staff and partnered agencies
- FLUXX University Training for Internal Staff, Standard Grantmaker Training and Advanced Grantmaker Training
- Managing Up for Project Managers with Challenging Senior Stakeholders Course
- Attended Child Abuse & Neglect Conference, FLUXX Workshops, DBT sessions, and FFT Lunch & Learn
- Trained all Regions on Reentry

Meetings with Key Partners:

- Budget Modification Discussion
- COC Dashboard Discussion
- Georgetown Capstone Subcommittee Data
- COC-STAAR
- OKC-Site Planning Visit Meeting
- Site Visit Prep OKC OJJDP
- COC/STAAR Summary & Deliverable Final Review
- Pre-Policy Board Meeting & COC State Policy Board Meeting
- OJA Grant Award Modification Discussion
- FLUXX Workshop #3 through #9

Projects & Research

- Tracked COC dashboard data and project metrics in coordination with Georgetown Capstone and Data Outcomes Manager
- Advanced FLUXX grant management platform design and training across grantmaking workflows
- Refined JSU family engagement guideline drafts in partnership with HOPE Team
- Researched Title II grant restrictions and incentives, and began coordination for State Policy Board deliverables
- Continued outreach to STAAR Foundation and community partners for secure care reentry
- Assisting OCJB with referrals/ understanding of the program
- Continuing weekly staffing meetings with OCJB; these meetings serve as a crucial platform for discussing officer caseloads, identifying cases eligible for FFT, and addressing ongoing FFT-involved cases. This provides an opportunity for OCJB staff to ask questions and gain clarity on the FFT process.
- Bureau of Justice Assistance (BJA) Quarterly Data Reporting



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Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

Board Report – May 2025

April 1st to 30th 2025 activity

Releases (5) from Secure Care

April 2025

Intakes (6) for Secure Care

Parole – 2

AWOL from Step Down during 10-day pass - 1

Bridged to Adult System - 2

COJC census as of April 30, 2025 - 49

Central Oklahoma Juvenile Center (COJC) facility events

- Six Oklahoma Youth Academy Charter School Students spent the Day at the Capitol which was inspiring and uplifting. The bonus moments were meeting members of the professional basketball team Potawatomi Fire and climbing to the top of the Capitol building to view OKC.
 - Residents enjoyed an Easter egg hunt on the main ballfield.
 - Two Community Phase youth gave back to the Tecumseh community by passing out food to the less fortunate at Hiland Church of Christ in Tecumseh. They met the Mayor of Tecumseh, and he said he was incredibly impressed with the young men and their willingness to help and give back.
 - The House Appropriations subcommittee visited COJC and were provided a tour by COJC residents.
 - State Representative Senator Jett toured COJC.
 - OCCY Executive Director Annette Jacobi toured COJC.
 - New Board Member Judge Blaylock toured COJC.
 - Motivational Speaker Alton Carter, author of The Boy That Carried Bricks, spoke to residents and staff at COJC. Mr. Carter grew up in the Oklahoma Foster Care System and faced many of the same challenges as our youth.
 - STARR's Pathway to Excellence vocational course continues with twenty (20) residents.
 - Hope Ambassadors held Hope sessions on each unit for all residents; Director Tardibono attended Hope sessions.
 - OYACS coordinated a chalk art contest for the students titled "What does success look like to you"? Youth were provided with the opportunity to express themselves through the vibrant world of chalk art. The theme, "What does success look like to you?" provided the youth with a goal, pathway, and hope that words alone sometimes cannot.
 - A leadership dinner was held for Community and Leadership phase youth and served in the Canteen.
 - Resident/family engagement visitation for April – 47 in person visits with a total of 96 visitors, 131 virtual visits and 354 telephone calls.
 - Volunteers from Waterloo Baptist Church, Antioch Community Church, Life Church Switch, Powerline Church, and the Torch Program provided Bible Study, Mentoring and Church services for youth.
 - STARR Foundation volunteers meet with youth who do not receive visits.
-



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Division Leadership Activities

- Completed weekly walk throughs of COJC units provide open dialogue and support for residents and staff.
 - Participated in the New Board Member Orientation by presenting an overview of secure care.
 - Participated in virtual meeting with the American Correctional Association Standards Staff to discuss best practices in transportation of residents.
 - Attended OJAs JOLTS Committee meeting to determine new additions or edits needed to the Juvenile Online Tracking System.
 - Participated in the OJA Schematic Design Review for the COJC multipurpose building and control center with architects.
 - Met with Career Tech Director Brent Haken to discuss improvement in the COJC career tech programming.
 - Attended the Council of State Governments initiative to discuss the agency's structure and processes.
 - Participated in the Georgetown Subcommittee meeting to discuss applicable policy and procedure.
 - Participated in the Data Governance Committee Monthly meeting to determine updates on required data collections for the agency.
 - Met bi-weekly with OJA Executive Director.
 - Attended first Quarter Training Advisory Committee Meeting at COJC.
 - Attended Georgetown Subcommittee – Hope & Family Engagement meeting.
 - Attended CoC State Policy Board Meeting.
 - Assistant Deputy Director Melissa Shaw facilitated reviews of treatment team meetings, grand staffing, and treatment plan staffing's to ensure fidelity and quality of processes.
 - Attended meeting to discuss the new 5th edition ACA manual with new standards.
 - Received Stop Work Notice from the Oklahoma State Dept. of Health (OSDH) Infectious disease mitigation grant which provided mitigation efforts for contagious diseases at COJC, detentions and group homes. These services will no longer be provided.
 - Provided OSDH with monthly update for the OMMA grant providing substance use prevention and education in COJC, public schools, and nonprofits.
 - Attended Reentry Training to support seamless reentry into community setting for COJC youth.
 - Held weekly TEAMS meetings with Division staff to ensure quality coverage of all liaison and oversight duties to ensure we are working toward division and agency goals.
 - I attended the OJA Parent Advisory Committee meeting.
 - Facilitated the final Juvenile Handbook review for 2025 with infusion of DBT skills and Hope language. Created implementation and training plan for COJC to introduce the new handbook.
 - Participated in the Council of Juvenile Justice Administrators Deputy Director Casual Chat and discussed best practices in secure care settings with 3 other jurisdictions.
 - Participated in COJC Technology Committee meeting to review updates on implemented improved technology at COJC is being utilized.
 - Met weekly with COJC Superintendent to address goals, facility issues and full implementation of COJC Next Generation Campus upgrades.
 - Participated in weekly OJA Executive Team meetings with State Office Leadership.
 - Attended OJA Board Meeting for April 2025.
-



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Recruitment and Retention Efforts

- A Staff listening session was held to share questions and concerns with COJC Leadership.
- The COJC Employee of the month for April 2025 is Recreation Therapist Javen Morris.
- General Staffing held to celebrate birthdays, employment longevity and training topics.
- COMPASS Employee Support Group supports COJC staff through offering t-shirts and hoodies with COJC logo as a fund raiser for staff activities.
- Employee Assistance Program and Support Linc Flyers were placed at locations throughout COJC notifying staff of assistance that is available after stressful incidents.
- The Employee Council Meeting was held to discuss any identified issues and seek possible solutions to give staff a voice and be heard with 6 staff members attending. Discussion centered around pay raised for Direct Care Staff due to hazardous duty position and the effect of delayed shift relief.
- COJC recruiter Dupree Davis attended three Job-Career Fairs in April: at Urban League Diversity Career Expo in OKC,

Agency Collaborations in Secure Care

- Oklahoma Department of Career and Technology Education (Career Tech) –
 - Met with Career Tech Director Brent Haken to discuss improvements at COJC.
 - Career Tech. Automotive Shop Students are actively attending classes and receiving certificates of participation.
 - Meetings were held to discuss the implementation of a construction trade class for residents.
 - Department of Rehabilitative Services (DRS) –
 - DRS embedded staff Michael Rolerat is at COJC weekly to assist residents in enrolling in DRS services.
 - Discussions are ongoing regarding DRS quarterly meetings and COJC staff attendance to strengthen the partnership, identify issues and improvement strategies.
 - Department of Mental Health and Substance Abuse (DMHSAS) –
 - Child Services Director Kelly toured COJC and met with staff to identify residents' needs in which DMH can assist in providing a seamless transition into the community upon reentry.
 - Discussions continue with ODMHSAS to secure an embedded staff to assist with reentry services for youth and families.
 - Chuck Fletcher of the Evolution Foundation through their contract with DMHSAS visited COJC in February to assist parents in overcoming barriers to in person visitation.
 - Central Oklahoma Workforce Innovation Board (COWIB) –
 - Workforce Work Study Program is for residents who come into COJC with a diploma or GED or while at COJC have graduated or received their GED.
 - DRS/OYACS/OCCY/OJA School to Work paid work program –
 - Residents who are currently enrolled in OYACS at COJC work onsite at COJC and receive pay through DRS reimbursement.
 - Program provides youth with a work resume, birth certificate, State ID, and financial support upon parole from COJC.
 - The work program has 8 graduates being paid through DRS or working on community service hours.
-



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What Does Success Look Like to You?





Janelle Bretten, Director of Strategic Planning and Engagement

May 2025 Board Meeting

Month of April 2025:

- **Science of Hope Initiative/ Family Engagement**
 - Please see the additional attached report from Kheri.
 - Kheri and attended Mentoring Central OJA OCCY Collaboration monthly meeting. The agenda included review usage and engagement within the iRT Mentoring Central Platform and discussed next steps in reaching mentors.
 - Attended Georgetown Subcommittee meeting: Hope and Family Engagement.
 - Kheri and I met with Hope team at OHS and Dr. Emerson to begin planning for the Annual Hope Navigator Summit.
 - Attended a meeting with Kheri and a team of Hope Navigators to discuss the structure to make OJA a certified Hope Centered agency. Reviewed draft documents that will be used for auditing purposes.
 - Ongoing weekly strategic planning meetings with Kheri.
- **Training Department**
 - Please see additional attached reports from the Training Director/Dept.
 - Ongoing weekly meetings with Samie to discuss training deliverables/strategic planning.
- **Prevention and System Improvement-RED Coordinator**
 - Please see the additional report from William.
 - Ongoing weekly meetings with William to review projects.
 - -William continues to work on building out new RED training and integrating hope into the curriculum.
- **Youth Level of Service/Case Management Inventory.**
 - Our team completed the 2-day YLS/CMI certification training at New Worker Academy.
 - YLS/CMI Training for Trainers completed with OJA, Tribal and Juvenile Bureau partners. We will be collaborating on updating our 2-day training presentation and facilitator guide.
 - Our team continues to draft modifications to our assessment process to infuse the Science of Hope and Hope scale.
 - The team is also planning for YLS/CMI annual refresher training.
- **Youth Justice Coalition (Oklahoma Policy Institute)**
 - Attended monthly meeting.
- **Byrne State Crisis Intervention Advisory Board**
 - Serve as OJA's designee, attended the April meeting and the Agenda included review of state plan.
- **Domestic Violence Fatality Review Board**
 - Serve as designee for OJA. Shel and I assisted in planning an OJA team to participate in a Community Review with the DVFRB in Tulsa to answer questions related to domestic violence and share about juvenile justice particularly in Tulsa.
- **ODMHSAS Planning and Advisory Council (PAC)**
 - Represented OJA at bi-monthly meeting. Agenda included legislative and agency reports.

- **CoC State Policy Board Meeting**
 - Attended meeting. Agenda included Introduction to the OJJDP Continuum of Care Initiative: Implementation for OJA.
- **Children's State Advisory Workgroup (CSAW)**
 - Attended monthly CSAW meeting. The agenda included presentation by OSDH on the Choosing Childbirth Act grant.
- **OKC Children's Behavioral Health Community Coalition**
 - Attended monthly coalition meeting. Presenters from OU Health Science Center provided information on Child Welfare and the OU Parent Partnership Advisory Committee.
 - Attended monthly Leadership meeting.
 - Attended the Parent Resource Fill the Cup Symposium held at the Oklahoma History Center.
- **Juvenile Justice Family Advisory Council Meeting**
 - Attended monthly meeting. The agenda included reviewing new group home contact on OJA's website and discussion on planning for podcast with members.
- **OJA Standing Meetings**
 - Executive Team, OJA Board meetings, Rates and Standards, JSU Monday morning meetings, and Lunch and Learns. Also serve as OJA parole board member.
 - Meetings with Shel and team
 - COJC High School and GED celebrations
- **COJC Parole Hearing**
 - Served as hearing officer
- **New Board Member Presentations**
 - Provided presentation on our team's scope of work.

Training Updates from Samie Harley, OJA Training Director

- **May schedule creation & approval**
 - Add to Shared Training Calendar: "OJA Training"
 - Building out enrollment process- In Progress
 - Add to Training SharePoint
- **Hope in Training Meeting- How to Embed Hope in 2025**
 - 3 Module Hope Follow up
 - MMM 3/17- HOPE Refresher #1
 - MMM 4/7- HOPE 2025 Podcast
 - Collaboration with OHS: Hope Based- Change Implementation
 - Collaboration with OHS: Hope Based- Supervisor Level Training
 - Community of Practice (Jan Hope Navigator Team
 - Hope Navigator Training- April 2025
- **Training Request:**
 - **Advocate Defenders:**
 - Juvenile Rights Brochure Development- **update with K. Smith feedback**
 - **Creating and Sharing Lists for the Hub e-Learning: Complete**
 - **Setting Boundaries: Complete**
 - Launch 4/10/25

- **COJC Recertification Computer Based Training Learning Program: Complete**
 - Workday upload
- **Guardian System Training (COJC)**
- **Team Building utilizing the 5 subjects in the book 5 Dysfunctions of a Team**
- **Appropriate Language in Professional Settings**
- **YLSI Refresher**
- **Legislative Update Training**
- **Putting Documents through Adobe Sign**
- **Re-Entry e-learning**
- **Training Hour Completion & Coding**
 - Coding transcripts
 - Shuffle employees into correct Regions
- **2024 Needs Assessment / Training Plan**
- **YLS/CMI Certification and Train the Trainer:**
 - TOT Kickoff Meeting
 - YLS/CMI Certification Training April 7 & 8
 - TOT Training April 15-17th
 - 2 OJA Staff
 - 2 OKCJB
 - 1 TulsaJB
 - 1 Canadian JB
 - 1 Cherokee Nation
 - 1 Chickasaw Nation
- **MS Form- Evaluation**
 - Language change needed in COJC Procedures to support
 - Need for Tablets/ Technology for COJC Employees
- **COJC Procedures Update- Sent to team**
 - Training Team: editing in progress
- **ADM Request**
 - Completed in April
 - CCAN
 - YLS/CMI Train our Trainers
 - In Progress
 - CBHS: May 13-15
- **JSU Training with OU-CPM:**
 - SME Group Coaching Kickoff 4/30/25
 - Classes from CW course list
 - New Trainer Certification at OU May 13-16th
 - 3 Training Specialists
 - 3 JSU IIIs (one from each Region)
 - Training Director
- **Q1 TAC Mtg**
 - Team Building request

- Guardian Training request
- **Monday Morning Meetings:**
 - 4/7: HOPE 2025 Podcast
 - 4/14: Monday Morning Moments: Diversity Made Simple: Fostering Cross-Cultural Relationships with Lambers Fischer
 - 4/21: YEL
 - 4/28: Annie E Casey: Adolescent Brain Development
- **Reporting Numbers & Board Report**
- **Leadership Meeting 4/17**
- **OK Juvenile Bureau visit**
- **HR & Training: Onboarding**
- **HOPE Centered Tools- Supervisors**
 - Meeting w/ OHS
 - Draft Objectives
- **CCAN Attendance**
- **Teambuilding through Collaboration at Regional Meetings**
 - Western Region 4/22- Complete
 - Central Region 5/22- Stillwater
 - Eastern Region 6/12- Muskogee
 - Abbreviated version: Southeast Meeting 4/24
- **Attend Claremore Northeast Meeting- 4/28**
- **Group Home Meeting covering Setting Boundaries 4/30**
- **Present on Onboarding Best Practices at “One Team One Dream” Conference**

**Racial and Ethnic Disparities (R/ED) Report, William White
Youth Engagement & RED Training Curriculum Development**

Project Summary:

Continued developing curriculum modules for law enforcement and juvenile justice professionals under the "Engaging Youth for Safer Communities" training series.

Key Accomplishments:

- Advanced content on Racial and Ethnic Disparities, Implicit Bias, Adverse Childhood Experiences (ACEs), and Adolescent Brain Development.
- Integrated Science of Hope as a strategy for de-escalation and diversion, including the creation of:
 - A Hope-centered training module: *“Hope as a Tool for De-escalation & Diversion”*
 - A Hope Interview & Diversion Guide to assist officers in identifying and supporting youth needs pre-arrest.
- Developed interactive slide decks and printable materials to support hands-on training and real-time field use.

The Science of Hope – Kheri Smith, Hope Ambassador

- Meetings with Janelle
- Biweekly meetings with the Director
- Mentoring Central Monthly Meeting
- Multiple meetings on project with OHS on hope-centered training for Frontline/Mid-Level Supervisors.
- Collaboration meetings on planning the Hope Navigator Summit.
- COJC Alton Carter Guest Speaker Event
- Meetings with hope navigators to use his story in hope class teaching willpower
- Created curriculum and facilitator guide for monthly COJC hope classes and hosted class and entered case notes.
- Attended a virtual grand staffing for COJC.
- Meeting with MMM team to plan content.
- Meeting/Planned Podcast content/wrote segments/filmed segments.
- Met with Podcast guests for planning.
- Announced YLS edits to Leadership Meeting.
- Met with YLS team to create YLS Refresher Training.
- Trained YLS Day 2 at NWA. Included a prep meeting.
- Trained Hope at NWA.
- Reviewed YLS/CMI video instructions, met with Janelle on new instructions, met with Samie and Hunter for Hunter to begin to create better documents/process/video training on submissions.
- Attended hope navigator training day 2 in Tulsa.
- Hope Centered Certification – formatted indicators in ACA audit style form.
- Met with hope navigator team on hope centered certification for compliance indicators and self-scoring.
- Georgetown Hope and FE subcommittee meeting.
- Organized hope team to assess group homes. Held meetings.
- Attended SE Area Meeting with Bobbi Foster in McAlester.
- Met with Apryl on April 7th for Family Engagement Meeting.
- Attended the JJFAC meeting.
- Attended Joi Horsford's biweekly Family Engagement Guide Planning Meetings.
- Attended Joi Horsford's CoC State Policy Board Meeting

Family Engagement

- Met with Joi, Austin, and Amy – drafted ideas for what entering family engagement on JOLTS needed to include.
- Held JJFAC Meeting
- Met with Jeff Talents on contracting and future planning.

State Office and District Training Report April 2025

Location:	Required # of Annual Regular Training Hours	Regular Training Hour April Totals:	Required # Of Annual Supervisory Training Hours	Supervisory Training Hour April Totals:	Annual Grand Training Hour Totals:
State Office	2432	302.5	372	27.5	1000.1
District 1	1288	333.5	48	-3.5	814.75
District 2	912	152.5	24	4	421
District 3	1888	247.75	72	38	947.25
District 4	1224	341.45	36	76	583.6
District 5	1200	448.1	36	144.1	896.65
District 6	1488	244.5	72	48.25	689.25
District 7	1072	241.5	12	37	615.75
Totals:	11504	2311.8	672	149	5968.35

The following data shows the progress of staff in completing their required annual training hours as of April 2025.

STO: 41.1% complete
 D1: 63.3% complete
 D2: 46.2% complete
 D3: 50.2% complete
 D4: 47.7% complete
 D5: 74.7% complete
 D6: 46.3% complete
 D7: 57.4% complete
 COJC: 43.9% complete

Central Oklahoma Juvenile Center Training Breakdown April 2025

MANDATORY Refresher Training Information:

Total Mandatory Classroom Training Hours for April:	311
Total Mandatory Computer Based Training Hours for April:	275
Grand Total Mandatory Training Hours for April:	586

118 Staff participated in April Training for 2025 (Mandatory and Non, In-Service, In-person, online, etc.)

6 Staff have COMPLETED All Refresher Training for 2025 (10% complete)

ORIENTATION Training Information:

Total Orientation Classroom Training Hours for April:	557
Total Orientation Computer Based Training Hours for April:	0
Grand Total Orientation Training Hours for April:	557

OYACS Training Information:

Total OYACS Classroom Training Hours for April:	0
Total OYACS Computer Based Training Hours for April:	22.50
Grand Total Training Hours for April:	22.50

IN-SERVICE Training Information:

Total Classroom In-service Training Hours for April:	17
External/Non-Facility In-Service Training for April:	17
Grand Total In-service Training Hours for April:	34

SUPERVISORY Training Hours:

Grand Total Supervisory Training Hours for April: 259

April Care & Custody Management System (CCMS) Training:

<i>CCMS Hours</i>	<i># of Students</i>	<i># Credit hours</i>	<i>Total Class Hours</i>
Orientation Day 1	5	8.00	40.00
Orientation Day 2	5	8.00	40.00
Orientation Day 3	5	8.00	40.00
Re-Certs Day 1	9	8.00	72.00
Re-Certs Day 2	1	8.00	8.00
Totals	21	40.00	200.00
Total # CCMS Hours	200.00		

CCMS Recertification Percentage Completed:	25%
Total # of Students who attended CCMS in April. (Orientation and Refresher):	15

GRAND TOTAL of Training Hours:

<u>Grand Total Training Hours for April:</u>	1200
<u>Total Training Hours for NON-COJC Employees for April:</u>	17
<u>Total Courses for April:</u>	79
<u>Total Course Hours for April:</u>	167
<u>Total Participants for April:</u>	147



OKLAHOMA JUVENILE AFFAIRS

Office of Standards for Prevention and System Improvement

April Summary

Amanda Leonhart

Claim Type	# Processed for Payment	Δ since previous month	#YTD
YSA Claims	152	+24	1227
Retention Claims	17	-8	182
Training Claims	2	-2	38
Unique Need Claims	12	+2	71
Unique Need Request	8	-4	66
Juvenile Bureau CARS Forms	2	-2	138
OCA Appeal Review	0	0	19

- Provided Technical Assistance 44 times to YSA
 - 12 TA for JOLTS Issues
 - 4 TA for rate definition and documentation
 - 3 Hiring and Retention Request or billing inquiries
 - 7 Shelter TA
 - 4 Budget Revision TA
 - 8 Claim TA
- 7 Dual Custody Staffing's with OHS.
- 24 Dual Custody Staffing's with JSU.

Roger Wills

- This month a total of 6 agencies were visited for regular monitoring which included: Choctaw/Pushmataha/McCurtain County Youth Services in Hugo, Youth Services of Tulsa in Tulsa, Street School in Tulsa, ROCMND Area Youth Services in Vinita, Southwest Youth and Family Services in Chickasha and Counseling Inc in Tishomingo. The visits included YSA and OJA staff. During the visit we gathered documents and provided the opportunity to discuss any issues or concerns. We will follow up with agencies as needed.
- FY YTD = 39 total visits. 32 of those have been monitoring visits.

Joshua Holder

- Compliance by 4/30/25: 100%
- 80 Sites Inspected
 - 28.7% Increase over March
- End of April Backlog Count: 163
 - 67 points down from March
 - ETC: 18-20 Weeks (as of 4/30)
- Supporting Activities:
 - Closed Facilities Tracking- With the increasing number of confirmed facilities that have closed, a formal tracking system has been implemented in Compliance. A process for following up with these locations is being created to ensure Compliance should these locations resume operations.

County	# of Inspections
Alfalfa	2
Beaver	3
Beckham	2
Caddo	3
Carter	4
Cimarron	3
Coal	1
Garfield	6
Garvin	5
Grady	5
Jackson	1
Jefferson	3
Kingfisher	2
Latimer	3
Love	4
Major	1
Mayes	10
McClain	4
Osage	6
Roger Mills	1
Seminole	1
Stephens	3
Texas	7
MONTHLY TOTAL	80
Δ FROM PREVIOUS MONTH	26
YTD TOTAL	188

State Advisory Group



Title II Funded Summer Youth Programming

Organization	Program Title	Location	Amount Requested
RestoreOKC	Internship Program	OKC	\$50,000
Pivot, Inc.	It’s My Life	OKC	\$50,000
Youth Services for Choctaw, Pushmataha, and McCurtain Counties	Rise Up	Hugo	\$30,693
Crossroads Youth and Family Services	Dream Catchers	Norman	\$13,154
Youth Services of Tulsa	Camp Connect	Tulsa	\$50,000
Hale Middle School	Youth At Heart	Tulsa	\$38,900

Agenda Item VII(A)

6: Youth at Heart

Program Model

Our comprehensive program model is designed to address the academic and social-emotional needs of Hale Middle School students during the critical summer months. Key components include:

- Academic Enrichment: Certified educators and trained tutors lead structured reading, writing, and math sessions that reinforce core academic skills and prevent summer learning loss.
- Literacy Advancement: Students engage in daily reading and gain access to culturally relevant, age-appropriate books to foster a love of reading and build strong, lifelong literacy habits.
- STEM and Experiential Learning: Hands-on activities in science, technology, engineering, and math spark curiosity and critical thinking through fun, project-based learning experiences.
- Social-Emotional Development: Group activities, mentorship, and intentional community-building exercises help students strengthen self-confidence, resilience, and a positive mindset toward learning.
- Family Engagement: We actively collaborate with families to extend learning beyond the classroom by offering tools, resources, and strategies that support continued academic growth at home.

Hale Summer Programming Schedule:

- June 2025, 2 weeks @ 40 hrs of program per week (if grant funding is awarded, YAH could do an additional week of program in June, making it 3 weeks)
- July 2025, 4 weeks @ 16 hrs of scheduled enrichment per week in partnership with Tulsa Public Schools July academic program
- Total of approx 144 hours of summer programming for Hale MS students

Agenda Item VII(B)

4: Crossroads Youth and Family

Crossroads Youth & Family Services is proud to host the Dream Catcher's Summer Workshop, designed to empower unhoused youth, those experiencing legal issues, and students identified by Norman Public Schools as needing additional support with an engaging 4-week camp that builds their self-efficiency and self-efficacy. As with previous summers, this camp has two cohorts that are challenged to life-changing, hands-on workshops.

At Crossroads' Dream Catchers program, we are committed to nurturing the holistic development of each participant by providing research-based counseling services and engaging outings throughout the state. Our primary focus is on imparting essential life skills crucial for personal growth and success, which leads to building protective factors such as emotional self-regulation, coping and problem-solving skills, and future orientation.

This isn't your typical summer camp. Students will be given a budget and use that throughout the four weeks. They have activities such as visiting apartment buildings and learning about renting, taking Embark to travel, and many other real-life experiences that aid them in feeling more confident with becoming self-sufficient. While experiencing this, our counseling team will work with them to discuss fears, anxiety, dreams, and hopes through daily debriefing sessions.

Partnerships with Tinker Federal Credit Union, Oklahoma Workforce, Old Navy, Torches Tacos and many other community collaborations lead to an experiential camp as compared to other traditional camps.

In addition to these experiences and partnerships, the youth will participate in advocacy work by making fidgets using STEM education to share with the community. This portion of the camp builds their ability to advocate for mental wellness for youth.

Program Highlights:

- **Research-Based Counseling Services:** Our professional counselors will facilitate interactive sessions aimed at enhancing emotional intelligence, resilience, and problem-solving skills.
- **Statewide Excursions:** Participants will embark on exciting outings to diverse destinations across the state, fostering cultural appreciation, teamwork, and confidence.
- **Life Skills Development:** Through hands-on activities and workshops, campers will learn valuable life skills such as communication, decision-making, financial literacy, and goal setting.
- **Safe and Supportive Environment:** We prioritize creating a nurturing and inclusive atmosphere where campers feel empowered to explore their potential and build meaningful connections with peers and mentors.

- Health Initiatives: From Pickleball to boxing, the goal of this component emphasizes the need to be active and healthy for a lifetime. This area focuses on healing trauma through redirecting brain pathways to deal with anger, stress and daily life in a productive manner.

This program is intended for unhoused youth, youth experiencing legal issues, and students identified by Norman Public Schools or DHS as needing additional support. We have two sessions; Session I- June 3- 29 and Session II July 1- 26. Each session will have 15 participants. Crossroads is working with various locations throughout Central Oklahoma to provide donated entry and other aids to help with the program's cost. We have a dedicated team of volunteers to help with our counseling and shelter staff while on outings. Additionally, participants will catalog their experiences using Kodak Instant cameras to create a memory journal.

Working with Oklahoma Juvenile Affairs will help cover the costs of our life skills and life experiences workshops. This will introduce participants to a cultured experience in the arts. Attribution will be provided through social media, website promotion, and a recap of the camps and its impact in a video.

Agenda Item VII(C)

5: Youth Services of Tulsa

This two-week intensive summer day camp will provide a safe, supportive, and developmentally appropriate environment for marginalized youth ages 12–18 in Tulsa, Oklahoma. Rooted in evidence-based and promising practices, the program integrates trauma-informed care (TIC), positive youth development (PYD), and social-emotional learning (SEL) to address the needs of youth at risk of or with prior justice involvement. Youth will be recruited across Tulsa County and referred by other Youth Services of Tulsa (YST) programs and Camp Fire.

All YST staff are trained in Positive Youth Development (PYD) and Trauma-Informed Care (TIC). PYD will serve as the project's guiding philosophy. The project will deliver six core PYD experiences: 1) experiential learning, 2) diverse, equitable, and inclusive environments, 3) youth-first adult relationships, 4) interest exploration, 5) goal management, and 6) youth voice and leadership. TIC principles including safety, trustworthiness, peer support, collaboration, empowerment, and cultural responsiveness will be woven into every layer of project delivery to ensure youth feel seen, heard, and supported.

The project is grounded in the Collaborative for Academic, Social, and Emotional Learning (CASEL) framework, focusing on five core SEL competencies: 1) self-awareness, 2) self-management, 3) social awareness, 4) relationship skills, and 5) responsible decision-making. According to research by Durlak et al. (2011), SEL interventions are linked to an 11-point increase in academic performance, reduced emotional distress, and improved prosocial behavior. These competencies will be embedded in all aspects of camp curriculum and facilitation.

Youth will attend camp for two full weeks (Monday-Friday) participating in structured daily programming from 12pm – 4:30pm. Each day will follow a progressive learning path that includes skill introduction, skill development, self-exploration, and reflection.

Youth will engage in a variety of hands-on activities ranging from STEM and arts to culture, outdoor education, and active play, all intentionally designed to build and strengthen key skills through a social-emotional learning (SEL) framework. Daily activities may include conflict resolution games, mindfulness practices, peer collaboration, project-based learning, and reflection exercises. Each activity will connect explicitly to SEL and PYD goals and be facilitated in a trauma-informed, inclusive way that meets youth where they are developmentally and emotionally. This structure will ensure that both what youth learn and how they learn it support meaningful, developmentally appropriate growth.

To extend the impact beyond the two-week camp and promote long-term protective factors, the project will include ongoing engagement opportunities throughout the summer such as weekly youth meetups, youth mentoring and coaching facilitated by YST staff, connection to wraparound services, and leadership opportunities. These touchpoints will reinforce learned skills, provide consistent adult support, and reduce disconnection from positive social environments.

Agenda Item VII(D)

2: Youth Services for Choctaw, Pushmataha, and McCurtain Counties, Inc.

The proposed comprehensive summer program will employ evidence-based practices from the OJJDP Model Programs Guide and Blueprints for Healthy Youth Development, targeting critical areas essential for youth success, including life skills development, work readiness preparation, and emotional growth.

Program Components:

WhyTry Summer Intensive

A structured summer curriculum focused on fostering resilience, enhancing emotional intelligence, and improving participants' problem-solving and decision-making abilities. The program will utilize experiential learning methods and incorporate evidence-based intervention strategies to support personal growth and skill development.

Rise Up Summer Program

If awarded, the grant will support the implementation of the Rise Up Summer Program, a comprehensive work readiness and internship initiative designed to prepare youth ages 16–19 for successful entry into the workforce. This program will integrate hands-on workshops, job-shadowing experiences, and local business placements to develop key employability skills such as professionalism, workplace communication, teamwork, and time management. Five youth interns will be placed with participating local businesses from June through August 2025, providing them with real-world exposure to professional environments. This partnership-based model not only enhances career readiness and self-confidence among youth participants but also strengthens community ties and contributes to local economic development. By embedding youth directly into the workforce, the program increases the organization's service capacity without requiring additional long-term staffing commitments. Intern progress will be tracked through supervisor evaluations and structured participant reflection activities, ensuring continuous development and measurable outcomes.

Compliance and Participant Protections:

The program will fully adhere to the Juvenile Justice and Delinquency Prevention Act (JJDP Act) four core protections:

- Deinstitutionalization of Status Offenders (DSO): Ensuring youth are not placed in secure detention for status offenses.
- Sight and Sound Separation: Protecting youth from contact with adult inmates.
- Removal from Adult Jails and Lockups: Preventing the placement of youth in adult jails and lockups.
- Addressing Racial and Ethnic Disparities (RED): Implementing targeted strategies to reduce racial and ethnic disparities in service access and outcomes.

The program will prioritize the safety, dignity, and equitable treatment of all youth participants by strictly adhering to these protections.

Summer Programming RFP Response Summary

1: RestoreOKC

RestoreOKC proposes the expansion of its Youth Workforce & Prevention Initiative, a year-round, community-based delinquency prevention program focused on vulnerable youth in Northeast Oklahoma City. Rooted in trauma-informed care and positive youth development principles, the program integrates paid employment, life skills development, mentoring, and social-emotional learning within culturally responsive spaces. The project targets youth ages 12–18 who are at risk of school disengagement, justice involvement, or have experienced multiple Adverse Childhood Experiences (ACEs).

This initiative will serve approximately 50–75 youth annually across two key tracks:

- Urban Farm Leadership Track: Youth earn wages while learning sustainable agriculture, financial literacy, team collaboration, and leadership through hands-on work at our 5-acre community farm.
- Culinary Arts & Food Enterprise Track: Youth gain professional experience in food preparation, safety, and customer service through our commercial kitchen and community café (Eastside Eatery), addressing both workforce readiness and food insecurity in their own neighborhoods.

Evidence-Based Strategies

This program draws on the framework of two highly rated and evidence-based programs:

- YouthBuild (Blueprints Certified – Promising Program): Like YouthBuild, our model provides education, job training, and community service to low-income youth. Our program adapts this to a local context, offering pathways to vocational credentials and postsecondary access while centering mentorship and community service.
- Multisystemic Therapy Principles (OJJDP Model Program): While not a clinical intervention, our program integrates MST-aligned strategies of family engagement, individualized support, and accountability through a community mentor system and wraparound supports (including housing and mental health referrals via embedded partners like Homeless Alliance and Attane Health).

We also embed key principles from Positive Action and Life Skills Training (both OJJDP recognized) by:

- Delivering weekly group-based sessions focused on decision-making, conflict resolution, and emotional regulation
- Facilitating peer mentorship and leadership opportunities through a youth advisory board
- Using culturally relevant materials designed in partnership with youth participants and local leaders.

Implementation and Staffing

The project will be operated through RestoreOKC's supportive employment arm, Restore Jobs, with trained staff certified in trauma-informed care, CPR/First Aid, and youth workforce development. A Program Director, two Youth Mentors, and a Case Manager will oversee implementation, ensuring 1:10 adult-to-youth ratios and alignment with best practices in youth development.

Participants will be referred through school partners (Millwood, Douglass, Emerson), DHS, and community-based organizations. An intake and assessment process will include ACE screenings, family interviews, and goal-setting to create individualized youth development plans.

Program Outcomes

We aim to achieve the following annual goals:

- 85% of youth will complete a paid internship (farm or culinary)
- 75% of participants will show growth in SEL domains based on pre/post assessments
- 90% of participants will avoid any new juvenile justice contact
- 65% of youth will re-engage in school or complete a credentialing pathway

Our model is designed not only to interrupt the juvenile justice pipeline, but to rewire the systems that fuel it. By offering real jobs, relevant skills, and consistent support, this initiative empowers youth to imagine and build futures filled with purpose, belonging, and community impact.

Agenda Item VII(F)

3: Pivot

At Pivot, we believe in meeting youth where they are—with compassion, structure, and opportunities for growth. The It's My Life program is designed to reengage youth who have become disconnected from school, extracurricular activities, and community support networks. Our programming emphasizes the development of practical life skills, emotional intelligence, and goal-setting, offering youth a chance to envision and work toward a different future.

However, the effectiveness of our interventions is limited if youth do not have complementary engagement opportunities in the broader community. For example, life skills programming during the day is more impactful when it is reinforced through participation in team sports, creative arts, or community service. These environments allow young people to practice and apply the skills they are learning in real-life, socially rich contexts.

We believe a coordinated, county-wide strategy is necessary to address the systemic barriers facing youth today. This strategy must integrate school systems, community-based organizations, local government agencies, and families. It should prioritize early intervention, increased access to extracurricular and recreational opportunities, and targeted support for families facing economic or time constraints.

Strategic Solutions and Recommendations

To reverse the trend of youth disconnection and delinquency in Oklahoma County, Pivot, Inc. proposes the following multi-pronged approach:

Youth Engagement Expansion through Partnerships

1. Collaborate with Parks and Recreation departments to create accessible and attractive programming tailored to the interests and needs of at-risk youth. This includes providing transportation, creating flexible scheduling options, and modeling positive adult-youth relationships.

2. Life Skills Integration Across Community Programs

Expand the reach of the program and evidence-informed curriculum to partner organizations, offering workshops and trainings that focus on communication, conflict resolution, financial literacy, and decision-making. Ensuring consistent life-skills messaging across different youth-serving environments increases its effectiveness.

2. Parent Engagement and Support Services

Host family nights that offer flexible ways for working parents to stay involved in their children's development and celebrates their accomplishments. This could include evening workshops that help parents establish consistent expectations and build healthy relationships, effective communication, and knowledge of community resources.

4. Data-Driven Monitoring and Response System

Continue to track CIC intake data and other key metrics to identify trends in real time and allocate resources accordingly. Using predictive analytics, we can proactively adjust programming during high-risk periods such as summer months or after school hours.

5. Youth Advisory Council and Peer Leadership

Empower youth by creating leadership opportunities that give them a voice in designing programs and policies that affect them. When youth feel ownership over their activities and environments, they are more likely to remain engaged.

Conclusion

The data is clear: Oklahoma County's youth are facing significant challenges that threaten their development, safety, and long-term potential. The increasing number of youth entering the CIC, the prevalence of unsupervised time, and the reduction in structured engagement opportunities paint a picture of a community in need of coordinated, innovative action.

At Pivot, Inc., we are committed to reversing these trends through evidence-informed program such as It's My Life, Mind Matters, Love Notes, and PAYA and by partnering with government agencies, Parks and Recreation departments, and families. We believe that with the right resources, support, and strategic vision, we can rebuild a network of opportunity and accountability for our youth.

This is not just a matter of public safety or education reform—it is a call to action to reimagine what it means to support young people and their families in today's world. Together, we can create a future in which every youth in Oklahoma County has access to the tools, relationships, and environments they need to thrive.

Our Summer program will consist of 2 cohorts, one in June and one in July with 10 youth in each meeting one day a week for six hours. This is a total of 24 hours completion for each cohort. The activities will focus on Life Skills curriculum that enhance decision making and healthy relationships through the utilization of the evidenced-based Love Notes program. We will provide information to increase work readiness skills with the evidenced-based PAYA curriculum focusing on work readiness, budgeting, and health coping skills. We will focus on personal development on personal growth through staff engagement in program activities derived from evidence informed curriculum as mentioned above.

We will also identify a need for protective factors. We will utilize evidence-informed curriculum to teach youth and their caregivers healthy communication skills through family gathering activities that would occur at program graduation. Ongoing family nights will be developed to increase community resource awareness and education to families involved in this education program.

Title II Funded Summer Youth Programming

Organization	Program Title	Location	Amount Requested
RestoreOKC	Internship Program	OKC	\$50,000
Pivot, Inc.	It’s My Life	OKC	\$50,000
Youth Services for Choctaw, Pushmataha, and McCurtain Counties	Rise Up	Hugo	\$30,693
Crossroads Youth and Family Services	Dream Catchers	Norman	\$13,154
Youth Services of Tulsa	Camp Connect	Tulsa	\$50,000
Hale Middle School	Youth At Heart	Tulsa	\$38,900

Next Generation Campus Phase III

Update



Visitation & Wellness Building



Next Gen Update

Most of the work since the previous report has been with the Architect, Contractor and Consultants preparing updated drawings, specifications, and draft bid documents.

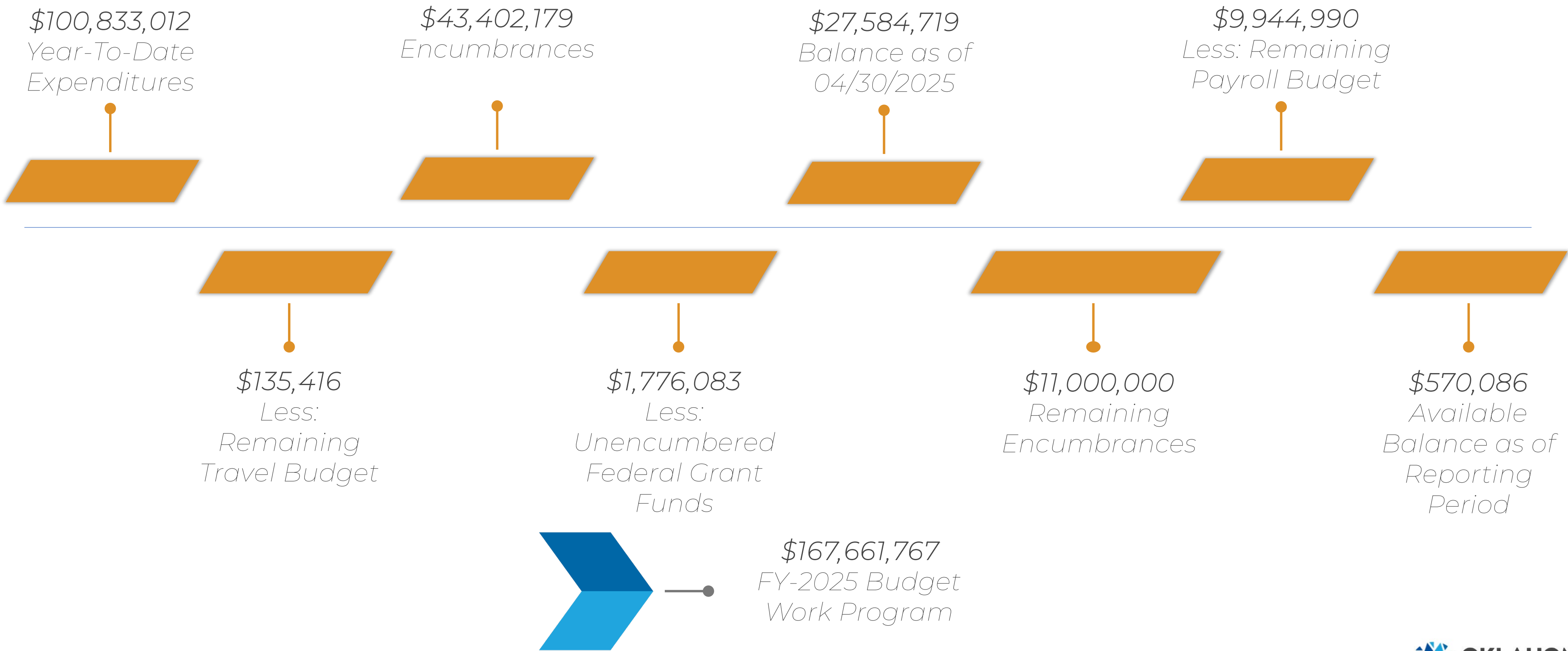
Asbestos abatement has begun for Independent Living Home and should be completed by end of this month.

Working with COJC staff to prepare estimates and bid documents for furnishings.

OJA Finance Report

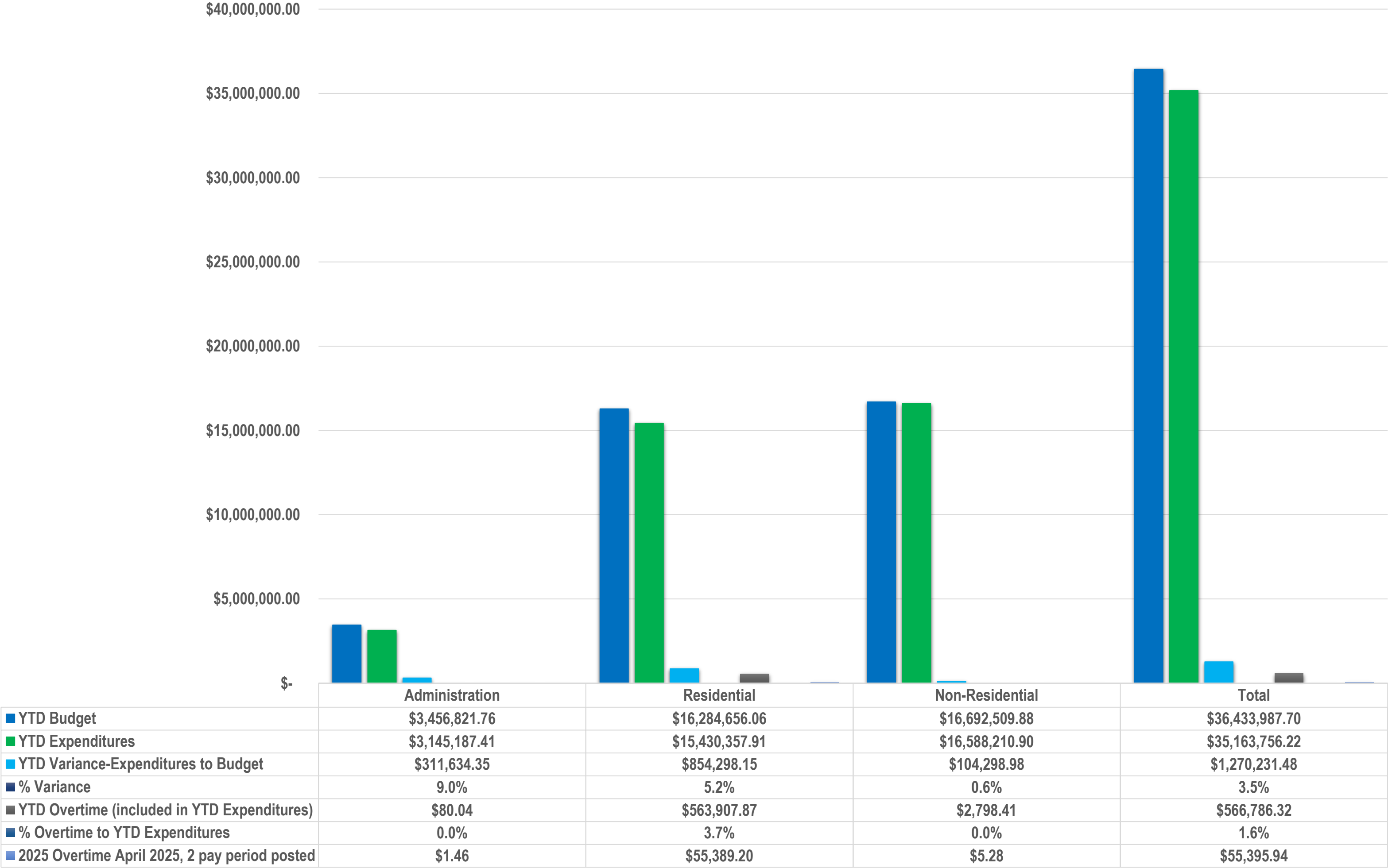
FY-2025 Operation/Capital Budget Projections

As of 04/30/2025



BR-2025 Payroll Budget to Actual Year to Date

As of 04/30/2025



FY-2025 Payroll Overtime

As of 04/30/2025

Quarter FY 25	No. of Pay Period	Administration		Residential Services		JSU/Community Services		Total Overtime Hours	Total Overtime Amount
		Hours	Amount	Hours	Amount	Hours	Amount		
Quarterly Summary									
1st Quarter	6	0	-	5,213	\$142,812	4	\$99	5,217	\$142,911
2nd Quarter	6	3	78.58	5,443	\$178,236	20	\$388	5,465	\$178,702
3rd Quarter	7	0	1.46	5,665	\$187,471	105	\$2,306	5,770	\$189,778
4th Quarter	2	-	-	1,731	\$55,389	0	\$5	1,731	\$55,394
Average Per Pay Period									
1st Quarter	1	0	\$0	869	\$23,802	0.65	\$16	869	\$23,819
2nd Quarter	1	0	\$13	907	\$29,706	3.28	\$65	910	\$29,784
3rd Quarter	1	0	\$0	809	\$26,782	15.05	\$329	824	\$27,111
4th Quarter	1	0	\$0	865	\$27,695	0.13	\$3	865	\$27,697
Current Quarter Detail									
April	2	-	\$0	1,731	55,389	0	5.28	1,731	\$55,394

FTE Budget To Actual

For FY2025 as of 04/30/2025

FTE Budget for FY2025 (21 payrolls processed)	520.00
Actual Paid	<u>508.16</u>
Variance	11.84

FY-2025 Revolving Funds Revenue Projection

As of 4/30/2025

Receivable Source	FY-25 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Budget
SSI and SSA	\$ 100,000	\$ 83,333	\$ 75,993		\$ (7,341)
Income from Rent	17,802	14,835	11,868	1,483	(1,484)
Charter School State Aid/Grants	500,000	416,667	804,021		387,355
School Breakfast/Lunch/Snacks Program	57,213	47,678	77,936		30,258
Sales	75,000	62,500	117,265	74	54,838
Child Support	150,000	125,000	88,662		(36,338)
Other Receipts	45,000	37,500	9,773		(27,727)
Total Revolving Funds	\$ 945,015	\$ 787,513	\$ 1,185,518	\$ 1,557	\$ 399,562

Reimbursements and Refunds	FY-25 Budget	YTD Expenses	Receipts	Outstanding Reimbursements	Variance to YTD Expenses
DHS Safety Shelter, OMMA/OSDH Rehabilitation Drug and Alcohol Services, Miscellaneous Refunds	\$ 5,779,320	\$ 3,822,252	\$ 2,436,552	\$ 1,385,700	\$ -
Total Revolving Funds Revenue	\$ 6,724,335	\$ 4,609,765	\$ 3,622,070	\$ 1,387,256	\$ 399,562

FY-2025 Federal Funds Revenue Projections

As of 04/30/2025

Federal Fund (FF) Program Fund	Projected Annual Revenue	Budget to Date	Actual Revenue	In-Transit	Receipts Variance to Budget
FF Fixed Rates Reimbursements from Other State Agencies					
Residential Behavior Management Services (RBMS)	\$ 6,100,000	\$ 5,083,333	\$ 3,516,256	\$ 2,195,219	\$ 628,142
Targeted Case Management (TCM)	1,700,000	1,416,667	990,970	52,103	(373,594)
IV-E Shelter	155,000	129,167	84,390	0	(44,777)
Indirect Cost Reimbursement (OHCA)	100,000	83,333	75,876	13,711	6,253
Total FF Fixed Rates Reimbursements From Other State Agencies	\$ 8,055,000	\$ 6,712,500	\$ 4,667,492	\$ 2,261,033	\$ 216,025
FF Cost Reimbursements from OJJDP/Other State Agencies	FY-25 Budget	Expenditures Reports	Receipts	Outstanding Reimbursements	Receipts Variance to YTD Expenses
Direct Federal Grant, OJJDP Formula	\$ 1,723,639	\$ 472,123	\$ 316,725	\$ 155,398	\$ 0
DAC-RSAT	225,000	195,460	140,208	55,252	0
Detection and Mitigation of COVID-19 in Confinement Facilities	1,761,100	651,562	651,562	0	0
Arnall Award	654,463	58,514	348,120	0	289,606
State Recovery Fund (ARPA)	\$ 16,714,739	\$ 8,301,588	\$ 10,492,795	\$ 0	\$ 2,191,207
Total FF Cost Reimbursements from OJJDP/Other State Agencies	\$ 21,078,941	\$ 9,679,246	\$ 11,949,409	\$ 210,651	\$ 2,480,813
Total Federal Fund (FF) Program Fund	\$ 29,133,941	\$ 16,391,746	\$ 16,616,901	\$ 2,471,683	\$ 2,696,838

700 Fund Accounts

As of 04/30/2025

Trust Fund - 701

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



****Cash Balance as of 04/30/2025**
\$21,623.78

Trust Fund - 703

Established to account for all Donated funds received/expended. These funds are used for the benefit of the juvenile



****Cash Balance as of 04/30/2025**
\$1,325.33

Canteen Fund - 702

Established to account for all the funds at canteens located at COJC. Proceeds from the canteen are used for the benefit of the juvenile.



****Cash Balance as of 04/30/2025**
\$9,230.35

Trust Fund - 704

Established to account for all funds received from OJA's Victim Restitution Program



****Cash Balance as of 04/30/2025**
\$6,095.09

The Oklahoma Economy

April Revenue – \$2,015,299,962

Month over Month Comparison:

Revenue has increased by 699.6M/53.2%

Monthly Comparison Current to Previous Year:

Revenue has decreased by 58.40M/3%

12 Month Rolling Comparison:

Gross receipts total 16.9B, down 11.4M/.1%

Oklahoma Business Conditions Index:

56.8 – Manufacturing exports up by 200M (11.4%) compared to prior year

Unemployment:

Oklahoma: 3.3% - Unchanged: National: 4.2% - Up by .1%

Consumer Price Index:

Annualized at 2.3%

Emergency Purchases

As of 04/30/2025

EMR#	Date	Vendor	Description	Location	Amount
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None to Report

Sole Source Purchases

As of 04/30/2025

SS#	Date	Vendor	Description	Amount
None to Report				

Oklahoma Youth Academy Charter School (OYACS)

School Board Meeting

April 15, 2025

2023-24 school year Audit





OKLAHOMA YOUTH ACADEMY

Financial Statement Audit - June 30, 2024



SCOPE OF AUDIT/BASIS OF ACCOUNTING

Financial Statement Audit (no compliance audit)

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 (OSDE) 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 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.

AUDIT OPINIONS

- Regulatory basis of accounting as required by the Oklahoma State Department of Education
 - Adverse opinion on generally accepted accounting principles (GAAP)
 - Qualified opinion on the regulatory basis of accounting
- Performed in accordance with auditing standards generally accepted in the United States of America
- Management's responsibility
- Auditor responsibility
- Going concern highlights

ADVERSE OPINION ON GAAP

- This is what is expected by the OSDE
- This lets the users of the financial statements know that it is not intended to be in accordance with GAAP.

QUALIFIED OPINION ON REGULATORY

- The School has determined to not record encumbrances represented by purchase orders, contracts, and other commitments as expenditures and encumbrance liability in their regulatory financial statements as management believes such amounts are in excess of amounts actually expected to be paid, which is a departure from the regulatory basis of accounting.
- Unused encumbrances as of 6/30/24 were approximately \$171,000.

RESTATEMENT OF PRIOR YEAR FUND BALANCE

- The prior year report included amounts that were paid after year-end but deemed to be “incurred” as of year-end.
- As discussed in Note 10 to the regulatory financial statements, a certain error resulting in an understatement of fund balance of June 30, 2023, was discovered by management of the School during the current year. Accordingly, a restatement of \$37K increase has been made to the School’s general fund balance as of July 1, 2023, to correct the error. Our opinions are not modified with respect to that matter.

NOTE 10 RESTATEMENT

	Governmental Fund Types
	General Fund
Beginning fund balance, as previously reported	\$ 396,596
Removing impact of expenditures paid after June 30, 2023	116,993
Removing impact of revenues received after June 30, 2023	(79,192)
Total adjustments	37,801
Ending fund balance, as restated	\$ 434,397

AUDIT ADJUSTMENTS

- Audit adjustments were made to record the financial statements in accordance with the regulatory basis with the adjustment to not include encumbrances. Adjustments were made to cash, fund balance, revenues, and expenditures.

OCAS RECONCILIATION IN NOTE 9

	As Filed With SDE General Fund	Incurred FY2023 Received/Paid FY2024	Incurred FY2024 Received/Paid FY2025	Rounding	As Audited General Fund
Cash	\$ 286,532	\$ -	\$ -	\$ -	\$ 286,532
Fund Balance/Cash Forward	\$ 396,596	\$ 37,801	\$ -	\$ -	\$ 434,397
Revenues:					
State sources	\$ 1,639,737	\$ 59,700	\$ (94,974)	\$ -	\$ 1,604,463
Federal sources	428,180	19,492	-	294	447,966
Total Revenues	2,067,917	79,192	(94,974)	294	2,052,429
Expenditures					
Instruction	1,518,687	90,467	80,515	-	1,528,639
Support Services	521,490	7,345	6,824	-	522,011
Non-Instruction Services	169,533	8,997	40,818	-	137,712
Capital Outlay	-	10,184	(1,747)	-	11,931
Total Expenditures	2,209,710	116,993	126,410	-	2,200,293
Excess (Deficiency) of Revenues over (under) Expenditures	(141,793)	(37,801)	(221,384)	294	(147,864)
Net Change in Fund Balance	(141,793)	(37,801)	(221,384)	294	(147,864)
Beginning Fund Balance/Cash Forward	396,596	37,801	-	-	434,397
Ending Fund Balance/Cash Forward	\$ 254,803	\$ (37,801)	\$ (221,384)	\$ 294	\$ 286,533

PASSED AUDIT ADJUSTMENTS

- None



A passed adjustment is an uncorrected misstatement that is not posted to the financial statements but is significant enough to bring to your attention.

AUDIT OF FEDERAL FUNDS

- All entities with federal award expenditures of \$750,000+ in a year are required to obtain an annual audit (changing to \$1 million for FY2025)
- Single audit – considers compliance with rules and regulation of applicable federal awards

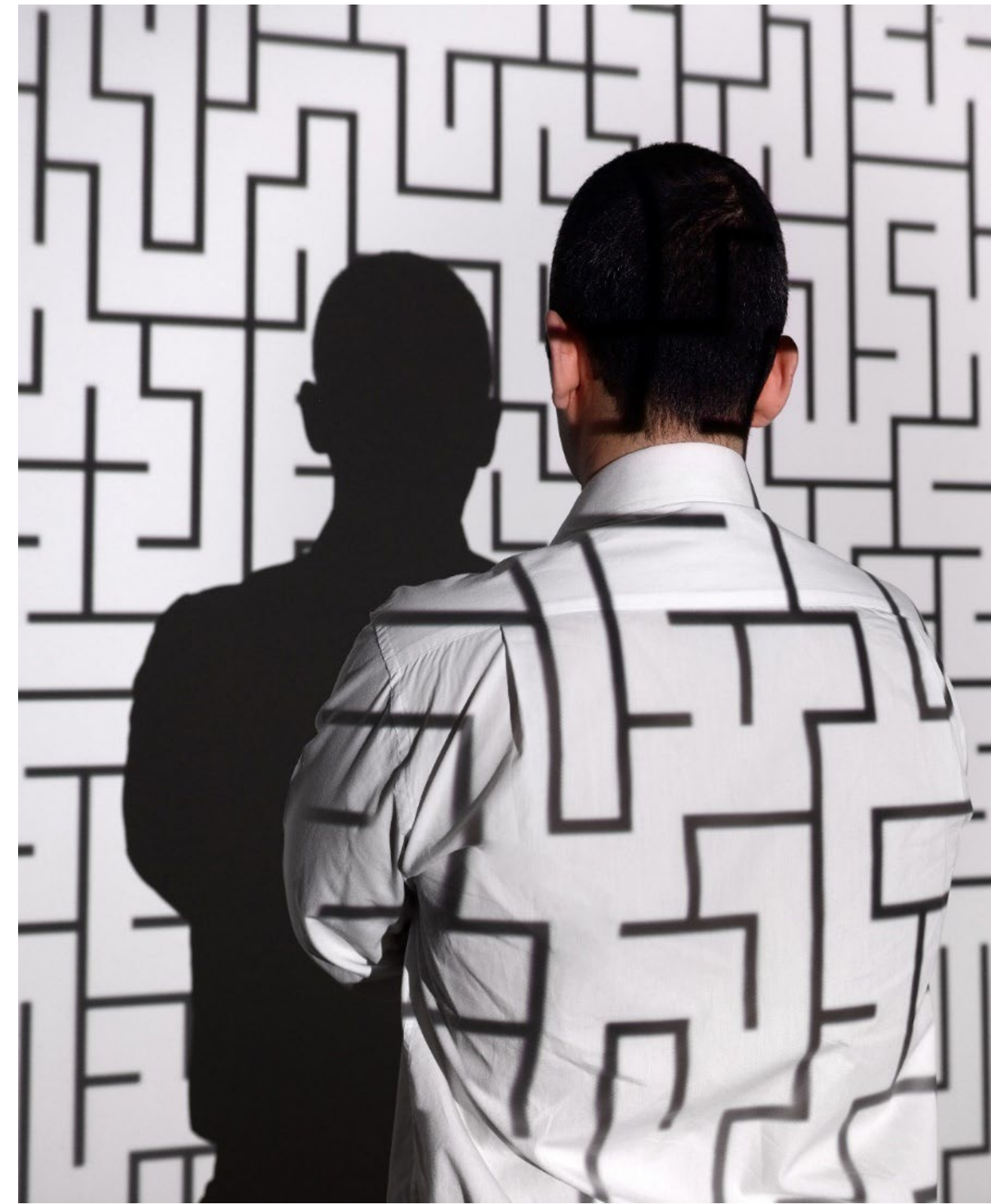


During 2024, the School did not reach this level of expenditures

FINDINGS

Financial Statements:

- 2024-001 – Financial Statement Preparation
- 2024-002 – Material Adjustments, including restatement; Material Weakness



OTHER REQUIRED COMMUNICATIONS

- Management is responsible for financial statements
- Auditors are responsible for determining if financial statements are reasonably presented in accordance with regulatory basis of accounting
- Significant accounting policies are presented in Note 1 to the financial statements



QUESTIONS?

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.



THANK YOU

eidebailly.com

Financial Statements – Regulatory Basis
June 30, 2024

Oklahoma Youth Academy No. J-001

DRAFT FOR DISCUSSION PURPOSES ONLY

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Board of Education

Chairman	Karen Youngblood
Vice-Chairman	Honorable Janet Foss
Member	Jenna Worthen
Member	Dr. Amy Emerson
Member	Rev. Josh L. Trimble
Member	Judge Gail Blaylock
Member	Colleen Johnson
Member	Les D. Thomas Sr.
Member	Bartlett Bouse

MINUTES CLERK

Audrey Rockwell

SCHOOL TREASURER

Kevin Clagg

SUPERINTENDENT

Melissa White

EXECUTIVE DIRECTOR OFFICE OF JUVENILE AFFAIRS

Timothy Tardibono

DRAFT FOR DISCUSSION PURPOSES ONLY

Independent Auditor's Report

To the Honorable Board of Education,
Oklahoma Youth Academy
Oklahoma County, Oklahoma

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying combined fund type and account group financial statements – regulatory basis of Oklahoma Youth Academy (the School) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effect of the matter described in the Basis for Qualified Opinion on Regulatory Basis of Accounting section of our report, the accompanying financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances arising from regulatory basis transactions of each fund type and account group of the School as of June 30, 2024, and the revenues it received and expenditures it paid and encumbered and the budgetary comparison for the general fund for the year then ended in conformity with the basis of accounting described in Note 1.

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 section of our report, 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, 2024, or the changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on Regulatory Basis of Accounting

As discussed in Note 1, the financial statements referred to in the first paragraph do not include the encumbrances as expenditures and liabilities which is a departure from the regulatory basis of accounting prescribed by the Oklahoma State Department of Education. The amount that should be recorded as encumbrances are approximately \$171,000.

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

As described more fully in Note 1 of the financial statements, the financial statements are prepared by the School using accounting practices prescribed by 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 and pervasive.

Correction of Error

As discussed in Note 10 to the regulatory financial statements, a certain error resulting in an understatement of fund balance of June 30, 2023, was discovered by management of the School during the current year. Accordingly, a restatement has been made to the School's general fund balance as of July 1, 2023, to correct the error. Our opinions are not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the regulatory basis of accounting – accounting practices prescribed by the Oklahoma State Department of Education as described in Note 1 and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's financial statements. The schedule of expenditures of federal awards as listed in the accompanying table contents is presented for purpose of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statement of statutory and honest bonds and the schedule of accountant's professional liability insurance affidavit but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2025 on our consideration of the Oklahoma Youth Academy'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 School'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.

Oklahoma City, Oklahoma
May 20, 2025

OKC Charter
Oklahoma Youth Academy No. J-001
Combined Statement of Assets, Liabilities, and Fund Balance
Regulatory Basis – General Fund
June 30, 2024

	Governmental Fund Types General Fund
Assets	
Cash	\$ 286,532
	<u>\$ 286,532</u>
Liabilities and Fund Balance	
Liabilities	\$ -
Fund Balance: Unassigned	<u>286,532</u>
Fund Balance	<u>286,532</u>
Total Liabilities and Fund Balance	<u>\$ 286,532</u>

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OKC Charter
Oklahoma Youth Academy NO. J-001
Combined Statement of Revenues Collected, Expenditures and Changes in
Fund Balance – Regulatory Basis – General Fund
For the Year Ended June 30, 2024

	Governmental Fund Types General Fund
Revenues:	
State sources	\$ 1,604,463
Federal sources	447,966
Total Revenues	<u>2,052,429</u>
Expenditures	
Instruction	1,528,639
Support Services	522,011
Non-Instruction Services	137,712
Other Outlays	11,932
Total Expenditures	<u>2,200,294</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(147,865)</u>
Net Change in Fund Balance	(147,865)
Beginning Fund Balance, As Previously Reported	396,596
Restatement Adjustment (See Note 10)	37,801
Beginning Fund Balance, as Restated	<u>434,397</u>
Ending Fund Balance	<u><u>\$ 286,532</u></u>

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OKC Charter
Oklahoma Youth Academy NO. J-001
Combined Statement of Revenues Collected, Expenditures, and Changes in
Fund Balance – Budget and Actual – Regulatory Basis – General Fund
June 30, 2024

	General Fund		
	Original/Final Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Local sources	\$ 2,377	\$ -	\$ (2,377)
State sources	1,847,751	1,604,463	(243,288)
Federal sources	656,119	447,966	(208,153)
Total Revenues	2,506,247	2,052,429	(453,818)
Expenditures			
Instruction	1,578,893	1,528,639	50,254
Support Services	386,150	522,011	(135,861)
Non-Instruction Services	311,808	137,712	174,096
Other Outlays	101,440	11,932	89,508
Total Expenditures	2,378,291	2,200,294	177,997
Excess (Deficiency) of Revenues over (under) Expenditures	127,956	(147,865)	(631,815)
Net Change in Fund Balance	127,956	(147,865)	(631,815)
Beginning Fund Balance	358,341	434,397	76,056
Ending Fund Balances	\$ 486,297	\$ 286,532	\$ (555,759)

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Note 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 another 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.

The Reporting Entity

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 affected 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 3% 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.

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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.

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.

Governmental Fund Types

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.

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Governmental funds include the following fund types:

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 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.

Basis of Accounting

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 (OSDE) 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.

The School has determined to not record encumbrances represented by purchase orders, contracts, and other commitments as expenditures and encumbrance liability in their regulatory financial statements as management believes such amounts are in excess of amounts actually expected to be paid.

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Assets, Liabilities and Fund Equity

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.

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.

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.

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.

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.

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.

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.

Revenue, Expenses and Expenditures

Local Revenues - Local sources of revenues include reimbursements and contributions.

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.

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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 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.

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.

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.

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.

Operation of Non-Instructional Services Expenditures - These expenditures are activities concerned with providing non-instructional services to students, staff or the community.

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.

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.

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.

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.

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.

Note 2 - Stewardship, Compliance, and Accountability

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.

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. As previously stated, management has determined to not include these encumbrances as they deem the amounts would overstate the actual amounts incurred by the school for that fiscal year.

DRAFT FOR DISCUSSION PURPOSES ONLY

Note 3 - Deposits

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, 2024 the School held deposits of approximately \$286,532 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.

Note 4 - Investments

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.

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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, 2024, the School had no concentration of credit risk as defined above.

Note 5 - Employee Benefit 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 8.4%. Contributions received by the System from the State of Oklahoma are from 5.25% 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 2024, 2023 and 2022 were \$255,047, \$245,423, and \$303,490, respectively.

Note 6 - Related Parties

The School received funding in the amount of \$1,250,084 from OJA. This represents 61% of the revenue received for the year ended June 30, 2024. Significant changes in the funding from OJA could have a favorable or unfavorable impact on the operating results of the School.

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 a percentage retained by the Board as an administration fee. The percentage retained was 3%. Payments of the funding to the School by the Board are included as state sources in the accompanying statements in the amount of \$183,447 for the year ended June 30, 2024. These funds accounted for 9% of the revenues collected by the School for the year ended June 30, 2024.

Note 7 - Contingencies and Commitments

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already received, 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.

During the year ended June 30, 2024, the School did not reduce insurance coverage from coverage levels in place as of June 30, 2023. No settlements have exceeded coverage levels in place during 2024.

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Note 8 - 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.

Note 9 - Reconciliation to OCAS Reported Amounts

The following is a reconciliation of the accompanying regulatory-basis financial statements to amounts reported to the OSDE via the Oklahoma Cost Accounting System (OCAS) for the year ended June 30, 2024:

	As Filed With SDE General Fund	Incurred FY2023 Received/Paid FY2024	Incurred FY2024 Received/Paid FY2025	Rounding	As Audited General Fund
Cash	\$ 286,532	\$ -	\$ -	\$ -	\$ 286,532
Fund Balance/Cash Forward	\$ 396,596	\$ 37,801	\$ -	\$ -	\$ 434,397
Revenues:					
State sources	\$ 1,639,737	\$ 59,700	\$ (94,974)	\$ -	\$ 1,604,463
Federal sources	428,180	19,492	-	294	447,966
Total Revenues	2,067,917	79,192	(94,974)	294	2,052,429
Expenditures					
Instruction	1,518,687	90,467	80,515	-	1,528,639
Support Services	521,490	7,345	6,824	-	522,011
Non-Instruction Services	169,533	8,997	40,818	-	137,712
Capital Outlay	-	10,184	(1,747)	-	11,931
Total Expenditures	2,209,710	116,993	126,410	-	2,200,293
Excess (Deficiency) of Revenues over (under) Expenditures	(141,793)	(37,801)	(221,384)	294	(147,864)
Net Change in Fund Balance	(141,793)	(37,801)	(221,384)	294	(147,864)
Beginning Fund Balance/Cash Forward	396,596	37,801	-	-	434,397
Ending Fund Balance/Cash Forward	\$ 254,803	\$ (37,801)	\$ (221,384)	\$ 294	\$ 286,533

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Note 10 - Restatement

The School currently has previously recorded expenditures paid and revenues received after year-end that have been considered to be incurred during the current fiscal year. However, under the regulatory basis with a departure that does not record encumbrances, such expenditures and revenue should be recorded when paid or received as these financials are essentially prepared on the basis of cash receipts and disbursements modified as required by the regulations of the OSDE. Thus, the following adjustments were made to the beginning fund balance of the general fund:

	Governmental Fund Types
	General Fund
Beginning fund balance, as previously reported	\$ 396,596
Removing impact of expenditures paid after June 30, 2023	116,993
Removing impact of revenues received after June 30, 2023	<u>(79,192)</u>
Total adjustments	<u>37,801</u>
Ending fund balance, as restated	<u><u>\$ 434,397</u></u>

Had this matter been correctly presented in the prior year, the excess of revenues collected over expenditures would have increased by \$37,801.

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OKC Charter

Oklahoma Youth Academy NO. J-001

Other Supplementary Information

June 30, 2024

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OKC Charter
Oklahoma Youth Academy NO. J-001
Statement of Statutory and Honesty Bonds (unaudited)
June 30, 2024

BONDING COMPANY	POSITION COVERED	POLICY NUMBER	COVERAGE AMOUNT	EFFECTIVE DATES
Axis Insurance Company	Superintendent	P00100038011703	\$ 100,000	7/1/23 - 7/1/24
	Treasurer	P00100038011703	\$ 100,000	7/1/23 - 7/1/24
	Encumbrance Clerk	P00100038011703	\$ 100,000	7/1/23 - 7/1/24
	Minutes Clerk	P00100038011703	\$ 50,000	7/1/23 - 7/1/24

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OKC Charter
Oklahoma Youth Academy NO. J-001
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Beginning Balance June 30, 2023	Federal Grant Receipts	Federal Grant Expenditures	Ending Balance June 30, 2024
<u>U.S. Department of Agriculture</u>						
Passed through the Oklahoma State Department of Education						
Cash assistance:						
National School Lunch Program (NSLP)	10.555	763	\$ 7,520	\$ 103,729	\$ 110,181	\$ 1,068
NSLP - Commodity Credit Corporation - Supply Chain	10.555	759	5,989	6,161	2,653	9,497
NSLP - Emergency Operational Cost Reimbursement	10.555	762	3,038	-	3,038	-
School Breakfast Program	10.553	764	2,315	51,191	52,494	1,012
Total			<u>18,862</u>	<u>161,081</u>	<u>168,366</u>	<u>11,577</u>
Child Nutrition Cluster			<u>18,862</u>	<u>161,081</u>	<u>168,366</u>	<u>11,577</u>
Total U.S. Department of Agriculture			<u>18,862</u>	<u>161,081</u>	<u>168,366</u>	<u>11,577</u>
<u>U.S. Department of Education</u>						
Passed through the Oklahoma State Department of Education						
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER)						
COVID-19 - Title IVA, Student Support and Academic Enrichment Grant	84.425A	552	-	10,000	10,000	-
COVID-19 ESSER II Formula Funding	84.425U	795	-	-	122,937	(122,937)
Total ESSER			<u>-</u>	<u>10,000</u>	<u>132,937</u>	<u>(122,937)</u>
Title I, Part A Improving Basic Programs	84.010	511	-	25,426	46,613	(21,187)
Title I, School Support - School Improvement 1003(a)	84.010	515	-	61,135	112,601	(51,466)
			<u>-</u>	<u>86,561</u>	<u>159,214</u>	<u>(72,653)</u>
Title ID, Subpart 1 - Neglected and Delinquent	84.013	531	-	100,733	111,387	(10,654)
Title ID, Neglected and Delinquent 221-22 - Note 1	84.013	799	-	32,374	-	32,374
			<u>-</u>	<u>133,107</u>	<u>111,387</u>	<u>21,720</u>
Title II, Part A Teacher & Principal Training	84.367	541	-	1,500	1,500	-
Title VB, Subpart 2 - Rural/Low Income Schools (RLIS)	84.358B	587	-	6,073	6,073	-
Special Education Cluster:						
IDEA B - Flowthrough	84.027	621	-	24,972	24,972	-
COVID-19- American Rescue Plan -IDEA B Flow Through	84.027X	628	-	4,886	4,886	-
Total Special Education Cluster			<u>-</u>	<u>29,858</u>	<u>29,858</u>	<u>-</u>
Total U.S. Department of Education			<u>-</u>	<u>267,099</u>	<u>440,969</u>	<u>(173,870)</u>
Total Federal Financial Assistance			<u>\$ 18,862</u>	<u>\$ 428,180</u>	<u>\$ 609,335</u>	<u>\$ (162,293)</u>

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Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the (the School) under programs of the federal government for the year ended June 30, 2024. The information 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 School, it is not intended to and does not present the financial position or the changes in net position or fund balance of the School.

Note 2 - Significant Accounting Policies

Expenditures reported in the schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements. When applicable, 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. No federal assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The School has not elected to use the 10% de minimis cost rate.

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Education
OKC Charter Oklahoma Youth Academy
Oklahoma City, 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 (*Government Auditing Standards*), the combined fund type and fixed asset group financial statements – regulatory basis of OKC Charter Oklahoma Youth Academy (the School) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise OKC Charter Oklahoma Youth Academy's basic financial statements, and have issued our report thereon dated March 25, 2024. Our opinions were modified because the School prepares its financial statements on a prescribed regulatory basis of accounting. Further, our opinion was qualified because the omission of the encumbrances results in an incomplete presentation with respect to the financial statements being prepared following the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education.

Report on 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 opinion 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as 2024-001 and 2024-002 that we consider to be material weaknesses.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Oklahoma Youth Academy'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*.

The School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The School's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Oklahoma City, Oklahoma
May 20, 2025

2024-001 Financial Statement Preparation

Material Weakness in Internal Controls over Financial Reporting

- Condition:** The School does have procedures in place for the preparation of financial statements in accordance with the regulatory basis of accounting in accordance with the financial reporting provisions of the Oklahoma State Department of Education. However, such procedures do not include the full set of notes to the financial statements in accordance with the regulatory basis.
- Criteria:** Controls should be in place over the preparation of the financial statements and required adjustments, including footnote disclosures, in accordance with the regulatory basis of accounting.
- Cause:** The School did not prepare the full financial statements.
- Context:** The School did prepare the financial statements and the schedule of federal expenditures. However, the School did not prepare the notes to the financial statements.
- Effect:** The School is at risk for incomplete disclosures and presentation. This is a common finding for entities of your size and nature.
- Recommendation:**
The Board should evaluate and weigh the costs against the benefits of preparing their own complete financial statements, including the financial statements.
- Views of Responsible Officials:**
Management agrees with the finding. We will do a cost/benefit analysis to determine if effective to do so.

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2024-002 Audit Adjustments
Material Weakness in Internal Controls over Financial Reporting

Criteria: The development and implementation of a year-end financial reporting control system, including proper identification and recognition of transactions under the regulatory basis of accounting as required for school districts.

 The regulatory basis for school districts requires that encumbrances (purchase orders) be recorded as a liability and expenditures for the fiscal year. Such liabilities are the only liabilities recorded under the regulatory basis. However, based on discussions with management, they decided to do a departure from this part of the regulatory basis of accounting. As such, only cash payments for expenditures within fiscal year should be recorded as expenditures.

Condition: The School's financial reporting control system in place for FY2024 did present the financials in accordance with the regulatory basis, including a prior period adjustment. The bulk of these differences related to expenditures made after year-end that related to costs budgeted for the previous fiscal year and should be removed as the cash transactions did not occur in that fiscal year.

Cause: There was a lack of understanding in place to ensure proper presentation in accordance with the regulatory basis. Further, those in the accounting area are relatively new to the entity.

Effect: Material adjustments by the auditors were necessary to correctly present the financial statements.

Recommendation:

 The Organization should continue to evaluate and weigh the costs and benefits of developing and implementing a year-end financial reporting system. The year-end financial reporting process should include procedures to identify and record entries in accordance with the regulatory basis of accounting.

Views of Responsible Officials: Management agrees with the finding.

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Engagement of 2024-25 school year Auditor



May 5, 2025

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

The following represents our understanding of the services we will provide to Oklahoma Youth Academy No. J-001 (the School).

You have requested that we audit the regulatory combined fund type and account group financial statements (regulatory basis of accounting) of the Oklahoma Youth Academy No. J-001, as of June 30, 2025, and for the year then ended, and the related notes, which collectively comprise the School's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Supplementary information other than RSI will accompany the School's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Reconciliation of OCAS data to the School's reported amounts

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

- Schedule of Statutory, Fidelity, and Honesty Bonds
- Schedule of Accountant's Professional Liability Insurance Affidavit

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Schools's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and, if applicable, in accordance with *Government Auditing Standards* and/or state or regulatory audit requirements. Please note that the determination of abuse is subjective, and *Government Auditing Standards* does not require auditors to detect abuse.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the School's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
- d. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- e. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- f. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- g. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare or assist with preparing financial statements in conformity with the regulatory basis of accounting based on information provided by you.

We will not assume management responsibilities on behalf of the School. The School's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The School's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

Reporting

We will issue a written report upon completion of our audit of the School's basic financial statements. Our report will be addressed to the governing body of the School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Vanessa Dutton is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, administrative charges and a technology fee. Invoices are payable upon presentation. We estimate that our fee for the audit will be between \$29,000 and \$33,000.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental

agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Board of Education the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Oklahoma City, Oklahoma. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

RELEASE

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You hereby release Eide Bailly from any claims, losses, settlements, judgments, awards, damages, and attorneys' fees arising from any such misstatement or concealment of information.

Each party shall be responsible for the acts and omissions of its own owners, directors, officers or employees.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within thirty-six (36) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Oklahoma law. Any unresolved Dispute shall be submitted to a federal or state court located in Oklahoma City, Oklahoma.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

ADDITIONAL TERMS

- a. Conflict-of-Interest Certification. Pursuant to 74 O.S. § 85.42, the Parties certify that no person who has been involved in any manner in the development of this agreement while employed by the State of Oklahoma will be employed to fulfill any of the services provided for under this agreement.
- b. Non-Collusion Clause. Pursuant to 74 O.S. § 85.22, Contractor certifies that neither the Contractor nor anyone subject to its direction or control has paid, given, or donated or agreed to pay, give, or donate to any officer or employee of the State of Oklahoma any money or other thing of value, either directly or indirectly, in procuring this Agreement.
- c. Energy Boycott Certification. Pursuant to 74 O.S., § 12005, Contractor certifies that it neither (1) currently boycotts any energy companies nor (2) will boycott any energy companies during the term of this Agreement.
- d. Non-Duplication. Pursuant to 74 O.S. § 85.41(F), to the extent this agreement covers professional services in which the final product is a written proposal, report, or study, the undersigned Contractor certifies it has not previously provided the contracted State agency or another State agency with a final product that is substantial duplication of the final product to be rendered under this Agreement.
- e. Review. Pursuant to 74 O.S. § 85.41(E), all items of the contractor that relate to the professional services are subject to examination by OJA, the State Auditor and Inspector and the State Purchasing Director.

Respectfully,

Vanessa M. Dutton, CPA
Audit Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Oklahoma Youth Academy No. J-001 by:

Name: _____

Title: _____

Date: _____

Name: _____

Title: _____

Date: _____

Finance Report



OYACS Combined Statement of Revenue, Expenditures and Fund Balances for School Year 2024-2025 as of April 30, 2025			OJA GENERAL & REVOLVING FUNDS	FUND 25000	TOTALS EFFECTIVE 4/30/2025	TOTAL OYACS-COJC FY25
REVENUES						
	State Aid - Foundation/Salary Incentive (000)			193,103.43	193,103.43	193,103.43
	State Aid - Driver Education (317)			3,217.50	3,217.50	3,217.50
	State Aid - Redbud School Funding Act (318)			15,383.41	15,383.41	15,383.41
	State Aid - Textbooks/Ace Technology (333)			3,210.76	3,210.76	3,210.76
	SRO/School Security (376)			183,829.62	183,829.62	183,829.62
	CNP - State Matching (385)			490.97	490.97	490.97
	State Aid - Alternative Ed Grant (388)			61,930.79	61,930.79	61,930.79
	Title IA - Basic Programs (511)			21,187.78	21,187.78	21,187.78
	Title IA - School Support (515)			51,465.44	51,465.44	51,465.44
	Title ID - Neg/Del/At Risk Youth (531) - 55A310			10,654.04	10,654.04	10,654.04
	Title IIA Staff Training/Recruiting (541)			-	-	-
	Title IVA - Academic Enrichment Formula Grants (552)			-	-	-
	Title VB - Rural/Low Income (587)			-	-	-
	Flowthrough and ARP IDEA (621)			-	-	-
	Flowthrough and ARP IDEA (628)			-	-	-
	CNP - Operation/Admin Cost (700)			-	-	-
	CNP - Lunches/Snacks (763)			85,909.37	85,909.37	85,909.37
	CNP - Breakfast (764)			42,437.00	42,437.00	42,437.00
	ARP ESSER III (795)			282,734.40	282,734.40	282,734.40
	Refunds (TRS)			617.63	617.63	617.63
	Oklahoma Juvenile Affairs		1,215,857.32	-	1,215,857.32	1,215,857.32
TOTAL REVENUES FY25			\$ 1,215,857.32	\$ 956,172.14	\$ 2,172,029.46	\$ 2,172,029.46
EXPENDITURES						
	Equipment and Library Resources		131,289.48	151,051.28	282,340.76	282,340.76
	Operational Expenses		60,028.56	137,861.14	197,889.70	197,889.70
	Payroll Expenses		1,018,427.44	498,810.42	1,517,237.86	1,517,237.86
	Professional Services		1,855.66	9,450.00	11,305.66	11,305.66
	Training and Travel		4,256.18	200.00	4,456.18	4,456.18
TOTAL EXPENDITURES FY25			\$ 1,215,857.32	\$ 797,372.84	\$ 2,013,230.16	\$ 2,013,230.16
	Excess of Revenues Over (Under) Expenditures		-	158,799.30	158,799.30	158,799.30
	Fund Balances 2023 - 2024 School Year		-	254,801.96	254,801.96	254,801.96
	Fund Balances 2024 - 2025 School Year		\$ -	\$ 413,601.26	\$ 413,601.26	\$ 413,601.26

OJA FUNDS	OYACS - COJC (972)
Fund 19311	261.39
Fund 19401	37,090.69
Fund 19501	1,060,976.08
Fund 20000	117,529.16
	1,215,857.32

Proposed Modifications to 2024-25 Encumbrances



OKLAHOMA YOUTH ACADEMY CHARTER SCHOOL
REQUEST FOR MODIFICATIONS OF THE 2024-2025
ENCUMBRANCES

Encumbrance#	Description	Vendor	Amount
	No action items		

Proposed 2025-26 Encumbrances



OKLAHOMA YOUTH ACADEMY CHARTER SCHOOL

REQUEST FOR 2025-2026 ENCUMBRANCES

Encumbrance#	Description	Vendor	Amount
2026-001	Personnel Cost	All School Employees	2,000,000.00
2026-002	Digital Curriculum Libraries 6-12 Comprehensive (On-Demand Tutoring, Reading and Math, Webinar Training Licenses)	Imagine Learning	42,000.00
2026-003	Telecommunication Services	Authority Order P-Card/AT&T	5,000.00
2026-004	Books/Magazines	Authority Order P-Card/TBD	15,000.00
2026-005	Drinking water	Authority Order P-Card/TBD	500.00
2026-006	Copiers Lease, maintenance, supplies/toner	Authority Order P-Card/Standley System	10,000.00
2026-007	Office and school supplies	Authority Order P-Card/TBD	15,000.00
2026-008	Milk, food and condiments for child nutrition program	Authority Order P-Card/Sysco, Hiland Dairy and others	150,000.00
2026-009	Graduation Expenses, gowns, shirts, diplomas, etc.	Authority Order P-Card/Walmart, TBD	5,000.00
2026-010	Grade Book, Personnel Records, Accounting System	SylogistEd (Municipal Accounting System)	10,000.00
2026-011	Treasurer, Encumbrance & Minute Clerk, Consultant	Office of Juvenile Affairs	50,000.00
2026-012	Canteen employees, food handling	Office of Juvenile Affairs	50,000.00
2026-013	FICA Savings, Surety Bonds	Office of Management Enterprise Services	4,000.00
2026-014	Gasoline, pikepass and other related car expenses	Oklahoma Turnpike Authority or COMDATA	1,500.00
2026-015	Continuing Education Registration -Treasurer/Encumbrance Clerk/Teachers	TBD	15,000.00
2026-016	Federal Match	Teachers Retirement System	25,000.00
2026-017	SMART Learning Suite Software License	Video Reality	2,500.00

OKLAHOMA YOUTH ACADEMY CHARTER SCHOOL REQUEST FOR 2025-2026 ENCUMBRANCES

Encumbrance#	Description	Vendor	Amount
2026-018	Connectivity	ONEnet/OMES	5,000.00
2026-019	Printing/Scan/Copy Cost for Virtual Work	Imagenet Consulting LLC	300.00
2026-020	Bender Gestalt Motor Test Booklet 25 prints for Special Ed students' assessment	Pearson Assessments	50.00
2026-021	Bender Gestalt Motor Perception Test Booklet 25 prints Special Ed students' assessment	Pearson Assessments	50.00
2026-022	Bender Gestalt Motor Observation Form Test Records 25 prints Special Ed students' assessment	Pearson Assessments	50.00
2026-023	BASC-3 global administration digital report with intervention recommendations (70x\$4)	Pearson Assessments	300.00
2026-024	Parents, Teachers and Self Report Digital Forms for determination of residents' qualification for Special Ed services	Connors 4 All Digital	375.00
2026-025	For managing/filing paperwork and processing to obtain funding through E-rate program that pays 90% of the telecommunication charges for the school.	Kellogg & Sovereign	2,715.00
2026-026	Pursuant to Title 70 O.S., §3-142, effective November 1, 2020, "each charter school shall pay to the Charter School Closure Reimbursement Revolving Fund" an amount based on the Average Daily Membership (ADM) of the first nine weeks times five dollars (\$5.00).	Oklahoma Department of Education	500.00
2026-027	STAR Math/Reading subscription and annual Renaissance all product platforms	Renaissance	2,595.00
2026-028	Software hosted service renewal-Follett Destiny Library, \$1,169.05 and Titlepeek online service renewal, \$150.00 - these are for library inventory and circulation; used to check books in and out to the residents and staff.	Follett School Solutions LLC	1,350.00
2026-029	Miscellaneous educational supplies and small equipment for the various activities related of Consolidated School improvement Project.	TBD	2,000.00
2026-030	Annual Independent Audit	Eide Bailly, LLP	33,000.00
2026-031	Staff Award Plaques	MTM Recognition Corp	150.00
2026-032	Annual Subscription for Online Program - Specia Education Support	Riverside Insights	2,150.00
2026-033	Tier II Paraprofessionals - Associated Costs (including Background Checks)	Various	500.00
2026-034	Assessments for education/special ed	Various/Pearsons	10,000.00
TOTAL			2,461,585.00

QUESTIONS