


April 16, 2026

# Board of Juvenile Affairs Meeting





**Proposed  
minutes from the  
March 26, 2026  
meeting**



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 26, 2026

## Board Members Present

Gail Blaylock  
Bart Bouse  
David Crall (virtual)  
Carol Miller  
Les Thomas Sr.  
Josh Trimble  
Karen Youngblood

## Board Members Absent

Amy Emerson  
Jenna Worthen

## Call to Order

Chair Youngblood called the March 26, 2026 Board of Juvenile Affairs and Oklahoma Youth Academy Charter School Board meeting to order at 10:07 a.m. and requested roll call.

## Public Comments

There were no requests to make public comments.

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

Chair Youngblood explained the current subcommittee structure and membership. She requested the agency discuss internal needs and provide feedback and recommendations to the Board.

## Discussion and/or possible action on the proposed minutes for the January 15, 2026 board meeting

Reverend Trimble moved to approve with a second by Vice Chair Thomas

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

Nay:

Abstain: Bouse and Crall

Absent: Emerson and Worthen

Proposed minutes for the January 15, 2026 board meeting approved.

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

Executive Director Millington commented on how nice it was to see Carol Miller sitting on the Board. She took the time to introduce new staff members Bruce Hensley, Chief of Secure Care, Katy Feaver, Legislative Liaison, and Kaycee Valencia, Executive Assistant.

Update on the OJA 2026 Legislative Agenda

Ms. Feaver gave a brief verbal update on the 2026 legislative agenda including SB182 authored by Senator Gollihare, passed committee but is not expected to be heard on the Senate floor. HB3754, authored by Representative Sterling, this bill was not heard in committee, we worked to address concerns but ultimately there were still areas of improvement.

Rev. Trimble: Could you give us an example of questions and/or concerns identified?

Ms. Feaver: One was related to the fact the legislation currently only applied to facility staff, but there were questions related to expanding outside of staff.

Rev. Trimble: Was Sterling sole author?

Ms. Feaver: Yes.

Ms. Feaver thanked the Board for their time. Chair Youngblood recognized the next presenters.

State Advisory Group (SAG) Chair Les Thomas and Ms. Jennifer Francis, Deputy Chief Operating Officer, gave an update on the distribution of \$750,000.00 by rewarding 22 Request for Proposals (RFP) in 2025. SAG Chair Thomas took a moment to explain how important getting this money into the community was for pouring into the youth of Oklahoma. He also took a moment to recognize Constanzia Nizza for her work. Ms. Francis gave a brief explanation of the February RFPs, and explained the attached SAG funding proposals to the Board.

Discussion and possible vote to amend and/or approve the proposed award to the Boys and Girls Club of Ottawa County, through their partnership with the MODOC Nation, from Title II Formula funding up to \$200,000.00

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

Aye: Blaylock, Bouse, Crall, Miller, Thomas, Trimble, and Youngblood

Nay:

Abstain:

Absent: Emerson and Worthen

The proposed award to the Boys and Girls Club of Ottawa County, through their partnership with the MODOC Nation, from Title II Formula funding up to \$200,000.00 approved.

Discussion and possible vote to amend and/or approve the proposed award to Youth and Family Resource Center, through their partnership with the Citizen Pottawatomi Nation, from Title II Formula funding up to \$151,863.27

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

Aye: Blaylock, Bouse, Crall, Miller, Thomas, Trimble, and Youngblood

Nay:

Abstain:

Absent: Emerson and Worthen

The proposed award to Youth and Family Resource Center, through their partnership with the Citizen Pottawatomi Nation, from Title II Formula funding up to \$151,863.27 approved.

Rev. Trimble: You made mention Title II funds will be opening up, do you know how much funding is available?

Ms. Francis: This is my first time to apply for the funding, and we will go with our previous request which I believe was up to one million dollars.

Ms. Nizza: To clarify, Title II formula funding is based on a formula related to tribal population in the state. Generally, we sit around \$700,000.00 yearly. It does depend on the formulas point values. You apply for previous year's funding, and the distributor will adjust based on the formula.

Mr. Trimble: Thank you.

Chair Youngblood thanked SAG for their continued work.

Jeremey Evans, Chief of Programs, presented the attached secure juvenile detention data and the proposed FY2027 contracted beds.

After confirming the timeframes of the data presented, Mr. Bouse moved to approve as presented.

Chair Youngblood: Jeremy, can you explain the strange spikes in the data.

Chief Evans: October, November, and into December decreases are typically when judges release children to go home for the holidays.

Mr. Gene: As Constanzia likes to say we like to think we are doing a great job with our services and treatment plans.

Chair Youngblood: I didn't know if we could make any ties to functional family therapy or different approaches or modalities.

Chief Evans: Certainly, our workers and the YSAs play a role in that. Along with the ongoing prevention services.

Chair Youngblood: The downward decline is that a trend nationwide?

Chief Evans: I do not know about nationwide, but we will check into that. Again, our field and contractor partners are directly contributing to that trend in our state.

Chair Youngblood: comfortable outcome I know there is 1:1 frontline Thank you for sharing that with us

Mr. Bouse: I briefly heard about some data related to the decline of youth crime, and I didn't get the details. However, the information relayed was the decline is due to social media and online activities, but it is creating mental health crisis.

Chair Youngblood: I have read that as well.

Mr. Bouse: I don't want to take away from the work being done, but it is an interesting perspective but it creating whole lot more mental health problems.

Chair Youngblood clarified Mr. Bouse's earlier motion and asked for a second.

Discussion on secure juvenile detention data and a possible vote to amend and/or approve the proposed FY2027 contracted beds for the State Plan for the Establishment of Juvenile Detention Services

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

Aye: Blaylock, Bouse, Crall, Miller, Thomas, Trimble, and Youngblood

Nay:

Abstain:

Absent: Emerson and Worthen

The proposed FY2027 contracted beds for the State Plan for the Establishment of Juvenile Detention Services approved.

Discussion and/or possible vote to award, and/or adjust proposed award of Juvenile Detention Improvement Revolving funds to the Garfield County Juvenile Detention Center to repair and update the East Shower in the amount of \$1,130.27

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

Aye: Blaylock, Bouse, Crall, Miller, Thomas, Trimble, and Youngblood

Nay:  
Abstain:  
Absent: Emerson and Worthen

The proposed award of Juvenile Detention Improvement Revolving funds to the Garfield County Juvenile Detention Center to repair and update the East Shower in the amount of \$1,130.27 approved.

Discussion and/or possible action on the proposed rates and standards, Independent Living, RS2026-006-001

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

Aye: Blaylock, Bouse, Crall, Miller, Thomas, Trimble, and Youngblood  
Nay:  
Abstain:  
Absent: Emerson and Worthen

The proposed rates and standards, Independent Living, RS2026-006-001, approved.

Amber Miller, Director of Finance, explained the attached finance report to the Board.

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

Rev. Trimble moved to approve with a second by Vice Chair Thomas

Aye: Blaylock, Bouse, Crall, Miller, Thomas, Trimble, and Youngblood  
Nay:  
Abstain:  
Absent: Emerson and Worthen

Proposed year-to-date OJA Finance Report approved.

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

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

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

Aye: Blaylock, Bouse, Crall, Miller, Thomas, Trimble, and Youngblood  
Nay:  
Abstain:  
Absent: Emerson and Worthen

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

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

There were no proposed encumbrances.

Melissa Snipes, Oklahoma Youth Academy Charter School (OYACS) Superintendent, gave a brief explanation of the proposed school calendar.

Chair Youngblood took a moment to recognize our OYACS staff for their work and the fact they work a longer than average school calendar. Please send our thanks to the teachers and staff.

Rev. Trimble: I was able to virtually attend a recent graduation. It was amazing to watch and see the family interactions. Colleagues, please, if you can, please attend, it is well worth the opportunity to celebrate our work. With that said I am not seeing graduation on the proposed calendar.

Superintendent Snipes explained that due to our unique population, we celebrate graduations and GED completions based on completion and family availability not on a specific date.

Discussion and/or possible vote to amend and/or approve the proposed 2026-27 Oklahoma Youth Academy Charter School calendar

Rev. Trimble moved to approve with a second by Vice Chair Thomas

Aye: Blaylock, Bouse, Crall, Miller, Thomas, Trimble, and Youngblood

Nay:

Abstain:

Absent: Emerson and Worthen

The proposed 2026-27 Oklahoma Youth Academy Charter School calendar approved.

Oklahoma Youth Academy Charter (OYACS) School Administration Report

Superintendent Snipes informed the Board over the last month OYACS has had 3 OYACS graduations and a GED completion and celebrated a Mustang Treatment Center youth that graduated from Mustang Public Schools. She also gave the Board an update on state testing. Please note there will be an accreditation visit on April 22nd at the Central Oklahoma Juvenile Center (COJC). The results of our Performance Framework review will be presented at the May Statewide Charter School Board meeting; they are waiting for the results of our audit before they present the information. After presentation to the Board, it will then come before you all for review. I did receive a preview review, as a reminder, OYACS falls below the threshold on many of the assessments. However, they did create a new alternative education framework, and we met all but one of the criteria. I am trying to artfully defend the finding, the criteria is based on

the percentage of students that complete 6 credits. They do not take into consideration the academic year which, due to the population we serve, could be impacted. The staff did say we would have time to explain the discrepancy to the authorizing Board. Contract renewal, last time we went through the State Department of Education and now we are working through the Statewide Charter School Board. An application or a letter of intent that will need to come from our Board.

Judge Blaylock: I just have a comment; I would argue that only having 2 youth there for the full year is positive for us.

Snipes: Yes, I agree. We do use data and information related to recidivism, length of stay, and transitioning into to the community related to our population is impactful on their success.

Judge Blaylock: I hope they will take that into account

Snipes provided one last update on school at COJC. Youth are coming to COJC with a lot more credits than we have in the past. I think that is important to highlight the work of our detention centers and group homes.

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

The Board did not enter into executive session.

#### New Business

There were no items for discussion.

#### Announcement and Comments

Chair Youngblood: I want to take this opportunity to welcome a former staff member but now board member. This is a unique transition, and it was unfortunate we did not have a February meeting, to celebrate your retirement. However, we can now celebrate you joining the Board. I think Carol brings an interesting view and perspective. We have members tied to the community, the legal field, the ministry, and community. David and Jenna and their unique perspective related to the Legislature. It will be really interesting to have this additional viewpoint from Carol. We are delighted you are with us.

Ms. Miller: Thank you for those words. It is going to be an honor to service. This is my way of supporting juvenile justice. I am excited to assist the Board with my depth of knowledge.

Chair Youngblood: I appreciate all the years of service you gave on the staff side and looking forward to your work with us.

Trimble: It is a rare phenomenon for us to be able to have. I think you could survey around the nation about the pedigrees of board members, and I think you would be a unicorn because of how entrenched you are in the work. God gave me this thought not too long ago, a delineation between passion and poison. There is a fine line between passion and poison, both are all consuming but only one leads to life where the other leads to death. Often when people find themselves entrenched in life-changing work it often passion becomes poison and they cannot wait to distance themselves from such an organization. I think it is natural to see the seeds you have sown. It is really a blessing to have you onboard.

Adjournment

Chair Youngblood adjourned the meeting at 11:01 a.m.

Minutes approved in regular session on the 16<sup>th</sup> day of April, 2026.

Prepared by:

Signed by:

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Audrey Rockwell, Secretary

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Karen Youngblood, Chair

# Director's Report





**OKLAHOMA**  
OFFICE OF JUVENILE AFFAIRS

Sharon 'Shel' Millington, Interim Executive Director

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**APRIL 2026**  
**BOARD UPDATE**

**Partner Engagement and Community Outreach**

- Met with Derrick Sier of RestoreOKC
- Continued to hold new leadership meet and greets with several county commissioners
- Attended the Center on Child Abuse and Neglect Conference
- Met with leadership team from RestoreOKC

**Executive/ Legislative**

- Met with Senator Brenda Stanley
- Met with Representative Mark Lawson
- Met with Representative Trey Caldwell

**OJA Operations**

- Celebrated the retirement of Regional Director Jerry Skinner



Joy Turner, Advocate General

**Advocate General**

**Monthly Grievance Report – April 2026**

**FY 2026 Goals:**

1. To ensure assigned staff demonstrates open communication with the residents and provides an opportunity for the residents to feel heard when their concerns are brought before them.
2. To ensure 90% of the residents mark the resolution and appeal boxes if the grievance is not withdrawn; 90% of proposed resolutions are written by staff with the resident present and the resident signs and dates the grievance with staff present 90% of the time.

To help accomplish this goal, the Advocate General's office began sending weekly reminder emails to the Central Oklahoma Juvenile Center (COJC) leadership mid-month during November 2025. The emails list which grievances are overdue and which grievances are due the following week.

Additionally, COJC Management made significant changes in early February in regard to staff responsible for answering grievances filed. As the Advocate Defender, my thoughts remain optimistic and believe these changes will foster positive change going forward regarding the timeliness of answered grievances.



Joy Turner, Advocate General

## Grievance Summary Report

March 2026

The Month of March 2026 had a total number of 74 Grievances. Out of the sixty-six (74) Grievances filed, two (2) responses were late or past due. As of the end of business hours on April 10, 2026, six (6) appeals are pending. The appeals are not past due. Seven (7) Grievances are pending, they are not past due.

### Grievance Categories

Access to Attorney or Courts -----	0
Clothing -----	1
Communication (Phone, Zoom, mail) -----	4
Crisis Management (Use of Force, improper restraints) -----	0
Discrimination -----	0
Education (Including Library) -----	3
Food -----	2
Grievances-----	0
Hygiene/Personal Grooming -----	2
JJS/JSU -----	0
Matrix -----	2
Medical Services -----	1
Other -----	8
Peer Interaction /Resident Conflict -----	5
Physical/Verbal Abuse from other youth -----	0
Physical/Verbal Abuse from Staff -----	0
Personal Belongings/Property -----	0
Sexual Harassment -----	0
Sanctions/Loss of Privileges/Restrictions -----	13
Staff Conflict -----	15
Quality of Life -----	0
Religion -----	0
Supplies -----	0
Recreation -----	0
Rules/Policies -----	4
Shelter (i.e. maintenance) -----	1
Treatment/Programming and/or Plan -----	5
Transportation -----	0
Visitation -----	6
Work Detail -----	1



Board Report for Reentry, Assessment, and COJC Behavioral Health Teams  
 Time Period Covered: March 2026

<b>OJA Assessment Team</b>	
# of Pre-Placement Assessment Referrals	22
# of Completed Pre-Placement Assessments	7
Average Waitlist Time for Pre-Placement Assessment Assignment	Estimated 30 days – Working on updating database and dashboard to better track this data point
# of Certification Evaluation Referrals	9
# of Completed Certification Evaluations	8
Average Waitlist Time for Certification Evaluation Assignment	Estimated 45 days - Working on updating database and dashboard to better track this data point
# of Certification Evaluation Subpoenas	1
Special Trainings Attended by Team Members	Training in <i>Understanding the Dynamics of Human Trafficking</i> (2 Team Members)
Special Trainings Conducted by Team Members	<i>Overview of the Juvenile Justice System</i> - Jenn Minton and Matt Kjorstens conducted to community outreach and recruitment to TU/OSU/OCU/NSU
Moment of Success/Accomplishment	Team member Rob Mouser has accepted the leadership role of OJA Assessment Team Internship Coordinator

<b>COJC Behavioral Health Team</b>	
# of DBT Groups	32
# of Individual Sessions	175
# of Family Therapy Sessions	10
# of Substance Abuse Groups	20
# of Substance Abuse Individual Sessions	39
# of Music Therapy Groups	3
# of Music Therapy Individual Sessions	40
Moment of Success/Accomplishment	A meaningful moment of success came with a youth on pass from COJC. This young man demonstrated initiative in problem-solving barriers to parental and sibling participation in their first family therapy session after his return home. He successfully helped his parent overcome scheduling and technology challenges to meet the commitment he made to treatment participation.

<b>OJA Reentry Team</b>	
# of Youth 90-Day Reentry Meetings	29
# Including Caregiver Attendance	26
# of Youth 30-Day Reentry Meetings	27
# Including Caregiver Attendance	25
# of Youth Exit Reentry Meetings	10
# Including Caregiver Attendance	10
# of FFT Referrals	50 (13 from Oklahoma Juvenile Bureau; 37 from OJA)
Average Waitlist Time from FFT Referral to Case Assignment	5-7 days
# of FFT Sessions	367 (minus 1 team's data; this team reported 46 for Feb)
# of Completed FFT Cases	13
# of Youth/Caregiver Activities in which Interpretive Services were Provided	7
# of HUB Assistance Requests	48
Completed HUB Assistance Requests	48
Birth Certificates	9
State ID's obtained	11
Transitional Living Program	4 youth placed in OJA contracted programs. 1 placed at Carolyn Williams Center.
Special Meetings/Events	Participated in Title II/SAG, State Policy Board, and Reentry Grant planning meetings. Advanced partner coordination (STAAR, workforce development) and planning for family/community engagement events. Conducted internal rollout and implementation meetings.
Moment of Success/Accomplishment	Improved reporting tools and data alignment, strengthening consistency and decision-making across programs. Represented OJA at Hoops for Peace, strengthening community engagement and youth connections.

**Community Based Services and Juvenile Services Unit  
Board Report for April 2026  
Contacts and Activities for March 2026**

**Division Statistics**

- 1,260 active cases... 244 youth in OJA custody.
- 367 new referrals: 261 male and 106 female with an average age of 15.46.
- 1,221 individual contact notes documented in JOLTS.
- 273 intakes were completed during the month.
- 30 youth were activated and/or monitored by GPS.
- 51 placement referrals were made during the month: 29 to Level E, 9 to secure care, 4 to TLP/IL programs, and 8 to own home, and 1 to a SCH.
- A total of 37 youths paid \$9,627.83 restitution and other fees.

**Jennifer Thatcher, CBS Field Manager**

During the month of March, OJA had 30 juveniles enrolled for GPS services. COJC and all three OJA regions were provided with GPS technical assistance. GPS supplies were also ordered and delivered to the Central and Western regions. During the month I was able to participate in ten (10) weekly TLP review staffings. I was also able to participate in three (3) placement staffing meetings. I was able to review and approve two URC requests and one Step down request from our COJC facility. There are currently two Step Down requests that are in pending status and will be re-staffed within two weeks. I was able to review and approve all Level E Incentive and monthly claims. I also approved all Detention, SCH, GPS, and Birth Certificate claims. On March 31, 2026, I participated in an annual group home OPI/RBMS audit.

**Jennifer Creecy, CBS Federal Funding Program Field Rep**

In March, the Federal Funding Unit processed 958 TCM claims. TCM training was provided to Oklahoma County JSU and a mock TCM audit occurred with staff from Payne and Kay County JSU. Meetings occurred with supervisors from the Northwest Region, Program Leadership, OHCA, and the policy task forces for 25-09-02 and 25-09-06.

**Darian Bennett, CBS Group Home Program Manager**

The Group Home Program Manager participated in 29 Re-Entry meetings during the Month of March 2026 to help aid with any concerns or issues. Site visits to Mustang Treatment Center, Lawton Boys Group Home, Scissortail Pointe, Scissortail Landing, Scissortail Plus, Redhawk, Welch Skills Center, People Inc, Cornerstone, & Whitetail Substance Abuse. Participated in Graduation ceremony for a resident who was discharged from Mustang Treatment Center on March 3<sup>rd</sup>. The Group Home Program Manager met with the Risk & Safety Manager on March 4<sup>th</sup> to discuss Continuity of Operations Plan for when a group home closes or is otherwise, abruptly unavailable. Presented award to Resident of the Month (ROTM) placed at Scissortail Plus. Two residents who witnessed the ROTM presentation in December of 2025 expressed to the Group Home Program Manager that they are motivated to win the award. Those residents have made progress as they

are no longer on the lowest level of the program. Group Home Liaisons; 16 youth complaints addressed, 4 grievances assisted, 3 facility operation concerns addressed, 5 facility staff concerns, and 3 OJA staff concerned addressed across multiple visits.

### **Gene Carroll, CBS Detention Program Manager**

During the month of March 2026, OJA Leadership and I continue to have meetings with County Commissioners who have contracts with OJA for Secure Detention Services across the state. During these meetings we introduce ourselves, give valuable information about our services, and answer any questions they may have. We met with Tulsa County Commissioners, Cleveland County Commissioners, Comanche County Commissioner, and Canadian County Commissioners.

I made visits to Creek County Detention Center. In addition to the visit, I assisted the Office of Public Integrity with their annual detention audit for licensing purposes. Other visits were made to the Payne County JSU Office in Stillwater, OK, Tulsa County Detention Center, Garfield County Commissioners Office in Enid, OK. These visits help to build relationships between OJA and our partners, open communications, and resolve any current issues.

Met with our partners at the Office of Client Advocacy, which I do monthly, to discuss any issues or concerns and exchange information that would benefit both agencies and strengthen our working relationship. In addition, I met with the Oklahoma State Department of Health Program Review Team to discuss possible action on OCA referrals for the month of March 2026. Other meetings attended were the monthly Programs Leadership Team meeting at the OJA State Office, Central Regional Area Meeting in Edmond, OK, and the Oklahoma Juvenile Detention Association Meeting in Norman, OK.

As required every month, I read through all the Liaison and Monitor Reports, and the reports appear to show no major concerns or issues. The Detention Denial Dashboard and JOLTS Available Detention Beds were monitored throughout the month, and the only issue was Creek County Detention continues to have a detention bed offline due to the lack of female staff availability. Finally, collected and read critical incidents from detention centers and placed them in their appropriate file. These reports come from JSU staff that visit a detention center to interview residents, review random video type, and ensure the residents are safe, given all rights granted to them by State Statute, Oklahoma Administrative Code, and the detention contract.

### **Connie Bever, CBS Placement Program Manager**

During the month of March, 49 placement worksheets were reviewed. The total number of requests is comprised of 30 requests for Level E group homes, 6 requests for COJC, 6 requests for independent living programs, 6 requests for placements at home, and one request for placement at a specialized community home. In addition, 51 youths were referred to placement in the month of March. Out of the total number of referred youths, 29 were referred to a Level E group home, 9 were referred to COJC, 4 were referred to independent living programs, one was referred to a specialized community home, and 8 were referred to their own home.

In the month of March, one rather young lady, C.L., expressed her appreciation for her local worker, Carrie Cox, her Judge, and her current treatment team at Pointe. Most of all, she discussed her appreciation and love for her grandmother, who has been her caretaker for many years. C.L. explained that initially, she was angry with the court system, and everyone involved but now realizes if she had not been placed in detention and treatment, she would not have recognized the impact her actions had on herself and her grandmother. Moreover, C.L. was excited to share how “great” she has been feeling during her sobriety. She realizes transitioning home constitutes challenges she has to learn to overcome. Nevertheless, she is looking forward to working with her grandmother on creating a strong and positive family unit with the assistance of her local worker, Judge, and service providers. C.L. is a remarkable young lady, who has demonstrated her true potential for success as she continues to navigate her road to recovery one day at a time.

### **Darryl Fields, Office of Public Integrity Manager**

During the month of March, the Office of Public Integrity (OPI) focused on strengthening internal coordination, clarifying priorities, and advancing key compliance and outreach initiatives. The OPI team held an initial introductory meeting on February 23, 2026, which provided an opportunity to assess team morale and offer reassurance to current team members. The team is off to a strong start. A subsequent scheduling meeting was conducted on March 3, 2026. Moving forward, OPI’s monthly meeting format will be used to track progress on scorecards, review strategic “rocks,” and manage a shared team to-do list.

Additionally, an introductory email was distributed to detention centers, group homes, Specialized Community Homes, and Community Intervention Centers announcing my appointment as Director of OPI. Positive responses were received from community partners, including Delena Ellis (Cornerstone Group Home) and Ida Fox (Pittsburg County Detention Center), reflecting strong engagement and support.

### **Western Region Highlights from Regional Interim Director and Southwest Area Director Heath Denney**



On March 30, 2026, a West Regional Meeting was held at the Canadian Valley Technology Center in El Reno. The meeting provided some excellent training and presentations, however, at the end of the day the spotlight was on one person, Jerry Skinner, who would be retiring on April 1st.

When I first started with OJA on February 1, 2000, Jerry was a new Assistant District Supervisor stationed in Beckham County. Prior to that, he had spent numerous years as a juvenile justice specialist in Caddo County. Jerry’s supervisory style seemed to be one of “correct an employee in private while praising them in public”, to which I responded very well. His vast knowledge of the agency and its inner workings combined with his direct style of leadership created the perfect environment for me to quickly learn and grow in my position as a juvenile justice specialist.

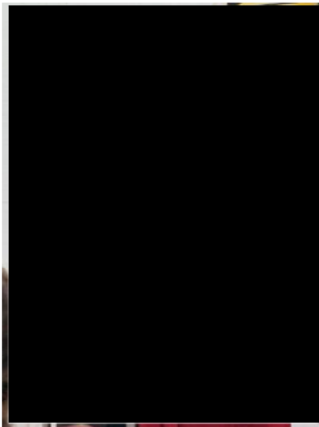
In the following years, I was able to learn a tremendous amount under Jerry's leadership before I was assigned to a different district. That learning process would resume many years later when Jerry would, once again, become my supervisor. While Jerry's knowledge and leadership defined his role with the agency, what I will also remember are the moments of laughter along the way as well as the many great conversations we had.

Jerry preferred to retire quietly and didn't want to go out with a lot of fanfare or attention. However, the many staff that he impacted throughout the years wanted to show their appreciation for him by having a small but very meaningful celebration. Jerry will truly be missed, and his absence will be strongly felt. We all wish him nothing but the absolute best in his next chapter in life.

### **Rex Boutwell Northwest Area Director**



On March 4, 2026, the Canadian County office had the exciting opportunity to partner with Joshua Holder from our state office and the Attorney General's Office to present Human Trafficking 101 to our staff as well as local community and law enforcement partners. We had 60 individuals present for this very informative training. Sarah Samples started the training with an overview of the Attorney General's Office and their division that works with Human Trafficking. Bo Williams then presented Human Trafficking 101. The time spent in the training was very informative in addressing not only the Human Trafficking but also focused on the victims and some resources available to them.



March also brought a very exciting celebration to Mustang Treatment Center Graduation. K.M. was readmitted to the facility in December of 2025, this marked her second placement. At the time of admission, she was pregnant. During a liaison visit, she shared that her goal was to graduate. After the holiday break, she was encouraged to speak with her teacher about her goals and the steps needed to achieve them. She followed through by meeting with her teacher (known as "Coach" to the youth), and together they developed a plan.

K.M. then committed herself fully to her goal, even putting in extra time beyond the regular school day. In early March she successfully achieved her goal. The Mustang Treatment Center held a special graduation in her honor, attended by her peers, state office staff, and local school officials. She received a special certificate and is expected to receive her official diploma in May.

We are incredibly of her determination, dedication and accomplishment.

## Central Region Highlights from Regional Director Jeremy Andrews

March proved to be a month of connection and celebration. We also had a few staff who took the opportunity for a well-deserved vacation over spring break. Connection came in many forms throughout the month. Our staff in Oklahoma County joined our partners within the Oklahoma County Juvenile Bureau. They hosted a meet and greet between their staff, our JSU staff and the District Attorney's office. The occasion allowed us to get to know our counterparts at the bureau better and share in some laughter while playing "Human Bingo."



This past month we also held our first Central Region "All Staff Meeting". These meetings are always a great opportunity to bring the entire region together for training updates and recognition. In this meeting we heard from Oklahoma Complete Health on services available to our youth through the child specialty plan, our OJA OYACS team presented on education updates, as well as best practices for education advocacy, we also heard from Bo Williams with Oklahoma Attorney General's office. He came and presented to us regarding his work in Human Trafficking Enforcement and how we can better identify signs of trafficking with the youth we work with.



During our Regional Meeting we also took the time to recognize and celebrate the outstanding work of our staff. This year the supervisors for the central region decided to start a new process for nominating an “Employee of the Quarter” (“EOQ”) from both the north and south areas for the central region. Each supervisor was able to nominate staff based on work they are doing above and beyond the call of duty. For the first quarter of the year Tara Kerr out of Logan County was selected as EOQ for North Central and Kennedy Crowson out of Oklahoma County was selected for EOQ of South Central.



In addition to celebrating staff, we also had the opportunity to celebrate the achievement of several of our youth. We had one Oklahoma County youth graduate from high school at Mustang Treatment Center. Mustang hosted a nice ceremony, complete with cap and gown, refreshments, and her family in attendance. Oklahoma County also had two COJC youths graduate from OYACS. They also were able to have a nice celebration with their families in attendance.

We also had the opportunity to celebrate Noelle Waller out of Creek County. She took time off and traveled down to Texas for a rabbit show and took home the win! Noelle volunteers her time at these shows and mentors several youths from all over the United States. She had a family drive from Houston to meet her for her guidance. It is great to see her mix share her passion with these youth.



In other moments of celebration, our staff in Payne County were able to celebrate the achievements of some of their youth. Mark Christiano and Michele Marshall were able to reconnect with the mother of a youth Mark had on his caseload over twenty years ago. The Mother recalled how Mark played an important role in getting youth back on track. Her daughter is now 40 years old and getting ready to earn her second master's degree in library science. This mother spoke highly of Mark and how he helped the family make this change.

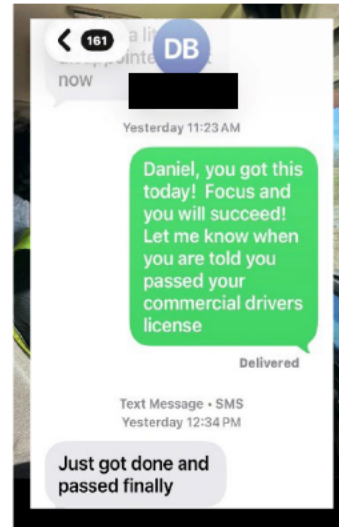
Shannon out of Payne County also celebrated with a youth who has had an amazing turnaround. This youth was adopted and struggling and eventually placed into OJA custody. Shannon worked with the family, the youth were able to successfully return home, obtain a job and have been doing well in the community. Shannon learned during their recent visit about a pit bike the youth is currently rebuilding with skills he learned at placement.

### **Eastern Region Highlights from Regional Director Rodney McKnight**

For the month of March 2026, the Eastern Region served approximately 1015, with 495 having a legal status of a deferred filing to custody. Contact notes for the month of March are approximately 5302 with 467 being TCM eligible. Out of those approximately 1015 served, there are 394 supervised cases with 129 being OJA Custody or YO youth and 18 Dual Custody youth. We currently have 62 kids in various placements. There are 42 youths in secure detention, 36 being pre-adjudicatory juveniles with 6 youth awaiting placement.

The referral rate remained about the same from last month with a total number of referrals at approximately 170, compared to 179 the month before, with a total of 139 intakes completed, with 31 cases being diverted. Most referrals consisted of property and drug offenses with a few violent crimes happening throughout the district. FFT referrals totaling 16 families participating for the month of March and HUB referrals had a total of 8 families. The total amount of restitution collected in March was \$1668.00.

Eastern Region activities for the month of March 2026 include monthly MDT meetings, liaison visits to JDC and YS Shelters, CARS staffing's, drug coalition, graduated sanctions and several online training courses.



Above: D.B. works as a lineman and drives a truck to obtain his CDL (which he obtained on March 13, 2026) and to the left: the encouragement that came from his worker DeDondra Carson.



M.T., a previous Tulsa County custody Youthful Offender's case was recently dismissed on March 12<sup>th</sup>. After Judge Chesbro dismissed his case, he took the opportunity to thank the Judge, the ADA, his defense attorney, and OJA in an emotional impromptu speech where he specifically thanked JJS DeDondra Carson and JJS KayLisha Newsome for believing in him and not giving up on him. Mr. Torres added that he was very thankful for being placed in a Level E placement and allowed to complete the program. After giving his

thanks, he went around the courtroom, during a round of applause, and shook the hands of everyone in attendance.



The monthly parent meeting was organized by Tulsa JJS's DeDondra Carson and Monica Chaney. Ms. Carson and Chaney cover many topics and offer service links with many community resources during their monthly meetings. During the March meeting topics such as Tax prep and how to file taxes were discussed with the families.



The Potluck unit meeting for Osage, Washington, Nowata and Wagoner Counties held March 20<sup>th</sup> in Bartlesville. The unit meeting also doubled as a “March birthday celebration” for Bryan Clump, Rebekah Sherwin and Josh Bertus.



AAD Rachel Andrews, NE AD Bryson Paden, and I were honored to attend the grand opening of the Elevate Project in Tulsa on March 26. Shown: Executive Director Brittne Canizales speaking to guests, is bringing a much-needed service to the youth of East Tulsa.

**Community Based Youth Services (CBYS), Title II, Family Engagement, and Hope  
Board Report for April 2026  
Contacts and Activities for March 2026**

**CBYS Statistics**

- 137 Youth Service Agency claims processed for payment (1178 YTD).
- 17 Retention Claims (179 YTD).
- 4 training claims (35 YTD).
- 17 unique needs claims (90 YTD).
- 22 unique needs requests (121 YTD).
- 67 provisions of technical assistance to Youth Service Agencies.
- 4 dual-custody staffings with DHS.
- 2 dual-custody staffings with JSU.
- 7 agency monitoring visits.

**Amanda Leonhart, CBYS Program Administrator**

During the month of March, we met with a small committee of YSA Directors again to discuss options for First Time Offender Program curriculum. The committee was selected to represent all regions of the state and were asked to join in informational meetings to learn more about curriculum options, including the option to update the current “It’s My Life” program that has not been updated since 2014.

**Roger Wills, Technical Assistant Program Training Coordinator**

This month I completed seven (7) agency monitoring visits. Western Plains Youth and Family Services in Woodward, Youth Services of Bryan County in Durant, LeFlore County Youth Services in Poteau, Edmond Family Counseling in Edmond, Multi County Youth Services in Clinton, Moore Youth and Family Counseling in Moore, and Panhandle Services for Children in Guymon.

**Josh Holder, OJJDP Compliance Monitor**

As of the end of March state compliance accuracy is at 99.8%, and we will be hosting an OJJDP Compliance Auditing Team mid-April. We will review data, monitoring visits, processes, policies, and procedures, and spend three days visiting holding centers across the state. The first draft of the R/ED (Racial and Ethnic Diversity) training has been completed and is in second-draft status. The Canadian County Justice Center and Sheriff’s Office received our collaborative Pre Arrest Diversion/Human Trafficking Training. This event not only received favorable media coverage; but a new form of “branding” was discovered during the class by sharing details amongst the participants. This information was deiminated to local law enforcement. Central and Eastern Region OJA Staff have also received specialized training in Child Trafficking.

**Apryl Owens, Family Engagement Coordinator**

During the month of March 2026, I began in-person parenting classes with youth at Mustang Group Home, and virtual parenting sessions with youth in Ardmore. These sessions focused specifically on prioritizing the child, building a support system, how to put together a breast pump and properly clean, and where to obtain milk bags. The Family Advisory Council (FAC) met in March and previewed the first episode of their podcast, which will be used as a resource for families and parents of newly placed youth. The purpose of this podcast is to share hope, provide feedback and suggestions for parents and caregivers when their youth is placed in custody, best tips for accessing services and meeting needs, and ideas for how to stay involved and help their child while in placement.

**Kheri Smith, Hope Ambassador**

During the month of March, the JUMP (Juvenile Upward Movement Program) took place with a total of seven (7) youth currently awaiting placement at COJC. Canadian County Juvenile Detention Center, Tulsa County Juvenile Detention Center, Comanche County Juvenile Detention Center, and Cleveland County Juvenile Detention Center held youth in the month of March who have been referred to COJC. The purpose of JUMP is to assist youth with making a smooth transition from detention to their placement at COJC. Sessions covered reviewing the COJC handbook, learning about phases at COJC and earning points, and hope class. Hope classes at COJC continued, and JOLTS data showed that in March there were no “low-hope” youth.



## **Training and Employee Development Report Summary March 2026**

### **Executive Summary**

March focused on advancing several high-impact training initiatives while continuing to strengthen leadership development, compliance alignment, and cross-agency collaboration. Key efforts included ongoing design work for the Supervisor Academy, delivery of Mid-Year Performance Review training during a Monday Morning Meeting, and continued implementation support for facility-based training needs.

In addition, progress continued across several strategic initiatives including SB 870 training, (currently under legal review), R/ED training development, SOP building related to training and knowledge transfer. Participation in the Oklahoma Child Abuse and Neglect Conference, and continued collaboration with leadership and partners reflect a focus on building sustainable training systems that support staff development, compliance, and organizational effectiveness.

### **Milestones & Project Breakdowns**

#### **Schedule & Planning**

- Continued planning and design of Supervisor Academy
- Participated in Q1 Training Advisory Committee meeting focusing on alignment and restructuring
- Coordinated scheduling and delivery of Monday Morning Meeting
  - Mid-Year Performance Reviews (March 30)
- Prepared conference logistics for:
  - Oklahoma Child Abuse and Neglect Conference
  - Tribal Public Health Conference (April)
  - 2026 Sovereignty Symposium (June)
  - 2026 Annual OGIA Gang Conference (June)
  - Participated in Cookout Day at COJC for Spring Break

#### **Program Updates & Development**

- Continued Supervisor Academy design and development in collaboration with leadership
- Advanced SB 870 Training development (currently under legal review)
- Supported development of R/ED Training (draft in progress)
- Continued PREA and ACA knowledge transfer planning and alignment efforts
- Advanced MANDT SOP development (on track for completion)
- Initiated Conference Knowledge Transfer process improvements, including:

- Development of staff guidance and expectations
- Drafting of knowledge transfer SOP and form

## Lunch & Learn/ Monday Morning Meeting Topics:

### Lunch & Learn (2026 Lineup confirmed)

- January 27 – 2026 OJA Kickoff (Delivered)
- May 27 – Recognizing & Preventing Sexual Harassment
- July 9 – CuraLinc for OJA Staff
- September 30 – Employee Benefits

### Monday Morning Meetings (remaining 2026 schedule in progress)

- February 23 – JSU Court Report Writing (Jeremy Andrews)
- March 30 – Calibration & Mid-Year Performance Reviews (Mary Krehbiel)
  - Rules and Policy (April 27)
  - For-Cause Drug Testing Policy Overview and Certification (June 1)
  - MANDT Relational Skills Overview (June 29)
- Networking with OBN for future meetings

## Ongoing Initiatives & Collaboration

- Collaboration with Jeremy Evans on Supervisor Academy development
  - Exploration of Crucial Learning (Mastering Dialogue and Accountabilities) curriculum
- Coordination with program leadership regarding JOLTS and New Worker Academy training
- Continued coordination with agency partners regarding conference participation and staff development opportunities
- Continued engagement with TAC, upcoming restructuring and participation expansion.
- Collaboration across teams supporting:
  - SB 870
  - R/ED
  - DBT
  - FFP

## Evaluation, Surveys & Admin

- Training Hour Coding
- Board report preparation and submission
- Conducted training consultations and development support for staff using Workday- Learning Admin
- Participated in ongoing administrative coordination and training planning with program leadership
- Coordinated/Submitted ADM for ATD membership and professional development opportunities.
- Continued development of SharePoint Training Hub
- Narration scripting for Court Report training, including LMS upload.
- Developed conference knowledge “takeaway” guidance tools for staff to support knowledge sharing.

## Conferences & Events

- Supported coordination for upcoming conferences:
  - Oklahoma Child Abuse and Neglect Conference
  - Tribal Public Health Conference (April)
  - 2026 Sovereignty Symposium (June)
  - 2026 Annual OGIA Gang Conference (June)
  - Youth Court Conference
  - April 25<sup>th</sup> COJC Family Resource Fair

## Meaningful Progress & Collaboration

March focused on advancing key initiatives that strengthen leadership development, training infrastructure, and long-term sustainability across the agency.

- **Leadership Development Progress:** Continued design of Supervisor Academy is building a structured pathway for supervisor growth and accountability.
- **Training & compliance Alignment:** Progress on SB 870 training (now in legal review), R/ED curriculum development, and MANDT SOP updates reflects ongoing alignment between training, compliance, and policy expectations.
- **Knowledge Transfer and Sustainability:** Development of a formal knowledge transfer process and supporting tools is improving how learning is shared across the agency, maximizing the impact of external training opportunities.

Overall, March reflects a balance of strategic development and operational support, reinforcing OJA's commitment to build sustainable training systems and strengthening leadership capacity across the agency.

## Central Oklahoma Juvenile Center Training Breakdown March 2026

### RECERTIFICATION Training Information:

Total Recertification Classroom Training Hours for March:	88
Total Recertification Computer Based Training Hours for March:	199
Grand Total Recertification Training Hours for March:	287

*88 Staff participated in March Training for 2026 (Recertification and Non, In-Service, In-person, online, etc.)*

*00 Staff have COMPLETED All Recertification Training for 2026 (0% complete)*

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### ORIENTATION/TEMP Training Information:

Total Orientation Classroom Training Hours for March:	1009
Total Orientation Temp Training Hours for March:	0
Grand Total Orientation Training Hours for March:	1009

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### OYACS Training Information:

Total OYACS Classroom Training Hours for March:	94
Total OYACS Computer-Based Training Hours for March:	16
Grand Total Training Hours for March:	110

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### IN-SERVICE Training Information:

Total Classroom Non-Facility Training Hours for March:	2
Facility In-Service Training for March:	3
Grand Total In-service Training Hours for March:	5

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**SUPERVISORY Training Hours:**

**Grand Total Supervisory Training Hours for March:** 379

**March MANDT Training System:**

<i>MANDT Hours</i>	<b># of Students</b>	<b># Credit hours</b>	<b>Total Class Hours</b>
MANDT Day 1	40	8.00	320
MANDT Day 2	18	8.00	144
MANDT Day 3	4	8.00	32
Totals	62	40.00	496
<b>Total # MANDT Hours</b>	<span style="border: 1px solid black; padding: 2px 10px;">496</span>		

**MANDT Recertification Percentage Completed:**

13%

**Total # of Students who attended MANDT in March.  
(Orientation and Refresher):**

40

**GRAND TOTAL of Training Hours:**

**Grand Total Training Hours for March:** 1411

**Total Training Hours for NON-COJC Employees for March:** 2

**Total Courses for March:** 83

**Total Course Hours for March:** 214

**Total Participants for March:** 100

## State Office and Regional Training Report March 2026

Region: (previous District#)	Required # of Annual Regular Training Hours	Regular Training Hour February Totals:	Required # Of Annual Supervisory Training Hours	Supervisory Training Hour February Totals:	YTD Total Required Regular Hours	% Complete
State Office	1976	215.75	300	174.75	735.5	37%
Northwest (District 1)	1288	145.45	36	73	239.55	19%
Northeast (District 2)	936	184.15	24	33.75	285.65	31%
South Central (District 3)	1848	425.42	60	120.32	425.42	36%
North Central (District 4)	1184	270.55	24	34.05	438.23	37%
Southeast (District 5)	1240	415.30	48	45	697.05	56%
Southwest (District 6)	1648	96.5	72	38.75	139.75	8%
Southeast (District 7)	1232	174.75	12	62	250.5	20%
<b>Totals:</b>	<b>11352</b>	<b>1927.87</b>	<b>576</b>	<b>581.62</b>	<b>3211.65</b>	<b>35%</b>



**Reporting Month:** March 2026

**Board Meeting:** April, 2026

**Prepared by:** Jared Hallmark, Risk & Safety Manager

## 1. Executive Summary

During March 2026, Risk and Safety operations continued to trend in a positive direction, with reductions in staff injuries, workers' compensation claims overall, and TTD cases. However, Physical Use of Force (UOF) incidents at COJC showed an upward trend, increasing from 16 in January to 29 in February and 32 in March. Despite this increase, Workers' Compensation claims have not risen at the same rate, with 2 claims in January, 1 in February, and 5 in March, indicating that not all incidents are resulting in recordable injuries.

Interagency coordination with the Oklahoma Department of Corrections improved OK300 logging efficiency and reduced reporting delays. Collaboration with the Department of Mental Health Risk Management confirmed that OJA's current Fit for Duty practices align with state standards. The Continuity of Operations Plan (COOP) – Provider Closure and Placement Continuity SOP was completed and submitted on March 30, 2026.

Additional progress includes completion of 49 ODOL surveys (149 cases), continued SOP development, and ongoing implementation of the MANDT System and operations SOP development.

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## 2. Workers' Compensation Overview

- New Claims (March): 5
  - Full Duty: 4
  - Light Duty: 1
- Active Claims (Total): 21
  - Light Duty: 17
  - Temporary Total Disability (TTD): 4
- Brought Back to Full Duty for March: 8
- Litigation: 23

Workers' compensation claims and staff injuries continue to trend downward. TTD cases remain at 4 and are decreasing through improved return-to-work efforts. Lost time days totaled 28 for the month (271 YTD).

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## 3. Internal Grievances

- Received: 2
- Resolved: 2
- Ongoing: 0

No recurring trends or systemic issues identified. All grievances were resolved within the reporting period.

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#### 4. Reasonable Accommodations (RA)

- Requests Received: 3
- Approved: 2
- Ongoing: 1
- Denied/Modified: 0
- Re-evaluations Due: 0

RA requests continue to be managed in alignment with policy and operational requirements. No denials were issued during this period. Ongoing coordination ensures employees are supported while maintaining operational readiness.

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#### 5. Training, Safety Programs, & Initiatives

##### Programs Implemented or Updated

- Emergency Action Plan (EAP) Policy and SOP completed; scheduled for submission April 2026
- Employee Fatigue SOP with Supervisor Checklist completed; scheduled for submission April 2026
- MANDT System SOP development is ongoing through weekly workgroup meetings

##### Training Conducted (dates and number of staff)

- Two (2) Grievance/Complaint training classes conducted for new hires

##### Measured or anticipated impact

- Improved staff preparedness, consistency in response procedures, and reduction in risk exposure.
- 

#### 6. Workforce & Safety Trends

##### Assault trends

- Use of Force (UOF) incidents increased from 16 in January to 29 in February and 32 in March, indicating an upward trend in physical intervention activity.

##### Staffing levels

- Stable

##### Injury trends

- Staff injuries: 2 for the month (downward trend)
- Workers' Compensation claims: 2 in January, 1 in February, and 5 in March

##### Near misses or safety observations

- Despite the increase in Use of Force incidents, the number of Workers' Compensation claims has not increased at the same rate, indicating that not all incidents are resulting in recordable injuries. This trend will continue to be monitored.
-

## 7. Risk Issues & Emerging Concerns

Identify active risks

- Increasing Use of Force (UOF) trends
- Historical inconsistencies in OK300 reporting processes (now improving)

Mitigation efforts underway

- Physical Use of Force (UOF) incidents increased from 16 in January to 29 in February and 32 in March and are being actively monitored.
  - Workers' Compensation claims remain comparatively lower, with 2 in January, 1 in February, and 5 in March, indicating not all incidents are resulting in injury.
  - Completion of 49 ODOL surveys resulting in 149 cases submitted and processed.
  - Continuity of Operations Plan (COOP) completed and submitted March 30, 2026, to establish structured procedures and prevent operational disruptions.
  - MANDT System SOP development is ongoing through weekly workgroup meetings.
  - Fit for Duty practices reviewed and validated with the Department of Mental Health.
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## 8. Way Ahead / Strategic Focus

Short-term priorities

- Submit and implement Emergency Action Plan (EAP) and Employee Fatigue SOPs
- Begin COOP implementation
- Policy updates
- Workers' Compensation Policy updates in progress.
- MANDT System SOP development.

Measurable objectives

- Improve OK300 reporting timelines and compliance
  - Reduce injury rates and TTD cases
  - Increase SOP adoption and training completion rates
- 

*End of Report*



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

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*Bruce Henley, Chief Secure Care Treatment*

## **Board Report – March 2026**

March 1<sup>st</sup> – 31<sup>st</sup> Activity

### **Central Oklahoma Juvenile Center (COJC) Population**

**Census:** 50 youth as of 3/31/2026

- 0 youth on pass

**Intakes:** 8 total in March

- Average of 2 intakes per week for COJC

**Discharges:** 2 total

- Parole to Community: 2

### **Education Achievement**

OYAC Graduation:

- 1 youth received their high school diploma

### **COJC Staffing Numbers**

#### **Residential Care Specialist (RCS) Staffing Activity**

- New Hires: 8
- Discharges: 4

#### **Current RCS Staffing Total on Duty: 93**

- RCS IV: 8
- RCS III: 9
- RCS I/II: 76

Current staffing levels remain strong and continue to support adequate supervision in the cottages, youth programming, recreational opportunities, and overall facility security.

### **Programming**

During spring break, several structured activities were provided for youth, including swimming, a basketball tournament, bounce houses, kickball games, and a facility cookout. These activities created opportunities for engagement, recreation, and positive interaction among the youth population.

Several employees from the Office of Juvenile Affairs actively participated in these events, including cooking and eating with the residents. This level of staff involvement helped strengthen relationships, build trust, and reinforce a positive facility culture.

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

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*Bruce Henley, Chief Secure Care Treatment*

Bringing the youth population together in structured and supervised activities continues to demonstrate a noticeable shift in behavior, overall environment, and engagement levels. These efforts reflect ongoing progress toward creating a more positive, treatment-focused atmosphere within the facility.

**New Implementations to Highlight**

**New Superintendent**

Darrel “Scott” Sedbrook is the new Superintendent for the Central Oklahoma Juvenile Center. Mr. Sedbrook has over 30 years of experience working in secure facilities. His extensive background in management, security, mental health, and working with youthful offenders will be a tremendous asset to our team.



**Staff Physical Intervention / Youth Involvement Trend**

**September 2025 – March 2026 Summary**

From September 2025 through March 2026, there were 198 total physical intervention incidents where staff had to intervene.

The overall trend reflects a steady reduction from early fall into early 2026, with a moderate increase observed in March. Physical interventions decreased from 34 in September 2025 to 20 in February 2026, representing a 41.2% reduction, before increasing to 32 incidents in March 2026.

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# **OJA**

# **Finance Report**

# FY2026 - Budget Status

Item	Total	Federal	ARPA	Revolving	Appropriations
<b>Budget</b>	162,535,290	21,578,121	18,232,144	15,301,240	107,423,785
<b>Year to date Expenditures</b>	89,196,562	4,504,872	10,250,208	5,726,783	68,714,699
<b>Estimated Obligations</b>	68,473,095	15,500,388	7,963,237	7,405,984	37,603,486
<b>Less: Projected Expenditures</b>	157,669,657	20,005,261	18,213,445	13,132,767	106,318,185
<b>Available Budget</b>	<b>4,865,633</b>	<b>1,572,860</b>	<b>18,700</b>	<b>2,168,473</b>	<b>1,105,600</b>
<b>Budget Spend %</b>	<b>97%</b>	<b>93%</b>	<b>100%</b>	<b>86%</b>	<b>99%</b>

# FY2026 Budget to Actual Projection by Expense Category

Expense Category	Total Budget	Expense YTP	Estimated Obligations	Projected Budget Balance
Administrative	6,593,747	2,394,832	2,633,988	1,564,926
Assistance	73,787,134	41,917,336	30,994,882	874,916
ARPA Assistance	18,110,968	10,206,690	7,904,277	0
Debt Service	2,659,864	1,983,715	676,148	0
Building Construction/Renovations	10,486,471	77,321	10,500,000	(90,851)
Equipment & Furniture	1,282,590	627,565	863,253	(208,228)
Others	-	-	-	-
Payroll	44,568,059	29,529,084	11,902,638	3,136,337
Professional Services	4,654,616	2,330,427	2,832,593	(508,404)
Travel	391,841	129,591	165,314	96,936
<b>Grand Total</b>	<b>162,535,290</b>	<b>89,196,562</b>	<b>68,473,095</b>	<b>4,865,633</b>

# FY2026 Budget to Actual Projection by Division

Description	TOTAL				FEDERAL		STATE	
	Total Budget	Expense YTD	Estimated Obligations	Projected Budget Balance	Federal Budget	Projected Budget Balance	State Budget	Projected Budget Balance
<b>JJDP</b>	2,643,965	1,358,775	884,361	400,830	2,492,821	377,715	151,144	23,115
<b>Administration</b>	5,129,168	3,240,123	1,534,099	354,946	485,219	2,482	4,643,949	352,464
<b>Residential</b>	23,277,667	13,610,710	7,994,923	1,672,034	1,252,432	442,834	22,025,235	1,229,199
<b>JSU/(Community Services</b>	62,081,504	36,231,202	24,972,016	878,286	5,612,011	61,248	56,469,493	817,039
<b>CBYS</b>	32,072,291	19,936,516	11,838,906	296,868	-	-	32,072,291	296,868
<b>Santa Claus</b>	6,000	890	3,070	2,040	-	-	6,000	2,040
<b>IT</b>	4,750,035	2,008,707	2,006,723	734,605	404,761	219,263	4,345,274	515,342
<b>Capital Projects</b>	14,468,811	2,607,730	11,335,057	526,024	11,457,173	488,019	3,011,639	38,006
<b>ARPA</b>	18,105,849	10,201,909	7,903,940	-	18,105,849	-	-	-
	<b>162,535,290</b>	<b>89,196,562</b>	<b>68,473,095</b>	<b>4,865,633</b>	<b>39,810,265</b>	<b>1,591,560</b>	<b>122,725,025</b>	<b>3,274,073</b>

# Overtime Summary (12 months)

State Fiscal Year	Accounting Month	# of Payrolls	Administration		Residential Services		JSU/Community Services		Grand Total	
			Overtime Paid	Overtime Hours	Overtime Paid	Overtime Hours	Overtime Paid	Overtime Hours	Overtime Paid	Overtime Hours
2025	Apr-25	2	\$ -	-	\$ 55,389	1,731	\$ 5	0	\$ 55,394	1,731
2025	May-25	2	\$ -	-	\$ 52,605	1,743	\$ 508	22	\$ 53,113	1,765
2025	Jun-25	2	\$ -	-	\$ 45,398	1,499	\$ 135	6	\$ 45,533	1,505
2025	Jul-25	2	\$ -	-	\$ 45,329	1,500	\$ 233	12	\$ 45,561	1,512
2026	Aug-25	3	\$ -	-	\$ 80,822	2,644	\$ 127	6	\$ 80,949	2,649
2026	Sep-25	2	\$ -	-	\$ 50,813	1,672	\$ 73	3	\$ 50,886	1,675
2026	Oct-25	2	\$ 0	0	\$ 58,633	1,886	\$ 55	3	\$ 58,689	1,888
2026	Nov-25	2	\$ -	-	\$ 62,585	1,977	\$ -	-	\$ 62,585	1,977
2026	Dec-25	2	\$ -	-	\$ 58,077	1,159	\$ 24	1	\$ 58,100	1,160
2026	Jan-26	3	\$ -	-	\$ 81,931	2,764	\$ 9	0	\$ 81,940	2,765
2026	Feb-26	2	\$ -	-	\$ 44,177	1,343	\$ 39	2	\$ 44,216	1,345
2026	Mar-26	2	\$ -	-	\$ 35,571	1,069	\$ 513	19	\$ 36,084	1,088
<b>Grant Total</b>		<b>24</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ 635,758</b>	<b>19,918</b>	<b>\$ 1,209</b>	<b>55</b>	<b>\$ 636,967</b>	<b>19,973</b>

Full Time Equivalent (FTE)

0

10

0.03

10

# FY-2026 200 Revolving Funds

Fund	Name	Budget	Beginning Cash Balance	Revenue YTD	Expenditures YTD	Ending Cash Balance
200	<b>Revolving Fund</b> - The revolving fund consist of all monies received, pursuant to statutory authority, but not including appropriated funds. The revolving funds shall be continuing funds, not subject to fiscal year limitations and shall be under the control and management of the administrative authorities of the board. Majority of revenue is reimbursement for state funded grant projects.	10,443,645	8,095,391	4,195,456	3,349,683	8,941,163
205	<b>Parental Responsibility</b> - OJA shall enforce the legal duty of parents to provide for their child even though that child has been adjudged a ward of the court pursuant to the Juvenile Code. Title 10A O.S., § 2-2-703 authorizes the Office of Juvenile Affairs to obtain from a juvenile's parent reimbursement for costs and expenses for care and maintenance incurred by OJA in providing services for the juvenile. Information regarding parental financial accountability must be provided by the JSU worker to the court.	592,702	868,297	72,248	141,224	799,322
210	<b>Santa Claus Commission</b> - The Santa Claus Commission shall have authority to provide or purchase a Christmas present for every child who is in the custody of the state residing in a child care institution of the Department of Human Services or the Office of Juvenile Affairs, a licensed child care institution or a group home or foster home, supported in whole or in part by the state, as defined by the Department of Human Services or the Office of Juvenile Affairs, who would not otherwise receive a present.	6,000	3,671	3,067	890	5,848

# Trust Funds 700 (Agency Special Account)

Fund	Name	Budget	Beginning Cash Balance	Revenue YTD	Expenditures YTD	Ending Cash Balance
701	<b>Trust Fund</b> - Established to account for all the funds a juvenile received or expended while in OJA Custody	22,050	57,738	68,779	11,008	22,050
702	<b>Canteen Fund</b> - Established to account for all the funds at canteens located at COJC. Proceeds from the canteen are used for the benefit of the juvenile.	9,248	10,243	11,556	7,935	9,248
703	<b>Donations</b> - Established to account for all Donated funds received/expended. These funds are used for the benefit of the juvenile	1,325	-	-	1,325	1,325
704	<b>Restitution</b> - Established to account for all funds received from OJA's Victim Restitution Program	4,403	30,000	10,565	23,838	4,403

# FY-2026 Revolving Funds Revenue Projection

As of 03/31/2026

Receivable Source	FY-26 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Budget
SSI and SSA \ DRS	\$ 75,000	\$ 56,250	\$ 46,994		\$ (9,256)
Income from Rent	9,201	6,901	\$ 3,450		(3,450)
Charter School State Aid/Grants	700,000	525,000	\$ 321,019		(203,981)
School Breakfast/Lunch/Snacks Program	57,213	42,910	\$ 105,217		62,308
Sales	20,000	15,000	\$ 140,544		125,544
Child Support	90,000	67,500	\$ 72,248		4,748
Other Receipts	5,000	3,750	77,914		74,164
<b>Total Revolving Funds</b>	<b>\$ 956,414</b>	<b>\$ 717,310</b>	<b>\$ 767,387</b>	<b>\$ -</b>	<b>\$ 50,076</b>

Reimbursements and Refunds	FY-26 Budget	YTD Expenses	Receipts	Outstanding Reimbursements	Variance to YTD Expenses
<b>DHS Reimbursements, OMMA/OSDH Rehabilitation Drug and Alcohol Services, Miscellaneous Refunds</b>	<b>\$ 4,227,002</b>	<b>\$ 2,574,932</b>	<b>\$ 2,152,739</b>	<b>\$ 422,193</b>	<b>\$ -</b>
<b>Total Revolving Funds Revenue</b>	<b>\$ 5,183,416</b>	<b>\$ 3,292,243</b>	<b>\$ 2,920,125</b>	<b>\$ 422,193</b>	<b>\$ 50,076</b>

# FY-2026 Federal Funds Revenue Projections

As of 03/31/2026

Federal Fund (FF) Program Fund	Projected Annual Revenue	Budget to Date	Actual Revenue	In-Transit	Receipts Variance to Budget
<b>FF Fixed Rates Reimbursements from Other State Agencies</b>					
Residential Behavior Management Services (RBMS)	\$ 6,000,000	4,500,000	3,983,415	208,886	\$ (307,699)
Targeted Case Management (TCM)	1,700,000	1,275,000	1,391,588	48,809	\$ 165,397
IV-E Shelter	100,000	75,000	\$0.00		\$ (75,000)
Indirect Cost Reimbursement (OHCA)	50,000	37,500	\$59,959		\$ 22,459
<b>Total FF Fixed Rates Reimbursements From Other State Agencies</b>	<b>\$ 7,850,000</b>	<b>\$ 5,887,500</b>	<b>\$ 5,434,963</b>	<b>\$ 257,695</b>	<b>\$ (194,842)</b>
<b>FF Cost Reimbursements from OJJDP/Other State Agencies</b>	<b>FY-26 Budget</b>	<b>Expenditures Reports</b>	<b>Receipts/Balance</b>	<b>Outstanding Reimbursements</b>	<b>Receipts Variance to YTD Expenses</b>
Direct Federal Grant, OJJDP Formula	\$ 2,092,821	\$ 1,416,083	\$ 1,378,025	\$ 38,058	\$ -
DAC-RSAT	225,000	187,329	\$ 97,679	89,650	-
Arnall Award (FFT)	558,371	214,085	\$ 252,028	-	37,943
State Recovery Fund (ARPA)	13,573,815	12,906,773	\$ 16,643,022	-	3,736,249
<b>Total FF Cost Reimbursements from OJJDP/Other State Agencies</b>	<b>\$ 16,450,007</b>	<b>\$ 14,724,270</b>	<b>\$ 18,370,755</b>	<b>\$ 127,707</b>	<b>\$ 3,774,192</b>
<b>Total Federal Fund (FF) Program Fund</b>	<b>\$ 24,300,007</b>	<b>\$ 20,611,770</b>	<b>\$ 23,805,717</b>	<b>\$ 385,402</b>	<b>\$ 3,579,349</b>

# Emergency Purchases

As of 03/31/2026

EMR#	Date	Vendor	Description	Location	Amount
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None to Report

# Sole Source Purchases

As of 03/31/2026

SS#	Date	Vendor	Description	Amount

# Oklahoma Youth Academy Charter School (OYACS)

School Board Meeting

April 16, 2026

2024-25, FY2025  
OYACS Audit



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

**Certified Public Accountants**

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

April 16, 2026

To the Board of Education  
Oklahoma Youth Academy  
J-001, Oklahoma County

We have audited the accompanying fund type and account group financial statements of the Oklahoma Youth Academy (the "School"), for the year ended June 30, 2025, and have issued our report thereon dated April 1, 2026. Professional standards require that we provide you with the following information related to our audit.

## Our responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 9, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the regulatory basis of accounting which is a comprehensive basis of accounting other than accounting principles 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 audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit of the financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the School's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved professional judgment about the number of transactions examined and the areas tested.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope we previously communicated to you.

Qualitative Aspects of Accounting Practice

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Oklahoma Youth Academy are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. We encountered no accounting estimates that are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. These have been provided to management as adjusting journal entries during fieldwork. In addition, none of the misstatements detected as a result of the audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of the letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 1, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to School's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Education and management of the School and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Wilson, Dotson & Associates, PLLC  
Shawnee, Oklahoma

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

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

**JUNE 30, 2025**

**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, 2025**

BOARD OF EDUCATION

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

MINUTES CLERK

Audrey Rockwell

SCHOOL TREASURER

Kevin Clagg

SUPERINTENDENT

Melissa White

EXECUTIVE DIRECTOR OFFICE OF JUVENILE AFFAIRS

Timothy Tardibono

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

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JUNE 30, 2025**

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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, 2025, and the related notes to the financial statements, which collectively comprise the School’s basic financial statements as listed in the table of contents.

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

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balance arising from regulatory basis transactions of each fund type and account group of the School as of June 30, 2025, 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.

#### ***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, 2025, or the changes in its financial position, and, where applicable, cash flows for the year then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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.

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

As discussed in Note 1, the financial statements referred to above do not include the encumbrances as expenditures and liabilities which is a departure from the regulatory basis of accounting prescribed by the Oklahoma State Department of Education.

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

As described 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.

### ***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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with 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 schedule of expenditures of federal awards is presented for purposes of additional analysis and is 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 schedule of expenditures of federal awards is 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 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 1, 2026, 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 1, 2026

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

COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - REGULATORY BASIS  
ALL FUND TYPES  
JUNE 30, 2025

	<u>GOVERNMENTAL FUND TYPES</u>
	<u>GENERAL</u>
<u>ASSETS</u>	
Cash	\$ <u>289,457</u>
<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities	\$ -
Fund Balance	
Unassigned	<u>289,457</u>
Total Liabilities and Fund Balance	\$ <u>289,457</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, 2025**

	GOVERNMENTAL FUND TYPES
	GENERAL
Revenues collected:	
Local sources	\$ 598
State sources	1,796,705
Federal sources	629,693
Non-revenue receipts	20
Total revenues collected	2,427,016
Expenditures:	
Instruction	1,700,341
Support services	522,641
Operation of non-instructional services	169,359
Other outlays	20
Total expenditures	2,392,361
Excess of revenues collected over (under) expenditures	34,655
Fund balance, beginning of year - as previously reported	286,532
Restatement adjustment - see Note 5	(31,730)
Fund balance, beginning of year - as restated	254,802
Fund balance, end of year	\$ 289,457

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, 2025**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
Revenues collected:				
Local sources	\$ -	618	598	(20)
State sources	1,792,329	1,796,705	1,796,705	-
Federal sources	408,960	629,693	629,693	-
Non-revenue receipts	-	-	20	20
Total revenues collected	<u>2,201,289</u>	<u>2,427,016</u>	<u>2,427,016</u>	<u>-</u>
Expenditures:				
Instruction	-	1,700,361	1,700,341	20
Support services	-	522,641	522,641	-
Operation of non-instructional services	-	169,359	169,359	-
Other outlays	-	-	20	(20)
Unbudgeted	<u>2,456,091</u>	<u>289,457</u>	<u>-</u>	<u>289,457</u>
Total expenditures	<u>2,456,091</u>	<u>2,681,818</u>	<u>2,392,361</u>	<u>289,457</u>
Excess of revenues collected over (under) expenditures	(254,802)	(254,802)	34,655	289,457
Fund balance, beginning of year	<u>254,802</u>	<u>254,802</u>	<u>254,802</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>289,457</u>	<u>289,457</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**

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2025**

**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 Southwest Oklahoma Juvenile Center campus has since closed. 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 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.

**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.

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2025**

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

**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 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.

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2025**

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

**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.

The School has determined to not record encumbrances represented by purchase orders, contracts, and other commitments as expenditures and encumbrance liability in their regulatory financial statements as management believes such amounts are in excess of amounts actually expected to be paid, which is a departure from the regulatory basis of accounting described above.

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2025**

**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.

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2025**

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

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

**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.

**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.

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

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS  
June 30, 2025

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

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

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

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

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

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

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

**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.

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2025**

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

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

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

The School receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Education requires that categorical educational program revenues be accounted for in the general fund.

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

**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.

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2025**

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

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

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

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

**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, 2025**

**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, 2025**

**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, 2025 the School held deposits of approximately \$289,457 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, 2025**

**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, 2025, 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, 2025**

**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 8.00%. Contributions received by the System from the State of Oklahoma are from 5.25% of its revenues from sales taxes, use taxes, corporate income taxes and individual income taxes. The School's employer contribution rate was 9.50%. The School is allowed by the Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members.

Annual Pension Cost

The School's total contributions for 2025, 2024 and 2023 were \$272,313, \$255,047 and \$245,423, respectively.

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

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS**  
**June 30, 2025**

**4. OTHER INFORMATION – cont'd**

**D. Related Party Transactions**

1. The School received funding in the amount of \$1,303,265 from OJA. This represents 54% of the revenue received for the year ended June 30, 2025. 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. Payments of the funding to the School by the Board are included as state sources in the accompanying statements in the amount of \$193,103 for the year ended June 30, 2025. These funds accounted for 8% of the total revenues collected by the School for the year ended June 30, 2025.

**5. RESTATEMENT**

The fund balance at June 30, 2024 was restated to actual.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Project Number</u>	<u>Program or Award Amount</u>	<u>Balance at July 1, 2024</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balance at June 30, 2025</u>
<b><u>U.S. Department of Education:</u></b>							
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I	84.010	511	\$ 48,866	-	-	48,466	400
Title I 2023-24 - Note 1	84.010	799	-	-	21,188	-	-
Title I School Support	84.010	515	122,854	-	110,866	110,866	11,988
Title I School Support 2023-24 - Note 1	84.010	799	-	-	51,465	-	-
Title I Cluster			<u>171,720</u>	<u>-</u>	<u>183,519</u>	<u>159,332</u>	<u>12,388</u>
IDEA-B Flow Through	84.027	621	<u>24,424</u>	<u>-</u>	<u>-</u>	<u>24,424</u>	<u>-</u>
Special Education Cluster			<u>24,424</u>	<u>-</u>	<u>-</u>	<u>24,424</u>	<u>-</u>
Title ID, Neglected and Delinquent	84.013	531	88,329	-	-	88,329	-
Title ID, Neglected and Delinquent 2023-24 - Note 1	84.013	799	-	-	10,654	-	-
Title IIA, Teacher and Principal Training and Recruitment	84.367	541	6,410	-	-	6,410	-
Title V, Subpart 2 Rural/Low Income Schools	84.358B	586	1,834	-	-	1,834	-
Title IVA, Student Support and Academic Enrichment Grant	84.424A	552	10,130	-	-	10,130	-
American Rescue Plan ESSER III	84.425U	795	234,311	-	159,798	159,798	74,513
American Rescue Plan ESSER III 2023-24 - Note 1	84.425U	799	-	-	122,937	-	-
Sub Total			<u>341,014</u>	<u>-</u>	<u>293,389</u>	<u>266,501</u>	<u>74,513</u>
<b>Total U.S. Department of Education</b>			<u>537,158</u>	<u>-</u>	<u>476,908</u>	<u>450,257</u>	<u>86,901</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	-	1,012	50,517	-	51,529
Commodity Credit Corporation	10.555	759	-	9,497	-	-	9,497
Emergency Operational Costs Reimbursement (SBP & NSLP)	10.555	762	-	-	-	-	-
National School Lunch Program	10.555	763	-	1,069	102,268	-	103,337
Child Nutrition Cluster			<u>-</u>	<u>11,578</u>	<u>152,785</u>	<u>-</u>	<u>164,363</u>
<b>Total U.S. Department of Agriculture</b>			<u>-</u>	<u>11,578</u>	<u>152,785</u>	<u>-</u>	<u>164,363</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 537,158</u>	<u>11,578</u>	<u>629,693</u>	<u>450,257</u>	<u>251,264</u>

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2025

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, 2025. 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, 2025, 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 1, 2026. 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. Further, our opinion was qualified because the omission of the encumbrances results in an incomplete presentation with respect to the financial statements being prepared following the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings related to financial reporting as items 2025-001 and 2025-002, that we consider to be significant deficiencies.

### **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 1, 2026

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

**FINDINGS RELATED TO FINANCIAL REPORTING  
FOR THE YEAR ENDED JUNE 30, 2025**

**Finding 2025-001:**

Statement of Condition – The School did not classify child nutrition program expenditures to the applicable federal project codes.

Criteria – Child nutrition program expenditures must be accurately classified to applicable project codes to adhere to Oklahoma State Department of Education guidelines and regulations.

Cause/Effect of Condition – There was a lack of understanding concerning the classification of the child nutrition program expenditures due to the relative newness of the staff. Consequently, the child nutrition program expenditures were not classified to the project codes and the federal portion of these expenditures was understated.

Recommendation – We recommend the applicable School personnel receive training on the method of classifying child nutrition program expenditures to the various project codes.

Management's Response – Management has responded in the attached Corrective Action Plan.

**Finding 2025-002:**

Statement of Condition – The School did not pay matching teachers' retirement for personnel funded through the federal programs.

Criteria – Teachers' retirement is required to be matched at the local level at 8% for personnel participating in the Oklahoma Teachers' Retirement System whose salaries and fringe benefits are federally funded.

Cause/Effect of Condition – There was a lack of understanding concerning the generation and payment of matching teachers' retirement due to the relative newness of the staff. Consequently, matching teachers' retirement was underpaid by approximately \$25,549.

Recommendation – We recommend the School assign a staff member to monitor the payment of matching teachers' retirement throughout the year. The designated staff member should also perform a reconciliation of matching teachers' retirement at the end of the fiscal year. Additionally, the \$25,549 underpayment should be verified and remitted to the Oklahoma Teachers' Retirement System.

Management's Response – Management has responded in the attached Corrective Action Plan.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2025**

**Finding 2024-001:**

Statement of Condition – Controls should be in place over the preparation of the financial statements and required adjustments, including footnote disclosures, in accordance with the regulatory basis of accounting..

Disposition – This was not considered to be a material weakness in the current fiscal year.

**Finding 2024-002:**

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

Disposition – This was not considered to be a material weakness in the current fiscal year.

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

**SCHEDULE OF STATUTORY, FIDELITY AND HONESTY BONDS  
FOR THE YEAR ENDED JUNE 30, 2025**

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>POLICY NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
Federal Insurance Company	Superintendent	HOU-004102693-06	\$ 100,000	7/1/24 - 7/1/25
	Treasurer	HOU-004102693-06	100,000	7/1/24 - 7/1/25
	Encumbrance Clerk	HOU-004102693-06	100,000	7/1/24 - 7/1/25
	Minutes Clerk	HOU-004102693-06	50,000	7/1/24 - 7/1/25

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

SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT  
FOR THE YEAR ENDING JUNE 30, 2025

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 2024-25.

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



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

Subscribed and sworn to before me this 1<sup>st</sup> day of April, 2026.



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



# Finance Report



# FY25-26 OYACS Budget Status

OYACS Combined Statement of Revenue, Expenditures and Fund Balances for School Year <b>2025-2026</b> as of March 31, 2026		OJA GENERAL & REVOLVING FUNDS	FUND 25000	TOTALS EFFECTIVE 03/31/2026	TOTAL OYACS-COJC FY26
<b>REVENUES</b>					
State Aid - Foundation/Salary Incentive (000)			31,343.27	31,343.27	31,343.27
State Aid - Driver Education (317)			-	-	-
State Aid - Redbud School Funding Act (318)			14,943.08	14,943.08	14,943.08
State Aid - Textbooks/Ace Technology (333)			1,618.78	1,618.78	1,618.78
SRO/School Security (376)			93,041.47	93,041.47	93,041.47
CNP - State Matching (385)			478.48	478.48	478.48
State Aid - Alternative Ed Grant (388)			-	-	-
Title IA - Basic Programs (511)			48,466.41	48,466.41	48,466.41
Title IA - School Support (515)			-	-	-
Title ID - Agency Neg/Del/At Risk Youth (531) - 55A310			88,329.50	88,329.50	88,329.50
Title IIA - Staff Training/Recruiting (541)			6,409.56	6,409.56	6,409.56
Title IVA - Student Support/Academic Enrichment (552)			10,129.52	10,129.52	10,129.52
Title VB - RLIS - Rural/Low Income (587)			1,834.32	1,834.32	1,834.32
IDEA-B - Flow Through (621)			24,424.13	24,424.13	24,424.13
IDEA-B - ARP IDEA-B - Flow Through (628)			-	-	-
CNP - CCC Supply Chain Assistance (759)			-	-	-
CNP - Lunches/Snacks (763)			70,490.98	70,490.98	70,490.98
CNP - Breakfast (764)			34,726.48	34,726.48	34,726.48
ARP ESSER III (795)			-	-	-
Refunds (TRS)			-	-	-
Oklahoma Juvenile Affairs		678,848.02	-	678,848.02	678,848.02
<b>TOTAL REVENUES FY25</b>		<b>\$ 678,848.02</b>	<b>\$ 426,235.98</b>	<b>\$ 1,105,084.00</b>	<b>\$ 1,105,084.00</b>
<b>EXPENDITURES</b>					
Equipment and Library Resources		-	-	-	-
Operational Expenses		57,150.23	91,793.01	148,943.24	148,943.24
Payroll Expenses		615,453.73	394,768.31	1,010,222.04	1,010,222.04
Professional Services		2,910.00	347.00	3,257.00	3,257.00
Training and Travel		3,334.06	-	3,334.06	3,334.06
<b>TOTAL EXPENDITURES FY25</b>		<b>\$ 678,848.02</b>	<b>\$ 486,908.32</b>	<b>\$ 1,165,756.34</b>	<b>\$ 1,165,756.34</b>
	Excess of Revenues Over (Under) Expenditures	-	(60,672.34)	(60,672.34)	(60,672.34)
	Fund Balances 2024 - 2025 School Year (End Bal - Prior Yr)	-	289,457.36	289,457.36	289,457.36
	Fund Balances 2025 - 2026 School Year	<b>\$ -</b>	<b>\$ 228,785.02</b>	<b>\$ 228,785.02</b>	<b>\$ 228,785.02</b>

# Proposed 2025-26 Encumbrances



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

Encumbrance#	Description	Vendor	Amount

# Proposed OYACS Policies



# Proposed OYACS Policies

Policy Number	Policy Title
10-4200	Extended School Year Services (amended)
10-4220	Child Find
10-6010	Family Educational Rights and Privacy Act of 1974 (amended)
10-7020	Student Transfers
10-7200	Student Discipline (amended)