Oklahoma Board of Corrections

REGULAR MEETING

February 12, 2015

John H. Lilley Correctional Center
Boley, Oklahoma

OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING

John Lilley Correctional Center
105150 N 3670 Road
Boley, Oklahoma
1:00 p.m., February 12, 2015

AMENDED AGENDA

Members of the Board of Corrections will be dining together before the Board meeting.
No business will be conducted during this time period.

1. Call to Order and Roll Call — Kevin Gross, Chair

2. Welcome/Remarks with Possible Discussion — Kameron Harvanek, Warden, John H. Lilley Correctional Center

3. Old Business — Kevin Gross, Chair

4. Discussion and Approval of Board of Corrections Meeting Minutes — Kevin Gross, Chair
   - Regular Meeting on January 8, 2015

5. Director's Comments with Possible Discussion: — Robert Patton, Director
   - Execution
   - Prison Rape Elimination Act (PREA) Audits
   - Justice Reinvestment Initiative (JRI) Committee
   - Budget Discussions

6. Discussion and Approval/Confirmation of Appointments — David Parker, Division Manager, East Institutions
   - Jason Bryant, Warden
     James Crabtree Correctional Center
   - Thomas W. Sharp, Warden
     Howard McLeod Correctional Center
   - Janet Dowling, Warden
     Dick Conner Correctional Center

7. Monthly Update and Discussion of Agency Budget — Ashlee Clemmons, Chief Administrator, Business Services

8. Quarterly Update and Discussion of Oklahoma Correctional Industries and Agri-Services Budget — Charles Groves, Business Services Coordinator

- FY 2015, 2nd Quarter — Oklahoma Correctional Industries and Agri-Services

9. Quarterly Update and Discussion of Financial Internal Audits — Penny Lewis, Administrator, Auditing and Compliance
   - FY 2015, 2nd Quarter

10. Update and Discussion of Offender Population — Laura Pitman, Ph.D., Division Manager, Field Support

11. Update and Discussion of Legislative Initiatives — Marilyn Davidson, Executive Assistant

12. Committee Reports — Committee Chairs

    Standing Committees:
    - Audit/Finance – Chair Frazier Henke, Members Gene Haynes and Michael Roach
    - Female Offender – Chair Linda Neal, Members Frazier Henke and Earnest Ware
    - Public Policy/Public Affairs – Chair Earnest Ware, Members Gene Haynes and Frazier Henke
    - Population/Private Prisons – Chair Linda Neal, Member Michael Roach
    - Executive – Chair Kevin Gross, Members Linda Neal and Michael Roach

    New Business — Kevin Gross, Chair

    "Any matter not known about or which could not have been reasonably foreseen prior to the time of posting." 25 O.S. § 311.A.9.

13. Announcements — Kevin Gross, Chair

14. Approval to Adjourn for Executive Session for: — David Cincotta, General Counsel
    - Discussion of Pending Litigation:
      - *Glossip et al v. Gross et al,* Oklahoma Western District Court, case number 2014-CV-00665
      - *Oklahoma Observer et al v. Patton et al,* Western District Court, case number 2014-CV-00905

    "Confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest." 25 O.S. § 307.B.4.

15. Approval to Return from Executive Session — David Cincotta, General Counsel

16. Adjournment — Kevin Gross, Chair

The next regular meeting of the Board of Corrections is scheduled for 1:00 p.m. on Thursday, March 12, 2015, at Kate Barnard Community Corrections Center in Oklahoma City, Oklahoma.

Updated on 2/10/2015 7:50:16 AM

Approval of
Board Meeting Minutes

OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING

Oklahoma Department of Corrections
3400 N Martin Luther King Avenue
Oklahoma City, Oklahoma
January 8, 2015

1. Call to Order and Roll Call **Kevin Gross, Chair**

Chair Gross called the regular meeting of the Oklahoma Board of Corrections (BOC) to order at 1:00 p.m. on Thursday, January 8, 2015, in the North Conference Room of the Oklahoma Department of Corrections at 3400 N Martin Luther King Avenue, Oklahoma City, Oklahoma. The final agenda was posted at 10:00 a.m. on Wednesday, January 7, 2015, at the Oklahoma Department of Corrections, which is at least twenty-four hours prior to the commencement of the meeting. Chair Gross asked the clerk to call the roll:

Steve Burrage, Secretary	Present	Linda Neal, Member	Present
Kevin Gross, Chair	Present	Michael Roach, Vice Chair	Present
Gene Haynes, Member	Present	Earnest Ware, Member	Absent
Frazier Henke, Member	Present		

Calling of the roll reflected a quorum was present.

2. Old Business **Kevin Gross, Chair**

There was no old business to discuss.

3. Discussion and Approval of Board of Corrections Meeting Minutes **Kevin Gross, Chair**

- Regular Meeting on December 4, 2014

Chair Gross stated the minutes from the regular meeting on December 4, 2014, were provided to the Board for review prior to the meeting this date. He requested a motion to approve the minutes as presented to the Board.

Motion: Mr. Haynes made a motion to approve the minutes and Ms. Neal seconded the motion. The results of the roll call were: Mr. Burrage – yes; Mr. Gross – yes; Mr. Haynes – yes; Mr. Henke – abstain; Ms. Neal – yes; Mr. Roach – yes.

The minutes were approved by majority vote.

4. Director's Comments with possible discussion on the following: **Robert Patton, Director**

- Employee Awards and Training Event
- Upcoming Executions
- Meeting with Commissioner Terri White to Discuss Joint Concerns
- Prison Rape Elimination Act (PREA) Audits

Director Patton stated the Employee Awards and Training Event was held in December to honor the agency's outstanding employees. The event was well-attended by staff as well as Board of Corrections members Ms. Neal and Mr. Roach. Governor Mary Fallin was also able to attend and gave the keynote address.

Prison Rape Elimination Act (PREA) Audits were initiated in December. Five audits have been completed and the report for Dr. Eddie Warrior Correctional Center was received, showing full PREA certification. Audit reports for the other four facilities should also be received within the next few weeks. Additional PREA Audits will also be completed at another four facilities prior to the end of the fiscal year.

Director Patton and members of his executive team met with Commissioner Terri White and members of her executive team to discuss concerns affecting both agencies in regards to substance abuse mental health. Both agencies will continue to meet monthly to maintain and strengthen the partnership.

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Executions are scheduled in January 2015 for offenders Charles Warner and Richard Glossip. Director Patton stated ODOC staff has worked very hard for these executions and he will provide a briefing to the Board at the next meeting.

There was no further discussion on the director's comments.

5. Discussion and Approval of Board Policy **Robert Patton, Director**

- P-120100, Management of State Funds and Assets

Director Patton stated P-110100, Uniform Personnel Standards, had two wording changes for the Board's approval. Throughout the policy, the term "personnel" was replaced with "human resources" and "department" was replaced with "agency." These changes did not alter the intent of the policy and Director Patton recommended approval of the changes as presented.

Motion: Mr. Henke made a motion to approve the policy as presented and Mr. Roach seconded the motion. The results of the roll call were: Mr. Burrage – yes; Mr. Gross – yes; Mr. Haynes – yes; Mr. Henke – yes; Ms. Neal – yes; Mr. Roach – yes.

The policy was approved by majority vote and there was no further discussion of this item.

6. Agency Budget Update with Possible Discussion **Ashlee Clemmons, Chief Administrator Business Services**

Ms. Clemmons provided the following budget update as of November 30, 2014:

FY2014 Budget Work Program		
Appropriated		$472,639,727
200 Fund		$17,036,030
205 Fund		$4,802,152
280 Fund		1,500,000
Total – BWP		$495,977,909*
**Excludes Prison Industries funds not part of the ODOC operating budget, Community Sentencing and Federal funds*		
Y-T-D Expenditures		$(180,897,176)
Appropriated	$(178,229,881)	
200 Fund FY 14	$(2,012,347)	
205 Fund FY 14	$(654,948)	
Encumbrances		$(144,065,863)
Committed		$(20,242)
Remaining Payroll		$(145,367,069)
Available Balance		**$25,627,559**
Appropriated Operating Funds		
Budgeted		$472,639,727
Expenditures Y-T-D		$(178,229,881)
Encumbrance Y-T-D		$(134,133,814)
Total Committed Y-T-D		$(20,226)
Available Balance		$160,255,806
Less:		
Payroll		$(145,367,069)
Available Balance		$14,888,737
200 Revolving Fund		
Beginning Cash Balance 7/1/2013		$180,636
Revenue Received Y-T-D		$6,993,380
Expenditures Y-T-D		$(5,021,158)

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Adjustments Y-T-D	$0.00
Ending Balance	$2,152,858

205 Revolving Fund

Beginning Cash Balance 7/1/2013	$1,721,954
Revenue Received Y-T-D	$2,713,644
Expenditures Y-T-D	$(3,908,883)
Adjustments Y-T-D	$0.00
Ending Balance	$526,715

280 Revolving Fund

Beginning Cash Balance 7/1/2013	$3,972,741
Revenue Received Y-T-D	$10,901,844
Expenditures Y-T-D	$(10,903,485)
Adjustments Y-T-D	$0.00
Ending Balance	$3,971,100

There was no further discussion of the budget update.

7. Discussion and Approval of Average Daily Rate Per Inmate **Ashlee Clemmons, Chief Administrator Business Services**

Ms. Clemmons stated the agency is required by statute to present to the Board the actual daily cost per inmate. Operational costs are required at each major security category: maximum, medium, minimum, and community. HB 2877 added further instructions to 57 § 561.1 effective November 1, 2014, to report direct as well as indirect costs of incarceration. Per the statute, the Board shall adopt the average daily cost per inmate per facility category each January for the immediate preceding year.

Public Only			
Facility Type	**FY 2014 Budgeted**	**FY 2014 Actual**	**FY 2015 Budgeted**
Maximum Security	$82.68	**$100.80**	$85.15
Medium Security – Male	$42.05	**$47.18**	$47.94
Medium Security – Female	$38.64	**$49.10**	$47.95
Medium Security – Combined Average	$41.56	**$47.47**	$47.94
Minimum Security – Male	$38.31	**$44.61**	$44.73
Minimum Security – Female	$36.27	**$39.72**	$41.92
Minimum Security – Combined Average	$38.08	**$44.01**	$44.36
Community Correction Centers – Average	$38.00	**$46.44**	$45.20
Community Work Centers - Average	$31.05	**$41.49**	$37.57

Mr. Burrage stated the Board is reviewing a summary of data prepared by Ms. Clemmons, Mr. Tom James and their staff. The data represents indirect and direct costs and is as close as they can get to a true reflection of the average daily costs in the various categories within the agency. Mr. Burrage stated there was nothing mysterious about the numbers and the documentation is readily available from the agency. He noted there may appear to be inefficiencies within the data provided but some of the things the agency deals with are out of their control. If the agency had the ability to operate at optimal efficiency the numbers might be different. Mr. Burrage stated he appreciated the staff who worked on the report and the willingness to be transparent for the public and the legislators.

Chair Gross noted that according to the information provided, the FY 2014 Budgeted was $82 and the FY 2014 Actual was $100 with the anticipated FY 2015 Budgeted hovering around $85. He inquired how the FY 2014 Actual could be $100 and the FY 2015 Budgeted could be lowered to $85. Ms. Clemmons stated the calculations are based on facility

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capacity when it is budgeted compared to offender count for the actual amounts.

Motion: Mr. Burrage made a motion to approve the average daily rates as presented and Mr. Henke seconded the motion. The results of the roll call were: Mr. Burrage – yes; Mr. Gross – yes; Mr. Haynes – yes; Mr. Henke – yes; Ms. Neal – yes; Mr. Roach – yes.

The average daily rates were approved by majority vote and there was no further discussion of this item.

8. Population Update with Possible Discussion **Laura Pitman, Ph.D., Division Manager Field Support**

Dr. Pitman provided the population update as of November 26, 2014:

Total System Offender Population = 28,425
DOC Facilities = 19,179
Private Prisons = 5,811
County Jails with Contracts = 563
Halfway Houses = 1,474
Out Count (jails, hospitals, etc.) = 719
GPS = 658
EMP = 20
PPCS = 1
Probation Supervision = 21,567
Parole Supervision Offenders = 3,180
Total System Population = 53,172
County Jail Backup = 249

There was no further discussion of the population update.

9. Discussion and Approval of Facility Capacity Changes/Modifications **Laura Pitman, Ph.D., Division Manager Field Support**

Robert Patton, Director

Director Patton stated the State Auditor's Report, released late in 2014, recommended the agency review its report on capacity and how capacity was defined. He noted it was an issue staff were already reviewing prior to the release of the State Auditor's Report to accurately capture the number of beds which have been added to the facilities throughout the years and the true capacity of each facility. Director Patton stated Dr. Pitman, the wardens, and numerous staff had worked extremely hard over the last few months to prepare the final report being presented to the Board this date. He noted that Dr. Pitman's report would provide definitions of Rated and Temporary beds and operational capacity.

Dr. Pitman stated that historically, facility capacities have been increased or decreased as housing units were opened or closed or as the number of offenders in open dorms or day rooms were increased or decreased. Changes to facility capacities involved approval from the state Fire Marshal's office, the chain-of-command, the director and the Board of Corrections. In effect, this resulted in ever-increasing capacities and an understatement of crowding within facilities. Changing the way the agency reports operating capacity will accurately reflect crowding within the system and make reporting consistent with other states. Going forward, Operating Capacity will be the sum of Rated and Temporary beds. Rated beds are based on the design capacity of the facility and include general population and medical/mental health beds. Temporary beds are those that exceed the original design capacity and also include general population and medical/mental health beds. Special use beds, that is Restricted Housing Unit and Transit Detention Unit beds, will not be counted in operating capacity as these are high security beds used for offenders serving disciplinary sanctions or those awaiting transfer.

To determine the number of Rated versus Temporary beds a review of the changes in facility capacities from 1996 to the present was undertaken. Facility staff was asked to identify whether changes were due to the opening or closing of a housing unit, the addition or removal of beds in a day room, and/or the addition or removal of beds in an open dormitory setting. If beds were added within a dormitory setting, staff was also asked to determine whether the physical plant (e.g., showers, sinks, toilets) had been modified to accommodate the increased number of beds. Staff was also asked to provide the source of their information and documentation, if available.

To get to the final Rated versus Temporary bed numbers, the capacities as they existed in 1996 were taken as a baseline. All beds in existence in 1996 were counted as Rated. Any beds that were added after 1996 that involved the addition of housing units and/or modifications to the physical plant were counted as Rated. Any beds that were added that involved placement of offenders in unsecure space (e.g., dayrooms) and/or an increase in the number of beds within an open dorm without modifications to the physical plant were counted as Temporary. Dr. Pitman provided an example by detailing the changes at Bill Johnson Correctional Center (BJCC).

TIMEFRAME	ACTION	RATED BEDS	TEMPORARY BEDS	OPERATING CAPACITY
01/01/1996	Baseline capacity	+300		300
01/1996 – 03/2000	Double-bunked some beds in Housing Units 1 and 2. No modifications were made to the physical plant.		+128	428
04/2010	Added beds to Housing Units 1 and 2 to accommodate more of the delayed sentencing program offenders. No modifications were made to the physical plant.		+122	550
06/2011	A multipurpose building was renovated and became Housing Unit 3.	+64		614
11/2012	A CareerTech building was renovated and became Housing Unit 4.	+100		714
03/2014	Added beds to Housing Unit 3. No modifications were made to the physical plant.		+20	734
01/2015	**CAPACITY TOTALS**	464	270	734

Dr. Pitman stated changes to the count sheet would now reflect the operating capacity versus the offender population and provided an example of the count sheet only using BJCC data. She noted the full count sheet would list every facility within the system. Dr. Pitman stated the count sheet will identify the beds as general population (GP), medical/mental health (M/MH), restrictive housing (RH or RHU), and transit detention (TDU). The first three columns of the count sheet will note the custody level, the facility name, and the use of the beds. The next nine columns will provide the operating capacity of the facility, noting the number of beds that are Rated, Temporary and special use. The next seven columns would reflect the inmate committed population, showing the number of offenders currently housed at that location and their bed assignments in one of the three areas of Rated, Temporary or special use. The section on inmate committed population also includes data on those offenders who are currently out of our custody for court hearings or hospital stays but still included on our total count.

Dr. Pitman stated one of the columns on the count sheet will be for the inside total. Inside total is the number of offenders within a facility or the system who currently occupy a bed and does not include offenders who are out to court, out to the hospital, or other offenders the agency is obligated to house once they return to this system. She noted that Rated beds are based on the design capacity of the facility and include general population and medical/mental health beds. Inside Total as a percent of Rated beds provides a good measure of crowding within a facility or system. Dr. Pitman stated it was a way of looking at the number of offenders housed at a facility or within a system compared to what the facility or system was designed to accommodate. Dr. Pitman then provided the agency's current Inside Total as a percentage of Rated beds as of December 1, 2014.

TYPE OF BED	INSIDE TOTAL	RATED BEDS	INSIDE TOTAL / RATED BEDS
Assessment and Reception Centers	607	620	98%
Institutions	16,101	13,537	119%

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Community Corrections Centers	1,222	1,223	100%
Community Work Centers	1,231	1,149	107%
Total State Beds	**19,161**	**16,529**	**116%**
Private Prisons	5,814	5,846	99%
County Jails	563	585	96%
Halfway Houses	1,467	1,532	96%
Total Contracted Beds	**7,844**	**7,963**	**99%**
GRAND TOTAL	**27,005**	**24,492**	**110%**

Chair Gross queried which facilities comprise Institutions in the type of beds. Dr. Pitman responded it was comprised of the seventeen state institutions. Dr. Pitman provided a point of comparison, stating that in September 2014, the Bureau of Justice Statistics published a bulletin where 48 states reported their system capacity, number of inmates in custody and the percent of inmates to capacity. Twenty-seven states reported being over 100% capacity. Oklahoma reported being less than 100% capacity based on the counting rules in place at the time.

Dr. Pitman stated that in addition to the changes to the new count sheet, Temporary beds that had already been in use and not added to the count sheet have now been included in the count. Several other vendors' capacities were also modified based on their ability to accommodate offenders. For example, Oklahoma Halfway House was decreased by 25 beds at their request. Changes were also made to Oklahoma State Penitentiary's (OSP) capacity. In the past, the count sheet has shown that OSP has consistently had more beds available than have been filled. On December 1, 2014, the capacity was shown as 901 on the count sheet and the number of offenders housed at OSP was 710. OSP houses offenders in general population beds, administrative segregation/restricted housing beds, medical/infirmary beds, mental health beds, high-max beds and death row. Many of these offenders cannot or should not be double-celled due to the risk they present to themselves, other offenders and to staff. In an effort to more accurately reflect the use of single-cells and the housing of offenders at OSP, the count will be reduced from 901 to 764 plus 4 special-use cells which are used as holding cells prior to executions. OSP will have 251 single cells and 248 double cells, 17 infirmary cells and the 4 special-use single cells.

Mr. Haynes queried if the changes discussed this date was to put the agency more in compliance with national standards according to the Bureau of Justice Statistics. Dr. Pitman responded it was more consistent with how other states report their capacities and counts. She noted it was also a more accurate reflection of crowding within the system. Traditionally, ODOC increased the facility's capacity as more beds were added to a space as opposed to reflecting what the facility was actually designed to hold. Mr. Haynes inquired if those beds termed as Temporary beds were in compliance with national standards for space and bathrooms. Dr. Pitman responded the addition of beds was in compliance with standards set by the Fire Marshal, American Correctional Association, and with various construction codes.

Ms. Neal stated she wanted to ensure everyone understood the numbers of offenders compared to staffing percentages and asked for information to be shared on those numbers. Director Patton stated he would like the facilities to be funded at 100%; however, the agency is currently funded at 67% for over 100% capacity in state facilities. Ms. Neal stated she wanted to ensure everyone understood that funding the state facilities at 67% while over 100% capacity is a formula for disaster.

Director Patton requested the Board's approval of the new definitions of Rated and Temporary beds as well as the adoption of the new count sheets.

Motion: Mr. Roach made a motion to approve the facility capacities and count sheet as presented and Mr. Burrage seconded the motion. The results of the roll call were: Mr. Burrage – yes; Mr. Gross – yes; Mr. Haynes – yes; Mr.

Henke – yes; Ms. Neal – yes; Mr. Roach – yes.

The changes were approved by majority vote. Chair Gross inquired of Dr. Pitman if she would present each state institution's capacity at the next Board meeting and Dr. Pitman affirmed she would. There was no further discussion of the capacity changes.

10. Committee Reports **Committee Chairs**

Chair Gross asked the committee chairs for their reports.

- **Audit/Finance Committee**
  Mr. Burrage stated there was no report.
- **Female Offender Committee**
  Ms. Neal stated there was no report.
- **Public Policy/Public Affairs Committee**
  Mr. Haynes stated there was no report.
- **Population/Private Prisons Committee**
  Ms. Neal stated the committee met earlier this date and reviewed the information that was presented this date.
- **Executive Committee**
  Chair Gross stated the committee met on December 31, 2014, to review the agenda for the meeting this date.

11. New Business **Kevin Gross, Chair**

There was no new business.

12. Announcements **Kevin Gross, Chair**

There were no announcements.

13. Approval to Adjourn for Executive Session **David Cincotta, General Counsel**

- Discussion of Investigation
  - Suicide of John Broadway #447953 (IG 14-0239)
  - Homicide of Eric Grimm #524903 (IG 14-0241)
- Discussion of Pending Litigation:
  - *Oklahoma Observer et al v. Patton et all,* Western District Court, case number 2014-CV-00905
  - *Warner et al v. Gross et al*, Oklahoma Western District Court, case number 2014-CV-00665

Mr. Cincotta advised the next items on the agenda would require adjournment to Executive Session for engaging in confidential communication between the Board and its attorney. He recommended Chair Gross entertain motions to adjourn.

Motion: Ms. Neal made a motion to adjourn for Executive Session and Mr. Burrage seconded the motion. The results of the roll call were: Mr. Burrage – yes; Mr. Gross – yes; Mr. Haynes – yes; Mr. Henke – yes; Ms. Neal – yes; Mr. Roach – yes.

The adjournment was approved by majority vote and the Board adjourned at 1:33 p.m. to Executive Session.

14. Approval to Return from Executive Session **David Cincotta, General Counsel**

The Board returned to the meeting room at 2:39 p.m. Mr. Cincotta advised the Board of the approval needed to return from Executive Session.

Motion: Mr. Roach made a motion to return from Executive Session and Mr. Henke seconded the motion. The results of the roll call were: Mr. Burrage – yes; Mr. Gross – yes; Mr. Haynes – yes; Mr. Henke – yes; Ms. Neal – yes; Mr. Roach – yes.

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The return was approved by majority vote and the Board resumed the meeting at 2:41 p.m. Chair Gross advised there were not any actions to take after Executive Session.

16. Adjournment **Kevin Gross, Chair**

There being no further business to come before the Board, Chair Gross requested a motion to adjourn the meeting.

Motion: Ms. Neal made a motion to adjourn the meeting and Mr. Roach seconded the motion. The results of the roll call were: Mr. Burrage – yes; Mr. Gross – yes; Mr. Haynes – yes; Mr. Henke – yes; Ms. Neal – yes; Mr. Roach – yes.

The adjournment was approved by majority vote and the meeting ended at 2:42 p.m.

Submitted to the Board of Corrections by:

_____ _____

Kimberley Owen, Minutes Clerk Date

I hereby certify that these minutes were duly approved by the Board on the twelfth day of February, 2015, in which a quorum was present and voting.

Approved by:

_____ _____

Frank X. Henke IV, Secretary of the Board Date

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Approval/Confirmation of Appointment

JASON BRYANT

EDUCATION

Northwestern Oklahoma State University, Alva, OK. B.S. criminal justice, 1995.

WORK EXPERIENCE

OKLAHOMA DEPARTMENT OF CORRECTIONS – Bill Johnson Correctional Center, Alva, OK

Deputy Warden, 2012 – present

- Responsible for secondary accountability of the operational and administrative aspects of the Bill Johnson Correctional Center.
- Serves as the primary assistant to the warden.
- Provides guidance and information relating to the interpretation, application of laws, and rules and regulations pertaining to operation of a correctional facility.
- Provides oversight to contract service providers.
- Recommends and administers disciplinary action for staff assigned to the facility.
- Selects and assigns staff, ensuring equal opportunity in hiring and promotion.
- Represents the facility and the agency to other agencies and the public.

Case Manager IV, 2008 – 2012

- Supervise departments that have an active role in managing offender classification and sentencing, pre and post release services, and religious services.
- Responsible for coordinating the BJCC classification system.
- Developed a system of offender work assignments to include eleven public work programs, eight of which were initiated in 2010.
- Develop and recommend policies, rules and regulations which pertain to the administration of programs and classification.
- Was selected as Support Staff Employee of the year for 2010.
- Supervise and coordinate activities and events in the newly constructed Benson Center / Eversole Sanctuary – recipient of a 2012 Quality Oklahoma Team Day award

Program Director, 2008 – 2012

- Plan, organize, and direct the many different components of the Regimented Treatment Program, nationally recognized as one of the most successful prison based treatment programs.
- Ensure ongoing Correctional Program Compliance (CPC) compliance and monitoring by reviewing and analyzing information from studies and projects for immediate and long-range program development.
- Developed and maintained partnership with contracted program treatment provider Northwestern Oklahoma State University (NWOSU).
- Conduct presentations for BJCC and the Regimented Treatment Program to community groups such as Leadership Oklahoma.
- Monitor the record maintenance, financial accounts and personnel of the District Attorney's Council RSAT grant and the NWOSU treatment provider contract.

Correctional Records Manager, 2000 – 2008

- Ensure that all offenders remanded to DOC are confined and supervised according to the sentencing court.
- Manage an office and staff that serves as a centralized source of information for staff, the public and for numerous state and federal agencies.
- Responsible for time calculation records and is the facility authority in matters such as applying time credits, sentence interpretation, offender release dates, sequence of sentences and treatment of court orders.
- Develop policy and procedure related to sentence administration and offender records.

Case Manager, 1997-2000

- Designed, developed and implemented the method of operation for an Aftercare program that received a Quality Oklahoma award twice from the Governor of Oklahoma.
- Oversaw a caseload of 107 offenders to include security classification, crisis intervention, managing behavior and developing open communication between staff and offenders.
- Delivered program to offenders to educate them in social skills in order to help in adjusting to society after release.

Trainer, 1997 – present

- Serving as a sentence administration and offender records guest instructor for Case Manager Specific training.
- Serving as criminal justice system and sentence administration guest instructor for Cadet Academies.
- Served as a hostage negotiator that has received national recognition at annual conferences.
- Delivered assistance to facilities statewide in managing data in the Offender Management System.
- Serving as an instructor for BJCC in-service training held annually.

Correctional Officer, 1995 – 1997

- Was selected as one of the first BJCC drill instructors to attend specialized training in Ft. McClellan, Alabama.
- Assisted in implementing the early stages of structured para-military routines offenders at RTP are participating in.
- Selected as Correctional Security Officer IV (Sergeant) in 1996 after one year of service.

Leadership Development

- Member of American Correctional Association, Oklahoma Correctional Association, and US Deputy Wardens Association
  1. Was selected and currently Treasurer for the Oklahoma Correctional Association
- Emotional Intelligence Quotient (EIQ), February 2008
- Correctional Leadership Development II, September 2008
- Correctional Leadership Development I, March 2007

ACTIVITIES

Leadership NW Oklahoma

- Selected as member of the initial group of community leaders recognizing the needs of northwest Oklahoma and implementing systems that will benefit all citizens.
- Serve as a guest presenter for the criminal justice section for future classes.

Oklahoma Citizens Academy

- Unique community leadership program offered by the Oklahoma Community Institute.
- Created to help those in leadership roles prepare in areas of teamwork, planning, community assessment, economic development and community renewal.

Board of Education, Office No. 5, Alva Public Schools

- Elected to office on March 7, 2005 to a five-year term by the voters in the Alva public school district.
- Organized a very involved local campaign with approximately 40 volunteers in areas including fundraising, advertising and public appearances.

The Alva Youth Council

- Elected vice-president of an organization providing educational, recreational, and athletic activities for youth in Alva and local communities.
- Established and maintained relationships from local communities including Waynoka, Freedom, Cherokee, Aline-Cleo, Burlington, South Barber, Woodward and Enid.

Oklahoma Secondary Schools Activity Association

- Member of a five-man crew that officiates high school and middle school football.
- Was selected to officiate the 2001 and 2002 high school football state championship.

Northwestern Oklahoma State Annual Scholarship Drive

- Contributed fundraising efforts for NWOSU expansion and development.
- Assisted in strengthening NWOSU scholarship programs for students.

The Oklahoma Special Olympics

- Coordinated fundraising events that raised funds for people with disabilities.

Oklahoma Department of Corrections

certifies that

Jason Bryant

has been duly appointed to the position of

Warden

of James Crabtree Correctional Center

Confirmed by the Oklahoma Board of Corrections on the twelfth day of February in the year two thousand and fifteen

Robert Patton, Director
Oklahoma Department of Corrections

Kevin J. Gross, Chair
Oklahoma Board of Corrections

Michael W. Roach, Vice Chair
Oklahoma Board of Corrections

Frank X. Henke IV, Secretary
Oklahoma Board of Corrections

Thomas W. Sharp

EDUCATION

COLLEGE ***Southeastern Oklahoma State University***
Durant, Oklahoma 74701
Bachelor of Arts Degree, December 1995
Major: Criminal Justice

PROFESSIONAL EXPERIENCE (Mack Alford Correctional Center)

Deputy Warden Sept. 2012 – Present

I was originally detailed to this position from Sept. 2012 – Sept. 2013 at which time I was officially placed in that position. In this position, I have been responsible for secondary accountability of the operational and administrative aspects of the facility to include security and custodial care, classification, food service, physical plant, maintenance, programs, religious activities, laundry, mail, and canteen. I assist the Warden in preparing the facility's budget and a variety of correspondence and reports. I assist the Warden in areas relating to the interpretation and application of laws, rules, and regulations pertaining to the operation of a correctional facility. I provide oversight to contract service providers as appropriate along with serving on special project committees.

Unit Manager Sept. 2006 – Sept. 2012

In this position I supervised and evaluated the performance of unit staff members; provided on the job training to staff members as required; monitored case management activities; maintained a clean and safe unit environment for the staff and offenders. I ensured that the maintenance, security and control of offender records assigned to the unit were maintained and all offenders were properly classified. Served as the chairperson of the unit disciplinary and classification committees. Was responsible for the submission of reports as needed to the warden and/or deputy warden in regards to operations of the unit and classification monitoring. Worked hand in hand with security personnel on a daily basis and in the resolution of emergency situations. Ensured that unit staff were properly administering offender programs such as Thinking for a Change.

Warden's Assistant May 2003 – Sept. 2006

Serving as an administrative assistant to the Warden, I was responsible for preparing and submitting various monthly reports, correspondence, research, and Level I investigations for the Warden's Office. I was responsible for the Quality Control of reports and correspondence prepared by other staff for the Warden's signature. It was my responsibility to conduct due process reviews on offender misconduct appeals as well as answer offender grievances. While in this position, I was responsible for the supervision of the Switchboard Operator, Law Library, Property, and Laundry. I served as the facility's Public Information Officer as well as being involved in local community advisory boards. .

Procedures Officer Nov. 2000 – May 2003

As the facility's Procedures Officer, I was responsible for ensuring that all field memorandums were reviewed and updated yearly in order to remain in compliance with Operations Memorandum. I also served as the facility's ACA Compliance Coordinator. While serving as the Procedures Officer, I was successful in developing a system which ensured that all ACA files were in compliance at all times, and those responsible for maintaining them were knowledgeable in how to do so. During the time I was in Procedures, I became very knowledgeable in policy and procedure and continue to serve as a resource in that area for staff throughout the facility.

Correctional Counselor April 1998 – November 2000

As a Correctional Counselor, I was responsible for the sanitation of the unit while supervising the orderlies assigned to that unit. I was responsible for creating and maintaining the approved visiting cards for the offenders on my caseload. I also served as the investigator on misconducts issued to the offenders on my unit. While assigned as a Counselor, I worked closely with the Case Manager on the unit in order to learn from the responsibilities assigned to that position. As a result, I was detailed to a Case Manager position from April through November of 2000.

Correctional Security Sergeant March 1997 – April 1998

Responsible for overseeing the security of the minimum security unit along with the correctional officers assigned to the unit. Conducted random shakedowns and pat searches throughout the unit in an effort to control the flow of contraband into the unit. Served as a role model for less experienced officers and gave direction to the offender population. During the year I spent as a Sergeant, I was chosen as MACC's Correctional Officer of the Year.

Correctional Security Officer I October 1993 – March 1997

During this time, I was assigned to various posts on different shifts to include visiting, perimeter, towers, SHU, yard officer, east gate officer, and unit officer. I learned and performed the necessary roles of a correctional officer. During this time, I also served as a Transitional Development Specialist in addition to being a member of the Southeast Region Honor Guard.

SPECIAL TRAINING, KNOWLEDGE, ACCOMPLISHMENTS

- Warden's Peer Interaction Training (Sam Houston State University)
- NIC Prison Staffing Analysis Training
- NIC Management Development for the Future – Phases I-III
- Correctional Leadership Development II, III, & IV
- NIC Media Relations Training
- 1997 MACC Correctional Officer of the Year
- Former Transitional Development Specialist
- Former Member of the Southeast Region Honor Guard
- ACA/OCA and SSCA Member

Oklahoma Department of Corrections

certifies that

Thomas W. Sharp

has been duly appointed to the position of

Warden

of Howard McLeod Correctional Center

Confirmed by the Oklahoma Board of Corrections on the

twelfth day of February in the year two thousand and fifteen

Robert Patton, Director
Oklahoma Department of Corrections

Kevin J. Gross, Chair
Oklahoma Board of Corrections

Michael W. Roach, Vice Chair
Oklahoma Board of Corrections

Frank X. Henke IV, Secretary
Oklahoma Board of Corrections

Janet Dowling

Warden November 2012 – present
James Crabtree Correctional Center

Provide leadership and guidance to facility staff. Ensure flow of information up and down chain of command and convey important information to all departments within the facility. Lead agency wide work groups as assigned. Ensure facility maintains ACA accreditation. Ensure inspection and maintenance system are in place. Develop facility memorandum and post order that detail the use of security technology and the maintenance of that technology. Ensure inventory on all facility property is accurate and tracked in accordance with state statute. Develop and maintain a security plan that controls offender movement, offender- on- offender violence, interdiction of contraband, intelligence gathering and dissemination. Conduct audits and inspections to ensure that compliance with state statute and agency policy is maintained. Manage facility funds and assets by staying within the allocated budget. Monitor the classification of offenders and the assignment of offenders to appropriate programs and work details with the goal of reducing recidivism, offender misconduct and offender grievance. Ensure sentence administration guidelines are correctly applied to each offender's sentence. Prioritize tasks to best meet the goals of the agency

Interim Warden November 2011 – November 2012
James Crabtree Correctional Center

Deputy Warden July 2008 – November 2011
James Crabtree Correctional Center

Ensure that all facility memorandums are followed in accordance with policy and procedure. Follow the security plan and complete security and physical plant audits. Review and monitor the classification of offenders and the program placement of offenders. Serve as Duty Officer as scheduled and perform duties of Warden as needed. Conduct monthly staff meeting and convey important information to each department within the facility. Provide Thinking For a Change Facilitator training as needed by the Agency Programs Unit.

Case Manager IV/Program Director 2002-2008
Bill Johnson Correctional Center

Plan, organize and direct the different components of the Regimented Treatment Program at BJCC. Review and approve or return for revision all inmate classification, transfer packets, adjustment reviews and job assignments prepared by facility classification staff. Supervise facility records office staff,

chaplain, re-entry staff and secretary. Conduct weekly and quarterly inspections. Prepare and monitor budget for the RSAT and JAG/Byrne grants.

Warden's Assistant 1999-2002
Bill Johnson Correctional Center

Support and promote the warden's vision for the facility. Review and prepare requests to staff, grievances, misconduct appeals and special reports for the warden's approval. Respond to requests for information from the media, the public and agencies in and out of state concerning the operation of the facility.

Correctional Case Manager 1995 – 1999
Bill Johnson Correctional Center

Classify and assess offenders and maintain offender files according to policy and procedure. Provide and develop treatment programs for offenders. Make treatment recommendation based upon offender's history, sentencing information, and standardized assessment scores. Serve as the primary contact between offender, unit manager, and administration.

Education

Bachelor of Arts is Speech Communications 1984-1986
Northwestern Oklahoma State University Alva, Oklahoma

Elementary Teaching Certification 1993-1995
Northwestern Oklahoma State University Alva, Oklahoma

Additional Training and Professional Membership

- National Institute of Corrections Public and Media Relations 1999
- Thinking For a Change Trainer of Facilitators (National Institute of Corrections) 1999
- Correctional Leadership Development IV 2003
- National Institute of Corrections Management Development for the Future Phase III 2004
- Member of the Oklahoma Correctional Association (served as Vice-President 2013-2014), American Correctional Association, Southern States Correctional Association, and the Association of Women Executives in Corrections.

Oklahoma Department of Corrections

certifies that

Janet Dowling

has been duly appointed to the position of

Warden

of Dick Conner Correctional Center

Confirmed by the Oklahoma Board of Corrections on the twelfth day of February in the year two thousand and fifteen

Robert Patton, Director
Oklahoma Department of Corrections

Kevin J. Gross, Chair
Oklahoma Board of Corrections

Michael W. Roach, Vice Chair
Oklahoma Board of Corrections

Frank X. Henke IV, Secretary
Oklahoma Board of Corrections

Agency Budget Update

Department of Corrections
FY-15 Budget Activity Report
As of December 31, 2014

Department of Corrections
FY-15 Summary of Budget Projections
As of December 31, 2014

FY2015 Budget Work Program				
Appropriated		$	472,639,727	
200 Fund		$	17,075,521	
205 Fund		$	4,802,152	
280 Fund		$	1,500,000	
Total - BWP		$	496,017,400	*

** Excludes Prison Industries funds not part of the D.O.C operating budget; Community Sentencing and Federal funds.*

Y-T-D Expenditures			$	(222,371,897)
Appropriated	$	(218,472,143)		
200 Fund FY 15	$	(3,103,513)		
205 Fund FY 15	$	(796,241)		
280 Fund FY 15	$	-		
Encumbrances			$	(124,221,388)
Committed				(53,959)
Remaining Payroll			$	(125,833,054)
Available Balance			**$**	**23,537,102**

Comment: Revision #3 increase to 200 fund by $39,491

Department of Corrections
Appropriated Operating Funds
As of 12/31/2014

Budgeted	$	472,639,727
Expenditures Y-T-D	$	(218,472,143)
Encumbrance Y-T-D	$	(115,223,638)
Total Committed Y-T-D		(17,722)
Available Balance	$	138,926,224
Less:		
Payroll	$	(125,833,054)
Available Balance	$	13,093,170

Department of Corrections

200 Revolving Fund Summary

As of 12/31/2014

Beginning Cash Balance 07/01/2014	$	180,636
Revenue Received Y-T-D	$	7,869,150
Expenditures Y-T-D	$	(6,363,069)
Adjustments Y-T-D		
Ending Balance 12/31/2014	$	1,686,717

Description of Fund:
Revolving fund that uses revenues in conjunction with appropriated funds to maintain the Department's operating budget. Revenue comes from a variety of sources:

Program Support
Offenders on work release give up to 50% of their net pay or the per diem rate, whichever comes first to supplement the cost of their incarceration.

Probation & Parole Fees
Probationers & Parolees pay a court ordered supervision fee of up to $40.00 a month. The fee is used toward probation officers' salaries.

Medical Co pays
Inmates are required to pay a co pay of $4.00 for medical treatment

Prisoner Public Work Crews
Facilities receive payment from federal, state, and local government entities for inmate labor, officer supervision when applicable, and transportation charges.

State Criminal Alien Assistance Funding
Federal Funds for the reimbursement of expenses for incarcerated aliens.

Other Reimbursed Amounts
Funds from overpayments, returns, copies, FEMA, GPS, Private Prison monitoring (Non Oklahoma used facilities) and other miscellaneous reimbursements.

Misc. - Vendors, Copies, Notary, Rent, Sales, Refunds etc.

Department of Corrections
205 Revolving Fund Summary
As of 12/31/2014

Beginning Cash Balance 07/01/2014	$	1,721,954
Revenue Received Y-T-D	$	2,970,839
Expenditures Y-T-D	$	(4,070,665)
Adjustments Y-T-D		
Ending Balance 12/31/2014	$	622,128

Description of Fund:
Funds are generated through Canteen sales and a portion of telephone revenues, along with other miscellaneous sources (i.e. vending machines and crafts). This revenue provides funding for Offender and Staff needs, maintains the canteens and Offender Banking System.

Department of Corrections
280 Revolving Fund Summary
As of 12/31/2014

Beginning Cash Balance 07/01/2014	$	3,972,741
Revenue Received Y-T-D	$	13,340,481
Expenditures Y-T-D	$	(12,930,097)
Adjustments Y-T-D		
Ending Balance 12/31/2014	$	4,383,125

Description of Fund :
Revenue received from Manufactured and Agricultural goods and services for services for use by the department, other State Agencies and for sale to other not-for-profit entities. Funds received from sale of products are used for labor costs and materials.

Oklahoma Department of Corrections

FY 2015 Appropriated Operating Budget for December 2014

Account Code		Budgeted	Expenditures	Encumbered	Pre-Encumbered	Total Committed	Available Balance
11,12,13	Payroll	$ 253,796,818.00	$ 125,064,658.57	$ 3,218,211.64		$ 128,282,870.21	$ 125,513,947.79
15	Professional Services	131,658,040.00	54,911,620.22	69,141,088.41	27.00	124,052,735.63	7,605,304.37
17	Moving Expenses					-	-
19	Inter/Intra Agency Payments	60,000.00	27,233.60	32,766.40		60,000.00	-
21, 22	Travel	515,814.00	442,874.26	344,633.29		787,507.55	(271,693.55)
31	Misc. Admin. Expenses	14,188,783.00	6,675,762.62	6,897,543.35	375.02	13,573,680.99	615,102.01
32	Rent	3,429,556.00	1,455,426.17	1,168,755.50	9,832.34	2,634,014.01	795,541.99
33	Maintenance and Repair	6,152,847.00	1,775,982.09	1,285,042.29	1,108.00	3,062,132.38	3,090,714.62
34	Specialized Supplies and Materials	30,628,163.00	15,034,034.11	17,079,637.45		32,113,671.56	(1,485,508.56)
35	Production, Safety and Security	1,981,727.00	791,527.89	598,930.50		1,390,458.39	591,268.61
36	General Operating Expenses	930,563.00	247,855.78	137,929.76		385,785.54	544,777.46
37	Shop Expense	1,335,880.00	530,994.05	958,290.58		1,489,284.63	(153,404.63)
41	Furniture and Equipment	453,918.00	137,127.36	201,523.38	5,629.51	344,280.25	109,637.75
42	Library Equipment and Resources	115,592.00	436.73			436.73	115,155.27
43	Lease Purchases	2,321,000.00	1,142,103.31	1,178,724.12		2,320,827.43	172.57
44	Livestock - Poultry					-	-
45,46	Building, Construction and Renovation	41,460.00	72,716.84	91,656.63		164,373.47	(122,913.47)
48	Debt Service	3,000,000.00	1,492,903.20	1,499,478.08		2,992,381.28	7,618.72
51	Offender Pay and Health Services	3,132,756.00	1,035,427.26	1,515,819.65		2,551,246.91	581,509.09
52	Tuitions, Awards and Incentives	17,600.00				-	17,600.00
53	Refunds and Restitutions	238,784.00	172,619.48			172,619.48	66,164.52
54	Jail Backup, County Jails and Other	4,523,000.00	2,752,252.13	1,514,625.61		4,266,877.74	256,122.26
55,59	Assistance Payments to Agencies					-	-
60	Authority Orders			4,794,414.00	750.00	4,795,164.00	(4,795,164.00)
61	Loans, Taxes and Other Disbursements	1,800.00	762.43			762.43	1,037.57
62	Transfers - Out Sourced Health Care	13,100,000.00	4,504,515.87	3,295,484.13		7,800,000.00	5,300,000.00
64	Merchandise for Resale	1,015,626.00	203,309.23	269,083.46		472,392.69	543,233.31
	TOTAL	$ 472,639,727.00	$ 218,472,143.20	$ 115,223,638.23	$ 17,721.87	$ 333,713,503.30	$ 138,926,223.70

Funding							
19431	GRF - Carryover	$ 1,738,784.00	$ 238,784.00	$ 500,000.00		$ 738,784.00	$ 1,000,000.00
19530	GRF - Duties	451,006,943.00	198,339,359.20	114,723,638.23	17,721.87	313,080,719.30	137,926,223.70
57604	Duties	19,894,000.00	19,894,000.00			19,894,000.00	-
	TOTAL	$ 472,639,727.00	$ 218,472,143.20	$ 115,223,638.23	$ 17,721.87	$ 333,713,503.30	$ 138,926,223.70
						Remaining Payroll	125,833,053.90
							13,093,169.80

Oklahoma Department of Corrections

Statement of Revenues, Expenditures and Changes in Fund Balances

Non- Appropriated Funds

July 1, 2014 through December 31, 2014

Revenue Code		200 Fund	205 Fund	280 Fund	Funds
	Revenues				
	Current:				
331	Other Fines, Forfeits, Penalties	$ 194,367.35	$ -	$ -	$ 194,367.35
431	Rent from Land	26,096.76	-	-	26,096.76
520	Reimbursement for Administrative Expense	396,478.71	-	-	396,478.71
521	Reimbursement for Data Processing Expense	6,460.00	-	-	6,460.00
522	Reimbursement for Telecommunication Exp.	-	-	-	-
530	Reimbursement for Travel Expense	2,467.30	-	-	2,467.30
541	Reimbursement of Funds Spent	-	-	-	-
552	Reimbursement of Federal Payroll	562,135.00	-	-	562,135.00
556	Federal Funds from Other State Agency	-	-	-	-
581	Reimbursement for Funds Expended	1,508,718.43	-	-	1,508,718.43
711	Farm Products General	-	-	5,072,290.43	5,072,290.43
731	Laboratory and Medical Services	106,393.73	-	-	106,393.73
741	Canteen and Concession Income	4,947.50	2,970,839.16	8,239,966.41	11,215,753.07
791	Other Sales and Services	3,701.96	-	2,065.00	5,766.96
811	Offender Medical Co-pays and Judgments	1,661,479.66	-	-	1,661,479.66
821	Deposits by Patients and Offenders	3,369,362.39	-	26,158.85	3,395,521.24
836	Sale of Salvage	21,604.54	-	-	21,604.54
881	Purchase Card Payments	4,936.69	-	-	4,936.69
	Total Revenues	7,869,150.02	2,970,839.16	13,340,480.69	24,180,469.87
Account Code	**Expenditures**				
	Current:				
11,12,13	Payroll	-	(186,848.02)	3,231,480.85	3,044,632.83
15	Professional Services	3,240,619.90	84,984.68	216,211.22	3,541,815.80
21, 22	Travel	36,766.66	5,000.00	33,252.22	75,018.88
31	Misc. Admin. Expenses	51,469.28	82,304.56	435,021.70	568,795.54
32	Rent	7,372.00	74,677.87	12,899.25	94,949.12
33	Maintenance and Repair	280,677.69	109,049.14	467,162.01	856,888.84
34	Specialized Supplies and Materials	297,139.31	2,716,318.05	445,532.92	3,458,990.28
35	Production, Safety and Security	126,413.21	3,533.34	220,271.43	350,217.98
36	General Operating Expenses	14,906.74	32,380.06	32,088.28	79,375.08
37	Shop Expense	170,106.89	61,085.10	613,117.09	844,309.08
41	Furniture and Equipment	85,666.04	72,317.93	60,097.36	218,081.33
42	Library Equipment and Resources	-	1,371.61	2,758.81	4,130.42
43	Lease Purchases	-	-	-	-
44	Livestock and Poultry	-	-	-	-
45	Land and Right-of-way	215,564.00	-	-	215,564.00
46	Building, Construction and Renovation	975,332.62	10,982.80	183,747.25	1,170,062.67
48	Debt Service	-	-	-	-
51	Offender Pay and Health Services	9,450.57	392,560.21	751,060.34	1,153,071.12
52	Tuitions, Awards and Incentives	-	58.00	-	58.00
53	Refunds and Restitutions	-	-	-	-
54	Jail Backup, County Jails and Other	629,659.88	-	1,268,136.00	1,897,795.88
55	Payment to Gov. Sub-Division	-	-	-	-
59	Assistance Payments to Agencies	156,593.37	-	-	156,593.37
61	Loans, Taxes and other Disbursements	-	-	49.01	49.01
62	Transfers - Out Sourced Health Care	60,059.10	610,889.87	-	670,948.97
64	Merchandise for Resale	5,271.61	-	4,957,210.86	4,962,482.47
	Total Expenditures	6,363,068.87	4,070,665.20	12,930,096.60	23,363,830.67
	Excess of Revenues Over (Under) Expenditures	1,506,081.15	(1,099,826.04)	410,384.09	816,639.20
	Special and Extraordinary Items				
	Carried Over Cash	-	-	-	-
	Total Special and Extraordinary Items	-	-	-	-
	Net Change in Fund Balances	1,506,081.15	(1,099,826.04)	410,384.09	816,639.20
	Cash				
	Beginning Cash Balance	180,635.58	1,721,953.87	3,972,741.14	5,875,330.59
	Revenue Received this Year	7,869,150.02	2,970,839.16	13,340,480.69	24,180,469.87
	Expenditures made this Year	(6,363,068.87)	(4,070,665.20)	(12,930,096.60)	(23,363,830.67)
	Beginning Change in Liabilities	-	-	-	-
	Transfers	-	-	-	-
	Adjustments	-	-	-	-
	Ending Cash Balance	$ 1,686,716.73	$ 622,127.83	$ 4,383,125.23	$ 6,691,969.79

Oklahoma Department of Corrections

Statement of Revenues, Expenditures and Changes in Fund Balances

Non- Appropriated Funds

For the Month of December 2014

Revenue Code		200 Fund	205 Fund	280 Fund	Funds
	Revenues				
	Current:				
331	Other Fines, Forfeits, Penalties	$ 26,590.60	$ -	$ -	$ 26,590.60
431	Rent from Land	4,634.64	-	-	4,634.64
520	Reimbursement for Administrative Expense	-	-	-	-
521	Reimbursement for Data Processing Expense	1,330.00	-	-	1,330.00
522	Reimbursement for Telecommunication Exp.	-	-	-	-
530	Reimbursement for Travel Expense	339.30	-	-	339.30
541	Reimbursement of Funds Spent	-	-	-	-
552	Reimbursement of Federal Payroll	-	-	-	-
556	Federal Funds from Other State Agency	-	-	-	-
581	Reimbursement for Funds Expended	142,924.86	-	-	142,924.86
711	Farm Products General	-	-	953,491.49	953,491.49
731	Laboratory and Medical Services	12,529.24	-	-	12,529.24
741	Canteen and Concession Income	727.45	257,195.58	1,484,515.65	1,742,438.68
791	Other Sales and Services	159.59	-	630.00	789.59
811	Offender Medical Co-pays and Judgments	252,600.67	-	-	252,600.67
821	Deposits by Patients and Offenders	430,200.52	-	-	430,200.52
836	Sale of Salvage	2,295.95	-	-	2,295.95
881	Purchase Card Payments	1,437.43	-	-	1,437.43
	Total Revenues	875,770.25	257,195.58	2,438,637.14	3,571,602.97
Account Code	**Expenditures**				
	Current:				
11,12,13	Payroll	-	-	556,605.59	556,605.59
15	Professional Services	344,338.93	11,245.98	37,982.30	393,567.21
21, 22	Travel	2,942.50	-	4,396.17	7,338.67
31	Misc. Admin. Expenses	1,360.80	11,098.98	73,432.59	85,892.37
32	Rent	391.72	6,814.85	1,292.15	8,498.72
33	Maintenance and Repair	88,997.21	27,824.02	60,155.50	176,976.73
34	Specialized Supplies and Materials	64,615.13	31,624.08	58,428.95	154,668.16
35	Production, Safety and Security	28,732.23	-	45,559.39	74,291.62
36	General Operating Expenses	13,401.66	2,380.55	7,916.08	23,698.29
37	Shop Expense	3,038.62	319.32	81,082.94	84,440.88
41	Furniture and Equipment	6,961.55	4,743.37	2,277.38	13,982.30
42	Library Equipment and Resources	-	-	60.00	60.00
43	Lease Purchases	-	-	-	-
44	Livestock and Poultry	-	-	-	-
45	Land and Right-of-way	-	-	-	-
46	Building, Construction and Renovation	251,829.67	520.38	-	252,350.05
48	Debt Service	-	-	-	-
51	Offender Pay and Health Services	1,773.36	46,576.28	51,886.85	100,236.49
52	Tuitions, Awards and Incentives	-	-	-	-
53	Refunds and Restitutions	-	-	-	-
54	Jail Backup, County Jails and Other	518,463.19	(369.30)	11,070.00	529,163.89
55	Payment to Gov. Sub-Division	-	-	-	-
59	Assistance Payments to Agencies	13,937.11	-	-	13,937.11
61	Loans, Taxes and other Disbursements	-	-	-	-
62	Transfers - Out Sourced Health Care	340.47	19,003.86	-	19,344.33
64	Merchandise for Resale	786.98	-	1,034,465.99	1,035,252.97
	Total Expenditures	1,341,911.13	161,782.37	2,026,611.88	3,530,305.38
	Excess of Revenues Over (Under) Expenditures	(466,140.88)	95,413.21	412,025.26	41,297.59
	Special and Extraordinary Items				
	Carried Over Cash	-	-	-	-
	Total Special and Extraordinary Items	-	-	-	-
	Net Change in Fund Balances	(466,140.88)	95,413.21	412,025.26	41,297.59
	Cash				
	Beginning Cash Balance	2,464,081.29	534,506.42	4,149,844.57	7,148,432.28
	Revenue Received this Month	875,770.25	257,195.58	2,438,637.14	3,571,602.97
	Expenditures made this Month	(1,341,911.13)	(161,782.37)	(2,026,611.88)	(3,530,305.38)
	Beginning Change in Liabilities	(311,223.68)	(7,791.80)	(178,744.60)	(497,760.08)
	Transfers	-	-	-	-
	Adjustments	-	-	-	-
	Ending Cash Balance	$ 1,686,716.73	$ 622,127.83	$ 4,383,125.23	$ 6,691,969.79

Oklahoma Department of Corrections

Statement of Revenues, Expenditures and Changes in Fund Balances

Federal Funding

July 1, 2014 through December 31, 2014

		410 Fund	430 Fund	Funds
Revenue Code	**Revenues**			
	Current:			
556	Federal Funds Rec'd from Non-Gov. Ag.	$ 262,285.54	$ 431,227.67	$ 693,513.21
561	Private Grants and Donations for Opns.	-	318,122.62	318,122.62
581	Reimbursements	-	-	-
	Total Revenues	262,285.54	749,350.29	1,011,635.83
Account Code	**Expenditures**			
	Current:			
11,12,13	Payroll	-	-	-
15	Professional Services	97,507.93	450,835.57	548,343.50
21, 22	Travel	13,037.91	1,498.60	14,536.51
31	Misc. Admin. Expenses	-	2,230.26	2,230.26
32	Rent	7,563.68	-	7,563.68
33	Maintenance and Repair	6,711.76	-	6,711.76
34	Specialized Supplies and Materials	-	1,244.51	1,244.51
35	Production, Safety and Security	-	959.15	959.15
36	General Operating Expenses	34,759.96	3,586.29	38,346.25
37	Shop Expense	-	-	-
41	Furniture and Equipment	59,255.38	423.22	59,678.60
42	Library Equipment and Resources	-	-	-
43	Lease Purchases	-	-	-
44	Livestock and Poultry	-	-	-
45	Land and Right-of-way	-	-	-
46	Building, Construction and Renovation	-	-	-
48	Debt Service	-	-	-
51	Offender Pay and Health Services	-	-	-
52	Tuitions, Awards and Incentives	-	-	-
53	Refunds and Restitutions	-	-	-
54	Jail Backup, County Jails and Other	-	22,644.21	22,644.21
55	Payment to Gov. Sub-Division	-	-	-
59	Assistance Payments to Agencies	-	195,529.17	195,529.17
61	Loans, Taxes and Other Disbursements	-	-	-
62	Transfers - Out Sourced Health Care	-	-	-
64	Merchandise for Resale	-	-	-
	Total Expenditures	218,836.62	678,950.98	897,787.60
	Excess of Revenues Over (Under) Expenditures	43,448.92	70,399.31	113,848.23
	Special and Extraordinary Items			
	Carried Over Cash	-	-	-
	Total Special and Extraordinary Items	-	-	-
	Net Change in Fund Balances	43,448.92	70,399.31	113,848.23
	Cash			
	Beginning Cash Balance	331,097.50	327,646.88	658,744.38
	Revenue Received this Year	262,285.54	749,350.29	1,011,635.83
	Expenditures made this Year	(218,836.62)	(678,950.98)	(897,787.60)
	Beginning Change in Liabilities	-	-	-
	Transfers	-	-	-
	Adjustments	-	-	-
	Ending Cash Balance	$ 374,546.42	$ 398,046.19	$ 772,592.61

Oklahoma Department of Corrections

Statement of Revenues, Expenditures and Changes in Fund Balances

Federal Funding

For the Month of December 2014

Revenue Code		410 Fund	430 Fund	Funds
	Revenues			
	Current:			
556	Federal Funds Rec'd from Non-Gov. Ag.	$ -	$ 47,972.43	$ 47,972.43
561	Private Grants and Donations for Opns.	-	151,671.95	151,671.95
581	Reimbursements	-	-	-
	Total Revenues	-	199,644.38	199,644.38
Account Code	**Expenditures**			
	Current:			
11,12,13	Payroll	-	-	-
15	Professional Services	-	-	-
21, 22	Travel	(208.00)	-	(208.00)
31	Misc. Admin. Expenses	-	-	-
32	Rent	-	-	-
33	Maintenance and Repair	-	-	-
34	Specialized Supplies and Materials	-	-	-
35	Production, Safety and Security	-	959.15	959.15
36	General Operating Expenses	13,672.65	511.92	14,184.57
37	Shop Expense	-	-	-
41	Furniture and Equipment	-	-	-
42	Library Equipment and Resources	-	-	-
43	Lease Purchases	-	-	-
44	Livestock and Poultry	-	-	-
45	Land and Right-of-way	-	-	-
46	Building, Construction and Renovation	-	-	-
48	Debt Service	-	-	-
51	Offender Pay and Health Services	-	-	-
52	Tuitions, Awards and Incentives	-	-	-
53	Refunds and Restitutions	-	-	-
54	Jail Backup, County Jails and Other	-	-	-
55	Payment to Gov. Sub-Division	-	-	-
59	Assistance Payments to Agencies	-	14,776.03	14,776.03
61	Loans, Taxes and Other Disbursements	-	-	-
62	Transfers - Out Sourced Health Care	-	-	-
64	Merchandise for Resale	-	-	-
	Total Expenditures	13,464.65	16,247.10	29,711.75
	Excess of Revenues Over (Under) Expenditures	(13,464.65)	183,397.28	169,932.63
	Special and Extraordinary Items			
	Carried Over Cash	-	-	-
	Total Special and Extraordinary Items	-	-	-
	Net Change in Fund Balances	(13,464.65)	183,397.28	169,932.63
	Cash			
	Beginning Cash Balance	388,011.07	214,648.91	602,659.98
	Revenue Received this Month	-	199,644.38	199,644.38
	Expenditures made this Month	(13,464.65)	(16,247.10)	(29,711.75)
	Beginning Change in Liabilities	-	-	-
	Transfers	-	-	-
	Adjustments	-	-	-
	Ending Cash Balance	$ 374,546.42	$ 398,046.19	$ 772,592.61

OCI and Agri-Services Budget Update

Department of Corrections

OCI and Agri-Services

Financial Activity Report

As of December 31, 2014

Oklahoma Correctional Industries

Income Statement for FY 2015

July 1, 2014 through December 31, 2014

Sales Revenue	$	8,900,365
Cost of Goods Sold	$	(4,042,041)
Gross Profit or (Loss)	$	4,858,324
Overhead Expense	$	(2,726,711)
General and Administrative Costs	$	(892,300)
Net Income or (Loss)	$	1,239,313

Revenues - derived from our traditional industries, private partnerships, and our Private Industry Enterprise program

Cost of Goods Sold (COGS) - production costs for goods sold during a specified period

Overhead Expense - expenses incurred other than raw materials (labor, travel, supplies, maintenance, depreciation, etc.)

General and Administrative Costs - allocation of expenses not directly related to production

Oklahoma Correctional Industries

Balance Sheet for FY 2015

July 1, 2014 through December 31, 2014

Current Assets	$	15,793,652
Fixed Assets	$	4,564,541
Total Assets	$	20,358,192

Liabilities	$	1,735,523
Fund Balance	$	18,622,669
Total Liabilities and Fund Balance	$	20,358,192

Equation:

Assets = liability + owner's equity (fund balance in government accounting)

Current Assets - cash, accounts receivable, and inventories

Fixed Assets - office equipment, factory equipment, vehicles, and buildings net of depreciation

Liabilities - accounts payable and sales tax payable

Agri - Services

Income Statement for FY 2015

July 1, 2014 through December 31, 2014

Sales Revenue	$	5,863,956
Cost of Goods Sold	$	(2,667,740)
Gross Profit or (Loss)	$	3,196,216
Expenses	$	(3,027,781)
Net Income or (Loss)	$	168,435
Net Income	$	168,435
Cost Avoidance**	$	1,566,862
Agency Benefit	$	1,735,297

Revenues- derived from sales of products: meat, milk, and cattle

Cost of Goods Sold (COGS) - production costs for goods sold during a specified period

Expenses - expenses incurred other than raw materials (labor, travel, supplies, maintenance, depreciation, etc.)

Cost Avoidance - other services and products provided to DOC at no cost

FY Cost Savings to the Agency- meat, milk, corn dogs (Prime Vendor vs Agri-Services Pricing)	$	1,456,455
FY Cost Savings to the Agency- opportunity buys (Prime Vendor vs Opportunity Buy Pricing)	$	107,153
Services provided to DOC(brush hogging county road right of way, applying herbicide to lagoons, etc)	$	3,253
Total Savings	$	1,566,862

Agri - Services

Balance Sheet for FY 2015

July 1, 2014 through December 31, 2014

Current Assets	$	9,132,867
Fixed Assets	$	2,029,697
Total Assets	$	11,162,565

Liabilities	$	971,063
Fund Balance	$	10,191,502
Total Liabilities and Fund Balance	$	11,162,565

Equation:

Assets = liability + owner's equity (fund balance in government accounting)

Current Assets - cash, accounts receivable, and inventories

Fixed Assets - office equipment, factory equipment, vehicles, and buildings net of depreciation

Liabilities - accounts payable and sales tax payable

OKLAHOMA CORRECTIONAL INDUSTRIES
CONSOLIDATED MANUFACTURING INCOME STATEMENT FY 2015
SUMMARY

	December 2014	2015 Fiscal YTD
Revenue		
Sales	985,119.29	6,656,613.52
Miscellaneous Sales		3,070.44
Miscellaneous Income	1,161.75	4,873.52
Private Prison Income	15,832.39	30,332.16
Private Industry Income	139,754.41	263,174.43
Private Partnership Income	299,526.48	1,942,300.52
Total Revenue	1,441,394.32	8,900,364.59
Cost of Goods Sold		
Cost of Goods Sold	580,257.11	4,042,040.67
Cost of Goods Sold Adjustment		
Total Cost of Goods Sold	580,257.11	4,042,040.67
Gross Profit or (Loss)	861,137.21	4,858,323.92
Overhead		
WIP Factory Overhead	(58,778.66)	(378,902.35)
Inventory Overhead	(26,665.72)	(43,334.12)
Factory Overhead	551,613.33	3,148,947.04
Total Overhead Variance	466,168.95	2,726,710.57
Operating Profit or (Loss)	394,968.26	2,131,613.35
General and Administrative Costs		
WIP G & A Overhead	(31,633.23)	(211,146.11)
Accounting	23,271.91	132,181.06
Administration	64,610.27	410,661.66
Computer Operations	29,544.60	242,631.76
Customer Service	12,503.56	69,233.09
Sales and Marketing	34,632.00	248,738.86
Total G & A Variance	132,929.11	892,300.32
Net Income or (Loss)	262,039.15	1,239.313.03

Notes:

Miscellaneous sales - Sales of other than products or services (pallet and paper recycling)

Private Prison Income - Program Support returned to OCI from PIE employees

Cost of Goods Sold (COGS) - Total of all the cost of all goods invoiced during a specific period. This total includes all value added to materials during the manufacturing process (Pre-determined Overhead Rate and Fixed Overhead Rate). The POHR is comprised of Estimated/Budgeted Production related Labor and expenses divided by estimated/budgeted total of labor hours. The Fixed Overhead Rate includes all estimated/budgeted General and Administrative expenses divided by estimated/budgeted total of labor hours.

WIP Factory Overhead - Total of all actual production hours "times" the Pre-determined Overhead Rate. This offsets the value added from Budgeted labor and expenses in COGS to actual expenses posted for the period. "Production Credits"

Inventory Overhead - adjustments to inventory due to cost or quantity changes, loss, scrap etc.

Factory Overhead - Expenses incurred other than raw materials {labor, travel. supplies, maintenance, depreciation, etc.)

General and Administrative Costs- allocation of expenses not directly related to production

OKLAHOMA CORRECTIONAL INDUSTRIES
CONSOLIDATED MANUFACTURING INCOME STATEMENT FY 2015
DETAIL

	December 2014	2015 Fiscal YTD
WIP Production Credits		
Set-up Time Productive WIP		
Run Time Productive WIP	(52,778.66)	(378,902.35)
Total WIP Factory Overhead	(52,778.66)	(378,902.35)
Inventory Overhead		
Inventory Cost Adjustments	43.12	226.40
Inventory Quantity Adjustment	(26,708.84)	(43,691.97)
Inventory Physical Count Adjustment		118.31
Raw Materials Variance		11.40
WIP Variance	1.74	1.74
Total Inventory Overhead	(26,665.72)	(43,334.12)
Factory Overhead		
Labor Expense		
Staff Salaries		
Salaries Regular	105,082.91	659,726.66
Total Staff Salaries	105,082.91	659,726.66
Staff Benefits		
Health and Life Insurance	28,350.43	166,605.41
State Share FICA	7,952.31	49,918.15
State Share OPERS	16,131.02	109,205.43
State Share Annuity	697.00	3890.28
Total Staff Benefits	53,130.76	329,619.27
Engineering Services		
Professional Services		
Employment Services	26,663.96	115,916.78
Offender Labor	161,724.00	821,561.38
Total Labor Expense	346,601.63	1,926,824.09
Travel Expense		
In State Travel		
Per Diem		1,989.50
Lodging		
Miscellaneous		303.20
Total In State Travel	0.00	2,292.70
Out of State Travel		
Per Diem		198.00
Miscellaneous		
Lodging		
Total Out of State Travel	0.00	198.00
Food and Lodging Agency Direct		231.00
Total Travel Expenses	0.00	2,721.70

Utilities		
Water and Waste	396.48	2,895.23
Natural Gas	10,727.52	32,957.80
Electricity	18,016.13	135,609.07
Total Utilities	29,140.13	171,462.10
Rent Expense		
Building Expense		
Equipment and Machinery	1,235.92	7,584.48
Electronic Data Equipment	71.87	560.40
Total Rent Expense	1,307.79	8,144.88
Maintenance and Repair – Outside Vendor		
Buildings and Grounds	2,449.94	16,914.34
Equipment	2,496.79	38,971.14
Telecommunications Equipment		
Office Equipment	179.19	1,374.98
Data Processing Equipment		
Total Maintenance and Repair	5,125.92	57,260.46
Supplies Expense		
Housekeeping and Janitorial	4,307.65	15,952.50
Maintenance – Building and Grounds	10,895.37	23,381.99
Maintenance – Equipment	11,690.07	98,667.10
Maintenance – Telecommunications		
Maintenance – Data Process Equipment		
Food and Kitchen		2.32
Medical		
Motor Fuel – Common	10,889.09	91,426.28
Motor Fuel – Special	786.01	4,380.58
Uniform Clothing and Accessories	1,468.92	1,507.92
Safety and Security	7,801.64	17,466.25
Packaging		
Shop	60,905.30	381,675.82
Meeting Refreshments		
Office – Non-expendable		
Office – Expendable	2,422.04	14,081.91
Data Processing	887.44	1,655.76
Motor Vehicle – Expendable	84.90	5,684.49
Motor Vehicle – Non-expendable	1,736.21	11,810.35
Total Supplies Expense	113,874.64	667,693.27
Depreciation Expense		
Equipment	17,366.57	99,811.15
Building	15,264.04	91,389.75
Total Depreciation	32,630.61	191,200.90
Other Expenses		
Freight	7,462.50	42,877.81
Postage		5,000.00
Telecommunications Services	8,143.86	43,189.50
Printing and Binding Services		2.70
Advertising/Prototypes	5,281.80	21,847.53
Licenses, Permits, etc.		337.75
Employee Reimbursement Non-travel		
Inter-Governmental Payments		
Damaged Merchandise	7.55	785.65
Warranty Repair Costs	2,036.90	9,598.70
Total Other Expenses	22,932.61	123,639.64
Total Factory Overhead	551,613.33	3,148,947.04

Department of Corrections

Oklahoma Correctional Industries

Balance Sheet

As of December 30, 2014

Cash	3,399,095.28	
Restricted cash -1131	1,129,614.66	
Accounts Receivables	2,764,021.71	
Raw Materials Inventory	5,822,826.89	
Finished Goods Inventory	1,829,643.06	
Goods In Transit	53,171.54	
Work In Process Inventory	795,278.55	
Total Current Assets		15,793,651.69
Fixed Assets		
Office equipment	1,835,059.90	
Factory equipment	6,071,838.86	
Vehicles	2,539,540.06	
Buildings	7,560,019.41	
Accumulated Depreciation Buildings	(4,964,464.57)	
Accumulated Depreciation Equipment	(8,477,452.97)	
Total Fixed Assets		4,564,540.69
Total Assets		20,358,192.38
Liabilities and Fund Balance		
Accounts Payable	325,531.34	
Sales tax Payable	5,560.79	
Goods Received Suspense	1,404,431.30	
Total Liabilities		1,735,523.43
Fund Balance		
Reserved:		
Reserved for Fixed Assets	4,564,540.69	
Reserved for Inventories	8,500,920.04	
Unreserved, undesignated	5,557,208.22	
Total Fund Balance		18,622,668.95
Total Liabilities & Fund Balance		20,358,192.38

Department of Corrections

Oklahoma Correctional Industries

Statement of Cash Flows

As of December 30, 2014

Net Income/(Loss)	1,196,358.56
Cash Flows from Operating Activities	
Depreciation	
Buildings	95,939.43
Other	148,447.12
Adjustments to Reconcile	
(Increase)/Decrease in Operational Assets	
Accounts Receivable	(479,503.62)
Inventory	
Raw Materials	810,502.76
Work in Process	(681,040.85)
Finished Goods	1,200,073.62
Increase/(Decrease) in Operational Liabilities	
Accounts Payable	76,508.50
Net Cash Provided by Operating Activities	2,367,285.52
Cash Flow From Investing Activities	
Purchases of Equipment and Property	
Office Equipment	(697.50)
Factory Equipment	(62,772.58)
Vehicles	0.00
Buildings	(218,601.96)
Land	0.00
Net Cash Gained (used) in Investing Activities	(282,072.04)
Financing Activities	
Equity Appropriated	0.00
Equity Other	(805,135.98)
Net Cash Gained (used) in Financing Activities	(805,135.98)
FY 15 Appropriated Funds	
FY 15 Adjustments	
Net Cash for Period	1,280,077.50

Oklahoma Correctional Industries

Manufacturing Statement for

All Factories

For Period Ending December 31, 2014

	December 2014		2015 Fiscal Year to Date	
Direct Materials				
Beginning raw inventory	$5,414,418.01		$6,621,027.95	
Purchases	13,164.55		294,189.09	
Available For Use	5,427,582.56		6,915,217.04	
Ending raw inventory	5,807,608.75		5,807,608.75	
Direct Materials Used		$(380,026.19)		$1,107,608.29
Offender (Direct) Labor		83,588.48		299,733.89
Factory Overhead				
Factory Staff	162,814.71		956,244.67	
Travel Expenses	0.00		1,594.70	
Utilities	26,275.60		149,353.40	
Rentals	1,449.59		9,271.49	
Maintenance and Repairs	5,498.68		55,928.01	
Supplies	121,282.34		563,305.58	
Depreciation	32,630.61		191,200.90	
Other	14,767.88		74,699.13	
Inventory Shrinkage	(26,665.72)		(45,278.67)	
Total Factory Overhead		338,053.69		1,956,319.21
Total manufacturing costs		41,615.98		3,363,661.39
Work in progress beginning inventory		647,690.58		56,532.52
Total cost of work in progress		689,306.56		3,420,193.91
Work in progress ending inventory		741,372.22		741,372.22
Cost of Goods Manufactured		**$(52,065.66)**		**$2,678,821.69**

Agri-Services

Income Statement

As of December 31, 2014

	December 2014	Fiscal Year 2015 Year to Date
Sales	887,514.07	5,292,811.28
In Kind Income	22,298.40	571,144.73
Cost of Goods	(489,794.80)	(2,667,740.06)
Gross Profit	420,017.67	3,196,215.95
Expenses		
Salaries	231,217.29	1,451,372.70
Offender Payroll	10,419.03	90,927.38
Other Services	54.00	335.00
Farm Expenses	114,673.73	692,206.57
Fuel	24,058.58	205,223.55
Rent	6,092.73	33,357.56
Building, Vehicle & Equipment Repair Expense	52,854.03	278,982.84
Utilities	12,449.03	62,758.01
Other Expense	10,379.17	73,371.45
Depreciation	24,402.17	139,245.94
Total Expense	486,599.76	3,027,781.00
Net Income	(66,582.09)	168,434.95

Notes:

In Kind Income - Market value (Sysco Price) of vegetables raised and provided to facilities at no cost.

Cost of Goods Sold - Our cost of raw materials needed to produce the goods for sale.

Other Services - Testing done by outside sources (soil, e-coli, food); does not include veterinary services.

Farm Expense - Agricultural supplies, feed, vet supplies and services, seed, fertilizer, etc.

Rent - Rental of equipment and land

Other Expense - Office supplies, shop supplies, travel, fees, licenses, etc.

Depreciation - based on straight line method.

FY Cost Savings to the Agency- meat, milk, corn dogs (Prime Vendor vs Agri-Services Pricing)	$	1,456,455
FY Cost Savings to the Agency- opportunity buys (Prime Vendor vs Opportunity Buy Pricing)	$	107,153
Services provided to DOC(brush hogging county road right of way, applying herbicide to lagoons, etc)	$	3,253
Total Savings	$	1,566,862

Department of Corrections

Agri-Services

Balance Sheet

As of December 31, 2014

Current Assets				
Cash	$	1,169,166.09		
Restricted cash -1131	$	775,142.78		
Accounts Receivables	$	825,080.59		
Due to/From OCI				
Finished Goods Inventory	$	136,393.57		
Raw Materials Inventory	$	764,301.14		
Work In Process Inventory				
Live Stock	$	5,030,375.00		
Stock Feed	$	381,317.17		
Semen	$	10,707.97		
Wood	$	19,465.00		
Prepaid Land Leases (Commissioner of the	$	-		
Bulk Fuel	$	20,918.17		
Other Current Assets				
Total Current Assets			$	9,132,867.48
Fixed Assets				
Office equipment	$	120,732.04		
Factory equipment	$	1,354,733.03		
Vehicles	$	1,533,952.19		
Farm Equipment	$	3,952,449.80		
Buildings	$	2,319,960.47		
Land	$	319,684.69		
Accumulated Depreciation Buildings	$	(1,328,597.73)		
Accumulated Depreciation Equipment	$	(6,243,247.46)		
Total Fixed Assets			$	2,029,697.03
Total Assets			$	11,162,564.51
Liabilities and Fund Balance				
Accounts Payable	$	970,965.40		
Sales tax Payable	$	97.46		
Goods Received Suspense				
Total Liabilities			$	971,062.86
Fund Balance				
Reserved:				
Reserved for Fixed Assets	$	2,029,697.03		
Reserved for Inventories	$	6,363,478.02		
Unreserved, undesignated	$	1,798,326.60		
Total Fund Balance			$	10,191,501.65
Total Liabilities & Fund Balance			$	11,162,564.51

Department of Corrections

Agri-Services

Statement of Cash Flows

As of December 31, 2014

Net Income/(Loss)	168,434.95
Cash Flows from Operating Activities	
Depreciation	
Buildings	44,567.64
Other	112,645.95
Adjustments to Reconcile	
(Increase)/Decrease in Operational Assets	
Accounts Receivable	111,289.06
Sale of Beef Cattle	945,808.51
Sale of Dairy Cattle	6,661.70
Sale of Grain and Feed	0.00
Sale of Raw Milk	19,190.87
Misc Sales (Saddle Shop, Wood, Pecans)	52,334.19
Sales Tax Payable	33.44
Inventory	
Raw Materials	55,415.39
Finished Goods	58,164.71
Stock Feed	(132,041.39)
Semen	676.98
Bulk Fuel	34,562.12
Prepaid Leases	28,500.00
Packaging Materials	0.00
Net Cash Provided by Operating Activities	
Purchases of Equipment and Property	
Office Equipment	(3,633.68)
Agricultural Equipment	0.00
Factory Equipment	0.00
Vehicles	0.00
Buildings	0.00
Land	0.00
Cash Flow From Investing Activities	
FY 15 Appropriated Funds	507,516.00
FY 15 Adjustments	
Net Cash for Period	2,010,126.44

Financial Internal Audits Update

Oklahoma Department of Corrections
Internal Audit Summary Report
Second Quarter

Effective October 22, 2014, OP-120105 entitled "Financial Internal Audit Unit" was established and incorporated in Section 12 of the "Fiscal Management" policies. This policy details the Purpose, Authority and Responsibilities of the Internal Audit Unit.

On January 28, 2015, the Chief Financial Officer hosted a business managers' meeting to address various topics related to Fiscal Management. Additionally, Internal Audit Findings of Fiscal Management noncompliance and Internal Controls were discussed.

Listed below is a summary of the Financial Internal Audit Reports for the 2nd quarter of FY 15 (October to December).

During the 2nd quarter of FY 15, the internal audit team closed and submitted 18 audit reports to the State Auditors. The facilities audited were:

1. Northeast Oklahoma Correctional Center
2. Dick Conner Correctional Center
3. Oklahoma Correctional Industries at Dick Conner Correctional Center
4. Oklahoma State Reformatory
5. Agri Services at Oklahoma State Reformatory
6. Agri Services at Howard McLeod Correctional Center
7. Agri Services at Jess Dunn Correctional Center
8. Agri Services at James Crabtree Correctional Center
9. Agri Services at John Lilley Correctional Center
10. Agri Services at William S Key Correctional Center
11. Agri Services at Northeast Oklahoma Correctional Center
12. Agri Services at Jackie Brannon Correctional Center
13. Meat Plant at Jackie Brannon Correctional Center
14. Eddie Warrior Correctional Center
15. Jess Dunn Correctional Center
16. Jim E Hamilton Correctional Center
17. Southeast District Community Corrections
18. Tulsa County District Community Corrections

The Fiscal Management compliance and Internal Controls over the following financial activities were examined, to include: Accounts Payables, Accounts Receivables (Prisoner Public Works Projects), Purchasing, Receiving, Purchase Cards, Express Checks, Debit Cards, Canteen (OBS and Inventory), Trust Fund, Warehouse Inventory, Factory Inventory, Livestock, Feedstock, Frozen Meats, Probation Parole Restitution Receipts and Fixed Assets Management System.

The following is a summary of the Noncompliance Findings in accordance with Fiscal Management Policy:

Purchase Cards – **Finding:** Someone other than the cardholder was accessing WORKS and printing the statements. The Plan of Corrective Action required additional training and instructions to the cardholders to comply with policy.

This finding was reported against the following facilities:

1. Dick Conner Correctional Center
2. Eddie Warrior Correctional Center
3. Jess Dunn Correctional Center
4. Oklahoma State Reformatory

Purchase Cards – Finding: The statements and supporting documents were received in the p-card comptroller's office after the deadline date. The Plan of Corrective Action instructed the cardholders to comply with policy.

This finding was reported against the following facility:

1. Jess Dunn Correctional Center

Accounts Payables – Finding: From the sample of 319 invoices tested, 11 (3%) were paid after 45 days from the date of receipt at the facilities. The Plan of Corrective Action requires the business office to abide by the 45-day limit set in accordance with OS Title 62 section 34.71.

This finding was reported against the following facilities:

1. Dick Conner Correctional Center
2. Jim E Hamilton Correctional Center

RISK (1) The Department may expose itself to reactions from venders for untimely payments.

Canteen Impress Petty Cash Fund at NOCC – The authorized cash fund was set at $50. During the audit, the cash count was short by $9.34. This was the second time within approximately eight months that the cash count was short and, on both occasion, additional funds had to be requested to balance the Impress fund. The fund was reimbursed by $7.14 in February of 2014 and $9.34 in October of 2014. The Plan of Corrective Action required stricter monitoring and unannounced audits by the Warden's designee.

The following is a summary of Internal Control Weaknesses

Canteen Inventory at DCCC–Thirty five percent of the shelf items sampled (19 of 55) were not in agreement with the OBS closing inventory balances.

Canteen Inventory at NOCC – Eighteen percent of the shelf items sampled (8 of 44) were not in agreement with the OBS closing inventory balances.

Canteen Inventory at OSR - Sixty percent of the shelf items sampled (27 of 45) were not in agreement with the OBS closing inventory balances.

RISKS
(1) Theft of inventory may go undetected.
(2) Loss of revenue.
(3) Inadequate supplies to meet demand.
(4) Inaccurate disclosed Balance Sheet valuation.

To mitigate these risks, the Plan of Corrective Action for Canteen Inventory included a comprehensive review and implementation of controls over Receiving, Issuing, pat down searches of offender workers and random inventory audits to be conducted by a team appointed by the Warden.

Express Checks at OSR – One check was cashed and cleared the banking system with only one signor's signature on the check. Policy requires two authorized signors to sign all checks before leaving the facility. The Plan of Corrective Action requires the business manager to review all checks before distribution.

Express Checks at OSR – One check was cashed and cleared the banking system without anyone signing the check. Policy requires two authorized signors to sign all checks before leaving the facility. The Plan of Corrective Action requires the business manager to review all checks before distribution.

Express Checks at NOCC – One check was cashed and cleared the banking system with an unauthorized signature on the check. Policy requires two authorized signors to sign all checks before leaving the facility. The Plan of Corrective Action requires the business manager to review all checks before distribution.

Express Checks at JDCC – One check was cashed and cleared the banking system with an unauthorized signature. Policy requires two authorized signors to sign all checks before leaving the facility. The Plan of Corrective Action requires the business manager to review all checks before distribution.

RISKS
(1) Unauthorized expenditures.
(2) The Department's check reconciliation system does not focus on signatures.
(3) Circumventing the Internal Controls.

Trust Funds Checks at OSR – One check was cashed and cleared the banking system without anyone signing the check. Policy requires two authorized signors to sign all checks before leaving the facility. The Plan of Corrective Action requires the business manager to review all checks before distribution.

Trust Funds Checks at DCCC – One check was cashed and cleared the banking system with only one signor's signature on the check. Policy requires two authorized signors to sign all checks before leaving the facility. The Plan of Corrective Action requires the business manager to review all checks before distribution.

RISKS
(1) Unauthorized expenditures.
(2) The Department's check reconciliation system does not focus on signatures.

(3) Circumventing the Internal Controls

RECOMMENDATION: The Department considers moving away from manual signatures towards implementation of an electronic signature application system.

The recommendation would require a pool or bank of authorized signors from where two signors can be drawn from to authorize use of their signature to sign any check from their desktop or electronic device (cell phone) at any business office across the geography of our operations.

Implementation would be cost effective and reduce the time it takes to find people at the facility to actually sit down and sign a stack of checks.

Trust Fund Accounting at JDCC – One employee was conducting the following duties: (1) receiving daily deposits, (2) preparing the deposit, (3) taking the deposit to the bank and (4) posting the deposit into OBS. The Plan of Corrective Action was to separate the duties by utilizing staff from a nearby facility.

RISKS
(1) Inadequate separation of duties results in one employee having control over to many areas of responsibilities.
(2) The department's fiduciary responsibilities over the integrity of trust fund accounts and deposits may be compromised.

Trust Fund Accounting at HMCC – The Trust Fund Officer would make up the overnight deposit and, at the end of the business day, an employee on the way to their home would drop off the bag into the overnight drop box at the local bank in Atoka.

The next business day the Trust Fund officer would post the funds from the overnight deposit to the offender accounts on the OBS system and then enter the deposits into CORE.

Sometime after (two to three weeks on a Saturday) an employee would go to the bank and retrieve the deposit bags. These bags would be turned in with the posted receipts to the Trust Fund office the following Monday.

The Business Manager would then match the bank deposit slip against the daily deposit records from the previous weeks.

The Plan of Corrective Action requires all checks received at the facility to be mailed to Finance and Accounting for posting and deposit.

Effect: Money was posted to the offender Trust Fund accounts prior to an actual verification of the deposit. The actual cash in the account of an offender is only materialized after the bank posts the check and the check clears.

RISKS
(1) Without confirmation of the deposit by the bank, an offender account may have credits of cash for which he may not be entitled.
(2) Unnecessary exposure of an employee entrusted with deposits.
(3) The time lapse of two to three weeks between the deposit and reconciliation may not allow for early error detection.

Trust Fund Accounting at EWCC – At the time of the audit the facility had three dormant offender club accounts, which were held in the Bank of Oklahoma, Tulsa account # 881010250

with a statement cash balance of $4,747.65 as of October 31, 2014. The accounts are Creative Writing, NAACP and Jaycees and were opened approximately eight years ago. The funds were idle and not utilized for approximately eight years. Inactivity caused the account to become dormant. The Plan of Corrective Action, as advised by General Council, was to close the bank accounts and deposit the funds into Welfare and Recreation fund.

RISK (1) The Department may not be properly accounting and adequately disclosing of all offender club accounts.

FIXED ASSETS MANAGEMENT SYSTEM

Safeguarding and Accountability

The 100% verification of fixed assets listed on the FAIS started in FY 14 continues into FY 15. The methodology adopted shows positive improvements in the Department's safeguarding and accounting for the assets spread across the geography of its operations. The FY 15 period covers the first six months of the fiscal year.

	PRE AUDIT $M	POST AUDIT $M	ADJUSTMENT $M
FY 14	45.9	43.4	-2.5 (6%)
FY 15	24.7	24.7	0.0 (0%)

The FY 14 adjustment resulted from items which were being reported on the FAIS but met one of the following conditions: unserviceable, broken, unsafe, used for parts, overstated cost, sold at state surplus or traded in on purchase of another piece of equipment and policy limit of certain non-reportable items costing less than $2,500.

Rights and Ownership

A 100% verification of Agri-Services vehicles as listed on the Fixed Assets Inventory System and Fleet Report was conducted. The audit disclosed that ten of the vehicles did not have a title issued by the Tax Commission to the Department of Corrections.

The Plan of Corrective Action taken ensured those titles were subsequently obtained and placed on file with the Fleet Manager.

RISK (1) The Department may not be able to properly dispose of vehicles without title of ownership.

Population Update

Population Update

Population Information as of December 31, 2014
Compared to December 31 2013

Total System Offender Population	Females	Males	Total
Current Population	3,014	25,291	28,305
Population Last Year	2,870	23,845	26,715
Change from last year	144	1,446	1,590

Total System Population	Females	Males	Total
Current System Population	8,761	44,529	53,290
Population Last Year	8,376	42,790	51,166
Change	385	1739	2124

DOC Facilities	Females	Males	Total
Current Population	2,446	16,683	19,129
Population Last Year	2,368	15,672	18,040
Change	78	1,011	1,089

County Jail Inmate Backup	Females	Males	Total
December 31, 2014	62	297	359
Population Last Year	88	1,632	1,720
Change	(26)	(1335)	(1,361)

Private Prisons	Females	Males	Total
Current Population	0	5,795	5,795
Population Last Year	0	5,824	5,824
Change	0	(29)	(29)

Pardon & Parole Board Results	Females	Males	Total
Month: December 2014			
Considered	26	361	387
Denied	21	336	357
Recommended	5	25	30
Percentage Recommended	19.23%	6.93%	7.75%

County Jail Contracts	Females	Males	Total
Current Population	0	540	540
Population Last Year	0	517	517
Change	0	23	23

Governor's Actions	Females	Males	Total
Month: December 2014			
Reviewed	0	3	3
Approved	0	0	0
Denied	0	3	3
Percentage Approved	0.00%	0.00%	0.00%

Halfway Houses	Females	Males	Total
Current Population	317	1,131	1,448
Population Last Year	285	837	1,122
Change	32	294	326

Out Count	Females	Males	Total
Current Population	46	665	711
Population Last Year	52	614	666
Change	(6)	51	45

GPS	Females	Males	Total
Current Population	205	456	661
Population Last Year	165	366	531
Change	40	90	130

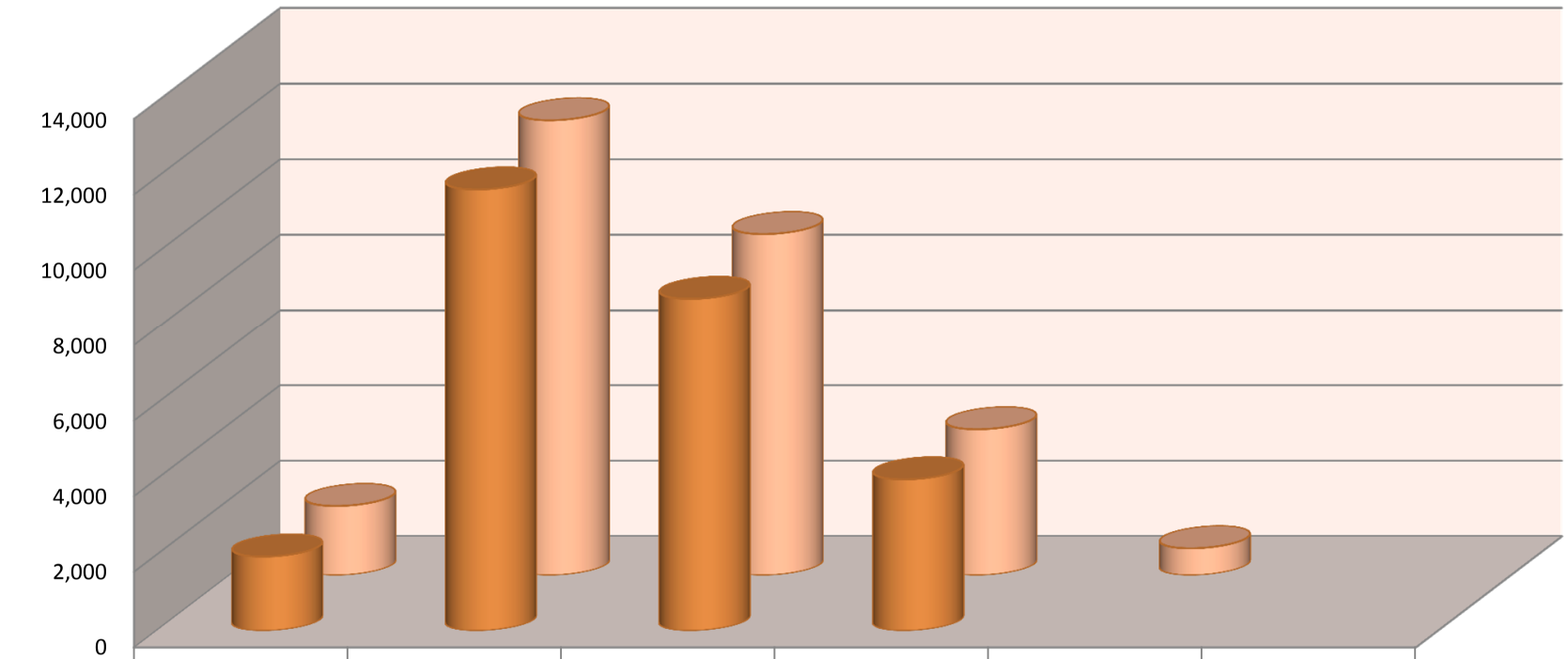
EMP	Females	Males	Total
Current Population	0	20	20
Population Last Year	0	14	14
Change	0	6	6

PPCS	Females	Males	Total
Current Population	0	1	1
Population Last Year	0	1	1
Change	0	0	0

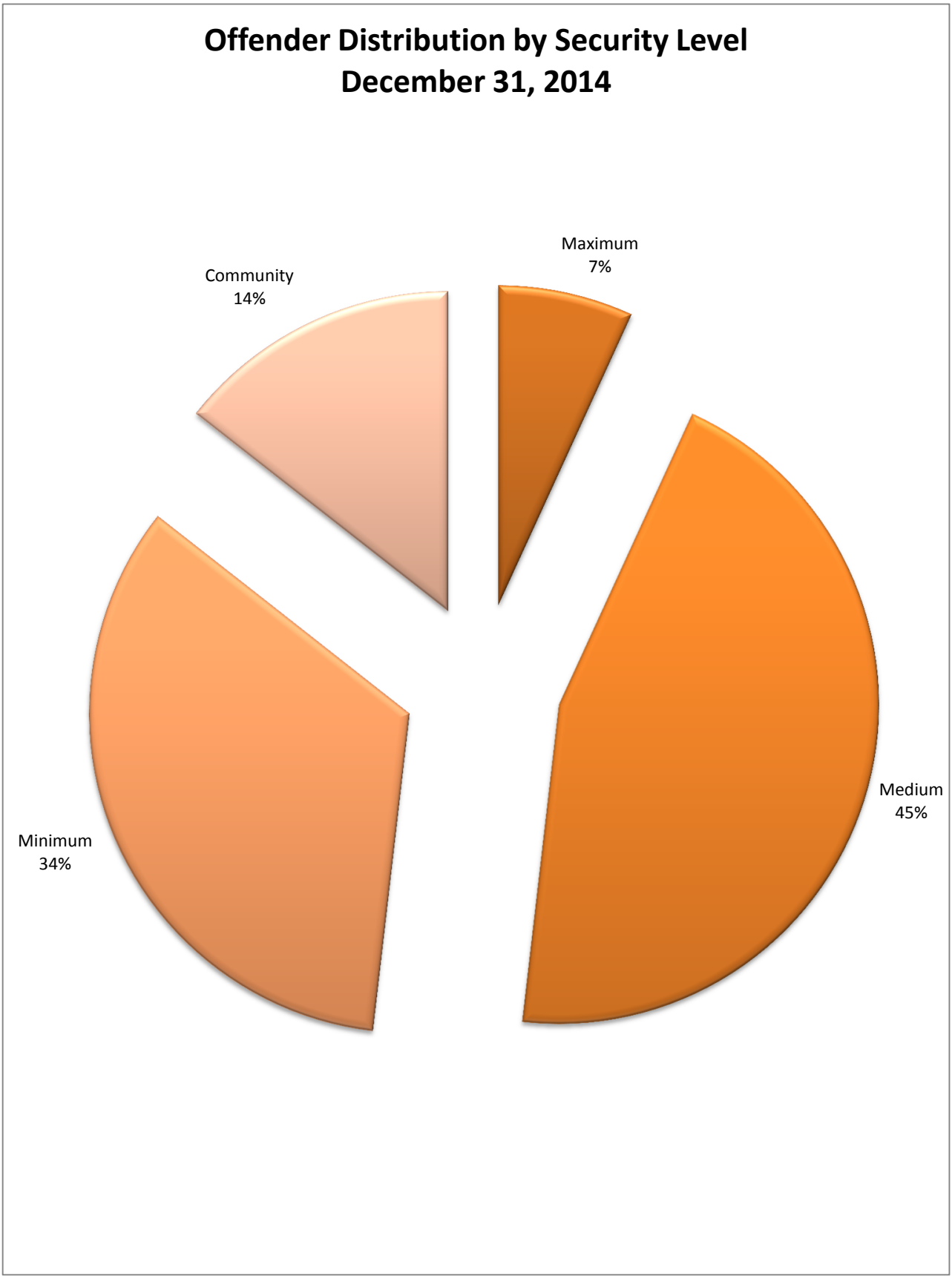
Probation Supervision	Females	Males	Total
Current Population	5,284	16,542	21,826
Population Last Year	5,018	16,241	21,259
Change	266	301	567

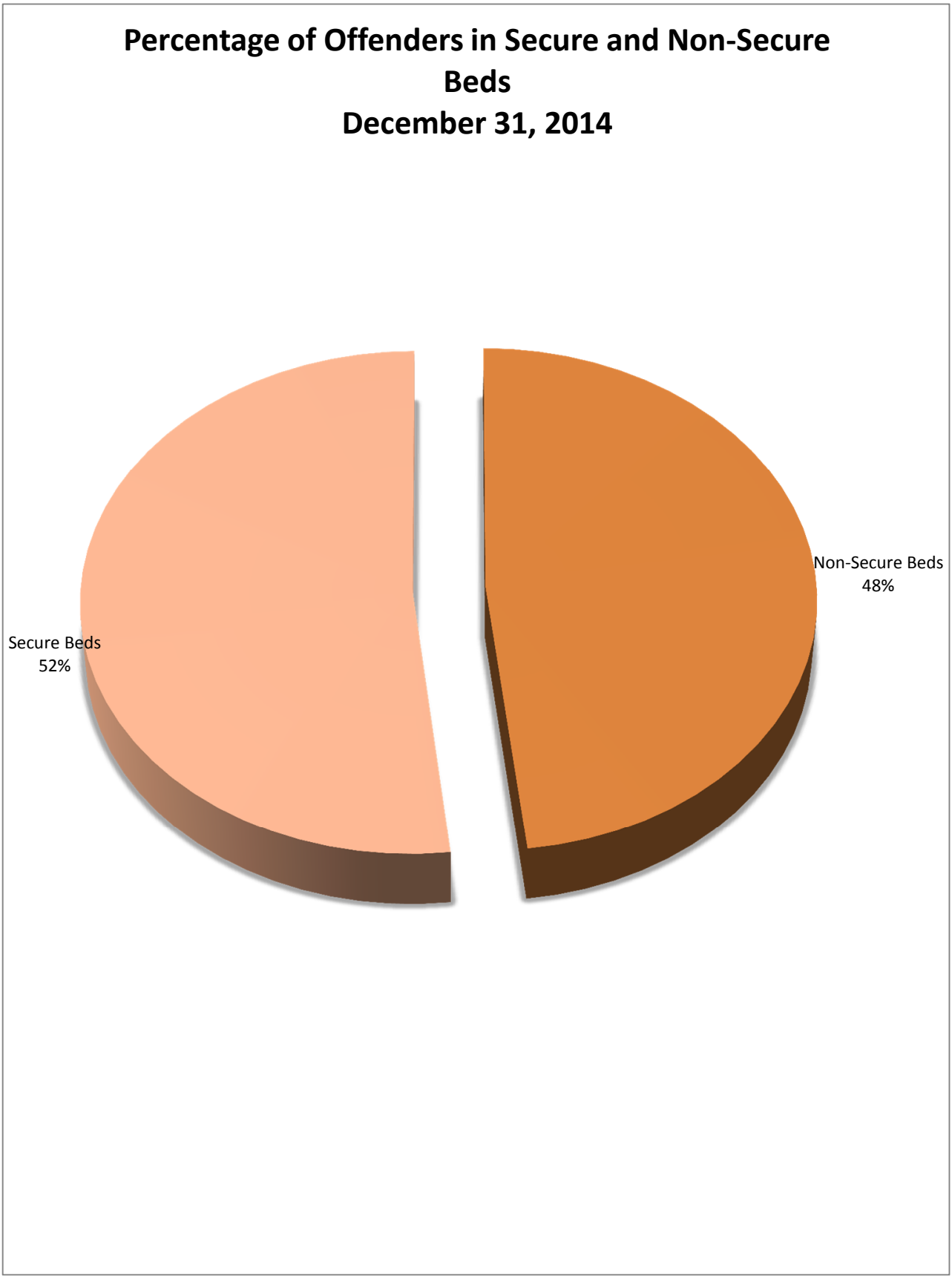
Parole Supervision	Females	Males	Total
Current Population	463	2,696	3,159
Population Last Year	488	2,704	3,192
Change	(25)	(8)	(33)

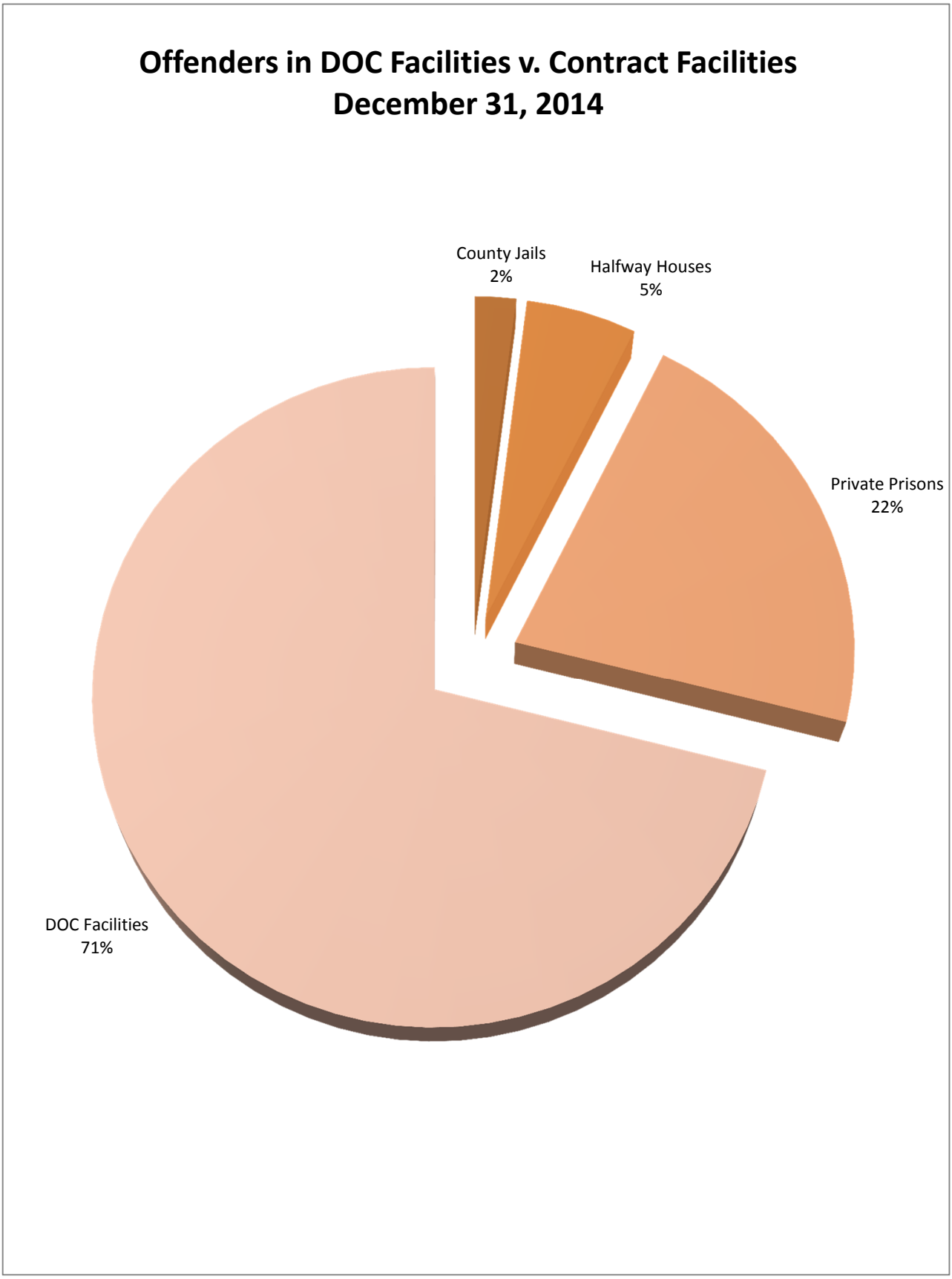
Offender and Bed Distribution
December 31, 2014



	Maximum	Medium	Minimum	Community	Outcount	
Beds	1,961	11,694	8,800	4,002		
Offenders	1,830	12,056	9,046	3,858	711	


Offender Distribution by Security Level
December 31, 2014
Maximum
7%
Community
14%
Medium
45%
Minimum
34%


Percentage of Offenders in Secure and Non-Secure Beds
December 31, 2014
Non-Secure Beds
48%
Secure Beds
52%


Offenders in DOC Facilities v. Contract Facilities
December 31, 2014
County Jails
2%
Halfway Houses
5%
Private Prisons
22%
DOC Facilities
71%