

CORRECTIONS SERVICES  
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS  
STATE OF LOUISIANA



MANAGEMENT LETTER  
ISSUED JUNE 2, 2010

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

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**DIRECTOR OF FINANCIAL AUDIT**

PAUL E. PENDAS, 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 \$18.45. 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](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3342 or Report ID No. 80090059 for additional information.

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TABLE OF CONTENTS

	Page
Management Letter .....	3
Budgetary Comparison Schedules (Unaudited).....	7





TEMPORARY LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

May 3, 2010

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

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 2009, we considered the Department of Public Safety and Corrections, Corrections Services' (department) internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the State of Louisiana's financial statements; and we tested the department's compliance with laws and regulations that could have a direct and material effect on the State of Louisiana's financial statements as required by *Government Auditing Standards*.

The Annual Fiscal Report of the department is 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's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of procedures referred to previously, we found no matters that required disclosure in this management letter.

In addition, we have included Budgetary Comparison Schedules, which were prepared from the Annual Fiscal Report of the department and from additional data in the Integrated Statewide Information System (ISIS), the state's accounting system. These schedules are presented as additional information but have not been subjected to auditing procedures.

This letter is intended for the information and use of the department and its management, others within the entity, 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 letter is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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BUDGETARY COMPARISON SCHEDULES (UNAUDITED)

	Page
Agency 400 - Administration.....	7
Agency 401 - C. Paul Phelps Correctional Center.....	9
Agency 402 - Louisiana State Penitentiary.....	11
Agency 405 - Avoyelles Correctional Center.....	13
Agency 406 - Louisiana Correctional Institution for Women .....	15
Agency 407 - Winn Correctional Center .....	17
Agency 408 - Allen Correctional Center .....	19
Agency 409 - Dixon Correctional Center .....	21
Agency 412 - J. Levy Dabadie Correctional Center .....	23
Agency 413 - Elayn Hunt Correctional Center.....	25
Agency 414 - David Wade Correctional Center .....	27
Agency 415 - Adult Probation and Parole .....	29
Agency 416 - Rayburn Correctional Center .....	31
Agency 451 - Local Housing State Adult Offender.....	33
Agency 923 – Corrections Debt Service.....	35



UNAUDITED

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

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	31,535,314		\$31,535,314	\$31,641,475	(\$106,161)
Federal aid	1,884,877		1,884,877	3,329,151	(1,444,274)
General fund - fees & self-generated	438,628		438,628	1,165,136	(726,508)
General fund - interagency transfers	5,419,550		5,419,550	6,919,145	(1,499,595)
2004 overcollection fund	209,528		209,528	751,750	(542,222)
<b>Total Appropriated Revenues</b>	<b>\$39,487,897</b>	<b>NONE</b>	<b>\$39,487,897</b>	<b>\$43,806,657</b>	<b>(\$4,318,760)</b>

**APPROPRIATED EXPENDITURES:**

	OFFICE OF THE SECRETARY	MANAGEMENT & FINANCE	ADULT SERVICES	PARDON BOARD	PAROLE BOARD	TOTAL
Salaries	\$1,399,088	\$6,250,731	\$1,356,944	\$277,668	\$608,484	\$9,892,915
Other compensation	30,064	332,267	79,019	\$3,695	19,403	464,448
Related benefits	353,445	14,788,377	317,180	63,043	143,540	15,665,585
Travel & training	21,734	74,809	20,602	20,510	91,662	229,317
Operating services	70,144	844,359	6,579		190	921,272
Supplies	42,400	345,877	32,451			420,728
Professional services	129,244	811,082	1,407,048			2,347,374
Other charges		4,745,241	230,865			4,976,106
Capital outlay		1,280,226				1,280,226
Major repairs		107,752				107,752
Interagency transfers	27,218	2,949,453	182,488			3,159,159
<b>Total appropriated expenditures before adjustments</b>	<b>2,073,337</b>	<b>32,530,174</b>	<b>3,633,176</b>	<b>364,916</b>	<b>863,279</b>	<b>39,464,882</b>
System adjustments	(1,175)	(11,052)				(12,227)
<b>Total Appropriated Expenditures</b>	<b>2,072,162</b>	<b>32,519,122</b>	<b>3,633,176</b>	<b>364,916</b>	<b>863,279</b>	<b>39,452,655</b>
Revised Budget	2,137,238	36,496,764	3,905,366	385,130	882,159	43,806,657
<b>Variance Favorable (Unfavorable)</b>	<b>\$65,076</b>	<b>\$3,977,642</b>	<b>\$272,190</b>	<b>\$20,214</b>	<b>\$18,880</b>	<b>\$4,354,002</b>

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.

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**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, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$20,441,708		\$20,441,708	\$20,441,708	
General fund - fees & self-generated	1,360,124		1,360,124	1,572,231	(\$212,107)
General fund - interagency transfers	125,657		125,657	726,341	(600,684)
2004 overcollection fund	324,641		324,641	379,391	(54,750)
<b>Total Appropriated Revenues</b>	<b>\$22,252,130</b>	<b>NONE</b>	<b>\$22,252,130</b>	<b>\$23,119,671</b>	<b>(\$867,541)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	PCC - INCARCERATION	PCC CANTEEN OPERATIONS	TOTAL
Salaries	\$833,177	\$12,575,955	\$111,632	\$13,520,764
Other compensation		359,069		359,069
Related benefits	243,022	3,388,668	38,093	3,669,783
Travel & training	9,802	27,624		37,426
Operating services	811,539	183,606		995,145
Supplies	83,532	1,728,497		1,812,029
Professional services		186,612		186,612
Capital outlay		125,377		125,377
Major repairs		199,046		199,046
Interagency transfers	696,762	93,638		790,400
Auxiliary program			707,825	707,825
<b>Total appropriated expenditures before adjustments</b>	<b>2,677,834</b>	<b>18,868,092</b>	<b>857,550</b>	<b>22,403,476</b>
System adjustments		(10,173)		(10,173)
<b>Total Appropriated Expenditures</b>	<b>2,677,834</b>	<b>18,857,919</b>	<b>857,550</b>	<b>22,393,303</b>
Revised Budget	2,781,755	19,127,276	1,210,640	23,119,671
<b>Variance Favorable (Unfavorable)</b>	<b>\$103,921</b>	<b>\$269,357</b>	<b>\$353,090</b>	<b>\$726,368</b>

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.

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

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$123,300,930		\$123,300,930	\$123,349,259	(\$48,329)
General fund - fees & self-generated	6,595,946		6,595,946	7,357,407	(761,461)
General fund - interagency transfers	179,666		179,666	10,382,098	(10,202,432)
2004 overcollection fund	2,613,286		2,613,286	2,717,867	(104,581)
<b>Total Appropriated Revenues</b>	<b>\$132,689,828</b>	<b>NONE</b>	<b>\$132,689,828</b>	<b>\$143,806,631</b>	<b>(\$11,116,803)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	LSP - INCARCERATION	LSP CANTEEN OPERATIONS	ACT 672 OF 06 EARLY RETIREMENT	TOTAL
Salaries	\$2,130,869	\$78,256,354	\$576,866		\$80,964,089
Other compensation	8,931	2,961,316			2,970,247
Related benefits	545,875	19,899,085	162,031		20,606,991
Travel & training	6,323	40,433			46,756
Operating services	5,076,008	1,747,050			6,823,058
Supplies	844,870	15,965,859			16,810,729
Professional services		1,900,648			1,900,648
Capital outlay		1,005,202			1,005,202
Major repairs		467,954			467,954
Interagency transfers	4,184,491	2,297,821			6,482,312
Auxiliary program			3,786,156		3,786,156
<b>Total appropriated expenditures before adjustments</b>	<b>12,797,367</b>	<b>124,541,722</b>	<b>4,525,053</b>	<b>NONE</b>	<b>141,864,142</b>
System adjustments		(7,396)			(7,396)
<b>Total Appropriated Expenditures</b>	<b>12,797,367</b>	<b>124,534,326</b>	<b>4,525,053</b>	<b>NONE</b>	<b>141,856,746</b>
Revised Budget	12,947,087	125,256,187	5,583,357	\$20,000	143,806,631
<b>Variance Favorable (Unfavorable)</b>	<b>\$149,720</b>	<b>\$721,861</b>	<b>\$1,058,304</b>	<b>\$20,000</b>	<b>\$1,949,885</b>

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.

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

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$25,002,038		\$25,002,038	\$25,022,670	(\$20,632)
General fund - fees & self-generated	1,970,300		1,970,300	1,891,277	79,023
General fund - interagency transfers	55,100		55,100	551,115	(496,015)
2004 overcollection fund	529,777		529,777	529,777	NONE
<b>Total Appropriated Revenues</b>	<b>\$27,557,215</b>	<b>NONE</b>	<b>\$27,557,215</b>	<b>\$27,994,839</b>	<b>(\$437,624)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	AVC - INCARCERATION	AVC CANTEEN OPERATIONS	TOTAL
Salaries	\$693,683	\$15,230,345	\$122,497	\$16,046,525
Other compensation		431,481		431,481
Related benefits	225,283	4,224,174	39,505	4,488,962
Travel & training	1,640	8,983		10,623
Operating services	1,067,298	295,551		1,362,849
Supplies	98,950	2,619,026		2,717,976
Professional services		187,140		187,140
Capital outlay		352,307		352,307
Major repairs		147,417		147,417
Interagency transfers	769,263	14,009		783,272
Auxiliary program			990,478	990,478
<b>Total Appropriated Expenditures</b>	<b>2,856,117</b>	<b>23,510,433</b>	<b>1,152,480</b>	<b>27,519,030</b>
Revised Budget	2,892,728	23,661,156	1,440,955	27,994,839
<b>Variance Favorable (Unfavorable)</b>	<b>\$36,611</b>	<b>\$150,723</b>	<b>\$288,475</b>	<b>\$475,809</b>

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Additional detail is available on request.

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

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$21,251,126		\$21,251,126	\$21,251,126	
General fund - fees & self-generated	1,527,962		1,527,962	1,569,654	(\$41,692)
General fund - interagency transfers	46,986		46,986	1,017,323	(970,337)
2004 overcollection fund	430,305		430,305	464,421	(34,116)
<b>Total Appropriated Revenues</b>	<b>\$23,256,379</b>	<b>NONE</b>	<b>\$23,256,379</b>	<b>\$24,302,524</b>	<b>(\$1,046,145)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	LCIW - INCARCERATION	LCIW CANTEEN OPERATIONS	TOTAL
Salaries	\$910,183	\$12,443,144	\$135,139	\$13,488,466
Other compensation		501,639		501,639
Related benefits	229,244	3,233,909	27,108	3,490,261
Travel & training	5,241	1,383		6,624
Operating services	327,401	467,198		794,599
Supplies	47,489	2,891,769		2,939,258
Professional services		356,877		356,877
Capital outlay		153,179		153,179
Major repairs		272,769		272,769
Interagency transfers	746,005	92,751		838,756
Auxiliary program			930,971	930,971
<b>Total appropriated expenditures before adjustments</b>	<b>2,265,563</b>	<b>20,414,618</b>	<b>1,093,218</b>	<b>23,773,399</b>
System adjustments	(9,631)	(16,399)		(26,030)
<b>Total Appropriated Expenditures</b>	<b>2,255,932</b>	<b>20,398,219</b>	<b>1,093,218</b>	<b>23,747,369</b>
<b>Revised Budget</b>	<b>2,287,534</b>	<b>20,695,463</b>	<b>1,319,527</b>	<b>24,302,524</b>
<b>Variance Favorable (Unfavorable)</b>	<b>\$31,602</b>	<b>\$297,244</b>	<b>\$226,309</b>	<b>\$555,155</b>

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.

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

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$17,374,980		\$17,374,980	\$17,435,530	(\$60,550)
General fund - fees & self-generated	95,502		95,502	124,782	(29,280)
General fund - interagency transfers	42,481		42,481	149,548	(107,067)
2004 overcollection fund	7,625		7,625	148,004	(140,379)
<b>Total Appropriated Revenues</b>	<b>\$17,520,588</b>	<b>NONE</b>	<b>\$17,520,588</b>	<b>\$17,857,864</b>	<b>(\$337,276)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	PURCHASE CORRECTIONS SERVICE	TOTAL
Operating services	\$52,210		\$52,210
Supplies	29,961		29,961
Other charges		\$17,283,308	17,283,308
Major repairs		7,625	7,625
Interagency transfers	193,453		193,453
<b>Total Appropriated Expenditures</b>	<b>275,624</b>	<b>17,290,933</b>	<b>17,566,557</b>
<b>Revised Budget</b>	<b>344,043</b>	<b>17,513,821</b>	<b>17,857,864</b>
<b>Variance Favorable (Unfavorable)</b>	<b>\$68,419</b>	<b>\$222,888</b>	<b>\$291,307</b>

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.

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

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$17,454,020		\$17,454,020	\$17,513,184	(\$59,164)
General fund - fees & self-generated	90,711		90,711	112,583	(21,872)
General fund - interagency transfers	45,209		45,209	122,958	(77,749)
2004 overcollection fund	106,200		106,200	148,004	(41,804)
<b>Total Appropriated Revenues</b>	<b>\$17,696,140</b>	<b>NONE</b>	<b>\$17,696,140</b>	<b>\$17,896,729</b>	<b>(\$200,589)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	PURCHASE CORRECTIONS SERVICE	TOTAL
Operating services	\$55,253		\$55,253
Supplies	27,755		27,755
Other charges		\$17,299,348	17,299,348
Capital outlay	343		343
Major repairs		106,200	106,200
Interagency transfers	241,588		241,588
<b>Total Appropriated Expenditures</b>	<b>324,939</b>	<b>17,405,548</b>	<b>17,730,487</b>
<b>Revised Budget</b>	<b>385,609</b>	<b>17,511,120</b>	<b>17,896,729</b>
<b>Variance Favorable (Unfavorable)</b>	<b>\$60,670</b>	<b>\$105,572</b>	<b>\$166,242</b>

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.

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

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$38,733,468		\$38,733,468	\$38,739,189	(\$5,721)
General fund - fees & self-generated	2,206,213		2,206,213	2,481,084	(274,871)
General fund - interagency transfers	1,218,308		1,218,308	2,320,812	(1,102,504)
2004 overcollection fund	399,388		399,388	412,038	(12,650)
<b>Total Appropriated Revenues</b>	<b>\$42,557,377</b>	<b>NONE</b>	<b>\$42,557,377</b>	<b>\$43,953,123</b>	<b>(\$1,395,746)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	DCI - INCARCERATION	DCI CANTEEN OPERATIONS	TOTAL
Salaries	\$895,469	\$23,708,106	\$176,612	\$24,780,187
Other compensation		1,259,537		1,259,537
Related benefits	301,332	6,561,680	58,283	6,921,295
Travel & training	2,268	8,948		11,216
Operating services	728,592	462,640		1,191,232
Supplies	24,481	3,643,772		3,668,253
Professional services		2,467,918		2,467,918
Capital outlay		297,114		297,114
Major repairs		207,913		207,913
Interagency transfers	1,403,863	113,346		1,517,209
Auxiliary program			977,162	977,162
<b>Total appropriated expenditures before adjustments</b>	<b>3,356,005</b>	<b>38,730,974</b>	<b>1,212,057</b>	<b>43,299,036</b>
System adjustments		(65)		(65)
<b>Total Appropriated Expenditures</b>	<b>3,356,005</b>	<b>38,730,909</b>	<b>1,212,057</b>	<b>43,298,971</b>
<b>Revised Budget</b>	<b>3,374,149</b>	<b>38,886,825</b>	<b>1,692,149</b>	<b>43,953,123</b>
<b>Variance Favorable (Unfavorable)</b>	<b>\$18,144</b>	<b>\$155,916</b>	<b>\$480,092</b>	<b>\$654,152</b>

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.

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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, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$9,952,283		\$9,952,283	\$9,952,283	
General fund - fees & self-generated	1,182,300		1,182,300	1,298,582	(\$116,282)
General fund - interagency transfers	272,613		272,613	485,683	(213,070)
2004 overcollection fund	104,677		104,677	104,677	
<b>Total Appropriated Revenues</b>	<b>\$11,511,873</b>	<b>NONE</b>	<b>\$11,511,873</b>	<b>\$11,841,225</b>	<b>(\$329,352)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	WTF-N INCARCERATION	WTF-N CANTEEN OPERATIONS	TOTAL
Salaries	\$495,873	\$6,196,496	\$33,913	\$6,726,282
Other compensation		145,636	21,756	167,392
Related benefits	151,256	1,821,213	12,259	1,984,728
Travel & training	506	6,768		7,274
Operating services	453,471	66,607		520,078
Supplies	21,189	1,340,208		1,361,397
Professional services		120,054		120,054
Capital outlay		79,099		79,099
Major repairs		25,228		25,228
Interagency transfers	162,842	30,405	13,363	206,610
Auxiliary program			436,900	436,900
<b>Total appropriated expenditures before adjustments</b>	<b>1,285,137</b>	<b>9,831,714</b>	<b>518,191</b>	<b>11,635,042</b>
System adjustments		(1,192)		(1,192)
<b>Total Appropriated Expenditures</b>	<b>1,285,137</b>	<b>9,830,522</b>	<b>518,191</b>	<b>11,633,850</b>
<b>Revised Budget</b>	<b>1,303,603</b>	<b>9,882,562</b>	<b>655,060</b>	<b>11,841,225</b>
<b>Variance Favorable (Unfavorable)</b>	<b>\$18,466</b>	<b>\$52,040</b>	<b>\$136,869</b>	<b>\$207,375</b>

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.

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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, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$55,514,266		\$55,514,266	\$55,516,105	(\$1,839)
General fund - fees & self-generated	3,034,280		3,034,280	2,632,479	401,801
General fund - interagency transfers	212,520		212,520	2,526,171	(2,313,651)
2004 overcollection fund	1,311,277		1,311,277	1,461,588	(150,311)
<b>Total Appropriated Revenues</b>	<b>\$60,072,343</b>	<b>NONE</b>	<b>\$60,072,343</b>	<b>\$62,136,343</b>	<b>(\$2,064,000)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	HUNT - INCARCERATION	HUNT CANTEEN OPERATIONS	TOTAL
Salaries	\$1,094,540	\$34,702,037	\$216,976	\$36,013,553
Other compensation	12,123	429,911		442,034
Related benefits	329,798	8,653,166	65,388	9,048,352
Travel & training	3,888	8,277		12,165
Operating services	2,655,435	934,002		3,589,437
Supplies	83,617	6,687,713		6,771,330
Professional services		534,829		534,829
Capital outlay		821,911		821,911
Major repairs		822,748		822,748
Interagency transfers	1,646,209	40,203		1,686,412
Auxiliary program			1,374,264	1,374,264
<b>Total appropriated expenditures before adjustments</b>	<b>5,825,610</b>	<b>53,634,797</b>	<b>1,656,628</b>	<b>61,117,035</b>
System adjustments		(27,309)		(27,309)
<b>Total Appropriated Expenditures</b>	<b>5,825,610</b>	<b>53,607,488</b>	<b>1,656,628</b>	<b>61,089,726</b>
Revised Budget	6,136,469	54,006,930	1,992,944	62,136,343
<b>Variance Favorable (Unfavorable)</b>	<b>\$310,859</b>	<b>\$399,442</b>	<b>\$336,316</b>	<b>\$1,046,617</b>

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**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, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$51,623,532		\$51,623,532	\$51,628,676	(\$5,144)
General fund - fees & self-generated	2,585,623		2,585,623	2,580,837	4,786
General fund - interagency transfers	1,699,600		1,699,600	3,336,417	(1,636,817)
2004 overcollection fund	697,368		697,368	942,039	(244,671)
<b>Total Appropriated Revenues</b>	<b>\$56,606,123</b>	<b>NONE</b>	<b>\$56,606,123</b>	<b>\$58,487,969</b>	<b>(\$1,881,846)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	DWCC - INCARCERATION	FORCHT-WADE CORRECTIONAL CENTER	STEVE HOYLE REHABILITATION CENTER	DWCC CANTEEN OPERATIONS	TOTAL
Salaries	\$896,185	\$16,967,645	\$9,315,112	\$4,100,324	\$169,192	\$31,448,458
Other compensation		425,145	401,716	112,346	17,508	956,715
Related benefits	270,013	4,326,685	2,425,559	934,014	45,887	8,002,158
Travel & training	6,320	12,179	13,823	4,946		37,268
Operating services	832,098	249,024	674,229	608,954		2,364,305
Supplies	65,443	3,825,581	2,423,804	684,829		6,999,657
Professional services		113,336	293,593	6,654		413,583
Other charges				2,211,976		2,211,976
Capital outlay		248,533	111,356	21,052		380,941
Major repairs		198,853	28,679			227,532
Interagency transfers	1,099,166	68,353	181,114	593,445		1,942,078
Auxiliary program					1,221,207	1,221,207
<b>Total appropriated expenditures before adjustments</b>	<b>3,169,225</b>	<b>26,435,334</b>	<b>15,868,985</b>	<b>9,278,540</b>	<b>1,453,794</b>	<b>56,205,878</b>
System adjustments		(28,999)	(345)		(2,976)	(32,320)
<b>Total Appropriated Expenditures</b>	<b>3,169,225</b>	<b>26,406,335</b>	<b>15,868,640</b>	<b>9,278,540</b>	<b>1,450,818</b>	<b>56,173,558</b>
Revised Budget	3,196,447	27,156,882	16,101,651	10,060,353	1,972,636	58,487,969
<b>Variance Favorable (Unfavorable)</b>	<b>\$27,222</b>	<b>\$750,547</b>	<b>\$233,011</b>	<b>\$781,813</b>	<b>\$521,818</b>	<b>\$2,314,411</b>

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

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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, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$45,715,905		\$45,715,905	\$45,873,653	(\$157,748)
General fund - fees & self-generated	21,425,173		21,425,173	17,162,071	4,263,102
General fund - interagency transfers	408,623		408,623	2,523,993	(2,115,370)
Sex Offender Registry Technology Fund	54,000		54,000	54,000	
2004 overcollection fund	323,278		323,278	364,942	(41,664)
<b>Total Appropriated Revenues</b>	<b>\$67,926,979</b>	<b>NONE</b>	<b>\$67,926,979</b>	<b>\$65,978,659</b>	<b>\$1,948,320</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION & SUPPORT	FIELD SERVICES	TOTAL
Salaries	\$1,819,065	\$38,609,548	\$40,428,613
Other compensation	23,163	549,205	572,368
Related benefits	473,932	10,536,355	11,010,287
Travel & training	7,690	238,222	245,912
Operating services	58,474	2,779,709	2,838,183
Supplies	41,306	2,509,499	2,550,805
Professional services		1,549,925	1,549,925
Capital outlay		1,833,762	1,833,762
Interagency transfers	1,452,443	1,198,864	2,651,307
<b>Total appropriated expenditures before adjustments</b>	<b>3,876,073</b>	<b>59,805,089</b>	<b>63,681,162</b>
<b>System adjustments</b>		<b>(12,234)</b>	<b>(12,234)</b>
<b>Total Appropriated Expenditures</b>	<b>3,876,073</b>	<b>59,792,855</b>	<b>63,668,928</b>
<b>Revised Budget</b>	<b>4,059,641</b>	<b>61,919,018</b>	<b>65,978,659</b>
<b>Variance Favorable (Unfavorable)</b>	<b>\$183,568</b>	<b>\$2,126,163</b>	<b>\$2,309,731</b>

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

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

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$25,832,077		\$25,832,077	\$25,832,078	(\$1)
General fund - fees & self-generated	1,469,286		1,469,286	1,531,650	(62,364)
General fund - interagency transfers	120,781		120,781	574,416	(453,635)
2004 overcollection fund	529,267		529,267	646,617	(117,350)
<b>Total Appropriated Revenues</b>	<b>\$27,951,411</b>	<b>NONE</b>	<b>\$27,951,411</b>	<b>\$28,584,761</b>	<b>(\$633,350)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATION	WCI - INCARCERATION	WCI CANTEEN OPERATIONS	TOTAL
Salaries	\$817,673	\$15,358,813	\$145,104	\$16,321,590
Other compensation		486,612		486,612
Related benefits	197,650	4,240,277	28,197	4,466,124
Travel & training	5,651	8,227		13,878
Operating services	688,488	235,467		923,955
Supplies	36,078	3,018,444		3,054,522
Professional services		139,285		139,285
Capital outlay		247,022		247,022
Major repairs		308,098		308,098
Interagency transfers	1,376,284	46,546		1,422,830
Auxiliary program			767,264	767,264
<b>Total appropriated expenditures before adjustments</b>	<b>3,121,824</b>	<b>24,088,791</b>	<b>940,565</b>	<b>28,151,180</b>
System adjustments		(1,386)		(1,386)
<b>Total Appropriated Expenditures</b>	<b>3,121,824</b>	<b>24,087,405</b>	<b>940,565</b>	<b>28,149,794</b>
<b>Revised Budget</b>	<b>3,181,788</b>	<b>24,327,360</b>	<b>1,075,613</b>	<b>28,584,761</b>
<b>Variance Favorable (Unfavorable)</b>	<b>\$59,964</b>	<b>\$239,955</b>	<b>\$135,048</b>	<b>\$434,967</b>

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

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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, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General fund - direct	\$160,297,468		\$160,297,468	\$160,392,409	(\$94,941)
Overcollections fund	4,457,374		4,457,374	4,457,374	
<b>Total Appropriated Revenues</b>	<b>\$164,754,842</b>	<b>NONE</b>	<b>\$164,754,842</b>	<b>\$164,849,783</b>	<b>(\$94,941)</b>

**APPROPRIATED EXPENDITURES:**

	LOCAL HOUSING OF ADULT OFFENDER	ADULT WORK RELEASE	TOTAL
Other charges	\$142,420,697	\$22,334,144	\$164,754,841
Total appropriated expenditures before adjustments	142,420,697	22,334,144	164,754,841
System adjustments	(174)		(174)
<b>Total Appropriated Expenditures</b>	<b>142,420,523</b>	<b>22,334,144</b>	<b>164,754,667</b>
Revised Budget	142,420,697	22,429,086	164,849,783
<b>Variance Favorable (Unfavorable)</b>	<b>\$174</b>	<b>\$94,942</b>	<b>\$95,116</b>

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

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UNAUDITED

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

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**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	\$2,283,125		\$2,283,125	\$2,575,951	(\$292,826)
Overcollections fund	9,865,275		9,865,275	9,865,275	
Total Appropriated Revenues	<u>\$12,148,400</u>	<u>NONE</u>	<u>\$12,148,400</u>	<u>\$12,441,226</u>	<u>(\$292,826)</u>

**APPROPRIATED EXPENDITURES:**

	<u>DEBT SERVICE</u>
Debt services	<u>\$12,148,400</u>
Total Appropriated Expenditures	12,148,400
Revised Budget	<u>12,441,226</u>
Variance Favorable (Unfavorable)	<u>\$292,826</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.

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