Oklahoma Board of Corrections

REGULAR MEETING

January 7, 2016

Oklahoma State Penitentiary

McAlester, Oklahoma

OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING

Oklahoma State Penitentiary
1301 N West Street
McAlester, Oklahoma
1:00 p.m., January 7, 2016

AGENDA

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

	ITEM	PRESENTER
1.	Call to Order and Roll Call	Kevin Gross, Chair
2.	Welcome/Remarks	Jerry Chrisman, Interim Warden Oklahoma State Penitentiary
3.	Old Business	Kevin Gross, Chair
4.	Discussion and Approval of Board of Corrections Meeting Minutes ▪ Regular Meeting on November 5, 2015	Kevin Gross, Chair
5.	Acting Director's Comments with Possible Discussion ▪ FY 2016 Revenue Failure ▪ Senate Budget Hearing	David Cincotta, Acting Director
6.	Monthly Update and Discussion of FY 2016 Agency Budget	Ashlee Clemmons, Chief Administrator Business Services
7.	Discussion and Approval of Budgeted Average Daily Cost *"The Department shall present to the Board of Corrections at its January meeting comparative data on budgeted daily cost versus actual daily cost, and, after appropriate review and analysis, the Board shall adopt as a final action of the Board an average daily cost per inmate by facility category for the immediately preceding fiscal year." 57 O.S. § 561.1 ¶ E.*	Ashlee Clemmons, Chief Administrator Business Services
8.	Quarterly Update and Discussion of Oklahoma Correctional Industries and Agri-Services Budget ▪ FY 2016, 1st Quarter	Charles Groves, Business Services Coordinator Oklahoma Correctional Industries and Agri-Services
9.	Quarterly Update and Discussion of Financial Internal Audits ▪ FY 2016, 1st Quarter	Gharzuddin Baksh, Auditor IV Auditing and Compliance
10.	Update and Discussion of Offender Population	Laura Pitman, Ph.D., Division Manager Field Support

11. Committee Reports — Committee Chairs

Standing Committees:

- Audit/Finance – Chair Frazier Henke, Members Gene Haynes and Michael Roach
- Female Offender – Chair Irma Newburn, Members Frazier Henke and Todd Holder
- Public Policy/Affairs – Chair Gene Haynes and Member Irma Newburn
- Population/Private Prisons – Chair Michael Roach and Member Todd Holder
- Executive – Chair Kevin Gross, Members Michael Roach and Frazier Henke

12. New Business — Kevin Gross, Chair

13. Announcements — Kevin Gross, Chair

14. Approval to Adjourn for Executive Session for: — Gary Elliott, Acting General Counsel

- Discussion of Pending Investigation:
  - Suicide of David Wines #501175 at Dick Conner Correctional Center (case number IG 15-0196)
- Discussion of Pending Litigation:
  - *Alpin et al v. Avalon Correctional Services, Inc., et all,* Tulsa County District Court, case number CJ-2015-1344
- Discussion of Director of Corrections:
  - Appointment and Salary of Interim Director of Corrections
  - Succession Plan for Hiring and Appointing Director of Corrections

"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.

"Discussing the employment, hiring, appointment, promotion, demotion, disciplining or resignation of any salaried public officer or employee." 25 O.S. § 307.B.1

15. Approval to Return from Executive Session — Gary Elliott, Acting General Counsel

16. Discussion and Approval of Appointment and Salary of Interim Director of Corrections — Kevin Gross, Chair

17. Adjournment — Kevin Gross, Chair

The next regular meeting of the Board of Corrections is scheduled for 1:00 p.m. on Thursday, February 4, 2016, at the Lawton Correctional Facility in Lawton, Oklahoma.

Updated on 12/30/2015 4:10:44 PM

Meeting Minutes
November 5, 2015

OKLAHOMA BOARD OF CORRECTIONS

REGULAR MEETING

Oklahoma Department of Corrections
North Conference Room
3400 N Martin Luther King Ave
Oklahoma City, Oklahoma
November 5, 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 1:01 p.m. on Thursday, November 5, 2015, in the North Conference Room of the Oklahoma Department of Corrections (ODOC). The final agenda was posted at 12:00 p.m. on Wednesday, November 4, 2015, at the ODOC, which is at least twenty-four hours prior to the commencement of the meeting. Chair Gross asked the clerk to call the roll:

Kevin Gross, Chair	Present	Todd Holder, Member	Present
Gene Haynes, Member	Present	Irma Newburn, Member	Absent
Frazier Henke, Secretary	Present	Michael Roach, Vice Chair	Present

Calling of the roll reflected a quorum was present.

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

Chair Gross announced the resignation of BOC member Matt Tilly for personal reasons. He thanked Mr. Tilly for his service to the State of Oklahoma and the ODOC. Chair Gross stated the BOC is waiting for the governor to appoint a new member to finish out Mr. Tilly's term.

Chair Gross stated the Attorney General has launched an inquiry into the recent events surrounding executions and the ODOC is fully cooperating in this matter. He stated the director and staff are responding directly to questions from the Attorney General and providing related documentation. However, for the purpose of the meeting this date, the BOC will not be discussing past or pending executions, the Attorney General's inquiry or any topic that could be interpreted as a hindrance to the inquiry.

Chair Gross reiterated the BOC fully supports Director Patton and his continued tenure as the director of the ODOC. He stated since coming to the agency, Director Patton has solved many of the ongoing challenges that met him when he assumed the position. He has addressed spending issues, reduced redundancies, and has supported initiatives to better protect ODOC employees and offenders as well as the communities. Chair Gross stated Director Patton has been a true champion for the ODOC and he will continue to have the unwavering support of the BOC.

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

- Regular Meeting on October 1, 2015

Chair Gross stated the BOC had previously received the meeting minutes from October 1, 2015, for review.

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

The minutes were approved by majority vote and there was no further discussion.

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

- Southern Oklahoma Resource Center (SORC)
- Employee Recognition Ceremony
- Prison Rape Elimination Act (PREA) Audits for Southeast District Community Corrections

Director Patton stated he would like to begin his comments with information on the Southern Oklahoma Resource Center (SORC). He and several of his staff toured the SORC in Pauls Valley in October and were very impressed with the possibilities it has to offer the department. The SORC facility was recently closed by the Department of Human Services. This property, with its proximity and existing infrastructure, offers the ODOC a rare and viable opportunity to expand offender infirmary care and offender housing. It also presents possibilities for consolidation and centralization of other necessary populations and services.

Director Patton noted that prior to occupancy, some modifications and repairs would be required to meet code and safety standards throughout the property. A phased approach would be necessary to utilize offender crews to accomplish work that is required and to avoid requests for additional funding.

With extensive consideration of the benefits for the agency, the state of Oklahoma and the Pauls Valley community, the agency submitted a request to the Office of Management and Enterprise Services to consider transfer of the (SORC) property, which consists of 590 acres and twenty-nine structures, to the ODOC. Director Patton stated he would continue to keep the BOC updated about the SORC property.

Director Patton stated that each year, employees and volunteers throughout the agency are recognized at various levels within the organization for their outstanding contributions and dedication in completing their division's goals. At the conclusion of each calendar year, nominations for employee and volunteer recognition awards are put forward through the chain of command and, ultimately, for executive staff review to determine which individuals most deservedly have met established criteria for each award category. The selection process is difficult at all levels, as we have many hardworking and dedicated employees and volunteers within our agency. Director Patton stated these individuals will be honored at the Annual Employee Awards Ceremony to be held on November 10, 2015 at the Sheraton Reed Center in Midwest City. He noted the BOC had received invitations to the event and he looked forward to them joining staff for this special recognition event.

Finally, the Southeast District Community Corrections and the Jackie Brannon Correctional Center recently received Prison Rape Elimination Act (PREA) Audits. The Southeast District work centers in Ardmore, Madill, Carter County, Idabel and Davis met all of the standards. Jackie Brannon was also PREA compliant, receiving exceeds standards in two areas.

With the floor open for questions or comments, Chair Gross inquired about the timing for obtaining the SORC property. Director Patton stated the agency had submitted a request for the property to the Office of Management and Enterprise Services (OMES). OMES responded with several questions about the agency's intent to use the property. Director Patton stated Ms. Hicks had submitted responses to their questions and he expected to hear from OMES by mid-December.

Mr. Haynes inquired if the agency had costs connected with converting the property to ODOC use. Director Patton stated the first year would be little cost, with offender labor being utilized to clean up and provide general maintenance to the property and buildings. He stated once utility service was reestablished at the property, the agency would have a better estimate of how much funding would be needed to refurbish the buildings for use.

5. Recognition of Staff **Terri Watkins, Director**

- Helping Hands, Certificate of Appreciation **Internal/External Communications**

Ms. Watkins stated she would like to introduce Mr. Clark Reinhart, James Crabtree Correctional Center, to the BOC as a recipient of the Helping Hands Certificate of Appreciation. Ms. Watkins stated Mr. Reinhart and his sons were present at the Oklahoma State University homecoming parade crash in Stillwater on October 24, 2015. Ms. Watkins asked Mr. Reinhart to describe their participation in the events of the crash for the BOC.

Mr. Reinhart stated he and his sons were one of many who helped the injured parade attendees after the crash. He provided details on the assistance provided to the crash victims, specifically Ms. Lucas whose son, Nash Lucas, was killed in the crash. Mr. Reinhart stated he was proud of his son's efforts to assist the crash victims. Chair Gross thanked Mr. Reinhart, expressing his pride of Mr. Reinhart and his family.

Ms. Watkins presented the Helping Hands Certificate to Mr. Reinhart. In addition, Ms. Watkins presented a commendation from Governor Mary Fallin for the family's actions during the parade crash.

6. Monthly Update and Discussion of FY 2016 Agency Budget **Ashlee Clemmons, Chief Administrator Business Services**

Ms. Clemmons provided the following budget update as of September 30, 2015:

FY2016 Budget Work Program		
Appropriated		$484,900,943
200 Fund		$15,010,643
205 Fund		$4,642,977
280 Fund		$1,500,000
Total – Budget Work Program		$506,054,563*

As of September 30, 2015 budget; Community Sentencing and Federal funds.

Y-T-D Expenditures		$(103,542,488)
Appropriated	$(102,492,846)	
200 Fund FY 16	$(865,092)	

205 Fund FY 16	$(184,550)	
280 Fund FY 16	-	
Encumbrances		$(181,375,020)
Committed		$(204,024)
Remaining Payroll		$(189,279,534)
Available Balance		**$31,653,497**

Comment:
Revision 1 increase to 200 Fund of $75,329

Appropriated Operating Funds

Budgeted	$484,900,943
Expenditures Y-T-D	$(102,492,846)
Encumbrance Y-T-D	$(175,478,992)
Total Committed Y-T-D	$(203,109)
Available Balance	$206,725,996
Less:	
Payroll	$(189,279,534)
Available Balance	$17,446,462

200 Revolving Fund

Beginning Cash Balance 7/1/2015	$754,680
Revenue Received Y-T-D	$3,760,055
Expenditures Y-T-D	$(2,868,405)
Adjustments Y-T-D	$(120,989)
Ending Balance	$1,525,341

205 Revolving Fund

Beginning Cash Balance 7/1/2015	$1,070,058
Revenue Received Y-T-D	$1,233,524
Expenditures Y-T-D	$(1,182,590)
Adjustments Y-T-D	$(23,948)
Ending Balance	$1,097,044

280 Revolving Fund

Beginning Cash Balance 7/1/2015	$2,462,065
Revenue Received Y-T-D	$7,048,892
Expenditures Y-T-D	$(5,650,114)
Adjustments Y-T-D	$(190,333)
Ending Balance	$3,670,510

With the floor open for questions, Chair Gross inquired about the impact of the recent ruling by FCC on telephone charges. Ms. Clemmons stated the highest impact the ruling could have on the budget would be approximately $3 million annually. No further questions or comments were made.

7. Discussion and Approval of FY 2017 Budget Request — Ashlee Clemmons, Chief Administrator Business Services

Ms. Clemmons presented for approval the proposed FY 2017 Budget Request. In anticipation of funding challenges the state will be facing, the agency has isolated the four most critical needs in

two separate areas. The primary area will be submitted as the agency's budget request and the secondary area will be submitted as an addendum for additional consideration. Ms. Clemmons stated the agency is requesting the following:

Priority	Item	Total	Addendum Total
A	Offender Growth	$17,410,500	$17,410,500
B	Health Services	$2,385,086	$2,385,086
Addendum			
C	Infrastructure Replacement		$5,000,000
D	Market Adjustment for Classified Employees		$6,694,120
	Total Requested Appropriation Increase	$19,795,586	$31,489,706
	+ FY 2016 Appropriation	$484,900,943	$484,900,943
TOTAL REQUESTED APPROPRIATION FOR FY 2017		**$504,696,529**	**$516,390,649**

Ms. Clemmons stated the agency is requesting an additional $19.7 million over the FY 2016 appropriation for a total of $504.6 million. Priority A is to fund the estimated offender growth for FY 2017, which is approximately 900 offenders. Priority B funds are necessary to maintain a sustained level of performance and constitutionally-compliant health care which consistently increases each year.

Ms. Clemmons stated funding Addendum C would replace critical infrastructure at William S. Key Correctional Center (WSKCC). She noted funding would first be requested by capital outlay and/or bond issue; however, if neither occurs, then appropriated funds would be requested. Addendum D is requested for salary increases of all classified employees. These funds are needed to retain staff who are essential in ensuring public safety is not compromised.

Ms. Clemmons asked the BOC to approve the FY 2017 Budget Request as presented. Mr. Henke stated the Audit/Finance Committee met several times to discuss the budget request. He stated the committee is mindful of the challenges that the state faces but offender growth and health care costs are outside the control of the agency. The agency has a constitutional obligation to house and provide medical care to the offenders sentenced to its custody. He stated everyone is aware of rising healthcare costs so this is not an unexpected increase. Mr. Henke stated the first two priorities are critical for the agency and will require appropriations to cover those expenses. Mr. Henke complimented Director Patton, Ms. Clemmons and other staff involved in the budgeting process. He noted the agency has cut as much as it can from the budget.

Referring to Addendum C, Mr. Henke stated WKCC is in dire need of infrastructure replacement for: the existing electrical distribution infrastructure; the central power plant that currently provides the primary source of hot water and steam heat; the removal and disposal of existing transformers; and the retirement of equipment in the existing power plant. He noted the agency has identified and put forth these items for funding consideration on previous occasions. If these items went down, the agency would be forced to relocate over 1,000 offenders to another facility. He stated housing the offenders at another facility would cost the agency approximately $55,000 per day or $10 million for a six-month period.

Mr. Henke stated Addendum D would help retain staff. Current staffing levels are at 62% with our facilities at 118% capacity. He stated the committee felt this was a very critical item for the legislators to consider moving forward. Mr. Henke stated the committee hopes this request is favorably considered.

Mr. Henke indicated he would be happy to answer any questions but recommended the BOC approve the budget request as presented.

Motion: Mr. Henke made a motion to approve the FY 2017 Budget Request and Mr. Haynes seconded the motion. The results of the roll call were: Mr. Gross – yes; Mr. Haynes – yes; Mr. Henke – yes; Mr. Holder – yes; Mr. Roach – yes.

The budget request was approved by majority vote and there was no further discussion.

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

Dr. Pitman provided the population update as of September 30, 2015:

Committed Offender Population	**Community Supervised Offender Population**
Total System Population = 28,025	Total System Population = 27,048
DOC Facilities = 19,754	Probation Supervision = 23,351
Private Prisons = 5,827	Parole Supervision Offenders = 2,877
County Jails with Contracts = 675	GPS = 749
Halfway Houses = 1,358	EMP = 14
Out Count (jails, hospitals, etc.) = 411	PPCS = 1
	Community Program Failures = 56

TOTAL SYSTEM POPULATION = 55,073

County Jail Backup = 322

State Facility Capacity Percentages

Assessment & Reception Centers	96%
Institutions	122%
Community Corrections Centers	99%
Community Work Centers	105%
TOTAL STATE BEDS	**118%**

Director Patton asked Dr. Pitman to advise the BOC of the number of offenders in county jail backup as of this date. Dr. Pitman responded as of 5:00 p.m. on November 4, county jail backup was at 837 offenders. Dr. Pitman noted the recent changes to state statute became effective on November 1, 2015, which requires counties to submit documentation within three days of sentencing. Director Patton stated county jail backup had been down to 87 offenders at one point. Chair Gross noted moving backwards on county jail backup is not good. Chair Gross asked for information on the state statute changes. Dr. Pitman stated the changes give the ODOC authority to pay only for the days the offender is held in county jail pending transfer when sentencing documents have been received. Prior to the changes in statute, the ODOC paid for all days the offender was held in county jail regardless of sentencing documents having been

received. Dr. Pitman stated this allowed the ODOC, for the first time, to truly know how many offenders are pending reception to the agency's custody.

Mr. Haynes stated the agency mostly focuses on incarcerated offenders but there is also the probation population to consider. He noted the agency is supervising almost 1,600 more offenders this year than at the same time last year which has increased costs as well. Dr. Pitman agreed with his comment.

There were no further comments or questions from the BOC.

9. Committee Reports **Committee Chairs**

Chair Gross asked the committee chairs for their reports.

- **Audit/Finance Committee**
  Nothing further to report.
- **Female Offender Committee**
  Nothing to report.
- **Public Policy/Public Affairs Committee**
  Nothing to report.
- **Population/Private Prisons Committee**
  Mr. Roach stated the committee had met and he had spoken with Dr. Pitman on a couple of occasions since the last BOC meeting. Mr. Roach stated the committee was particularly interested in the number of offenders released due to the changes to the application of earned credits on the 85% sentences. Mr. Roach stated the actual numbers of releases was very close to the projected numbers when the changes were first discussed. He stated the committee also discussed roadblocks and other anticipated issues with the changes.

  Mr. Roach stated the other topic of discussion had already been discussed by Dr. Pitman, referencing the statute changes for sentencing documents which went into effect on November 1, 2015. Mr. Roach noted the number of offenders sentenced is not controlled by the ODOC but the agency must receive them. He stated he felt Dr. Pitman and staff do an outstanding job managing the offender population day-to-day.
- **Executive Committee**
  Chair Gross stated the committee met on October 23, 2015, to review and approve the agenda for the meeting this date.

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

Director Patton stated he had received word late on November 4, 2015, that a boiler in the minimum-security housing unit at the Lexington Assessment and Reception Center failed, causing the housing unit to be without hot water in the showers, sinks, and laundry. The facility made several attempts over the last several months to repair the boiler but the equipment has deteriorated to the point that repair is no longer an option. The life expectancy of the boiler was 15-20 years and had been installed in 1999. The impact of the outage affects the minimum-security unit only which houses approximately 270 offenders. Under the provisions of Title 61, Director Patton declared an emergency to authorize replacement of the boiler. The estimated

cost to replace the boiler is $46,000. Installation of the new boiler is anticipated to occur as early as the following week. A contingency plan for use of showers and sinks has been implemented at the facility to accommodate needs of the minimum-security unit until the new boiler has been installed.

11. Announcements **Kevin Gross, Chair**

There was no announcements to make.

12. Approval to Adjourn for Executive Session **Gary Elliott, Assistant General Counsel**

- Discussion of Pending Investigation:
  - Homicides of Fulwilder #452600, Mayden #628166, Tiffee #657391, and Tignor #631266 at Cimarron Correctional Facility (Case number IG 15-0157)
- Discussion of Pending Litigation:
  - *Alpin et al v. Avalon Correctional Services, Inc., et al,* Tulsa County District Court, case number CJ-2015-1344
  - *Glossip et al v. Gross et al,* Oklahoma Western District Court, case number 2014-CV-00665

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

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

The adjournment to Executive Session was approved by majority vote and the BOC adjourned at 1:34 p.m.

13. Approval to Return from Executive Session **Gary Elliott, Assistant General Counsel**

The BOC returned to the meeting room at 2:14 p.m. Mr. Elliott advised the BOC of the approval needed to return from Executive Session.

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

The return was approved by majority vote and the BOC resumed the meeting at 2:16 p.m. Chair Gross advised there were not any actions to take after Executive Session.

14. Adjournment **Kevin Gross, Chair**

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

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

The adjournment was approved by majority vote and the meeting ended at 2:16 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 of Corrections on the seventh day of January 2016, in which a quorum was present and voting.

Approved by:

_____ _____

Frank X. Henke IV, Secretary Date
Board of Corrections

FY 2016 Agency Budget Update

Department of Corrections
FY-16 Summary of Budget Projections
As of November 30, 2015

FY2016 Budget Work Program				
Appropriated			$ 484,900,943	
200 Fund			$ 15,010,643	
205 Fund			$ 4,642,977	
280 Fund			$ 1,500,000	
Total - BWP			$ 506,054,563	*

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

Y-T-D Expenditures			$ (186,463,349)	
Appropriated	$	(182,844,024)		
200 Fund FY 16	$	(3,016,213)		
205 Fund FY 16	$	(603,112)		
280 Fund FY 16	$	-		
Encumbrances			$ (145,248,068)	
Committed			$ (701,949)	
Remaining Payroll			$ (147,125,792)	
Available Balance			**$ 26,515,405**	

Department of Corrections
Appropriated Operating Funds
As of 11/30/2015

Budgeted	$	484,900,943
Expenditures Y-T-D	$	(182,844,024)
Encumbrance Y-T-D	$	(139,539,999)
Total Committed Y-T-D	$	(172,354)
Available Balance	$	162,344,566
Less:		
Payroll	$	(147,125,792)
Available Balance	$	15,218,774

Department of Corrections

200 Revolving Fund Summary

As of 11/30/2015

Beginning Cash Balance 07/01/2015	$	754,680
Revenue Received Y-T-D	$	6,893,237
Expenditures Y-T-D	$	(5,230,561)
Adjustments Y-T-D	$	(121,093)
Ending Balance 11/30/2015	$	2,296,263

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 11/30/2015

Beginning Cash Balance 07/01/2015	$	1,070,058
Revenue Received Y-T-D	$	1,716,989
Expenditures Y-T-D	$	(1,840,097)
Adjustments Y-T-D	$	(23,948)
Ending Balance 11/30/2015	$	923,002

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 11/30/2015

Beginning Cash Balance 07/01/2015	$	2,462,065
Revenue Received Y-T-D	$	12,300,144
Expenditures Y-T-D	$	(9,299,952)
Adjustments Y-T-D	$	(190,333)
Ending Balance 11/30/2015	$	5,271,924

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 2016 Appropriated Operating Budget through November 2015

Account Code		Budgeted	Expenditures	Encumbered	Pre-Encumbered	Total Committed	Available Balance
11,12,13	Payroll	$ 256,296,818.00	$ 106,768,398.46	$ 2,461,801.93		$ 109,230,200.39	$ 147,066,617.61
15	Professional Services	136,262,978.00	44,815,028.54	83,422,299.16	89,126.00	128,326,453.70	7,936,524.30
17	Moving Expenses					-	-
19	Inter/Intra Agency Payments	100,000.00	37,571.65	52,428.35		90,000.00	10,000.00
21, 22	Travel	557,754.00	162,557.39	76,099.54		238,656.93	319,097.07
31	Misc. Admin. Expenses	14,563,163.00	4,118,246.37	9,140,849.06	64,676.04	13,323,771.47	1,239,391.53
32	Rent	3,253,701.00	1,179,010.64	1,629,175.68	1,852.47	2,810,038.79	443,662.21
33	Maintenance and Repair	4,544,231.00	2,229,170.56	1,314,406.03	16,669.51	3,560,246.10	983,984.90
34	Specialized Supplies and Materials	35,450,049.00	12,978,492.10	20,279,746.25		33,258,238.35	2,191,810.65
35	Production, Safety and Security	2,044,555.00	689,772.88	656,588.77		1,346,361.65	698,193.35
36	General Operating Expenses	954,547.00	208,323.41	70,957.04		279,280.45	675,266.55
37	Shop Expense	1,321,450.00	543,510.29	1,131,381.75		1,674,892.04	(353,442.04)
41	Furniture and Equipment	1,238,252.00	245,714.19	203,960.09	30.04	449,704.32	788,547.68
42	Library Equipment and Resources	105,192.00	175.89			175.89	105,016.11
43	Lease Purchases	2,322,000.00	883,903.04	1,313,995.20		2,197,898.24	124,101.76
44	Livestock - Poultry					-	-
45,46,47	Building, Construction and Renovation	16,797.00	72,471.68	58,030.59		130,502.27	(113,705.27)
48	Debt Service	3,000,000.00	1,239,294.35	1,717,499.57		2,956,793.92	43,206.08
51	Offender Pay and Health Services	3,143,356.00	901,716.08	1,771,881.03		2,673,597.11	469,758.89
52	Tuitions, Awards and Incentives	5,000.00	1,664.13			1,664.13	3,335.87
53	Refunds and Restitutions		150,000.00			150,000.00	(150,000.00)
54	Jail Backup, County Jails and Other	6,521,000.00	1,949,065.05	3,029,863.52		4,978,928.57	1,542,071.43
55,59	Assistance Payments to Agencies					-	-
60	Authority Orders			5,378,187.51		5,378,187.51	(5,378,187.51)
61	Loans, Taxes and Other Disbursements	100.00	785.50			785.50	(685.50)
62	Transfers - Out Sourced Health Care	13,200,000.00	3,486,920.17	5,513,079.83		9,000,000.00	4,200,000.00
64	Merchandise for Resale		182,232.00	317,768.00		500,000.00	(500,000.00)
	TOTAL	$ 484,900,943.00	$ 182,844,024.37	$ 139,539,998.90	$ 172,354.06	$ 322,556,377.33	$ 162,344,565.67

Funding							
19630	GRF - Duties	$ 393,994,578.00	$ 151,552,071.87	$ 79,925,586.40	$ 172,354.06	$ 231,650,012.33	$ 162,344,565.67
10001	GRF - Duties	75,000,000.00	31,291,952.50	43,708,047.50		75,000,000.00	-
57601	Duties	15,906,365.00		15,906,365.00		15,906,365.00	-
	TOTAL	$ 484,900,943.00	$ 182,844,024.37	$ 139,539,998.90	$ 172,354.06	$ 322,556,377.33	$ 162,344,565.67
						Remaining Payroll	147,125,792.04
							15,218,773.63

Oklahoma Department of Corrections

Statement of Revenues, Expenditures and Changes in Fund Balances

Non- Appropriated Funds

July 1, 2015 through November 30, 2015

Revenue Code		200 Fund	205 Fund	280 Fund	Funds
	Revenues				
	Current:				
331	Other Fines, Forfeits, Penalties	$ 151,950.20	$ -	$ -	$ 151,950.20
431	Rent from Land	19,900.05	-	-	19,900.05
520	Reimbursement for Administrative Expense	240,946.23	-	-	240,946.23
521	Reimbursement for Data Processing Expense	5,130.00	-	-	5,130.00
522	Reimbursement for Telecommunication Exp.	-	-	-	-
530	Reimbursement for Travel Expense	636.87	-	-	636.87
541	Reimbursement of Funds Spent	352,250.00	-	-	352,250.00
552	Reimbursement of Federal Payroll	58,202.47	-	-	58,202.47
556	Federal Funds from Other State Agency	-	-	-	-
581	Reimbursement for Funds Expended	553,365.66	-	31,818.51	585,184.17
711	Farm Products General	-	-	4,368,657.76	4,368,657.76
731	Laboratory and Medical Services	74,557.25	-	-	74,557.25
741	Canteen and Concession Income	3,537.93	1,461,812.36	7,846,610.24	9,311,960.53
791	Other Sales and Services	680.12	-	1,075.00	1,755.12
811	Offender Medical Co-pays and Judgments	2,145,834.39	-	-	2,145,834.39
821	Deposits by Patients and Offenders	3,280,562.18	255,176.23	51,983.02	3,587,721.43
836	Sale of Salvage	4,148.58	-	-	4,148.58
881	Purchase Card Payments	1,535.25	-	-	1,535.25
	Total Revenues	6,893,237.18	1,716,988.59	12,300,144.53	20,910,370.30
Account Code	**Expenditures**				
	Current:				
11,12,13	Payroll	589,925.51	-	2,685,987.78	3,275,913.29
15	Professional Services	2,147,402.42	78,481.63	290,624.43	2,516,508.48
21, 22	Travel	23,955.00	3,692.00	24,320.35	51,967.35
31	Misc. Admin. Expenses	17,865.81	92,789.27	382,113.90	492,768.98
32	Rent	31,641.86	75,898.86	9,423.40	116,964.12
33	Maintenance and Repair	251,588.18	131,515.49	432,003.51	815,107.18
34	Specialized Supplies and Materials	84,891.54	296,852.95	242,998.61	624,743.10
35	Production, Safety and Security	152,281.48	11,479.54	285,821.35	449,582.37
36	General Operating Expenses	7,061.17	35,872.12	50,850.43	93,783.72
37	Shop Expense	94,048.28	7,803.39	374,727.76	476,579.43
41	Furniture and Equipment	110,653.26	30,897.62	132,125.75	273,676.63
42	Library Equipment and Resources	-	-	117.82	117.82
43	Lease Purchases	-	-	-	-
44	Livestock and Poultry	-	-	9,150.00	9,150.00
45	Land and Right-of-way	-	-	-	-
46	Building, Construction and Renovation	299,883.83	172,376.09	21,000.00	493,259.92
48	Debt Service	-	-	-	-
51	Offender Pay and Health Services	2,997.54	224,875.65	685,249.75	913,122.94
52	Tuitions, Awards and Incentives	-	19.50	-	19.50
53	Refunds and Restitutions	2,659.80	-	-	2,659.80
54	Jail Backup, County Jails and Other	1,275,940.28	-	19,035.00	1,294,975.28
55	Payment to Gov. Sub-Division	-	-	-	-
59	Assistance Payments to Agencies	233,700.32	-	-	233,700.32
61	Loans, Taxes and other Disbursements	-	-	101.50	101.50
62	Transfers - Out Sourced Health Care	(97,092.15)	677,542.51	-	580,450.36
64	Merchandise for Resale	1,156.43	-	3,654,300.91	3,655,457.34
	Total Expenditures	5,230,560.56	1,840,096.62	9,299,952.25	16,370,609.43
	Excess of Revenues Over (Under) Expenditures	1,662,676.62	(123,108.03)	3,000,192.28	4,539,760.87
	Special and Extraordinary Items				
	Carried Over Cash				-
	Total Special and Extraordinary Items	-	-	-	-
	Net Change in Fund Balances	1,662,676.62	(123,108.03)	3,000,192.28	4,539,760.87
	Cash				
	Beginning Cash Balance	754,679.89	1,070,058.49	2,462,065.26	4,286,803.64
	Revenue Received this Year	6,893,237.18	1,716,988.59	12,300,144.53	20,910,370.30
	Expenditures made this Year	(5,230,560.56)	(1,840,096.62)	(9,299,952.25)	(16,370,609.43)
	Beginning Change in Liabilities	(120,986.62)	(23,948.04)	(190,333.07)	(335,267.73)
	Transfers	-	-	-	-
	Adjustments	(106.80)	-	-	(106.80)
	Ending Cash Balance	$ 2,296,263.09	$ 923,002.42	$ 5,271,924.47	$ 8,491,189.98

Oklahoma Department of Corrections

Statement of Revenues, Expenditures and Changes in Fund Balances

Non- Appropriated Funds

For the Month of November 2015

Revenue Code		200 Fund	205 Fund	280 Fund	Funds
	Revenues				
	Current:				
331	Other Fines, Forfeits, Penalties	$ 25,912.35	$ -	$ -	$ 25,912.35
431	Rent from Land	3,650.52	-	-	3,650.52
520	Reimbursement for Administrative Expense	69,594.79	-	-	69,594.79
521	Reimbursement for Data Processing Expense	1,330.00	-	-	1,330.00
522	Reimbursement for Telecommunication Exp.	-	-	-	-
530	Reimbursement for Travel Expense	-	-	-	-
541	Reimbursement of Funds Spent	-	-	-	-
552	Reimbursement of Federal Payroll	-	-	-	-
556	Federal Funds from Other State Agency	-	-	-	-
581	Reimbursement for Funds Expended	377,586.03	-	-	377,586.03
711	Farm Products General	-	-	884,485.91	884,485.91
731	Laboratory and Medical Services	14,302.37	-	-	14,302.37
741	Canteen and Concession Income	658.79	241,102.13	1,651,292.98	1,893,053.90
791	Other Sales and Services	92.07	-	985.00	1,077.07
811	Offender Medical Co-pays and Judgments	295,737.47	-	-	295,737.47
821	Deposits by Patients and Offenders	985,699.60	-	7,600.83	993,300.43
836	Sale of Salvage	286.10	-	-	286.10
881	Purchase Card Payments	215.39	-	-	215.39
	Total Revenues	1,775,065.48	241,102.13	2,544,364.72	4,560,532.33
Account Code	**Expenditures**				
	Current:				
11,12,13	Payroll	256,621.43	-	540,624.01	797,245.44
15	Professional Services	363,831.83	14,581.06	42,458.04	420,870.93
21, 22	Travel	-	-	2,909.20	2,909.20
31	Misc. Admin. Expenses	-	15,282.91	60,898.65	76,181.56
32	Rent	19.12	12,407.37	2,353.31	14,779.80
33	Maintenance and Repair	769.89	32,982.87	64,485.08	98,237.84
34	Specialized Supplies and Materials	836.30	107,328.85	20,229.90	128,395.05
35	Production, Safety and Security	4,949.69	2,161.90	70,614.70	77,726.29
36	General Operating Expenses	-	5,708.74	4,104.94	9,813.68
37	Shop Expense	-	-	87,343.73	87,343.73
41	Furniture and Equipment	4,815.00	11,056.75	49,387.98	65,259.73
42	Library Equipment and Resources	-	-	-	-
43	Lease Purchases	-	-	-	-
44	Livestock and Poultry	-	-	9,150.00	9,150.00
45	Land and Right-of-way	-	-	-	-
46	Building, Construction and Renovation	541.80	172,376.09	1,870.00	174,787.89
48	Debt Service	-	-	-	-
51	Offender Pay and Health Services	-	49,095.49	153,317.47	202,412.96
52	Tuitions, Awards and Incentives	-	19.50	-	19.50
53	Refunds and Restitutions	2,659.80	-	-	2,659.80
54	Jail Backup, County Jails and Other	922,914.00	-	-	922,914.00
55	Payment to Gov. Sub-Division	-	-	-	-
59	Assistance Payments to Agencies	-	-	-	-
61	Loans, Taxes and other Disbursements	(109,628.57)	-	-	(109,628.57)
62	Transfers - Out Sourced Health Care		-	-	-
64	Merchandise for Resale	83.96	-	562,352.84	562,436.80
	Total Expenditures	1,448,414.25	423,001.53	1,672,099.85	3,543,515.63
	Excess of Revenues Over (Under) Expenditures	326,651.23	(181,899.40)	872,264.87	1,017,016.70
	Special and Extraordinary Items				
	Carried Over Cash				-
	Total Special and Extraordinary Items	-	-	-	-
	Net Change in Fund Balances	326,651.23	(181,899.40)	872,264.87	1,017,016.70
	Cash				
	Beginning Cash Balance	2,024,827.82	1,135,725.15	4,535,435.29	7,695,988.26
	Revenue Received this Month	1,775,065.48	241,102.13	2,544,364.72	4,560,532.33
	Expenditures made this Month	(1,448,414.25)	(423,001.53)	(1,672,099.85)	(3,543,515.63)
	Beginning Change in Liabilities	(55,111.96)	(30,823.33)	(135,775.69)	(221,710.98)
	Transfers	-	-	-	-
	Adjustments	(104.00)	-	-	(104.00)
	Ending Cash Balance	$ 2,296,263.09	$ 923,002.42	$ 5,271,924.47	$ 8,491,189.98

Budgeted Average Daily Cost

Budgeted Average Daily Cost

Statutory Requirement

Title 57 § 561.1 ¶ E.

"At the beginning of each fiscal year, the Department of Corrections shall determine the budgeted average daily cost per inmate. The budgeted average daily cost per inmate shall include all direct and indirect costs incurred by the Department. There shall be a separate computation of budgeted average daily cost for maximum security, medium security, minimum security, and community facilities. This information shall be presented to the State Board of Corrections for informational purposes only. After the close of each fiscal year, the Department shall determine the actual average daily cost per inmate for the operational costs at each major category of correctional facility. The actual average daily cost per inmate shall include all direct and indirect costs incurred by the Department. There shall be a separate computation of the average daily rate for maximum security, medium security, minimum security, and community facilities. The Department shall present to the Board of Corrections at its January meeting comparative data on budgeted daily cost versus actual daily cost, and, after appropriate review and analysis, the Board shall adopt as a final action of the Board an average daily cost per inmate by facility category for the immediately preceding fiscal year."

Public Only			
Facility Type	**FY 2015 Budgeted**	**FY 2015 Actual**	**FY 2016 Budgeted**
Maximum Security	$85.15	**$87.20**	$84.01
Medium Security – Male	$47.94	**$42.10**	$44.88
Medium Security – Female	$47.95	**$47.11**	$48.77
Medium Security – Combined Average	$47.94	**$42.83**	$45.46
Minimum Security – Male	$44.73	**$42.14**	$44.56
Minimum Security – Female	$41.92	**$39.06**	$40.99
Minimum Security – Combined Average	$44.36	**$41.75**	$44.10
Community Correction Centers - Average	$45.20	**$47.07**	$45.96
Community Work Centers - Average	$37.57	**$42.35**	$43.52

Submitted to the Board of Corrections January 7, 2016

OKLAHOMA DEPARTMENT OF CORRECTIONS TOTAL COST TO STATE
STATEMENT OF OPERATING COST PER INMATE BASED ON FY 2015 ACTUALS (7)

Unit	Actual Costs	Administrative. Costs (1)	Medical Services Costs	Total Direct Cost	Total Indirect Cost (2)	Total Cost	Inmates or Clients/Year (3)	Direct Cost Per Inmate		Indirect Cost Per Inmate (9)		Total Cost Per Inmate	
								Annual	Per Day	Annual	Per Day	Annual	Per Day
Institutions:													
Bill Johnson Correctional Center	$7,801,450	$172,996	$2,243,829	$10,218,275	$1,443,487	$11,661,762	745	$13,716	$37.58	$1,938	$5.30	$15,653	$42.88
Eddie Warrior Correctional Center	8,306,246	217,581	3,020,352	11,544,179	1,815,501	13,359,680	937	12,320	33.75	1,938	5.30	14,258	39.06
Howard McLeod Correctional Center	7,379,989	159,296	2,356,494	9,895,779	1,329,171	11,224,950	686	14,425	39.52	1,938	5.30	16,363	44.83
Jackie Brannon Correctional Center	8,166,827 (8)	169,513	2,194,569	$10,530,909	1,414,424	11,945,333	730	14,426	39.52	1,938	5.30	16,363	44.83
James Hamilton Correctional Center	7,698,260	168,120	2,369,475	10,235,855	1,402,798	11,638,653	724	14,138	38.73	1,938	5.30	16,075	44.04
Jess Dunn Correctional Center	10,047,340	260,307	3,612,172	13,919,819	2,172,012	16,091,831	1,121	12,417	34.02	1,938	5.30	14,355	39.33
John Lilley Correctional Center	7,673,814	193,198	2,685,113	10,552,125	1,612,056	12,164,181	832	12,683	34.75	1,938	5.30	14,620	40.05
Northeastern Oklahoma Correctional Ctr	6,659,607	120,517	1,849,834	8,629,958	1,005,597	9,635,555	519	16,628	45.56	1,938	5.30	18,566	50.87
William S. Key Correctional Center	8,971,034	250,090	3,299,976	12,521,100	2,086,763	14,607,863	1,077	11,626	31.85	1,938	5.30	13,563	37.16
Minimum Security Total	**$72,704,567**	**$1,711,618**	**$23,631,814**	**$98,047,999**	**$14,281,809**	**$112,329,808**	**7,371**	**$13,302**	**$36.44**	$1,938	**$5.30**	**$15,239**	**$41.75**
Dick Conner Correctional Center	$12,147,952	$300,015	$4,889,560	$17,337,527	$2,503,337	$19,840,864	1,292	$13,419	$36.76	$1,938	$5.30	$15,357	$42.07
James Crabtree Correctional Center	10,033,737	280,277	3,676,470	13,990,484	2,338,644	16,329,128	1,207	11,591	31.76	1,938	5.30	13,529	37.07
Joseph Harp Correctional Center	13,954,015	339,026	6,022,770	20,315,811	3,337,079	23,652,890	1,460	13,915	38.12	2,286	6.27	16,201	44.39
Lexington Assessment & Reception Ctr	13,364,026	345,296	5,861,517	19,570,839	3,389,393	22,960,232	1,487	13,161	36.06	2,280	6.24	15,441	42.30
Mabel Bassett Correctional Center	11,265,052	293,978	5,107,763	16,666,793	5,100,945	21,767,738	1,266	13,165	36.07	4,029	11.04	17,194	47.11
Mack Alford Correctional Center	10,064,444	212,007	2,845,457	13,121,908	1,768,998	14,890,906	913	14,372	39.38	1,938	5.30	16,310	44.68
Oklahoma State Reformatory	11,041,909	264,487	3,536,757	14,843,153	2,715,119	17,558,272	1,139	13,032	35.70	2,384	6.54	15,416	42.24
Medium Security Total	**$81,871,135**	**$2,035,086**	**$31,940,294**	**$115,846,515**	**$21,153,515**	**$137,000,030**	**8,764**	**$13,218**	**$36.21**	**$2,414**	**$6.62**	**$15,632**	**$42.83**
Oklahoma State Penitentiary	$18,132,137 (8)	$168,352	$3,370,919	$21,671,408	$1,404,736	$23,076,144	725	$29,892	$81.90	$1,938	$5.30	$31,829	$87.20
Maximum Security Total	**$18,132,137**	**$168,352**	**$3,370,919**	**$21,671,408**	**$1,404,736**	**$23,076,144**	**725**	**$29,892**	**$81.90**	**$1,938**	**$5.30**	**$31,829**	**$87.20**
Total Institutions	**$172,707,839**	**$3,915,056**	**$58,943,027**	**$235,565,922**	**$36,840,060**	**$272,405,982**	**16,860**	**$13,972**	**$38.28**	**$2,185**	**$5.99**	**$16,157**	**$44.27**
Community Corrections:													
Clara Waters Community Corrections Ctr	$2,492,340	$21,839	$1,035,725	$3,549,904	$536,706	$4,086,610	277	$12,816	$35.11	$1,937	$5.30	$14,753	$40.42
Enid Community Corrections Center	1,276,608	7,411	203,606	1,487,625	182,132	1,669,757	94	15,826	43.36	1,938	5.30	17,763	48.67
Kate Barnard Com Corr Ctr	2,979,427	20,262	997,192	3,996,881	497,954	4,494,835	257	15,552	42.61	1,939	5.30	17,490	47.92
Lawton Community Corrections Center	1,995,773	11,668	877,098	2,884,539	286,760	3,171,299	148	19,490	53.40	1,938	5.30	21,428	58.71
Oklahoma City Comm Corr Center	2,144,348	17,108	905,764	3,067,220	420,453	3,487,673	217	14,135	38.73	1,938	5.30	16,072	44.03
Union City Comm Corr Center	2,415,634	17,030	677,693	3,110,357	749,976	3,860,333	216	14,400	39.45	3,472	9.51	17,872	48.96
Total Community Corrections	**$13,304,130**	**$95,318**	**$4,697,078**	**$18,096,526**	**$2,673,981**	**$20,770,507**	**1,209**	**$14,968**	**$41.01**	**$2,212**	**$6.06**	**$17,180**	**$47.07**
Work Centers:													
Altus Work Center	$949,813	$8,357	$229,598	$1,187,768	$205,382	$1,393,150	106	$11,205	$30.70	$1,938	$5.30	$13,143	$36.01
Ardmore Work Center	951,056	7,648	210,104	1,168,808	187,944	1,356,752	97	12,050	33.01	1,937	5.30	13,987	38.32
Beaver Work Center	814,700	3,469	95,305	913,474	85,252	998,726	44	20,761	56.88	1,938	5.30	22,698	62.19
Elk City Work Center	1,018,287	7,017	192,776	1,218,080	172,444	1,390,524	89	13,686	37.50	1,938	5.30	15,624	42.81
Frederick Work Center	1,006,569	8,515	233,931	1,249,015	209,257	1,458,272	108	11,565	31.68	1,939	5.30	13,503	36.99
Carter County Work Center	822,981	7,569	207,938	1,038,488	186,006	1,224,494	96	10,818	29.64	1,937	5.30	12,755	34.95
Hobart Work Center	860,125	6,386	175,448	1,041,959	156,943	1,198,902	81	12,864	35.24	1,938	5.30	14,801	40.55
Holdenville Work Center	975,327	6,307	173,281	1,154,915	155,005	1,309,920	80	14,436	39.55	1,938	5.30	16,374	44.86
Hollis Work Center	933,891	3,784	103,969	1,041,644	93,004	1,134,648	48	21,701	59.45	1,939	5.30	23,639	64.76
Idabel Work Center	937,513	7,175	197,108	1,141,796	176,319	1,318,115	91	12,547	34.38	1,938	5.30	14,485	39.68
Mangum Work Center	1,074,935	6,938	190,610	1,272,483	170,506	1,442,989	88	14,460	39.62	1,939	5.31	16,398	44.93
Madill Work Center	908,448	7,648	210,104	1,126,200	187,944	1,314,144	97	11,610	31.81	1,938	5.30	13,548	37.12
Sayre Work Center	844,390	4,809	132,127	981,326	118,191	1,099,517	61	16,087	44.07	1,938	5.30	18,025	49.38
Walters Work Center	846,500	6,386	175,448	1,028,334	156,943	1,185,277	81	12,695	34.78	1,938	5.30	14,633	40.09
Waurika Work Center	831,369	4,336	119,132	954,837	106,566	1,061,403	55	17,361	47.56	1,938	5.30	19,298	52.87
Total Work Centers	**$13,775,904**	**$96,344**	**$2,646,879**	**$16,519,127**	**$2,367,706**	**$18,886,833**	**1,222**	**$13,518**	**$37.04**	**$1,938**	**$5.30**	**$15,456**	**$42.35**
County Jail Beds - Contract	$6,626,893	$ 74,703	$1,204,309	$7,905,905	$455,711 (5)	$8,361,616	556	$14,219	$ 38.96	$820	$2.24	$15,039	$41.20 (10)
Halfway House - Contract	18,298,780	109,589	3,010,772	21,419,141	1,139,278 (5)	22,558,419	1,390	15,409	42.22	820	2.24	16,229	44.46 (10)
Private Prisons - Contract - Medium	69,356,366	709,143	12,738,711 (4)	82,804,220	4,325,978 (5)	87,130,198	5,278	15,689	42.98	820	2.24	16,508	45.23 (10)
Private Prisons - Contract - Maximum	10,058,144	72,016	1,358,203 (4)	11,488,363	439,319 (5)	11,927,682	536	21,434	58.72	820	2.24	22,253	60.97 (10)
Total Facilities	**$304,128,056**	**$5,072,169**	**$84,598,979**	**$393,799,204**	**$48,242,033**	**$442,041,237**	**27,051**	**$14,558**	**$39.88**	**$1,783**	**$4.89**	**$16,341**	**$44.77**
Probation and Parole:													
Northeast District Community Corrections	$3,865,176	$291,159		$4,156,335	$364,043	$4,520,378	3,693 (6)	$1,125	$3.08	$98	$0.27	$1,224	$3.35
Tulsa County Dist. Comm. Corrections	4,003,431	307,716		4,311,147	549,259	4,860,406	3,903 (6)	1,105	3.03	140	0.38	1,245	3.41
Southeast District Comm. Corrections	4,650,550	347,452		4,998,002	340,843	5,338,845	4,407 (6)	1,134	3.11	77	0.21	1,211	3.32
Southwest District Comm. Corrections	4,094,599	309,451		4,404,050	380,010	4,784,060	3,925 (6)	1,122	3.07	97	0.27	1,219	3.34
Northwest District Comm. Corrections	4,271,655	319,384		4,591,039	303,369	4,894,408	4,051 (6)	1,133	3.10	75	0.21	1,208	3.31
Central District Community Corrections	6,101,515	456,489		6,558,004	418,331	6,976,335	5,790 (6)	1,133	3.10	73	0.20	1,205	3.30
Total Probation and Parole	**$26,986,926**	**$2,031,651**		**$29,018,577**	**$2,355,855**	**$31,374,432**	**25,769**	**$1,126**	**$3.08**	**$92**	**$0.26**	**$1,218**	**$3.34**
Community Sentencing	$4,663,793			$4,663,793		$4,663,793							
Jail Back up	9,460,449		163,879	9,624,328		9,624,328							
Prison Industries	22,614,042			22,614,042		22,614,042							
Federal Grants	4,803,405			4,803,405		4,803,405							
Grand Total	**$372,656,671**	**$7,103,820**	**$84,762,858**	**$464,523,349**	**$50,597,888**	**$515,121,237**	**52,820**						

Notes: (1) Includes divisional and contract administration costs and are allocated based on inmate count. (2) Costs allocated based on inmate count. (3) Average count at facility. (Excludes Out Count) (4) Excludes costs of central pharmacy anc services not utilized by contract inmates. (5) Includes only indirect costs applicable to inmates in contract beds. (6) Total of inmates and clients. (7) Consists of operating costs, debt and capital outlay. (8) Due to combined metering, OSP pays utility costs for JBCC approximate utility costs $391,818 of OSP's actual facility costs were moved to JBCC. (9) Annual debt service specific to a facility has been applied to that facility. (10) All contracted costs include per diem, medical and administrative costs.

FY 2016 OCI & Agri-Services Budget Update

Oklahoma Correctional Industries
Income Statement for FY 2016
July 1, 2015 through October 31, 2015

Sales Revenue	$	6,663,489
Cost of Goods Sold	$	(3,256,555)
Gross Profit or (Loss)	$	3,406,935
Overhead Expense	$	(2,141,979)
General and Administrative Costs	$	(526,878)
Net Income or (Loss)	$	738,078

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 & Administrative Costs - allocation of expenses not directly related to production

Oklahoma Correctional Industries
Balance Sheet for FY 2016
July 1, 2015 through October 31, 2015

Current Assets	$	15,509,295
Fixed Assets		4,489,061
Total Assets	$	19,998,356
Liabilities	$	1,521,268
Fund Balance		18,477,087
Total Liabilities and Fund Balance	$	19,998,356

Equation:
assets= liability + owners 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 2016
July 1, 2015 through October 31, 2015

Sales Revenue	$	3,625,222
Cost of Goods Sold		(1,562,761)
Gross Profit or (Loss)		2,062,461
Expenses		(1,936,039)
Net Income or (Loss)	$	126,422
Net Income		126,422
Cost Avoidance		1,142,288
Agency Benefit	$	1,268,710

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 (Prime Vendor vs Agri-Services Pricing)	$	1,013,465
FY Cost Savings to the Agency - opportunity buys (Prime Vendor vs Opportunity Buy Pricing)	$	119,259
Services provided to DOC(brush hogging county road right of way, applying herbicide to lagoons, etc)	$	9,564
Total Savings	$	1,142,288

Agri - Services
Balance Sheet for FY 2016
July 1, 2015 through October 31, 2015

Current Assets	$	9,905,399
Fixed Assets		1,799,307
Total Assets	$	11,704,706
Liabilities	$	868,575
Fund Balance		10,836,131
Total Liabilities and Fund Balance	$	11,704,706

Equation
assets= liability + owners equity (fund balance in government accounting)

Current Assets - cash, accounts receivables, inventories, live stock, and prepaid land leases

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

Liabilities - accounts payable and sales tax payable

Department of Corrections
Oklahoma Correctional Industries
Balance Sheet
As of October 31, 2015

Cash	2,388,939.87	
Restricted cash -1131	1,543,588.03	
Accounts Receivables	3,366,670.24	
Raw Materials Inventory	5,800,109.51	
Finished Goods Inventory	1,667,889.70	
Goods In Transit	4,905.96	
Work In Process Inventory	737,191.82	
Total Current Assets		15,509,295.13
Fixed Assets		
Office equipment	1,858,396.68	
Factory equipment	6,357,158.54	
Vehicles	2,539,540.06	
Buildings	7,579,149.41	
Accumulated Depreciation Buildings	(5,124,687.77)	
Accumulated Depreciation Equipment	(8,720,496.35)	
Total Fixed Assets		4,489,060.57
Total Assets		19,998,355.70
Liabilities and Fund Balance		
Accounts Payable	296,617.26	
Sales tax Payable	5,145.54	
Goods Received Suspense	1,219,505.57	
Total Liabilities		1,521,268.37
Fund Balance		
Reserved:		
Reserved for Fixed Assets	4,489,060.57	
Reserved for Inventories	8,210,096.99	
Unreserved, undesignated	5,777,929.77	
Total Fund Balance		18,477,087.33
Total Liabilities & Fund Balance		19,998,355.70

OKLAHOMA CORRECTIONAL INDUSTRIES
CONSOLIDATED MANUFACTURING INCOME STATEMENT FY 2016
SUMMARY

	October 2015	2016 Fiscal YTD
Revenue		
Sales	845,885.19	4,830,641.77
Miscellaneous Sales		0.00
Miscellaneous Income	3,963.47	5,542.17
PPI Program Support	9,070.70	40,396.77
Private Industry Income	120,684.86	579,703.85
Private Partnership Income	258,833.50	1,207,204.68
Total Revenue	1,238,437.72	6,663,489.24
Cost of Goods Sold		
Cost of Goods Sold	(519,478.98)	(3,255,998.00)
Cost of Goods Sold Adjustment	(431.68)	(556.54)
Total Cost of Goods Sold	(519,910.66)	(3,256,554.54)
Gross Profit or (Loss)	718,527.06	3,406,934.70
Overhead		
WIP Factory Overhead	(49,597.54)	(247,627.93)
Inventory Overhead	(37,700.94)	(30,463.42)
Factory Overhead	606,910.54	2,420,070.12
Total Overhead Variance	519,612.06	2,141,978.77
Operating Profit or (Loss)	198,915.00	1,264,955.93
General & Administrative Costs		
WIP G & A Overhead	(32,940.11)	(152,931.31)
Accounting	20,355.46	81,744.71
Administration	59,994.59	251,065.74
Computer Operations	32,059.53	146,234.92
Customer Service	7,419.33	35,346.04
Sales & Marketing	46,951.57	165,417.45
Total G & A Variance	133,840.37	526,877.55
Net Income or (Loss)	65,074.63	738,078.38

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 - Cost of Goods Sold (COGS) is the 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 & 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 & Administrative Costs - allocation of expenses not directly related to production

OKLAHOMA CORRECTIONAL INDUSTRIES
CONSOLIDATED MANUFACTURING INCOME STATEMENT FY 2016
DETAIL

	October 2015	2016 Fiscal YTD
WIP Production Credits		
Set-up Time Productive WIP		
Run Time Productive WIP	(49,597.54)	(247,627.93)
Total WIP Factory Overhead	(49,597.54)	(247,627.93)
Inventory Overhead		
Inventory Cost Adjustments	2,027.65	3,584.38
Inventory Quantity Adjustment	(45,502.36)	(35,263.80)
Inventory Physical Count Adj	5,773.77	251.24
Raw Materials Variance		917.00
Finished Goods Cost Variance		2.76
WIP Variance		45.00
Total Inventory Overhead	(37,700.94)	(30,463.42)
Factory Overhead		
Labor Expense		
Staff Salaries		
Salaries Regular	113,778.43	465,186.48
Total Staff Salaries	113,778.43	465,186.48
Staff Benefits		
Health & Life Insurance	29,544.89	114,774.27
State Share FICA	8,580.35	35,094.91
State Share OPERS	16,913.31	68,850.87
State Share Annuity	719.61	2,771.64
Total Staff Benefits	55,758.16	221,491.69
Engineering Services		
Professional Services		
Employment Services	23,674.57	107,876.46
Offender Labor	155,136.87	579,107.55
Total Labor Expense	348,348.03	1,373,662.18
Travel Expense		
In State Travel		
Per Diem		0.00
Lodging		0.00
Miscellaneous		0.00
Total In State Travel	0.00	0.00

Out of State Travel		
Per Diem		0.00
Miscellaneous		
Lodging		
Total Out of State Travel	0.00	0.00
Food & Lodging Agency Direct		0.00
Total Travel Expenses	0.00	0.00
Utilities		
Water & Waste	82.60	495.60
Natural Gas	2,985.98	12,965.31
Electricity	20,631.73	92,499.17
Total Utilities	23,700.31	105,960.08
Rent Expense		
Building Space		
Equipment & Machinery	2,455.97	5,507.47
Electronic Data Equipment		71.87
Total Rent Expense	2,455.97	5,579.34
Maintenance & Repair - Outside Vendor		
Buildings & Grounds	7,035.84	14,799.16
Equipment	10,015.78	37,226.85
Telecommunications Equipment		0.00
Office Equipment	71.87	181.85
Data Processing Equipment		
Total Maintenance & Repair	17,123.49	52,207.86
Supplies Expense		
Housekeeping & Janitorial	1,450.86	10,423.56
Maintenance - Building & Ground	2,193.16	8,475.45
Maintenance - Equipment	13,683.26	43,729.97
Maintenance _ Telecommunications		0.00
Maintenance _ Data Process Equipment		0.00
Food & Kitchen		0.00
Medical		0.00
Motor Fuel - Common	9,350.43	42,868.97
Motor Fuel - Special	480.29	2,695.82
Uniform Clothing & Accessories		0.00
Safety & Security	942.32	6,288.30
Packaging		0.00
Shop	110,804.33	516,157.68
Meeting Refreshments		0.00
Office - Non-expendable		11,878.32
Office Expendable	3,681.29	7,503.19
Data Processing		2,301.41
Motor Vehicle - Expendable	1,260.55	3,249.37
Motor Vehicle - Non-expendable	1,369.06	5,134.24
Total Supplies Expense	145,215.55	660,706.28
Depreciation Expense		
Equipment	16,899.67	67,738.65
Building	15,264.04	61,056.16
Total Depreciation	32,163.71	128,794.81

Other Expenses		
Freight	7,034.04	21,539.16
Postage	75.00	75.00
Telecommunications Services	8,768.13	36,783.46
Printing & Binding Services		0.00
Advertising/Prototypes	6,521.22	12,305.30
Licenses, Permits, etc		75.00
Employee Reimbursement Non-travel		0.00
Inter-Govenrmental Payments		0.00
Damaged Merchandise	1,030.96	3,231.77
Warranty Repair Costs	14,474.13	19,149.88
Total Other Expenses	37,903.48	93,159.57
Total Factory Overhead	606,910.54	2,420,070.12

Department of Corrections
Oklahoma Correctional Industries
Statement of Cash Flows
As of October 31, 2015

Net Income/(Loss)	738,078.38
Cash Flows from Operating Activities	
Depreciation	
Buildings	64,089.28
Other	97,272.98
Adjustments to Reconcile	
(Increase)/Decrease in Operational Assets	
Accounts Receivable	(375,586.24)
Inventory	
Raw Materials	181,361.49
Work in Process	211,364.17
Finished Goods	1,079,565.95
Increase/(Decrease) in Operational Liabilities	
Accounts Payable	1,179,687.72
Net Cash Provided by Operating Activities	3,175,833.73
Cash Flow From Investing Activities	
Purchases of Equipment and Property	
Office Equipment	0.00
Factory Equipment	(58,731.41)
Vehicles	0.00
Buildings	(19,130.00)
Land	0.00
Net Cash Gained (used) in Investing Activities	(77,861.41)
Financing Activities	
Net Cash Gained (used) in Financing Activities	0.00
FY 15 Appropriated Funds	
FY 15 Adjustments	
Net Cash for Period	3,097,972.32

Department of Corrections
Oklahoma Correctional Industries
Balance Sheet
As of October 31, 2015

Cash	2,388,939.87	
Restricted cash -1131	1,543,588.03	
Accounts Receivables	3,366,670.24	
Raw Materials Inventory	5,800,109.51	
Finished Goods Inventory	1,667,889.70	
Goods In Transit	4,905.96	
Work In Process Inventory	737,191.82	
Total Current Assets		15,509,295.13
Fixed Assets		
Office equipment	1,858,396.68	
Factory equipment	6,357,158.54	
Vehicles	2,539,540.06	
Buildings	7,579,149.41	
Accumulated Depreciation Buildings	(5,124,687.77)	
Accumulated Depreciation Equipment	(8,720,496.35)	
Total Fixed Assets		4,489,060.57
Total Assets		19,998,355.70
Liabilities and Fund Balance		
Accounts Payable	296,617.26	
Sales tax Payable	5,145.54	
Goods Received Suspense	1,219,505.57	
Total Liabilities		1,521,268.37
Fund Balance		
Reserved:		
Reserved for Fixed Assets	4,489,060.57	
Reserved for Inventories	8,210,096.99	
Unreserved, undesignated	5,777,929.77	
Total Fund Balance		18,477,087.33
Total Liabilities & Fund Balance		19,998,355.70

Oklahoma Correctional Industries
Manufacturing Statement for
All Factories

For Period Ending October 31, 2015

	October, 2015		2016 Fiscal Year To Date	
Direct Materials				
Beginning raw inventory	$ 5,568,179.71		$ 5,970,437.59	
Purchases	412,382.85		1,230,582.08	
Available For Use	5,980,562.56		7,201,019.67	
Ending raw inventory	5,789,076.10		5,789,076.10	
Direct Materials Used		$ 191,486.46		$ 1,411,943.57
Offender (Direct) Labor		84,967.09		297,036.99
Factory Overhead				
Factory Staff	169,829.36		699,217.68	
Travel Expenses	0.00		0.00	
Utilities	21,036.80		93,169.52	
Rentals	2,455.97		5,579.34	
Maintenance & Repairs	15,473.24		47,003.57	
Supplies	125,779.45		583,514.43	
Depreciation	32,163.71		128,794.81	
Other	13,335.00		41,492.62	
Inventory Shrinkage	(37,610.55)		(30,153.26)	
Total Factory Overhead		342,462.98		1,568,618.71
Total manufacturing costs		618,916.53		3,277,599.27
Work in progess beginning inventory		728,326.71		882,486.81
Total cost of work in progress		1,347,243.24		4,160,086.08
Work in progress ending inventory		705,858.20		705,858.20
Cost of Goods Manufactured		**$ 641,385.04**		**$ 3,454,227.88**

Agri-Services
Income Statement
As of October 31, 2015

	October 2015	Fiscal Year 16 Year to Date
SALES	996,568.76	3,568,354.43
IN KIND INCOME	16,174.55	56,867.24
COST OF GOODS	(344,520.17)	(1,562,760.60)
GROSS PROFIT	668,223.14	2,062,461.07
EXPENSES		
SALARIES	201,607.77	881,843.64
OFFENDER PAYROLL		54,680.57
OTHER SERVICES	7,460.01	22,747.00
FARM EXPENSES	106,776.48	435,975.29
FUEL	14,141.78	75,377.90
RENT	5,903.03	22,662.97
BUILDING, VEHICLE & EQUIPMENT REPAIR EXPENSE	62,481.13	229,886.01
UTILITIES	13,507.12	40,669.88
OTHER EXPENSE	14,821.00	74,177.49
DEPRECIATION	24,218.88	98,018.41
TOTAL EXPENSE	450,917.20	1,936,039.16
NET INCOME	217,305.94	126,421.91

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, ecoli, 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(Prime Vendor vs Agri-Services Pricing)	1,013,464.67
* FY Cost Savings to the Agency - Opportunity Buys (Prime Vendor vs Opportunity Buy Pricing)	119,258.80
* Services provided to DOC(brush hogging county road right of way, applying herbicide to lagoons, etc)	9,564.35
	1,142,287.82

Department of Corrections
Agri-Services
Balance Sheet
As of October 31, 2015

Current Assets				
Cash	$	1,605,689.33		
Restricted Cash -1131	$	960,323.49		
Accounts Receivables	$	823,901.87		
Due to/From OCI				
Raw Materials Inventory	$	873,810.36		
Finished Goods Inventory	$	475,575.08		
Work In Process Inventory				
Live Stock	$	4,549,135.00		
Stock Feed	$	521,910.56		
Semen	$	12,070.55		
Wood	$	11,625.00		
Prepaid Land Leases (Commissioner of the Land)	$	10,450.81		
Bulk Fuel	$	60,907.04		
Other Current Assets				
Total Current Assets			$	9,905,399.09
Fixed Assets				
Office equipment	$	123,529.59		
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	$	(1,402,847.13)		
Accumulated Depreciation Equipment	$	(6,402,155.54)		
Total Fixed Assets			$	1,799,307.10
Total Assets			$	11,704,706.19
Liabilities and Fund Balance				
Accounts Payable	$	394,781.45		
Sales tax Payable	$	102.29		
Goods Received Suspense	$	473,691.70		
Total Liabilities			$	868,575.44
Fund Balance				
Reserved:				
Reserved for Fixed Assets	$	1,799,307.10		
Reserved for Inventories	$	6,515,484.40		
Unreserved, undesignated	$	2,521,339.25		
Total Fund Balance			$	10,836,130.75
Total Liabilities & Fund Balance			$	11,704,706.19

Department of Corrections
Agri-Services
Statement of Cash Flows
As October 31, 2015

Net Income/(Loss)	126,421.91
Cash Flows from Operating Activities	
Depreciation	
Buildings	29,711.76
Other	68,306.65
Adjustments to Reconcile	
(Increase)/Decrease in Operational Assets	
Accounts Receivable	90,817.92
Sales Tax Payable	74.22
Inventory	
Raw Materials	(58,763.09)
Finished Goods	(265,808.71)
Stock Feed	(189,085.62)
Semen	676.98
Bulk Fuel	(56,414.67)
Prepaid Leases	20,901.68
Packaging Materials	0.00
Increase/(Decrease) in Operational Liabilities	
Accounts Payable	48,203.64
Net Cash Provided by Operating Activities	
Purchases of Equipment and Property	
Office Equipment	0.00
Agricultural Equipment	0.00
Factory Equipment	0.00
Vehicles	0.00
Buildings	0.00
Land	0.00
Cash Flow From Investing Activities	
Net Cash for Period	(184,957.33)

FY 2016 Financial Internal Audits Update

Oklahoma Department of Corrections

Internal Audit Summary Report

First Quarter FY 16

During the first quarter of FY 2016, the internal audit team closed and submitted nine (9) audit reports to the director and, after his approval, those reports were submitted to the State Auditor and Inspector office. The units/facilities audited were:

1. Bill Johnson Correctional Center
2. Oklahoma Correctional Industries (OCI) at Joseph Harp Correctional Center
3. James Crabtree Correctional Center
4. Jim E. Hamilton Correctional Center
5. Agri-Services at Northeast Oklahoma Correctional Center
6. Northeast Oklahoma Correctional Center
7. Mack Alford Correctional Center
8. Lexington Assessment and Reception Center
9. William S. Key Correctional Center

The Fiscal Management compliance and Internal Controls over the following financial activities were examined, to include Accounts Payables, Accounts Receivables (Prisoner Public Works Projects and Private Industry Enterprises), Purchasing, Receiving, Purchase Cards, Express Checks, Debit Cards, Canteen (OBS and Inventory), Trust Fund, Warehouse Inventory, OCI Factory Inventory, Agri-Services Livestock, Feedstock, Woodstock and Fixed Assets Management System.

Summary of Internal Control Weaknesses

Canteen Inventory at Northeast Oklahoma Correctional Center – Twenty-four percent (24.0%) of the shelf items sampled (17 of 72) were not in agreement with the OBS closing inventory balances.

Warehouse Inventory at James Crabtree Correctional Center – Thirty three percent (32.39%) of the shelf items sampled (23 of 71) were not in agreement with the facility closing inventory balances.

W**arehouse Inventory at Bill Johnson Correctional Center –** Seventy percent (69.84%) of the shelf items sampled (44 of 63) were not in agreement with the facility closing inventory balances.

Kitchen Food Inventory at William S. Key Correctional Center –The kitchen did not have an inventory control system of food items in place to monitor food inventory.

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

To mitigate these risks, the plan of corrective action for the Canteen, Warehouse and Kitchen Inventories included a comprehensive review and implementation of controls over receiving, recording issuing, pat down searches of offender workers and random inventory audits to be conducted by a team appointed by the warden.

Canteen Petty Cash Fund at Northeast Oklahoma Correctional Center – There was a $37.77 cash shortage from the fund.

Risks (1) Canteen fund may be compromised.

To mitigate this risk, the plan of corrective action is for a tighter cash control policy.

Express Check at James Crabtree Correctional Center – One Check for $15.00 only had one authorized signature.

Express Check at Mack Alford Correctional Center – One check for $219.50 was not signed by anyone.

Express Check at William S. Key Correctional Center – One check for $15.00 was not signed by anyone.

Express Checks at William S. Key Correctional Center – A total of four checks $15.00, $15.00, $220.00, and $20.00 only had one signature.

Express Check at Mack Alford Correctional Center – One check for $219.50 was not signed by anyone.

Risks Disbursing checks without the required authorized signatures circumvents the internal controls and may result in opportunities for unauthorized expenditures and personal gain.

Corrective action requires office staff to verify the required two signatures.

Trust Fund Mack Alford Correctional Center – A total of nineteen offenders "Request for Disbursement" of $500.00 or more were not interviewed by any of the designated staff required to do so prior to disbursement of the funds.

Risk (1) Unauthorized disbursements
(2) Fiduciary responsibility of the department may be compromised

Corrective action dictates proper training and understanding of the operating procedure in place to insure the fiduciary responsibility.

Fixed Assets Management System

Safeguarding and Accountability

There were no discrepancies noted to report in the first quarter of FY 16.

The Internal Audit Team continues to complete a 100% inventory of weapons, vehicles, vests and radios as part of our audit procedures, as well as a large sampling of other inventory.

Offender Population Update

Population Update

Population Information as of November 30, 2015

Compared to November 26, 2014

Total System Committed Offender Population	Females	Males	Total
Current Population	3,016	25,005	28,021
Population Last Year	2,805	24,604	27,409
Change from last year	211	401	612

DOC Facilities	Females	Males	Total
Current Population	2,639	17,078	19,717
Population Last Year	2,445	16,734	19,179
Change	194	344	538

Private Prisons	Females	Males	Total
Current Population	0	5,917	5,917
Population Last Year	0	5,811	5,811
Change	0	106	106

County Jail Contracts	Females	Males	Total
Current Population	0	580	580
Population Last Year	0	563	563
Change	0	17	17

Halfway Houses	Females	Males	Total
Current Population	337	1,035	1,372
Population Last Year	315	1,159	1,474
Change	22	(124)	(102)

Out Count	Females	Males	Total
Current Population	40	395	435
Population Last Year	45	337	382
Change	(5)	58	53

Total System Community Supervised Offender Population	Females	Males	Total
Current Population	6,386	20,837	27,223
Population Last Year	5,908	19,544	25,452
Change from last year	478	1,293	1,771

Probation Supervision	Females	Males	Total
Current Population	5,753	17,880	23,633
Population Last Year	5,235	16,338	21,573
Change	518	1,542	2,060

Parole Supervision	Females	Males	Total
Current Population	397	2,424	2,821
Population Last Year	460	2,715	3,175
Change	(63)	(291)	(354)

GPS	Females	Males	Total
Current Population	215	473	688
Population Last Year	207	451	658
Change	8	22	30

EMP	Females	Males	Total
Current Population	0	12	12
Population Last Year	0	20	20
Change	0	(8)	(8)

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

Community Program Failures	Females	Males	Total
Current Population	21	47	68
Population Last Year	6	19	25
Change	15	28	43

Total System Population	Females	Males	Total
Current System Population	9,402	45,842	55,244
Population Last Year	8,713	44,148	52,861
Change	689	1,694	2,383

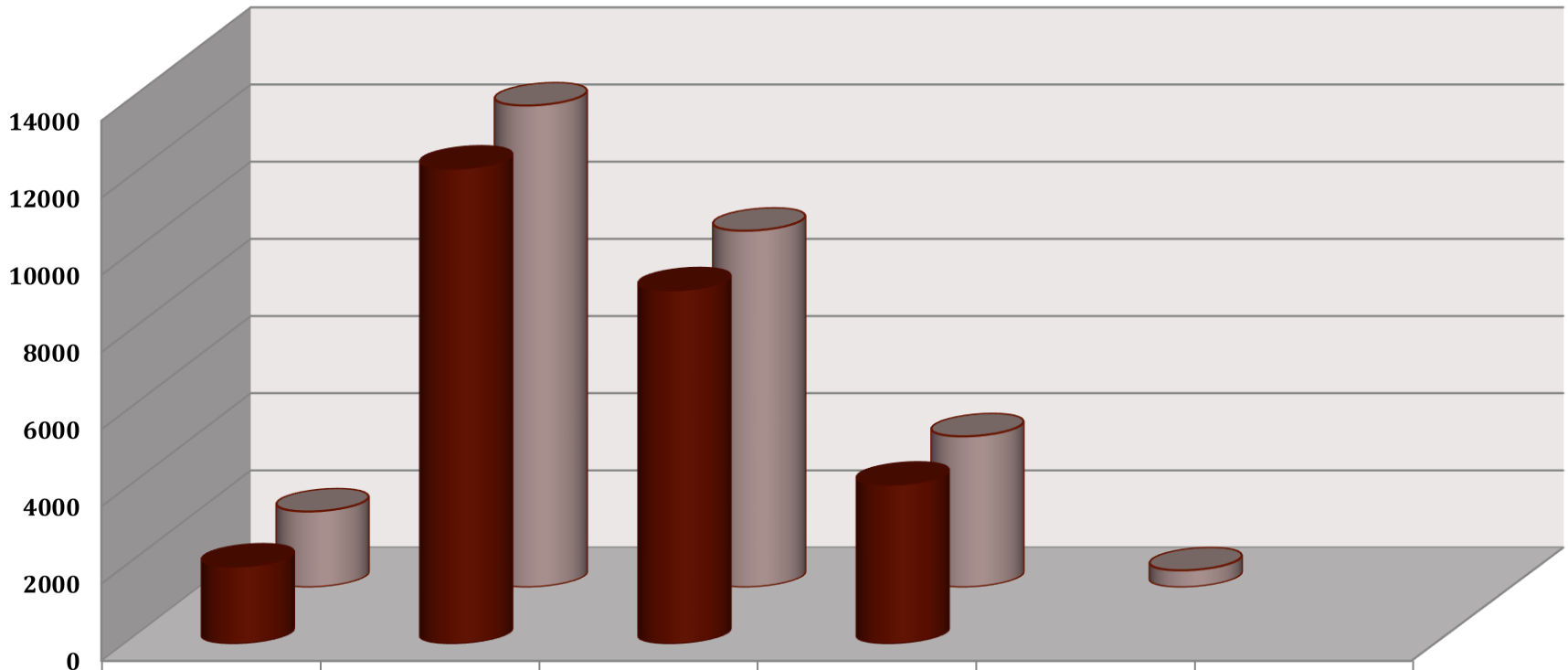
County Jail Inmate Backup	Females	Males	Total
November 30, 2015	127	724	851
Population Last Year	42	207	249
Change	85	517	602

State Facility Capacity Percentages	
Assessment & Reception Centers	96%
Institutions	122%
Community Corrections Centers	99%
Community Work Centers	105%
TOTAL STATE BEDS	**118%**

Pardon & Parole Board Results Month: November 2015	Females	Males	Total
Considered	22	312	334
Denied	14	263	277
Recommended	8	49	57
Percentage Recommended	36.36%	15.71%	17.07%

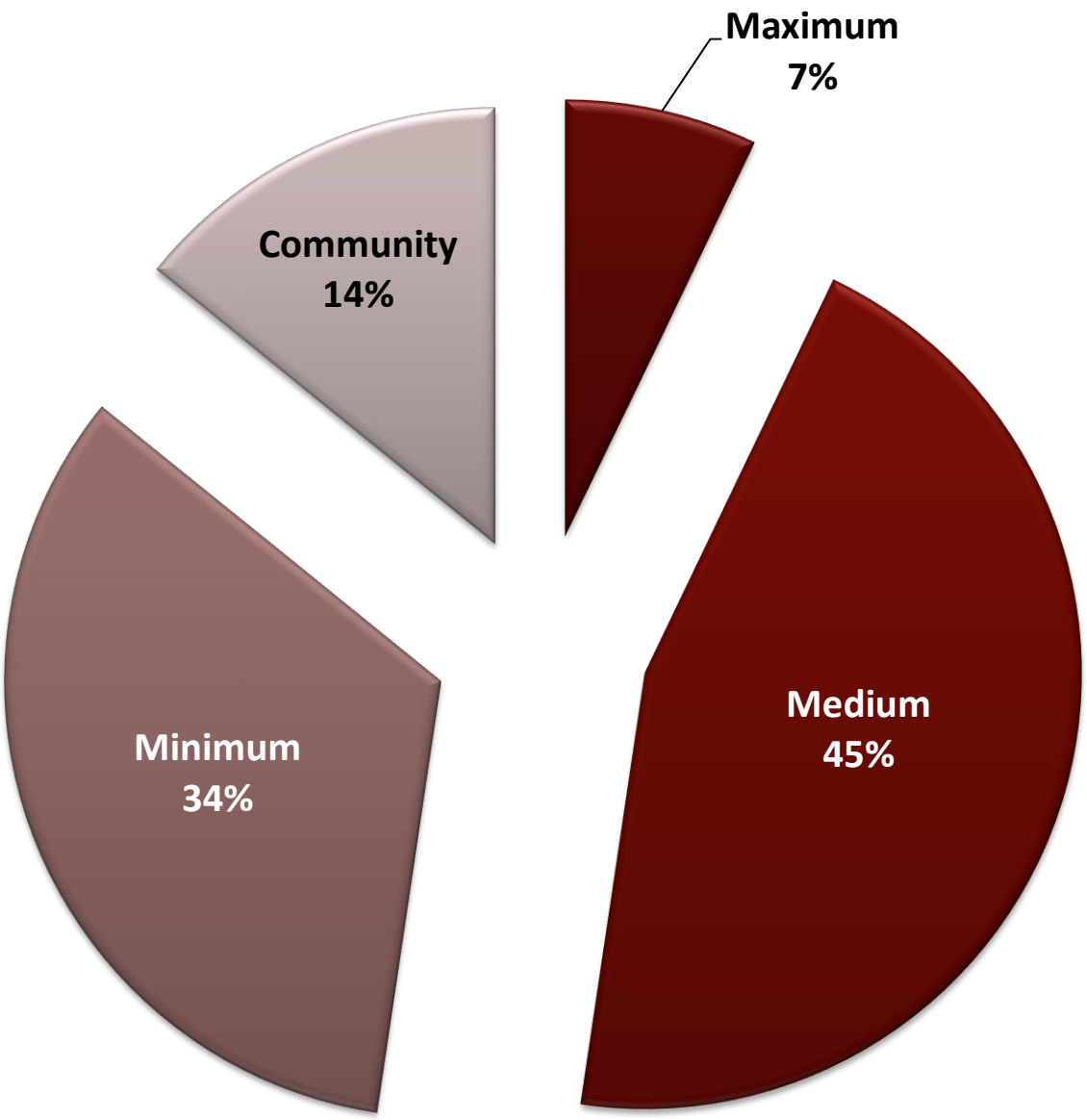
Governor's Actions Month: November 2015	Females	Males	Total
Reviewed	0	0	0
Approved	0	0	0
Denied	0	0	0
Percentage Approved	0.00%	0.00%	0.00%

Offender and Bed Distribution
November 30, 2015

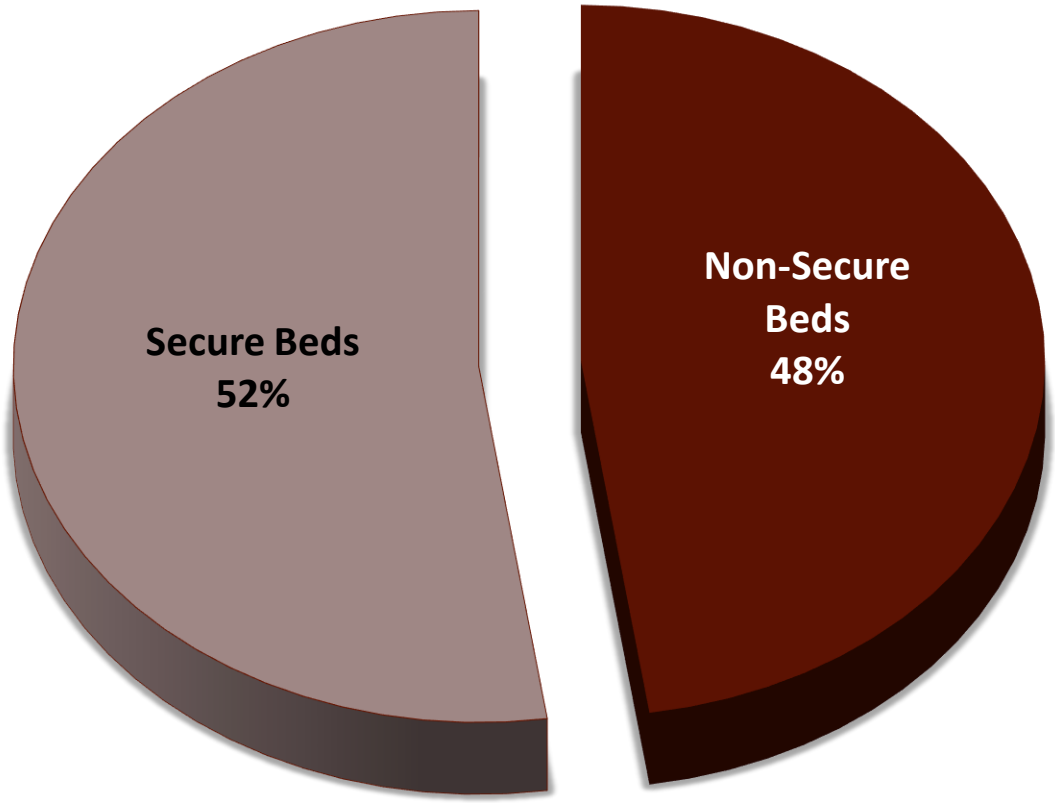


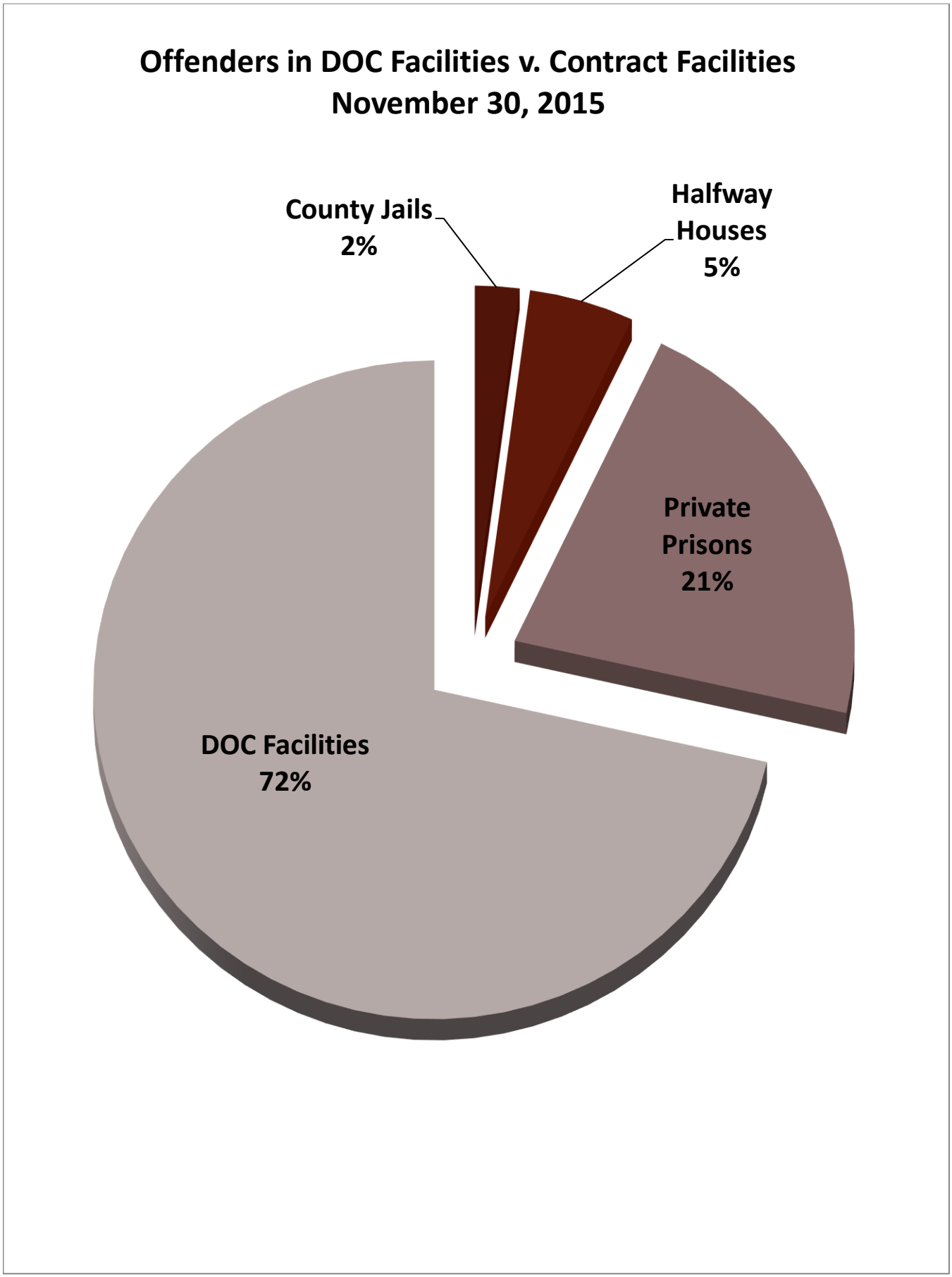
	Maximum	Medium	Minimum	Community	Outcount	
Beds	2002	12313	9160	4122		
Offenders	1961	12481	9236	3908	435	

Offender Distribution by Security Level
November 30, 2015



Percentage of Offenders in Secure and Non-Secure Beds November 30, 2015




Offenders in DOC Facilities v. Contract Facilities
November 30, 2015
County Jails
2%
Halfway
Houses
5%
Private
Prisons
21%
DOC Facilities
72%