



**Oklahoma Board of Corrections**  
**REGULAR MEETING**

June 2, 2016

Northeast Oklahoma Correctional Center  
Vinita, Oklahoma

# OKLAHOMA BOARD OF CORRECTIONS REGULAR MEETING

Northeast Oklahoma Correctional Center  
422586 E 250 Road  
Vinita, Oklahoma  
1:00 p.m., June 2, 2016



## 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.

<b>ITEM</b>	<b>PRESENTER</b>
1. Call to Order and Roll Call	Kevin Gross, Chair
2. Welcome/Remarks	Rodney Redman, Warden Northeast Oklahoma Correctional Center
3. Old Business	Kevin Gross, Chair
4. Commendations from the Interim Director	Joe M. Allbaugh, Interim Director
5. Approval of Board of Corrections Meeting Minutes of Regular Meeting on May 5, 2016	Kevin Gross, Chair
6. Monthly Update of FY 2016 Agency Budget	Ashlee Clemmons, Chief Administrator Business Services
7. Approval of Capital Improvement Budget Request	Ashlee Clemmons, Chief Administrator Business Services
8. Quarterly Update of FY 2016 Oklahoma Correctional Industries and Agri-Services Budget (January 1 – March 31, 2016)	Laura Pitman, Ph.D., Division Manager Field Services
9. Quarterly Update of FY 2016 Financial Internal Audits (January 1 – March 31, 2016)	Pat Donnelly, Auditor Internal Auditing
10. Monthly Update of Offender Population	Laura Pitman, Ph.D., Division Manager Field Services
11. Final Update of 2016 Legislative Initiatives	Marilyn Davidson, Legislative Liaison
12. Update on North Fork Correctional Center Transition	Edward L. Evans, Associate Director Field Operations

### OKLAHOMA BOARD OF CORRECTIONS

#### Mission Statement

We are a select group of Governor-appointed, politically diverse volunteers which directs, advocates, and holds accountable stakeholders to effect best correctional practices.

*"Advocating Correctional Excellence"*

- |     |  |                                 |
|-----|--|---------------------------------|
| 13. | Committee Reports<br>Standing Committees:  | Committee Chairs                |
|     | <ul style="list-style-type: none"> <li>▪ Audit/Finance – Chair Frazier Henke, Members Gene Haynes and Michael Roach</li> <li>▪ Female Offender – Chair Irma Newburn, Members Frazier Henke and Todd Holder</li> <li>▪ Public Policy/Affairs – Chair Gene Haynes, Members Adam Luck and Irma Newburn</li> <li>▪ Population/Private Prisons – Chair Michael Roach, Members Todd Holder and Adam Luck</li> <li>▪ Executive – Chair Kevin Gross, Members Michael Roach and Frazier Henke</li> </ul>  |                                 |
| 14. | Election of Officers   | Kevin Gross, Chair              |
| 15. | New Business   | Kevin Gross, Chair              |
| 16. | Announcements  | Kevin Gross, Chair              |
| 17. | Approval to Adjourn for Executive Session to Discuss<br>Pending Investigation of Suicide of Inmate Kevin King<br>#415050 (IG 16-0066)<br><i>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</i> | David Cincotta, General Counsel |
| 18. | Approval to Return from Executive Session  | David Cincotta, General Counsel |
| 19. | Adjournment  | Kevin Gross, Chair              |

*The next regular meeting of the Board of Corrections is scheduled for 1:00 p.m. on Thursday, July 7, 2016, at the Howard McLeod Correctional Center in Atoka, Oklahoma.*

*Updated on 6/1/2016 8:09:25 AM*

**OKLAHOMA BOARD OF CORRECTIONS**

Mission Statement

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***“Advocating Correctional Excellence”***



Item #4

# THE OKLAHOMA DEPARTMENTS OF CORRECTIONS AND TRANSPORTATION

PRESENT THIS SHARED COMMENDATION TO:

## Sergeant Jason Lemons

For your service and courageous acts on May 18, 2016.

The tragic event that occurred will never be forgotten.  
Neither will the efforts put forth by the crew who tried to save the life of Jarrell Gray.

For the selfless acts that followed this tragedy, it is our honor, on behalf of both  
respected departments, to offer you our most sincere appreciation on this day: June 2, 2016.

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Joe M. Allbaugh, Interim Director  
Oklahoma Department of Corrections

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Mike Patterson, Executive Director  
Oklahoma Department of Transportation

# THE OKLAHOMA DEPARTMENTS OF CORRECTIONS AND TRANSPORTATION

PRESENT THIS SHARED COMMENDATION TO:

## Cory McCarroll

For your service and courageous acts on May 18, 2016.

The tragic event that occurred will never be forgotten.  
Neither will the efforts put forth by the crew who tried to save the life of Jarrell Gray.

For the selfless acts that followed this tragedy, it is our honor, on behalf of both  
respected departments, to offer you our most sincere appreciation on this day: June 2, 2016.

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Joe M. Allbaugh, Interim Director  
Oklahoma Department of Corrections

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Mike Patterson, Executive Director  
Oklahoma Department of Transportation

# THE OKLAHOMA DEPARTMENTS OF CORRECTIONS AND TRANSPORTATION

PRESENT THIS SHARED COMMENDATION TO:

## Quinton Ross

For your service and courageous acts on May 18, 2016.

The tragic event that occurred will never be forgotten.  
Neither will the efforts put forth by the crew who tried to save the life of Jarrell Gray.

For the selfless acts that followed this tragedy, it is our honor, on behalf of both  
respected departments, to offer you our most sincere appreciation on this day: June 2, 2016.

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Joe M. Allbaugh, Interim Director  
Oklahoma Department of Corrections

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Mike Patterson, Executive Director  
Oklahoma Department of Transportation

# THE OKLAHOMA DEPARTMENTS OF CORRECTIONS AND TRANSPORTATION

PRESENT THIS SHARED COMMENDATION TO:

## Jerry Hoehne

For your service and courageous acts on May 18, 2016.

The tragic event that occurred will never be forgotten.  
Neither will the efforts put forth by the crew who tried to save the life of Jarrell Gray.

For the selfless acts that followed this tragedy, it is our honor, on behalf of both  
respected departments, to offer you our most sincere appreciation on this day: June 2, 2016.

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Joe M. Allbaugh, Interim Director  
Oklahoma Department of Corrections

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Mike Patterson, Executive Director  
Oklahoma Department of Transportation

# THE OKLAHOMA DEPARTMENTS OF CORRECTIONS AND TRANSPORTATION

PRESENT THIS SHARED COMMENDATION TO:

## Kenneth Coulter

For your service and courageous acts on May 18, 2016.

The tragic event that occurred will never be forgotten.  
Neither will the efforts put forth by the crew who tried to save the life of Jarrell Gray.

For the selfless acts that followed this tragedy, it is our honor, on behalf of both  
respected departments, to offer you our most sincere appreciation on this day: June 2, 2016.

---

Joe M. Allbaugh, Interim Director  
Oklahoma Department of Corrections

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Mike Patterson, Executive Director  
Oklahoma Department of Transportation

# THE OKLAHOMA DEPARTMENTS OF CORRECTIONS AND TRANSPORTATION

PRESENT THIS SHARED COMMENDATION TO:

## Steve Laver

For your service and courageous acts on May 18, 2016.

The tragic event that occurred will never be forgotten.  
Neither will the efforts put forth by the crew who tried to save the life of Jarrell Gray.

For the selfless acts that followed this tragedy, it is our honor, on behalf of both  
respected departments, to offer you our most sincere appreciation on this day: June 2, 2016.

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Joe M. Allbaugh, Interim Director  
Oklahoma Department of Corrections

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Mike Patterson, Executive Director  
Oklahoma Department of Transportation



Item #5

**OKLAHOMA BOARD OF CORRECTIONS  
REGULAR MEETING**

Oklahoma Department of Corrections  
3400 N Martin Luther King Avenue  
Oklahoma City, Oklahoma  
May 5, 2016

**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, May 5, 2016, at the Oklahoma Department of Corrections (ODOC). The final agenda was posted at 12:47 p.m. on Wednesday, May 4, 2016, 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	Adam Luck, Member	Present
Gene Haynes, Member	Present	Irma Newburn, Member	Present
Frazier Henke, Secretary	Present	Michael Roach, Vice Chair	Present
Todd Holder, 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. Approval of Board of Corrections Meeting Minutes**

**Kevin Gross, Chair**

- Regular Meeting on April 7, 2016

Chair Gross stated the BOC had previously received the meeting minutes from April 7, 2016, for review and he would entertain a motion to approve. A copy of the meeting minutes is included in the BOC Packet for May 5, 2016.

***Motion:*** Mr. Henke 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. Luck – yes; Ms. Newburn – yes; Mr. Roach – yes.

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

**4. Interim Director's Commendation**

**Joe M. Allbaugh, Interim Director**

Interim Director Allbaugh provided the BOC with details of two correctional officers (CO), Ashawn Smith and Robert Gregg, from Lawton Correctional Facility who prevented a restrained inmate from being stabbed while they were escorting him. CO Gregg put himself between the restrained inmate and the assailants while CO Smith pulled the restrained inmate out of harm's way. Interim Director Allbaugh presented CO Smith with a Director's Commendation, thanking him for his bravery and for saving the restrained inmate's life. CO Gregg was unable to attend the meeting

to receive his commendation but it will be forwarded to him at a later date. The BOC also thanked CO Smith and thanked him for his efforts.

**5. Approval of Resolution for National Nurses Week (May 6-12, 2016)** **Clint Castleberry, Division Manager Health Services**

Chair Gross stated the BOC had previously received a copy of the resolution for review and he would entertain a motion to approve. A copy of the resolution for National Nurses Week is included in the BOC Packet for May 5, 2016.

***Motion:*** Mr. Holder made a motion to approve the resolution 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. Luck – yes; Ms. Newburn – yes; Mr. Roach – yes.

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

**6. Approval of Board of Corrections Policies:** **Ashlee Clemmons, Chief Administrator Business Services**

- **P-010200, Operating Procedures and Policies for the Oklahoma Board of Corrections**
- **P-120100, Management of State Funds and Assets**
- **P-150500, Eight Year, System-Wide Capital Improvement Program**

Chair Gross stated the BOC had previously received a copy of the policies for review and he would entertain a motion to approve. A copy of the policies with changes noted is included in the BOC Packet for May 5, 2016. Mr. Henke noted the Audit/Finance Committee had met and approved the policies for submission to and approval by the full BOC. The BOC queried about wording changes from “offender” to “inmate” throughout the policies. Ms. Clemmons and Interim Director Allbaugh affirmed it was to provide consistency throughout the agency’s various policies.

***Motion:*** Mr. Henke made a motion to approve the policies as presented 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. Luck – yes; Ms. Newburn – yes; Mr. Roach – yes.

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

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

Ms. Clemmons provided the agency’s budget update as of March 31, 2016. A copy of the update is included in the BOC Packet for May 5, 2016.

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

Dr. Pitman provided the agency’s population update as of March 31, 2016. A copy of the update is included in the BOC Packet for May 5, 2016. Mr. Roach stated the Population/Private Prisons Committee had met with ODOC staff to discuss the inmate population.

## 9. Discussion and Approval of:

Joe M. Allbaugh, Interim Director

- Lease Agreement with Corrections Corporation of America for the Oklahoma Department of Corrections (ODOC) to Operate the North Fork Correctional Facility in Sayre, Oklahoma
- Facility Consolidation Plan

Interim Director Allbaugh recognized several legislators present at the BOC Meeting, thanking them for attending. The BOC was provided with information detailing the lease agreement with the Corrections Corporation of America (CCA) for the North Fork Correctional Facility.

Chair Gross opened the floor for comments and concerns from Senator Don Barrington, Senator Patrick Anderson, Representative Jeff Coody, and Representative Scooter Park about the facility consolidation plan. Interim Director Allbaugh provided the BOC with additional information about the lease agreement as well as the consolidation of all work centers at the Oklahoma State Reformatory.

Interim Director Allbaugh requested the BOC approve the lease agreement and facility consolidation plan as presented. The BOC discussed the lease agreement and facility consolidation plan, including ramifications on local communities. Representative Coody was granted the floor for additional comments and questions with Interim Director Allbaugh responding. Chair Gross also opened the floor for comments to the BOC from Steve Saxon, city manager for the City of Seminole.

**Motion:** Mr. Roach made a motion to approve the lease agreement and the facility consolidation plan as presented; 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. Luck – yes; Ms. Newburn – yes; Mr. Roach – yes.

The motion was approved by majority vote. Chair Gross thanked the legislators for their comments and there was no further discussion.

## 10. Update of Legislative Initiatives

Marilyn Davidson, Legislative Liaison

Ms. Davidson updated the BOC on recent legislative actions affecting the ODOC:

- SB884 allows the ODOC to register with the Oklahoma Bureau of Narcotics and Dangerous Drugs and Drug Enforcement Administration for a license to purchase Schedule 2 narcotics at each of the state facilities; signed by the governor on April 19, 2016.
- SB946 increases the limit the director can authorize for an expenditure in an emergency situation to \$250,000; passed the Senate floor on this date and will move to the governor's office for approval.
- SB1218 was replaced with cleanup language to remove facilities no longer in the ODOC and updated the location of the Mabel Bassett Correctional Center in statute; sent to the governor's office on May 2, 2016.

- SB1001 gives the ODOC the authority to issue a current warrant to arrest an inmate who has escaped; in conference committee at this time.
- HB2836 addresses the eligibility criteria for electronic monitoring by the ODOC and makes the program available to more non-violent offenders; in conference committee at this time.

Ms. Davidson updated the BOC on budget negotiations which are ongoing with the legislature. In addition, Ms. Bethany Wagener, ODOC Employee of the Year, was recognized on the floor of both the Oklahoma House of Representatives and the Oklahoma Senate on May 4, 2016. There was no further comments.

## 11. Committee Reports

**Committee Chairs**

Chair Gross asked the committee chairs for their reports.

- **Audit/Finance Committee**  
The committee met earlier this date to discuss items on the agenda. There was nothing further to report from this meeting.
- **Female Offender Committee**  
The committee did not meet this month.
- **Public Policy/Public Affairs Committee**  
The committee did not meet this month.
- **Population/Private Prisons Committee**  
The committee met on April 27, 2016, to discuss items on the agenda for this date. There was nothing further to report from this meeting.
- **Executive Committee**  
The committee met on April 21, 2016 to set the agenda for the meeting this date. There was nothing further to report from this meeting.

## 12. New Business

**Kevin Gross, Chair**

There was no new business to discuss.

## 13. Announcements

**Kevin Gross, Chair**

There was no announcements to make.

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

The adjournment was approved by majority vote and the meeting ended at 1:49 p.m.

Submitted to the Board of Corrections by:

\_\_\_\_\_  
Kimberley Owen, Minutes Clerk

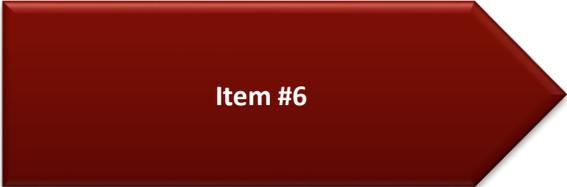
\_\_\_\_\_  
Date

I hereby certify that these minutes were duly approved by the Board of Corrections on the second day of June 2016, in which a quorum was present and voting.

Approved by:

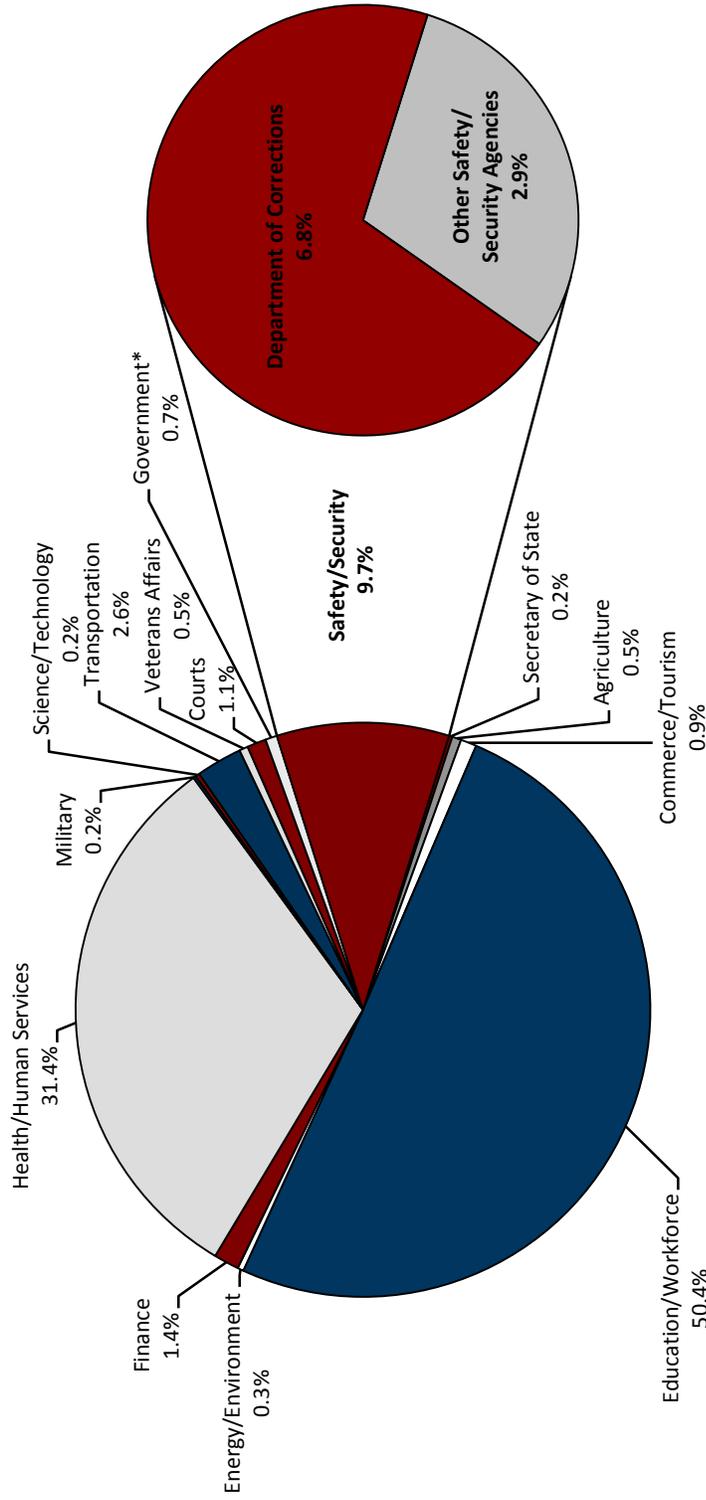
\_\_\_\_\_  
Frank X. Henke IV, Secretary  
Board of Corrections

\_\_\_\_\_  
Date



Item #6

# FY 2016 Appropriations by Cabinet

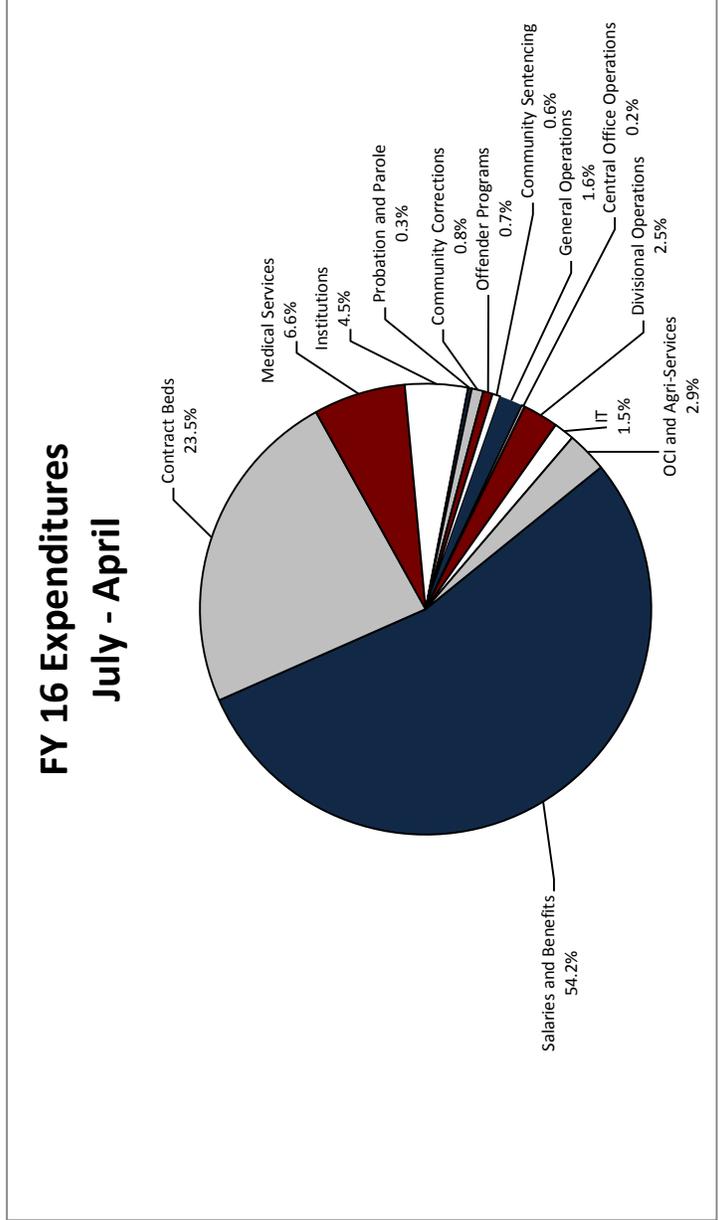


\* Government includes \$10.8 million for the Rural Economic Action Plan (REAP) for state grants for rural Oklahoma.

Source: Appropriation numbers from Senate website - FY 2016 Appropriations Report.

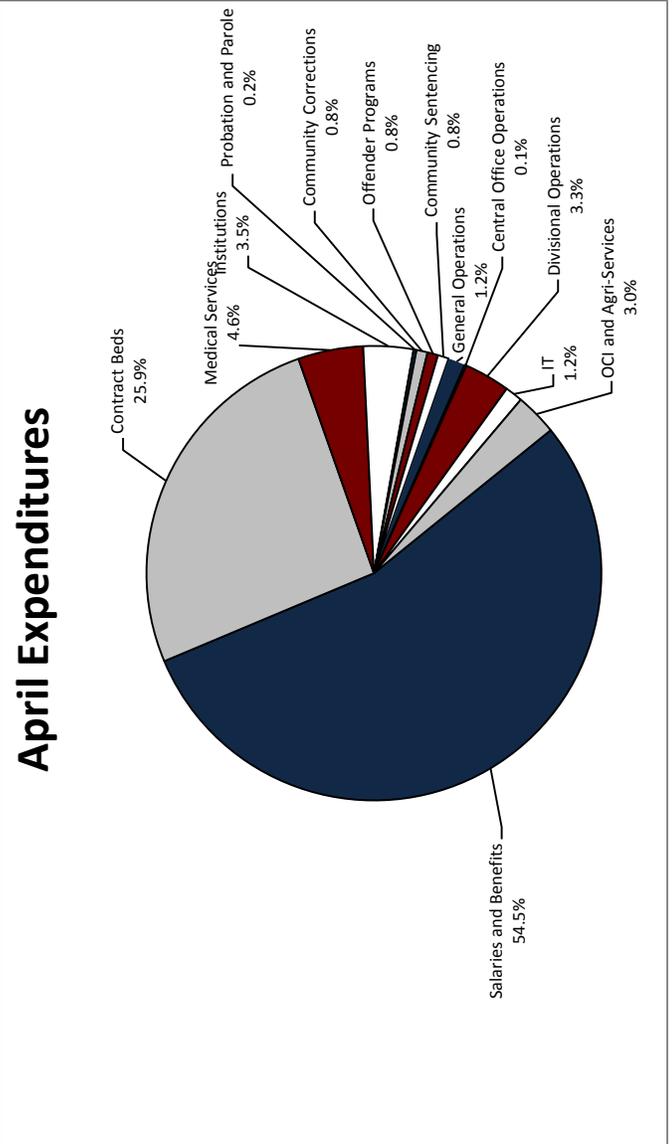
# Three Year Expenditure Comparison

	FY 16	% Change from	FY 15	% Change from	FY 14	FY 14
	July - April	FY 15	July - April	FY 14	July - April	July - April
Salaries and Benefits	\$ 221,216,623	3.81%	\$ 213,104,426	-0.13%	\$ 213,381,033	
Contract Beds	96,083,234	2.36%	93,872,383	-4.80%	98,601,414	
Medical Services	26,904,057	-5.54%	28,481,376	5.82%	26,915,474	
Institutions	18,367,255	2.64%	17,894,072	-26.02%	24,188,572	
Probation and Parole	1,084,254	-6.25%	1,156,505	-5.35%	1,221,898	
Community Corrections	3,411,617	3.57%	3,293,991	-19.86%	4,110,496	
Offender Programs	2,770,479	-7.77%	3,003,886	-11.11%	3,379,357	
Community Sentencing	2,326,848	-4.93%	2,447,411	4.39%	2,344,464	
General Operations	6,693,813	-10.84%	7,507,978	8.91%	6,893,477	
Central Office Operations	923,666	-31.63%	1,351,066	-26.36%	1,834,674	
Divisional Operations	10,390,619	-9.17%	11,439,852	85.24%	6,175,647	
IT	5,993,851	-5.83%	6,365,091	-6.30%	6,793,338	
OCI and Agri-Services	11,879,384	-10.64%	13,293,170	8.22%	12,283,296	
	\$ 408,045,700	1.20%	\$ 403,211,207	-1.20%	\$ 408,123,140	



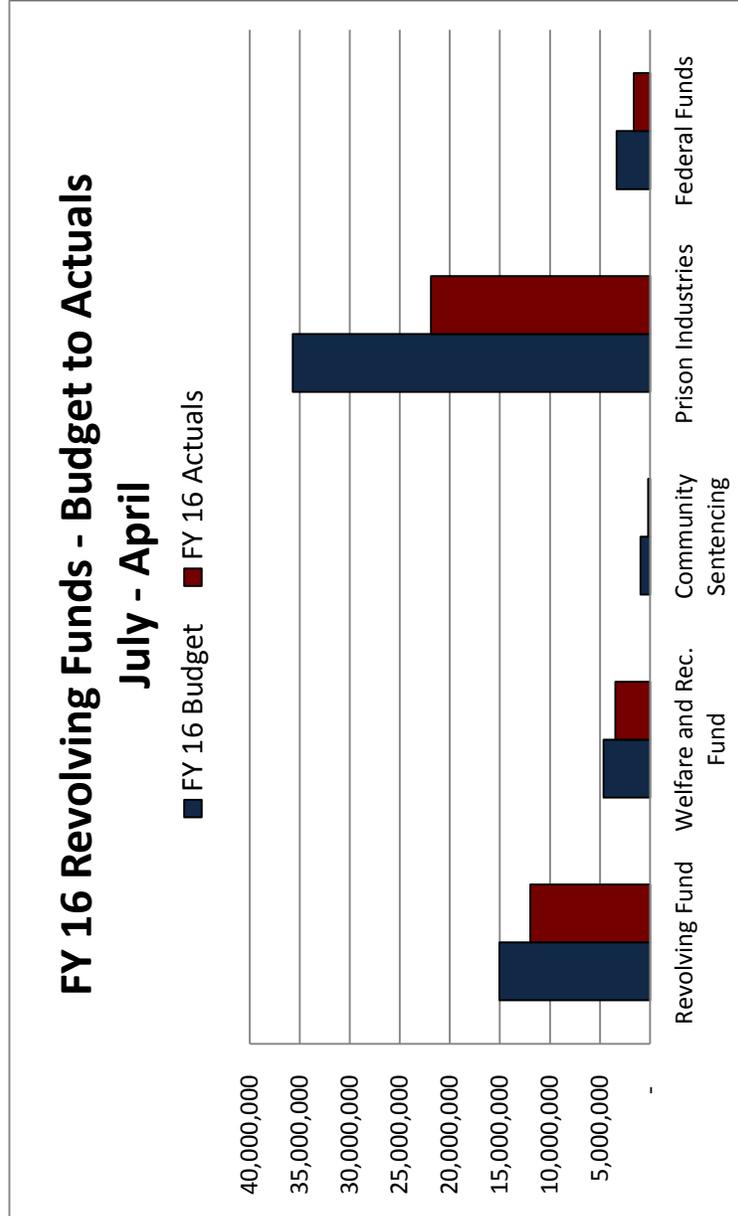
# April/March Expenditure Comparison

	FY 16		FY 16	\$ Net Change
	April	March		
Salaries and Benefits	\$ 22,659,494	\$ 21,420,552	\$	\$ 1,238,942
Contract Beds	10,785,233	11,081,717	\$	\$ (296,484)
Medical Services	1,924,075	3,315,010	\$	\$ (1,390,935)
Institutions	1,475,445	1,841,205	\$	\$ (365,760)
Probation and Parole	87,214	123,930	\$	\$ (36,716)
Community Corrections	328,208	375,724	\$	\$ (47,516)
Offender Programs	314,136	544,857	\$	\$ (230,721)
Community Sentencing	322,893	280,143	\$	\$ 42,750
General Operations	499,421	512,695	\$	\$ (13,274)
Central Office Operations	59,859	84,722	\$	\$ (24,863)
Divisional Operations	1,354,156	1,173,298	\$	\$ 180,858
IT	518,711	449,311	\$	\$ 69,400
OCI and Agri-Services	1,243,593	1,506,552	\$	\$ (262,959)
	\$ 41,572,438	\$ 42,709,716	\$	\$ (1,137,278)



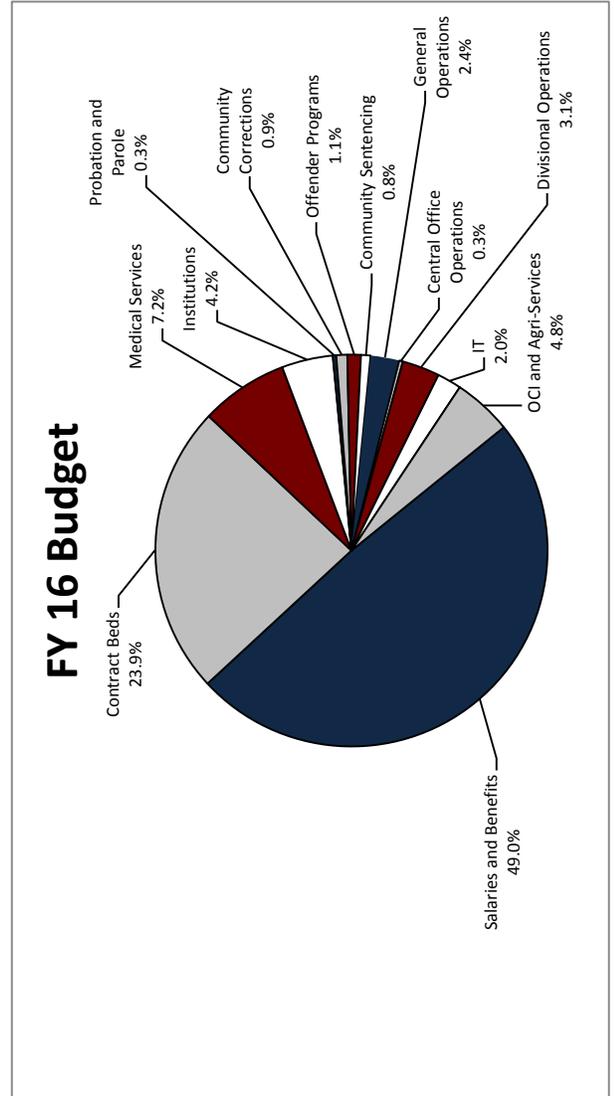
## Three Year Revolving Fund Comparison

	FY 16 Budget	FY 16 July - April	% Change from FY 15	FY 15 July - April	% Change from FY 14	FY 14 July - April
200 Revolving Fund	\$ 15,059,043	\$ 11,950,046	-4.52%	\$ 12,516,213	-0.60%	\$ 12,591,363
205 Welfare and Rec. Fund	4,642,977	3,475,151	-19.60%	4,322,065	-7.96%	4,695,961
210 Community Sentencing	949,297	175,632	20.06%	146,282	-7.47%	158,094
280 Prison Industries	35,687,432	21,886,303 *	-1.17%	22,145,798	7.23%	20,651,780
410 & 430 Federal Funds	3,325,253	1,612,579	12.09%	1,438,647	-13.32%	\$ 1,659,757
* Operates off of Revenue	\$ 59,664,002	\$ 39,099,711	-3.62%	\$ 40,569,005	2.04%	39,756,955



# FY 16 Budget Work Program

	<u>Current Budget</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Balance</u>
Salaries and Benefits	\$ 267,844,717	\$ 221,216,623	\$ 46,081,768	\$ 546,326
Contract Beds	130,833,946	96,083,234	33,843,230	907,482
Medical Services	39,551,951	26,904,057	13,269,857	(621,963)
Institutions	23,105,133	18,367,255	6,122,418	(1,384,540)
Probation and Parole	1,554,853	1,084,254	361,418	109,181
Community Corrections	4,943,356	3,411,617	1,137,206	394,533
Offender Programs	6,069,171	2,770,479	923,493	2,375,199
Community Sentencing	4,300,000	2,326,848	775,616	1,197,536
General Operations	12,916,534	6,693,813	2,231,271	3,991,450
Central Office Operations	1,686,506	923,666	307,889	454,951
Divisional Operations	16,933,132	10,390,619	3,463,540	3,078,973
IT	10,921,041	5,993,851	1,997,950	2,929,240
Outstanding Encumbrances				(4,067,840)
<b>Total</b>	<b>520,660,340</b>	<b>396,166,316</b>	<b>110,515,656</b>	<b>9,910,528</b>
OCI and Agri-Services	26,519,231	11,879,384	3,959,795	10,680,052
Outstanding Encumbrances				(7,547,991)
<b>Grand Total</b>	<b>\$ 547,179,571</b>	<b>\$ 408,045,700</b>	<b>\$ 114,475,451</b>	<b>\$ 13,042,589</b>



Oklahoma Department of Corrections  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Non-Appropriated Funds  
July 1, 2015 through April 30, 2016

		200 Fund	205 Fund	280 Fund	Funds
<b>Revenue Revenues</b>					
<b>Code</b>	<b>Current:</b>				
331	Other Fines, Forfeits, Penalties	\$ 287,448.69	\$ -	\$ -	\$ 287,448.69
431	Rent from Land	39,248.21	-	-	39,248.21
520	Reimbursement for Administrative Expense	544,104.83	-	-	544,104.83
521	Reimbursement for Data Processing Expense	12,160.00	-	-	12,160.00
522	Reimbursement for Telecommunication Exp.	-	-	-	-
530	Reimbursement for Travel Expense	896.88	-	-	896.88
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	994,657.39	-	31,818.51	1,026,475.90
711	Farm Products General	-	-	8,761,858.53	8,761,858.53
731	Laboratory and Medical Services	190,004.57	-	-	190,004.57
741	Canteen and Concession Income	12,017.63	3,219,974.74	12,979,124.13	16,211,116.50
791	Other Sales and Services	42,577.46	-	1,660.00	44,237.46
811	Offender Medical Co-pays and Judgments	3,782,392.63	-	-	3,782,392.63
821	Deposits by Patients and Offenders	5,623,969.15	255,176.23	111,842.08	5,990,987.46
836	Sale of Salvage	6,412.53	-	-	6,412.53
881	Purchase Card Payments	3,703.79	-	-	3,703.79
	<b>Total Revenues</b>	<b>11,950,046.23</b>	<b>3,475,150.97</b>	<b>21,886,303.25</b>	<b>37,311,500.45</b>
<b>Account Expenditures</b>					
<b>Code</b>	<b>Current:</b>				
11,12,13	Payroll	659,170.29	-	5,304,237.26	5,963,407.55
15	Professional Services	4,925,026.69	387,003.00	508,307.52	5,820,337.21
21, 22	Travel	20,524.50	3,692.00	37,915.22	62,131.72
31	Misc. Admin. Expenses	40,642.92	163,153.48	823,033.07	1,026,829.47
32	Rent	34,261.01	145,738.40	84,960.18	264,959.59
33	Maintenance and Repair	260,037.22	254,013.37	829,041.06	1,343,091.65
34	Specialized Supplies and Materials	137,578.99	554,828.94	697,829.67	1,390,237.60
35	Production, Safety and Security	189,501.72	18,103.92	412,771.79	620,377.43
36	General Operating Expenses	11,057.58	60,331.60	77,393.12	148,782.30
37	Shop Expense	92,448.45	8,605.89	1,070,582.31	1,171,636.65
41	Furniture and Equipment	157,310.62	49,671.29	270,790.09	477,772.00
42	Library Equipment and Resources	-	-	117.82	117.82
43	Lease Purchases	-	-	-	-
44	Livestock and Poultry	-	-	55,150.00	55,150.00
45	Land and Right-of-way	-	-	-	-
46, 47	Building, Construction and Renovation	409,881.25	211,326.84	53,375.00	674,583.09
48	Debt Service	-	-	-	-
51	Offender Pay and Health Services	22,071.41	684,251.83	1,356,729.94	2,063,053.18
52	Tuitions, Awards and Incentives	-	1,842.84	-	1,842.84
53	Refunds and Restitutions	2,659.80	-	113.52	2,773.32
54	Jail Backup, County Jails and Other	1,977,627.68	-	19,035.00	1,996,662.68
55	Payment to Gov. Sub-Division	-	-	-	-
59	Assistance Payments to Agencies	457,727.67	-	-	457,727.67
61	Loans, Taxes and other Disbursements	-	-	116.70	116.70
62	Transfers - Out Sourced Health Care	(2,089.89)	677,542.51	-	675,452.62
64	Merchandise for Resale	3,867.07	-	8,055,109.40	8,058,976.47
	<b>Total Expenditures</b>	<b>9,399,304.98</b>	<b>3,220,105.91</b>	<b>19,656,608.67</b>	<b>32,276,019.56</b>
	<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,550,741.25</b>	<b>255,045.06</b>	<b>2,229,694.58</b>	<b>5,035,480.89</b>
<b>Special and Extraordinary Items</b>					
	Carried Over Cash	-	-	-	-
	<b>Total Special and Extraordinary Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net Change in Fund Balances</b>	<b>2,550,741.25</b>	<b>255,045.06</b>	<b>2,229,694.58</b>	<b>5,035,480.89</b>
<b>Cash</b>					
	Beginning Cash Balance	754,679.89	1,070,058.49	2,462,065.26	4,286,803.64
	Revenue Received this Year	11,950,046.23	3,475,150.97	21,886,303.25	37,311,500.45
	Expenditures made this Year	(9,399,304.98)	(3,220,105.91)	(19,656,608.67)	(32,276,019.56)
	Beginning Change in Liabilities	(120,986.62)	(23,948.04)	(190,333.07)	(335,267.73)
	Transfers	-	-	-	-
	Adjustments	(146.80)	-	-	(146.80)
	<b>Ending Cash Balance</b>	<b>\$ 3,184,287.72</b>	<b>\$ 1,301,155.51</b>	<b>\$ 4,501,426.77</b>	<b>\$ 8,986,870.00</b>

**Oklahoma Department of Corrections**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Non- Appropriated Funds*  
*For the Month of April, 2016*

	200 Fund	205 Fund	280 Fund	Funds
<b>Revenue Revenues</b>				
<u>Code</u> <u>Current:</u>				
331 Other Fines, Forfeits, Penalties	\$ 12,044.70	\$ -	\$ -	\$ 12,044.70
431 Rent from Land	4,846.36	-	-	4,846.36
520 Reimbursement for Administrative Expense	94,831.89	-	-	94,831.89
521 Reimbursement for Data Processing Expense	1,520.00	-	-	1,520.00
522 Reimbursement for Telecommunication Exp.	-	-	-	-
530 Reimbursement for Travel Expense	260.01	-	-	260.01
541 Reimbursement of Funds Spent	-	-	-	-
552 Reimbursement of Federal Payroll	-	-	-	-
556 Federal Funds from Other State Agency	-	-	-	-
581 Reimbursement for Funds Expended	281,930.08	-	-	281,930.08
711 Farm Products General	-	-	679,969.79	679,969.79
731 Laboratory and Medical Services	25,675.81	-	-	25,675.81
741 Canteen and Concession Income	2,806.17	720,080.13	698,812.49	1,421,698.79
791 Other Sales and Services	85.02	-	-	85.02
811 Offender Medical Co-pays and Judgments	389,561.59	-	-	389,561.59
821 Deposits by Patients and Offenders	432,191.83	-	36,179.13	468,370.96
836 Sale of Salvage	1,843.42	-	-	1,843.42
881 Purchase Card Payments	187.98	-	-	187.98
<i>Total Revenues</i>	<u>1,247,784.86</u>	<u>720,080.13</u>	<u>1,414,961.41</u>	<u>3,382,826.40</u>
<b>Account Expenditures</b>				
<u>Code</u> <u>Current:</u>				
11,12,13 Payroll	-	-	562,332.88	562,332.88
15 Professional Services	443,108.74	31,209.06	50,780.28	525,098.08
21, 22 Travel	-	-	3,040.00	3,040.00
31 Misc. Admin. Expenses	20,391.54	13,937.96	135,222.68	169,552.18
32 Rent	544.52	22,007.34	2,582.50	25,134.36
33 Maintenance and Repair	4,979.49	31,076.27	86,827.32	122,883.08
34 Specialized Supplies and Materials	53,089.82	33,744.47	219,006.55	305,840.84
35 Production, Safety and Security	1,983.80	79.80	25,121.48	27,185.08
36 General Operating Expenses	278.84	5,336.82	4,860.56	10,476.22
37 Shop Expense	-	-	152,411.44	152,411.44
41 Furniture and Equipment	-	4,341.34	3,299.00	7,640.34
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	20,686.31	49,789.55	148,801.05	219,276.91
52 Tuitions, Awards and Incentives	-	-	-	-
53 Refunds and Restitutions	-	-	113.52	113.52
54 Jail Backup, County Jails and Other	39,017.68	-	-	39,017.68
55 Payment to Gov. Sub-Division	-	-	-	-
59 Assistance Payments to Agencies	29,423.50	-	-	29,423.50
61 Loans, Taxes and other Disbursements	-	-	-	-
62 Transfers - Out Sourced Health Care	3,990.93	-	-	3,990.93
64 Merchandise for Resale	(205.94)	-	738,842.89	738,636.95
<i>Total Expenditures</i>	<u>617,289.23</u>	<u>191,522.61</u>	<u>2,133,242.15</u>	<u>2,942,053.99</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>630,495.63</u>	<u>528,557.52</u>	<u>(718,280.74)</u>	<u>440,772.41</u>
<b>Special and Extraordinary Items</b>				
Carried Over Cash	-	-	-	-
<i>Total Special and Extraordinary Items</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	630,495.63	528,557.52	(718,280.74)	440,772.41
<b>Cash</b>				
Beginning Cash Balance	2,573,899.88	795,399.96	5,387,777.97	8,757,077.81
Revenue Received this Month	1,247,784.86	720,080.13	1,414,961.41	3,382,826.40
Expenditures made this Month	(617,289.23)	(191,522.61)	(2,133,242.15)	(2,942,053.99)
Beginning Change in Liabilities	(20,107.79)	(22,801.97)	(168,070.46)	(210,980.22)
Transfers	-	-	-	-
Adjustments	-	-	-	-
<i>Ending Cash Balance</i>	<u>\$ 3,184,287.72</u>	<u>\$ 1,301,155.51</u>	<u>\$ 4,501,426.77</u>	<u>\$ 8,986,870.00</u>

**Oklahoma Department of Corrections**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Federal Funding*  
*July 1, 2015 through April 30, 2016*

Revenue	410 Fund	430 Fund	Funds
<b>Revenues</b>			
Code Current:			
556 Federal Funds Rec'd from Non-Gov. Ag.	\$ 19,182.32	\$ -	\$ 19,182.32
561 Private Grants and Donations for Opns.	463,715.98	1,129,680.77	1,593,396.75
581 Reimbursements	-	-	-
<i>Total Revenues</i>	<u>482,898.30</u>	<u>1,129,680.77</u>	<u>1,612,579.07</u>
<b>Expenditures</b>			
Code Current:			
11,12,13 Payroll	-	4,859.15	4,859.15
15 Professional Services	64,336.28	553,430.33	617,766.61
21, 22 Travel	23,679.06	16,330.93	40,009.99
31 Misc. Admin. Expenses	-	1,807.77	1,807.77
32 Rent	14,868.16	635.00	15,503.16
33 Maintenance and Repair	9,859.49	-	9,859.49
34 Specialized Supplies and Materials	-	1,728.50	1,728.50
35 Production, Safety and Security	-	843.50	843.50
36 General Operating Expenses	83,080.04	2,539.65	85,619.69
37 Shop Expense	-	-	-
41 Furniture and Equipment	161,682.76	81,804.73	243,487.49
42 Library Equipment and Resources	3,087.74	103,546.32	106,634.06
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	32,561.68	-	32,561.68
55 Payment to Gov. Sub-Division	-	-	-
59 Assistance Payments to Agencies	-	185,072.43	185,072.43
61 Loans, Taxes and Other Disbursements	-	-	-
62 Transfers - Out Sourced Health Care	-	-	-
64 Merchandise for Resale	-	-	-
<i>Total Expenditures</i>	<u>393,155.21</u>	<u>952,598.31</u>	<u>1,345,753.52</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>89,743.09</u>	<u>177,082.46</u>	<u>266,825.55</u>
<b>Special and Extraordinary Items</b>			
Carried Over Cash	-	-	-
<i>Total Special and Extraordinary Items</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	89,743.09	177,082.46	266,825.55
<b>Cash</b>			
Beginning Cash Balance	179,484.02	38,262.99	217,747.01
Revenue Received this Year	482,898.30	1,129,680.77	1,612,579.07
Expenditures made this Year	(393,155.21)	(952,598.31)	(1,345,753.52)
Beginning Change in Liabilities	-	(1,110.08)	(1,110.08)
Transfers	-	-	-
Adjustments	-	-	-
<i>Ending Cash Balance</i>	<u>\$ 269,227.11</u>	<u>\$ 214,235.37</u>	<u>\$ 483,462.48</u>

**Oklahoma Department of Corrections**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Federal Funding*  
*For the Month of April 2016*

	410 Fund	430 Fund	Funds
<b>Revenue Revenues</b>			
<u>Code</u> Current:			
556 Federal Funds Rec'd from Non-Gov. Ag.	\$ -	\$ -	\$ -
561 Private Grants and Donations for Opns.	-	57,061.03	57,061.03
581 Reimbursements	-	-	-
<i>Total Revenues</i>	<u>-</u>	<u>57,061.03</u>	<u>57,061.03</u>
<b>Account Expenditures</b>			
<u>Code</u> Current:			
11,12,13 Payroll	-	4,859.15	4,859.15
15 Professional Services	11,321.40	19,829.77	31,151.17
21, 22 Travel	-	-	-
31 Misc. Admin. Expenses	-	(1,617.78)	(1,617.78)
32 Rent	-	-	-
33 Maintenance and Repair	203.31	-	203.31
34 Specialized Supplies and Materials	-	-	-
35 Production, Safety and Security	-	-	-
36 General Operating Expenses	17,489.41	-	17,489.41
37 Shop Expense	-	-	-
41 Furniture and Equipment	10,186.29	25,203.21	35,389.50
42 Library Equipment and Resources	-	103,546.32	103,546.32
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	-	(164,467.21)	(164,467.21)
55 Payment to Gov. Sub-Division	-	-	-
59 Assistance Payments to Agencies	-	5,522.70	5,522.70
61 Loans, Taxes and Other Disbursements	-	-	-
62 Transfers - Out Sourced Health Care	-	-	-
64 Merchandise for Resale	-	-	-
<i>Total Expenditures</i>	<u>39,200.41</u>	<u>(7,123.84)</u>	<u>32,076.57</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(39,200.41)</u>	<u>64,184.87</u>	<u>24,984.46</u>
<b>Special and Extraordinary Items</b>			
Carried Over Cash	-	-	-
<i>Total Special and Extraordinary Items</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(39,200.41)	64,184.87	24,984.46
<b>Cash</b>			
Beginning Cash Balance	308,427.52	157,210.52	465,638.04
Revenue Received this Month	-	57,061.03	57,061.03
Expenditures made this Month	(39,200.41)	7,123.84	(32,076.57)
Beginning Change in Liabilities	-	(7,160.02)	(7,160.02)
Transfers	-	-	-
Adjustments	-	-	-
<i>Ending Cash Balance</i>	<u>\$ 269,227.11</u>	<u>\$ 214,235.37</u>	<u>\$ 483,462.48</u>



Item #7

## Oklahoma Department of Corrections

### FY 2018 Capital Outlay Request

1	<b>Offender Management System</b>	\$	<b>16,500,000</b>
2	Mack Alford Correctional Center (MACC) – Water Treatment Plant	\$	2,750,000
3	William S. Key Correctional Center (WSKCC) – Transformer and Electrical Service	\$	6,600,000
4	William S. Key Correctional Center (WSKCC) – Boiler and Chiller	\$	4,400,000
5	<b>Joseph Harp Correctional Center (JHCC) – Lock, Door and Frame Replacement</b>	\$	<b>3,740,000</b>
6	Oklahoma State Penitentiary (OSP) - Lock, Door and Frame Replacement	\$	5,500,000
7	Lexington Assessment & Reception Center (LARC) – Phone System	\$	550,000
8	Joseph Harp Correctional Center (JHCC) - Phone System	\$	550,000
9	James Crabtree Correctional Center (JCCC) - Phone System	\$	550,000
10	Jim E. Hamilton Correctional Center (JEHCC) - Phone System	\$	440,000
11	Oklahoma State Penitentiary (OSP) Electrical Service	\$	275,000
12	Dick Conner Correctional Center (DCCC) - Phone System	\$	550,000
13	Oklahoma State Reformatory (OSR) – Replace Water Tower	\$	1,100,000

## Oklahoma Department of Corrections

### FY 2018 Capital Outlay Request

14	<b>Jackie Brannon Correctional Center (JBCC) – Restricted Housing Unit</b>	\$	<b>4,426,345</b>
15	Replacement of Fleet - Mid Size Prisoner Transport Vehicles, Passenger Vans, and Full Size Sedans	\$	4,440,093
16	William S. Key Correctional Center (WSKCC) – Phone System	\$	550,000
17	<b>William S. Key Correctional Center (WSKCC) – Restricted Housing Unit</b>	\$	<b>4,426,345</b>
18	<b>John H. Lilley Correctional Center (JLCC) – Restricted Housing Unit</b>	\$	<b>4,426,345</b>
19	<b>Jim E. Hamilton Correctional Center (JEHCC) – Restricted Housing Unit</b>	\$	<b>4,426,345</b>
20	<b>Lexington Assessment &amp; Reception Center and Joseph Harp Correctional Center (LARC/JHCC) – Restricted Housing Unit</b>	\$	<b>17,354,645</b>
21	Jackie Brannon Correctional Center (JBCC) - Engineering Services Electrical & HVAC - Unit 8 - Smoke Evacuator	\$	1,514,150
22	Jackie Brannon Correctional Center (JBCC) - Roofing	\$	555,280
23	Joseph Harp Correctional Center (JHCC) - Heating/Cooling Water & Domestic Hot Water	\$	715,000
24	Lexington Assessment & Reception Center (LARC) – Water Wells	\$	1,540,000
25	Mabel Bassett Correctional Center (MBCC) – Roofing	\$	2,172,500
26	Dick Conner Correctional Center (DCCC) -Heating/Cooling Water & Domestic Hot Water	\$	715,000

## Oklahoma Department of Corrections

### FY 2018 Capital Outlay Request

27	Dick Conner Correctional Center (DCCC) - SHU Access Control system Update	\$	139,150
28	Dr. Eddie Warrior Correctional Center (EWCC) - Roofing	\$	633,490
29	Dick Conner Correctional Center (DCCC) - Water Tower Reconditioning	\$	132,000
30	Jess Dunn Correctional Center (JDCC) - SHU Access Control System Update	\$	139,150
31	Howard McLeod Correctional Center (HMCC) - SHU Access Control System Update	\$	139,150
32	James Crabtree Correctional Center (JCCC) - SHU Access Control Update	\$	139,150
33	Oklahoma State Reformatory (OSR) – SHU Access Control System Update	\$	220,000
34	Jackie Brannon Correctional Center (JBCC) - Access Control System Update	\$	139,150
35	Lindsay Municipal Hospital DOC Security Unit - Access Control Replacement	\$	75,900
36	Southern Oklahoma Resource Center (SORC) – Fire Suppression	\$	2,200,000
37	Central Construction OKC - Emergency Generators	\$	1,815,000
38	John H. Lilley Correctional Center (JLCC) – Roofing	\$	1,815,000
39	<b>Joseph Harp Correctional Center (JHCC) – Stun Fence</b>	<b>\$</b>	<b>1,235,042</b>

## Oklahoma Department of Corrections

### FY 2018 Capital Outlay Request

40	Mabel Bassett Correctional Center (MBCC) – Access Control System Update	\$	1,227,050
41	<b>Lexington Assessment &amp; Reception Center (LARC) – Stun Fence</b>	<b>\$</b>	<b>1,050,011</b>
42	Joseph Harp Correctional Center (JHCC) - Roofing	\$	748,000
43	Jackie Brannon Correctional Center (JBCC) - Laundry	\$	715,000
44	James Crabtree Correctional Center (JCCC) - Roofing	\$	677,270
45	<b>Mack Alford Correctional Center (MACC) – Stun Fence</b>	<b>\$</b>	<b>676,000</b>
46	Central Transportation Unit - Transport Bus	\$	617,100
47	<b>Housing Unit Fences - Multiple Facilities</b>	<b>\$</b>	<b>588,726</b>
48	<b>James Crabtree Correctional Center (JCCC) – Stun Fence</b>	<b>\$</b>	<b>582,269</b>
49	Dick Conner Correctional Center (DCCC) - Plumbing & Waste Water	\$	550,000
50	Dr. Eddie Warrior Correctional Center (EWCC) - Phone System	\$	550,000
51	Union City Center – Roofing	\$	483,096
52	Lexington Assessment & Reception Center (LARC) – Roofing	\$	462,000

## Oklahoma Department of Corrections

### FY 2018 Capital Outlay Request

53	Oklahoma State Reformatory (OSR) – Roofing	\$	429,000
54	<b>Replacement of the East Parking Lot - Administration</b>	<b>\$</b>	<b>343,035</b>
55	Joseph Harp Correctional Center (JHCC) - Electrical Service Repair	\$	330,000
56	Lexington Assessment & Reception Center (LARC) – Electrical Service	\$	330,000
57	Kate Barnard Community Corrections Center (KBCCC) – Roofing	\$	247,500
58	Southern Oklahoma Resource Center (SORC) – Fire Alarm	\$	242,000
59	Kate Barnard Community Corrections Center (KBCCC) – Electrical Service	\$	220,000
60	Mack Alford Correctional Center (MACC) – Land Application of Waste Water	\$	220,000
61	Southern Oklahoma Resource Center (SORC) – Network	\$	220,000
62	William S. Key Correctional Center (WSKCC) – Fire Alarm	\$	207,900
63	Oklahoma State Penitentiary (OSP) - Perimeter Yard Lights	\$	198,000
64	Oklahoma State Reformatory (OSR) – Replace Gas Lines	\$	187,660
65	Joseph Harp Correctional Center (JHCC) - Lagoon & Land Application	\$	176,000

## Oklahoma Department of Corrections

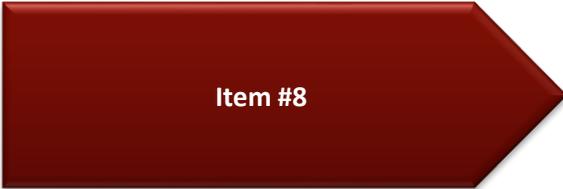
### FY 2018 Capital Outlay Request

66	Southern Oklahoma Resource Center (SORC) – Camera System	\$	176,000
67	<b>Replacement of North Drive - Administration</b>	<b>\$</b>	<b>172,740</b>
68	James Crabtree Correctional Center (JCCC) - HVAC Administration Unit 1	\$	165,000
69	Southern Oklahoma Resource Center (SORC) – Phone System	\$	165,000
70	James Crabtree Correctional Center (JCCC) - Access Control System Update - Minimum Unit	\$	139,150
71	Joseph Harp Correctional Center (JHCC) - Recondition Water Tower	\$	132,000
72	Mobile Kitchen	\$	110,000
73	Central Construction OKC - Back Hoe	\$	104,500
74	<b>Replacement of Main Entrance and Drive - Administration</b>	<b>\$</b>	<b>101,640</b>
75	Howard McLeod Correctional Center (HMCC) - Water Tower Reconditioning	\$	99,000
76	John H. Lilley Correctional Center (JLCC) – Water Tower Reconditioning	\$	99,000

## Oklahoma Department of Corrections

### FY 2018 Capital Outlay Request

77	Various Locations - High Mast Light	\$	396,000
78	Lexington Assessment & Reception Center (LARC) – Water Tower	\$	99,000
79	Central Construction OKC - Portable Generator & Connecting Equipment	\$	78,185
80	Central Construction OKC - Emergency Lift Truck	\$	66,000
81	Lexington Assessment & Reception Center (LARC) – Water Treatment & Well Controls	\$	66,000
82	Lexington Assessment & Reception Center (LARC) – Perimeter Fence	\$	55,000
83	Southern Oklahoma Resource Center (SORC) – Rekey Facility	\$	55,000
84	Dr. Eddie Warrior Correctional Center (EWCC) - Water Tower Removal	\$	<u>33,000</u>
	<b>Grand Total</b>	\$	<u><u>114,179,059</u></u>



Item #8

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

Sales Revenue	\$ 11,764,595
Cost of Goods Sold	<u>\$ (5,215,939)</u>
Gross Profit or (Loss)	\$ 6,548,656
Overhead Expense	\$ (4,597,861)
General and Administrative Costs	<u>\$ (1,100,861)</u>
Net Income or (Loss)	<u><u>\$ 849,934</u></u>

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 March 31, 2016

Current Assets	\$ 14,807,504
Fixed Assets	<u>4,489,217</u>
Total Assets	<u><u>\$ 19,296,720</u></u>
<hr/>	
Liabilities	\$ 826,615
Fund Balance	<u>18,470,105</u>
Total Liabilities and Fund Balance	<u><u>\$ 19,296,720</u></u>

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 March 31,2016

Sales Revenue	\$	8,676,279
Cost of Goods Sold		<u>(3,691,751)</u>
Gross Profit or (Loss)		4,984,528
Expenses		<u>(4,254,864)</u>
Net Income or (Loss)	\$	<u>729,664</u>
Net Income		729,664
Cost Avoidance		<u>2,728,963</u>
Agency Benefit	\$	3,458,627

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)	\$	2,432,589
FY Cost Savings to the Agency - opportunity buys (Prime Vendor vs Opportunity Buy Pricing )	\$	280,376
Services provided to DOC (brush hogging county road right of way, applying herbicide to lagoons, etc)	\$	<u>15,998</u>
Total Savings	\$	2,728,963

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

Current Assets	\$ 9,413,571
Fixed Assets	<u>1,685,870</u>
Total Assets	<u><u>\$ 11,099,441</u></u>
<hr/>	
Liabilities	\$ 1,047,300
Fund Balance	10,052,140
Total Liabilities and Fund Balance	<u><u>\$ 11,099,441</u></u>

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 March 31, 2016

Cash	2,933,197.54	
Restricted cash -1131	901,916.70	
Accounts Receivables	2,829,243.50	
Raw Materials Inventory	5,606,667.77	
Finished Goods Inventory	1,762,084.31	
Goods In Transit	0.00	
Work In Process Inventory	<u>774,393.90</u>	
 Total Current Assets		 14,807,503.72
 Fixed Assets		
Office equipment	1,873,660.68	
Factory equipment	6,504,698.41	
Vehicles	2,539,540.06	
Buildings	7,611,524.41	
Accumulated Depreciation Buildings	(5,204,799.37)	
Accumulated Depreciation Equipment	<u>(8,835,407.68)</u>	
 Total Fixed Assets		 <u>4,489,216.51</u>
 Total Assets		 <u><u>19,296,720.23</u></u>
 Liabilities and Fund Balance		
Accounts Payable	279,161.65	
Sales tax Payable	2,434.46	
Goods Received Suspense	<u>545,018.86</u>	
 Total Liabilities		 826,614.97
 Fund Balance		
Reserved:		
Reserved for Fixed Assets	4,489,216.51	
Reserved for Inventories	8,143,145.98	
 Unreserved, undesignated	 <u>5,837,742.77</u>	
 Total Fund Balance		 <u>18,470,105.26</u>
 Total Liabilities & Fund Balance		 <u><u>19,296,720.23</u></u>



OKLAHOMA CORRECTIONAL INDUSTRIES  
CONSOLIDATED MANUFACTURING INCOME STATEMENT FY 2016  
DETAIL

	March 2016	2016 Fiscal YTD
WIP Production Credits		
Set-up Time Productive WIP		
Run Time Productive WIP	<u>(36,006.83)</u>	<u>(452,541.49)</u>
 Total WIP Factory Overhead	 <u>(36,006.83)</u>	 <u>(452,541.49)</u>
 Inventory Overhead		
Inventory Cost Adjustments	(1,826.73)	2,403.80
Inventory Quantity Adjustment	(64,004.42)	(106,836.61)
Inventory Physical Count Adj	0.00	245.68
Raw Materials Variance	0.00	8,743.90
Finished Goods Cost Variance	0.00	2.76
WIP Variance	<u>0.00</u>	<u>45.00</u>
 Total Inventory Overhead	 <u>(65,831.15)</u>	 <u>(95,395.47)</u>
 Factory Overhead		
Labor Expense		
Staff Salaries		
Salaries Regular	<u>119,847.05</u>	<u>1,044,597.31</u>
 Total Staff Salaries	 <u>119,847.05</u>	 <u>1,044,597.31</u>
Staff Benefits		
Health & Life Insurance	29,882.01	267,820.94
State Share FICA	9,005.56	78,690.88
State Share OPERS	28,563.13	167,678.89
State Share Annuity	<u>719.58</u>	<u>6,449.74</u>
 Total Staff Benefits	 <u>68,170.28</u>	 <u>520,640.45</u>
Engineering Services		
Professional Services		
Employment Services	19,227.96	187,411.89
Offender Labor	<u>161,449.52</u>	<u>1,320,219.27</u>
 Total Labor Expense	 <u>368,694.81</u>	 <u>3,072,868.92</u>
 Travel Expense		
In State Travel		
Per Diem	0.00	0.00
Lodging	0.00	0.00
Miscellaneous	0.00	0.00
Total In State Travel	<u>0.00</u>	<u>0.00</u>
 Out of State Travel		
Per Diem	0.00	0.00
Miscellaneous	0.00	
Lodging	0.00	
Total Out of State Travel	<u>0.00</u>	<u>0.00</u>
 Food & Lodging Agency Direct	 <u>0.00</u>	 <u>0.00</u>
 Total Travel Expenses	 <u>0.00</u>	 <u>0.00</u>

Utilities		
Water & Waste	0.00	495.60
Natural Gas	11,624.00	50,424.63
Electricity	<u>14,731.07</u>	<u>168,864.56</u>
Total Utilities	<u>26,355.07</u>	<u>219,784.79</u>
Rent Expense		
Building Space		
Equipment & Machinery	3,895.96	19,118.89
Electronic Data Equipment	<u>0.00</u>	<u>71.87</u>
Total Rent Expense	<u>3,895.96</u>	<u>19,190.76</u>
Maintenance & Repair - Outside Vendor		
Buildings & Grounds	3,807.52	31,816.34
Equipment	17,457.95	89,563.13
Telecommunications Equipment	0.00	0.00
Office Equipment	71.87	934.11
Data Processing Equipment		
Total Maintenance & Repair	<u>21,337.34</u>	<u>122,313.58</u>
Supplies Expense		
Housekeeping & Janitorial	1,411.05	24,639.21
Maintenance - Building & Ground	4,844.42	39,683.77
Maintenance - Equipment	4,476.03	76,920.71
Maintenance _ Telecommunicati	0.00	0.00
Maintenance _ Data Process Equip	0.00	0.00
Food & Kitchen	0.00	0.00
Medical	0.00	0.00
Motor Fuel - Common	6,173.29	77,896.63
Motor Fuel - Special	143.76	3,987.10
Uniform Clothing & Accessories	0.00	3,873.62
Safety & Security	1,789.59	15,744.19
Packaging	0.00	0.00
Shop	84,366.80	858,044.39
Meeting Refreshments	0.00	0.00
Office - Non-expendable	0.00	11,878.32
Office Expendable	7,177.24	21,286.11
Data Processing	265.58	4,329.29
Motor Vehicle - Expendable	54.22	5,794.09
Motor Vehicle - Non-expendable	<u>1,075.06</u>	<u>10,597.57</u>
Total Supplies Expense	<u>111,777.04</u>	<u>1,154,675.00</u>
Depreciation Expense		
Equipment	15,366.31	147,441.53
Building	<u>15,264.04</u>	<u>137,376.36</u>
Total Depreciation	<u>30,630.35</u>	<u>284,817.89</u>
Other Expenses		
Freight	5,407.31	44,368.91
Postage	0.00	75.00
Telecommunications Services	12,589.47	91,201.61
Printing & Binding Services	0.00	0.00
Advertising/Prototypes	258.71	18,996.13
Licenses, Permits, etc	0.00	75.00
Employee Reimbursement Non-travel		0.00
Inter-Governmental Payments		0.00
Damaged Merchandise	15,213.76	87,164.14
Warranty Repair Costs	<u>3,658.80</u>	<u>30,224.58</u>
Total Other Expenses	<u>37,128.05</u>	<u>272,105.37</u>
Total Factory Overhead	<u>599,818.62</u>	<u>5,145,756.31</u>

Department of Corrections  
Oklahoma Correctional Industries  
Statement of Cash Flows  
As of March 31, 2016

Net Income/(Loss)	849,933.84
Cash Flows from Operating Activities	
Depreciation	
Buildings	144,200.88
Other	212,184.31
Adjustments to Reconcile	
(Increase)/Decrease in Operational Assets	
Accounts Receivable	161,840.50
Inventory	
Raw Materials	374,803.23
Work in Process	174,162.09
Finished Goods	985,371.34
Increase/(Decrease) in Operational Liabilities	
Accounts Payable	(223,360.33)
Net Cash Provided by Operating Activities	1,863,766.71
Cash Flow From Investing Activities	
Purchases of Equipment and Property	
Office Equipment	(15,264.00)
Factory Equipment	(205,457.12)
Vehicles	0.00
Buildings	(51,505.00)
Land	0.00
Net Cash Gained (used) in Investing Activities	(272,226.12)
Financing Activities	
Net Cash Gained (used) in Financing Activities	0.00
FY 15 Appropriated Funds	
FY 15 Adjustments	
Net Cash for Period	1,591,540.59



**Oklahoma Correctional Industries  
Manufacturing Statement for  
All Factories**

For Period Ending March 31, 2016

	<u>March, 2016</u>	<u>2016 Fiscal Year To Date</u>
<b><u>Direct Materials</u></b>		
Beginning raw inventory	\$ 5,616,551.96	\$ 5,970,437.59
Purchases	271,540.87	2,593,496.01
Available For Use	5,888,092.83	8,563,933.60
Ending raw inventory	5,606,485.77	5,606,485.77
<b>Direct Materials Used</b>	\$ 281,607.06	\$ 2,957,447.83
<b>Offender (Direct) Labor</b>	90,253.54	689,838.68
<b><u>Factory Overhead</u></b>		
Factory Staff	175,678.20	1,524,287.28
Travel Expenses	0.00	42.12
Utilities	22,822.79	191,747.80
Rentals	3,895.96	19,190.76
Maintenance & Repairs	19,427.34	112,912.49
Supplies	97,999.88	998,398.43
Depreciation	30,630.35	284,817.89
Other	8,435.77	79,019.47
Inventory Shrinkage	(65,831.15)	(95,085.31)
<b>Total Factory Overhead</b>	293,059.14	3,115,330.93
Total manufacturing costs	664,919.74	6,762,617.44
Work in progress beginning inventory	655,840.78	882,486.81
Total cost of work in progress	1,320,760.52	7,645,104.25
Work in progress ending inventory	749,252.01	749,252.01
<b><u>Cost of Goods Manufactured</u></b>	<b>\$ 571,508.51</b>	<b>\$ 6,895,852.24</b>

Agri-Services  
Income Statement  
As of March 31, 2016

	Mar-16	Fiscal Year 16 Year to Date
SALES	1,008,854.83	8,603,811.92
IN KIND INCOME	15,600.00	72,467.24
COST OF GOODS	<u>(420,380.53)</u>	<u>(3,691,751.14)</u>
GROSS PROFIT	604,074.30	4,984,528.02
EXPENSES		
SALARIES	207,104.33	1,954,195.32
OFFENDER PAYROLL	17,322.47	141,081.21
OTHER SERVICES	10,422.95	77,005.88
FARM EXPENSES	110,839.46	1,030,907.10
FUEL	11,407.68	133,641.27
RENT	5,505.65	51,522.83
BUILDING, VEHICLE & EQUIPMENT REPAIR EXPENSE	27,359.27	406,768.87
UTILITIES	10,445.46	83,423.52
OTHER EXPENSE	18,428.23	164,862.09
DEPRECIATION	25,471.42	211,455.92
TOTAL EXPENSE	<u>444,306.92</u>	<u>4,254,864.01</u>
NET INCOME	<u><u>159,767.38</u></u>	<u><u>729,664.01</u></u>

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) \$2,432,589.37

\* FY Cost Savings to the Agency - Opportunity Buys (Prime Vendor vs Opportunity Buy Pricing ) 280,375.88

\* Services provided to DOC(brush hogging county road right of way, applying herbicide 15,997.79

to lagoons, etc)

2,728,963.04

Department of Corrections  
 Agri-Services  
 Balance Sheet  
 As of March 31, 2016

Current Assets

Cash	\$	1,872,315.38
Restricted Cash -1131	\$	787,679.95
Accounts Receivables	\$	944,439.68
Due to/From OCI		
Raw Materials Inventory	\$	845,201.03
Finished Goods Inventory	\$	264,577.92
Work In Process Inventory		
Live Stock	\$	4,253,217.15
Stock Feed	\$	329,775.12
Semen	\$	13,240.92
Wood	\$	10,370.00
Prepaid Land Leases (Commissioner of the Land)	\$	47,028.71
Bulk Fuel	\$	<u>45,725.19</u>
Other Current Assets		

Total Current Assets \$ 9,413,571.05

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	\$	(1,439,986.83)
Accumulated Depreciation Equipment	\$	(6,478,453.35)

Total Fixed Assets \$ 1,685,869.59

Total Assets \$ 11,099,440.64

Liabilities and Fund Balance

Accounts Payable	\$	224,703.53
Accounts Payable - Prepaid Eggs	\$	90,610.20
Sales tax Payable	\$	234.54
Goods Received Suspense	\$	731,752.20

Total Liabilities \$ 1,047,300.47

Fund Balance

Reserved:

Reserved for Fixed Assets	\$	1,685,869.59
Reserved for Inventories	\$	5,809,136.04

Unreserved, undesignated \$ 2,557,134.54

Total Fund Balance \$ 10,052,140.17

Total Liabilities & Fund Balance \$ 11,099,440.64

Department of Corrections  
 Agri-Services  
 Statement of Cash Flows  
 As March 31, 2016

Net Income/(Loss)	729,664.01
Cash Flows from Operating Activities	
Depreciation	
Buildings	66,851.46
Other	144,604.46
Adjustments to Reconcile	
(Increase)/Decrease in Operational Assets	
Accounts Receivable	(29,719.89)
Sales Tax Payable	(58.03)
Inventory	
Raw Materials	(30,153.76)
Finished Goods	(54,811.55)
Stock Feed	3,049.82
Semen	676.98
Bulk Fuel	(41,232.82)
Prepaid Leases	(15,676.22)
Packaging Materials	0.00
Increase/(Decrease) in Operational Liabilities	
Accounts Payable	(121,874.28)
Accounts Payable - Prepaid Eggs	90,610.20
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
Net Cash for Period	741,930.38



Item #9

# Oklahoma Department of Corrections

## Internal Audit Summary Report

### Third Quarter FY 16

The internal audit team closed sixteen (16) audit reports which were submitted to the director for review/approval. Upon approval, the reports were submitted to the State Auditor and Inspector office. The units/facilities audited were:

1. Tulsa County District Community Corrections – December 10, 2015
2. Health Services – January 11, 2016\*\*
3. Jeffery M. McCoy Central District – January 6, 2016\*\*
4. Jess Dunn Correctional Center – November 17, 2015
5. Clara Waters Center and Oklahoma City Center – January 13, 2016
6. Kate Barnard Center – December 8, 2015
7. Business Services-Community – January 20, 2016
8. Community Sentencing Business Office – January 21, 2016
9. Oklahoma Correctional Industries (OCI) Computer Operations and Records Conversion at Joseph Harp Correctional Center – February 9, 2016\*\*
10. OCI at John Lilley Correctional Center – February 23, 2016\*\*
11. OCI Business Services – January 20, 2016
12. John Lilley Correctional Center – February 23, 2016\*\*
13. Jackie Brannon Correctional Center – March 9, 2016\*\*
14. Oklahoma State Penitentiary – March 8, 2016\*\*
15. OCI at Oklahoma State Reformatory – March 29, 2016\*\*
16. Business Services – February 2, 2016

\*\* Denotes no noncompliance or internal control findings

The Fiscal Management compliance and Internal Controls over the following financial activities were examined, to include Accounts Payables, Accounts Receivables (Prisoner Public Works Projects, OCI Factory Sales), Purchasing, Receiving, Purchase Cards, Express Checks, Debit Cards, Canteen (OBS and Inventory), Trust Fund, Warehouse Inventory, OCI Factory Inventory (Raw Materials, Work in Progress and Finished Goods), and Fixed Assets Management System.

## Summary of Noncompliance Findings in Accordance with Fiscal Management Policy

### Accounts Payables

#### *Jess Dunn Correctional Center (JDCC)*

- Finding 1:** Thirteen percent (12.63%) of the invoices sampled (25 of 198) from the six-digit expenditure report and transmittals were paid after forty-five (45) days beginning from the date it was received at the facility business office.

**Effect:** The agency may not be in compliance with 62 O.S. § 34.71, Expediting Payment for Goods and Services.

**Risks:**

1. Unfavorable reactions from vendors for untimely payments
2. Delaying payments may result in added costs of interest charges.
3. Delaying payments to OCI Agri-Services will negatively impact their reported Cash in Hand.

**Plan of Corrective Action:** JDCC was operating without a business manager from September 2014 until July 2015 when a business manager was selected for Eddie Warrior Correctional Center and JDCC. Though an accountant was on staff during that period, normal accounting functions were not maintained. In August 2015, Finance and Accounting was asked to assist the new business manager in multiple areas including bringing current all purchasing and accounts payable functions.

Accounts payable worked with the business manager to identify all outstanding invoices and establish a process moving forward to ensure prompt payment of invoices, proper tracking of payments against purchase orders and purchase order management. Those processes were in place when the physical audit took place. The average time between invoice date and entered date for FY 2015 was 48.7 days. The FY 2016 processing time is down to 22.4 days.

**Finding 2:** Two (2) purchase orders (1319062096 and 1319061321) were dated after the goods and services were received. One payment (Lowe's) of \$886.48 consisted of five past due invoices dated between October and November 2014. The payment was issued approximately 270 days after the first invoice date of October 3, 2014.

Vendor	Amount	Invoice Date	PO Date	Paid Date
Construction Industries Board	\$25.00	7/17/15	9/1/15	9/24/15
Lowe's	\$886.48	4/25/15	5/18/15	7/1/15

**Effect:** The agency may not be in compliance with OP-120503, Accounts Payable.

**Risks:**

1. Unfavorable reactions from vendors for untimely payments
2. Delaying payments may result in added costs of interest charges.

**Plan of Corrective Action:** Construction Industries Board

**Action:** In August 2015, Finance and Accounting consolidated JDCC trust fund processing to the central office. Previously, claims for inmate apprentice licenses at JDCC were processed as a disbursement from the inmate's account. The Offender Banking System comptroller instructed the business manager that inmate welfare funds were to be used and the comptroller instructed her to set up a purchase order. The submitted requests were held until the purchase order was established. All licenses for inmates at JDCC are now processed from inmate welfare funds with a purchase order.

Lowe's

The Lowe's purchase order/voucher was the accumulation of multiple purchases made at Lowe's in Muskogee. The intent was to use a purchase card at the time of purchase. The purchase card holder (the accountant) was not present when the purchases were made and once the invoices reach the Lowes credit account, a purchase card cannot be used for payment. When the invoices surfaced, establishing a purchase order was the only available

option for payment. The Lowe's account, established between the facility and Lowe's in 1996, has been closed.

## Trust Funds

### *Jess Dunn Correctional Center (JDCC)*

**Finding 1:** Fourteen (14) deposits were posted to the state accounting system (CORE) several weeks after the date of the bank deposit.

**Effect:** Abnormal delays by ODOC staff in posting deposits in the CORE system may cause problems with timeliness and accuracy of bank reconciliations performed by the state treasurer's office.

**Risks:** The agency's fiduciary responsibilities over the integrity of trust funds accounts and deposits may be compromised.

**Plan of Corrective Action:** JDCC operated with only one business office staff member from September 2014 until July 2015. Because of the backlog, accounting staff from other areas came to assist resulting in most of the deposits being entered on January 22, 2015. These job duties have been reassigned to the central office.

**Finding 2:** The facility voided twenty five (25) checks in the amount of \$16,467.48 but failed to notify the agency's internal budget unit to submit the required paperwork to Office of Management and Enterprise Services (OMES) Central Accounting and Reporting division. The checks were eventually voided by OMES after the void by statute (62 O.S. § 34.80, Oklahoma State Finance Act) ninety day rule had expired.

**Effect:** The agency's budget unit was not notified of the voids and did not complete and submit the Oklahoma State Treasurer (OST) Stop Payment and Hard Cancel Forms to OMES. The agency was not in compliance with the OMES Statewide Accounting Manual. The voiding of a check would decrease the expenditure account, increase cash and increase available budget or encumbrance.

**Risks:**

1. The agency may not be in compliance with the statewide issued accounting manual.
2. The agency's check reconciliation system may not be in balance with the Oklahoma State Treasurer (OST) check reconciliation system.
3. The Statement of Encumbered Funds may not be a true representation of actual encumbrances.
4. Inmates' account balances may not be accurately reported on their statements.

**Plan of Corrective Action:** The chief financial officer responded that an absence of cross-training contributed to this finding. To make it easier to find the instructions on how to handle the voided checks, detailed information will be added to OP-120230, Offender Banking System.

**Finding 3:** Three (3) checks issued by the facility were not mailed out or delivered to the payee. The checks were discovered during the audit in a folder with other trust fund documents. There were no notes or explanations as to why the checks remained in the folder.

The auditor verified that the state treasurer had revoked and cancelled the three checks after ninety days from the date of issue.

**Effect:** The unit may be in violation of 62 O.S. § 34.80, Oklahoma State Finance Act.

**Plan of Corrective Action:** The chief financial officer responded that although the checks listed are not mentioned specifically in the law, it is recommended that they be treated the same. Once a month the treasury sends notification of all checks that have not cleared the bank within ninety days and at that time credit is given back to ODOC. After notice that funds are received, accountants void these checks in accordance with state statute. The funds are then given back to the inmate. This process is specifically in place so that if checks are lost, there is a process to get the funds back to the rightful owner. These duties have been reassigned to the central office.

**Finding 4:** Trust Fund documents for July 08, 2015 transactions were not made available for audit.

**Effect:** The facility business office may be in violation of OP-120100, Management of State Funds and Assets.

**Risks:** Compliance with generally accepted accounting principles could not be measured and determined.

**Plan of Corrective Action:** A physical search was conducted to locate any documents processed July 8, 2015 but none could be located. The comptroller of the Inmate Banking System was able to identify transactions occurring that day through a system search. Copies of the canceled checks and supporting documents were emailed to the auditor on January 22, 2016.

### *Clara Waters Center (CWC) and Oklahoma City Center (OKCC)*

**Finding:** Seventy nine (79) checks valued at \$1,586 were issued by the Business Office for inmates housed at Carver Transitional Center; however, the checks were never cashed. The checks were for inmates to purchase identification badges from the Oklahoma Tax Commission and the Department of Public Safety. The checks were held at Carver and sometime after they were cancelled by statute, they were returned to the Business Office.

The Business Office was unaware of the checks being outstanding and did not cancel or notify the agency's internal budget unit to submit the required paperwork to the OMES Central Accounting and Reporting.

The checks were eventually voided by OMES after the void by statute (62 O.S. § 34.80, Oklahoma State Finance Act) ninety day rule had expired.

**Effect:** The agency's budget unit was not notified of the voids and did not complete and submit the OST Stop Payment and Hard Cancel Forms to OMES. The agency was not in compliance with the OMES Statewide Accounting Manual.

The voiding of a check would decrease the expenditure account, increase cash and increase available budget or encumbrance.

**Risks:**

1. The agency may not be in compliance with the statewide issued accounting manual.
2. The agency's check reconciliation system may not be in balance with the OST check reconciliation system.

3. The Statement of Encumbered Funds may not be a true representation of actual encumbrances.
4. Inmates account balances may not be accurately reported on their statements.

**Auditor's  
Recommendation:  
Plan of Corrective**

Implement a follow-up program tracking the checks.

**Action:**

The checks were issued in accordance with policy and procedure. The checks were sent to the halfway house where the inmate resided. Any time during the 90-day window during which the check is valid, the facility may take the inmate to get the IDs for which the check was requested. If the check is not used within 90 days, the check is voided by state statute and returned to the issuing business office. The business office may not request a stop payment on a check unless it is requested by the inmate. The action of issuing a stop payment on the check would cost the inmate \$15. The business office may request a hard cancel on the check if they have the check in their possession. Neither the request for the stop payment or the returning of the check to the business office is happening in this case. Management of the facility involved has been advised to return to the business office any checks they know that they will not use.

*Kate Barnard Center (KBC)*

**Finding 1:**

The facility voided thirty four (34) checks in the amount of \$849.06 but failed to notify the agency's internal budget unit to submit the required paperwork to OMES division of General Accounting and Reporting. The checks were eventually voided by OMES after the void by statute (62 O.S. § 34.80, Oklahoma State Finance Act) ninety day rule had expired.

**Effect:** The agency's budget unit was not notified of the voids and did not complete and submit the OST Stop Payment and Hard Cancel Forms to OMES. The agency was not in compliance with the OMES Statewide Accounting Manual. The voiding of a check would decrease the expenditure account, increase cash and increase available budget or encumbrance.

**Risks:**

1. The agency may not be in compliance with the statewide issued accounting manual.
2. The agency's check reconciliation system may not be in balance with the OST check reconciliation system.
3. The Statement of Encumbered Funds may not be a true representation of actual encumbrances.
4. Offenders account balances may not be accurately reported on their statements.

**Plan of Corrective  
Action:**

Although staff had been verbally instructed how to void checks, written instructions did not exist in the inmate banking policy. To make it easier to find the instructions on how to handle the voided checks, the instructions will be added to OP-120230, Offender Banking System. Additional training has been given to the staff to ensure compliance.

**Finding 2:**

Ten (10) inmate requests for disbursements in amounts of five hundred dollars (\$500) or greater were not verified by the business manager, chief of security, deputy warden and/or the facility head. There were no written statements on or attached to the

disbursements to verify that the inmates were personally met with and are aware of the disbursements and still wants to send the funds.

**Effect:** The facility was not in compliance with OP-120230, Offender Banking System.

**Risks:**

1. Unauthorized disbursements.
2. Fiduciary responsibilities of the agency may be compromised.

**Plan of Corrective Action:** The trust fund should not process any disbursements over \$500 without a signed statement on or attached to the disbursement indicating that the business manager, chief of security, deputy warden, or warden has spoken to the inmate face-to-face and verified it is a valid and legal disbursement. The business manager will review all of the disbursements over \$500 with the trust fund officer to ensure compliance.

## Offender Banking System (OBS)

### *Business Services*

**Finding 1:** The following deposits were posted to the state accounting system (CORE) several days after the bank deposit dates as follows:

Deposit Amount	Bank Deposit Date	CORE Deposit Date	Days Late
\$208.00	12/16/15	1/7/16	13
\$310.36	12/10/15	1/7/16	17
\$3,609.13	12/16/15	1/7/16	13
\$599.44	12/16/15	1/7/16	13

**Effect:** The unit may be in violation of OP-120230, Offender Banking System. Additionally, abnormal delays by agency staff in posting deposits in the CORE system may cause problems with timeliness and accuracy of bank reconciliations performed by the state treasurer's office.

**Risks:** The agency may not be in compliance with other state agency's requirements.

**Plan of Corrective Action:** The chief financial officer responded that reprioritizing work should eliminate delayed entry. Daily bank deposits made by the Central Trust Fund are entered into the CORE system the same day. The bank deposits made by the Central Trust Fund facilities are entered on the same day or within 24 hours of receipt of the deposit slip.

**Finding 2:** Restitution Accounting unit did not inform the agency's internal Budget and Planning Unit to submit the required paperwork to OMES for cancellation of the following checks.

The checks were eventually cancelled by the OST after the cancel by ninety day rule had expired. (62 O.S. § 34.80, Oklahoma State Finance Act).

Check #	Payee	Check Date	OST Cancel Date	OBS Cancel Date	Amount
13334310	Caren Cougill	7/1/13	10/7/13	11/21/13	\$39.00
13356738	Social Security	12/16/13	3/24/14	4/28/14	\$150.00
13378234	WalMart #564	5/27/14	9/2/14	9/25/14	\$21.11
13387222	Pawnbroker	8/4/14	11/10/14	12/26/14	\$32.86
13406593	Mazzios #55	1/12/15	4/20/15	5/19/15	\$22.47

13423804	Choctaw Nation	6/1/15	9/8/15	9/29/15	\$2,534.00
13436129	Bank of America	9/14/15	12/21/15	1/22/16	\$29.18

**Effect:** The agency's internal Budget and Planning unit was not notified of the cancelled checks and did not complete and submit the OST Stop Payment and Hard Cancel Forms to OMES. The voiding of a check would decrease the expenditure account, increase cash and increase available budget or encumbrance. The checks were voided (cancelled) in the OBS after being cancelled by OST. The agency was not in compliance with the OMES Statewide Accounting Manual.

- Risks:**
1. The agency may not be in compliance with the statewide issued accounting manual.
  2. The agency's check reconciliation system may not be in balance with the OSTcheck reconciliation system.
  3. Offenders account balances may not be accurately reported on their statements.
  4. The Statement of Encumbered Funds may not be a true representation of the actual encumbrances.

**Plan of Corrective Action:** The chief financial officer responded that due to the volume of Restitution Accounting warrants returned by US mail, the OST hard cancel process will only be used for warrants that need to be reissued. Budget and Planning will send notification to Restitution at least once a month when checks have been cancelled by statute so that warrants can be voided in OBS.

## Purchase Cards

### *Oklahoma Correctional Industries – Business Services*

**Finding 1:** Twenty five percent (25%) of the Purchase Card statements and supporting documentation sampled (16 of 65) were not received by the agency purchase card accountant by the final working day of the following month.

**Effect:** The cardholders may be in violation of OP-120502, Procedures for Purchase Cards.

- Risks:**
1. The statements may not be on file and available in Accounts Payables on a timely basis for audit by external agencies and Internal Auditors.
  2. Late or missing statements may affect the work flow of staff in Accounts Payables.
  3. Resources from other areas of the accounting unit may have to be utilized to ensure timely processing and meeting other commitments.

**Plan of Corrective Action:** The Business Services Coordinator for OCI reported a memo was issued to the four individuals reinforcing the requirements of the policy with respect to p-card statements. It also included actions that may be taken if they fail to comply with the policy in the future.

## Purchase Cards

### *Community Sentencing – Business Office*

#### *Business Services - Community*

**Finding 1:** Community Sentencing purchased gift cards for inmates in December 2015 totaling \$1,999.98. However, at the time of purchases the unit did not have an approved “Request for Exception” from the agency’s administrative program officer II.

**Finding 2:** Business Services - Community purchased gift cards for inmates in September 2015 totaling \$850.00. However, at the time of purchases the unit did not have an approved “Request for Exception” from the agency’s administrative program officer II.

**Effect:** The units did not have prior approval to use the state issued purchase card to make purchases of this nature. The units may be in violation of OP-120502, Procedures for Purchase Cards.

**Risks:**

1. Unauthorized expenditures.
2. The purchase card holder could be restricted from using the card.
3. Circumventing the state purchasing rules.

**Plan of Corrective** Community Sentencing

**Action:** The chief financial officer responded that for the past several years, an exception was granted to Community Sentencing in conjunction with the Community Sentencing Act by OMES allowing the purchase of Gift Cards and other incentives for clients sentenced to Community Sentencing. Individual councils may elect to use revolving funds collected from fees to provide clients incentives for reaching goals and milestones. It is the Purchase Card administrator’s responsibility to facilitate the renewal each year and the renewal was missed in 2015. The OMES Form CP 030 has been completed and approved; the exception is now in place. A reminder has been added to the Purchase Card administrator’s calendar to ensure a renewal each year.

Business Services – Community

For the past several years, an exception has been granted to Community Corrections in conjunction with the Second Chance Grant by OMES allowing the purchase of Gift Cards to be used for living expenses by released inmates. It is the Purchase Card administrator’s responsibility to facilitate the renewal each year and the renewal was missed in 2015. The OMES Form CP 030 has been completed and approved; the exception is now in place. A reminder has been added to the Purchase Card administrator’s calendar to ensure a renewal each year.

## Prisoners Public Works Project

### *Kate Barnard Center*

**Finding 1:** The facility provided inmate labor (trustees) to Catalyst Behavioral Services and Turley Residential Center for the service periods listed but despite invoicing the contractors on timely basis, payments were not received. Prior to commencement of the audit neither the business manager nor the district supervisor was aware of the outstanding accounts receivable.

As of the audit date, December 10, 2015, the following is a breakdown of the past due invoices:

Contractor	Service Period	Date Billed	Amount Billed	Amount Past Due	Days Ageing
Catalyst	Aug 2014	9/18/14	\$268.19	\$268.19	449
Catalyst	Sep 2014	10/8/14	\$297.99	\$297.00	428
Catalyst	Oct 2014	11/10/14	\$327.79	\$327.79	395
Catalyst	Jul 2015	8/11/15	\$268.19	\$268.19	124
Catalyst	Aug 2015	9/2/15	\$268.19	\$268.19	99
Catalyst	Sep 2015	10/1/15	\$268.19	\$268.19	70
Turley	Jan 2015	2/9/15	\$327.79	\$327.79	304
Turley	Feb 2015	3/10/15	\$357.59	\$357.59	275
Turley	May 2015	6/3/15	\$297.99	\$297.99	190
Turley	Jun 2015	7/6/15	\$238.39	\$238.39	157
Turley	Sep 2015	10/1/15	\$287.39	\$287.39	70
			<b>\$3,207.69</b>	<b>\$3,207.69</b>	

**Effect:** The agency did not have direct access to the funds.

**Risks:** The agency may not be accurately recording and reporting accounts receivables.

**Plan of Corrective Action:** The Business Services coordinator will require a monthly report from the business manager regarding payment and aging of invoices.

## Summary of Internal Control Weaknesses

### Trust Fund Checks

#### *Kate Barnard Center*

**Finding 1:** The following check had no signatures. The check was allowed to leave the district's business office and subsequently cashed and cleared the banking system. OP-120230, Offender Banking System, requires two authorized signors to sign all agency checks. As of the audit date, December 10, 2015, the following is a breakdown of the past due invoices:

Check #	Payee	Check Date	Amount
13416382	Embark	4/2/15	\$50.00

**Finding 2:** The following checks had only one signature. The checks were allowed to leave the district's business office and subsequently cashed and cleared the banking system. OP-120230, Offender Banking System, requires two authorized signors to sign all agency checks.

Check #	Payee	Check Date	Amount
13418520	Makayla Mauldin	4/20/15	\$30.00
13428149	Division of Vital Statistics	7/10/15	\$15.00
13430214	Dept. of Public Safety	7/27/15	\$20.00
13430744	Annika Dillard	7/30/15	\$15.13
13440026	Dept. of Public Safety	10/16/15	\$20.00

**Effect:** The Internal Controls check review system failed to detect this breach in policy OP-120230, Offender Banking System.

**Risks:** 1. Opportunities for fraudulent unauthorized disbursements/expenditures.

2. The agency's check reconciliation system does not focus on signatures.
3. Circumventing Internal Controls.

**Plan of Corrective Action:** The trust fund officer has been instructed to look at the front of the check before it is released to ensure there are two valid signatures on the check and indicate this was done by initialing the front of the check.

### *Tulsa County District Community Corrections*

**Finding 1:** The following checks had an unauthorized signature on them. The checks were allowed to leave the district's business office and subsequently cashed and cleared the banking system. OP-120230, Offender Banking System, requires two authorized signors to sign all agency checks.

Check #	Payee	Check Date	Amount
13418049	Bank of Oklahoma – Cash	4/15/15	\$4,976.00
13418058	Bank of Oklahoma – Cash	4/15/15	\$414.00
13418062	Bank of Oklahoma – Cash	4/15/15	\$1,170.00
13418420	Bess Roberts	4/17/15	\$102.60

**Effect:** The Internal Controls check review system failed to detect this breach in policy OP-120230, Offender Banking System.

- Risks:**
1. Opportunities for fraudulent unauthorized disbursements/expenditures.
  2. The agency's check reconciliation system does not focus on signatures.
  3. Circumventing Internal Controls.

**Plan of Corrective Action:** The trust fund officer has been instructed to look at the front of the check before it is released to ensure there are two valid signatures on the check and indicate this was done by initialing the front of the check.

### *Express Checks*

#### *Business Services*

**Finding 1:** The following checks were signed by a staff who was not an authorized signor on the signature cards. The checks were allowed to leave the Finance and Accounting unit and subsequently cashed and cleared the banking system. OP-120501, Express Check, requires two authorized signors to sign all agency checks.

Check #	Payee	Check Date	Amount
990005680	ODOC	1/7/14	\$35,500.00
990005682	GEO Group	1/7/14	\$787.37
990007167	GEO Group	9/16/14	\$1,196.48
990007309	CCA	10/27/14	\$54.86
990007464	GEO Group	12/11/14	\$439.46

**Effect:** The Internal Controls check review system at Finance and Accounting unit failed to detect this breach in policy for OP-120501, Express Check.

- Risks:**
1. Opportunities for fraudulent unauthorized disbursements/expenditures.
  2. The agency's check reconciliation system does not focus on signatures.

## 3. Circumventing Internal Controls.

**Plan of Corrective Action:** The chief financial officer responded that the issue resulted from having check signers who could sign on multiple accounts but not all accounts. On February 8, 2016 new signature cards were issued for a select group to be authorized signers on all accounts.

**Auditor's Recommendation:** The agency considers moving away from manual signatures towards implementation of a digitized electronic signature application system.

The recommendation would allow for approved signors to authorize use of their signature to sign any check from their desk top or electronic device (tablet, cell phone etc.) at any business office located across the geography of our operations.

Implementation would be efficient, cost effective, reduce risk and reduce the time it takes to locate signors to sign checks.

**Finding 2:** For the months tested, the Administrative Office issued checks exceeding the policy OP-120501, Express Check, \$3,000 limit without obtaining permission from the chief financial officer as follows:

Month	Check Totals	Amount over \$3,000 Limit
January 2014	\$36,641.97	\$33,641.97
June 2014	\$7,837.75	\$4,837.75
August 2014	\$9,369.48	\$6,369.48
February 2015	\$32,386.89	\$29,386.89
May 2015	\$11,879.34	\$8,879.34
November 2015	\$69,300.03	\$66,300.03

**Effect:** The administrative office may be in violation of the policy OP-120501, Express Check.

**Cause:** The parent canteen account was closed and a decision was made to issue checks from the 705 fund Express Check account for certain payments.

For example on June 12, 2014 an express check was issued in the amount of \$6,146.03 to pay J-Pay and on November 24, 2015 a check was issued in the amount of \$46,000.00 to purchase cattle for Agri Services.

- Risks:**
1. The Express Check account 705 fund budgeted limit of \$120,000 (OP-120501 section I.B.) could be overdrawn if not reconciled daily.
  2. Currently, there are twenty six facilities/units authorized to make daily disbursements from this account.

**Plan of Corrective Action:** The chief financial officer responded that through verbal communication, transactions were approved. E-mail is now being used as supporting documentation.

**Auditor's Recommendation:**

1. The Chief Financial Officer issue a written exception for the Express Check account for certain disbursements for example to J Pay and Agri Services.
2. Consider a policy amendment to increase the monthly limit currently set at \$3,000.
3. Establish at each facility a system wide daily/monthly reconciliation spreadsheet for the 705 fund.

## Fixed Assets Inventory System

### *Oklahoma Correctional Industries – Business Services*

**Finding 1:** A 2009 International panel truck ST 14603 was on the Fixed Assets Inventory System (FAIS) and on the vehicle fleet report but did not have a title on file with the fleet manager. This vehicle was purchased in 2009 for \$ 72,243.

Approximately two years ago the truck was taken to a dealership in Oklahoma City for repairs. Management of OCI made a decision not to repair the truck and the dealership did not act any further on the work order.

The audit team visited the dealership and verified the truck.

**Effect:** The unit may be in violation of the policy OP-120401, Fleet Management.

**Risks:**

1. The dealership could treat the truck as abandoned and have it towed off its property.
2. The dealership could impose a fine of \$35 per day back dated to the delivery date.
3. The agency may not be able to sell or dispose of the truck without a title of ownership.
4. The agency may suffer a financial loss if the truck is destroyed by an act of nature or acts of vandalism.

**Plan of Corrective Action:** The Business Services coordinator for OCI responded that they had obtained the release of title from the tax commission and forwarded it to the agency fleet manager. The Business Services coordinator will ensure all appropriate documents are forwarded to the fleet manager when a vehicle is purchased in the future.

**Auditor's Recommendation:** Arrangements be made with an Oklahoma City tag agent to inspect the vehicle, verify the VIN number and pay the \$4.00 fee to have the title released.

**Finding 2:** Twenty five (25) assets listed on the Fixed Assets Inventory System (FAIS) with a total cost of \$20,326.83 were not located at the unit during the audit. The Business Services coordinator made several unsuccessful attempts to locate the assets.

**Effect:** The FAIS would be overstated by \$20,326.83. The unit may be in violation of the policy OP-120801, Property Inventory Control.

**Cause:** These assets may have been taken out of service or transferred to another location and the PIC forms not submitted at that time to reflect the dispositions.

**Risks:** The unit could be overstating the reported Fixed Assets value on their financial statements.

**Plan of Corrective Action:** The Business Services Coordinator for OCI responded that all items have been removed from the FAIS, with the exception of the two iPads. It was discovered that the serial numbers in the FAIS were incorrect and PIC forms have been submitted to correct them. All administrative staff have been informed of the process when moving within the building or transferring equipment between units.

**Auditor's Recommendation:** The PIC forms be prepared and submitted to the property control officer.

## Fixed Assets Management System

### **Safeguarding and Accountability**

The 100% verification of fixed assets listed on the FAIS started in FY14 continued into FY16. The methodology adopted reflects positive improvements in the agency's safeguarding and accounting for the assets spread across the geography of its operations. The FY16 period covers the first nine months of the fiscal year and reflects the cost value of the fixed assets at the thirty-nine facilities audited during the first three quarters.

The reduction resulted from net adjustment of assets not previously added to the FAIS and assets taken out of service.

	PRE AUDIT \$M	POST AUDIT \$M	ADJUSTMENT \$M
FY16	32.4	32.3	(0.1)



Item #10

**Population Update**  
Population Information as of April 29, 2016  
Compared to April 30, 2015

<b>Total System Committed Offender Population</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	2,991	24,996	27,987
Population Last Year	2,863	24,960	27,823
Change from last year	128	36	164

<b>DOC Facilities</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	2,614	17,062	19,676
Population Last Year	2,506	17,067	19,573
Change	108	(5)	103

<b>Private Prisons</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	0	5,910	5,910
Population Last Year	0	5,820	5,820
Change	0	90	90

<b>County Jail Contracts</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	0	596	596
Population Last Year	0	574	574
Change	0	22	22

<b>Halfway Houses</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	339	1,080	1,419
Population Last Year	321	1,143	1,464
Change	18	(63)	(45)

<b>Out Count</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	38	348	386
Population Last Year	36	356	392
Change	2	(8)	(6)

<b>Total System Community Supervised Offender Population</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	7,278	23,669	30,947
Population Last Year	6,701	21,644	28,345
Change from last year	577	2,025	2,602

<b>Probation Supervision</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	5,737	18,252	23,989
Population Last Year	5,439	16,896	22,335
Change	298	1,356	1,654

<b>Parole Supervision</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	394	2,273	2,667
Population Last Year	433	2,595	3,028
Change	(39)	(322)	(361)

<b>GPS</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	219	563	782
Population Last Year	242	552	794
Change	(23)	11	(12)

<b>Community Sentencing</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	925	2,557	3,482
Population Last Year	578	1,558	2,136
Change	347	999	1,346

<b>EMP</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	0	11	11
Population Last Year	0	17	17
Change	0	(6)	(6)

<b>PPCS</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	0	1	1
Population Last Year	0	1	1
Change	0	0	0

<b>Community Program Failures</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current Population	3	12	15
Population Last Year	9	25	34
Change	(6)	(13)	(19)

<b>Total System Population</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
Current System Population	10,269	48,665	58,934
Population Last Year	9,564	46,604	56,168
Change	705	2,061	2,766

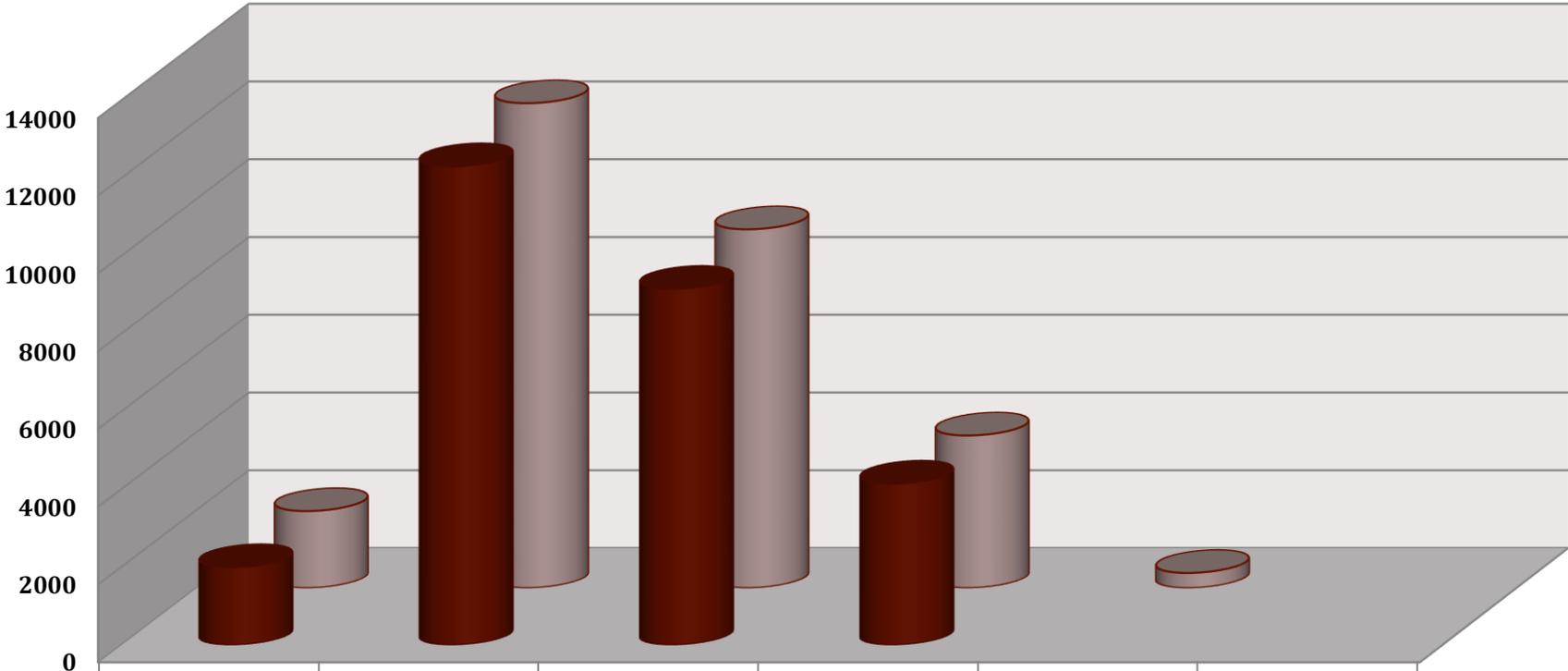
<b>County Jail Inmate Backup</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
<b>April 29, 2016</b>	189	609	798
Population Last Year	69	256	325
Change	120	353	473

<b>Facility Capacity Percentages</b>	<b>Rated Operating Capacity</b>	<b>Inside Total Inmate Committed Population</b>	<b>Inside Total as a Percent of Rated Operating Capacity</b>
Assessment & Reception Centers	620	606	98%
In Transit	N/A	12	N/A
Institutions	13,537	16,556	122%
Centers	1,223	1,302	106%
Work Centers	1,149	1,200	104%
<b>TOTAL STATE</b>	<b>16,529</b>	<b>19,676</b>	<b>119%</b>
Private Prisons	5,946	5,910	99%
Contracted County Jails	627	596	95%
Halfway Houses	1,527	1,419	93%
<b>TOTAL CONTRACT</b>	<b>8,100</b>	<b>7,925</b>	<b>98%</b>
<b>SYSTEM TOTAL</b>	<b>24,629</b>	<b>27,601</b>	<b>112%</b>

<b>Pardon &amp; Parole Board Results</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
<b>Month: April 2016</b>			
Considered	16	262	278
Denied	7	206	213
Recommended	9	56	65
Percentage Recommended	56.25%	21.37%	23.38%

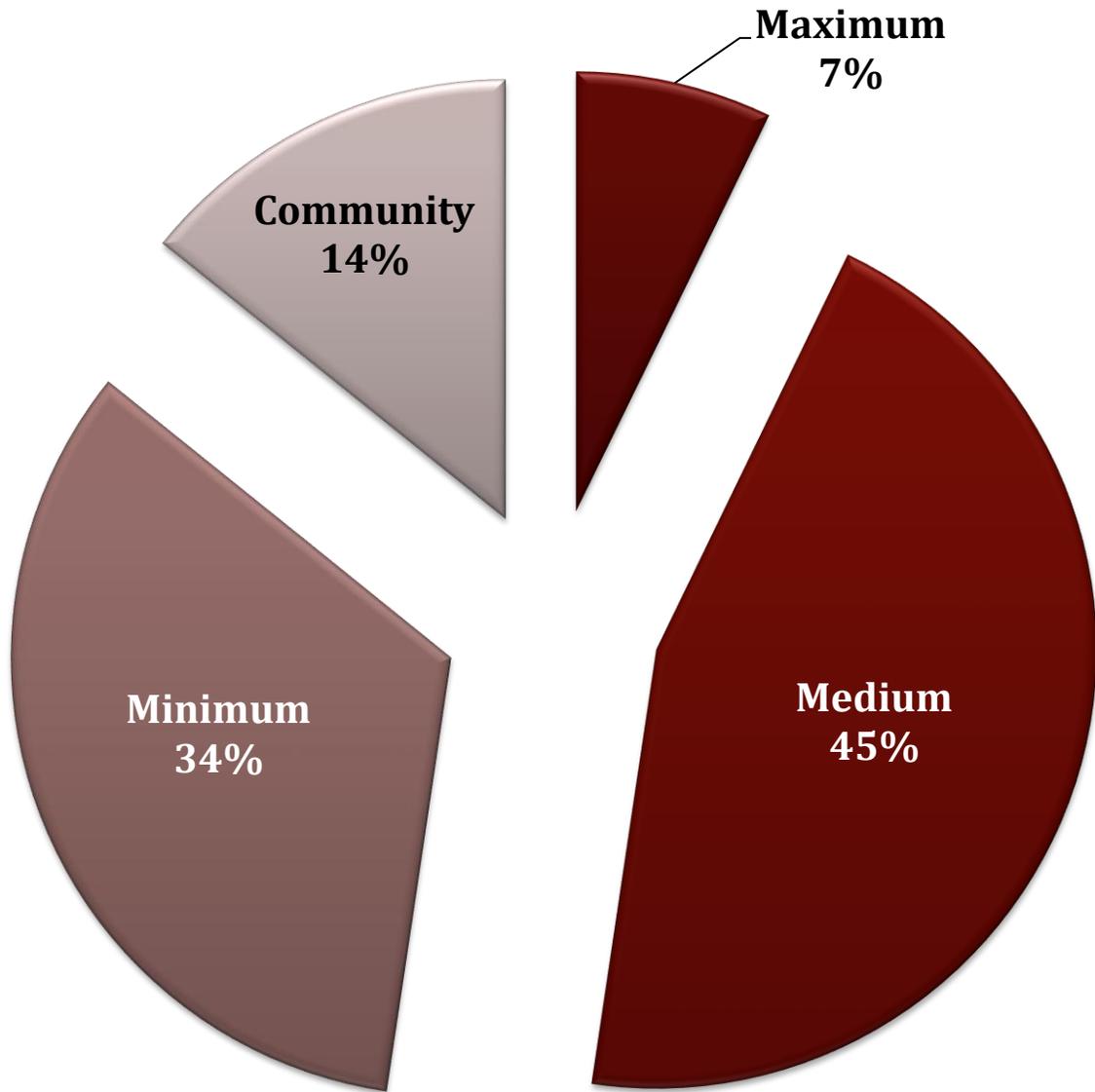
<b>Governor's Actions</b>	<b>Females</b>	<b>Males</b>	<b>Total</b>
<b>Month: April 2016</b>			
Reviewed	0	0	0
Approved	0	0	0
Denied	0	0	0
Percentage Approved	0.00%	0.00%	0.00%

## Offender and Bed Distribution April 29, 2016

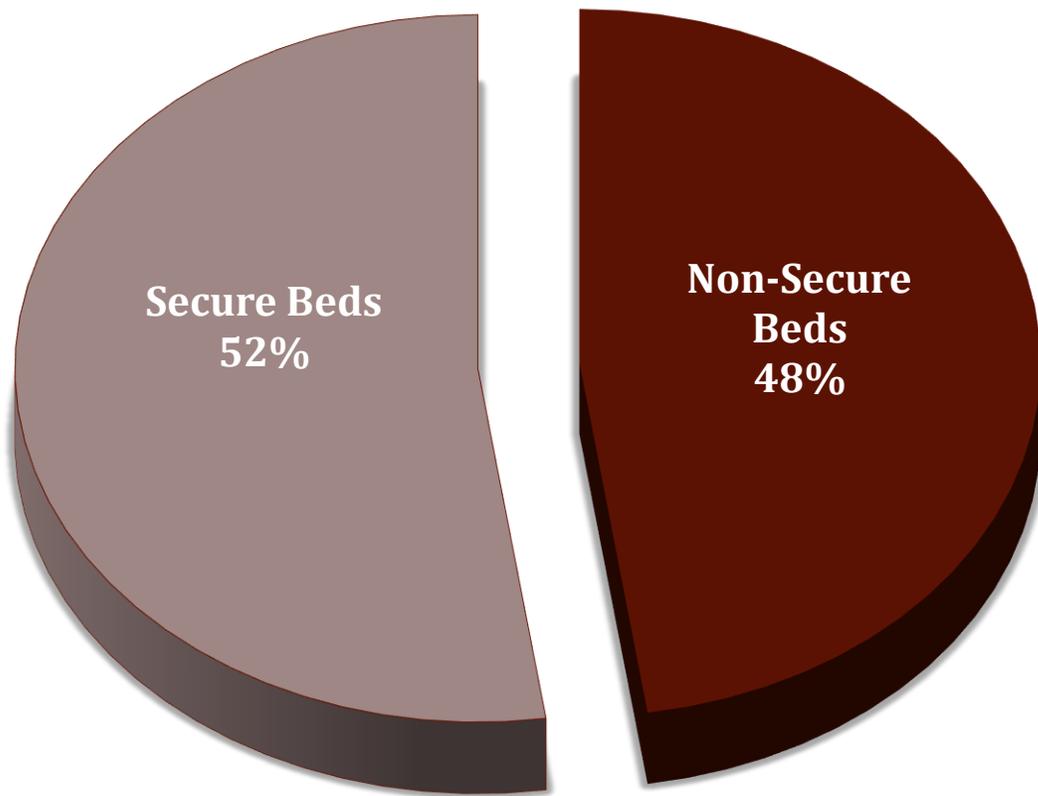


	Maximum	Medium	Minimum	Community	Outcount
<b>Beds</b>	2002	12313	9160	4152	
<b>Offenders</b>	1977	12467	9224	3921	386

## Offender Distribution by Security Level April 29, 2016



**Percentage of Offenders in Secure  
and Non-Secure Beds  
April 29, 2016**



## Offenders in DOC Facilities v. Contract Facilities April 29, 2016

