

CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED DECEMBER 22, 2010

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDIT ADVISORY COUNCIL

SENATOR EDWIN R. MURRAY, CHAIRMAN
REPRESENTATIVE NOBLE E. ELLINGTON, VICE CHAIRMAN

SENATOR NICHOLAS "NICK" GAUTREAUX
SENATOR WILLIE L. MOUNT
SENATOR BEN W. NEVERS, SR.
SENATOR JOHN R. SMITH
REPRESENTATIVE CAMERON HENRY
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY
REPRESENTATIVE ANTHONY V. LIGI, JR.
REPRESENTATIVE LEDRICKA JOHNSON THIERRY

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

DIRECTOR OF FINANCIAL AUDIT
THOMAS H. COLE, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$18.70. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3342 or Report ID No. 80100043 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Administration Manager, at 225-339-3800.

	Page
Procedural Summary.....	3
Procedural Report	5
Budgetary Comparison Schedules (Unaudited).....	7

Our procedures at the Department of Public Safety and Corrections, Corrections Services (department) for the period July 1, 2009, through June 30, 2010, disclosed:

- No findings involving internal control and its operations
- No findings of noncompliance with applicable laws and regulations or other matters
- No significant control deficiencies or errors relating to cash in bank accounts, inventory, movable property, certain self-generated revenues, payroll expenditures, and certain nonpayroll expenditures, including housing of state prisoners by sheriffs, professional services, travel, LaCarte card purchases, and principal and interest payments on outstanding bonds

This work did not constitute an audit under auditing standards. This report is a public report and has been distributed to state officials. We appreciate the department's assistance in the successful completion of our work.

Mission and Goals

The mission of the department is to enhance public safety through the safe and secure incarceration of offenders, effective probation/parole supervision and proven rehabilitative strategies that successfully reintegrate offenders into society, as well as to assist individuals and communities victimized by crime.

The goals of the department are to:

- Provide for the safety of staff and offenders by maintaining an organized and disciplined system of operations which enhance the stability of all programs.
- Provide basic services relating to adequate food, clothing, and shelter. In addition, the department is committed to delivering cost effective, quality health care services that maintain basic health and quality mental health services to contribute to the offender's satisfactory prison adjustment, and to diminish public risk presented by offenders upon release.
- Promote moral rehabilitation through program participation and will provide an environment for offenders which enables positive behavior change.
- Provide a mechanism for offenders to compensate individuals and communities harmed by crime through making restitution and participating in community restorative initiatives.
- Develop partnerships throughout our communities to include victims, relevant groups, and public and private agencies. Using evidence-based practices, the department will increase compliance with conditions of parole supervision and the ability of the offenders to reintegrate, which will result in safely reducing recidivism among Louisiana parolees and probationers.

This page is intentionally blank.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA

December 8, 2010

CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Public Safety and Corrections, Corrections Services (department) for the period from July 1, 2009, through June 30, 2010.

- Our auditors obtained and documented a basic understanding of the department's operations and system of internal controls through inquiry, observation, and review of the department's policies and procedures documentation including a review of the related laws and regulations applicable to the department.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using system-generated reports and obtained explanations from department management of any significant variances.
- Based on the documentation of the department's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to cash in bank accounts, inventory, movable property, certain self-generated revenues, payroll expenditures, and certain nonpayroll expenditures, including housing of state prisoners by sheriffs, professional services, travel, LaCarte card purchases, and principal and interest payments on outstanding bonds.
- Our auditors prepared Budgetary Comparison Schedules for the department for the fiscal year ended June 30, 2010, using the Annual Fiscal Reports of the department and additional data in the Integrated Statewide Information Systems (ISIS), the state's accounting system. These schedules are presented as additional information but have not been subjected to auditing procedures.

Based on the application of these procedures, we found no significant control deficiencies, errors, or noncompliance relating to our procedures on the selected controls and transactions listed above that should be communicated to management. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

The Annual Fiscal Report of the department was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The department's accounts are an integral part of the State of Louisiana financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended solely for the information and use of the department and its management and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

BSL:RRR:BQD:THC:dl

DPSCS 2010

BUDGETARY COMPARISON SCHEDULES (UNAUDITED)

	Page
Agency 400 - Administration.....	9
Agency 401 - C. Paul Phelps Correctional Center.....	11
Agency 402 - Louisiana State Penitentiary.....	13
Agency 405 - Avoyelles Correctional Center.....	15
Agency 406 - Louisiana Correctional Institution for Women	17
Agency 407 - Winn Correctional Center	19
Agency 408 - Allen Correctional Center	21
Agency 409 - Dixon Correctional Institute.....	23
Agency 412 - J. Levy Dabadie Correctional Center	25
Agency 413 - Elayn Hunt Correctional Center.....	27
Agency 414 - David Wade Correctional Center	29
Agency 415 - Adult Probation and Parole	31
Agency 416 - Rayburn Correctional Center	33
Agency 451 - Local Housing State Adult Offender.....	35
Agency 923 – Corrections Debt Service.....	37

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 400 - ADMINISTRATION**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$30,674,282		\$30,674,282	\$30,856,706	(\$182,424)
General fund - fees & self-generated	417,148		417,148	565,136	(147,988)
General fund - interagency transfers	2,324,701		2,324,701	2,926,617	(601,916)
Federal aid	1,895,446		1,895,446	3,172,130	(1,276,684)
Overcollections fund	542,222		542,222	542,222	
Total Appropriated Revenues	\$35,853,799	NONE	\$35,853,799	\$38,062,811	(\$2,209,012)

APPROPRIATED EXPENDITURES:

	OFFICE OF THE SECRETARY	MANAGEMENT & FINANCE	ADULT SERVICES	PARDON BOARD	PAROLE BOARD	TOTAL
Salaries	\$1,579,876	\$6,042,957	\$1,570,888	\$281,035	\$595,486	\$10,070,242
Other compensation	5,992	459,939	19,798			485,729
Related benefits	408,206	14,796,948	400,915	62,798	146,384	15,815,251
Travel & training	9,981	25,258	15,795	22,148	107,046	180,228
Operating services	61,005	797,563	7,172			865,740
Supplies	25,713	224,998	24,059			274,770
Professional services	131,042	1,538,193	370,985			2,040,220
Other charges		2,291,742	47,802			2,339,544
Capital outlay		583,429				583,429
Interagency transfers	25,653	3,000,014	85,939			3,111,606
Total appropriated expenditures before adjustments	2,247,468	29,761,041	2,543,353	365,981	848,916	35,766,759
System adjustments		(12,671)				(12,671)
Total Appropriated Expenditures	2,247,468	29,748,370	2,543,353	365,981	848,916	35,754,088
Revised Budget	2,298,574	31,905,146	2,602,767	372,115	884,209	38,062,811
Variance Favorable (Unfavorable)	\$51,106	\$2,156,776	\$59,414	\$6,134	\$35,293	\$2,308,723

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 401 - C. PAUL PHELPS CORRECTIONAL CENTER (PCC)**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$19,145,091		\$19,145,091	\$19,145,091	
General fund - fees & self-generated	1,140,288		1,140,288	1,625,240	(\$484,952)
General fund - interagency transfers				95,501	(95,501)
Overcollections fund	54,750		54,750	54,750	
	<u>\$20,340,129</u>	<u>NONE</u>	<u>\$20,340,129</u>	<u>\$20,920,582</u>	<u>(\$580,453)</u>

APPROPRIATED EXPENDITURES:

	ADMINISTRATION	PCC - INCARCERATION	PCC CANTEEN OPERATIONS	TOTAL
Salaries	\$851,117	\$11,848,436	\$115,462	\$12,815,015
Other compensation		120,735		120,735
Related benefits	249,276	3,444,570	39,847	3,733,693
Travel & training	3,937	9,686		13,623
Operating services	773,610	120,160		893,770
Supplies	21,677	1,160,995		1,182,672
Professional services		148,908		148,908
Capital outlay		43,350		43,350
Major repairs		11,400		11,400
Interagency transfers	615,277	13,747		629,024
Auxiliary program			675,857	675,857
	<u>2,514,894</u>	<u>16,921,987</u>	<u>831,166</u>	<u>20,268,047</u>
Total appropriated expenditures before adjustments	2,514,894	16,921,987	831,166	20,268,047
System adjustments		(992)		(992)
	<u>2,514,894</u>	<u>16,920,995</u>	<u>831,166</u>	<u>20,267,055</u>
Total Appropriated Expenditures	2,514,894	16,920,995	831,166	20,267,055
Revised Budget	<u>2,617,040</u>	<u>17,039,893</u>	<u>1,263,649</u>	<u>20,920,582</u>
Variance Favorable (Unfavorable)	<u>\$102,146</u>	<u>\$118,898</u>	<u>\$432,483</u>	<u>\$653,527</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 402 - LOUISIANA STATE PENITENTIARY (LSP)**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$116,321,405		\$116,321,405	\$116,327,750	(\$6,345)
General fund - fees & self-generated	6,240,746		6,240,746	7,430,703	(1,189,957)
General fund - interagency transfers	25,472		25,472	172,500	(147,028)
Overcollections fund	104,581		104,581	104,581	
Total Appropriated Revenues	\$122,692,204	NONE	\$122,692,204	\$124,035,534	(\$1,343,330)

APPROPRIATED EXPENDITURES:

	ADMINISTRATION	LSP - INCARCERATION	LSP CANTEEN OPERATIONS	TOTAL
Salaries	\$2,087,867	\$71,748,851	\$451,657	\$74,288,375
Other compensation		652,137		652,137
Related benefits	560,225	19,935,333	133,083	20,628,641
Travel & training	7,789	14,893		22,682
Operating services	4,483,664	778,444		5,262,108
Supplies	117,990	9,376,504		9,494,494
Professional services		2,107,578		2,107,578
Capital outlay	39,718	135,046		174,764
Major repairs		49,727		49,727
Interagency transfers	5,088,579	524,756		5,613,335
Auxiliary program			3,455,509	3,455,509
Total Appropriated Expenditures	12,385,832	105,323,269	4,040,249	121,749,350
Revised Budget	12,834,641	105,544,240	5,656,653	124,035,534
Variance Favorable (Unfavorable)	\$448,809	\$220,971	\$1,616,404	\$2,286,184

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 405 - AVOYELLES CORRECTIONAL CENTER (AVC)**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$23,766,216		\$23,766,216	\$23,766,216	
General fund - fees & self-generated	1,942,081		1,942,081	1,921,554	\$20,527
General fund - interagency transfers				51,001	(51,001)
	<u>\$25,708,297</u>	<u>NONE</u>	<u>\$25,708,297</u>	<u>\$25,738,771</u>	<u>(\$30,474)</u>

APPROPRIATED EXPENDITURES:

	ADMINISTRATION	AVC - INCARCERATION	AVC CANTEEN OPERATIONS	TOTAL
Salaries	\$718,761	\$14,815,860	\$155,619	\$15,690,240
Other compensation		163,836		163,836
Related benefits	244,416	4,191,823	53,514	4,489,753
Travel & training	2,239	6,207		8,446
Operating services	866,561	252,379		1,118,940
Supplies	14,780	1,739,130		1,753,910
Professional services		215,894		215,894
Interagency transfers	869,537	4,481		874,018
Auxiliary program			946,365	946,365
Total appropriated expenditures before adjustments	2,716,294	21,389,610	1,155,498	25,261,402
System adjustments		(9,786)		(9,786)
Total Appropriated Expenditures	2,716,294	21,379,824	1,155,498	25,251,616
Revised Budget	<u>2,818,381</u>	<u>21,449,158</u>	<u>1,471,232</u>	<u>25,738,771</u>
Variance Favorable (Unfavorable)	<u>\$102,087</u>	<u>\$69,334</u>	<u>\$315,734</u>	<u>\$487,155</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 406 - LA CORRECTIONAL INSTITUTION FOR WOMEN (LCIW)**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$20,069,859		\$20,069,859	\$20,076,943	(\$7,084)
General fund - fees & self-generated	1,417,967		1,417,967	1,593,264	(175,297)
General fund - interagency transfers				51,001	(51,001)
Overcollections fund	34,116		34,116	34,116	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Total Appropriated Revenues	<u>\$21,521,942</u>	<u>NONE</u>	<u>\$21,521,942</u>	<u>\$21,755,324</u>	<u>(\$233,382)</u>

APPROPRIATED EXPENDITURES:

	ADMINISTRATION	LCIW - INCARCERATION	LCIW CANTEEN OPERATIONS	TOTAL
Salaries	\$869,898	\$12,098,572	\$171,684	\$13,140,154
Other compensation		47,927		47,927
Related benefits	220,362	3,299,713	40,274	3,560,349
Travel & training	4,475			4,475
Operating services	261,776	432,215		693,991
Supplies	29,131	1,849,401		1,878,532
Professional services		129,780		129,780
Capital outlay		20,800		20,800
Major repairs		33,946		33,946
Interagency transfers	884,723	102,333		987,056
Auxiliary program			872,399	872,399
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total appropriated expenditures before adjustments	2,270,365	18,014,687	1,084,357	21,369,409
System adjustments	(478)	(2,948)		(3,426)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Appropriated Expenditures	2,269,887	18,011,739	1,084,357	21,365,983
Revised Budget	<u>2,343,492</u>	<u>18,068,695</u>	<u>1,343,137</u>	<u>21,755,324</u>
Variance Favorable (Unfavorable)	<u>\$73,605</u>	<u>\$56,956</u>	<u>\$258,780</u>	<u>\$389,341</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 407 - WINN CORRECTIONAL CENTER**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$17,681,815		\$17,681,815	\$17,681,815	
General fund - fees & self-generated	90,445		90,445	124,782	(\$34,337)
General fund - interagency transfers	3,483		3,483	51,001	(47,518)
Overcollections fund	140,379		140,379	140,379	
	<u>17,916,122</u>		<u>17,916,122</u>	<u>17,997,977</u>	<u>(\$81,855)</u>
Total Appropriated Revenues	<u>\$17,916,122</u>	<u>NONE</u>	<u>\$17,916,122</u>	<u>\$17,997,977</u>	<u>(\$81,855)</u>

APPROPRIATED EXPENDITURES:

	ADMINISTRATION	PURCHASE CORRECTIONS SERVICE	TOTAL
Operating services	\$50,754		\$50,754
Supplies	16,776		16,776
Other charges	4,692	\$17,367,270	17,371,962
Capital outlay	23,753	176,296	200,049
Interagency transfers	276,580		276,580
	<u>372,555</u>	<u>17,543,566</u>	<u>17,916,121</u>
Total appropriated expenditures before adjustments	372,555	17,543,566	17,916,121
System adjustments		(65,642)	(65,642)
	<u>372,555</u>	<u>17,477,924</u>	<u>17,850,479</u>
Total Appropriated Expenditures	<u>372,555</u>	<u>17,477,924</u>	<u>17,850,479</u>
Revised Budget	<u>454,411</u>	<u>17,543,566</u>	<u>17,997,977</u>
Variance Favorable (Unfavorable)	<u>\$81,856</u>	<u>\$65,642</u>	<u>\$147,498</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 408 - ALLEN CORRECTIONAL CENTER**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	<u>TOTAL BEFORE ADJUSTMENTS</u>	<u>AGENCY ADJUSTMENTS</u>	<u>ADJUSTED TOTAL</u>	<u>REVISED BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
General fund - direct	\$17,708,826		\$17,708,826	\$17,734,993	(\$26,167)
General fund - fees & self-generated				112,583	(112,583)
General fund - interagency transfers				51,001	(51,001)
Overcollections fund	41,804		41,804	41,804	
	<u>17,750,630</u>	<u>NONE</u>	<u>17,750,630</u>	<u>17,940,381</u>	<u>(\$189,751)</u>
Total Appropriated Revenues	<u>\$17,750,630</u>	<u>NONE</u>	<u>\$17,750,630</u>	<u>\$17,940,381</u>	<u>(\$189,751)</u>

APPROPRIATED EXPENDITURES:

	<u>ADMINISTRATION</u>	<u>PURCHASE CORRECTIONS SERVICE</u>	<u>TOTAL</u>
Operating services	\$49,641		\$49,641
Supplies	29,285		29,285
Other charges		\$17,268,868	17,268,868
Capital outlay	30,999	69,968	100,967
Interagency transfers	301,870		301,870
	<u>411,795</u>	<u>17,338,836</u>	<u>17,750,631</u>
Total appropriated expenditures before adjustments	411,795	17,338,836	17,750,631
System adjustments		(71,998)	(71,998)
	<u>411,795</u>	<u>17,266,838</u>	<u>17,678,633</u>
Total Appropriated Expenditures	<u>411,795</u>	<u>17,266,838</u>	<u>17,678,633</u>
Revised Budget	<u>479,254</u>	<u>17,461,127</u>	<u>17,940,381</u>
Variance Favorable (Unfavorable)	<u>\$67,459</u>	<u>\$194,289</u>	<u>\$261,748</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 409 - DIXON CORRECTIONAL INSTITUTE (DCI)**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$35,865,317		\$35,865,317	\$35,865,317	
General fund - fees & self-generated	2,207,171		2,207,171	2,554,654	(\$347,483)
General fund - interagency transfers	1,267,405		1,267,405	1,444,684	(177,279)
Overcollections fund	12,650		12,650	12,650	
	<u>\$39,352,543</u>	<u>NONE</u>	<u>\$39,352,543</u>	<u>\$39,877,305</u>	<u>(\$524,762)</u>

APPROPRIATED EXPENDITURES:

	ADMINISTRATION	DCI - INCARCERATION	DCI CANTEEN OPERATIONS	TOTAL
Salaries	\$869,218	\$22,047,121	\$198,094	\$23,114,433
Other compensation		642,797		642,797
Related benefits	285,254	6,607,958	67,904	6,961,116
Travel & training		473		473
Operating services	518,194	319,967		838,161
Supplies	14,321	2,476,445		2,490,766
Professional services		2,699,676		2,699,676
Capital outlay		22,806		22,806
Major repairs		12,650		12,650
Interagency transfers	1,228,110	144,137		1,372,247
Auxiliary program			1,065,494	1,065,494
	<u>2,915,097</u>	<u>34,974,030</u>	<u>1,331,492</u>	<u>39,220,619</u>
Total Appropriated Expenditures				
Revised Budget	<u>2,974,272</u>	<u>35,147,314</u>	<u>1,755,719</u>	<u>39,877,305</u>
Variance Favorable (Unfavorable)	<u>\$59,175</u>	<u>\$173,284</u>	<u>\$424,227</u>	<u>\$656,686</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 412 - J. LEVY DABADIE CORRECTIONAL CENTER (WTF-N)**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$9,352,180		\$9,352,180	\$9,352,220	(\$40)
General fund - fees & self-generated	1,182,219		1,182,219	1,398,787	(216,568)
General fund - interagency transfers	59,009		59,009	274,106	(215,097)
Total Appropriated Revenues	\$10,593,408	NONE	\$10,593,408	\$11,025,113	(\$431,705)

APPROPRIATED EXPENDITURES:

	ADMINISTRATION	WTF-N INCARCERATION	WTF-N CANTEEN OPERATIONS	TOTAL
Salaries	\$499,071	\$5,964,354	\$35,015	\$6,498,440
Other compensation		22,753	14,565	37,318
Related benefits	156,251	1,792,052	7,532	1,955,835
Travel & training	680	850		1,530
Operating services	343,972	96,441		440,413
Supplies	2,631	803,463		806,094
Professional services	4,313	112,910		117,223
Interagency transfers	287,365	1,355		288,720
Auxiliary program			407,436	407,436
Total appropriated expenditures before adjustments	1,294,283	8,794,178	464,548	10,553,009
System adjustments		(126)		(126)
Total Appropriated Expenditures	1,294,283	8,794,052	464,548	10,552,883
Revised Budget	1,425,073	8,964,775	635,265	11,025,113
Variance Favorable (Unfavorable)	\$130,790	\$170,723	\$170,717	\$472,230

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 413 - ELAYN HUNT CORRECTIONAL CENTER (HUNT)**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$49,438,029		\$49,438,029	\$49,445,113	(\$7,084)
General fund - fees & self-generated	2,859,520		2,859,520	2,692,620	166,900
General fund - interagency transfers	14,650		14,650	503,536	(488,886)
Overcollections fund	150,311		150,311	150,311	
Total Appropriated Revenues	\$52,462,510	NONE	\$52,462,510	\$52,791,580	(\$329,070)

APPROPRIATED EXPENDITURES:

	ADMINISTRATION	HUNT - INCARCERATION	HUNT CANTEEN OPERATIONS	TOTAL
Salaries	\$1,154,945	\$31,077,898	\$258,868	\$32,491,711
Other compensation		39,995		39,995
Related benefits	350,758	8,474,793	84,090	8,909,641
Travel & training	890	1,343		2,233
Operating services	1,942,449	604,812		2,547,261
Supplies	15,903	3,772,934		3,788,837
Professional services		374,131		374,131
Capital outlay		3,145		3,145
Major repairs		146,710		146,710
Interagency transfers	2,048,728	258,871		2,307,599
Auxiliary program			1,413,731	1,413,731
Total appropriated expenditures before adjustments	5,513,673	44,754,632	1,756,689	52,024,994
System adjustments		(2,287)		(2,287)
Total Appropriated Expenditures	5,513,673	44,752,345	1,756,689	52,022,707
Revised Budget	5,648,581	45,089,914	2,053,085	52,791,580
Variance Favorable (Unfavorable)	\$134,908	\$337,569	\$296,396	\$768,873

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 414 - DAVID WADE CORRECTIONAL CENTER (DWCC)**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$39,429,183		\$39,429,183	\$39,433,133	(\$3,950)
General fund - fees & self-generated	2,143,621		2,143,621	2,623,352	(479,731)
General fund - interagency transfers				153,003	(153,003)
Overcollections fund	244,671		244,671	244,671	
Total Appropriated Revenues	\$41,817,475	NONE	\$41,817,475	\$42,454,159	(\$636,684)

APPROPRIATED EXPENDITURES:

	ADMINISTRATION	DWCC - INCARCERATION	FORCHT-WADE CORRECTIONAL CENTER	STEVE HOYLE REHABILITATION CENTER	DWCC CANTEEN OPERATIONS	TOTAL
Salaries	\$928,341	\$16,078,799	\$8,055,675		\$166,593	\$25,229,408
Other compensation		126,854	61,228			188,082
Related benefits	275,524	4,343,513	2,037,673		42,271	6,698,981
Travel & training		4,830	4,204			9,034
Operating services	770,480	154,572	507,662			1,432,714
Supplies	24,773	1,620,289	686,545			2,331,607
Professional services		163,301	121,083			284,384
Other charges				\$2,180,084		2,180,084
Capital outlay		21,257	24,810			46,067
Major repairs		198,556				198,556
Interagency transfers	1,295,409	733	227,769			1,523,911
Auxiliary program					1,140,089	1,140,089
Total appropriated expenditures before adjustments	3,294,527	22,712,704	11,726,649	2,180,084	1,348,953	41,262,917
System adjustments	(69)	(2,492)	(6,278)			(8,839)
Total Appropriated Expenditures	3,294,458	22,710,212	11,720,371	2,180,084	1,348,953	41,254,078
Revised Budget	3,362,850	22,804,237	11,991,989	2,279,932	2,015,151	42,454,159
Variance Favorable (Unfavorable)	\$68,392	\$94,025	\$271,618	\$99,848	\$666,198	\$1,200,081

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 415 - ADULT PROBATION AND PAROLE**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$40,838,088		\$40,838,088	\$40,838,088	
General fund - fees & self-generated	20,547,527		20,547,527	20,460,432	\$87,095
General fund - interagency transfers	847,000		847,000	867,880	(20,880)
Sex offender registry tech fund	54,000		54,000	54,000	
Overcollections fund	39,951		39,951	39,951	
Total Appropriated Revenues	\$62,326,566	NONE	\$62,326,566	\$62,260,351	\$66,215

APPROPRIATED EXPENDITURES:

	ADMINISTRATION & SUPPORT	FIELD SERVICES	TOTAL
Salaries	\$1,845,216	\$37,320,270	\$39,165,486
Other compensation	15,671	296,994	312,665
Related benefits	480,809	10,933,841	11,414,650
Travel & training	9,580	84,197	93,777
Operating services	54,859	2,860,058	2,914,917
Supplies	37,230	1,990,655	2,027,885
Professional services		1,622,413	1,622,413
Capital outlay		223,365	223,365
Interagency transfers	1,487,231	907,895	2,395,126
Total appropriated expenditures before adjustments	3,930,596	56,239,688	60,170,284
System adjustments		(2,191)	(2,191)
Total Appropriated Expenditures	3,930,596	56,237,497	60,168,093
Revised Budget	4,011,226	58,249,125	62,260,351
Variance Favorable (Unfavorable)	\$80,630	\$2,011,628	\$2,092,258

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 416 - RAYBURN CORRECTIONAL CENTER (WCI)**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$24,683,858		\$24,683,858	\$24,693,016	(\$9,158)
General fund - fees & self-generated	1,381,699		1,381,699	1,524,436	(142,737)
General fund - interagency transfers				105,436	(105,436)
Overcollections fund	117,350		117,350	117,350	
	<u>\$26,182,907</u>	<u>NONE</u>	<u>\$26,182,907</u>	<u>\$26,440,238</u>	<u>(\$257,331)</u>

APPROPRIATED EXPENDITURES:

	ADMINISTRATION	WCI - INCARCERATION	WCI CANTEEN OPERATIONS	TOTAL
Salaries	\$821,151	\$15,336,147	\$149,753	\$16,307,051
Other compensation	7,646	166,573		174,219
Related benefits	225,817	4,195,384	29,586	4,450,787
Travel & training	543	2,807		3,350
Operating services	653,885	196,729		850,614
Supplies	16,253	1,785,864		1,802,117
Professional services		124,561		124,561
Capital outlay	15,667			15,667
Major repairs		117,350		117,350
Interagency transfers	1,502,302	7,060		1,509,362
Auxiliary program			757,866	757,866
	<u>3,243,264</u>	<u>21,932,475</u>	<u>937,205</u>	<u>26,112,944</u>
Total appropriated expenditures before adjustments	3,243,264	21,932,475	937,205	26,112,944
System adjustments		(105,615)	(490)	(106,105)
	<u>3,243,264</u>	<u>21,826,860</u>	<u>936,715</u>	<u>26,006,839</u>
Total Appropriated Expenditures	3,243,264	21,826,860	936,715	26,006,839
Revised Budget	<u>3,330,688</u>	<u>22,041,151</u>	<u>1,068,399</u>	<u>26,440,238</u>
Variance Favorable (Unfavorable)	<u>\$87,424</u>	<u>\$214,291</u>	<u>\$131,684</u>	<u>\$433,399</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 451 - LOCAL HOUSING STATE ADULT OFFENDER**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$181,624,041	NONE	\$181,624,041	\$181,874,261	(\$250,220)

APPROPRIATED EXPENDITURES:

	LOCAL HOUSING OF ADULT OFFENDER	ADULT WORK RELEASE	LOCAL REENTRY SERVICES	TOTAL
Other charges	\$161,967,743	\$18,732,423	\$923,875	\$181,624,041
Total appropriated expenditures before adjustments	161,967,743	18,732,423	923,875	181,624,041
System adjustments	(43,721)			(43,721)
Total Appropriated Expenditures	161,924,022	18,732,423	923,875	181,580,320
Revised Budget	161,967,743	18,774,968	1,131,550	181,874,261
Variance Favorable (Unfavorable)	\$43,721	\$42,545	\$207,675	\$293,941

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.

UNAUDITED

**CORRECTIONS SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
AGENCY 923 - CORRECTIONS DEBT SERVICE**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2010**

APPROPRIATED REVENUES:

	<u>TOTAL BEFORE ADJUSTMENTS</u>	<u>AGENCY ADJUSTMENTS</u>	<u>ADJUSTED TOTAL</u>	<u>REVISED BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
General fund - direct	<u>\$2,497,552</u>	<u>NONE</u>	<u>\$2,497,552</u>	<u>\$2,497,552</u>	<u>NONE</u>

APPROPRIATED EXPENDITURES:

	<u>DEBT SERVICE</u>
Debt services	<u>\$2,497,552</u>
Total Appropriated Expenditures	2,497,552
Revised Budget	<u>2,497,552</u>
Variance Favorable (Unfavorable)	<u>NONE</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.