

April 18, 2023

# Board of Juvenile Affairs Meeting



# COJJC Day at the Capitol



**OKLAHOMA**  
Juvenile Affairs





























# THANK YOU



[darryl.fields@oja.ok.gov](mailto:darryl.fields@oja.ok.gov)



Central Oklahoma Juvenile Center  
700 S. 9<sup>th</sup> Street  
Tecumseh, Oklahoma 74873  
(405) 530-2135

# Pivot

A Turning Point For Youth



# Our Vision



That no youth be left to  
navigate life alone.



# WHO DO WE SERVE?

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12- 24 YEAR OLDS

DHS involved/Aged out of Care

Justice-involved

Homeless/Couch Homeless



# 5 Domains



## HOUSING/BASIC NEEDS

Shelter, Food, Hygiene

## HEALTH/WELLBEING

Mental Health, Physical Health

## EDUCATION

## EMPLOYMENT

## PERMANENT CONNECTIONS



# The Point



Youth shelter  
for ages 16-24

Showers, Lockers,  
Computers, Meals,  
Healthcare, Mental  
Health, Beds,  
Laundry

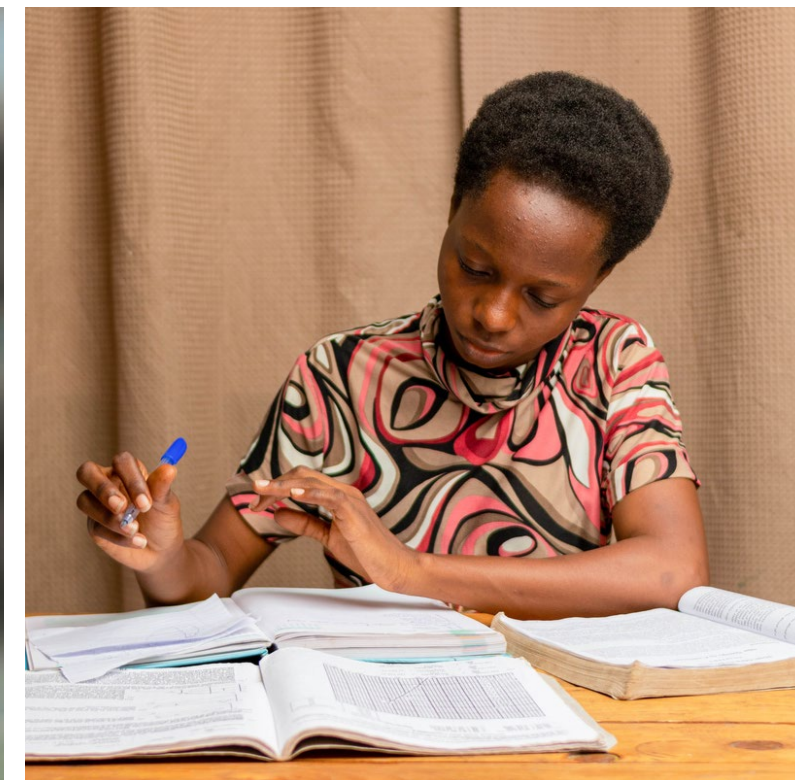


# Family Junction

Youth ages 12-17

A longer-term shelter for youth in Foster Care or from community referral.

DHS Licensed.





## COMMUNITY INTERVENTION CENTER

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A partnership with local law enforcement to keep youth off the streets.

24 hour hold.

30-60-90 day follow-up phone calls.



# Tiny Homes

Originally created for youth aging out of foster care. Has grown into something more.

26 Total.



*Pivot*







# Support Services



Case Management



Trauma Therapy



Education &  
Employment



Chandy Rice

[chandy.rice@pivotok.org](mailto:chandy.rice@pivotok.org)

405.235.7537

THE HUB



Alison Humphrey, Laura Broyles, Jennifer Goodrich,  
and Whitney Hollingsworth

# What is the HUB?

A centralized process to meet the needs of youth and families through a unique partnership between OJA, Pivot, and Local Youth Services Agencies



# Why a HUB?

- ❖ Engagement in Services and Treatment
- ❖ Kids (really all people) crave a trust-based relationship and basic needs must be met to get them there
- ❖ Cost and Efficiency
- ❖ Impact of cost on smaller budgets



Maslow's hierarchy of needs



# What kind of needs?

Independent Living Program Connection

Community Housing

Furnishing an Apartment

Basic Needs: Food, Clothing, Electricity, Etc.

Employment Search

Additional types of assistance

OJA Internal Review Process is Fast to Ensure Critical and Urgent Needs are Met

# Where Do Referrals Come From?

- ❖ Juvenile Services/COJC Staff
- ❖ Service Providers
- ❖ Residential Providers
- ❖ Others who Work with Youth and Families

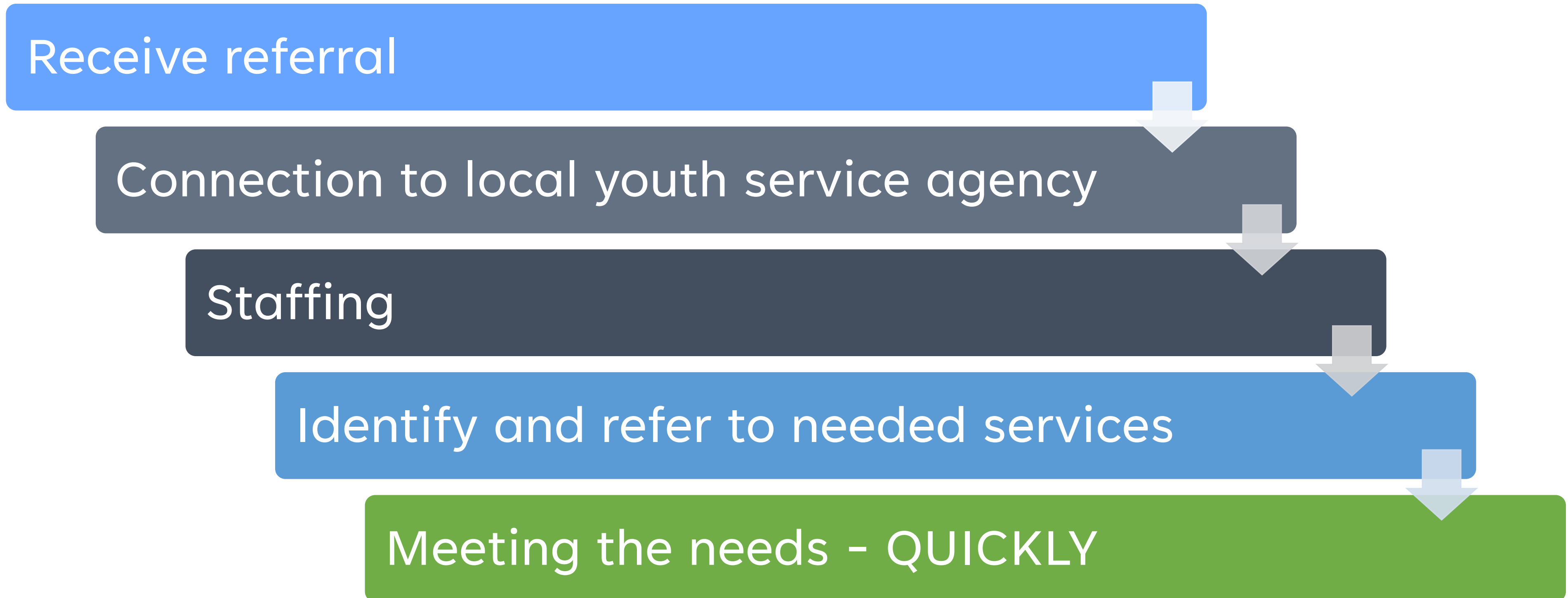
# Who is eligible?

We want to help all youth/family who need assistance. Funding can be difficult to determine as to where the youth qualifies and one of the main reasons the HUB is important. Local referral sources don't have to try and determine if a youth is eligible and if funding is available. They just need to identify the needs of their youth and make the referral. We at the HUB will determine which funding source the youth qualifies to receive assistance.





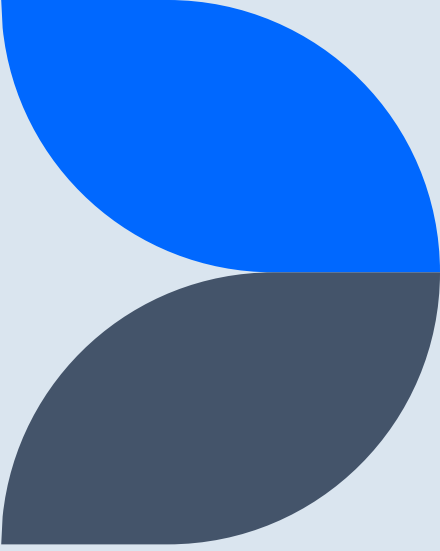
# Process



# Future Goals

- ❖ Statewide listing of Independent Living programs
- ❖ Develop partnerships/understanding with each program for streamlined referral submission
- ❖ Identify key staff at each Youth Service Agency
- ❖ Increase understanding of options for hard-to-place youth
- ❖ Increase understanding of how to work with Natural “Family” Supports
- ❖ Enhance navigation statewide to ensure all youth are served

# Areas of growth



- ❖ Jen, Whitney, and Alison will continue to meet regularly to staff needed changes
- ❖ Engagement of other interested Youth Service Agencies

# Director's Report





# OKLAHOMA

## OFFICE OF JUVENILE AFFAIRS

Rachel Canuso Holt, Executive Director

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### APRIL 2023 BOARD UPDATE

#### **OJA Operations**

1. COJC visits
2. Attended JSU District 2 meeting
3. Meeting with Representative Kerbs at COJC
4. Oklahoma Youth Academy Charter School Day at the Capitol
5. It Starts With Us: Building a Trauma-Responsive and Resilient Workplace training (virtual)
6. Scissor Tail Point staffing
7. Legislative Tour COJC
8. Hope meeting with Dr. Chen Hellman

#### **Partner Engagement**

1. Toured and met with Herb McSpadden, Director, and staff at Rogers County Youth Services
2. Jayme Kelton, Peaceful Family Oklahoma
3. Met with Human Services Secretary Brown; OKDHS Director Deb Shropshire, M.D.; Tricia Howell, and additional OKDHS staff to discuss group home challenges and solutions
4. LeaderBoard Luminary Series Luncheon
5. Spoke on panel at Peaceful Family Oklahoma Luncheon
6. Flintco Open House
7. Met with Director Steve Harpe, DOC
8. Met with Dr. Jane Silovsky, OU Health Science Center
9. Ladies in the News Luncheon
10. Pivot Gala
11. Attended appointed directors meeting with Governor's Chief of Staff Brandon Tatum
12. Juvenile Competency Planning meeting – DA Jason Hicks, Deputy Director for OCCY Mark James, OKDHS Tricia Howell, and ODMHSAS staff Nisha Wilson, Sheamekah Williams, and Terrence Spain
13. Meeting with OG&E representatives re workforce development for OJA youth
14. OCCY Commission meeting

## Board Report April 2023

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- **Attitudes Related to Trauma-Informed Care (ARTIC) Organizational Survey**
  - Attended ARTIC consultation meeting to include collaborative space where ARTIC administrators met and were introduced to new ARTIC administrator resources hub site.
  - Will present 2<sup>nd</sup> ARTIC survey results during lunch and learn in April to share information with all divisions. Updates on hope work and family engagement will also be provided.
- **Science of Hope Initiative**
  - Kheri and I met with our Hope Ambassador from DHS for ongoing technical assistance and shared agency hope updates with her.
  - Kheri has been reviewing the feedback from districts on an intake pamphlet. New draft received ready for next steps.
  - Kheri attended two meetings about on-boarding and new hire mentoring program.
  - Hope art contest submitted for judging with plan to share them in the WIN.
  - Kheri providing weekly WIN posts and hope newsletter.
  - Feedback received from districts on the intake letter, meeting being scheduled in the next few weeks to review it as a team.
  - Kheri met twice about a revised Promise to Appear. Revision almost ready for review.
  - Hope team with Paula about hope on the website, received guidelines and scheduled a meeting to draft content.
  - Team has had meetings with Jennifer Creecy regarding treatment planning. I. Discussed assessment process and YLS/CMI potential hope language revisions.
  - We have meeting scheduled with Dr. Hellman on April 17<sup>th</sup>.
- **Family Engagement**
  - April is attending the Children's Behavioral Health Conference.
  - April attended and networked at the Peaceful Families luncheon.
  - April attended a Thriving Families Safer Children (TFSC) planning meeting at the new Community Hope Center in OKC and was able to tour the center. April continues to participate in weekly TFSC planning and structure meetings, which includes emphasis on family and community voice.
  - April attended the National Association of Blacks in Criminal Justice summit/conference in OKC
  - April conducted our monthly PAC meeting and provided feedback to Greg and Carol on our PAC members review of a post-placement survey for parents.
  - April is participating in Hope Navigator meetings specific to intake and family engagement discussions.
  - Weekly meetings with April to further family engagement strategic planning goals and progressive measurements to forward our PAC and increase caregiver engagement/visits to youth in placement, as well as building caregiver/family resources for OJA website.
  - Both April and I participated in the OCCY 6th Bi-Annual Convening conference hosted by the Oklahoma Commission on Children and Youth, Oklahoma Human Services, and Oklahoma State Department of Health engaging stakeholders to continue work in redesigning service delivery in Oklahoma to promote the health, safety and well-being of children, youth, and their families.

- **Governor’s Interagency Council on Homelessness (GICH)**
  - The GICH executive team received notification on April 11, that the Executive Order creating GICH was not renewed; therefore, dissolving GICH. With the disbanding of GICH, we have cancelled all upcoming council and subcommittee meetings.
  - Completed the series of statewide forums on homeless children and youth with our remaining two of eight forums held in partnership with the Cleveland County and Northeast CoC regions. Our goal was to strengthen partnerships and communications across early childhood and youth systems and programs, specifically connecting CoC region participants, Head Starts, and McKinney-Vento liaisons to better identify and serve homeless children and youth to ensure their educational needs are being met.
  - Attended OUSWK CE: Housing Resources & Gaps: Highlights from a Statewide Assessment.
  - Attended Homeless Youth Alliance (HYA) meeting at ODMHSAS. Agenda included updates on Youth Advisory Board (YAB) and the OKC Youth Homeless Demonstration Project (YHDP).
- **Children’s State Advisory Workgroup (CSAW)**
  - Attended CSAW members training.
  - Attended trauma informed-care website content committee meeting.
  - Met with team regarding long range planning for funding and sustaining of cross-system coordination.
  - Met with TIC website team and web designer for continued discussions on TIC website design, content, and navigation.
  - Attended monthly Systems of Care State Advisory Team meeting. Our Cross Systems Coordinator (Tayvon Lewis) and I presented the TIC website in development to SAT members for feedback on content and navigation.
- **Youth Level of Service/Case Management Inventory**
  - Met with team in preparation for April YLS/CMI training.
- **Justice Assistance Grant (JAG)**
  - Attended board meeting as OJA designee. Agenda included 2023-2025 JAG applicant presentations.
- **OJA Standing Meetings**
  - Executive Team, Executive Team Quarterly Recharge, Rates and Standards, data governance, JJS Support meetings, and Lunch and Learns.
- **Trainings/Webinars**
  - Attended webinar “Authentic Engagement: People with Lived Expertise Shaping Homeless Programs and Policies.”
  - Attended webinar: “Strengthening and Maintaining Family Connections: Best Practices for Child-Friendly Video Visiting.”
  - Attended webinar: “It Starts with Us: Building a Trauma-Responsive and Resilient Workplace.”

# Central Oklahoma Juvenile Center Training Breakdown March 2023

## MANDATORY Refresher Training Information:

Total Mandatory Classroom Training Hours for March:	174
Total Mandatory Computer Based Training Hours for March:	73
Grand Total Mandatory Training Hours for March:	247

14 Staff attended March Mandatory Refresher Training for 2023  
0 Staff have **COMPLETED** All Refresher Training for 2023

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## ORIENTATION Training Information: Employees Attended

Total Orientation Classroom Training Hours for March:	810
Total Orientation Computer Based Training Hours for March:	0
Grand Total Orientation Training Hours for March:	810

## OYACS Training Information:

Total Classroom Training Hours for March:	0
Total Computer Based Training Hours for March:	0
Grand Total Training Hours for March:	0

## IN-SERVICE Training Information:

Total Classroom In-service Training Hours for March:	0
Total In-service Computer Based Training Hours for March:	351
External/Non-Facility In-Service Training for March:	0
Grand Total In-service Training Hours for March:	351

## SUPERVISORY Training Hours:

Grand Total Supervisory Training Hours for March: 519



## March 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	6	8	48
Orientation Day 2	5	8	40
Orientation Day 3	6	8	48
Orientation Day 1	2	8	16
Orientation Day 2	2	8	16
Orientation Day 3	2	8	16
Re-Certs Day 1	4	8	32
Re-Certs Day 2	4	8	32
Totals	31	64	248
<b>Total # CCMS Hours</b>	248		

CCMS Recertification Percentage Completed:  
 Total # of Students who attended CCMS in March  
 (Orientation and Refresher):

6%
12

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## GRAND TOTAL of Training Hours:

<u>Grand Total Training Hours for March:</u>	1408
<u>Total Training Hours for NON-COJC Employees for March:</u>	8
<u>Total Courses for March:</u>	92
<u>Total Course Hours for March:</u>	272
<u>Total Participants for March:</u>	98

# State Office and District Training March 2023 Training Report

<b>Location:</b>	<b>Training Hour Totals:</b>	<b>Supervisory Training Hour Totals:</b>	<b>Grand Training Hour Totals:</b>
State Office	414.25	171	414.25
District 1	280.25	217.25	280.25
District 2	192	68	192
District 3	303	260	303
District 4	76	61	76
District 5	284.5	215.5	284.5
District 6	148.25	130.25	148.25
District 7	19.5	6.5	19.5
<b>Totals:</b>	<b>1,717.75</b>	<b>1,129.50</b>	<b>1,326.25</b>



**Juvenile Service Unit  
Board Report for April 2023  
Contacts and Activities for March 2023**

▪ **Division Statistics**

- 2,283 active cases...1,296 court involved including 433 youth in OJA custody
- 422 new referrals-300 male and 122 female...average age 15.28
- 10,929 individual contact notes documented in JOLTS
- 299 intakes were completed during the month
- 23 youth activated and/or monitored by GPS
- 44 new placement referrals received: 37 for Level E, 5 for secure care and 2 SCH
- 28 youth placements made during the month: 23 to Level E, 5 to secure care
- A total of 30 youth paid \$9,679.68 in restitution and other fees

○ **Deputy Director 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 District Supervisors
- Participated in Personnel Strategy meetings with supervisory staff
- Participated in weekly administrative services meetings
- Participated in case staffings at Scissortail Group home
- Traveled to Welch Skills Center to meet the new director
- Staffing with Policy task force regarding transportation policy
- Participated in a meeting to discuss extending Pointe beds
- Attended the District 7 staff meeting in Antlers
- Attended grand staffings with Pointe/Landing youth and staff
- Attended a meeting with a potential group home contractor
- Attended a grand staffing regarding a District 3 youth
- Attended an OJA Executive Board meeting
- Attended the District 2 staff meeting in Claremore
- Made a visit to the Tulsa County Juvenile Detention Center
- Attended a Restricted Registry meeting
- Attended a Lunch and Learn regarding OPERS
- Made a visit to the Lawton Adventure Program
- Made a visit to the District 6 office

- **Division Activities**

- JSD Program Assistant Administrator Jennifer Thatcher had 23 GPS activations and monitoring cases for the month. She completed 3 URC Step Down/Extension request and processed 3 placement decision appeals. She approved 4 restitution applications and 8 restitution claims. Ms. Thatcher also participated in multiple executive case staffings.
- Placement Program Manager Rex Boutwell received/processed 44 placement worksheets and placement referrals, including 37 for Level E, 5 for secure care and 2 for SCH. He made a visit to the Welsch Skills Center. He participated in numerous executive placement staffings, appeal meetings and attended the District 7 and District 2 staff meetings.
- JSD Federal Funding Program Field Rep Jennifer Creecy processed 768 TCM progress notes. She attended a Lunch and Learn and Monday Morning Meetings. Ms. Creecy attended a 3rd virtual meeting with the Center of Medicare and Medicaid Services regarding end of the Public Health Emergency's Continuous Coverage. She processed a TCM audit request from the Oklahoma Health Care Authority and engaged in various emails and calls with JSU and Bureau staff regarding the TCM Program. She also reviewed 1 parole request.
- JSD Level E/Detention Program Manager Jeremy Evans visited Scissortail Pointe, Welch Skills Center, and Lawton Boys Group homes. He visited the Tulsa County detention center. Mr. Evans attended the District 2 and District 7 staff meetings. He is participating in the Liaison and Transportation program updates on the policy task force and participated in multiple executive staffings.

- **District Activity Highlights from District 1 Supervisor Jerry Skinner**

Custer County ADS Chris Walker reports caseload activity remained steady during March. He reports he visited with Westview Boys' Ranch Director Terry Owens who indicates land has been purchased in Weatherford to build four homes that will house a new independent living program for male who have turned 18 and are not prepared for life on their own. Mr. Owens indicated construction will start this summer. Also included on site will be an Administration building that will house community outreach programs such as a food pantry and clothing center.

Canadian County ADS Belinda Hannon reports they have a new ADA for their area. Belinda continues to check in weekly with YFS shelter. JJS Jaz Cabrera checks in on detention weekly. Their census continues to be lower than usual. JJS Alysa Edwards continues to serve as liaison

for Mustang. It is reported that staff turnover seems to be high. They have a new Director, Angelica Bermudez, who started early April. JJS Gabi Cole continues to participate in MCART in Kingfisher County. She reports the team is gearing up for Crimes Against Children conference in August.

Texas County ADS Jodi Josserand reported they received seven new referrals during the month. Twenty-nine cases were staffed with PSC during March. Jodi continues to attend the monthly Child Abuse Advisory Task Force meetings. A committee is being formed to continue to work towards developing a Children's Advocacy Center. Jodi reported several youths helped clean up after a pancake supper fund raiser for PSC on March 8, 2023. PSC stated the supper was a success and more fund-raising activities are planned this summer. Eleven Crossroads participants attended the movie, "Champion".

JJS Teresa Barnes met with Dr. Anne Weil of OSU on March 17, 2023, as she drove thru the Guymon area en route to Black Mesa. Plans are being made to take JSU youth to Black Mesa on June 14th to observe the dinosaur dig activities. Several panhandle staff are planning to go and help with transportation. Jodi reported she and JJSII Rita Holland-Moore have spent the month of March helping train their new ADA, Mr. Tom Jones. It is reported Mr. Jones is new to the juvenile justice system and has expressed his appreciation for the help and support of our local JSU staff.

- **District Activity Highlights from District 3 Supervisor Jeremy Andrews**

Despite having several workers in District 3 taking time off in March to recharge and be with families, we remained busy. Throughout the month, JSU staff completed 11 grand staffings/placement staffings in addition to being able to attend the graduation ceremony for another youth placed at COJC.

The supervisors in District 3 held a meeting in Norman to discuss updates. We invited Jeff Mader from COJC to come and discuss communication and ongoing needs between JSU and COJC staff. Along with him, Aquitta Walker and Terrance Spain from DMH attended to discuss potential services for youth reintegrating back into the community. I had the opportunity to attend court and had a meeting with the juvenile ADA and Judges in both Pottawatomie and McClain Counties. In addition to meeting with judges and ADA's, I had the opportunity to sit down with two community partners providing CARS services to OJA youth. We were able to communicate service needs of youth and establish a reoccurring check-in with the supervisors to continue.

In McClain County one of the workers also attended and volunteered for a community outreach program called, "Reality Check" at Mid America Vo-tech in Wayne. This program seeks to assist high school aged students understand managing finances, the importance of education, and the costs/expenses they will encounter as an adult. Workers in McClain County also attended their

regular MOCCA meeting with local community providers to discuss resources and needs for their community.

Several workers in Cleveland County also had the opportunity to attend the Homeless Children and Youth Forum. They heard presentations from several community providers, in addition to OJA's own Director of Strategic Planning and Engagement on ongoing issues, resources and strategies to work with youth facing or dealing with homelessness. In addition to the meetings and staffings throughout the month, we also received the finalized date for the upcoming move for both the State Office and District Office to the Connors Building. Several members of Oklahoma County were able to tour the new space and have begun to prepare for the upcoming move in May.

- **District Activity Highlights from District 5 Supervisor Ron Coplan**

The Muskogee JSU office is in the middle of a complete re-model. The roof leaked and there was damage to the office. The landlord put a new roof on the building, and is replacing all flooring, and repainting the entire office. The small inconvenience will result in a more pleasant atmosphere for staff, and clients alike.

March, as usual, has seen an increase in referrals, and case activity, in most counties within our district. The warmer weather, and longer daylight hours typically results in increased behaviors that come to our attention. This year is proving to be no exception to the rule.

District 5 staff have provided input regarding the Hope Navigator project of re-writing the intake, referral letter. They have also provided "promise to appear forms", to assist the Hope Navigator project of producing a new form that is consistent throughout the state.

I am a member of the oversight team of "Hope Muskogee", formerly the "Rise" residential program. Rise provided residential services for young women that had been trafficked or exploited. They have transitioned to a community-based program to reach more girls and provide preventative services. They are providing programming for junior high, and high school girls several times a week, and are planning multiple community wide programs for the spring and summer.

All staff have received training on the Workday Performance Management Program (PMP) an employee evaluation process.

We have received Fentanyl drug tests, and our initial supply of Narcan Kits. It is important for all staff to have the ability to access Narcan, should they have a need to administer it to one of our clients.

- **District Activity Highlights from District 6 Supervisor Heath Denney**

During the month of March, two new JJSs were hired. Robby Evans hired as the Jackson County JJS, and Jimmy Sims hired as the Caddo County JJS. Both Robby and Jimmy have prior experience working with OJA, and the district was happy to see them both returning to JSU.

- **District Activity Highlights from District 7 Supervisor Rodney McKnight**

For the month of March, District 7 served approximately 163 youths with a total of 848 contact notes, 72 being TCM eligible. Out of the 163 youth, there are 101 supervised cases with 21 being OJA Custody youth. We currently have 8 kids in various placements and 1 awaiting placement. There are 14 youth in secure detention, 8 being pre-adjudicatory juveniles.

Referrals seem to be on an upward trend within the last several weeks. We had 48 referrals in the month of March and completed 32 intakes, most referrals consisted of property and drug offenses with a few violent crimes happening throughout the district. FFT referrals continue to rise, to date 25 youth referred and/or participating in that program.

Activities for the month of March 2023 include monthly MDT meetings, liaison visits to JDC and YS Shelters, CARS staffings, drug coalition meetings, graduated sanctions, and several online trainings.

March 8th was our first district wide meeting held at the Kiamichi Technology Center in Antlers. All staff members were in attendance, and we had several speakers from state office and IT department. Staff was provided with legislative updates, YO Certification training, and the latest JOLTS trainings.

On March 20, ADS Bobbi Foster and JJS Christy Floyd were asked by the Rattan Public School to present the inner workings of OJA/JSU to the student body and faculty members. In all they presented to four different classes with information geared to that specific age group. The school was so impressed with the information provided they asked if this could be a yearly presentation for the school.

March 25, JJS Lindsey House assisted in the annual Shared Blessings 5K run, where she has volunteered for the last few years. Lindsey also volunteers for the Ryan's 5K run which takes place in early April.

JJS Rena Miller continues to help with her local VFW chapter by serving on their board and supplying veteran families with the Veteran Pantry drive-thru and the local literacy council meeting.



State of Oklahoma  
**OFFICE OF JUVENILE AFFAIRS**  
**Residential Placement Support**

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*Carol Miller, Deputy Director Residential Placement Support*

## **Board Report – April 2023**

March 1<sup>st</sup> to 31<sup>st</sup> 2023 activity

### **Releases (5) from Secure Care**

### **February 2023**

### **Intakes (5) for Secure Care**

Paroled - 3

Intakes COJC – 5

Court transfers to DOC supervision - 2

Secure Care Treatment Population as of 04/11/23: 64 residents

### **Central Oklahoma Juvenile Center (COJC) facility events**

- Spring Bread activities include ice cream social, pool/ping pong/foosball tournament, health classes, basketball tournament, pickleball tournament, football tournament,
- OYACS held Parent/Teacher Conferences for residents and their families.
- OJA Hope Navigators facilitate an art contest at COJC. Youth draw a picture of HOPE of Overcoming/Courage; Light in the Tunnel; Hands of Hope or create your own idea of HOPE.
- OJA Hope Navigators spend a day at COJC and experience a day in the life of youth at Next Gen.
- COJC medical presented Fentanyl Education classes on each unit through spring break week.
- Lt. Jim Peek Grady Co Deputy DEA task Force gave Fentanyl presentations to residents.
- Jason Hall Prevention/Harm Reduction Program Senior Field Rep. ODMHSAS shared Fentanyl education and, symptoms of overdose with staff and residents.
- Two Drivers Education Simulators were installed at the school.
- Tour led for OU Health Science Centers Graduate Program.
- Volunteer Mr. Earl Founder and CEO of Pursuit of Prosperity Strategies (POPS) visits once a month to connect with youth for reentry support.
- Volunteer Mr. Brewer with OKCreative held a music session on each units during spring break.
- 4 Resident birthdays were celebrated on site with cakes donated by the St. John Lutheran Church.
- 21 Volunteers donated 46 hours of mentoring and religious services to COJC residents.
- Resident Council Meeting and Employee Council Meeting held.
- Employee COMPASS held a Bake Sale fundraiser.
- Leadership and Community phase residents enjoyed a dinner night in the canteen.
- Man Up and Justice League Basketball continues weekly.
- Religious services and bible studies were offered by community volunteers for all residents.
- OCU Anthology students visit OYACS.

### **Division Leadership Activities**

- Provided a supporting role in discussion regarding staff shortages with Kayla Branch from The Frontier during her interview of Director Holt.
  - Met at COJC with Rep. Dell Kerbs and Director Holt for discussion on programming.
  - Visited with residents and staff on site at COJC throughout the month. Zoey the therapy dog continues to interact with youth at COJC.
  - Met virtually with representatives from Utah Division of JJYS regarding their experience of implementing Dialectical Behavioral Therapy (DBT) to identify strategies for implementation at COJC.
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State of Oklahoma  
**OFFICE OF JUVENILE AFFAIRS**  
**Residential Placement Support**

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*Carol Miller, Deputy Director Residential Placement Support*

- Led COJC tour with OJA Director of Director of Behavioral Health Shel Millington for Susan Schmidt OU Health Science Center (OUHSC) Associate Professor and Natalie Gallo OUHSC.
- Attended resident GED graduations a COJC.
- Drone training completed with 10 COJC staff, monthly drills will be completed.
- Performance Based Standards (Pbs) pre data collection webinar for April 1 completed.
- Held a walk through and mock ACA audit at COJC to identify areas of noncompliance with standards in preparation of the November 2023 full accreditation audit.
- Participated in technology meeting to identify areas at COJC which require attention and additional resources for implementation.
- Participated in the OJA Parent Advisory Committee Meeting.
- Melissa Monson completed training for the Administrator of Program (AOP) at COJC regarding job duties and expectations. Met with COJC programming staff to brain storm ideas to improve treatment team meetings.
- Attended 1<sup>st</sup> Quarter OJA Training Advisory Committee Meeting to identify upgrades to training.
- Participated in Next Gen Subcommittee meeting virtually.
- Participated in weekly case/placement staffing meeting to assist in least restrictive placement.
- 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.
- Followed up on Listening meeting with all three shifts of Direct Care staff at COJC to ensure identified issues resulted in resolutions and how to support staff while maintaining retention.
- Participated in the weekly Personnel Strategy meeting to discuss approach for employee progressive discipline, coaching and retraining issues.
- Met weekly with COJC Superintendent to address goals, facility issues and full implementation of COJC Next Generation Campus upgrades.
- Continue to address new technical applications across the facility to ensure maximum usage.
- Continued OMMA grant meetings and submitted monthly performance report
- Followed up on confinement grant meeting with Okla. State Dept of Health. Base of operation is COJC medical for LPNs to support detention centers and group homes with COVID mitigation plans, equipment and to assist in outbreaks. We were described as role model for this grant.
- Participated in weekly OJA Executive Team meetings with State Office Leadership.
- Attended the March OJA Board Meeting virtually.
- Met with OJA staff for DBT planning meeting for implementation.
- Participated in the OJA Restricted Registry Review Committee.

**Recruitment and Retention Efforts**

- Employee council meetings increased to monthly. Questions are addressed immediately with resolutions from staff input and distributed throughout facility.
  - Strategy plan completed on resolutions for issues identified during the Direct Care listening sessions held by Director Holt.
  - Staff break rooms on each unit have been upgraded to a calming room with a recliner, therapeutic lighting and positive affirmations displayed in the room. Breaks for unit staff have been implemented for each shift with the intent to assist in employee wellbeing and stress management.
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**Residential Placement Support**

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*Carol Miller, Deputy Director Residential Placement Support*

- New employees are now paired with a veteran staff to learn their job duties through role models.
- Community Partners demonstrate staff support with the local Daylight Donuts donating biscuits/gravy and donuts for staff impacted by the loss of one of our former residents.
- Employee of the month is recognized each month.
- COMPASS employee support group will host a meal event every month for staff on all shifts.
- Cross Training initiative launched to help with collaboration, retention, and team building.
- OJA Recruiter continues with robust advertisements, job fairs participation and a recruitment campaign that includes an attempt to connect with “Skill Bridge” to hire retiring Tinker Air Force Employees.
- The OJA training department is running back-to-back new employee trainings to support increasing the number of new hires and to increase the onboarding time of new hires.
- Met with former employees to identify why they left and how we can improve.

**Agency Collaborations**

- Department of Rehabilitative Services (DRS) –
    - DRS embedded staff Michael Rolerat is at COJC one time a week to get residents enrolled with DRS. Currently 10 residents at COJC are in the paid work program waiting list and 2 are active.
    - Success stories from OJA clients – 2 are in college (one in Kansas and one is at OSUIT for culinary arts to become a chef). 1 is in CDL training and another is in EMT training to become a fire fighter.
  - Department of Mental Health and Substance Abuse (DMHSAS) –
    - Discussed implementation of Literacy Program as part of the “Building Fatherhood Initiative”. COJC residents who are fathers would read books to their children.
    - Embedded DMH staff is creating reentry plans for youth and family to support mental health needs upon parole of COJC youth.
  - Workforce Innovation Board (COWIB) - Workforce Work Study Program has moved forward for residents who have graduated or received their GED. Residents will be working on site at COJC and receiving pay funded under the Workforce Innovation and Opportunities Act (WIOA).
  - OCCY/DRS/OYACS/OJA School to Work paid work program – The School to work paid work program at COJC is underway. Residents who are currently enrolled in OYACS at COJC will 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.
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# Board Minutes





State of Oklahoma

## OFFICE OF JUVENILE AFFAIRS

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

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Meeting Minutes

March 21, 2023

### Board Members Present

Bart Bouse

Amy Emerson

Janet Foss

Stephen Grissom

Colleen Johnson

Timothy Tardibono

Les Thomas Sr.

Jenna Worthen (virtually)

Karen Youngblood

### Absent

### Call to Order

Chair Youngblood called the March 21, 2023 Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School meeting to order at 10:05 a.m. and requested a roll call.

### Public Comments

No public comment.

### Discussion and/or possible vote to amend and/or approve the proposed minutes for the February 21, 2023 board meeting

Judge Foss: A comment, on page 6 where it says I was a "city judge" I think it needs to say, "sitting judge".

Mr. Bouse moved to approved as amended with a second by Judge Foss

Aye: Bouse, Foss, Grissom, Johnson, Tardibono, Thomas, Worthen, and Youngblood

Nay:

Abstain: Emerson

Absent:

The proposed minutes for the February 21, 2023 board meeting approved.

### Update on the 2023 legislative session agenda

Chief of Staff Nizza gave a quick verbal update on the agency's legislative agenda.

Chair Youngblood: As a point, I want to go back to item #2, for the record, nobody signed up for public comment that is why I went cruising past that one.

#### Presentation on Workforce Development

OJA Workforce Team discussed the attached presentation.

Dr. Grissom: Is everybody in state office, or spread around?

Ms. Humphrey: None of them are in state office.

Dr. Grissom: Where is everyone spread around?

Ms. Humphrey: Everyone is spread around. Joi and Randy are full-time, and they don't have an office. They are on the road often. Luzella is officed in Clinton, and Clay is officed in Norman.

Dr. Grissom: There is purpose to my question. This is the kind of thing that everyone all over the state needs access.

Ms. Humphrey: Yes, exactly. They presented the first time on March 6<sup>th</sup> and as of today, we have 24 referrals for this team to go and help families.

Dr. Grissom: The second is an observation, once again, we have a program that gets people excited. When we look at the mechanics of it, it is good social work. We are addressing specific, practical needs of kids and their families and that is good social work. When we do that, it matters.

Judge Foss: One other observation, I think you spoke at a board meeting several years ago when you were a worker out of Garvin County. I just wanted to say, I am glad to see the agency is promoting people that have the skill set to do what you do. Congratulations on that. I know these 2 gentlemen from when they were in Cleveland County, and I can see they have been pretty mobile too, good to see you both.

Ms. Humphrey: Thank you.

Dr. Emerson: I just want to say thank you to each of you. I know we are talking about Workforce; I just want to call attention to the fact this is workforce retention. How great for our JSU staff to know they are supported. You had me wanting to sign-up to work alongside you. This is awesome. How can we be strategic about this and make sure when we face budget cuts, this team doesn't get effected. How can we tie metrics or show that this kind of team keeps all of our employees on staff and can be come central to our retention? I don't know if there is a way on the front end to really look at some metrics and feedback from JSU workers. I love the motto of "Yes, we can," not that we can do everything but so Hope centered. I want you all in Hope mobiles driving all over. There is just a sense of we are in this together. Makes people want to work.

Director Holt: They are going to be data driven, tracking referrals and tell the story.

Dr. Grissom: This is just advice, that you are paying nothing for, data analytics applied to what you are doing, it is important to keep track of the numbers. I think there is also a narrative. A qualitative approach as opposed to a quantitative. When you hear 2 stories of kids and how we helped them. Keep track of those narratives, because as those accumulate it can be overwhelming evidence of the importance of what you are doing. We get caught up in the numbers, we forget it is the stories that matter.

Dr. Emerson: Right, how do you disprove negative outcomes? It is really hard to think about the positive.

Dr. Grissom: Right, I really think you do that by recording the narrative. What was done, how did it affect them? What difference did it make in their lives in a qualitative sense?

Dr. Emerson: I agree, and how do we tell those stories? In a way that protects our youth and their families but how this become part of the OJA story as a whole? So that people across the state understand what we do, because it can seem negative to those who don't understand what we do.

Ms. Humphrey: Right. The young man that I was talking about that they took to get the clothes for starting school on Monday. The first thing he said was, "I can put off going to school." By them going to get him clothes, he went to school Monday. Where if that hadn't happened...

Dr. Emerson: That is what we have the track, the truancy.

Dr. Grissom: It is a message from us that school is important.

Ms. Humphrey: That is exactly right.

Mr. Tardibono: Just on the story telling, really embracing that partnership with Google because they probably have incentive of telling a success story of one of these kids using their products and succeeding. I am curious, how did the partnership with Google? Did they seek us out or did we seek them out?

Ms. Humphrey: Actually, Director Holt heard Emily, with OKDHS, is their spokesman. She connected us. Her and I met virtually, and she did a little presentation and said, "are you on board?" I met with Director Holt and said I would really like your blessing to move forward on this. She said, "blessed away, go forward." DHS already had that partnership.

Director Holt: They also work with ReMerge.

Mr. Tardibono: OK.

Ms. Humphrey: With that, our youthful offenders often have a hard time finding employment because whenever their background is ran those felonies show up. With the partnership with Google, they already have partnerships with employers that are felon friendly.

Mr. Tardibono: That is great. The second, internally, you are getting referrals. How are you expressing this to the frontline worker, how does a referral get made?

Ms. Humphrey: Great questions. We have a Monday Morning Meeting, every Monday from 10 - 11am, it is virtual through Teams, this last Monday we had 107 JSU workers show up online, and those are recorded. We had the team, on March 6<sup>th</sup>, they put this presentation together and presented at that Monday Morning Meeting. We have a referral form; it was released on that day. We have an email address set up, which is on the referral form. I have access to that email, and I assign the referral to one of them and make the email connection with the assigned worker and Pivot, if the financial piece is needed. Jennifer Goodrich and I will be presenting at the next Board meeting.

Mr. Tardibono: That is great.

Director Holt: You are hitting the district meeting circuits.

Ms. Humphrey: Yes, the team is presenting at district meetings, and they are going out on their own to meet with JSU workers. We have FFT therapists, I work with that as well, and I have had those therapists reached out to me for assistance. I had a therapist reach out to me last week, and the family they were meeting with were out of propane and afraid their electricity was getting turned off the previous week and were not at the home that day. I sent the assigned worker the recorded meeting, and the referral form. He sent me a referral for the family today, their propane was out, and their electricity was turned off.

Mr. Tardibono: Just an observation, he called it social work, but it is called workforce development, but I almost think it might be called community development because that is what you guys are doing you are developing community. Audrey can cut and paste this from the last minutes, but I will say it again, as I have worked on the adult side I've recognized the work isn't rocket science, it isn't brain surgery, but it is really messy and it takes you all every day trying to be creative, innovative to solve these problems that some people don't have to deal with these problems, a lot of people do have to deal with these problems of their propane getting cut off. It is those little connections, those regular supports that allow people to stay in some semblance of order. I feel like post Covid, people keep thinking we want to get back a little normal or regular and I don't know if there is any more. You guys help. I want to thank you for the work you do, it is really messy and hard. We appreciate that and encourage you to keep at it.

Dr. Grissom: I don't know if it was design or if it just happened that way but the overlap with what you are doing with FFT, that is really important. It fits with the overall scheme of supporting the family. If I might, I just did a competency evaluation on a girl, and she and her mom had been in FFT for over 3 months now. If I had seen her 2 months ago, she wouldn't be competent.

Ms. Humphrey: It is pretty neat, isn't it?

Dr. Grissom: It is, it is really nice to see that kind of stuff.

Ms. Humphrey: Thank you.

Chair Youngblood: Thank you for your presentation. We appreciate the hard work each and every one of you do each and every day. Wow.

#### Director's Report

Director Holt discussed the attached report. She noted her third anniversary as Director and the accomplishments and direction of the agency.

#### State Advisory Group

Ms. Broyles discussed the attached State Advisory Group (SAG) presentation.

Mr. Tardibono: Are all of these federal funds, or is there a state match?

Ms. Broyles: They are all federal funds, there is not state match. These funds are designed to start programs as seed programs, they taper off about 5% each year. As long as there is progress, you will see these for a reduced amount for up to 3 years.

Mr. Tardibono: Once awarded, are there reporting requirements back to the SAG?

Ms. Broyles: Yes, they report quarterly to program staff, and we provide those updates to the SAG.

Mr. Tardibono: I just wanted to say, Pivot, Jennifer expects them to go over that number. For the fiscal year, they were already over the number from last year.

Ms. Broyles: I wouldn't be surprised.

Director Holt: Laura, will you explain what a CIC is.

Ms. Broyles: Yes. It is really designed to be a 24-hour place for law enforcement to bring youth when they are first arrested. It is almost like a place where they can cool off. They were started with SAG funding in the early 2000s. During the stay, they are offered assessment, and connections with resources and staff. They identify what kind of resources they need, connected with counseling or medical care, whatever it is that they need. If there are domestic situations at home, it is a place for them to cool off.

Dr. Grissom: It is between a shelter and a detention center.

Ms. Broyles: Yes, it is a short stay, generally, 24 hours.



Director Holt: When law enforcement had contact with a youth, on an offense that is not a detainable, instead of law enforcement babysitting when they cannot get a hold of mom. They stay at the CIC and are connected with resources.

Ms. Broyles: The goal is to get them into those services before they go into an intake.

Mr. Bouse: Woodward had one for some time, and it is a shame that it fell away. The officers contact the CIC employee, and they would pull in there and shut the door. Once the kid came out of the vehicle, they were secure and couldn't run. They had an office and a waiting room if I recall. At the time, city of Woodward was providing amount of the funding. The idea was the kid would not have to go sit at the sheriff or police department with all the negative influence or they didn't have to be ordered into a secure detention facility. They come into that bay, hand them to the worker, the JSU worker was contacted, and they sat with the on-call people to sit with the child, or it might be that they could go into the shelter. It was great. It was a wonderful model; I wish we had them more. The \$50,000 doesn't seem very much it wouldn't cover administrative costs or anything else.

Ms. Broyles: The \$50,000 is actually for the life skills programming within the CIC. The CIC is funded through other resources.

Mr. Tardibono: It is there at their location, correct?

Ms. Broyles: It is.

Mr. Tardibono: Could we see if we could see it when we are there?

Director Holt: Yes. CICs were funded by OJA but cut during a funding cut period and for lack of use. For the FY2025 request we did talk about relooking at funding the CICs.

Mr. Bouse: When did OJA cut the funding for those? The Woodward CIC may have been jointly funded by the city of Woodward and OJA. Woodward and OJA pulled the funding. I thought it was a great program.

CFO Clagg: 2016

Dr. Grissom: As the SAG chair, I would like to point out that the 3 proposals are diverse. That to me is exciting, we have 3 programs looking a different ways to use these types of funds to keep kids from penetrating further into the system. There is some creativity at work with the 3 different proposals, being very different.

Mr. Tardibono: There is geographic diversity to.

Dr. Grissom: There is geographic diversity. With it being the State Advisory Group, I like seeing things from different parts of the state and I like seeing different approaches that are pretty creative.

Chair Youngblood: Does the SAG only have a \$150,000 or is there more?

Dr. Grissom: We've got more.

Ms. Broyles: There is more, and we will be doing another round actually.

Chair Youngblood: That is great

Ms. Broyles: That is due to the pandemic. You will see when you see the financial parts that it looks like we have a lot of federal funding.

Dr. Emerson: This may be beyond the scope, but is Dr. Grissom just allowed to respond, it was alluded to a few years ago we had a transgression in one of our counties, I think on the sight and sound requirement.

Dr. Grissom: We have done a number of things to address, I am trying to be nice. Across time there is turnover, judges change. For example, judges who know the rules on placement in detention or jail moves on and someone new comes in and they don't know some of those rules.

Dr. Emerson: I knew education was a big component.

Dr. Grissom: There was a gap in communication in certain parts of that local operation. As a general rule, we can count on OJA workers to be on top of where kids are. Every once in a while, there are staff turnovers at different levels, and someone doesn't behave they way they are supposed to. Bam, you have a problem. We've upped our interaction with Department of Health in terms of expectations of jails and detention centers, and so on. We are doing more to monitor so that we don't have that.

Ms. Broyles: State-wide trainings across the state. Our numbers are good right now.

Director Holt: There was one judge in one county, under that law at the time, that was not certified to hold children in that jail that costs us hundreds of thousands in federal funding. I spoke at many judicial conferences with dramatic pauses talking about the loss of that money. Part of one OJA, is our workers are aware of who and how to contact when they see a problem. We have a strong general counsel to have those conversations if our workers cannot/do not have the ability to speak law to the judges.

Chair Youngblood: Very good. Thank you for the time and involvement on that very important committee.

Director Holt: Also, because of that turnaround, Laura do you want to talk about the national conference?

Ms. Broyles: Actually, because we were able to turn it around, there were a lot of states that found themselves out of compliance with that particular core requirement. Oklahoma was the only state that was brought back into full compliance.

Dr. Emerson: O, good.

Chair Youngblood: Very good.

Ms. Broyles: We changed that with legislation. Because of that legislation, we are actually a national model and our compliance monitor, David McCullough spoke at the plenary session as the lead state. Oklahoma actually covered 5 of the sessions in model programming for our state at the national conference.

Dr. Emerson: Wow, kudos.

Director Holt: So, from non-compliance to speaking on 5 panels at the national conference.

Dr. Emerson: That is work, a lot of work.

Chair Youngblood: Thank you for that background. That is awesome.

Discussion and possible vote to amend and/or approve SAG proposed initial award of Title II formula grant funds to Rogers County Youth Services in the amount of \$50,000.00

Mr. Bouse moved to approve with a second by Dr. Grissom

Aye: Bouse, Emerson, Foss, Grissom, Johnson, Tardibono, Thomas, Worthen, and Youngblood

Nay:

Abstain:

Absent:

SAG proposed initial award of Title II formula grant funds to Rogers County Youth Services in the amount of \$50,000.00 approved.

Discussion and possible vote to amend and/or approve SAG proposed initial award of Title II formula grant funds to Pivot, Inc. in the amount of \$50,000.00

Dr. Grissom moved to approve with a second by Mr. Tardibono

Aye: Bouse, Emerson, Foss, Grissom, Johnson, Tardibono, Thomas, Worthen, and Youngblood

Nay:

Abstain:

Absent:

SAG proposed initial award of Title II formula grant funds to Pivot, Inc. in the amount of \$50,000.00 approved.

Discussion and possible vote to amend and/or approve SAG proposed initial award of Title II formula grant funds to Choctaw, Pushmataha, and McCurtain County Youth Services in the amount of \$50,000.00

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

Aye: Bouse, Emerson, Foss, Grissom, Johnson, Tardibono, Thomas, Worthen, and Youngblood

Nay:

Abstain:

Absent:

SAG proposed initial award of Title II formula grant funds to Choctaw, Pushmataha, and McCurtain County Youth Services in the amount of \$50,000.00 approved.

Update on the Next Generation Campus Project

A quick video of the ongoing project was played, and CFO Clagg discussed the attached presentation.

Chair Youngblood: Wow, I feel like I just walked through.

CFO Clagg: Thanks to Paula Christiansen and Constanzia for the video. For as good as it looks, you should see it in person. It is just amazing. We look forward to completion of that, target date is July 1.

CFO Clagg proceeded to talk through the attached presentation.

Judge Foss: Kevin is right, this is nice what Paula has done, but you have to see it. It is big. You can see bringing those big trucks in where they would go. It is really amazing compared to the old dining hall and warehouse looked like.

Chair Youngblood: The windows, it reminds me of summer camp building. The big, full of light windows. It is just amazing.

Judge Foss: Some of the other things Kevin mentioned, aren't really part of the dining hall project. The HR building, there are lots of little projects, like the gym floor, are going on besides just the dining hall. They are not part of this contract, but things the agency is handling out of other funds. The STEM project was part of a grant, right?

CFO Clagg: Correct.

Judge Foss: It is a very active place, lots of stuff going on.

Chair Youngblood: After it is done, we should have another board meeting out there.

CFO Clagg: Yes.

Mr. Thomas: I will say, I am really excited. I have been going out there probably about 15 years. But to see this, while it is happening it is really exciting. I am excited for the kids; of course, we don't want them to have to go there. But if they are there, we know all of this is going to help them psychologically, emotionally and in their hearts and their minds. I am really excited to see this.

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

CFO Clagg presented the attached finance report.

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

Aye: Bouse, Emerson, Foss, Grissom, Johnson, Tardibono, Thomas, Worthen, and Youngblood

Nay:

Abstain:

Absent:

The year-to-date OJA Finance Report approved.

Discussion and/or possible vote to amend and/or approve the 2022-23 year-to-date, FY2023, Oklahoma Youth Academy Charter School Finance Report

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

Aye: Bouse, Emerson, Foss, Grissom, Johnson, Tardibono, Thomas, Worthen, and Youngblood

Nay:

Abstain:

Absent:

The 2022-23 year-to-date, FY2023, Oklahoma Youth Academy Charter School Finance Report approved.

Discussion and/or possible vote to amend and/or approve modifications to the 2022-23, FY2023, encumbrances for the Oklahoma Youth Academy Charter School

No modifications for consideration.

Oklahoma Youth Academy Charter (OYACS) School Administration Report

Ms. Sanchez gave a verbal update.

Executive Session

Board decided not to enter executive session.

Discussion and possible vote to return to regular session

N/A

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

N/A

Announcements/ comments

Chair Youngblood: I have a couple of things I would like to say. Thank you for 3 years, it would be fun they say. Covid wasn't fun and a lot of things we have done, weren't fun. It has been fun having you lead and deliver an incredible staff and executive team. The people on the ground, like the team you brought us today, having things move through the legislature, getting grants back open, getting us into compliance from out of compliance, and having people all over the state take on key roles. It is a different organization, moving in the right direction. and the Board sincerely appreciates leadership. We know it is a team effort, and it is every single person, every single day. It does take someone at the end of the day that the buck stops to. When we were a different Board, we reviewed you and held you in that light. I don't think any one of us ever changed that philosophy, you are truly that one employee that we hold accountable, and the buck stops with. We laud you and applaud you. Thank you for your leadership. The second point I want to make, it is so wonderful to hear Audrey call a full Board. We are so appreciative and excited for our not so new to OJA, new board member. Les, thank you so much for being willing to step up and take the mantle of this position. It is not something that is done lightly. I know that all of us put in hours each month, if not just preparing for this meeting. People on legislative committee, people on our team watching over the Next Gen, people going to SAG, people carrying over to adult and juvenile justice and being willing to step in and jump in there. Each and every person plays such an important point. We have had this vacuum of needing you to fill this seat. Your perspective, your history, your vision each one of us comes with a different view and a different passion. Sometimes, we enter into these wonderfully passionate debates. We have never been a rubberstamping board, if you think that is what you are getting into you are wrong. We have never been a rubberstamping board, and I am proud of that. But we are also a Board that reviews our information before we get here, we ask details questions before we get here, and we are not afraid to contact any member of staff, nor are any staff are afraid to speak directly to us. The product that we happily and heartily work forward with OJA is so expanded by your perspective and experience and coming on board with all of us. We are so glad. Thank you for taking on that mantle and joining us.

Mr. Thomas: Thank you. It is an honor to be here with you all and serving with you all. Impacting the next generation is a personal passion of mine I have had the honor and privilege of working with young people that have made mistakes, bad decisions for a while. Being able to be on this side of it, if you pinch me, I probably wouldn't feel it. Thanks for having me, and I am excited about the future. I can tell by the way you all operate, that you operate in excellence. I serve on several boards, and when I got all the information from Audrey, I was like this is real. Now I understand why it takes some time to study before, I have never had to study before. Again, it is an honor to be here.

New business

There was no new business.

Adjournment

Grissom moved to adjourn with a second by Ms. Johnson

Aye: Bouse, Emerson, Foss, Grissom, Johnson, Tardibono, Thomas, Worthen, and Youngblood

Nay:

Abstain:

Absent:

Chair Youngblood adjourned the meeting at 11:35 a.m.

Minutes approved in regular session on the 18<sup>th</sup> day of April, 2023.

Prepared by:

Signed by:

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Audrey Rockwell, Secretary

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Timothy Tardibono, Vice Chair

# Next Generation Campus Update





# Next Generation Campus Update

1. OJA is negotiating with contractor on cost of demolition of the current Dining Hall/warehouse. Fencing, much of it temporary (but long-term), is almost  $\frac{1}{2}$  of the initial cost proposal. We have requested a detailed itemization of the cost and hope to be able to reach an agreement within the next few days.
2. Our architect, Rees, is conducting a feasibility study to determine the cost to update Lyda and Nightengale Cottages. The study should be completed by the end of April and will aide in the decision to upgrade, replace, or leave as is.
3. Gym floor replacement has been awarded. We are waiting on the contractor to sign and return the contracts – the bids came in under our estimate.
4. Asbestos abatement & rebuild of the HR Building continues.

# Charges against Contingencies (CAC)

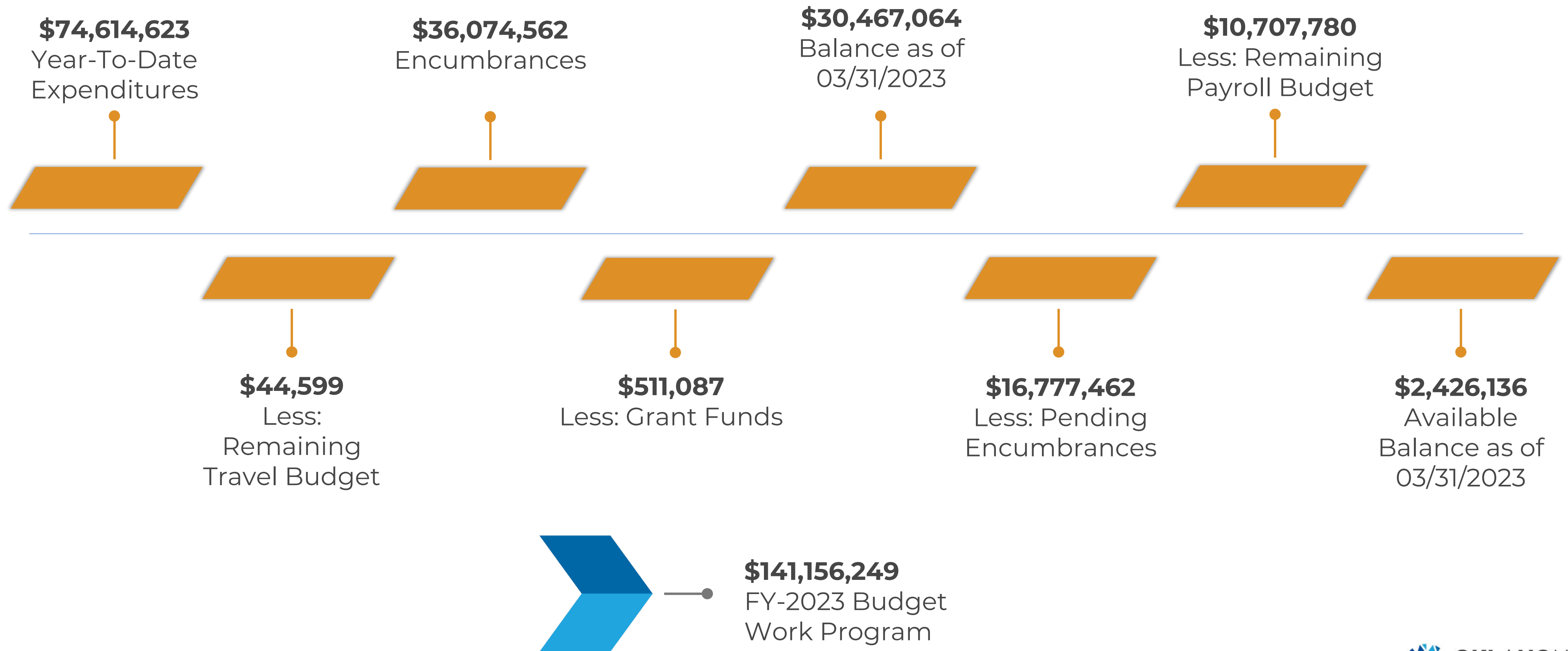
COR 13 a	Demolition Project – all items except the security fencing	\$207,674
COR 13 b	Demolition Project – security fencing Pending \$124,269	TBD
Pending	Food waste disposal upgrade are being contemplated.	TBD
	Original Contingency Allocation	\$209,309
	Total CAC to date (not including this period)	\$150,014
	Total CAC this period	\$124,269
	Current Contingency Balance	-\$148,379
	Add Allowance for Cost Escalations	176,987
	Current Balance	\$28,608

# OJA Finance Report

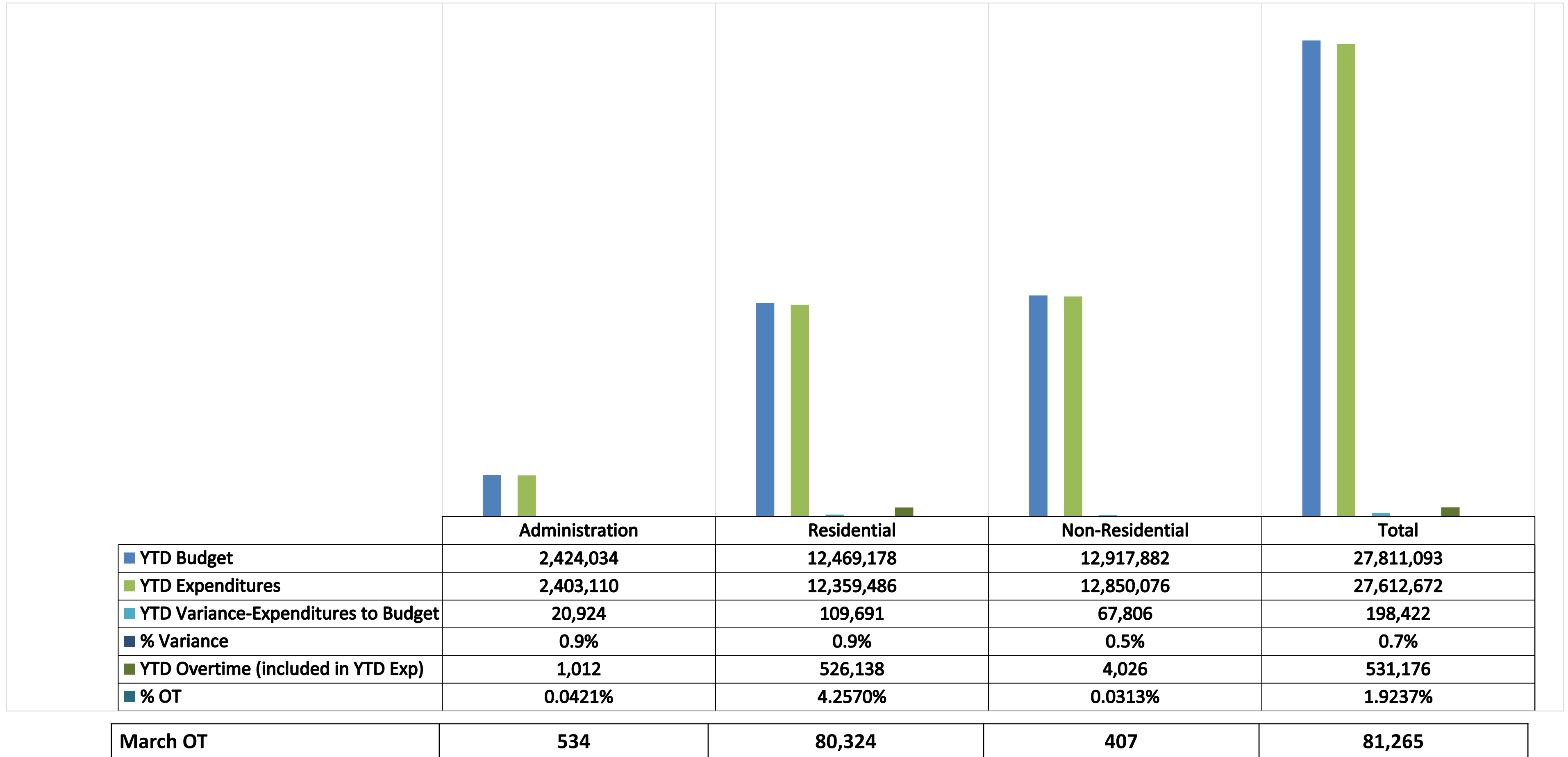


# FY-2023 Operation/Capital ,Budget Projections

As of 03/31/2023



# FY-2023 Operation/Capital Budget Projections As of 03/31/2023



# FY-2023 Revolving Funds Revenue Projections As of 03/31/2023

Revenue Source	FY-23 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Budget
SSI and SSA	\$ 19,308	\$ 14,481	\$ 63,580	\$ -0-	\$ 49,099
Income from Rent	17,802	13,352	13,352		-0-
Charter School State Aid/Grants	849,174	636,881	401,759	209,712	(25,409)
School Breakfast/Lunch/Snacks Program	195,476	146,607	128,309		(18,298)
Refunds & Reimbursements (includes DHS Safety Shelter and Rehabilitation Drug and Alcohol Services)	3,968,503	2,976,377	2,354,613	41,164	(580,601)
Sales	33,801	25,351	2,626	-	(22,725)
Child Support	143,619	107,714	104,426		(3,288)
Other Receipts	23,573	17,680	84,000		66,320
<b>Total Revolving Funds</b>	<b>\$ 5,251,256</b>	<b>\$ 3,938,442</b>	<b>\$ 3,152,665</b>	<b>\$ 250,876</b>	<b>\$ (534,901)</b>

# FY-2023 Federal Funds Revenue Projections As of 03/31/2023

FFP Revolving Fund	Projected Annual Revenue	Projected YTD Revenue	Actual Revenue	In-Transit	Variance
Residential Behavior Management Services (RBMS)	\$ 6,700,000	\$ 5,025,000	\$ 4,313,595	\$ 1,069,509	\$ 358,104
Targeted Case Management (TCM)	1,900,000	1,425,000	1,823,290	329,384	727,674
IV-E Shelter	110,000	82,500	96,459	95,112	109,071
Indirect Cost Reimbursement (OHCA)	95,322	71,492	-	142,856	71,365
Grants (Formula)	822,574	616,931	15,427	-	(601,504)
DAC-RSAT/CARES ACT/LRCPC	194,864	146,148	305,977	-	159,829
State Recovery Fund	6,277,462	1,569,366	140,399	-	(1,428,966)
Health Department (Detection and Mitigation of COVID-19 in Confinement Facilities)	2,000,000	1,500,000	52,758	273,017	(1,174,225)
<b>Total</b>	<b>\$ 16,100,222</b>	<b>\$ 8,936,436</b>	<b>\$ 6,747,905</b>	<b>\$ 1,636,861</b>	<b>\$ (604,427)</b>

# 700 Fund Accounts

As of 03/31/2023

## Trust Fund - 701

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



**\*\*Cash Balance as of 03/31/2023**  
**\$6,937.38**

## Donation 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 03/31/2023**  
**\$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 03/31/2023**  
**\$14,555.42**

## Victim Restitution Fund - 704

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



**\*\*Cash Balance as of 03/31/2023**  
**\$18,911.40**



# The Oklahoma Economy

This month's report is similar to the last couple of years. Each month better than the previous year although by only 1.2% for the month of March – the lowest such comparison since June of 2022.

12-month period is 1.77 (11.2%) Billion above the previous 12-month period.

As measured by the Consumer Price Index, the U.S. Bureau of Labor Statistics reports the annual inflation rate at 6.0% in February. The energy component of the index increased 5.2% over the last year, and the food index remained high at 9.5%.

The U.S. jobless rate was 3.6% in February, up by 0.2 of a percentage point from the prior month. Oklahoma's employment numbers continue to show strength. In February, the rate was 3.0%, a decrease of 0.1% from January.

Regional economic trends remain positive. For March, the Creighton University Mid-America Business Conditions Index for the nine-state region stayed above growth neutral at 50.8. The Oklahoma component of the index rose to 55.3, increasing from 54.9 the previous month.

# Gross Receipts to the Treasury

PRELIMINARY

## MONTHLY COMPARISON

(In \$ millions)	MONTHLY COMPARISON		Variance From Prior Year	
	March-22	March-23	\$	%
<b>Total Income Tax</b>	<b>490.1</b>	<b>500.2</b>	<b>10.2</b>	<b>2.1%</b>
<i>Individual</i>	420.1	431.5	11.4	2.7%
<i>Corporate</i>	70.0	68.7	(1.3)	-1.8%
<b>Sales &amp; Use Tax (1)</b>	<b>526.2</b>	<b>556.0</b>	<b>29.8</b>	<b>5.7%</b>
<i>Sales Tax</i>	450.5	470.1	19.6	4.3%
<i>Use Tax</i>	75.6	85.8	10.2	13.5%
<b>Gross Production</b>	<b>165.3</b>	<b>156.6</b>	<b>(8.7)</b>	<b>-5.2%</b>
<b>Motor Vehicle</b>	<b>82.5</b>	<b>79.2</b>	<b>(3.3)</b>	<b>-4.1%</b>
<b>Other Sources (2)</b>	<b>119.1</b>	<b>107.7</b>	<b>(11.4)</b>	<b>-9.5%</b>
<b>TOTAL REVENUE</b>	<b>1,383.1</b>	<b>1,399.7</b>	<b>16.6</b>	<b>1.2%</b>

(1) Includes Collections for Counties and Municipalities

(2) Gross Collections from OTC

Details may not sum due to rounding.

# Gross Receipts to the Treasury

PRELIMINARY (In \$ millions)	12 Month Period Ending April 22 - March 23		Variance From Prior Year	
	Prior Year Apr 21-Mar 22	Current Year Apr 22-Mar 23	\$	%
<b>Total Income Tax</b>	<b>5,444.5</b>	<b>6,099.6</b>	<b>655.1</b>	<b>12.0%</b>
<i>Individual</i>	4,523.6	5,090.3	566.7	12.5%
<i>Corporate</i>	920.9	1,009.3	88.4	9.6%
<b>Sales and Use Tax (1)</b>	<b>6,492.2</b>	<b>6,983.9</b>	<b>491.8</b>	<b>7.6%</b>
<i>Sales Tax</i>	5,525.0	5,905.9	380.9	6.9%
<i>Use Tax</i>	967.2	1,078.0	110.9	11.5%
<b>Gross Production</b>	<b>1,365.2</b>	<b>2,020.6</b>	<b>655.4</b>	<b>48.0%</b>
<b>Motor Vehicle</b>	<b>884.5</b>	<b>880.0</b>	<b>(4.5)</b>	<b>-0.5%</b>
<b>Other Sources (2)</b>	<b>1,682.1</b>	<b>1,654.4</b>	<b>(27.7)</b>	<b>-1.6%</b>
<b>TOTAL REVENUE</b>	<b>15,868.4</b>	<b>17,638.6</b>	<b>1,770.12</b>	<b>11.2%</b>

(1) Includes Collections for Counties and Municipalities

(2) Gross Collections from OTC

Details may not sum due to rounding.

# Sole Source Purchases As of 03/31/2023

**None to Report**




# Emergency Purchases

As of 03/31/2023

EMR#	Date	Vendor	Description	Location	Amount
------	------	--------	-------------	----------	--------

None to Report



Oklahoma Youth  
Academy Charter School  
(OYACS) Audit

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

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

**JUNE 30, 2022**

**Audited by**

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

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

**SCHOOL DISTRICT OFFICIALS  
JUNE 30, 2022**

BOARD OF EDUCATION

Chairman	Karen Youngblood
Vice-Chairman	Dr. Mautra Jones
Member	Bartlett Bouse
Member	Dr. Amy Emerson
Member	Honorable Janet Foss
Member	Dr. Stephen Grissom
Member	Timothy Tardibono
Member	Jenna Worthen

MINUTES CLERK

Audrey Rockwell

SCHOOL TREASURER

Kevin Clagg

SUPERINTENDENT

Melissa White

EXECUTIVE DIRECTOR OFFICE OF JUVENILE AFFAIRS

Rachel Holt



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

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JUNE 30, 2022**

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

**Certified Public Accountants**

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying combined fund type and account group financial statements – regulatory basis of the Oklahoma Youth Academy No. J-001, Oklahoma County, Oklahoma (the “School”), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School’s basic financial statements as listed in the table of contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above 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, 2022, or the changes in its financial position, or, where applicable, its cash flows for the year then ended.

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

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

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balance arising from regulatory basis transactions of each fund type of the School as of June 30, 2022, and the revenues collected, expenditures paid and encumbered, and budgetary results, for the year then ended on the regulatory basis of accounting described in Note 1.

### ***Basis for Unmodified Opinion on Regulatory Basis of Accounting***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Oklahoma State Department of Education to meet financial reporting requirements of the State of Oklahoma; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 generally accepted auditing standards 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 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 generally accepted auditing standards 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.
- Consider 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 basic financial statements. The combining statements – regulatory basis and the schedule of expenditures of federal awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements – regulatory basis and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the regulatory basis of accounting described in Note 1.

### ***Other Matters***

#### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the schedule of statutory, fidelity and honesty bonds and 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 April 11, 2023, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

*Wilson, Dotson & Associates*

Wilson, Dotson & Associates, PLLC

Shawnee, Oklahoma  
April 11, 2023

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

COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - REGULATORY BASIS  
ALL FUND TYPES  
JUNE 30, 2022

	<u>GOVERNMENTAL FUND TYPES</u>
	<u>GENERAL</u>
<u>ASSETS</u>	
Cash	\$ <u>358,341</u>
<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities	\$ -
Fund Balance	
Unassigned	<u>358,341</u>
Total Liabilities and Fund Balance	\$ <u>358,341</u>

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

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

**COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2022**

	GOVERNMENTAL FUND TYPES
	GENERAL
Revenues collected:	
State sources	\$ 1,971,721
Federal sources	462,387
Non-revenue receipts	399
Total revenues collected	2,434,507
Expenditures:	
Instruction	1,623,565
Support services	601,694
Operation of non-instructional services	178,834
Other outlays	399
Total expenditures	2,404,492
Excess of revenues collected over (under) expenditures	30,015
Fund balance, beginning of year	328,326
Fund balance, end of year	\$ 358,341

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

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

**COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -  
REGULATORY BASIS - GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2022**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
Revenues collected:				
Local sources	\$ 2,000	2,000	-	(2,000)
State sources	2,418,520	2,418,520	1,971,721	(446,799)
Federal sources	383,354	383,354	462,387	79,033
Non-revenue receipts	-	-	399	399
Total revenues collected	2,803,874	2,803,874	2,434,507	(369,367)
Expenditures:				
Instruction	-	1,623,565	1,623,565	-
Support services	-	601,694	601,694	-
Operation of non-instructional services	-	178,834	178,834	-
Other outlays	-	399	399	-
Unbudgeted	3,132,200	727,708	-	727,708
Total expenditures	3,132,200	3,132,200	2,404,492	727,708
Excess of revenues collected over (under) expenditures	(328,326)	(328,326)	30,015	358,341
Fund balance, beginning of year	328,326	328,326	328,326	-
Fund balance, end of year	\$ -	-	358,341	358,341

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



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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity and Related Parties**

The governing authority of the School is the Board of Juvenile Affairs (OJA Board), members of which are appointed by the Governor with the advice and consent of the Senate and in accordance with 10A O.S. § 2-7-101, governs the Office of Juvenile Affairs (OJA). As required by 10A O.S. § 2-7-601, OJA provides education and other services to juveniles assigned to its responsibility and placed in OJA-operated facilities. Prior to July 1, 2015, OJA had 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 5% of the State Aid allocations as a fee for administrative services rendered.

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd**

**B. Mission**

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

**C. Measurement Focus**

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

The School has the following fund type:

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

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

Governmental funds include the following fund type:

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

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd**

**C. Measurement Focus – cont'd**

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

**D. Basis of Accounting and Presentation**

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd**

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

**1. Deposits and Investments**

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

**2. Fair Value of Financial Instruments**

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

**3. Estimates**

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

**4. Interfund Transactions**

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

**5. Inventories**

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

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd**

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

**6. Fixed Assets**

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

**7. Compensated Absences**

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

**8. Fund Balance Classifications**

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd**

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

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

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

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

**9. Local Revenues**

Local sources of revenues include reimbursements and contributions.

**10. State Revenues**

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd**

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

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

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

**11. Federal Revenues**

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

**12. Instruction Expenditures**

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

**13. Support Services Expenditures**

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

**14. Operation of Non-Instructional Services Expenditures**

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

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd**

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

**15. Facilities Acquisition and Construction Services Expenditures**

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

**16. Other Outlays Expenditures**

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

**17. Other Uses Expenditures**

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

**18. Repayment Expenditures**

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

**19. Memorandum Only – Total Columns**

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



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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS  
June 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd**

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

**20. Resource Use Policy**

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

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**3. DETAILED NOTES CONCERNING THE FUNDS**

**Deposits and Investments**

*Custodial Credit Risk*

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

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

At June 30, 2022 the School held deposits of approximately \$358,341 in designated accounts with the Oklahoma State Treasurer's office. These deposits were covered by \$250,000 Federal Depository Insurance (FDIC), with any funds in excess of that amount during the year secured with direct obligations of the U.S. Government insured or collateralized with securities held by the State Treasurer.

*Investment Credit Risk*

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**3. DETAILED NOTES CONCERNING THE FUNDS – cont'd**

**Deposits and Investments – cont'd**

*Investment Interest Rate Risk*

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

*Concentration of Investment Credit Risk*

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

At June 30, 2022, the School had no concentration of credit risk as defined above.

**4. OTHER INFORMATION**

**A. Risk Management**

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

**B. Contingent Liabilities**

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

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**4. OTHER INFORMATION**

**C. Employee Retirement System and Plan**

Description of Plan

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

Basis of Accounting

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

Funding Policy

The School, the State of Oklahoma, and the participating employees make contributions. The contribution rates for the School and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.00% of covered compensation. Additionally, OTRS receives "federal matching contributions" for positions whose funding comes from federal sources or certain grants. The matching contribution rate was 7.90%. Contributions received by the System from the State of Oklahoma are from 3.50% 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 2022, 2021 and 2020 were \$303,490, \$385,724 and \$420,723, respectively.

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2022**

**4. OTHER INFORMATION – cont'd**

**D. Related Party Transactions**

1. The School received funding in the amount of \$1,447,349 from OJA. This represents 59% of the revenue received for the year ended June 30, 2022. Significant changes in the funding from OJA could have a favorable or unfavorable impact on the operating results of the School.
  
2. The School has a contract with Oklahoma State Board of Education (the "Board") to sponsor the School under the provisions of the Charter School Act under Title 70 of the Oklahoma Statutes. The Board provided funding to the School under the provisions of Oklahoma Statutes and rules of the State Department of Education as described in Note 1. Funding is based on the School's enrollment as calculated by the State Department of Education minus 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 \$374,295 for the year ended June 30, 2022. These funds accounted for 15% of the revenues collected by the School for the year ended June 30, 2022.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Project Number	Program or Award Amount	Balance at July 1, 2021	Receipts	Expenditures	Balance at June 30, 2022
<b><u>U.S. Department of Education:</u></b>							
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I	84.010	511	\$ 48,846	-	-	48,846	-
Title I 2020-21 - Note 1	84.010	799	-	-	13,276	-	-
Title ID, Neglected and Delinquent	84.010	531	134,557	-	110,517	134,557	-
Title ID, Neglected and Delinquent 2020-21 - Note 1	84.010	799	-	-	109,086	-	-
Title I Cluster			<u>183,403</u>	<u>-</u>	<u>232,879</u>	<u>183,403</u>	<u>-</u>
IDEA-B Discretionary Professional Development - OSDE	84.027	613	200	-	-	-	200
IDEA-B Discretionary Professional Development - District	84.027	615	500	-	-	-	500
IDEA-B Flow Through	84.027	621	30,260	-	-	-	30,260
IDEA-B Flow Through 2020-21 - Note 1	84.027	799	-	-	16,180	-	-
American Rescure Plan IDEA-B Flow Through	84.027X	628	4,886	-	-	-	4,886
Special Education Cluster			<u>35,846</u>	<u>-</u>	<u>16,180</u>	<u>-</u>	<u>35,846</u>
Title IIA, Teacher and Principal Training and Recruitment	84.367	541	8,330	-	-	-	8,330
Title IIA, Teacher and Principal Trainnig and Rcrtmnt 2020-21 - Note 1	84.367	799	-	-	13,000	-	-
Title V, Subpart 2 Rural/Low Income Schools	84.358	586	6,550	-	-	-	6,550
Title IVA, Student Support and Academic Enrichment Grant	84.424A	552	10,000	-	-	10,000	-
Title IVA, Student Support and Acdmc Enrchmnt Grnt 2020-21 - Note 1	84.424A	799	-	-	2,704	-	-
COVID-19 ESSER II Formula Funding	84.425D	793	158,932	-	-	-	158,932
American Rescue Plan ESSER III	84.425U	795	357,192	-	-	-	357,192
Sub Total			<u>541,004</u>	<u>-</u>	<u>15,704</u>	<u>10,000</u>	<u>531,004</u>
<b>Total U.S. Department of Education</b>			<u>760,253</u>	<u>-</u>	<u>264,763</u>	<u>193,403</u>	<u>566,850</u>
<b><u>U.S. Department of Agriculture:</u></b>							
<u>Passed Through Oklahoma State Department of Education:</u>							
School Breakfast Program	10.553	764	-	832	59,910	57,441	3,301
Emergency Operational Costs Reimbursement (SBP & NSLP)	10.555	762	-	-	9,027	2,950	6,077
National School Lunch Program	10.555	763	-	1,832	128,073	116,325	13,580
P-EBT Program	10.649	760	-	-	614	614	-
Child Nutrition Cluster			<u>-</u>	<u>2,664</u>	<u>197,624</u>	<u>177,330</u>	<u>22,958</u>
<b>Total U.S. Department of Agriculture</b>			<u>-</u>	<u>2,664</u>	<u>197,624</u>	<u>177,330</u>	<u>22,958</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 760,253</u>	<u>2,664</u>	<u>462,387</u>	<u>370,733</u>	<u>589,808</u>

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022

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

Note 2: **Basis of Presentation** - The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended and does not present the financial position, changes in net assets, or cash flows of the District.

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

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

**Certified Public Accountants**

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type financial statements-regulatory basis, within the combined financial statements, of the Oklahoma Youth Academy No. J-001, Oklahoma County, Oklahoma (the "School"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School's combined financial statements, and have issued our report thereon dated April 11, 2023. The report on these financial statements was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board.

### **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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wilson, Dotson & Associates*

Wilson, Dotson & Associates, PLLC

Shawnee, Oklahoma  
April 11, 2023

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

**FINDINGS RELATED TO FINANCIAL REPORTING  
FOR THE YEAR ENDED JUNE 30, 2022**

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

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022**

There were no prior year findings.

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

**SCHEDULE OF STATUTORY, FIDELITY AND HONESTY BONDS  
FOR THE YEAR ENDED JUNE 30, 2022**

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>POLICY NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
Axis Insurance Company	Superintendent	P00100038011702	\$ 100,000	7/1/21 - 7/1/22
	Treasurer	P00100038011702	100,000	7/1/21 - 7/1/22
	Encumbrance Clerk	P00100038011702	100,000	7/1/21 - 7/1/22
	Minutes Clerk	P00100038011702	50,000	7/1/21 - 7/1/22

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

SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT  
FOR THE YEAR ENDING JUNE 30, 2022

State of Oklahoma        )  
  )ss  
County of Pottawatomie    )

The undersigned auditing firm of lawful age, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with the Oklahoma Youth Academy for the audit year 2021-22.

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



by \_\_\_\_\_  
Authorized Agent

Subscribed and sworn to before me this 11<sup>th</sup> day of April, 2023.



\_\_\_\_\_  
Notary Public (Commission #23004151)  
My commission expires March 24, 2027

LISA COOK NOTARY PUBLIC - STATE OF OKLAHOMA MY COMMISSION EXPIRES MAR. 24, 2027 COMMISSION # 23004151
--

**WILSON, DOTSON & ASSOCIATES, P.L.L.C.**  
**Certified Public Accountants**

American Institute of Certified Public Accountants <sup>Members</sup> Oklahoma Society of Certified Public Accountants

April 11, 2023

Ms. Melissa White, Superintendent  
Oklahoma Youth Academy  
3812 N. Santa Fe, Suite 400  
Oklahoma City, OK 73118

Dear Ms. White:

Listed below is the audit exception and recommendation relayed to management. Please review these items very carefully. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

Reconciliation of Schedule of Expenditures of Federal Awards (SEFA) with OCAS Data


The Title I program, project 511, had \$533 more in expenditures claimed for reimbursement, and scheduled on the SEFA, than were classified to the program's project code. This appears to be the result of payments being reclassified to the local project code after they had been claimed for reimbursement. We recommend that the claims for all federal programs be reconciled with the expenditures classified to the applicable project codes prior to closing the year.

We take this opportunity to thank you and your professional staff (especially Ms. Walker) for the outstanding cooperation and invaluable assistance you gave us during our recent audit work.

Sincerely,



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



Oklahoma Youth  
Academy Charter School  
(OYACS)

Oklahoma Youth Academy Charter School Combined Statement of Revenue, Expenditures and Fund Balances School Year 2022-2023 as of March 31, 2023		OJA General and Revolving Funds	Fund 25000	Totals as of 03/31/2023	COJC (972)	SOJC (975)	Total
<b>Revenues</b>							
Foundation/Salary Incentive	\$ -	\$ 199,643.37	\$ 199,643.37	\$ 199,643.37	\$ -	\$ 199,643.37	\$ 199,643.37
Alternative Ed Grant		82,945.22	82,945.22	82,945.22	-	82,945.22	82,945.22
Redbud School Funding Act		1,528.04	1,528.04	1,528.04	-	1,528.04	1,528.04
Title I N&D		24,039.93	24,039.93	24,039.93	-	24,039.93	24,039.93
Title IA		48,845.91	48,845.91	24,422.95	24,422.96	48,845.91	48,845.91
Title IV-A LEA		10,000.00	10,000.00	5,000.00	5,000.00	10,000.00	10,000.00
Textbooks/Ace Technology		2,951.01	2,951.01	2,951.01	-	2,951.01	2,951.01
Child Nutrition Program _Operation/Admin Cost		12,039.72	12,039.72	12,039.72	-	12,039.72	12,039.72
Child Nutrition Program _Breakfast		40,424.15	40,424.15	38,961.01	1,463.14	40,424.15	40,424.15
Child Nutrition Program _Lunches and Snacks		87,132.72	87,132.72	82,341.69	4,791.03	87,132.72	87,132.72
Refund		2,376.81	2,376.81	2,376.81	-	2,376.81	2,376.81
Office of Juvenile Affairs **	750,911.31		750,911.31	560,546.01	190,365.30	750,911.31	750,911.31
<b>Total Revenues</b>	<b>\$ 750,911.31</b>	<b>\$ 511,926.88</b>	<b>\$ 1,262,838.19</b>	<b>\$ 1,036,795.76</b>	<b>\$ 226,042.43</b>	<b>\$ 1,262,838.19</b>	<b>\$ 1,262,838.19</b>
<b>Expenditures</b>							
Equipment and Library Resources	\$ 9,309.97	\$ -	\$ 9,309.97	\$ 9,231.99	\$ 77.98	\$ 9,309.97	\$ 9,309.97
Operational Expenses	77,418.61	89,403.80	166,822.41	156,204.79	10,617.62	166,822.41	166,822.41
Payroll Expenses	644,104.27	572,852.21	1,216,956.48	957,452.51	259,503.97	1,216,956.48	1,216,956.48
Professional Fees	417.00	-	417.00	192.00	225.00	417.00	417.00
Training and Travel	19,661.46	-	19,661.46	15,717.70	3,943.76	19,661.46	19,661.46
<b>Total Expenditures</b>	<b>\$ 750,911.31</b>	<b>\$ 662,256.01</b>	<b>\$ 1,413,167.32</b>	<b>\$ 1,138,798.99</b>	<b>\$ 274,368.33</b>	<b>\$ 1,413,167.32</b>	<b>\$ 1,413,167.32</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (150,329.13)</b>	<b>\$ (150,329.13)</b>	<b>\$ (102,003.23)</b>	<b>\$ (48,325.90)</b>	<b>\$ (150,329.13)</b>	<b>\$ (150,329.13)</b>
<b>Fund Balances July 1, 2022</b>	<b>-</b>	<b>358,340.75</b>	<b>277,569.97</b>	<b>287,422.73</b>	<b>70,918.02</b>	<b>358,340.75</b>	<b>358,340.75</b>
<b>Fund Balances 2022-2023 School Year</b>	<b>\$ -</b>	<b>\$ 208,011.62</b>	<b>\$ 127,240.84</b>	<b>\$ 185,419.50</b>	<b>\$ 22,592.12</b>	<b>\$ 208,011.62</b>	<b>\$ 208,011.62</b>
<b>**OJA Funds</b>	<b>COJC (972)</b>	<b>SOJC (975)</b>	<b>Total</b>				
Fund 19101/19	\$ 14,650.88	\$ 23,713.88	\$ 38,364.76				
Fund 19301	\$ 545,886.03	\$ 166,651.42	\$ 712,537.45				
Fund 20000	\$ 9.10		\$ 9.10				
	<b>\$ 560,546.01</b>	<b>\$ 190,365.30</b>	<b>\$ 750,911.31</b>				





# Oklahoma Youth Academy Charter School Request for 2022-2023 Encumbrances

Encumbrance#	Description	Vendor	Amount
2023-056	Various items recommended for 3 calming and deescalating areas to end isolation in youth facilities, see following details.		
	3 INDRESSME XXXLarge Cotton Rope Basket 21.7 1 x 21.7" x 13.8"	Amazon	\$79.65
	3 FEZIBO Standing Desk Anti Fatigue Mat Wooden Wobble Balance Board Stability Rocker with Ergonomic Design Comfort Floor Mat	Amazon	\$119.97
	3 BARMY Weighted Lap Pad for Kids (24"x24", 51bs, 7 Colors) Weighted Lap Blanket	Amazon	\$119.97
	3 EVERYMILE Upgraded Wobble Balance Board, Exercise Board for Balance and Core Training	Amazon	\$125.97
	6 Ear Protection Noise Canceling Headphones	Amazon	\$85.80
	4 pack Vdealen Magic Rainbow Puzzle Ball, Fidget Ball Puzzle Game Fun Stress Reliever Magic Ball Brain Teaser Fidget Toys for Children Teens	Amazon	\$14.99
	3 MP3 Player, 64GB MP3 Players with Bluetooth 5.2 Supports Lossless Music to Restore High-Fidelity Sound Quality, Support Recording, with FM	Amazon	\$119.97
	3 Adjustable Height Active Learning Stool - Padded Office Desk Chair with Rocking, Wobble, Tilting Motion	Amazon	\$476.19
	3 PopSockets: Fidget Train with Expanding PopSockets, Premium Fidget Toy	Amazon	\$59.97
	4 Pack) Pop It Fidget Toys, Pop Its Fidgets Stocking Stuffers	Amazon	\$5.99
	3 Posh Living Rockme Video Gaming Rocker Chair	Amazon	\$273.99
	3 Rugs.com Soft Solid Shag Collection Area Rug — 4x6	Amazon	\$177.00
			<hr/>
			\$1,659.46
	Shipping		<hr/>
			\$161.76
	Total 2023-056		<hr/> <hr/>
			\$1,821.22

# Oklahoma Youth Academy Charter School Request for 2022-2023 Encumbrances

Encumbrance#	Description	Vendor	Amount
2023-057	6 Noise Cancelling Earmuffs for students to use in the classroom for focus & cancellation	Amazon	<u>\$85.80</u>
2023-058	New Google software licenses are required to allow the chromebooks to be managed remotely, 25 x \$32.30	Dell Technologies	<u>\$807.50</u>

# QUESTIONS



[www.Oklahoma.gov/oja](http://www.Oklahoma.gov/oja)



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(405) 530-2800





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