



OKLAHOMA
COMMISSION ON
CHILDREN AND YOUTH

Financial Report

SFY 2026

as of October 31, 2025

Mahboob ul Haq
OCCY- Business Manager
November 21, 2025

FY26 Budget Snapshot

as of October 31, 2025

Budget Allocations **\$5,855,828**

YTD Budget (04 Months) **\$2,439,926**

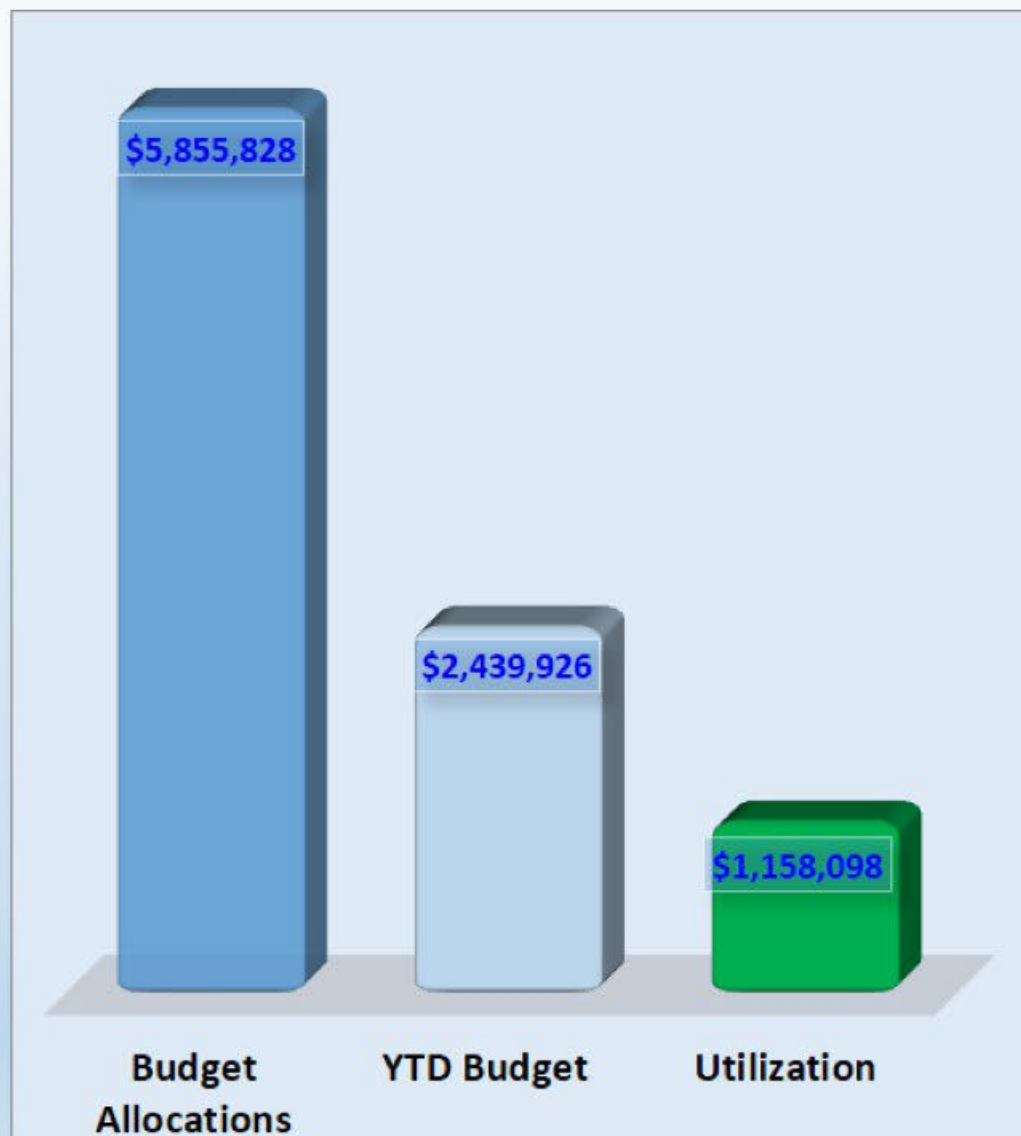
Utilization as of October 31, 2025 **\$1,158,098**

Percentage utilization of Total Budget 20%

Percentage utilization of YTD Budget 47%

Why is utilization at 47% of YTD plan?

- Large CAMTA disbursements to MDTs scheduled for Dec-Jan.
- Timing of large OU-Eteam expenditure invoices.
- Front-loaded encumbrances for conferences not yet liquidated.



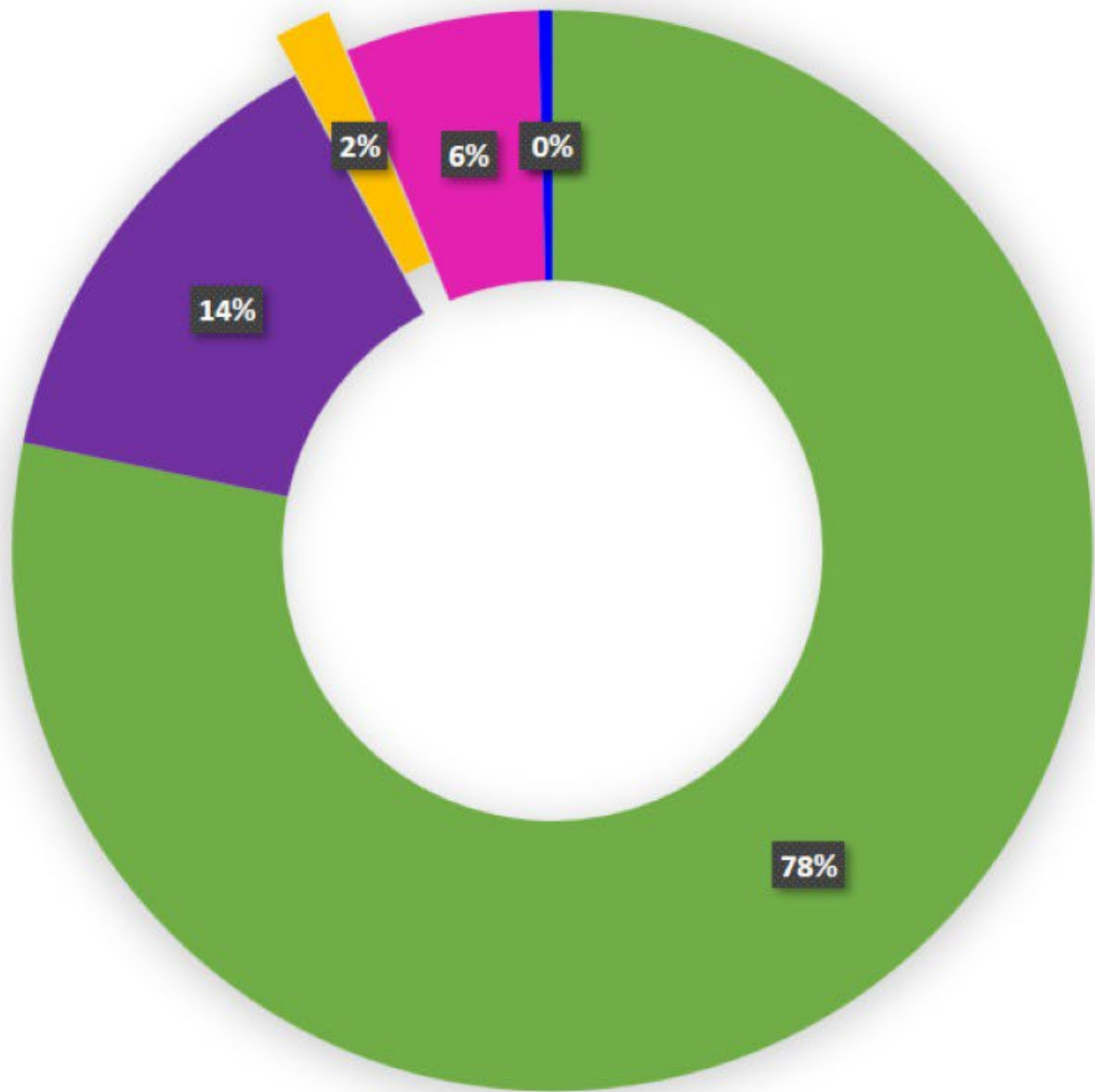
Where we spent - Summary

as of October 31, 2025

A/c Category	Description	YTD Budget	Expenses	% Utilized YTD
510000	Personal Services	\$1,677,554	\$1,066,559	64%
520000	Travel Expenses	\$54,801	\$19,640	36%
530000	Administrative Expense	\$109,446	\$67,123	61%
540000	Property, furniture, Equipment	\$5,299	\$4,776	90%
550000	General Assistance , Awards, Grants, Program-directed Payments	\$592,826	\$0	0%
	Total	\$2,439,926	\$1,158,098	47%

Expense Distribution - by Category

as of October 31, 2025



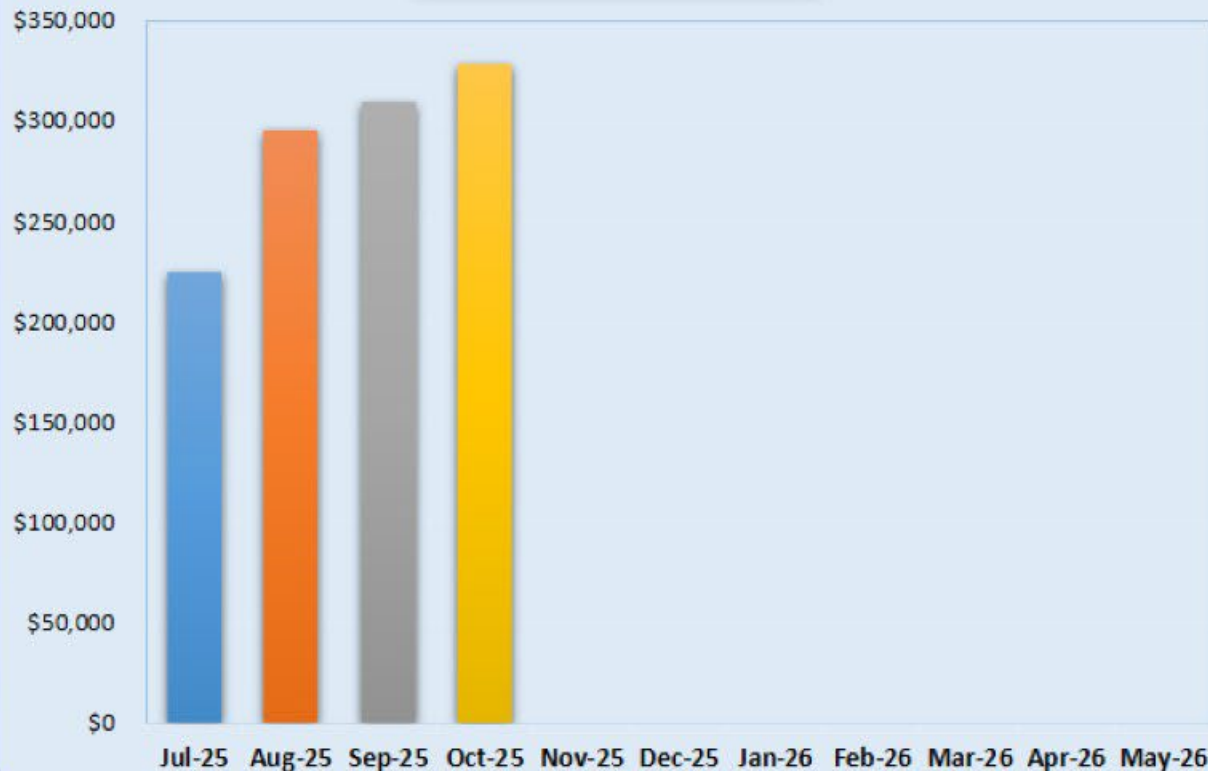
■ Salaries	-	78.22%
■ Professional Services	-	13.88%
■ Travel Expenses	-	1.70%
■ Administrative Expense	-	5.80%
■ Property, furniture, Equipment	-	0.41%
■ Grants & Program-directed	-	0%

Monthly Spending Trend

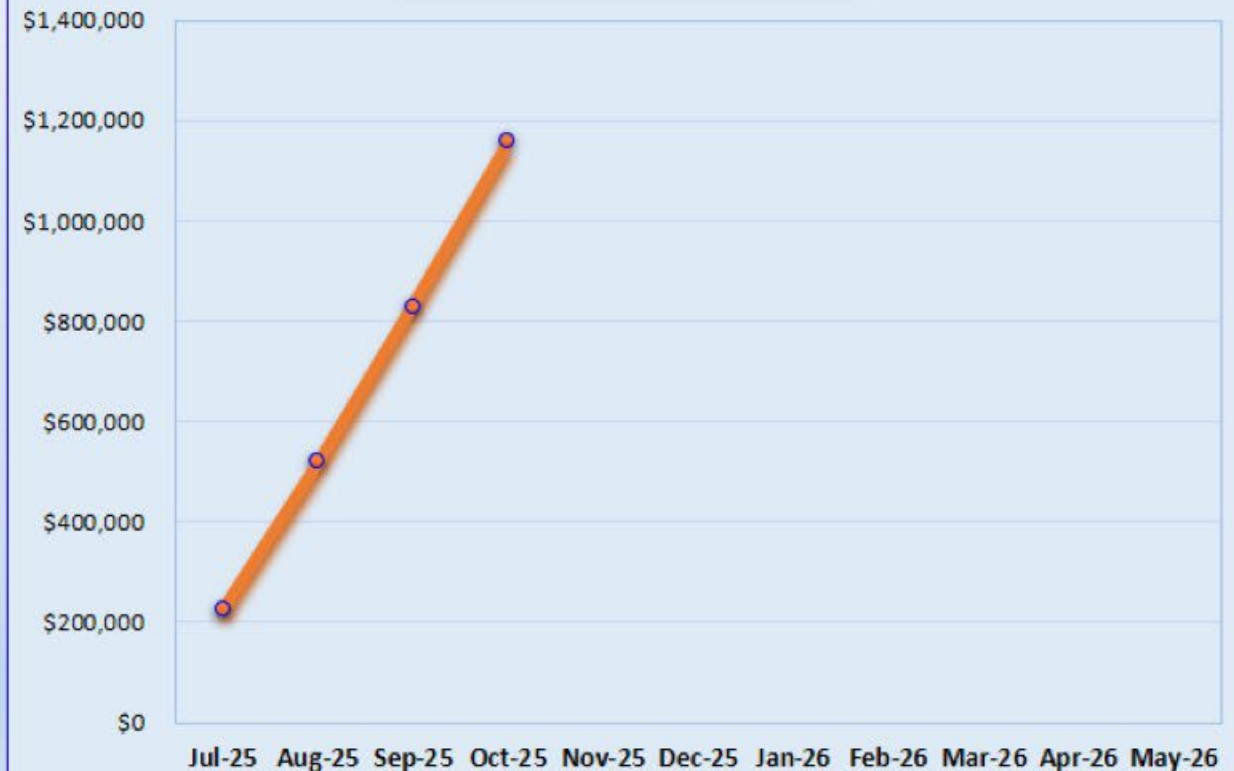
as of October 31, 2025

Month	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26
Expenses	\$224,634	\$295,759	\$309,326	\$328,379							
Cumulative Expenses	\$224,634	\$520,393	\$829,719	\$1,158,098							

Monthly Expenses



Cumulative Expenses



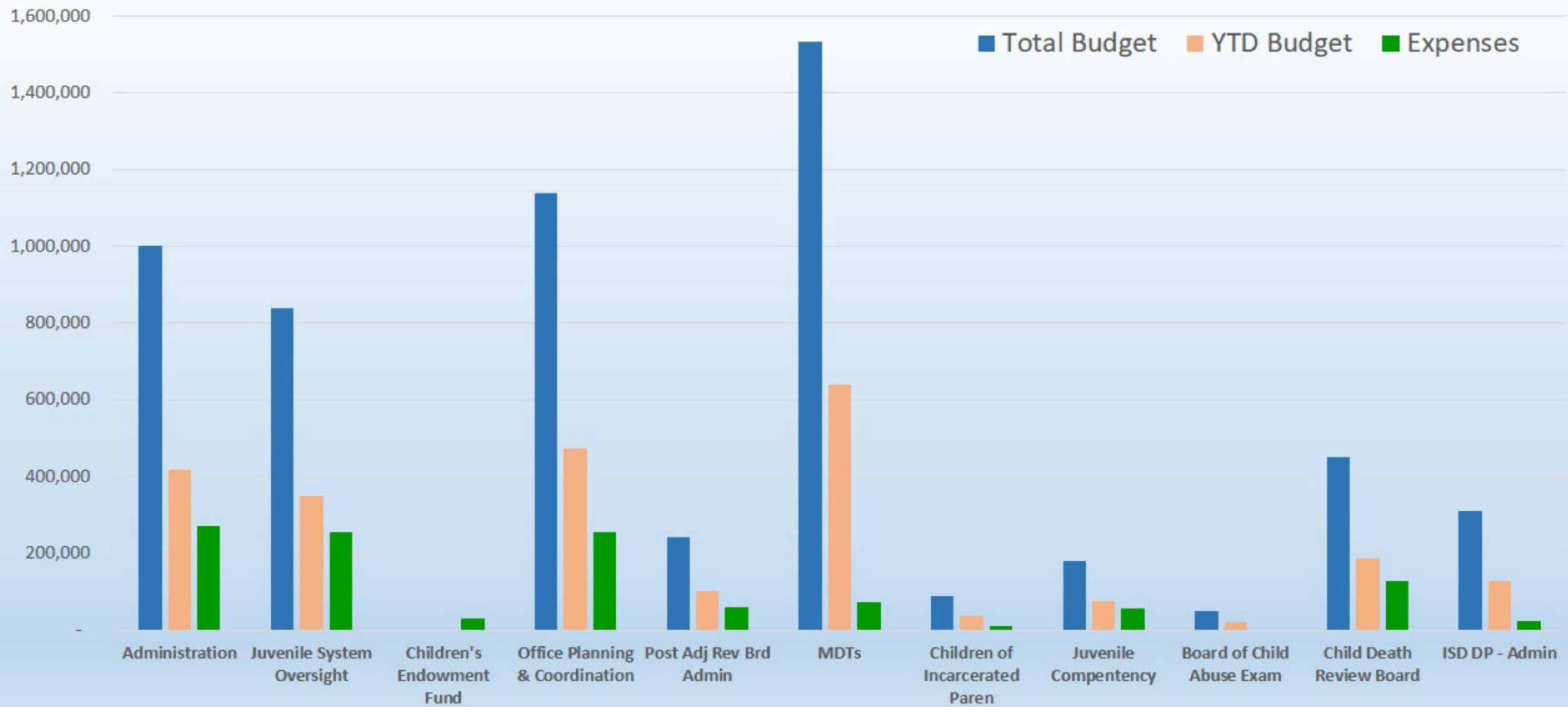
Budget Utilization - by Departments

as of October 31, 2025

Dept. #	Department	Total Budget	YTD Budget	Expenses	% Utilized YTD
100002	Administration	\$999,573	\$416,489	\$271,877	65%
100032	Juvenile System Oversight	\$838,090	\$349,204	\$255,679	73%
100040	Children's Endowment Fund	\$0	\$0	\$28,941	
100042	Office Planning & Coordination	\$1,136,461	\$473,525	\$253,403	54%
100043	Post Adj Rev Brd Admin	\$242,736	\$101,140	\$60,044	59%
100044	MDTs	\$1,531,420	\$638,090	\$70,869	11%
100045	CASA Contract	\$28,486	\$11,869	\$0	
100090	Children of Incarcerated Parents	\$89,500	\$37,292	\$9,000	24%
100301	Juvenile Competency	\$180,088	\$75,037	\$56,311	75%
100401	Board of Child Abuse Exam	\$50,000	\$20,833	\$0	0%
100681	Child Death Review Board	\$450,105	\$187,543	\$127,597	68%
8800001	ISD DP - Admin	\$309,369	\$128,904	\$24,378	19%
Totals		\$5,855,828	\$2,439,926	\$1,158,098	47%

Budget Utilization - by Departments

as of October 31, 2025



Budget Utilization — Detailed Accounts

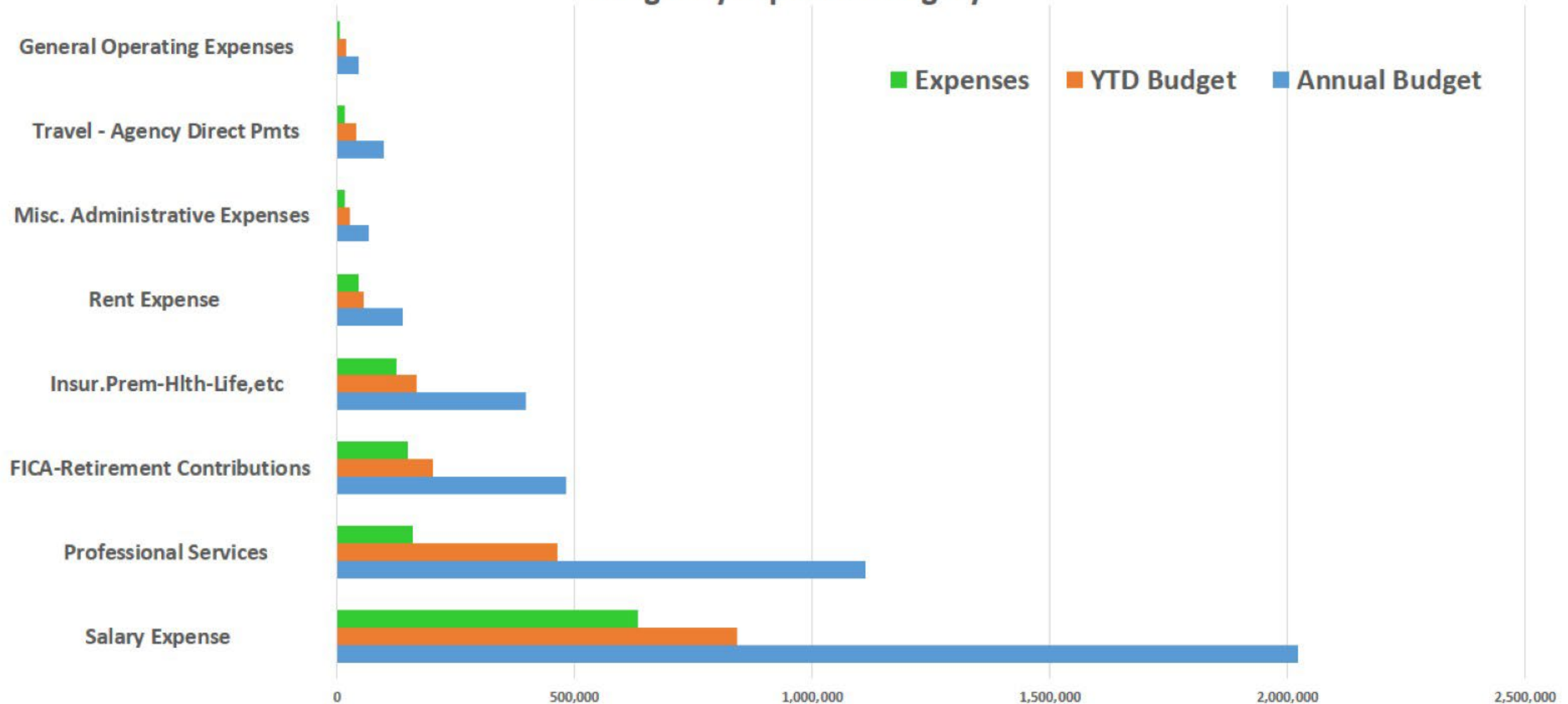
as of October 31, 2025

Account #	Department	Total Budget	YTD Budget	Expenses	% Utilized
					YTD Budget
511	Salary Expense	\$ 2,022,006	\$ 842,502	\$ 632,110	75%
512	Insur.Prem-Hlth-Life,etc	\$ 398,114	\$ 165,880	\$ 124,014	75%
513	FICA-Retirement Contributions	\$ 483,247	\$ 201,353	\$ 149,705	74%
515	Professional Services	\$ 1,112,065	\$ 463,360	\$ 159,832	34%
519	Inter/Intra Agy Pmt-Pers Svcs	\$ 10,700	\$ 4,458	\$ 898	20%
521	Travel - Reimbursements	\$ 33,826	\$ 14,094	\$ 4,608	33%
522	Travel - Agency Direct Pmts	\$ 97,696	\$ 40,707	\$ 15,032	37%
531	Misc. Administrative Expenses	\$ 66,857	\$ 27,857	\$ 15,704	56%
532	Rent Expense	\$ 136,812	\$ 57,005	\$ 44,282	78%
533	Maintenance & Repair Expense	\$ 1,200	\$ 500	\$ 666	133%
534	Specialized Sup & Mat.Expense	\$ 13,224	\$ 5,510	\$ 1,266	23%
536	General Operating Expenses	\$ 44,578	\$ 18,574	\$ 5,205	28%
541	Office Furniture & Equipment	\$ 9,717	\$ 4,049	\$ -	0%
542	Library Equipment-Resources	\$ 3,000	\$ 1,250	\$ 4,776	382%
552	Scholar.,Tuition,Incentive Pmt	\$ 300	\$ 125	\$ -	0%
554	Program Reimb,Litigation Costs	\$ 1,422,486	\$ 592,702	\$ -	0%
	Totals	\$5,855,828	\$2,439,926	\$1,158,098	47%

Budget Utilization - Detailed Accounts

as of October 31, 2025

Budget by Expense Category



Cash Balance

as of October 31, 2025



Class Fund	Available Cash
194 - GRF FY24	\$ -
195- GRF FY25	\$ 273,318.46
196- GRF FY26	\$ 177,419.15
200 - Revolving	\$ 307,134.19
210 - CAMTA	\$ -
Total Cash Balance	\$ 757,871.80



Cash position is stable.



All obligations are covered.



No liquidity concern.

Key Financial Activities & Updates

as of October 31, 2025



Budget Planning & Reporting

- ✓ Working on **FY 2027 budget hearing templates**.
- ✓ Finalized **FY25 Expenses, cleared all payables**.
- ✓ Ready for **budget revisions** to carry forward FY25.
- ✓ Completed reconciliation of **CAMTA FY 2024 funds**, processed related budget revision, and returned unused funds to OKDHS.



Financial Reporting & Compliance

- ✓ Submitted **GAAP Package L, Q, D, I**
- ✓ Conducted **P-Card compliance reviews** (Sep & Oct).
- ✓ Reviewed & verified **monthly financial reports**.
- ✓ Reconciled **PeopleSoft data** with invoices.



Purchasing & Contract Management

- ✓ Provided review and input on multiple **agreements and contracts**, ensuring alignment with compliance and procurement guidelines.
- ✓ Reviewed all **FY25 encumbrances**, coordinated pending invoices, processed payments, and released unused balances to finalize expenditures and support the FY26 carry-forward.



Operational & System Support

- ✓ Ongoing support: **POs, payments, travel claims**.
- ✓ Payments are UpToDate.

The following system-generated PeopleSoft reports are included in your Commission packet for detailed review:

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

Conclusions & Action Items

as of October 31, 2025



Budget Health On Track

Utilization at 20% of Total
Budget.



Compliance 100%

GAAP & P-Card Reviews
Complete.

Cash Flow Stable

Payables are up to date.

 **Discussions and possible vote to approve the finance report.**

Fully Credentialed Candidate

Recommended by the OCCY Juvenile Competency Evaluation Professional Committee

- 10A Okla. Stat. § 2-2-401.4
- AOC 135:10-26-3
- AOC 135:10-26-4

Committee Members

- Honorable Rebecca Gore
- Assistant DA Jeff Jones
- Donald Macarthy, JD
- Kathryn LaFortune, JD, PhD
- Gregory Parks, PhD
- Randy Barnett, PhD
- Tamara Trower, PhD
- Susan Schmidt, PhD
- Christy Washington, M.Ed

Paulette Pitt, PhD





Oklahoma Child Death Review Board



OKLAHOMA
COMMISSION ON
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Building Safer Futures: What is the Child Death Review Board (CDRB)



- ▶ Established by the 1991 Child Death Review Act
- ▶ Housed within the Oklahoma Commission on Children and Youth (OCCY)
- ▶ Reviews child death cases confidentially
- ▶ Collects data and identifies system failures
- ▶ Recommends policy and practice improvements



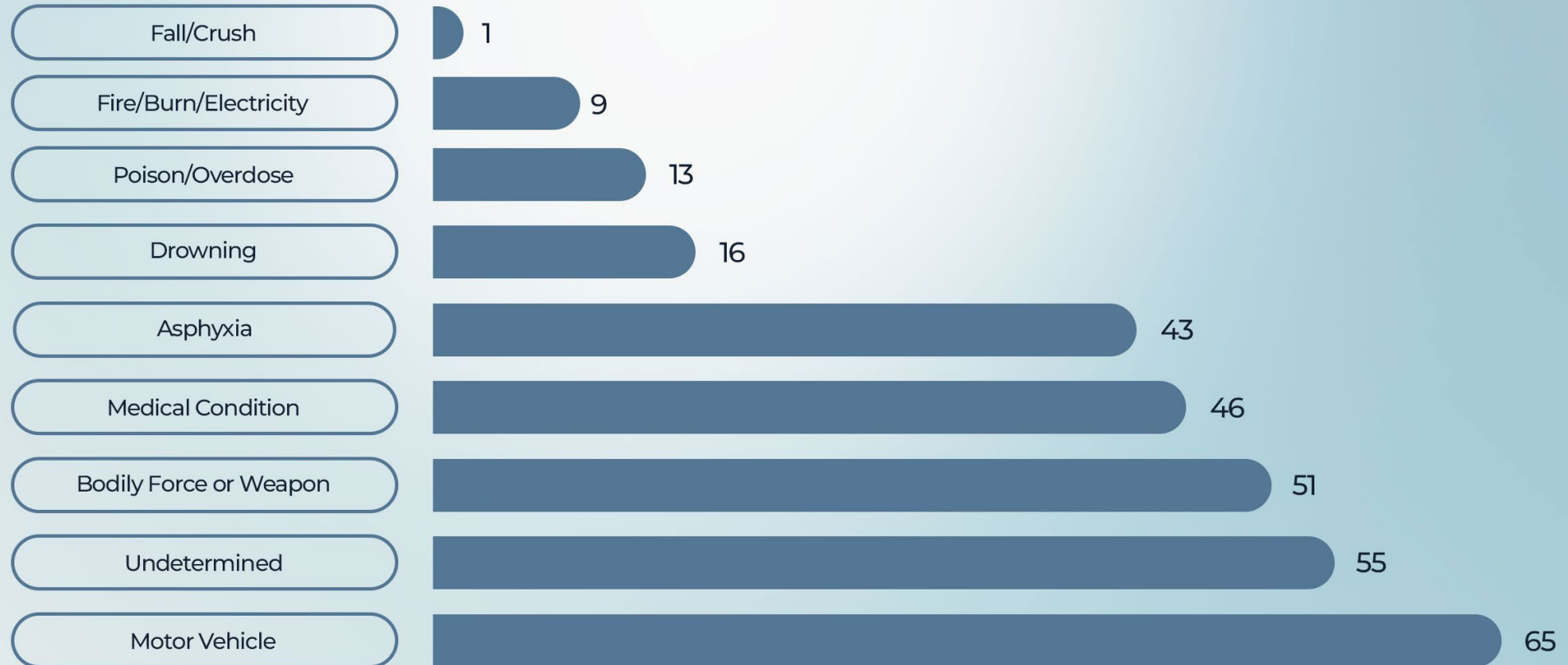
The CDRB Process



- ▶ Notification of Death
 - Autopsy, death certificate, or DHS child welfare report
- ▶ Records Requested
 - Medical, law enforcement, child welfare, mental health
- ▶ Case Preparation
 - Narrative written, entered in national database, uploaded to SharePoint
- ▶ Case Assignment
 - Two weeks before meeting, cases assigned to board members

Number of Deaths in 2022 by Cause of Death

n=299



2022

Firearm Risk Factors (2022 CDRB Data)



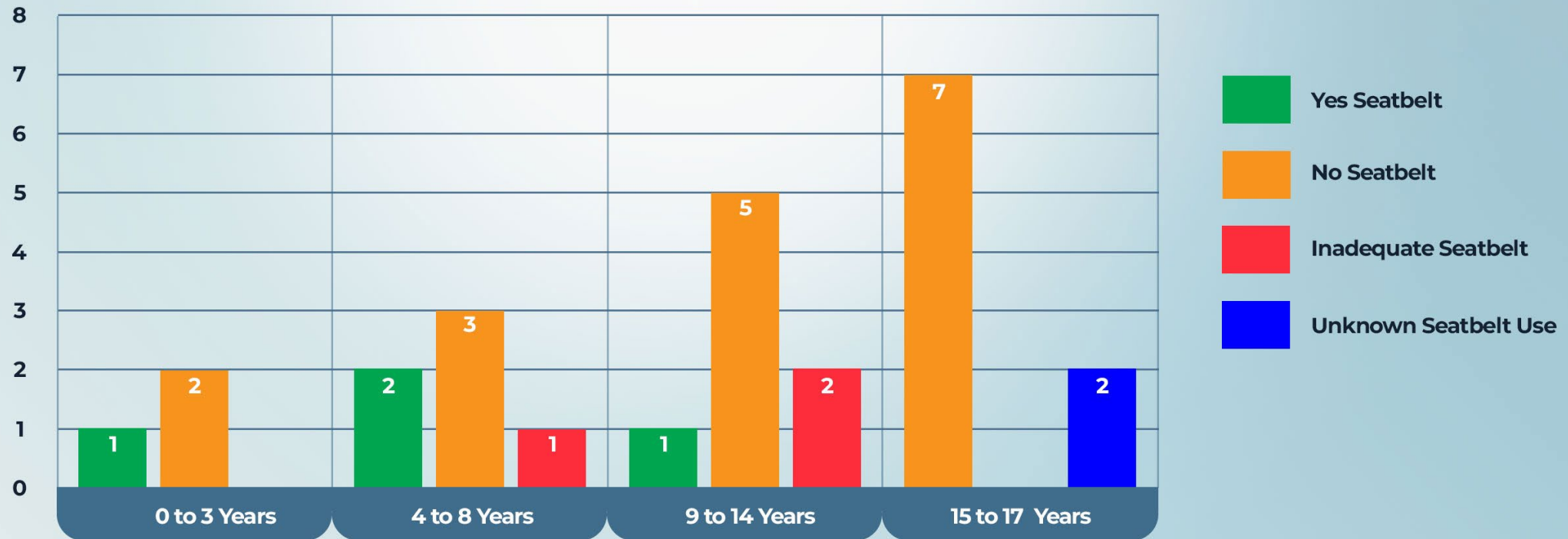
- ▶ Suicides (17 cases):
 - 71% had access to unsecured firearms
 - 4 unknown storage, 1 poorly secured gun
- ▶ Homicides (25 cases):
 - 10 committed by parents/caregivers
 - 15 unknown firearm sources
 - Often linked to crime, parties, or reckless handling
- ▶ Accidents (3 cases):
 - All involved unsecured firearms
- ▶ Undetermined (1 case)
 - Unsecured firearm

Sleep-Related Risk Factors (2022 CDRB Data)



- ▶ Not in crib or bassinet: 76%
- ▶ Not sleeping on back: 54%
- ▶ Soft bedding/toys present: 93%
- ▶ Sleeping with others: 62%
- ▶ Caregiver impairment:
 - Alcohol: 7%
 - Drugs: 9%
- ▶ Caregiver fell asleep while breastfeeding: 5%

Seatbelt Use By Age in Back Seat Passengers



Near Deaths due to THC Ingestions

- ▶ In 2017, CDRB reviewed ZERO near death cases due to THC ingestion.
- ▶ In 2022, CDRB reviewed 24 THC ingestion cases.
 - THC ingestion cases made up 21% of the total near-death cases reviewed.
 - What we saw in the data:
 - PICU admission
 - Ventilator dependence
 - Seizures
 - Unresponsiveness
 - Respiratory failure



Contact Us



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2026 PROPOSED LEGISLATIVE AGENDA

Marcia Johnson, Legislative Liaison

Office of Juvenile System Oversight

1. Allow the Office to subpoena records from facilities within the children and youth service system.
(OJSO already has the authority to subpoena witnesses and hold public hearings.)
2. Authorize the Office to disclose the identity of an individual who makes a complaint when that person has made a threat to kill or inflict serious injury upon a reasonably identified person.
(Currently, a court must order the release of that information for good cause shown.)

Children of Incarcerated Parents Program

1. Modify the statutes to better reflect the way the program works in practice.
2. Expand the focus of the program beyond one-to-one mentoring for greater efficiency.
3. Modify nonprofit applicant requirements to include entities that have a regional presence in the state (currently requires statewide presence) and to those that have served children of incarcerated parents for at least 3 years (currently requires 5 years.)
4. Remove the cap on contracted service costs. (Currently set at \$1,500 per child based on a one-to-one mentoring scenario.)