



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

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

Meeting Minutes

January 15, 2026

Board Members Present

Gail Blaylock

Amy Emerson

Les Thomas Sr.

Josh Trimble

Jenna Worthen (virtual)

Karen Youngblood

Board Members Absent

Bart Bouse

David Crall

Call to Order

Chair Youngblood called the January 15, 2026 Board of Juvenile Affairs and Oklahoma Youth Academy Charter School Board meeting to order at 10:07 a.m. and requested roll call.

Public Comments

N/A

Election of the 2026 Board of Juvenile Affairs Chair

Reverend (Rev.) Trimble nominated Karen Youngblood with a motion to elect by Dr. Emerson and a second by Mr. Thomas

Aye: Blaylock, Emerson, Thomas, Trimble, Worthen, and Youngblood

Nay:

Abstain:

Absent: Bouse and Crall

Karen Youngblood was elected as the 2026 Board of Juvenile Affairs chair.

Election of the 2026 Board of Juvenile Affairs Vice Chair

Chair Youngblood nominated and moved to elect Les Thomas, Sr., with a second by Judge Blaylock

Aye: Blaylock, Emerson, Thomas, Trimble, Worthen, and Youngblood

Nay:

Abstain:

Absent: Bouse and Crall

Les Thomas, Sr. elected as the 2026 Board of Juvenile Affairs vice chair.

Discussion and/or possible vote on the Chair for the Rates and Standards committee

Ms. Worthen nominated and moved to elect Dr. Amy Emerson, with a second by Judge Blaylock

Aye: Blaylock, Emerson, Thomas, Trimble, Worthen, and Youngblood

Nay:

Abstain:

Absent: Bouse and Crall

Dr. Amy Emerson was elected as the 2026 Rates and Standards committee chair.

Discussion and/or possible action on board members participating in existing and new Board subcommittees

Chair Youngblood briefly discussed the need to review and restructure board subcommittees and participation. She took a moment to recognize the loss of Judge Foss and her considerable contributions.

Dr. Emerson: Is there a way to welcome stakeholder input in that process?

Chair Youngblood: Excellent question. We as a board should take first pass. Audrey, please send an email giving a breakdown of current committees to the Board.

Discussion and/or possible action on the proposed minutes for the December 16, 2025 board meeting

Rev. Trimble moved to approve with a second by Mr. Thomas

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

Nay:

Abstain: Emerson

Absent: Bouse and Crall

Proposed minutes for the December 16, 2025 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

Interim Director Millington stated her excitement for 2026, acknowledged where the agency has been and its direction moving forward. 2026 focusing on staff support, community partners and families we serve. Recognized staff who have gone above and beyond serving youth who needed additional care in the last couple of weeks Rex Boutwell, Belinda Hannon, McKenzie St. Clair,

Bryson Paden, Rodney McKnight, Wes Evetts, Jaremy Andrews, Jeremy Evans, Carla Dostal, Wayne Rowell, and Dalanie Temple.

Ms. Worthen: I just want to take a second to complement our director. It has been a wild time. To see Shel's determination first of all to step into a very hard situation is a level of leadership I respect and admire. To see that coupled with our staff's dedication to course correcting and not just doing that integrity and character but doing it as quickly as humanly possible. The word quick and state government agency don't always go hand in hand. I think we would be remiss not to acknowledge that, note that we are not going to get it perfect and we have a lot of work to do. As the legislative committee chair, I have heard some compliments from Legislators particularly Representative Daniel Pae and Speaker Hilbert. They noted the submission of the amended budget request and noted their appreciation. It makes a difference. We see that work and know that is a lot of late hours. We are really, really grateful and appreciate you all.

Dr. Emerson: Any comments on staffing in general, can you update us.

Director Millington: We have had 2 cohorts through the new hiring training at COJC. That has pushed us to potentially at capacity. It is phenomenal that we have had the temp agency that has brought us new applications. We are now at a place to truly evaluate our vacancies; keeping in mind that not all staff are going to want to stay in this type of job. I am really thankful.

Chair Youngblood took a moment to thank staff for the regular updates and work surrounding consideration for staffing.

Update on the OJA 2026 Legislative Agenda

Ms. Nizza gave a brief verbal update on 2026 legislative agenda. Reminder of SB182, a carryover from 2025, is still eligible for legislative action. This is legislation on including residential care positions at COJC in the 20 and out retirement system. The actuarial study has been completed and voiced gratitude Senator Gollihare and Representative Turner for carrying the bill.

Representative Sterling, whose district includes COJC, is authoring a bill creating new crimes for contraband found in COJC. Current statute makes that a misdemeanor, and this legislation would make it a felony.

Rev. Trimble: 20 years, not 15 or 25, is it arbitrary term? How did we come to that number?

Ms. Nizza: That is a mirror for other state agencies. It is an industry standard for that type of pension system.

Ms. Worthen expressed her gratitude to Ms. Nizza for her work.

Discussion, and possible action on the FY25 ARPA programmatic audit

Auditor Michael Keenan, Hoods and Associates, presented and discussed the attached presentation on the single audit completed on ARPA funding.

Chair Youngblood: We really appreciate this audit. From a board perspective, audits are really important because they allow us to be accountable and transparent. If they find something wrong, we need to address it, find out why it happened, and what we are doing moving forward. I appreciate the thoroughness of the audit, the subject matter is really unique. The ARPA money is not something we have done before. I appreciate our team. I think this board will always be pro audit. Thank you for your time and information.

Rev. Trimble moved to approve with a second by Dr. Emerson

Aye: Blaylock, Emerson, Thomas, Trimble, Worthen, and Youngblood

Nay:

Abstain:

Absent: Bouse and Crall

The FY25 ARPA programmatic audit was accepted as presented.

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

Director of Finance Miller explained the items in the attached presentation.

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

Aye: Blaylock, Emerson, Thomas, Trimble, Worthen, and Youngblood

Nay:

Abstain:

Absent: Bouse and Crall

Proposed year-to-date OJA Finance Report approved.

Discussion and/or possible vote to amend and/or approve the proposed 2025-26 year-to-date, FY2026, Oklahoma Youth Academy Charter School Finance Report

Director of Finance Miller updated the board on the attached presentation.

Rev. Trimble moved to approve with a second by Dr. Emerson

Aye: Blaylock, Emerson, Thomas, Trimble, Worthen, and Youngblood

Nay:

Abstain:

Absent: Bouse and Crall

Proposed 2025-26 year-to-date, FY2026, Oklahoma Youth Academy Charter School Finance Report approved.

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

There were no proposed encumbrances.

Oklahoma Youth Academy Charter (OYACS) School Administration Report

Snipes announced that staff returned from winter break rejuvenated and ready to roll. Since returning to school, we have had a GED recipient and an OYACS student graduate. The Safe Serve food handling certification has begun, and 3 students completed the certification. Since December, we have had graduation ceremonies at the Cleveland County Detention Center, Tulsa County Detention Center, and Welch group home.

The first Monday back from winter break was a little rough, we had a teacher retire and a few staff leave, we are interviewing and have two candidates, and one is already certified as a teacher. She will be getting certified as a driver's education teacher. We will be transitioning slowly back into the school building, and participation in school is up. Our school authorizer, the Statewide Charter School Board, meets the third Monday of the month, this month OYACS curriculum audit was discussed, and they were pleased with our results.

Judge Blaylock: Thank you, specifically for your positive attitude that goes a long way. Thank you.

Snipes: Thank you for your support.

Discussion of the following OCA confirmed allegations report; confidentiality of juvenile records, as authorized by [10A O.S. § 2-6-102\(A\)](#), as authorized by [25 O.S. § 307\(B\)\(4 and 7\)](#) and [10A O.S. § 2-6-102\(A\)](#)

N/A

New Business

N/A

Announcement and Comments

Dr. Emerson: I would love to say to Judge Foss, I want to say how much I appreciate her. I learned so much from her. Thank you for your years of service. Serving alongside her on the Next Generation subcommittee, I witnessed her attention to detail and passion. It was good for me to see that. I am a better person because I served alongside her. How much she gave, freely kids and future of this state. I want to publicly acknowledge her and her contribution to making this agency what it is today.

Chair Youngblood: Judge Foss was second longest currently serving board member. We both came in 2017; it has been an interesting ride. We served with several directors, different focuses, having two facilities, an agency that was not always good with our external partners, being a great partner. Making a promise to the state of Oklahoma carries such enormous weight. We promised every taxpayer that this is what we are going to build and this is why we are going to build it by closing SWOJC. That decision was a horrifically painful decision to make. There were a lot of fantastic people that served us for a long time. But it was a system that duplicated all of our efforts, and we lost so many synergies. It made it so difficult to serve our kids the best. To always have Judge there in building this promise; she was a consistent supporter, cheerleader, and working to hold us accountable. She served that with such pride, honor, and passion for the promise that we made to the state. I appreciate your words. I appreciate the laughter and fun she brought. I appreciated the judge's perspective and learned a lot that way. Glad we have another Judge. She provided that all those years and it is a really important perspective. She was a friend to our state, a passionate and ardent servant of this organization. We will miss her greatly. We are really excited for this fantastic place in her life to do more travel and with the shifting of priorities, we did not have to have her here overseeing the construction project. I don't think she would have been able to leave if that project was ongoing. It was a good time for her to happily step off. We are so blessed by her contributions.

Rev. Trimble: Here, here.

Chair Youngblood: I cannot get past this metaphor of state government being a garden. You walk into the garden and there are all these different plants. Different varieties, structures, and heights of plants are in this garden. What do plants need to grow? Water. The young residents are our water – sometimes a flood of them and sometimes a drought, but ever changing. A plant needs sun. The sun is our employees. The sun is that bright shine they bring through as they come into the gate to serve our youth another day with passion. They may be the most positive person this kiddo saw that day, week, or month. Here is this employee giving them sun and they may be there when it is also stormy. Not every day is rainbows. We need fertilizer and food, and that is the Legislature, but I say that lovingly. The Legislature has all these priorities that they have to fund. We do not make money on our own, we are stewards of the taxpayers' dollar. The Legislature has to make tough decisions on distributing the food for healthy plants. Sometimes, under those decisions, we have till and aerate soil. Sometimes, we have to replace all the soil so our plants can grow and trust the soil. State government doesn't have lifetime directors. Sometimes, we have to change it out and when we look at the structure, we realize it is healthy and gives the plant something the plant can grow in. We have to prune, sometimes it is self-selected, like Judge. Sometimes it is intentional.

The report was given about employees and sometimes we have to prune the bad ones. We have to be grateful for pollination. The pollination from our amazing partners at DOC, law enforcement partners; sometimes we disagree but it that cross pollination of learning from each other. And DHS has pollinated us and grafted us staff for our plant in loaning us Constanzia and Shel. If nothing happens, nothing grows, we don't bloom, we don't grow, we wither and die. I am proud

of this Board for holding this plant in our hands and heart. We give our full attention to it. It is not our job to be in daily gardening, but it is our job to give it attention. We are proud of being the ones to do it. Plants grow and I will take a plant that is struggling to see the sun, looking a little puny, and some days is strong and healthy and making blooms. I will take that over a plastic plant any day. It just hit me this morning and I wanted to share that as the metaphor for this year. Let's go get healthy and get our garden growing. It takes every single one of us.

Rev. Trimble: Karen, to add to that. Over time, we grow but it is really the storms that cause us to grow up. The garden is not exempt from the storm. You don't know when the storm is coming and sometimes you can predict the storm, but true beauty comes from the growth that transpires after the storm. We are looking very beautiful right now. All the while that storm is important for us to grow.

Chair Youngblood: Better to be growing than plastic.

Adjournment

Chair Youngblood adjourned the meeting at 10:59 a.m.

Minutes approved in regular session on the 26th day of March, 2026.

Prepared by:

Signed by:

Audrey Rockwell
Audrey Rockwell (Mar 27, 2026 09:06:55 CDT)
Audrey Rockwell, Secretary

Karen Youngblood
Karen Youngblood (Mar 27, 2026 08:48:46 CDT)
Karen Youngblood, Chair










proposed - Jan 2026 minutes

Final Audit Report

2026-03-27

Created:	2026-03-26
By:	Audrey Rockwell (Audrey.rockwell@oja.ok.gov)
Status:	Signed
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"proposed - Jan 2026 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
2026-03-26 - 9:15:03 PM GMT
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-  Signer karen.youngblood@oja.ok.gov entered name at signing as Karen Youngblood
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**Board of Juvenile Affairs
Voting Record**

Date: 01/15/2026	
Item I - Recording of Members Present and Absent	
Meeting convened at <u>10:07 a.m.</u>	
Member	Present/ Absent
Blaylock	Present
Bouse	Absent
Crall	Absent
Emerson	Present
Thomas	Present
Trimble	Present
Worthen (virtual)	Present
Youngblood	Present
	Attendance

Date: 01/15/2026
Meeting adjourned at <u>10:56 a.m.</u>

Board of Juvenile Affairs
Voting Record

Date: 01/15/2026	
Rev. Trimble nominated Karen Youngblood for Chair - Vote to approve nomination for Board Chair	
Motion By: Emerson	
Second: Thomas	
Member	Vote
Blaylock	Yes
Bouse	Absent
Crall	Absent
Emerson	Yes
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes
	Vote

Date: 01/15/2026	
Chair Youngblood nominated Les Thomas - Vote to approve nomination for Board Vice Chair	
Motion By: Youngblood	
Second: Blaylock	
Member	Vote
Blaylock	Yes
Bouse	Absent
Crall	Absent
Emerson	Yes
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes
	Vote

Board of Juvenile Affairs
Voting Record

Date: 01/15/2026	
Ms. Worthen nominated Dr. Amy Emerson - Vote on Dr. Amy Emerson for Rates and Standards Committee Chair	
Motion By: Worthen	
Second: Blaylock	
Member	Vote
Blaylock	Yes
Bouse	Absent
Crall	Absent
Emerson	Yes
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes
	Vote

Date: 01/15/2026	
Vote to approve the proposed minutes for the December 16, 2025 board meeting	
Motion By: Trimble	
Second: Thomas	
Member	Vote
Blaylock	Yes
Bouse	Absent
Crall	Absent
Emerson	Abstain
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes
	Vote

Board of Juvenile Affairs
Voting Record

Date: 01/15/2026	
Vote to accept the FY25 ARPA programmatic audit draft as presented	
Motion By: Trimble	
Second: Emerson	
Member	Vote
Blaylock	Yes
Bouse	Absent
Crall	Absent
Emerson	Yes
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes
	Vote

Date: 01/15/2026	
Vote to approve the proposed year-to-date OJA Finance Report	
Motion By: Thomas	
Second: Blaylock	
Member	Vote
Blaylock	Yes
Bouse	Absent
Crall	Absent
Emerson	Yes
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes
	Vote

Board of Juvenile Affairs
Voting Record

Date: 01/15/2026	
Vote to approve the proposed 2025-26 year-to-date, FY2026, Oklahoma Youth Academy Charter School Finance Report	
Motion By: Trimble	
Second: Emerson	
Member	Vote
Blaylock	Yes
Bouse	Absent
Crall	Absent
Emerson	Yes
Thomas	Yes
Trimble	Yes
Worthen	Yes
Youngblood	Yes
	Vote

Date: 01/15/2026	
Motion By: Motion	
Second: Second	
Member	Vote
Blaylock	Vote
Bouse	Vote
Crall	Vote
Emerson	Vote
Thomas	Vote
Trimble	Vote
Worthen	Vote
Youngblood	Vote
	Vote

January 15, 2026

Board of Juvenile Affairs Meeting



**Report to
Board of Juvenile Affairs**

**Office of Juvenile Affairs,
State of Oklahoma**



**Compliance Audit
For the year ended June 30, 2025**

Hood & Associates CPAs PC

- Serving Oklahoma, Kansas, Missouri, and Texas.
- Peer Review – We have been awarded the highest rating given as a result of our peer review.
- Member of-

Hood & Associates CPAs PC

- American Institute of Certified Public Accountants (AICPA)
- AICPA Government Audit Quality Center
- Licensed in Oklahoma, Kansas, Missouri and Texas

Scope of Audit

- Audit of the Schedule of Expenditures of Federal Awards.
- Single Audit

Management's Responsibilities

➤ Management is responsible for

- The preparation and fair presentation of the Schedule of Expenditures of Federal Awards (Schedule) in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor Responsibilities

- Conduct our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; and the audit 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).
- Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is 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 generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect a material misstatement when it exists.
- Report on internal controls over financial reporting and compliance with laws and regulations.

The Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA) recommends that we communicate the following matters to the Governing Board:

Illegal Acts – None came to our attention as a result of performing our audit procedures.

No changes in Significant Accounting Policies

No difficulties or disagreements with management.

Cooperation – Full access to books and records.

Compliance Audit addresses three basic questions

Question	Answers
Is the Schedule of Expenditures of Federal Awards free of material misstatement?	We have issued an unmodified opinion that the Schedule of Expenditures of Federal Awards is fairly presented in all material respects.
Are internal controls over preparation of the Schedule of Expenditures of Federal Awards adequately designed and operating effectively?	We did not identify any deficiencies in internal controls related to the preparation of the Schedule of Expenditures of Federal Awards.
Did the OJA comply, in all material respects, with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on its COVID-19 Coronavirus State and Fiscal Recovery Funds for the year ended June 30, 2025.	We have issued an unmodified opinion that OJA complied, in all material respects, with the compliance requirements that could have a direct and material effect on its COVID-19 Coronavirus State and Fiscal Recovery Funds for the year ended June 30, 2025.

Hood & Associates
CPAs PC

**We appreciate the opportunity to serve as the auditor for
the Office of Juvenile Affairs,
State of Oklahoma**



OJA
Finance Report

FY2026 - Budget Status

Item	Total	Federal	ARPA	State	Appropriations
Budget	162,535,290	21,578,121	18,232,144	15,301,240	107,423,785
Year to date Expenditures	54,484,846	1,842,740	5,630,391	3,565,860	43,445,855
Estimated Obligations	104,567,876	18,036,071	12,601,754	9,971,225	63,958,827
Less: Projected Expenditures	159,052,723	19,878,811	18,232,144	13,537,085	107,404,682
Available Budget	3,482,568	1,699,310	-	1,764,155	19,103
Budget Spend %	98%	92%	100%	88%	100%

FY2026 Budget to Actual Projection by Expense Category

Expense Category	Total Budget	Expense YTP	Estimated Obligations	Projected Budget Balance
Administrative	6,593,747	1,344,756	4,313,223	935,768
Assistance	73,787,134	26,093,213	47,287,065	406,856
ARPA Assistance	18,110,968	5,605,543	12,505,424	0
Debt Service	2,659,864	1,532,949	1,126,914	0
Building Construction/Renovations	10,486,471 2,321		10,500,000	(15,851)
Equipment & Furniture	1,282,590	457,399	631,201	193,990
Others	-			-
Payroll	44,568,059	18,049,419	24,097,383	2,421,257
Professional Services	4,654,616	1,301,615	3,926,509	(573,508)
Travel	391,841 97,630		180,156	114,055
Grand Total	162,535,290	54,484,846	104,567,876	3,482,568

FY2026 Budget to Actual Projection by Division

Description	Total Budget	Expense YTD	Estimated Obligations	Projected Budget Balance	Federal Budget	Projected Budget Balance	State Budget	Projected Budget Balance
JJDP	2,643,965	971,802	1,229,413	442,750	2,492,821	424,919	151,144	17,831
Administration	5,129,168	1,981,387	3,071,472	76,310	485,219	38,114	4,643,949	38,195
Residential	23,277,667	7,847,412	14,025,336	1,404,919	1,252,432	442,834	22,025,235	962,085
JSU/(Community Services	62,081,504	21,973,791	39,606,077	501,636	5,612,011	224,083	56,469,493	277,553
CBYS	32,072,291	12,749,461	19,286,147	36,683	-	-	32,072,291	36,683
Santa Claus	6,000	-	3,500	2,500	-	-	6,000	2,500
IT	4,750,035	1,378,595	2,835,247	536,193	404,761	106,885	4,345,274	429,308
Capital Projects	14,468,811	1,981,638	12,005,596	481,577	11,457,173	462,475	3,011,639	19,102
ARPA	18,105,849	5,600,761	12,505,087	-	18,105,849	-	-	-
	162,535,290	54,484,846	104,567,876	3,482,568	39,810,265	1,699,310	122,725,025	1,783,258

Overtime Summary (12 months)

State Fiscal Year	Accounting Month	# of Payrolls	Administration		Residential Services		JSU/Community Services		Grand Total	
			Overtime Paid	Overtime Hours	Overtime Paid	Overtime Hours	Overtime Paid	Overtime Hours	Overtime Paid	Overtime Hours
2025	Jan-25	3	\$ 1	0	\$ 71,550	2,325	\$ 342	16	\$ 71,893	2,341
2025	Feb-25	2	\$ -	-	\$ 53,417	1,542	\$ 1,742	79	\$ 55,160	1,621
2025	Mar-25	2	\$ -	-	\$ 62,504	1,797	\$ 222	11	\$ 62,725	1,808
2025	Apr-25	2	\$ -	-	\$ 55,389	1,731	\$ 5	0	\$ 55,394	1,731
2025	May-25	2	\$ -	-	\$ 52,605	1,743	\$ 508	22	\$ 53,113	1,765
2025	Jun-25	2	\$ -	-	\$ 45,398	1,499	\$ 135	6	\$ 45,533	1,505
2026	Jul-25	2	\$ -	-	\$ 45,329	1,500	\$ 233	12	\$ 45,561	1,512
2026	Aug-25	3	\$ -	-	\$ 80,822	2,644	\$ 127	6	\$ 80,949	2,649
2026	Sep-25	2	\$ -	-	\$ 50,813	1,672	\$ 73	3	\$ 50,886	1,675
2026	Oct-25	2	\$ 0	0	\$ 58,633	1,886	\$ 55	3	\$ 58,689	1,888
2026	Nov-25	2	\$ -	-	\$ 62,585	1,977	\$ -	-	\$ 62,585	1,977
2026	Dec-25	2	\$ -	-	\$ 58,077	1,159	\$ 24	1	\$ 58,100	1,160
Grant Total		26	\$ 2	0	\$ 697,120	21,475	\$ 3,467	158	\$ 700,588	21,634
Full Time Equivalent (FTE)				0		10		0.08		10

FY-2026 200 Revolving Funds

Fund	Name	Budget	Beginning Cash Balance	Revenue YTD	Expenditures YTD	Ending Cash Balance
200	<p>Revolving Fund - The revolving fund consist of all monies received, pursuant to statutory authority, but not including appropriated funds. The revolving funds shall be continuing funds, not subject to fiscal year limitations and shall be under the control and management of the administrative authorities of the board. Majority of revenue is reimbursement for state funded grant projects.</p>	10,443,645	8,095,391	3,041,372	2,476,445	8,660,319
205	<p>Parental Responsibility - OJA shall enforce the legal duty of parents to provide for their child even though that child has been adjudged a ward of the court pursuant to the Juvenile Code. Title 10A O.S., § 2-2-703 authorizes the Office of Juvenile Affairs to obtain from a juvenile's parent reimbursement for costs and expenses for care and maintenance incurred by OJA in providing services for the juvenile. Information regarding parental financial accountability must be provided by the JSU worker to the court.</p>	592,702	868,297	55,580	129,150	794,727
210	<p>Santa Claus Commission - The Santa Claus Commission shall have authority to provide or purchase a Christmas present for every child who is in the custody of the state residing in a child care institution of the Department of Human Services or the Office of Juvenile Affairs, a licensed child care institution or a group home or foster home, supported in whole or in part by the state, as defined by the Department of Human Services or the Office of Juvenile Affairs, who would not otherwise receive a present.</p>	6,000	3,671	67	-	3,738

Trust Funds 700 Agency Special Account

Fund	Name	Budget	Beginning Cash Balance	Revenue YTD	Expenditures YTD	Ending Cash Balance
701	Trust Fund - Established to account for all the funds a juvenile received or expended while in OJA Custody	175,000	22,050	43,952	45,612	20,390
702	Canteen Fund - Established to account for all the funds at canteens located at COJC. Proceeds from the canteen are used for the benefit of the juvenile.	30,000	9,248	5,802	5,961	9,089
703	Donations - Established to account for all Donated funds received/expended. These funds are used for the benefit of the juvenile	-	1,325	-	-	1,325
704	Restitution - Established to account for all funds received from OJA's Victim Restitution Program	15,000	4,403	30,000	7,963	26,440

FY-2026 Revolving Funds Revenue Projection

As of 12/31/2025



Receivable Source	FY-26 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Budget
SSI and SSA \ DRS	\$ 75,000	\$ 31,250	\$ 39,429		\$ 8,179
Income from Rent	9,201	3,834	\$ 3,450		(383)
Charter School State Aid/Grants	700,000	291,667	\$ 305,058		13,391
School Breakfast/Lunch/Snacks Program	57,213	23,839	\$ 70,780		46,941
Sales	20,000	8,333	\$ 108,503		100,170
Child Support	90,000	37,500	\$ 55,580		18,080
Other Receipts	5,000	2,083	76,966		74,882
Total Revolving Funds	\$ 956,414	\$ 398,506	\$ 659,766	\$ -	\$ 261,260

Reimbursements and Refunds	FY-26 Budget	YTD Expenses	Receipts	Outstanding Reimbursements	Variance to YTD Expenses
DHS Reimbursements, OMMA/OSDH Rehabilitation Drug and Alcohol Services, Miscellaneous Refunds	\$ 4,227,002	\$ 1,552,543	\$ 1,488,878	\$ 63,665	\$ -
Total Revolving Funds Revenue	\$ 5,183,416	\$ 1,951,049	\$ 2,148,644	\$ 63,665	\$ 261,260

FY-2026 Federal Funds Revenue Projections

As of 12/31/2025

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)	\$ 6,000,000	2,500,000	3,211,927	208,886	\$ 920,813
Targeted Case Management (TCM)	1,700,000	708,333	1,057,020	18,865	\$ 367,552
IV-E Shelter	100,000	41,667	\$0.00		\$ (41,667)
Indirect Cost Reimbursement (OHCA)	50,000	20,833	\$13,282	46,678	\$ 39,126
Total FF Fixed Rates Reimbursements From Other State Agencies	\$ 7,850,000	\$ 3,270,833	\$ 4,282,229	\$ 274,429	\$ 1,285,824
FF Cost Reimbursements from OJJDP/Other State Agencies					
	FY-26 Budget	Expenditures Reports	Receipts/Balance	Outstanding Reimbursements	Receipts Variance to YTD Expenses
Direct Federal Grant, OJJDP Formula	\$ 2,092,821	\$ 1,105,408	\$ 877,024	\$ 228,384	\$ -
DAC-RSAT	225,000	125,320	\$ 87,153	38,167	-
Arnall Award (FFT)	558,371	133,440	\$ 252,028	-	118,588
State Recovery Fund (ARPA)	13,573,815	8,286,955	\$ 13,142,451	-	4,855,496
Total FF Cost Reimbursements from OJJDP/Other State Agencies	\$ 16,450,007	\$ 9,651,123	\$ 14,358,656	\$ 266,551	\$ 4,974,085
Total Federal Fund (FF) Program Fund	\$ 24,300,007	\$ 12,921,956	\$ 18,640,885	\$ 540,980	\$ 6,259,909

Emergency Purchases

As of 12/31/2025

EMR#	Date	Vendor	Description	Location	Amount
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None to Report

Sole Source Purchases

As of 12/31/2025

SS#	Date	Vendor	Description	Amount



Oklahoma Youth Academy Charter School (OYACS)

School Board Meeting

January 15, 2026

Finance Report



Proposed 2025-26 Encumbrances



OKLAHOMA YOUTH ACADEMY CHARTER SCHOOL REQUEST FOR MODIFICATIONS OF THE 2025-2026 ENCUMBRANCES

Encumbrance#	Description	Vendor	Amount



QUESTIONS