



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

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

Special Meeting Minutes

September 30, 2026

Board Members Present

Bart Bouse (virtual)

David Crall

Amy Emerson

Carol Miller

Les Thomas Sr.

Josh Trimble (virtual)

Jenna Worthen (virtual)

Karen Youngblood

Board Members Absent

Gail Blaylock

Call to Order

Chair Youngblood called the September 30, 2026 Board of Juvenile Affairs and Oklahoma Youth Academy Charter School Board special meeting to order at 1:35 p.m. and requested roll call.

Discussion and/or possible vote to amend and/or approve the proposed 2026-27, FY2027, Estimate of Needs and 2025-26 Financial Statement for the Oklahoma Youth Academy Charter School

Mr. Kevin Haddock, Chief Financial Officer, explained the attached presentation and documents.

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

Aye: Bouse, Crall, Emerson, Miller, Thomas, Trimble, Worthen, and Youngblood

Nay:

Abstain:

Absent: Blaylock

The proposed 2026-27, FY2027, Estimate of Needs and 2025-26 Financial Statement for the Oklahoma Youth Academy Charter School approved.

Announcement and Comments

There were no announcements or comments.

Adjournment

Chair Youngblood adjourned the meeting at 1:32 p.m.

Minutes approved in regular session on the 22nd day of October, 2026.

Prepared by:

Signed by:

Audrey Rockwell
Audrey Rockwell (Oct 22, 2026 16:39:16 CDT)
Audrey Rockwell, Secretary

Karen Youngblood
Karen Youngblood (Oct 22, 2026 12:52:11 CDT)
Karen Youngblood, Chair

amended proposed - Sept 2026 special mtg minutes

Final Audit Report

2026-10-22

Created:	2026-10-22
By:	Audrey Rockwell (Audrey.rockwell@oja.ok.gov)
Status:	Signed
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"amended proposed - Sept 2026 special mtg minutes" History

-  Document created by Audrey Rockwell (Audrey.rockwell@oja.ok.gov)
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-  Document emailed to karen.youngblood@oja.ok.gov for signature
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-  Signer karen.youngblood@oja.ok.gov entered name at signing as Karen Youngblood
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September 30, 2026

Board of Juvenile Affairs Special Meeting



Oklahoma Youth Academy Charter School (OYACS)

School Board Special Meeting
September 30, 2026

**Proposed edit for the
2026-27, FY27,
Estimate of Needs
and 2025-26 Finance
Statement**



Estimate of Needs
Year 2026-27

Board of Education of
Oklahoma Youth
Academy Charter
School

District No. J-001

County of Oklahoma,
State of Oklahoma

GENERAL FUND	
Current Expense	\$ 2,141,447.89
Total Required	\$ 2,141,447.89
FINANCED:	
Cash Fund Balance	\$ 274,465.27
Estimated Miscellaneous Revenue	\$ 1,866,982.62
Total Deductions	\$ 2,141,447.89
ESTIMATED MISCELLANEOUS REVENUE:	
3200 State Aid - General Operations	\$ 31,343.27
3300 State Aid - Competitive Grants	\$ 84,553.27
3400 State - Categorical	\$ 121,803.12
3600 Other State Sources of Revenue	\$ 1,248,864.83
3700 Child Nutrition Program	\$ 956.92
4200 Disadvantaged Students	\$ 198,405.48
4400 Minority	\$ 23,777.14
4700 Child Nutrition Programs	\$ 157,278.59
Total Estimated Revenue	\$ 1,866,982.62

Financial Statement of the Fiscal Year 2025-26
Board of Education of Oklahoma Youth Academy Charter School
District No. J-001
County of Oklahoma, State of Oklahoma

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2026	GENERAL FUND DETAIL
Assets	
Cash Balance June 30, 2026	\$ 274,465.27
Investments	\$ 0.00
TOTAL ASSETS	\$ 274,465.27
Liabilities and Reserves	
Warrants Outstanding	\$ 0.00
Reserves From Schedule 7	\$ 0.00
TOTAL LIABILITIES AND RESERVES	\$ 0.00
CASH FUND BALANCE (Deficit) JUNE 30, 2026	\$ 274,465.27

Financial Statement of the Fiscal Year 2025-26
Board of Education of Oklahoma Youth Academy
Charter School
District No. J-001
County of Oklahoma, State of Oklahoma

Statement of Fund Balance of June 30, 2026	
REVENUE AND OTHER INCOME	Amount
6110 Cash Forward	\$377,786.86
1300 Earnings on Investments and Bond Sales	\$0.01
TOTAL DISTRICT SOURCES OF REVENUE	\$0.01
3210 Foundation and Salary Incentive Aid	\$31,343.27
3300 State Aid - Competitive Grants - Categorical	\$84,553.27
3400 State - Categorical	\$121,803.12
3600 Other State Sources of Revenue	\$1,168,149.45
3700 Child Nutrition Program	\$956.92
TOTAL STATE SOURCES OF REVENUE	\$1,406,806.03
4200 Disadvantaged Students	\$198,405.48
4300 Individuals With Disabilities	\$48,689.41
4400 No Child Left Behind	\$23,777.14
4700 Child Nutrition Programs	\$157,278.59
TOTAL FEDERAL SOURCES OF REVENUE	\$428,150.62
TOTAL REVENUE	\$2,212,743.52
EXPENDITURES	
1000 INSTRUCTION:	\$984,101.77
INSTRUCTION TOTAL	\$984,101.77
2100 Support Services - Students	\$13,885.59
2200 Support Services - Instructional Staff	\$174,612.16
2300 Support Services - General Administration	\$96,702.76
2400 Support Services - School Administration	\$134,648.07
2500 Support Services - Business	\$44,377.34
2600 Operations And Maintenance of Plant Services	\$277,047.60
2700 Student Transportation Services	\$0.00
TOTAL SUPPORT SERVICES	\$741,273.52
3100 Child Nutrition Programs Operations	\$212,902.96
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$212,902.96
TOTAL GENERAL FUND 2025-26 FISCAL YEAR	\$1,938,278.25
CASH FUND BALANCE	\$274,465.27

**School District
2026-2027 Estimate of Needs
and
Financial Statement of the Fiscal Year 2025-2026**

**Board of Education of Oklahoma Youth Academy Public Schools
District No. J-1
County of Oklahoma
State of Oklahoma**

To the Excise Board of said County and State, Greetings:

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of Oklahoma Youth Academy Public Schools, District No. J-1, County of Oklahoma State of Oklahoma for the fiscal year beginning July 1, 2026, and ending June 30, 2027, together with an itemized statement of the estimated Income and Probable Needs of said School District for the ensuing fiscal year. We have separately prepared, executed and submit Financial Statements for the Fiscal Year so terminated, and Estimate of Requirements for the ensuing Fiscal Year, for such Sinking Fund, if any, as pertains to this District for the Bond, Coupon, and Judgment indebtedness, if any, outstanding and unpaid as of June 30, 2027, and also for the Sinking Fund of any disorganized District whose area or the major portion thereof is now embraced within the boundaries of this District; and this Certificate is as applicable thereto as if fully embodied therein. The same have been prepared in conformity with Statute.

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than September 30 for all School Districts. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd Room 100, Oklahoma City, OK 73105-4801 and one copy will be retained by the County Clerk. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

Prepared by: Kevin Haddock, Tiffany Schwimmer, Yaulanda Allen, Kim Gray, Konrad Baltes, Rebekah Flanagan

Submitted to the Oklahoma County Excise Board

This _____ Day of _____, 2026

School Board Member's Signatures

Chairman: _____	Clerk: _____
Member: _____	Member: _____
Member: _____	Member: _____
Member: _____	Member: _____
Member: _____	Member: _____
Treasurer _____	

In addition,

1. We, the undersigned, duly elected, qualified and acting officers of the Board of Education of the aforesaid School District located wholly or in major area in the County and State aforesaid, do hereby certify that, at regular session begun at the time provided by law, we carefully considered the reports submitted by the several officers and employees as required by 68 O. S. 2001 Section 3004, carefully considered the statements and estimate of needs heretofore prepared for the purpose of ascertaining any additional or emergency levy necessary for the ensuing fiscal year and revised, corrected or amended the same to disclose the true fiscal condition as of June 30, 2026, and to provide for the needs of the District for the ensuing fiscal year as now ascertained; and we do hereby certify that the within statement of the financial condition is true and correct, and that the within estimates for all purposes for the ensuing fiscal year are reasonably necessary for the proper conduct of the affairs of said School District, and that the statement of Estimated Income from sources other than ad valorem taxes is not in excess of the lawfully authorized ratio of the actual collections from such sources during the previous fiscal year.

2. We further certify that any cash fund balance reported in our Building Fund is required for immediate or cumulative program of construction unless there be attached within a verified copy of a resolution signed by a majority of the members of this Board to the effect the program of building has been completed or abandoned. If attached, then the Excise Board is directed to apply said Balance to reduce Levies in accordance with 62 O. S. 2001, Section 333.

3. We also certify that a levy of .000 Mills over and above the number of mills allocated by the County Excise Board will be reasonably necessary for the proper conduct of the affairs of said school district during the fiscal year 2026-2027.

4. We also certify that, after due and legal notice of an election thereon, an emergency levy of School District Mills, over and above the number of mills provided by Law and allocated by the County Excise Board in addition thereto for school purposes, were made permanent by election.

5. We also certify that, after due and legal notice of an election thereon, a local support levy of 2024-2025 Estimate of Needs Mills, in levies hereinbefore provided, were made permanent by election.

6. We also certify that, after due and legal notice of an election thereon, pursuant to Article 10, Section 10, of the Constitution of Oklahoma, an additional levy of and Mills, were made permanent by election.

Clerk of Board of Education

President of Board of Education

Treasurer of Board of Education

Subscribed and sworn to before me this ____ day of _____, 2026.

Notary Public

My Commission Expires

Affidavit of Publication

State of Oklahoma, County of Oklahoma

I, _____, the undersigned duly qualified and acting Clerk of the Board of Education of Oklahoma Youth Academy Public Schools, School District No. J-1, County and State aforesaid, being first duly sworn according to law, hereby depose and say:

1. That I complied with 68 O. S. 2001 Section 3002, (both independent and dependent) by having the within Financial Statement and Estimate of Needs which was prepared at the time and in the manner provided by law, published as required by law, in a legally-qualified newspaper of general circulation in the district, there being no legally-qualified newspaper published in the school district, as evidenced by a copy of such published statement and estimate together with proof of publication thereof attached hereto marked Exhibit No. 1 and made a part hereof (strike inapplicable phrases).

2. That I complied with currently effective statutes, by having the Notice of Emergency Levy Election and the call for such Election on the date hereinbefore certified by the Governing Board, the Itemized Statements and the Itemized Estimate of the amount necessary for the ensuing fiscal year requiring such emergency levy for the current expense purposes as prepared by the Board of Education duly published or posted, as the case may be, in full compliance with law for this class of school district, and as provided by law duly made public in the manner and at the time provided by law, for this class of district and in all respects according to law, in relation to said election on such emergency levy as hereinbefore certified by said Governing Board.

3. That I complied with the statute by having published or posted (if required for this class of district) the notice of local support levy election, and the call for such election on the date hereinbefore certified by the Board of Education. That the Estimate of Needs as prepared by the Board of Education required such local support levy in addition to other tax levies, to fully meet the current expense purposes of the school district for the ensuing year.

4. That in conformity to resolution by said Board of Education, I caused Notice of Building Fund Levy Election under the provisions of Article 10, Section 10, Oklahoma Constitution, and the Call of such Election on the date hereinbefore certified by the Governing Board, together with Itemized Statements and an Estimate of the amount necessary for the ensuing fiscal year requiring such levy for the purpose of erecting, remodeling or repairing school buildings, and for purchasing school furniture, in said District, published or posted to contain such Notice and Call, fixing the number of voting places and particularly describing each and every such place or places, and fixing the day on which such election should be had after the expiration of such notice, duly published or posted as is required by law for this class of district.

Clerk, Board of Education

Subscribed and sworn to before me this _____ day of _____, 2026.

Notary Public

My Commission Expires

Secretary and Clerk of Excise Board
Oklahoma County, Oklahoma

Independent Accountant's Compilation Report

To the Board of Education
Oklahoma Youth Academy Public Schools
District No. J-1, Oklahoma County

Management is responsible for the accompanying 2025-2026 prescribed financial statements as of and for the fiscal year ended June 30, 2026, and the 2026-2027 Estimate of Needs (SA&I Form 2661R06) and Publication Sheet (SA&I Form 2662R06) for District No. J-1, Oklahoma County, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the prescribed financial statements, estimate of needs and publication sheet nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these prescribed financial statements.

The prescribed financial statements, estimate of needs and publication sheet forms are presented in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B., as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D., and are not intended to be a complete presentation of the School's assets and liabilities.

This report is intended solely for the information and use of the Oklahoma State Department of Education, the School District, Oklahoma County Excise Board, and for filing with the State Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

September 23, 2026

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GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2025 TO JUNE 30, 2026
ESTIMATE OF NEEDS FOR 2026-2027

EXHIBIT 'A'

Schedule 1: Current Balance Sheet for June 30, 2026	
	Amount
ASSETS:	
Cash Balances	\$274,465.27
Investments	\$0.00
TOTAL ASSETS	\$274,465.27
LIABILITIES AND RESERVES:	
Warrants Outstanding	\$0.00
Reserve for Interest on Warrants	\$0.00
Reserves From Schedule 8	\$0.00
TOTAL LIABILITIES AND RESERVES	\$0.00
CASH FUND BALANCE JUNE 30, 2026	\$274,465.27
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$274,465.27

Schedule 2: Revenue and Requirements, 2025-2026		
REVENUE:	Estimated Budget	Actual Revenue & Expenditures
Revenues, Non-Revenue Receipts & Cash Balances (Schedule 6)	\$2,681,818.05	\$2,212,743.52
LESS: REQUIREMENTS:		
Expenditures (Schedule 8)	\$1,938,278.25	\$1,938,278.25
CASH FUND BALANCE JUNE 30, 2026	\$743,539.80	\$274,465.27

Schedule 3: General Fund Cash Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2025-26	2024-25	PRE-2024	Total
Cash Balance Reported to Excise Board 6-30-25	\$0.00	\$377,786.86	\$254,801.96	\$632,588.82
REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE				
Revenues/Non-Rev (Sch 6 Source Codes 1000 to 5999)	\$1,834,956.66		\$0.00	\$1,834,956.66
Cash Balances Transferred (Sch 6 Source Code 6110)	\$377,786.86	-\$377,786.86	-\$254,801.96	-\$254,801.96
Prior Year Lapsed Appropri (Sch 6 Source Code 6130)	\$0.00	\$0.00	\$0.00	\$0.00
Estopped Warrants (Sch 6 Source Code 6140)	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers (Sch 6 Source Code 6200)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE	\$2,212,743.52	-\$377,786.86	-\$254,801.96	\$1,580,154.70
Warrants Paid of Year in Caption	\$1,938,278.25	\$0.00	\$0.00	\$1,938,278.25
TOTAL DISBURSEMENTS	\$1,938,278.25	\$0.00	\$0.00	\$1,938,278.25
CASH & INVESTMENTS BALANCE JUNE 30, 2026	\$274,465.27	\$0.00	\$0.00	\$274,465.27
Reserve for Warrants Outstanding (Schedule 4)	\$0.00	\$0.00	\$0.00	\$0.00
Reserve for Encumbrances (Schedule 8)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LIABILITIES AND RESERVE	\$0.00	\$0.00	\$0.00	\$0.00
DEFICIT:	\$0.00	\$0.00	\$0.00	\$0.00
CASH FUND BAL FORWARD TO SUCCEEDING YEAR	\$274,465.27	\$0.00	\$0.00	\$274,465.27

Schedule 4: General Fund Warrant Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2025-26	2024-25	PRE-2024	Total
Warrants Outstanding 6-30 of Year in Caption	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Registered During Year	\$1,938,278.25	\$0.00	\$0.00	\$1,938,278.25
TOTAL	\$1,938,278.25	\$0.00	\$0.00	\$1,938,278.25
Warrants Paid During Year	\$1,938,278.25	\$0.00	\$0.00	\$1,938,278.25
Warrants Converted to Bonds or Judgments	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Estopped by Statute/Canceled	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL WARRANTS RETIRED	\$1,938,278.25	\$0.00	\$0.00	\$1,938,278.25
BALANCE WARRANTS OUTSTANDING JUNE 30, 2026	\$0.00	\$0.00	\$0.00	\$0.00

Schedule 5: 2025 Ad Valorem Tax Account		
ACCOUNTS COVERING THE PERIOD JULY 1, 2025 TO JUNE 30, 2026	0.000 Mills	Amount
2025 Net Valuation Certified to County Excise Board		\$0.00
Total Proceeds of Levy as Certified		\$0.00
Additions:		\$0.00
Deductions:		\$0.00
Gross Balance Tax		\$0.00
Less Reserve for Delinquent Tax		\$0.00
Reserve for Protests Pending		\$0.00
Balance Available Tax		\$0.00
Deduct 2025 Tax Apportioned		\$0.00
Net Balance 2025 Tax in Process of Collection		\$0.00
Excess Collections		\$0.00

See Accountant's Compilation Report
GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2025 TO JUNE 30, 2026
ESTIMATE OF NEEDS FOR 2026-2027

EXHIBIT 'A'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances		
SOURCE	2025-26 Account	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
1000 DISTRICT SOURCES OF REVENUE:		
1100 TAXES LEVIED/ASSESSED		
1110 Ad Valorem Tax Levy (Current Year)	\$0.00	\$0.00
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	\$0.00
1130 Revenue In Lieu Of Taxes	\$0.00	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	\$0.00
1190 Other Taxes	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$0.00	\$0.00
1200 Tuition & Fees	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	\$0.01
1400 Rental, Disposals and Commissions	\$0.00	\$0.00
1500 Reimbursements	\$0.00	\$0.00
1600 Other Local Sources of Revenue	\$617.63	\$0.00
1700 Child Nutrition Programs	\$0.00	\$0.00
1800 Athletics	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$617.63	\$0.01
2000 INTERMEDIATE SOURCES OF REVENUE:		
2100 County 4 Mill Ad Valorem Tax	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	\$0.00	\$0.00
2300 Resale of Property Fund Distribution	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE:		
3100 STATE DEDICATED SOURCES OF REVENUE		
3110 Gross Production Tax	\$0.00	\$0.00
3120 Motor Vehicle Collections	\$0.00	\$0.00
3130 Rural Electric Cooperative Tax	\$0.00	\$0.00
3140 State School Land Earnings	\$0.00	\$0.00
3150 Vehicle Tax Stamps	\$0.00	\$0.00
3160 Farm Implement Tax Stamps	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00	\$0.00
3200 STATE AID - NONCATEGORICAL		
3210 Foundation and Salary Incentive Aid	\$193,103.43	\$31,343.27
3220 Mid-Term Adjustment For Attendance	\$0.00	\$0.00
3230 Teacher Consultant Stipend	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$0.00	\$0.00
TOTAL STATE AID - NONCATEGORICAL	\$193,103.43	\$31,343.27
3300 State Aid - Competitive Grants - Categorical	\$82,574.39	\$84,553.27
3400 State - Categorical	\$216,781.00	\$121,803.12
3500 Special Programs	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$1,303,264.60	\$1,168,149.45
3700 Child Nutrition Program	\$981.94	\$956.92
3800 State Vocational Programs - Multi-Source	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	\$1,796,705.36	\$1,406,806.03
4000 FEDERAL SOURCES OF REVENUE:		
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	\$0.00
4200 Disadvantaged Students	\$194,173.78	\$198,405.48
4300 Individuals With Disabilities	\$0.00	\$48,689.41
4400 No Child Left Behind	\$0.00	\$23,777.14
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	\$282,734.40	\$0.00
4700 Child Nutrition Programs	\$152,784.92	\$157,278.59
4800 Federal Vocational Education	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	\$629,693.10	\$428,150.62
5000 NON-REVENUE RECEIPTS:		
TOTAL NON-REVENUE RECEIPTS	\$0.00	\$0.00
6000 BALANCE SHEET ACCOUNTS:		
6100 CASH ACCOUNTS		
6110 Cash Forward	\$254,801.96	\$377,786.86
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$254,801.96	\$377,786.86
6200 Interfund Transfers	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$254,801.96	\$377,786.86

GRAND TOTAL	\$2,681,818.05	\$2,212,743.52
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GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2025 TO JUNE 30, 2026
ESTIMATE OF NEEDS FOR 2026-2027

EXHIBIT 'A'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances (Continued)				
SOURCE	2025-26 Account	BASIS AND LIMIT OF ENSUING ESTIMATE	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
	OVER/UNDER			
1000 DISTRICT SOURCES OF REVENUE:				
1100 TAXES LEVIED/ASSESSED				
1110 Ad Valorem Tax Levy (Current Year)	\$0.00	0.00%	\$0.00	\$0.00
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	0.00%	\$0.00	\$0.00
1130 Revenue In Lieu Of Taxes	\$0.00	0.00%	\$0.00	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	0.00%	\$0.00	\$0.00
1190 Other Taxes	\$0.00	0.00%	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$0.00		\$0.00	\$0.00
1200 Tuition & Fees	\$0.00	0.00%	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.01	0.00%	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$0.00	0.00%	\$0.00	\$0.00
1500 Reimbursements	\$0.00	0.00%	\$0.00	\$0.00
1600 Other Local Sources of Revenue	-\$617.63	0.00%	\$0.00	\$0.00
1700 Child Nutrition Programs	\$0.00	0.00%	\$0.00	\$0.00
1800 Athletics	\$0.00	0.00%	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	-\$617.62		\$0.00	\$0.00
2000 INTERMEDIATE SOURCES OF REVENUE:				
2100 County 4 Mill Ad Valorem Tax	\$0.00	0.00%	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	\$0.00	0.00%	\$0.00	\$0.00
2300 Resale of Property Fund Distribution	\$0.00	0.00%	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE:				
3100 STATE DEDICATED SOURCES OF REVENUE:				
3110 Gross Production Tax	\$0.00	0.00%	\$0.00	\$0.00
3120 Motor Vehicle Collections	\$0.00	0.00%	\$0.00	\$0.00
3130 Rural Electric Cooperative Tax	\$0.00	0.00%	\$0.00	\$0.00
3140 State School Land Earnings	\$0.00	0.00%	\$0.00	\$0.00
3150 Vehicle Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3160 Farm Implement Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	0.00%	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
3200 STATE AID - NONCATEGORICAL				
3210 Foundation and Salary Incentive Aid	-\$161,760.16	100.00%	\$31,343.27	\$31,343.27
3220 Mid-Term Adjustment For Attendance	\$0.00	0.00%	\$0.00	\$0.00
3230 Teacher Consultant Stipend	\$0.00	0.00%	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	0.00%	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE AID - NONCATEGORICAL	-\$161,760.16		\$31,343.27	\$31,343.27
3300 State Aid - Competitive Grants - Categorical	\$1,978.88	100.00%	\$84,553.27	\$84,553.27
3400 State - Categorical	-\$94,977.88	100.00%	\$121,803.12	\$121,803.12
3500 Special Programs	\$0.00	0.00%	\$0.00	\$0.00
3600 Other State Sources of Revenue	-\$135,115.15	106.91%	\$1,248,864.83	\$1,248,864.83
3700 Child Nutrition Program	-\$25.02	100.00%	\$956.92	\$956.92
3800 State Vocational Programs - Multi-Source	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	-\$389,899.33		\$1,487,521.41	\$1,487,521.41
4000 FEDERAL SOURCES OF REVENUE:				
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	0.00%	\$0.00	\$0.00
4200 Disadvantaged Students	\$4,231.70	100.00%	\$198,405.48	\$198,405.48
4300 Individuals With Disabilities	\$48,689.41	0.00%	\$0.00	\$0.00
4400 No Child Left Behind	\$23,777.14	100.00%	\$23,777.14	\$23,777.14
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	0.00%	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	-\$282,734.40	0.00%	\$0.00	\$0.00
4700 Child Nutrition Programs	\$4,493.67	100.00%	\$157,278.59	\$157,278.59
4800 Federal Vocational Education	\$0.00	0.00%	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	-\$201,542.48		\$379,461.21	\$379,461.21
5000 NON-REVENUE RECEIPTS:	\$0.00	0.00%	\$0.00	\$0.00
TOTAL NON-REVENUE RECEIPTS	\$0.00		\$0.00	\$0.00
6000 BALANCE SHEET ACCOUNTS:				
6100 CASH ACCOUNTS				
6110 Cash Forward	\$122,984.90	72.65%	\$274,465.27	\$274,465.27
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	0.00%	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	0.00%	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$122,984.90		\$274,465.27	\$274,465.27
6200 Interfund Transfers	\$0.00	0.00%	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$122,984.90		\$274,465.27	\$274,465.27
GRAND TOTAL	-\$469,074.53		\$2,141,447.89	\$2,141,447.89

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2025 TO JUNE 30, 2026
ESTIMATE OF NEEDS FOR 2026-2027

EXHIBIT 'A'

Schedule 7: Report of Prior Year Warrants Issued From Reserves			
FISCAL YEAR ENDING JUNE 30, 2025			
	RESERVES 06-30-2025	WARRANTS ISSUED SINCE	BALANCE LAPSED
TOTAL PRIOR YEAR RESERVES	\$0.00	\$0.00	\$0.00

Schedule 8: Report of Current Year Expenditures			
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2026		
	APPROPRIATIONS		
	ORIGINAL	SUPPLEMENTAL ADJUSTMENTS	FINAL APPROPRIATIONS
1000 INSTRUCTION	\$984,101.77	\$0.00	\$984,101.77
2000 SUPPORT SERVICES:			
2100 Support Services - Students	\$13,885.59	\$0.00	\$13,885.59
2200 Support Services - Instructional Staff	\$174,612.16	\$0.00	\$174,612.16
2300 Support Services - General Administration	\$96,702.76	\$0.00	\$96,702.76
2400 Support Services - School Administration	\$134,648.07	\$0.00	\$134,648.07
2500 Support Services - Business	\$44,377.34	\$0.00	\$44,377.34
2600 Operations And Maintenance of Plant Services	\$277,047.60	\$0.00	\$277,047.60
2700 Student Transportation Services	\$0.00	\$0.00	\$0.00
TOTAL SUPPORT SERVICES	\$741,273.52	\$0.00	\$741,273.52
3000 OPERATION OF NON-INSTRUCTION SERVICES:			
3100 Child Nutrition Programs Operations	\$212,902.96	\$0.00	\$212,902.96
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$212,902.96	\$0.00	\$212,902.96
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:			
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:			
5100 Debt Service	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$0.00	\$0.00	\$0.00
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$0.00	\$0.00	\$0.00
7000 OTHER USES / UNBUDGETED ITEMS:	\$0.00	\$0.00	\$0.00
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND 2025-26 FISCAL YEAR	\$1,938,278.25	\$0.00	\$1,938,278.25

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2025 TO JUNE 30, 2026
ESTIMATE OF NEEDS FOR 2026-2027

EXHIBIT 'A'

Schedule 8: Report of Current Year Expenditures (Continued)				
FISCAL YEAR ENDING JUNE 30, 2026				2025-2026 EXPENDITURES FOR CURRENT EXPENSE PURPOSES
APPROPRIATED ACCOUNTS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	
1000 INSTRUCTION:	\$984,101.77	\$0.00	\$0.00	\$984,101.77
2000 SUPPORT SERVICES:				
2100 Support Services - Students	\$13,885.59	\$0.00	\$0.00	\$13,885.59
2200 Support Services - Instructional Staff	\$174,612.16	\$0.00	\$0.00	\$174,612.16
2300 Support Services - General Administration	\$96,702.76	\$0.00	\$0.00	\$96,702.76
2400 Support Services - School Administration	\$134,648.07	\$0.00	\$0.00	\$134,648.07
2500 Support Services - Business	\$44,377.34	\$0.00	\$0.00	\$44,377.34
2600 Operations And Maintenance of Plant Services	\$277,047.60	\$0.00	\$0.00	\$277,047.60
2700 Student Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SUPPORT SERVICES	\$741,273.52	\$0.00	\$0.00	\$741,273.52
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3100 Child Nutrition Programs Operations	\$212,902.96	\$0.00	\$0.00	\$212,902.96
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$212,902.96	\$0.00	\$0.00	\$212,902.96
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:				
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$0.00	\$0.00	\$0.00	\$0.00
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$0.00	\$0.00	\$0.00	\$0.00
7000 OTHER USES / UNBUDGETED ITEMS:	\$0.00	\$0.00	\$0.00	\$0.00
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND 2025-26 FISCAL YEAR	\$1,938,278.25	\$0.00	\$0.00	\$1,938,278.25

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2026-27		Estimate of Needs by Governing Board	Approved by County Excise Board
PURPOSE:			
Current Expense		\$2,141,447.89	\$2,141,447.89
Pro rata share of County Assessor's Budget as determined by County Excise Board		\$0.00	\$0.00
GRAND TOTAL - Home School		\$2,141,447.89	\$2,141,447.89

Publication Sheet - Board of Education
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2026
Estimate of Needs for Fiscal Year Ending June 30, 2027
Oklahoma Youth Academy Public Schools, School District No. J-1, Oklahoma County, Oklahoma

STATEMENT OF FINANCIAL CONDITION

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2026	GENERAL FUND DETAIL	BUILDING FUND DETAIL	CO-OP FUND DETAIL	NUTRITION FUND DETAIL
ASSETS:				
Cash Balance June 30, 2026	\$ 274,465.27	\$ 0.00	\$ 0.00	\$ 0.00
Investments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL ASSETS	\$ 274,465.27	\$ 0.00	\$ 0.00	\$ 0.00
LIABILITIES AND RESERVES:				
Warrants Outstanding	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Reserves From Schedule 7	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIABILITIES AND RESERVES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CASH FUND BALANCE (Deficit) JUNE 30, 2026	\$ 274,465.27	\$ 0.00	\$ 0.00	\$ 0.00

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2027

GENERAL FUND		SINKING FUND BALANCE SHEET	
Current Expense	\$ 2,141,447.89	1. Cash Balance on Hand June 30, 2026	\$ 0.00
Reserve for Int. on Warrants & Revaluation	\$ 0.00	2. Legal Investments Properly Maturing	\$ 0.00
Total Required	\$ 2,141,447.89	3. Judgments Paid To Recover By Tax Levy	\$ 0.00
FINANCED:		4. Total Liquid Assets	\$ 0.00
Cash Fund Balance	\$ 274,465.27	Deduct Matured Indebtedness:	
Estimated Miscellaneous Revenue	\$ 1,866,982.62	5. a. Past-Due Coupons	\$ 0.00
Total Deductions	\$ 2,141,447.89	6. b. Interest Accrued Thereon	\$ 0.00
Balance to Raise from Ad Valorem Tax	\$ 0.00	7. c. Past-Due Bonds	\$ 0.00
		8. d. Interest Thereon after Last Coupon	\$ 0.00
		9. e. Fiscal Agency Commissions on Above	\$ 0.00
ESTIMATED MISCELLANEOUS REVENUE:		10. f. Judgments and Int. Levied for/Unpaid	\$ 0.00
1000 Other District Sources of Revenue	\$ 0.00	11. Total Items a. Through .f	\$ 0.00
2100 County 4 Mill Ad Valorem Tax	\$ 0.00	12. Balance of Assets Subject to Accrual	\$ 0.00
2200 County Apportionment (Mortgage Tax)	\$ 0.00	Deduct Accrual Reserve if Assets Sufficient:	
2300 Resale of Property Fund Distribution	\$ 0.00	13. g. Earned Unmatured Interest	\$ 0.00
2900 Other Intermediate Sources of Revenue	\$ 0.00	14. h. Accrual on Final Coupons	\$ 0.00
3110 Gross Production Tax	\$ 0.00	15. i. Accrued on Unmatured Bonds	\$ 0.00
3120 Motor Vehicle Collections	\$ 0.00	16. Total Items g Through i	\$ 0.00
3130 Rural Electric Cooperative Tax	\$ 0.00	17. Excess of Assets Over Accrual Reserves **(Page 2)	\$ 0.00
3140 State School Land Earnings	\$ 0.00		
3150 Vehicle Tax Stamps	\$ 0.00		
3160 Farm Implement Tax Stamps	\$ 0.00	SINKING FUND REQUIREMENTS FOR 2026-2027	
3170 Trailers and Mobile Homes	\$ 0.00	1. Interest Earnings on Bonds	\$ 0.00
3190 Other Dedicated Revenue	\$ 0.00	2. Accrual on Unmatured Bonds	\$ 0.00
3200 State Aid - General Operations	\$ 31,343.27	3. Annual Accrual on "Prepaid" Judgments	\$ 0.00
3300 State Aid - Competitive Grants	\$ 84,553.27	4. Annual Accrual on Unpaid Judgments	\$ 0.00
3400 State - Categorical	\$ 121,803.12	5. Interest on Unpaid Judgments	\$ 0.00
3500 Special Programs	\$ 0.00	6. PARTICIPATING CONTRIBUTIONS (Annexations):	\$ 0.00
3600 Other State Sources of Revenue	\$ 1,248,864.83	7. For Credit to School Dist. No.	\$ 0.00
3700 Child Nutrition Program	\$ 956.92	8. For Credit to School Dist. No.	\$ 0.00
3800 State Vocational Programs	\$ 0.00	9. For Credit to School Dist. No.	\$ 0.00
4100 Capital Outlay	\$ 0.00	10. For Credit to School Dist. No.	\$ 0.00
4200 Disadvantaged Students	\$ 198,405.48	11. Annual Accrual From Exhibit KK	\$ 0.00
4300 Individuals With Disabilities	\$ 0.00	Total Sinking Fund Requirements	\$ 0.00
4400 Minority	\$ 23,777.14	Deduct:	
4500 Operations	\$ 0.00	1. Excess of Assets over Liabilities (if not a deficit)	\$ 0.00
4600 Other Federal Sources of Revenue	\$ 0.00	2. Contributions From Other Districts	\$ 0.00
4700 Child Nutrition Programs	\$ 157,278.59	Balance To Raise	\$ 0.00
4800 Federal Vocational Education	\$ 0.00		
5000 Non-Revenue Receipts	\$ 0.00		
Total Estimated Revenue	\$ 1,866,982.62		

	SINKING FUND	BUILDING FUND	
13d. j. Unmatured Coupons Due Before 4-1-2027	\$ 0.00	Current Expense	\$ 0.00
14d. k. Unmatured Bonds So Due	\$ 0.00	Reserve for Int. on Warrants & Revaluation	\$ 0.00
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ 0.00	Total Required	\$ 0.00
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ 0.00	FINANCED:	
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on H	\$ 0.00	Cash Fund Balance	\$ 0.00
18d. Remaining Deficit is for Exhibit KK Line F.	\$ 0.00	Estimated Miscellaneous Revenue	\$ 0.00
		Total Deductions	\$ 0.00
		Balance to Raise from Ad Valorem Tax	\$ 0.00

	CO-OP FUND	CHILD NUTRITION PROGRAMS FUND
Current Expense	\$ 0.00	\$ 0.00
Reserve for Int. on Warrants & Revaluation	\$ 0.00	\$ 0.00
Total Required	\$ 0.00	\$ 0.00
FINANCED:		
Cash Fund Balance	\$ 0.00	\$ 0.00
Estimated Miscellaneous Revenue	\$ 0.00	\$ 0.00
Total Deductions	\$ 0.00	\$ 0.00

Balance	\$	0.00	\$	0.00
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S.A.&I. Form 2662R1.1.15 Entity: Oklahoma Youth Academy Public Schools J-1, Oklahoma County

23-Sep-2026

See Accountant's Compilation Report

Publication Sheet - Board of Education

Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2026

Estimate of Needs for Fiscal Year Ending June 30, 2027

Public Schools, School District No. , County, Oklahoma

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA, ss:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of Oklahoma Youth Academy Public Schools, School District No. J-1, of Said County and State, do hereby certify that at a meeting of the Governing Body of the said District begun at the time provided by law for districts of this class and pursuant to the provisions of 68 O. S. 2001 Section 3003, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027, as shown are reasonably necessary for the proper conduct of the affairs of the said District, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding year.

President of Board of Education

Subscribed and sworn to before me this _____ d _____, 2026

Notary Public

The Estimate of Needs shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.

