



# **Oklahoma Board of Corrections**

## **REGULAR MEETING**

October 25, 2023

Oklahoma Department of Corrections  
Howard McLeod Correctional Center  
Atoka, Oklahoma

**OKLAHOMA BOARD OF CORRECTIONS**  
**REGULAR MEETING AGENDA**  
HOWARD MCLEOD CORRECTIONAL CENTER  
19603 E. Whippoorwill Lane  
Atoka, OK 74525  
1:00 PM on October 25, 2023

<b>ITEM</b>	<b>PRESENTER</b>
1. Call to Order	T. Hastings Siegfried
A. Pledge of Allegiance	Chair
B. Roll Call	
2. Approval of Board of Corrections Regular Meeting Minutes*	T. Hastings Siegfried
A. September 27, 2023	Chair
3. Chairman's Update	T. Hastings Siegfried
	Chair
4. Facility Warden Welcome	Kameron Harvanek
	Warden
5. Director's Update	Steven Harpe
	Director
6. Unit Spotlight	James Juarez
A. Information Technology	Chief Technology Officer OMES
7. Warden Appointments*	Jim Farris
A. JDCC Interim Warden Kelli Davis	Chief Administrator of the
B. AGCC Interim Warden Michael Miller	Division of Institutions
8. Agency Financial Update	Ashlee Clemmons
A. Monthly Budget Report	Chief Financial Officer
B. State Auditor's Annual Audit Report for DOC	
9. Inmate/Offender Population	Clint Castleberry
A. Population Analysis Report	Chief Administrator of Classification & Programs
10. Committee Reports – Standing Committees	Committee Chairs
A. Executive – Chair Hastings Siegfried, Vice-Chair Randy Chandler and Secretary Rhonda Bear	
B. Public Policy/Affairs/Criminal Justice Committee – Chair Erick Harris and Members Rhonda Bear, Alex Gerszewski and Hastings Siegfried	
C. Population/Security/Private Prison –Chair Hastings Siegfried and Members Alex Gerszewski, Stephan Moore and Daniel Snead	
D. Finance and Audit Committee – Chair Randy Chandler, Members Joseph Brantley, Hastings Siegfried and Daryl Woodard	

## 11. Approval to Enter into Executive Session\*

Kari Hawkins  
General Counsel

25 O.S. § 307(B)(4): 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:

- *ODOC v. Cindy Byrd, et al.*, Case No. 119908 (Oklahoma Supreme Court)
- *Sutton v. ODOC*, Case No. CJ-2023-5507 (Oklahoma County)

## 12. Approval to Exit from Executive Session\*

Kari Hawkins  
General Counsel

## 13. New Business

T. Hastings Siegfried  
Chair

## 14. Adjournment\*

T. Hastings Siegfried  
Chair

*The next regular meeting of the Board of Corrections will be held at 1:00 PM on Wednesday, November 29, 2023, at Dick Conner Correctional Center, Hominy, OK.*

\*Board of Corrections Voting Item  
*Updated on 10/20/2023 11:32:49 AM*

**OKLAHOMA BOARD OF CORRECTIONS  
REGULAR MEETING MINUTES  
September 27, 2023**

**1. Call to Order**

Chairman Hastings Siegfried called the meeting of the Oklahoma Board of Corrections (BOC) to order at 1:05 p.m., on Wednesday, September 27, 2023, at Jim E Hamilton Correctional Center, 53468 Mineral Springs Road, Hodgen, OK 74939.

The meeting was preceded by advance notice of the date, time, and place, filed with the Oklahoma Secretary of State on Tuesday, November 29, 2022. An announcement was also given at least twenty-four (24) hours in advance by posting notice of the date, time, place, and agenda of the meeting at 9:00 a.m., on Tuesday, September 26, 2023, at the principal office of the Oklahoma Department of Corrections (ODOC), located at 3400 North Martin Luther King Avenue in Oklahoma City, Oklahoma 73111.

**A. Pledge of Allegiance**

Chairman Siegfried led the meeting attendees in reciting the pledge of allegiance to the United States Flag.

**B. Roll Call**

Chairman Siegfried asked the clerk to call roll:

Rhonda Bear	Present	Stephan Moore	Present
Joseph Brantley	Present	T. Hastings Siegfried	Present
Randy Chandler	Present	Daniel Snead	Absent
Alex Gerszewski	Absent	Daryl Woodard	Absent
Erick Harris	Absent		

The roll reflected a quorum.

**2. Approval of Board of Corrections Meeting Minutes**

Chairman Siegfried requested approval of the meeting minutes as presented to members in the BOC packet for September 27, 2023.

**A. July 26, 2023, Meeting Minutes**

**Motion:** Chairman Siegfried made the motion to approve the minutes. Ms. Bear seconded the motion.

Rhonda Bear	Approved	Stephan Moore	Approved
Joseph Brantley	Approved	T. Hastings Siegfried	Approved
Randy Chandler	Approved	Daniel Snead	Absent
Alex Gerszewski	Absent	Daryl Woodard	Absent
Erick Harris	Absent		

The meeting minutes from July 26, 2023, were approved by majority vote.

**3. Chairman's Update**

Chairman Siegfried welcomed everyone to the Board of Corrections meeting.

#### 4. Facility Warden Update

Warden Randy Harding welcomed BOC members, Director Harpe and staff to Jim E Hamilton Correctional Center and gave an overview of the operations of the facility. Jim E Hamilton Correctional Center has a population of 729 inmates and offers career tech programs such as Construction Technology, Electrical Trades Technology, Welding, Engine Performance, Steering/Suspension/Brakes and Transmission Repair.

#### 5. Director's Update

Director Steven Harpe gave updates on a variety of topics including the Davis Correctional Facility operations take-over as of October 1, 2023 and renaming of the facility to Alan Gamble Correctional Center in honor of fallen correctional officer Joe Allan Gamble. ODOC is contracting with Guidehouse to do an internal staffing analysis of positions and salaries and hope to have that report by the end of FY24 3<sup>rd</sup> quarter to review.

#### 6. Agency Budget Update

Chief Financial Officer Ashlee Clemmons welcomed everyone and provided an update on the year-to-date financials including the completion of the Bi-weekly Payroll Conversion, the beginning construction on the OSP Rodeo, Fleet Replacement Project, Guidehouse Staffing Analysis, OKCCCC bond reimbursement progress, CERT Team weapons and vest revamping project, Jail Back-up Funds, Sign-on and Referral Bonuses and radio communication agency-wide.

#### 7. Inmate/Offender Population Update

- A. Chief Administrator of Classification & Programs Clint Castleberry provided an overview of the inmate/offender population as of August 31, 2023. A copy of the overview was included in the BOC packet for September 27, 2023.
- B. Mr. Castleberry submitted the update bed capacity report for the Board of Corrections review and approval. A copy of the report was included in the BOC packet for September 27, 2023.

**Motion:** Chairman Siegfried made the motion to approve the bed capacity adjustments. Ms. Bear seconded the motion.

Rhonda Bear	Approved	Stephan Moore	Approved
Joseph Brantley	Approved	T. Hastings Siegfried	Approved
Randy Chandler	Approved	Daniel Snead	Absent
Alex Gerszewski	Absent	Daryl Woodard	Absent
Erick Harris	Absent		

The bed capacity adjustments were approved by majority vote.

#### 8. Committee Reports – Standing Committees:

##### A. Executive

**Chairman** Hastings Siegfried

**Members** Randy Chandler and Rhonda Bear

Members in this committee discussed the proposed BOC agenda and current litigation.

**B. Population/Security/Private Prisons**

**Chairman** Hastings Siegfried

**Members** Daniel Snead, Alex Gerszewski and Stephan Moore

Members in this meeting discussed population, Oklahoma Inspector General statistical updates, Office of Threats and Intelligence updates, Private Prisons security updates and ICON offender management system updates.

**C. Audit and Finance**

**Chairman** Randy Chandler

**Members** Joseph Brantley, Hastings Siegfried and Daryl Woodard

Members in this meeting discussed the BOC Budget Reports and was presented with the FY23 4<sup>th</sup> Quarter Internal Financial Audit Reports. Chief Administrator of Health Services, Dana Webb gave a highlight of the health services units to include medical, dental and mental health.

**9. Approval to enter into Executive Session**

**Motion:** Mr. Moore made a motion to enter into Executive Session at 1:59 p.m. Mr. Chandler seconded the motion.

Rhonda Bear	Approved	Stephan Moore	Approved
Joseph Brantley	Approved	T. Hastings Siegfried	Approved
Randy Chandler	Approved	Daniel Snead	Absent
Alex Gerszewski	Absent	Daryl Woodard	Absent
Erick Harris	Absent		

**10. Approval to exit from Executive Session**

**Motion:** Mr. Moore made a motion to return from Executive Session at 2:24 p.m. Mr. Brantley seconded the motion.

Rhonda Bear	Approved	Stephan Moore	Approved
Joseph Brantley	Approved	T. Hastings Siegfried	Approved
Randy Chandler	Approved	Daniel Snead	Absent
Alex Gerszewski	Absent	Daryl Woodard	Absent
Erick Harris	Absent		

**11. New Business**

There was no new business.

**12. Adjournment**

**Motion:** Chairman Siegfried made a motion to adjourn the meeting. Mr. Woodard seconded the motion.

Rhonda Bear	Approved	Stephan Moore	Approved
Joseph Brantley	Approved	T. Hastings Siegfried	Approved
Randy Chandler	Approved	Daniel Snead	Absent
Alex Gerszewski	Absent	Daryl Woodard	Absent
Erick Harris	Absent		

There being no further business to discuss, the adjournment of the meeting was approved by a majority vote at 2:24 p.m.

Submitted to the Board of Corrections By:

\_\_\_\_\_  
Toni Lee, Minutes Clerk

\_\_\_\_\_  
Date

I hereby certify that these minutes were duly approved by the Board of Corrections on September 27, 2023, in which a quorum was present and voting.

\_\_\_\_\_

Rhonda Bear, Secretary  
Board of Corrections

# HOWARD MCLEOD CORRECTIONAL CENTER

**WARDEN:** Kameron Harvanek



The Howard McLeod Correctional Center (HMCC) is a minimum-security, male facility located 30 miles southeast of Atoka. The facility houses more than 650 inmates, and its property spans across approximately 5,300 acres. ODOC Agri-Services division uses the land to produce cattle, hay, pecans, small grains, and firewood.

HMCC utilizes a multitude of programming resources to effectively change behavior. By providing educational opportunities, technical training skills through our CareerTech Program, and cognitive behavior instruction for our inmates, we create an environment conducive to positive change. Positive role modeling and relationship development allows us to expose inmates to a pro-social atmosphere, which is needed to initiate a seamless transition back into society.

HMCC was built in 1962 by inmates from nearby Mack Alford Correctional Center (then Stringtown Correctional Center). The facility is named after Howard C. McLeod, a former warden at Oklahoma State Penitentiary known for his interest in providing inmates meaningful work opportunities. The prison is also known in the state paleontology community, as 14 dinosaur skeletons have been found on its grounds.



## Education

Many inmates lack education, a key component in avoiding re-incarceration. EWCC offers literacy courses as well as diplomas for Pre-High School Equivalency and High School Equivalency.



## CareerTech

HMCC inmates can get technical training through a CareerTech Skills Center, which trains them for workforce re-entry after release. CareerTech also helps inmates find skill-related employment after release. Some courses include Precision Machining and Welding.



## Criminal Thinking

EWCC offers Thinking for a Change, Moral Reconciliation Therapy, and Associates 4 Success programs to address thinking, judgment errors, and relationships linked with criminal behavior.



## **Technology Operations Overview**

Within Oklahoma Department of Corrections (ODOC) Operations Technology, four areas assist units within the agency. The technology team is responsible for integrating innovative and high-quality products and solutions. The Physical Security team focuses on analyzing, implementing and maintaining security systems. The Systems Quality Management team focuses their time on implementing, testing and rolling out ICON. The Data Analytics team is responsible for extracting, processing, analyzing and providing reports on prison release, population, program eligibility, etc.

### **Staffing**

The total number of Technology Operations staff is currently 25, which comprises of Administrators, Operations Managers, Division Support Coordinators, Security Consultants, Security Technicians, Data Conversion Specialists, Project Coordinators, Performance Analyst, Data Analyst and Data Specialist.

### **Projects**

#### **Device Refresh**

ODOC identified a need for a device refresh for outdated computers for all facilities. A standard of hardware configurations was established to promote equipment standardization, improve the security of the state's computing environment, and cost savings in the procurement and maintenance of computer equipment. During this identification of the standard, the computer replacement cycle is not to exceed three years. The device refresh project started on July 10<sup>th</sup>, 2023 at the Oklahoma State Penitentiary and will be completed on October 31<sup>st</sup> at Union City Community Center.

#### **Developing DOC Standard for CCTV Technology with AI**

ODOC has the responsibility of securing facilities. Therefore, it is necessary to take necessary measures of the physical spaces for all facilities. To meet this, ODOC is establishing a standard to outline the hardware and software requirements for access control, video surveillance systems, and physical intrusion detection systems.

#### **Securus Tablets Deployed**

ODOC has worked closely with Securus to ensure that all inmates receive a tablet. Currently, 17, 442 have been deployed to inmates, with Great Plains Correctional Center being the largest facility with deployed tablets.



## **Kelli Davis**

Kelli Davis began her career with the Oklahoma Department of Corrections in 2007 as a food service specialist IV at James Crabtree Correctional Center. Ms. Davis promoted to a food service manager III at JCCC in 2010 and then to a unit manager at JCCC in 2019. In 2021, she promoted to a nutritional manager for Auditing and Compliance. In July 2022, she promoted to a deputy warden at North Fork Correctional Center and transitioned to a deputy warden at Great Plains Correctional Center in May 2023. Ms. Davis was also a board member for the Crisis Negotiators of Oklahoma for two years.

Prior to working for the Oklahoma Department of Corrections, Ms. Davis was a business manager in the private sector. Ms. Davis attended college at the University of Phoenix and Northwestern Oklahoma State College.



## **Michael Miller**

Michael E. Miller began his career in the Criminal Justice Field in 1985 where he worked as a Detention Officer at the Otero County jail in Southeastern Colorado. He then moved to Jackson Hole Wyoming where he worked as at Deputy Sheriff. While in Wyoming he attended the Wyoming Law Enforcement Training Academy and received his POST certification as both a Detention Officer and a Level one Peace Officer.

In 1993 Miller returned to his home state of Colorado and began his Career working in Prisons. He began at the Bent County Correctional Facility as a Sergeant and worked his way up the ranks to Security Chief. In 2003 he was named Deputy Warden at the Crowley County Correctional Facility in Colorado. During this time, he also received his Professional Level Peace Officer Certification from the Colorado POST board. In addition, he attended Otero Junior College with a focus in Business Administration and Criminal Justice. Between 2003 and 2012 Miller worked in the Deputy Warden capacity at facilities in Colorado and California and supervised State inmates, Federal Bureau of Prisons inmates, U.S. Marshal detainees and Immigration and Customs detainees. During his time as Deputy Warden, he oversaw two large facility expansions.

In 2012 Miller was named Warden of the Crowley County Correctional Facility in Colorado. During his tenure as Warden at the Crowley County Correctional Facility the facility was recognized for the vast number of inmate rehabilitation programs and activities available to the population. In addition, the facility maintained both ACA and required PREA certifications.

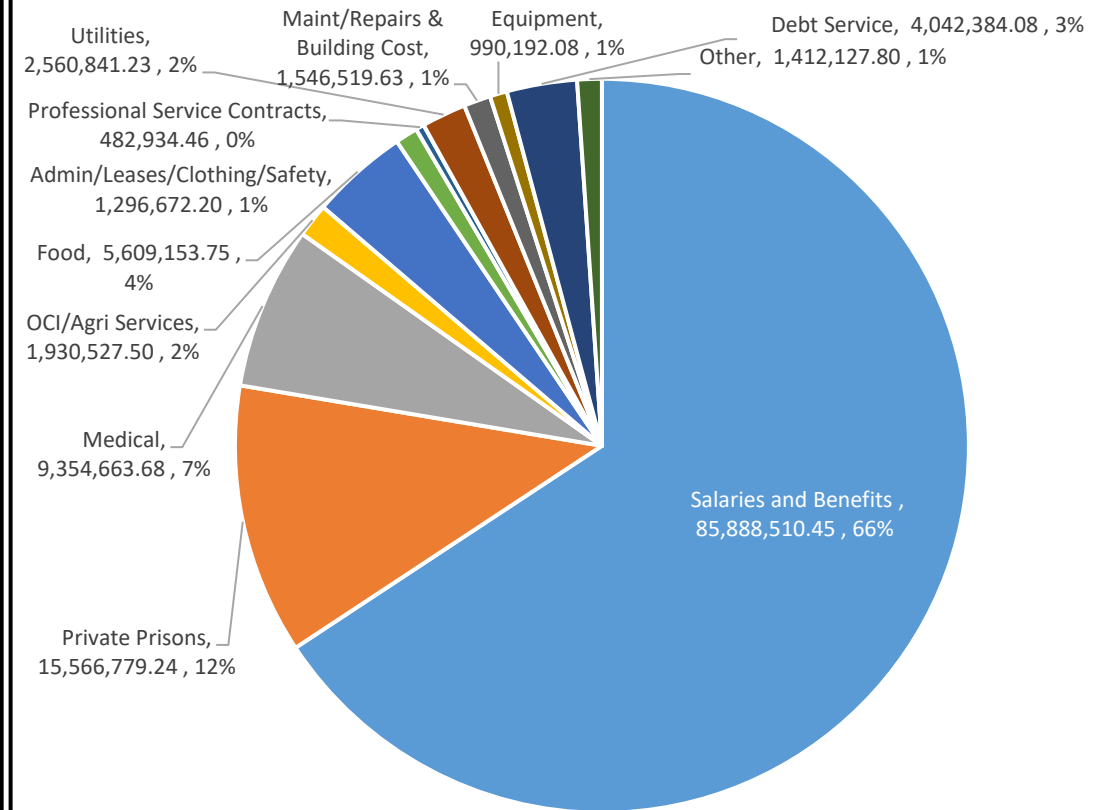
In 2018 Miller transferred to the Cimarron Correctional Facility in Cushing Oklahoma as Deputy Warden as a move to be closer to his grandchildren. He was responsible as acting Warden and oversaw the transition from a state contract to a contract with the United States Marshall service. In 2022 he transferred as Deputy Warden to the Holdenville, Oklahoma Davis Correctional Facility and oversaw the Maximum-Security Housing and Segregation Housing Units.

On September 1, 2023, Miller was named Interim Warden for the State of Oklahoma Allen Gamble Correctional Center.

### BUDGET TO ACTUALS

Department	Budget	Payroll Expenditures	Operating Expenditures	Total Expenditures	Available Budget Balance	% of Budget Remaining
Institutions	230,790,614	41,118,956	9,998,476	51,117,432	179,673,183	78%
Probation & Parole	34,572,108	8,260,520	331,154	8,591,675	25,980,433	75%
Community Corrections	20,835,505	4,181,778	686,845	4,868,622	15,966,883	77%
Inmate Programs – GPS	24,647,924	4,392,539	206,177	4,598,716	20,049,208	81%
Community Sentencing	3,472,842	278,475	149,274	427,749	3,045,093	88%
Contracted Services	68,857,953	260,518	15,566,779	15,827,297	53,030,656	77%
General Operations	26,043,049	-	4,261,032	4,261,032	21,782,017	84%
Central Office Operations	46,939,256	10,609,577	474,060	11,083,637	35,855,619	76%
Divisional Operations	25,685,676	2,893,480	518,388	3,411,868	22,273,808	87%
Health Services	108,456,368	11,565,114	9,354,664	20,919,778	87,536,590	81%
Information Technology	20,889,700	-	1,355,492	1,355,492	19,534,208	94%
Prison Industries	31,720,149	2,327,555	1,890,454	4,218,009	27,502,140	87%
<b>TOTAL</b>	<b>642,911,144</b>	<b>85,888,510</b>	<b>44,792,796</b>	<b>130,681,306</b>	<b>512,229,838</b>	

### EXPENDITURES



	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	Total Expenditures FY20 – as of FY24	Total Appropriation
Hep C Treatment	12,440,167	6,969,204	9,059,044	9,304,389	9,240,000	39,674,362	36,660,956
Jail Backup Transport Reimbursement	242,490	233,129	214,447	259,984	250,000	993,174	1,000,000
ICON	2,763,366	5,941,177	4,974,234	4,289,888	4,800,000	18,419,314	28,588,800

Fund Description	Budget	% of Budget
19311 FY2023 Carryover	19,741,442	3.07%
19401 FY2024 Appropriations	552,606,940	85.95%
200 Revolving Fund	23,968,332	3.73%
205 Welfare and Rec. Fund/Canteen	11,093,730	1.73%
210 Community Sentencing Fund	230,000	0.04%
225 County Jail Inmate Transport Reimbursement	-	0.00%
230 Asset Forfeiture	-	0.00%
235 OMS / ICON (HB2908)(From Appropriation)	-	0.00%
280 Prison Industries Fund	32,712,863	5.09%
283 Long Range Capital Planning	46,000	0.01%
410 & 430 Federal Funds	2,511,837	0.39%
<b>Total</b>	<b>642,911,144</b>	

### STAFFING LEVELS

	Budget	July	August	September
Correctional Officers	1,533	1,272	1,252	1,263
Probation Officers	313	258	239	239
Medical	439	356	360	368
Other	1,854	1,627	1,653	1,660
<b>Total Staff</b>	<b>4,140</b>	<b>3,460</b>	<b>3,513</b>	<b>3,530</b>

\* Staffing numbers do not include AGCC acquired staff (102 CO's, 25 Medical, 64 Other, 191 total staff addition)

### STAFFING UPDATES

(in comparison to previous month)

CO's ↑ 11 / 0.9%

PO's ▬ 0 / 0%

Medical ↑ 8 / 4.7%

Other ↑ 7 / 1.9%



# BUDGET UPDATE

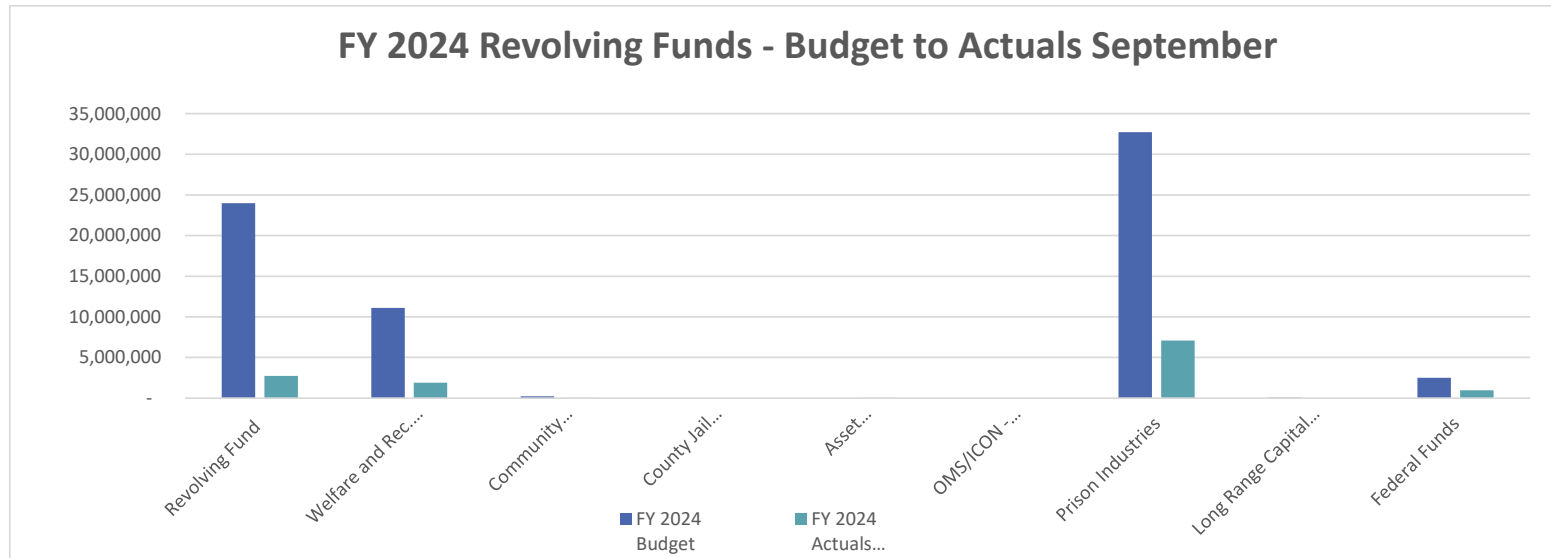
as of September 30, 2023

## Three Year Expenditure Comparison

	FY 24 July - September	% Change from FY 23	FY 23 July-September	% Change from FY 22	FY 22 July-September
Salaries and Benefits					
Salaries	51,998,370	6.66%	48,751,066	12.45%	43,355,186
Overtime	9,520,311	91.56%	4,969,857	32.61%	3,747,863
Insurance	12,107,314	13.10%	10,705,130	-8.96%	11,758,131
Retirement	12,262,515	1.54%	12,076,714	13.86%	10,606,611
Contract Beds	9,522	1.90%	9,345	78.56%	5,233
Private Prisons	14,003,410	20.38%	11,632,942	-7.31%	12,550,914
Halfway Houses	229,817	103.78%	112,779	-75.65%	463,163
Contracted County Jails	-	0.00%	-	-100.00%	10,719
Jail Backup	1,280,907	11.22%	1,151,658	120.82%	521,532
Jail Backup Transportation Reim	43,124	-1.01%	43,565	103.18%	21,441
Medical Services	7,453,106	0.65%	7,405,074	13.51%	6,523,742
Hep C Treatment	1,901,558	4628.50%	40,215	-97.46%	1,580,446
Institutions	9,998,476	63.67%	6,109,065	27.64%	4,786,011
Probation and Parole	331,154	-8.76%	362,941	0.98%	359,414
Community Corrections	686,845	42.68%	481,399	37.04%	351,287
Inmate Programs	206,177	-30.51%	296,703	-24.31%	392,015
Community Sentencing	149,274	-38.00%	240,752	-3.19%	248,696
General Operations	4,261,032	-11.02%	4,788,549	24.20%	3,855,441
NFCC Lease - GPCC Moved to Inst	-	-100.00%	3,054,000	-25.00%	4,072,000
Central Office Operations	474,060	66.64%	284,475	7.41%	264,845
Divisional Operations	518,388	-81.92%	2,867,017	27.55%	2,247,736
IT	904,843	-28.53%	1,266,101	68.51%	751,359
Offender Management System	450,650	-37.56%	721,779	35.91%	531,056
OCI / Agri-Services	1,890,454	28.68%	1,469,148	-14.93%	1,727,024
	130,681,306	9.96%	118,840,274	7.32%	110,731,866

### Three Year Revolving Fund Comparison

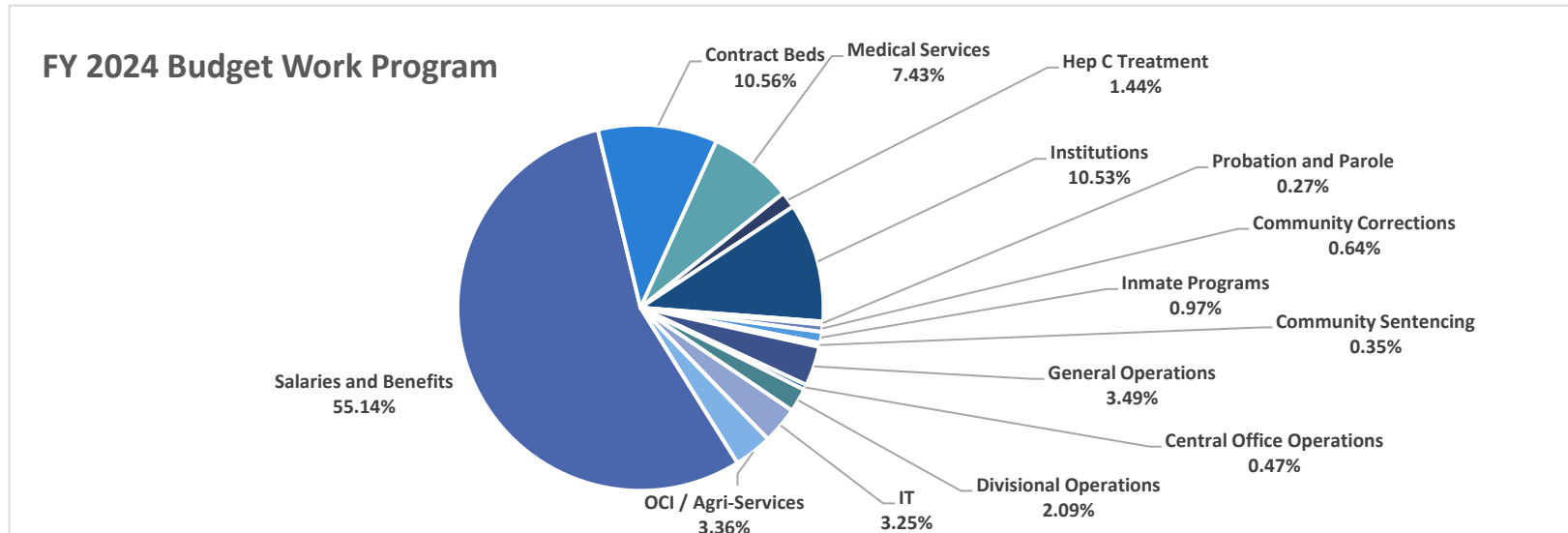
	FY 2024 Budget	FY 2024 Actuals July - September	% Change from FY 23	FY 2023 Actuals July - September	% Change from FY 22	FY 2022 Actuals July - September
200 Revolving Fund	23,968,332	2,726,498	-25.1%	3,638,693	34.9%	2,696,945
205 Welfare and Rec. Fund	11,093,730	1,911,079	0.1%	1,908,561	11.4%	1,713,502
210 Community Sentencing	230,000	24,542	20.5%	20,368	-1.4%	20,661
225 County Jail Transportation	-	-	0.0%	-	0.0%	-
230 Asset Forfeitures/Seizures Fund	-	11,915	0.0%	-	0.0%	-
235 OMS/ICON - Transfer of Funds	-	-	0.0%	-	0.0%	2,308,815
280 Prison Industries	32,712,863	7,072,753	29.5%	5,461,685	0.4%	5,440,269
283 Long Range Capital Planning Funds	46,000	-	0.0%	-	0.0%	-
410 & 430 Federal Funds	2,511,837	967,334	100.0%	485,443	-66.1%	1,433,215
	<b>70,562,762</b>	<b>12,714,121</b>		<b>11,514,749</b>		<b>13,613,407</b>



## FY 2024 Budget Work Program

	<u>Current Budget</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
Salaries and Benefits	354,499,623	85,888,510	2,179,150	266,431,963
Contract Beds	67,889,042	15,566,779	51,409,212	913,050
Medical Services	47,776,160	7,453,106	27,353,685	12,969,370
Hep C Treatment	9,240,000	1,901,558	2,728,839	4,609,603
Institutions	67,672,973	9,998,476	54,329,059	3,345,438
Probation and Parole	1,755,887	331,154	1,008,547	416,185
Community Corrections	4,134,225	686,845	3,271,406	175,974
Inmate Programs	6,243,841	206,177	4,084,038	1,953,626
Community Sentencing	2,280,750	149,274	1,159,012	972,465
General Operations	22,441,145	4,261,032	13,018,361	5,161,752
Central Office Operations	3,010,558	474,060	1,228,548	1,307,950
Divisional Operations	13,459,083	518,388	7,836,751	5,103,944
IT	20,889,700	1,355,492	13,911,238	5,622,970
OCI / Agri-Services	21,618,157	1,890,454	11,721,814	8,005,889
Grand Total	<u>642,911,144</u>	<u>130,681,306</u>	<u>195,239,660</u>	<u>316,990,178</u>

FY 2024 Budget Work Programs includes all funding sources.



Oklahoma Department of Corrections  
**FY 2024 Appropriation as of September 30, 2023**

Account Code	Budgeted	Expenditures	Encumbered	Pre-Encumbered	Committed	Balance
11,12,13 Payroll, Insurance, FICA and Retirement	343,740,046.00	83,437,126.59	2,179,150.00	-	85,616,276.59	258,123,769.41
15 Professional Services	75,579,539.00	17,818,873.17	60,327,797.29	35,090.00	78,181,760.46	(2,602,221.46)
17 Moving Expenses	-	23,376.00	101,624.00	-	125,000.00	(125,000.00)
19 Flexible Benefits	350,000.00	46,128.71	288,871.29	-	335,000.00	15,000.00
21, 22 Travel	1,226,552.00	299,332.40	221,153.42	-	520,485.82	706,066.18
31 Miscellaneous Administrative Expenses	20,158,922.00	2,855,327.06	15,783,353.17	1,700.00	18,640,380.23	1,518,541.77
32 Rent Expense	19,259,906.00	595,679.44	14,652,529.98	56,935.08	15,305,144.50	3,954,761.50
33 Maintenance & Repair Expense	8,812,294.00	1,150,215.27	2,440,415.92	71,994.85	3,662,626.04	5,149,667.96
34 Specialized Supplies and Materials	54,230,322.00	10,307,788.58	31,014,045.62	-	41,321,834.20	12,908,487.80
35 Production, Safety and Security	2,292,586.00	283,407.10	1,320,252.70	-	1,603,659.80	688,926.20
36 General Operating Expenses	628,965.00	67,935.38	50,533.11	-	118,468.49	510,496.51
37 Shop Supplies	2,518,839.00	301,538.87	1,329,044.78	120,000.00	1,750,583.65	768,255.35
41 Property Furniture and Equipment	13,722,098.00	925,113.70	7,917,676.61	26,232.00	8,869,022.31	4,853,075.69
42 Library Equipment and Resources	3,400.00	-	-	-	-	3,400.00
43 Lease Purchase	176,862.00	58,407.34	118,453.77	-	176,861.11	0.89
44 Live Stock – Poultry	-	-	5,000.00	-	5,000.00	(5,000.00)
45,46,47 Building Construction and Renovation	1,000,000.00	-	-	-	-	1,000,000.00
48 Bond Payment	10,450,040.00	3,983,976.74	6,245,388.81	-	10,229,365.55	220,674.45
49 Inter-Agency Payments	-	-	-	-	-	-
51 Inmate Pay and Health Services	750,000.00	1,538.06	723,561.96	-	725,100.02	24,899.98
52 Scholarships, Tuition and other incentives	2,500.00	-	-	-	-	2,500.00
53 Refunds, Indemnities, and Restitution	-	-	-	-	-	-
54 Jail Back Up and others	6,328,142.00	1,361,818.15	5,254,573.85	-	6,616,392.00	(288,250.00)
55,59 Assistance Payments to Agencies	-	-	-	-	-	-
60 Authority Orders	-	-	7,240,505.94	-	7,240,505.94	(7,240,505.94)
61 Loans, Taxes, and other Disbursements	2,270.00	552.37	1,387.00	-	1,939.37	330.63
62 Transfers – Inmate Medical Payments	11,115,099.00	1,184,484.17	6,817,163.83	-	8,001,648.00	3,113,451.00
64 Merchandise for Resale	-	-	-	-	-	-
<b>TOTAL</b>	<b>572,348,382.00</b>	<b>124,702,619.10</b>	<b>164,032,483.05</b>	<b>311,951.93</b>	<b>289,047,054.08</b>	<b>283,301,327.92</b>
<b>Funding</b>						
19311 FY 2023 Carryover	19,741,442.00	8,710,791.07	8,776,207.25	-	17,486,998.32	2,254,443.68
19401 GRF Appropriations	552,606,940.00	115,991,828.03	155,256,275.80	311,951.93	271,560,055.76	281,046,884.24
<b>TOTAL</b>	<b>572,348,382.00</b>	<b>124,702,619.10</b>	<b>164,032,483.05</b>	<b>311,951.93</b>	<b>289,047,054.08</b>	<b>283,301,327.92</b>
					Remaining Payroll	258,123,769.41
						25,177,558.51



**Oklahoma Department of Corrections**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Federal Funding*  
*As of July 1, 2023 through September 30, 2023*

	410 Fund	430 Fund	Funds
<b>Revenues</b>			
Current:			
Federal Funds Received	\$ 513,451.55	\$ 453,882.13	\$ 967,333.68
Private Grants and Donations for Opns.	-	-	-
Reimbursements & P-Card Rebate	-	-	-
<i>Total Revenues</i>	513,451.55	453,882.13	967,333.68
<b>Expenditures</b>			
Current:			
Payroll	88,740.15	19,245.54	107,985.69
Professional Services	-	34,511.27	34,511.27
Travel	-	768.79	768.79
Misc. Admin. Expenses	-	-	-
Rent	5,857.25	-	5,857.25
Maintenance and Repair	4,904.14	22,367.50	27,271.64
Specialized Supplies and Materials	-	37,873.92	37,873.92
Production, Safety and Security	-	-	-
General Operating Expenses	87,915.16	-	87,915.16
Shop Expense	-	-	-
Furniture and Equipment	125,216.88	59,488.84	184,705.72
Library Equipment and Resources	-	-	-
Lease Purchases	-	-	-
Livestock and Poultry	-	-	-
Land and Right-of-way	-	-	-
Building, Construction and Renovation	-	-	-
Debt Service	-	-	-
Inmate Pay and Health Services	-	-	-
Tuitions, Awards and Incentives	-	-	-
Refunds and Restitutions	-	-	-
Jail Backup, County Jails and Other	-	-	-
Payment to Gov. Sub-Division	-	-	-
Assistance Payments to Agencies	-	-	-
Loans, Taxes and Other Disbursements	-	-	-
Transfers - Out Sourced Health Care	-	-	-
Merchandise for Resale	-	-	-
<i>Total Expenditures</i>	312,633.58	174,255.86	486,889.44
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	200,817.97	279,626.27	480,444.24
<b>Cash</b>			
Beginning Cash Balance	90,965.43	155,077.73	246,043.16
Revenue Received this Year	513,451.55	453,882.13	967,333.68
Expenditures made this Year	(312,633.58)	(174,255.86)	(486,889.44)
Beginning Change in Liabilities	-	(46,840.83)	(46,840.83)
Transfers	-	-	-
Adjustments	13,703.23	2,201.05	15,904.28
<b>Ending Cash Balance</b>	<b>\$ 305,486.63</b>	<b>\$ 390,064.22</b>	<b>\$ 695,550.85</b>

**Oklahoma Department of Corrections**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Federal Funding*  
*For the Month of September 2023*

Revenue	410 Fund	430 Fund	Funds
<b>Revenues</b>			
Code Current:			
455601 Federal Funds Rec'd	\$ -	\$ -	\$ -
561 Private Grants and Donations for Opns.	-	-	-
581 Reimbursements	-	106,045.99	106,045.99
<i>Total Revenues</i>	-	106,045.99	106,045.99
<b>Account Expenditures</b>			
Code Current:			
11,12,13 Payroll	27,176.23	4,672.64	31,848.87
15 Professional Services	-	-	-
21, 22 Travel	-	768.79	768.79
31 Misc. Admin. Expenses	-	-	-
32 Rent	2,830.33	-	2,830.33
33 Maintenance and Repair	2,564.70	-	2,564.70
34 Specialized Supplies and Materials	-	4,084.42	4,084.42
35 Production, Safety and Security	-	-	-
36 General Operating Expenses	1,174.40	-	1,174.40
37 Shop Expense	-	-	-
41 Furniture and Equipment	-	3,562.50	3,562.50
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 Inmate Pay and Health Services	-	-	-
52 Tuitions, Awards and Incentives	-	-	-
53 Refunds and Restitutions	-	-	-
54 Jail Backup, County Jails and Other	-	-	-
55 Payment to Gov. Sub-Division	-	-	-
59 Assistance Payments to Agencies	-	-	-
61 Loans, Taxes and Other Disbursements	-	-	-
62 Transfers - Out Sourced Health Care	-	-	-
64 Merchandise for Resale	-	-	-
<i>Total Expenditures</i>	33,745.66	13,088.35	46,834.01
<b>Cash</b>			
Beginning Cash Balance	325,529.06	294,905.53	620,434.59
Revenue Received this Month	-	106,045.99	106,045.99
Expenditures made this Month	(33,745.66)	(13,088.35)	(46,834.01)
Change in Liabilities	-	-	-
Transfers	-	-	-
Adjustments	13,703.23	2,201.05	15,904.28
<i>Ending Cash Balance</i>	\$ 305,486.63	\$ 390,064.22	\$ 695,550.85

**Oklahoma Department of Corrections**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
 Non-Appropriated Funds  
 As of July 1, 2023 through September 30, 2023

Revenue Code	Revenues	200 Fund	205 Fund	210 Fund	225 Fund	230 Fund	235 Fund	280 Fund	283 Fund	Funds
428199	Disbursement Fees	2,240.65	-	-	-	-	-	-	-	2,240.65
433107	Sale of Contraband	9,089.36	-	-	-	-	-	-	-	9,089.36
433147	Bank Charge Back / Returned Check Fee	-	-	-	-	-	-	-	-	-
433199	Other Fines, Forfeits, Penalties (Admin. Fees, Inst. Debts)	21,949.03	-	24,541.52	-	-	-	-	-	46,490.55
441105	Interest on Investments	108,058.55	5,378.04	-	-	-	-	39,613.15	-	153,049.74
443103	Rent from Land & Buildings	7,104.70	-	-	-	-	-	-	-	7,104.70
451101	Insurance and Other Reimbursement for Damages	115.40	-	-	-	-	-	-	-	115.40
452005	Reimbursement for Administrative Expense (PPWP)	24,873.51	-	-	-	-	-	-	-	24,873.51
452117	Reimbursement of Data Processing Fees	-	-	-	-	-	-	-	-	-
453003	Reimbursement for Travel Expense	-	-	-	-	-	-	-	-	-
455201	Federal Reimbursements	9,780.81	-	-	-	-	-	-	-	9,780.81
456101	Federal Funds Rec'd from Non-Gov. Ag.	19,152.75	-	-	-	-	-	-	-	19,152.75
458101	Refunded Money Previously Disbursed - Goods & Services	600.81	-	-	-	-	-	-	-	600.81
458105	Reimbursement for Funds Expended (Refunds - Payroll Reim.)	38,741.22	-	-	-	-	-	-	-	38,741.22
459151	Pharmaceuticals Rebate	-	-	-	-	-	-	-	-	-
459171	Program Income (Dog Programs)	-	-	-	-	-	-	-	-	-
459199	Other Grants, Refunds and Reimbursements (P-card Rebate)	523.00	-	-	-	-	-	-	-	523.00
471122	Farm Products General	-	-	-	-	-	-	3,168,254.32	-	3,168,254.32
473105	Charge for Service - (Water Treatment Plant)	11,550.00	-	-	-	-	-	-	-	11,550.00
473176	Laboratory and Medical Services	33,341.28	-	-	-	-	-	-	-	33,341.28
474105	Sale of Documents (Copies)	10,801.90	-	-	-	-	-	-	-	10,801.90
474122	Food & Beverage Sales	8,521.40	-	-	-	-	-	-	-	8,521.40
474124	Canteen and Concession Income	-	1,905,701.06	-	-	-	-	-	-	1,905,701.06
474131	Sale of Merchandise	-	-	-	-	-	-	3,839,287.28	-	3,839,287.28
478105	Registration Fees	-	-	-	-	-	-	-	-	-
479121	Paper & Other Recyclable Materials	-	-	-	-	-	-	-	-	-
479131	Notification of Confinement - Social Security Admin	32,200.00	-	-	-	-	-	-	-	32,200.00
481102	Contributions - Patients & Inmates	1,150.16	-	-	-	-	-	-	-	1,150.16
481121	Probation & Parole Fees, DNA Fees, GPS Fees, Restitution Fees	760,490.33	-	-	-	-	-	-	-	760,490.33
481158	Asset Forfeiture - Federal Judgements	-	-	-	-	11,915.22	-	-	-	11,915.22
482101	Deposits by Patients and Offenders (Program Fees - Work Release)	1,539,948.61	-	-	-	-	-	25,598.63	-	1,565,547.24
483607	Sale of Salvage	86,264.98	-	-	-	-	-	-	-	86,264.98
483612	Sale of Land and/or Land Improvements	-	-	-	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>2,726,498.45</b>	<b>1,911,079.10</b>	<b>24,541.52</b>	<b>-</b>	<b>11,915.22</b>	<b>-</b>	<b>7,072,753.38</b>	<b>-</b>	<b>11,746,787.67</b>
Account Code	<b>Expenditures</b>									
11,12,13	Payroll	20,962.47	-	-	-	-	-	2,386,722.97	-	2,407,685.44
15	Professional Services	1,144,374.64	387,686.83	31,131.13	-	-	101,382.50	58,912.60	44,250.00	1,723,487.70
21, 22	Travel	10,469.41	2,695.32	5,244.67	-	-	-	11,918.03	-	30,327.43
31	Misc. Admin. Expenses	7,059.51	124,558.16	-	-	-	-	198,076.59	-	329,694.26
32	Rent	19,955.31	31,393.32	-	-	-	3,879.06	36,165.01	-	91,392.70
33	Maintenance and Repair	397,741.88	98,404.78	-	-	-	-	336,408.08	-	832,554.74
34	Specialized Supplies and Materials	48,345.79	185,385.85	188.08	-	-	-	143,472.34	-	377,392.06
35	Production, Safety and Security	75,074.63	25,342.51	-	-	-	-	76,932.02	-	177,349.66
36	General Operating Expenses	998.16	57,961.29	477.00	-	-	-	11,312.52	-	70,748.47
37	Shop Expense	42,230.07	33,710.39	1,024.50	-	-	-	227,138.97	-	304,103.93
41	Furniture and Equipment	150,016.40	213,581.49	-	-	-	1,901,549.31	16,513.22	-	2,281,660.42
42	Library Equipment and Resources	-	-	-	-	-	-	-	-	-
43	Lease Purchases	-	-	-	-	-	-	-	-	-
44	Livestock and Poultry	-	-	-	-	-	-	-	-	-
45	Land and Right-of-way	-	-	-	-	-	-	-	-	-
46, 47	Building, Construction and Renovation	-	-	-	-	-	-	36,830.00	-	36,830.00
48	Debt Service	-	-	-	-	-	-	-	-	-
51	Inmate Pay and Health Services	35,048.43	639,874.40	-	-	-	-	204,619.26	-	879,542.09
52	Tuitions, Awards and Incentives	-	-	-	-	-	-	-	-	-
53	Refunds and Restitutions	-	-	-	-	-	-	-	-	-
54	Jail Backup, County Jails and Other	1,705,534.57	-	-	30,927.84	-	-	-	-	1,736,462.41
55	Payment to Gov. Sub-Division	-	-	-	-	-	-	-	-	-
59	Assistance Payments to Agencies	-	-	-	-	-	-	-	-	-
61	Loans, Taxes and other Disbursements	-	-	-	-	-	-	-	-	-
62	Transfers - Out Sourced Health Care	15,680.54	-	-	-	-	-	-	-	15,680.54
64	Merchandise for Resale	1,282.94	-	-	-	-	-	2,169,252.21	-	2,170,535.15
	<b>Total Expenditures</b>	<b>3,674,774.75</b>	<b>1,800,594.34</b>	<b>38,065.38</b>	<b>30,927.84</b>	<b>-</b>	<b>2,006,810.87</b>	<b>5,914,273.82</b>	<b>44,250.00</b>	<b>13,465,447.00</b>
	<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(948,276.30)</b>	<b>110,484.76</b>	<b>(13,523.86)</b>	<b>(30,927.84)</b>	<b>11,915.22</b>	<b>(2,006,810.87)</b>	<b>1,158,479.56</b>	<b>(44,250.00)</b>	<b>(1,718,659.33)</b>
	<b>Cash</b>									
	Beginning Cash Balance	16,920,789.85	873,902.57	1,161,140.34	72,451.36	-	2,558,052.41	6,859,810.75	184,000.00	28,630,147.28
	Revenue Received this Year	2,726,498.45	1,911,079.10	24,541.52	-	11,915.22	-	7,072,753.38	-	11,746,787.67
	Expenditures made this Year	(3,674,774.75)	(1,800,594.34)	(38,065.38)	(30,927.84)	-	(2,006,810.87)	(5,914,273.82)	(44,250.00)	(13,509,697.00)
	Beginning Change in Liabilities	(27,458.33)	(2,619.09)	(855.00)	-	-	-	(446,843.34)	-	(477,775.76)
	Transfers	(528.00)	-	-	-	-	-	-	-	(528.00)
	Adjustments	3,021.26	-	-	-	-	-	372,300.20	-	375,321.46
	<b>Ending Cash Balance</b>	<b>\$ 15,947,548.48</b>	<b>\$ 981,768.24</b>	<b>\$ 1,146,761.48</b>	<b>\$ 41,523.52</b>	<b>\$ 11,915.22</b>	<b>\$ 551,241.54</b>	<b>\$ 7,943,747.17</b>	<b>\$ 139,750.00</b>	<b>\$ 26,764,255.65</b>

**Oklahoma Department of Corrections**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
 Non-Appropriated Funds  
 For the Month of September 2023

Revenue Code	Revenues	200 Fund	205 Fund	210 Fund	225 Fund	230 Fund	235 Fund	280 Fund	283 Fund	Funds
428199	Disbursement Fees	\$ 785.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 785.82
433107	Sale of Contraband	-	-	-	-	-	-	-	-	-
433147	Bank Charge Back / Returned Check Fee	-	-	-	-	-	-	-	-	-
433199	Other Fines, Forfeits, Penalties (Admin. Fees, Inst. Debts)	10,848.37	-	9,140.00	-	-	-	-	-	19,988.37
441105	Interest on Investments	36,053.72	1,634.28	-	-	-	-	14,750.96	-	52,438.96
443103	Rent from Land & Buildings	2,399.70	-	-	-	-	-	-	-	2,399.70
451101	Insurance and Other Reimbursement for Damages	115.40	-	-	-	-	-	-	-	115.40
452005	Reimbursement for Administrative Expense (PPWP)	8,478.17	-	-	-	-	-	-	-	8,478.17
452117	Reimbursement of Data Processing Fees	-	-	-	-	-	-	-	-	-
453003	Reimbursement for Travel Expense	-	-	-	-	-	-	-	-	-
455201	Federal Reimbursements	3,433.02	-	-	-	-	-	-	-	3,433.02
456101	Federal Funds Rec'd from Non-Gov. Ag.	16,132.98	-	-	-	-	-	-	-	16,132.98
458101	Refunded Money Previously Disbursed - Goods & Services	324.06	-	-	-	-	-	-	-	324.06
458105	Reimbursement for Funds Expended (Refunds - Payroll Reim.)	38,741.22	-	-	-	-	-	-	-	38,741.22
459151	Pharmaceuticals Rebate	-	-	-	-	-	-	-	-	-
459171	Program Income (Dog Programs)	-	-	-	-	-	-	-	-	-
459199	Other Grants, Refunds and Reimbursements (P-card Rebate)	523.00	-	-	-	-	-	-	-	523.00
471122	Farm Products General	-	-	-	-	-	-	1,142,708.33	-	1,142,708.33
473105	Charge for Service - (Water Treatment Plant)	3,850.00	-	-	-	-	-	-	-	3,850.00
473176	Laboratory and Medical Services	11,578.20	-	-	-	-	-	-	-	11,578.20
474105	Sale of Documents (Copies)	3,782.10	-	-	-	-	-	-	-	3,782.10
474122	Food and Beverage Sales	3,244.78	-	-	-	-	-	-	-	3,244.78
474124	Canteen and Concession Income	-	818,175.97	-	-	-	-	-	-	818,175.97
474131	Sale of Merchandise	-	-	-	-	-	-	1,330,616.65	-	1,330,616.65
478105	Registration Fees	-	-	-	-	-	-	-	-	-
479121	Paper & Other Recyclable Materials	-	-	-	-	-	-	-	-	-
479131	Notification of Confinement - Social Security Admin	14,000.00	-	-	-	-	-	-	-	14,000.00
481102	Contributions - Patients & Inmates	1,150.16	-	-	-	-	-	-	-	1,150.16
481121	Probation & Parole Fees, DNA Fees, GPS Fees, Restitution Fees	243,929.46	-	-	-	-	-	-	-	243,929.46
481158	Asset Forfeiture - Federal Judgements	-	-	-	-	11,915.22	-	-	-	11,915.22
482101	Deposits by Patients and Offenders (Program Fees - Work Relea)	514,503.72	-	-	-	-	-	13,148.72	-	527,652.44
483607	Sale of Salvage	-	-	-	-	-	-	-	-	-
483612	Sale of Land and/or Land Improvements	-	-	-	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>913,873.88</b>	<b>819,810.25</b>	<b>9,140.00</b>	<b>-</b>	<b>11,915.22</b>	<b>-</b>	<b>2,501,224.66</b>	<b>-</b>	<b>4,255,964.01</b>
Account Code	Expenditures									
11,12,13	Payroll	6,042.52	-	-	-	-	-	710,780.99	-	716,823.51
15	Professional Services	617,512.50	1,145.00	4,563.18	-	-	-	27,438.11	44,250.00	694,908.79
21, 22	Travel	4,250.70	-	300.00	-	-	-	6,764.99	-	11,315.69
31	Misc. Admin. Expenses	2,262.95	25,935.51	-	-	-	-	82,519.24	-	110,717.70
32	Rent	6,170.32	20,592.54	-	-	-	1,939.53	11,766.89	-	40,469.28
33	Maintenance and Repair	89,201.38	33,072.41	-	-	-	-	179,094.61	-	301,368.40
34	Specialized Supplies and Materials	14,481.08	88,225.60	31.50	-	-	-	61,492.47	-	164,230.65
35	Production, Safety and Security	63,850.65	924.31	-	-	-	-	17,505.65	-	82,280.61
36	General Operating Expenses	262.16	8,860.89	477.00	-	-	-	9,368.08	-	18,968.13
37	Shop Expense	13,602.62	602.04	-	-	-	-	15,727.41	-	29,932.07
41	Furniture and Equipment	53,563.41	36,501.94	-	-	-	(10,490.40)	1,498.00	-	81,072.95
42	Library Equipment and Resources	-	-	-	-	-	-	-	-	-
43	Lease Purchases	-	-	-	-	-	-	-	-	-
44	Livestock and Poultry	-	-	-	-	-	-	-	-	-
45	Land and Right-of-way	-	-	-	-	-	-	-	-	-
46, 47	Building, Construction and Renovation	-	-	-	-	-	-	-	-	-
48	Debt Service	-	-	-	-	-	-	-	-	-
51	Inmate Pay and Health Services	13,069.08	217,883.43	-	-	-	-	83,394.45	-	314,346.96
52	Tuitions, Awards and Incentives	-	-	-	-	-	-	-	-	-
53	Refunds and Restitutions	-	-	-	-	-	-	-	-	-
54	Jail Backup, County Jails and Other	455,405.62	-	-	412.55	-	-	-	-	455,818.17
55	Payment to Gov. Sub-Division	-	-	-	-	-	-	-	-	-
59	Assistance Payments to Agencies	-	-	-	-	-	-	-	-	-
61	Loans, Taxes and other Disbursements	-	-	-	-	-	-	-	-	-
62	Transfers - Out Sourced Health Care	13,473.10	-	-	-	-	-	-	-	13,473.10
64	Merchandise for Resale	1,282.94	-	-	-	-	-	994,320.14	-	995,603.08
	<b>Total Expenditures</b>	<b>1,354,431.03</b>	<b>433,743.67</b>	<b>5,371.68</b>	<b>412.55</b>	<b>-</b>	<b>(8,550.87)</b>	<b>2,201,671.03</b>	<b>44,250.00</b>	<b>4,031,329.09</b>
	<i>Excess of Revenues Over (Under) Expenditures</i>	\$ (440,557.15)	\$ 386,066.58	\$ 3,768.32	\$ (412.55)	\$ 11,915.22	\$ 8,550.87	\$ 299,553.63	\$ (44,250.00)	\$ 224,634.92
	<b>Cash</b>									
	Beginning Cash Balance	16,553,041.58	598,654.40	1,150,313.70	41,936.07	-	542,690.67	7,435,494.49	184,000.00	26,322,130.91
	Revenue Received this Month	913,873.88	819,810.25	9,140.00	-	11,915.22	-	2,501,224.66	-	4,255,964.01
	Expenditures made this Month	(1,354,431.03)	(433,743.67)	(5,371.68)	(412.55)	-	8,550.87	(2,201,671.03)	(44,250.00)	(3,987,079.09)
	Beginning Change in Liabilities	(167,957.21)	(2,952.74)	(7,320.54)	-	-	-	(163,601.15)	-	(341,831.64)
	Transfers (Cares Act Funding & OMS/IKON Funding)	-	-	-	-	-	-	-	-	-
	Adjustments	3,021.26	-	-	-	-	-	372,300.20	-	375,321.46
	<b>Ending Cash Balance</b>	<b>\$ 15,947,548.48</b>	<b>\$ 981,768.24</b>	<b>\$ 1,146,761.48</b>	<b>\$ 41,523.52</b>	<b>\$ 11,915.22</b>	<b>\$ 551,241.54</b>	<b>\$ 7,943,747.17</b>	<b>\$ 139,750.00</b>	<b>\$ 26,624,505.65</b>



Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)

September 28, 2023

Mr. Steven Harpe, Director  
 Members of the Oklahoma Board of Corrections  
 Oklahoma Department of Corrections  
 3400 Martin Luther King Avenue  
 Oklahoma City, OK 73111

Dear Mr. Harpe and Members of the Board:

We have audited the accounts listed below as part of our audit of the Annual Comprehensive Financial Report (ACFR) for the State of Oklahoma for the fiscal year ended June 30, 2022.

Material ACFR accounts audited at the Oklahoma Department of Corrections were:

- Public Safety Expenditures Account

Our professional standards require that we communicate with those charged with governance concerning certain matters that may be of interest to you in fulfilling your obligation to oversee the operations of the Oklahoma Department of Corrections. Our comments to assist you in fulfilling your obligation are presented below as required communications.

## REQUIRED COMMUNICATIONS

### Responsibilities

The auditor's responsibilities with regard to the State of Oklahoma financial statement audit include that the auditor is responsible for forming and expressing an opinion about whether the State of Oklahoma financial statements that have been prepared by the Office of Management and Enterprise Services (OMES), with the oversight of those charged with governance at OMES, are prepared, in all material respects, in conformity with the applicable financial reporting framework. Oklahoma Department of Corrections management is responsible for ensuring that the Oklahoma Department of Corrections Public Safety Expenditures accounting records utilized for the State of Oklahoma financial statements are materially accurate and complete.

An audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

### Planned Scope and Timing of the Audit

Our audit was performed according to the planned scope and timing previously communicated in our engagement letter dated July 19, 2022.



### Significant Accounting Practices

Oklahoma Department of Corrections management is responsible for the selection and application of appropriate accounting practices including policies, estimates and financial statement disclosures. To our knowledge, no estimates were used, no new accounting policies were adopted and the application of existing policies was not changed and appeared appropriate for the fiscal year ended June 30, 2022.

### Significant Difficulties Encountered During the Audit

We did not encounter any significant delays caused by Oklahoma Department of Corrections management not providing required information and were provided adequate time to complete the audit. No extensive efforts were required to obtain sufficient appropriate audit evidence from Oklahoma Department of Corrections. In addition, Oklahoma Department of Corrections management did not impose restrictions on the audit and was willing to provide all requested information.

### Corrected Misstatements

We noted no misstatements that were more than trivial to the financial statements in our judgment.

### Uncorrected Misstatements

There were no uncorrected misstatements in the current or prior periods.

### Disagreements with Management

For the purposes of this communication, professional standards define a disagreement with management as a matter, concerning an accounting, reporting, or auditing matter that if not resolved to our satisfaction, could be significant to the financial statements or our report on those financial statements. We are pleased to report that no such disagreements occurred with Oklahoma Department of Corrections during the course of this audit.

### Significant Issues

We noted no significant issues arising from the audit that were discussed, or were the subject of correspondence, with Oklahoma Department of Corrections management.

### Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. To our knowledge, there were no such consultations with other accountants related to this audit by Oklahoma Department of Corrections management.

### Other Required Communications

#### *Illegal Acts by Clients*

An audit conducted in accordance with generally accepted auditing standards is not designed to provide specific assurance that there were no illegal acts. Consequently, we do not offer any opinion regarding the existence of illegal acts. However, no illegal acts were identified during the course of this audit.

#### *Compliance Requirements<sup>i</sup>*

All applicable audit requirements were communicated in the terms of this audit engagement.

#### *Consideration of Fraud*

An audit conducted in accordance with generally accepted auditing standards is not designed to provide specific assurance that there was no fraudulent activity. Consequently, we do not offer any opinion regarding the existence of fraud. However, we did not identify any instances of fraud involving senior management or other employees that would cause a material misstatement of the financial statements.

Other Issues and Non-Reportable Audit Findings

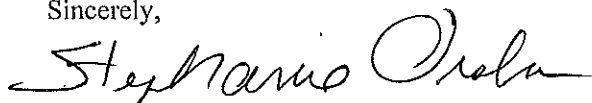
We noted two findings during the course of our engagement that we feel require disclosure in this communication (see attachments).<sup>ii</sup>

I have attached a copy of the management representation letter obtained from Oklahoma Department of Corrections management. Please feel free to contact me if you have any questions or concerns.

The audit report is available for viewing on the Oklahoma State Auditor & Inspector's website at <https://www.sai.ok.gov>.

This communication is intended solely for the information and use of those charged with governance and, if appropriate, management and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Stephanie Orsburn, C.P.A.  
Audit Manager  
Oklahoma State Auditor and Inspector's Office

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i This relates to compliance with provisions of laws, regulations, contracts, and grant agreements that could have a direct and material effect on the determination of the financial statement amounts.

ii We are not listing reportable findings since that is communicated in our audit report through the website link listed in the letter.

### Incarcerates

State Facilities	Females	Males	Total
Current Population	2,224	14,909	17,133
Population Last Year	2,140	15,110	17,250
Change	84	(201)	(117)

Private Prisons	Females	Males	Total
Current Population	0	4,216	4,216
Population Last Year	0	3,923	3,923
Change	0	293	293

Halfway Houses	Females	Males	Total
Current Population	0	96	96
Population Last Year	0	98	98
Change	0	(2)	(2)

Out Count	Females	Males	Total
Current Population	31	217	248
Population Last Year	42	268	310
Change	(11)	(51)	(62)

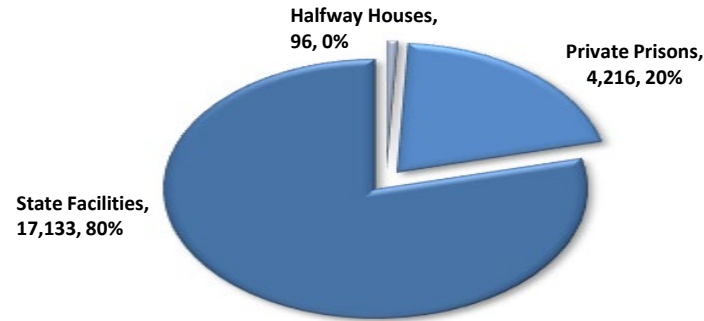
  

County Jail Transfers Pending	Females	Males	Total
Current Population	49	912	961
Population Last Year	24	1210	1234
Change	30	(298)	(273)

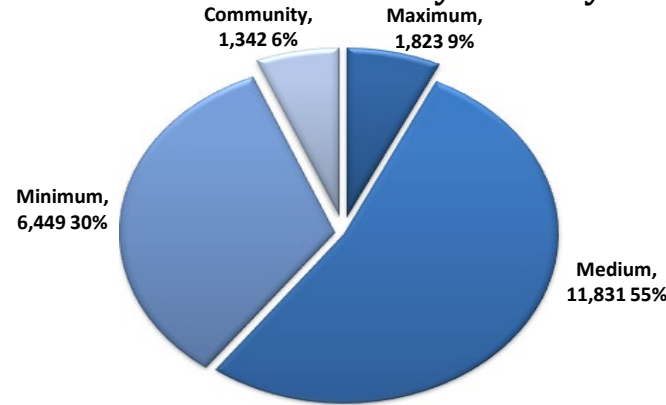
  

Grand Total	Females	Males	Total
Current Population	2,304	20,350	22,654
Population Last Year	2,206	20,609	22,815
Change	98	(259)	(161)

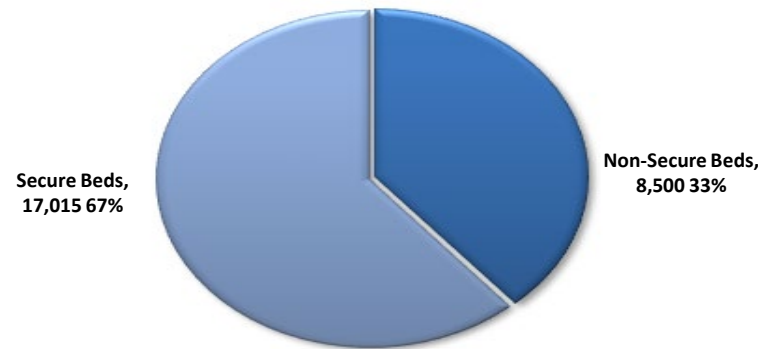
### Inmates in State Facilities vs. Contract Facilities



### Inmate Distribution by Security Level



### Percentage of Inmates in Secure and Non-Secure Beds



Secure beds include beds in maximum and medium state and contract facilities.

Non-Secure beds include beds in minimum, state, and contract facilities, community corrections centers and halfway houses.

### Community Offenders

23

GPS	Females	Males	Total
Current Population	60	108	168
Population Last Year	68	116	184
Change	(8)	(8)	(16)

Community Sentencing	Females	Males	Total
Current Population	643	1,848	2,491
Population Last Year	401	1,074	1,475
Change	242	774	1,016

Parole Supervision	Females	Males	Total
Current Population	616	2,467	3,083
Population Last Year	337	1,525	1,862
Change	279	942	1,221

Probation Supervision	Females	Males	Total
Current Population	4,047	14,951	18,998
Population Last Year	3,943	13,554	17,497
Change	104	1,397	1,501

Community Supervision	Females	Males	Total
Current Population	5,366	19,374	24,740
Population Last Year	4,749	16,269	21,018
Change	617	3,105	3,722

Total System Population	Females	Males	Total
Current Population	7,670	39,724	47,394
Population Last Year	6,955	36,878	43,833
Change	715	2,846	3,561

### Board of Corrections – Population Analysis



As of  
**September 29, 2023**





# Board of Corrections – Population Information

As of  
September 29, 2023

## Largest Percentage of Convictions

Male Crimes	Total	Percentage	Female Crimes	Total	Percentage
Murder I	1185	6%	Child Abuse	254	11%
Robbery/Attempted Robbery	1027	5%	Trafficking in Illegal Drugs	171	8%
Lewd/Indecent Acts of Child	1023	5%	Murder I	128	6%
Rape I	864	4%	Manslaughter I	100	5%

## Death Row Inmates

Male	36
Female	1

## Youthful Offenders

Male	11
Female	0

## Inmates Earned Credit Level

Level	Total	Percentage
1	2,309	79%
2	2,051	
3	2,410	
4	14,621	

## Receptions and Releases for the Fiscal Year 2024

	Total	July	August	September	October	November	December	January	February	March	April	May	June
Female Receptions	238	47	96	95									
Male Receptions	1355	375	446	535									
Female Releases	590	89	91	84									
Male Releases	1424	477	499	488									

## ODOC Total Prison Population (Including County Jail Backup) w/Projections

