

OKMULGEE COUNTY CRIMINAL JUSTICE AUTHORITY

FINANCIAL STATEMENTS

AND

AUDITORS' REPORT

FOR THE YEAR ENDED

JUNE 30, 2014



Clothier & Company CPA's P.C.

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Okmulgee County Criminal Justice Authority
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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Okmulgee County Criminal Justice Authority
Okmulgee, Oklahoma

We have audited the accompanying financial statements of the business-type activities of Okmulgee County Criminal Justice Authority, a component unit of the County of Okmulgee, Oklahoma, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Okmulgee County Criminal Justice Authority as of June 30,

2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages I – III be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions of the financial statements that comprise the Authority's basic financial statements. The budgetary comparison is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The budgetary comparison is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedure, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2015 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.



Clothier and Company, CPA's, PC
January 6, 2015

Okmulgee County Criminal Justice Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2014

Our discussion and analysis of the Authority's financial performance provides an overview of the Authority's financial activities for the fiscal year ended June 30, 2014.

USING THIS ANNUAL REPORT

This annual report consists of three parts; Management's Discussion and Analysis, Financial Statements, and Required Supplementary Information. The Financial Statements also includes notes that explain in detail some of the information in the financial statements.

REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the Authority report information about the Authority using accounting methods similar to those used by private sector companies. These statements offer short and long term financial information about its activities. The Balance Sheet includes all of the Authority's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and obligations to creditors (liabilities). All of the current year's revenues and expenses are accounted for in the Income Statement. This statement measures the success of the Authority's operations over the past year and can be used to determine whether the Authority has successfully recovered all its costs through its fees and other charges, profitability, and credit worthiness. The final required statement is the Statement of Cash Flows. The primary purpose of this statement is to provide information about the Authority's cash receipts and cash payments during the reporting period. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, capital and non-capital financing activities.

FINANCIAL HIGHLIGHTS

Assets	<u>\$1,619,043</u>	Revenues	\$1,791,275
Liabilities	349,667	Expenditures	1,912,045
Fund Balance	<u>1,269,376</u>	Interest Income	<u>825</u>
	<u>\$1,619,043</u>	Net Income	<u>(\$119,945)</u>

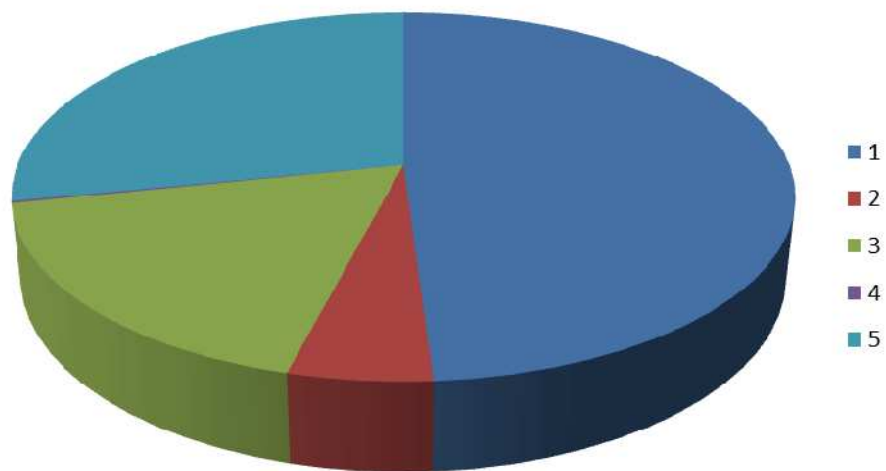
AUTHORITY'S ACTIVITIES

During the fiscal year the Authority maintained jail operations and contract bed funding. Revenues increased and expenditures increased from last fiscal year. The fund balance this year is positive.

BUDGETARY HIGHLIGHTS

The 2013-2014 budget was for a full 12 month period. We were able to fund incremental 5% step raises for line staff jail division employees.

REVENUES BY SOURCE



	<u>Source</u>	<u>Amount</u>	<u>Percentage</u>
1	Department of Corrections (DOC)	877,286	48.98%
2	Phone Commissions	90,718	5.06%
3	Incarceration fees	316,218	17.65%
4	Other	3,434	0.19%
5	Sales Tax	503,619	28.12%

DEBT ADMINISTRATION

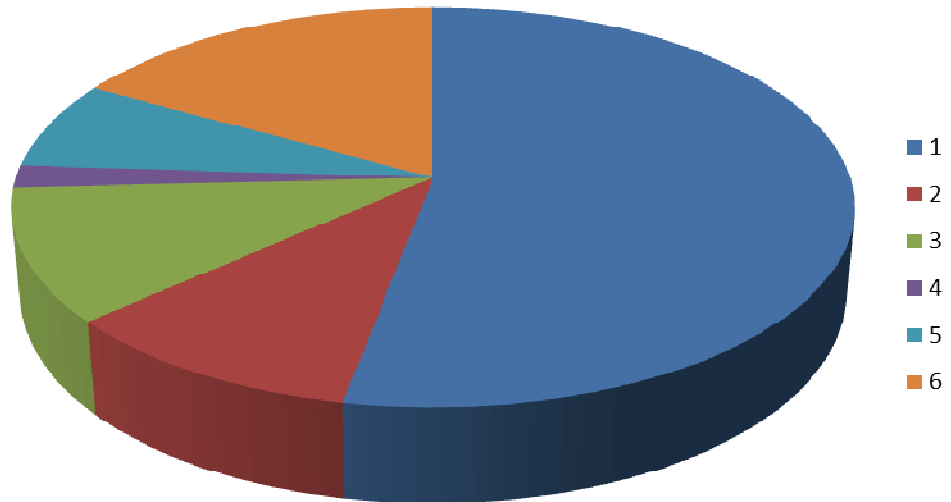
Okmulgee County Governmental Building Authority is responsible for the debt incurred on the jail and major assets. We have no long or short term debt.

FIXED ASSETS

We had a reporting of assets as follows:

Land/Improvements	\$213,235
Equipment	<u>392,402</u>
	<u>\$605,637</u>

EXPENDITURES BY SOURCE



	<u>Source</u>	<u>Amount</u>	<u>Percentage</u>
1	Salaries/Payroll taxes	1,012,613	52.96%
2	Employee Benefits	200,014	10.46%
3	Inmate Expense	205,522	10.75%
4	Depreciation	35,180	1.84%
5	Utilities & Telephone	136,171	7.12%
6	Other General/Administrative	322,545	16.87%

NEXT YEAR'S ACTIVITIES

The Authority will continue contract bed services. Efforts to improve income revenue and preserve assets will be made.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our taxpayers and board trustees with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Authority's office at 918-752-0983.

Okmulgee County Criminal Justice Authority
Balance Sheet
June 30, 2014

ASSETS

Current Assets

Cash and cash equivalents	\$994,358
Inmate Trust Fund	343,555
Accounts receivable	87,770
Total Current Assets	<u>1,425,683</u>

Noncurrent Assets

Property, plant and equipment	605,637
Accumulated depreciation	(412,277)
Net Property & Equipment	<u>193,360</u>

Total Assets	<u><u>\$1,619,043</u></u>
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LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts payable	\$41,398
Accrued payroll taxes	7,677
Inmate Trust Fund payable	212,321
Salaries/vacations payable	88,271
Total Liabilities	<u>349,667</u>

Fund Balance

Invested in Capital Assets	193,360
Unrestricted Fund Balance	1,076,016
Total Fund Balance	<u>1,269,376</u>

Total Liabilities and Fund Balances	<u><u>\$1,619,043</u></u>
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See accompanying footnotes and independent auditors' report.

Okmulgee County Criminal Justice Authority
Statement of Revenues, Expenses, and
Changes in Fund Balance
June 30, 2014

Revenue

Sales Tax	\$503,619
Phone Commission	90,718
Department of Corrections	877,286
Incarceration Fees	316,218
Total Revenue	<u>1,787,841</u>

Expenses

Salaries	933,601
Employee Benefits	200,014
Payroll Taxes	79,012
Uniforms	7,233
Travel/Training	1,531
Inmate Expenses	205,522
Medical supplies	7,361
Kitchen supplies	1,775
Operating supplies	59,950
Bedding supplies	7,611
Telephone/utilities	136,171
Repairs & Maintenance	6,280
Depreciation	35,180
Office/postage supplies	8,617
Vehicle Expenses	14,552
Insurance	91,154
Contract/professional services	107,645
Miscellaneous	17,869
Vacation/Sick Pay	(9,033)
Total Expenditures	<u>1,912,045</u>

Operating Income (Loss)	<u>(124,204)</u>
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Other Income (Expenditure)

Interest Income	825
Other Income	3,434
Total Other Income (Expenditures)	<u>4,259</u>

Change in Fund Balance	(119,945)
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Beginning unrestricted fund balance	1,195,961
Ending unrestricted fund balance	<u>1,076,016</u>
Restricted fund balance	193,360
Temporarily restricted fund balance	<u>0</u>
Total fund balances	<u><u>\$1,269,376</u></u>

See accompanying footnotes and independent auditors' report.

Okmulgee County Criminal Justice Authority
Statement of Cash Flows
June 30, 2014

Cash Flow From Operating Activities:

Cash received from customers	\$1,268,541
Cash received from other sources	507,053
Cash paid to employees	(942,721)
Cash paid to suppliers	(895,520)
Net Cash Flows from Operating Activities	<u>(62,647)</u>

Cash Flows from Capital and Related Financing Activities:

Disposal of capital assets	0
Purchase of capital assets	(7,941)
Net Cash Used for Capital and Related Financing Activities	<u>(7,941)</u>

Cash Flows from Investing Activities:

Receipt of interest	825
Net Cash Provided by Investing Activities	<u>825</u>

Net Increase (Decrease) in Cash and Cash Equivalents (69,763)

Cash and Cash Equivalents Beginning of Year 1,407,676

Cash and Cash Equivalents End of Year \$1,337,913

Reconciliation of Operating Income to Net Cash Flows From Operating Activities:

Net Income	(\$119,945)
Less interest income	(825)
Add Depreciation Expense	35,180
(Increase)/Decrease in Current Assets:	
Accounts receivables, net	(15,681)
Increase/(Decrease) in Current Liabilities:	
Accounts payable	47,744
Accrued expenses	(9,120)
Net cash Flows from Operating Activities	<u><u>(\$62,647)</u></u>

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ending June 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Okmulgee County Criminal Justice Authority was formed May 8, 2000. The Okmulgee Criminal Justice Authority operates under a Trustee form of management. The Authority's major operations are to oversee the Okmulgee County adult inmate population.

The Okmulgee County Criminal Justice Authority's financial statements are prepared in accordance with generally accepted accounting principles. The Governmental Accounting Standards Board is responsible for establishing generally accepted accounting principles for state and local governments through its pronouncements. Governments are also required to follow the pronouncements of the Financial Accounting Standard Board issued through November 30, 1989 that do not conflict with or contradict generally accepted accounting principles pronouncements.

Reporting Entity these financial statements present the Okmulgee County Criminal Justice Authority, a legally separate component unit of the County of Okmulgee, State of Oklahoma.

Basis of Presentation – The Authority's basic financial statements consist of a balance sheet, statement of revenues, expenses, and changes in fund balance, which provides a detailed level of financial information. The Authority is considered to be an enterprise fund, proprietary fund type, as defined under accounting principles generally accepted in the United States of America. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The measurement focus is upon financial position, changes in financial position and cash flows.

Basis of Accounting the financial statements are presented on an accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

Cash and cash equivalents the Authority has defined cash and cash equivalents to include cash on hand, demand deposits and money market accounts with original maturities of 3 months or less. Deposits not covered by the FDIC are to be collateralized.

Property, Plant and Equipment is depreciated on a straight-line basis over the useful lives of the assets. Useful life of the assets is considered to be from 5 to 7 years. Assets having a value \$250 or greater are capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Vacation and Sick Leave employees may accumulate up to 20 days vacation and 130 days sick leave. Employees will be paid for vacation time accrued upon termination. A liability for vacation time has been accrued for the leave available at June 30, 2014 in the financial statements in the amount of \$88,271. Available accrued sick leave balance as of June 30, 2014 is \$161,323. Accrued sick leave is not included in the financial statements because it is not paid at the time of departure from the Authority.

Revenues the primary source of operating revenue is from the Department of Corrections for housing state inmates. The Authority receives an incarceration fee paid according to the number of inmates jailed each day. In addition, the Authority also receives sales tax revenue from the Okmulgee County Governmental Building Authority, another Governmental Trust Organization. The Authority also receives an incarceration fee for inmates jailed from surrounding communities and the U. S. Marshals Service. A commission is

Okmulgee County Criminal Justice Authority

received from Legacy based on the collect phone calls made by inmates. All revenue is recognized when earned.

Expenses are recognized when the related liability is incurred.

Use of Estimates the preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Accordingly, actual results could differ from those estimates.

2. RELATED PARTY TRANSACTIONS

The Okmulgee County Criminal Justice Authority receives funding from the Okmulgee County Building Authority. The Authorities operate under the supervision of the same Board of Trustees and the same County Commissioners.

The Okmulgee County Building Authority owns the jail facility. The Okmulgee County Criminal Justice Authority is responsible for the daily operations and maintenance of the facility.

The revenues are derived primarily from sales tax collections. The Building Authority receives the revenues, and then a portion is allocated to the Criminal Justice Authority. In the year ended June 30, 2014, the Okmulgee County Criminal Justice Authority received \$503,619 from the Okmulgee County Building Authority in sales tax revenue.

3. RISK MANAGEMENT

Okmulgee County Criminal Justice Authority is exposed to various risks of loss related to torts; theft of or damage to, and destruction of assets; injuries to employees and natural disasters. The Authority is presently not involved in any matters of litigation. Additionally, the Authority's management believes that the Authority's insurance programs would cover some of any potential loss that could have an unfavorable outcome.

4. CASH AND CASH EQUIVALENTS

Custodial Credit Risk is the risk that in the event of a bank failure the Authority's deposits may not be returned. Deposits are exposed to custodial credit risk if they are not covered by depository insurance. The Authority maintains deposits at several financial institutions located in Okmulgee, Oklahoma. A public unit is insured through its official custodian. If the same individual or individuals are official custodian for more than one public unit, they are treated as one official custodian if action or consent by all of these individuals is required for the exercise of control over funds of a single public unit. Deposits insured by the Federal Deposit Insurance Corporation up to \$250,000 at each financial institution or \$500,000 total. As of June 30, 2014 cash balances totaled \$1,337,913. The Authority has collateralized receipts for \$860,000. The under insured or collateralized receipts is \$94,994 with Arvest Bank.

5. PROPERTY, PLANT AND EQUIPMENT

	Cost Basis	Acquisitions/ Dispositions	Accumulated Depreciation	Book Basis
Land/Improvements	213,235	0	(63,420)	149,815
Auto/Transport	87,835	0	(87,835)	0
Furniture/Fixtures	39,712	1,391	(38,642)	2,461
Equipment	256,916	6,548	(222,380)	41,084
	597,698	7,939	(412,277)	193,360

The Authority has \$35,180 in depreciation expense for the year ending June 30, 2014.

6. RETIREMENT AND PENSION PLAN

The Authority is a member of the State Employee Retirement Program and contributes 10% of its employees' base salary to the retirement account. Employees can also choose to contribute a percentage of their base salary to the retirement account and are responsible for the management of the funds in their account. The retirement expense for 2014 was \$103,522 which is included in employee benefits.

7. PRIOR PERIOD ADJUSTMENT

In September 2014 the Authority changed commissary providers from Tiger Commissary to Vidcan. The Authority had not recorded any income or expenses from the commissary during the time Tiger was the provider. The profit at the time of the switch was \$131,234, a check from the inmate trust fund was written to the Authority. All of that profit should have been recorded in prior periods according to reports from Tiger that the Authority was able to access. An adjustment was recorded in the 2014 fiscal year to reduce the Inmate Trust Payable account and increase Unrestricted Fund Balance by the \$131,234.

8. EVALUATION OF SUBSEQUENT EVENTS

The Authority has evaluated subsequent events through the date which these financials were available to be issued and found that no disclosures were needed.



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
Okmulgee County Criminal Justice Authority
Okmulgee, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Okmulgee County Criminal Justice Authority, a component unit of Okmulgee County, Oklahoma, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which comprise the Authority's basic financial statements, and have issued our report thereon dated January 6, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Okmulgee County Criminal Justice's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given the limitations, during our audit we did not identify any deficiencies in internal control we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Okmulgee County Criminal Justice Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliances. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Clothier & Company CPA's".

Clothier & Company, CPA's, P.C.
January 6, 2015

SUPPLEMENTAL INFORMATION

Okmulgee County Criminal Justice Authority
BUDGETARY COMPARISON - JAIL
June 30, 2014

	Original Budget	Final Budget	Actual	Variance
Revenue:				
DOC	801,175	801,175	877,286	(76,111)
Phone Commissions	120,000	120,000	90,718	29,282
Incarceration Fees	292,300	292,300	316,218	(23,918)
Sales tax	492,000	492,000	503,619	(11,619)
Interest	14,035	14,035	825	13,210
Misc./Other	148,200	148,200	3,434	144,766
Total Revenue	1,867,710	1,867,710	1,792,100	75,610
Operating Expenses:				
Salaries/Overtime	868,311	892,456	924,568	(32,112)
Employee Benefits	306,665	329,586	200,014	129,572
Payroll Taxes	74,365	76,454	79,012	(2,558)
Uniforms & allowance	2,000	2,000	7,233	(5,233)
Travel and training	2,000	2,000	1,531	469
Inmate expenses	153,000	153,000	213,133	(60,133)
Medical supplies	10,220	10,220	7,361	2,859
Janitorial supplies	14,400	14,400	0	14,400
Office supplies	8,200	8,200	8,617	(417)
Operating supplies	1,500	1,500	59,950	(58,450)
Automotive expenses	11,385	11,385	14,552	(3,167)
Repairs and maintenance	18,500	18,500	2,411	16,089
Miscellaneous	1,250	1,250	17,869	(16,619)
Kitchen supplies	500	500	1,775	(1,275)
Insurance	90,513	90,513	91,154	(641)
Telephone/Utilities	130,320	130,320	136,171	(5,851)
Communications	8,300	8,300	0	8,300
Contract/professional	87,200	87,200	107,645	(20,445)
Rentals & Leases	9,800	9,800	0	9,800
C. O. office/computers.	1,750	1,750	1,391	359
C. O. mobile equipment	10,000	10,000	0	10,000
C. O. safety equipment	1,000	1,000	0	1,000
C. O. equipment - other	500	500	10,417	(9,917)
Total Operating Expenses	1,811,679	1,860,834	1,884,804	(23,970)
Revenue over/(under) expenses	56,031	6,876	(92,704)	99,580

Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balance:

Revenue over/(under) expenses	(92,704)
Depreciation expense	(35,180)
Less: capital outlay reclassified to assets	<u>7,939</u>
Change in Fund Balance	<u><u>(119,945)</u></u>