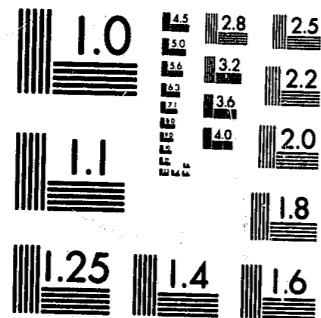


National Criminal Justice Reference Service



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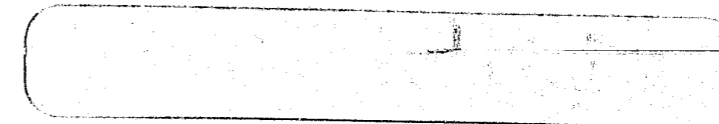
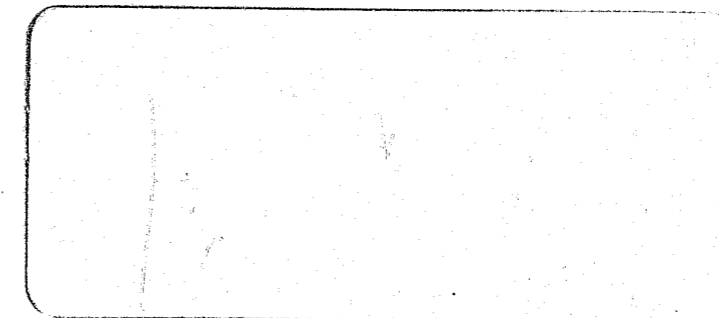
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Points of view or opinions stated in this document are those of the author(s) and do not represent the official position or policies of the U. S. Department of Justice.

National Institute of Justice
United States Department of Justice
Washington, D. C. 20531

Date Filmed

2/23/81



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GEORGE L. ATKINS
AUDITOR OF PUBLIC ACCOUNTS

NCJRS

MAR 7 1980

ACQUISITIONS

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

FISCAL YEARS ENDED
JUNE 30, 1975 AND JUNE 30, 1976

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COMMONWEALTH OF KENTUCKY
AUDITOR OF PUBLIC ACCOUNTS
FRANKFORT, KENTUCKY 40601

GEORGE L. ATKINS
AUDITOR

ROOM 170, CAPITOL ANNEX
502-564-4226

August 19, 1977

To The People of Kentucky

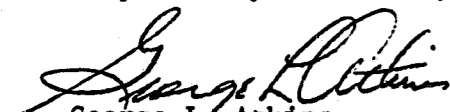
Honorable Julian M. Carroll, Governor
Commonwealth of Kentucky
Frankfort, Kentucky

Honorable John L. Smith, Secretary
Kentucky Department of Justice
Frankfort, Kentucky

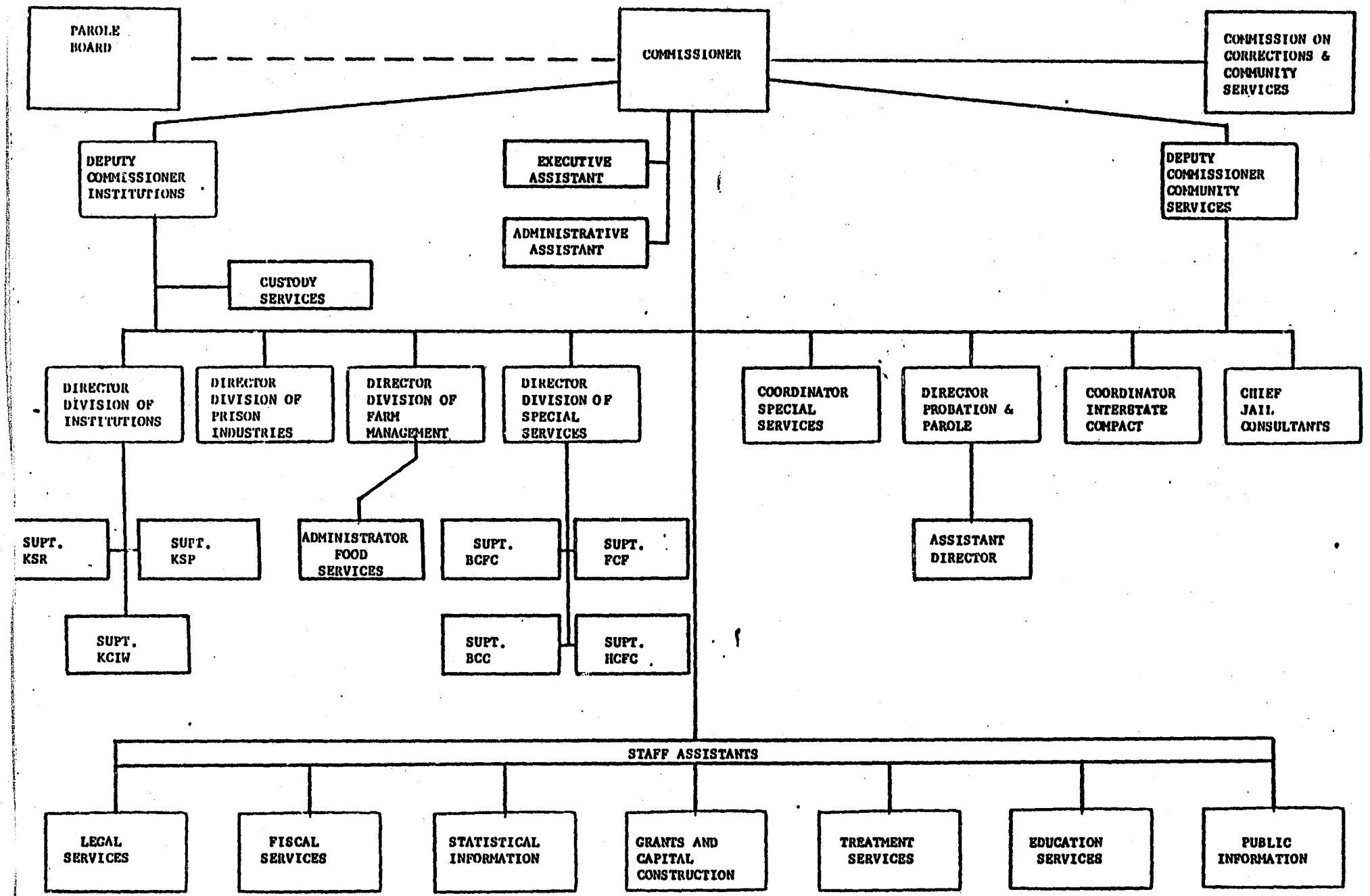
In compliance with KRS 43.050 (2)(a), we have examined the statements of receipts and disbursements of the Kentucky Department of Justice, Bureau of Corrections for fiscal years ended June 30, 1975 and June 30, 1976 and submit herewith our report. The scope of our review did not include Prison Industries, nor the non-profit canteens operated by the correctional facilities. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned statements present fairly the receipts and disbursements of the Bureau of Corrections, except for Prison Industries and the non-profit canteens which were not audited and are not included herein, for the fiscal years ended June 30, 1975 and 1976, in conformity with generally accepted accounting principles.

Respectfully submitted,


George L. Atkins
Auditor of Public Accounts

BUREAU OF CORRECTIONS ORGANIZATION CHART



COMMENTS AND RECOMMENDATIONSIntroduction

The Bureau of Corrections operated seven correctional facilities during our audit period: Kentucky State Penitentiary - maximum security; Kentucky State Reformatory and Kentucky Correctional Institute for Women - medium security; and Frenchburg Correctional Facility, Blackburn Correctional Complex, Bell County Forestry Camp and Harlan County Forestry Camp - all minimum security. In addition, the Bureau supervised two clearinghouses for ex-offenders, three adult half-way houses and through Probation and Parole, operated 56 probation and parole offices.

In fiscal year 1977, four additional minimum security facilities were opened. These are the Daniel Boone Correctional Center, Frankfort Farm Dormitory, Western Kentucky Correctional Farm Center and the Roederer Farm Center.

Allocation of Costs

Accounting data relating to the Bureau of Corrections is maintained by Justice - Division of Administrative Services, the Division of Institutions Farm Management, Division of Personnel, Director of Education and the individual institution. The Division of Administrative Services acts as the central accounting unit for Corrections. The information provided by Administrative Services does not reflect the total cost of operating an individual institution or some programs. This is a result of not allocating costs common to those institutions or programs. An example of this is expenditures made through Farm Management and Education Title I for each institution but not reflected as a cost of operating that institution. The costs of the educational materials provided and farm items should be included in the total cost of operating an institution and the support of its residents. In order to determine the total cost of operating either the Louisville Clearinghouse, Lexington Clearinghouse or the Jail Consultants Program, expenditure of \$109,124 made through the Probation and Parole Supplement to Federal Projects grant must be allocated to these three programs.

Total cost of operating a facility or project is necessary budget information. Statements or reports should be made that accurately reflect this. We recommend that the Bureau of Corrections, through either the Division of Institutions or Administrative Services, maintain records of direct charges for each institution and project. In addition, for budgetary and program evaluation purposes, we recommend that total cost information be maintained by allocating all multi-program costs.

Agency Response

Although all costs are not directly allocated to an institution (Example: Farms and Education), current internal accounting procedures are such that the costs associated with any organizational unit of the Bureau can be easily allocated to a specific institution.

COMMENTS AND RECOMMENDATIONS (Cont.)Agency Response (Cont.)

The Bureau of Corrections subsequent to the audit period which this report covers, has completely reorganized and is more completely accountable due to line-item budgeting and improved internal accounting controls and procedures. Again, the total cost of operating an institution can easily be determined by a quick review of internal accounting records.

Purchase Procedures

There was a noticeable improvement in the area of purchasing during our audit period. However, one weakness remains. Persons other than those actually receiving merchandise are signing the purchase orders as receiver, or a signature stamp is used. The certification states that "the items described above were received and inspected by me: that the quantities were as stated; and that the condition was satisfactory except as otherwise noted."

We recommend that the person receiving merchandise inspect and sign for that merchandise. No signature stamp should be used.

Agency Response

As a general rule, persons receiving merchandise at the Bureau institutions or in Central Office, are signing as receiver. If they do not sign the payment document, the invoice must be initialed or signed by a designated individual before actual processing of a payment document occurs. Internal regulations relative to receiving merchandise will be forthcoming.

Inventory and Insurance

During the period audited there was inadequate control over personal property. There were no written inventory policies within the Bureau of Corrections except the general policy included in the EDFA Management Manual. Physical inventories were not taken annually, and the inventory reports included items scrapped or traded and omitted some purchases. Purchases made through Farm Management or Education Title I for a particular institution usually did not appear on that institution's inventory and in cases could not be located at the institution.

An inventory officer was appointed in the 1977 fiscal year. The new officer, working with the institutions and project directors, developed a inventory reporting system. This includes guidelines for the physical taking of inventory, updating of that inventory, and procedures for retirement, trade-in and sale.

We commend the Bureau for its action in the area of personal property inventory. Application of the new inventory system should provide adequate controls. However, additional procedures may be needed for Blackburn Correctional Complex, which for the period of our audit, had federal funding and had federal grant requirements to meet as well as state requirements.

COMMENTS AND RECOMMENDATIONS (Cont.)

Inventory and Insurance (Cont.)

The real property inventory is controlled through EDFA, Bureau of Public Properties. This inventory was not always accurate as buildings had been destroyed by fire or razed as obsolete, yet were still carried on inventory and in some cases were still being insured. Correction's insurance coverage, in most cases, was based on funds available to pay premiums rather than asset value. Insuring nonexistent property or obsolete property reduces those funds available.

Real property is included in the new inventory system. The inventory officer is working to update the buildings inventory, which will in turn prevent insuring obsolete or nonexistent buildings. We recommend that the inventory officer be responsible for determining current inventory value and adjusting insurance coverage accordingly.

Agency Response

The equipment purchased with federal funds at Blackburn is included and identified as federal on our current inventory which is maintained by the Property Officer assigned to the Division of Administrative Services.

The Bureau, through the Division of Administrative Services, is currently evaluating its entire real property inventory and the amount of insurance coverage carried. Recommendations should be forthcoming in the near future.

On Site Institution/Facility Review

The balance of our comments relate to specific areas covered at each institution or facility.

Accounting Controls

The overall system of accounting control appeared to be adequate although the degree of control varied by institution. Two facilities warrant comment.

For the fiscal year 1975, Blackburn was operated with Law Enforcement Assistance Administration (LEAA) funds. Blackburn's financial records for fiscal year 1975 could not be reconciled to the Executive Department for Finance and Administration (EDFA) records, nor to quarterly financial reports filed for LEAA. The business manager stated that this was due in part to the way funds were allotted to the institution. For fiscal year 1976, Blackburn had both general fund monies and LEAA grant funds. EDFA records could be reconciled to Blackburn's ledger but not to the grant reports. Not all grant reports were available.

We recommend that Blackburn establish a system of record keeping that would assure that financial information as reported on the federal grant reports reconciles with its ledger and that proper documentation be maintained to support quarterly grant reports and the ledgers.

COMMENTS AND RECOMMENDATIONS (Cont.)

Accounting Controls (Cont.)

Bell County's ledger does not agree with the EDFA records. The ledger is reconciled each month to EDFA but correcting entries are made on the EDFA computer print outs as notations only. No corrections are made in the ledger. It is difficult to determine correct cost figures without using both the ledger and the EDFA print outs.

We recommend that Bell County continue the reconciliations of the ledger and EDFA print outs on a monthly basis. Appropriate and necessary adjustments and changes should be made in its ledger.

Agency Response

Federal funding for Blackburn no longer exists and during the audit period, a new business manager was installed. The Bureau feels that Blackburn's accounting records and controls are now some of the best in the system. Bell County's accounting controls will be strengthened upon recommendation from Central Office.

Warden's Cash Sales - Superintendent's Fund

Each institution or facility has a cash fund titled either the Warden's Cash Sales or Superintendent's Fund. The deposits include reimbursements for personal telephone calls, sale of employee meal tickets and other miscellaneous receipts. These funds act as temporary deposit accounts. Each month or at least quarterly the monies on deposit are forwarded to the general fund.

Both the Reformatory and Penitentiary deposit only cash collections. Checks received are forwarded to the State Treasurer with a bank check for the amount of cash on deposit. The accounts should have a zero balance after the collections are forwarded. However, the Reformatory maintains a balance of \$221.45. The Chief Clerk states this may be part of the outage in the Prisoner's Fund resulting from an incorrect deposit. Neither the Reformatory's nor the Penitentiary's total collections were easily determinable.

There was no supporting documentation for the Penitentiary's collections. Records showing total telephone calls reimbursed or other miscellaneous receipts had been discarded. We recommend that the Penitentiary maintain a record of actual receipts and that supporting documentation be retained until audited.

We recommend that the Reformatory, upon Central Office approval, transfer the overage to the Prisoner's Fund to cover the outage. The remaining balance should then be remitted to the State.

In addition, as a control feature, we recommend that both facilities deposit all monies, both cash and check, in the bank and issue one check to the State Treasurer.

The degree of control over reimbursement for personal telephone calls and sales of meal tickets varied by institution. Neither Frenchburg nor Harlan County Forestry Camp maintained a telephone log and few personal calls are being reimbursed. We recommend that uniform procedures for personal telephone calls and the sale of meal tickets be established for all institutions.

Warden's Cash Sales - Superintendent's Fund (Cont.)Agency Response

This area is under review by Bureau employees and system-wide regulations based on the audit recommendations will be forthcoming.

Inmate Pay

Inmate employment and pay procedures need review at all institutions. There was little uniformity among the institutions relative to pay scales and job assignments. Two institutions warranting specific comment are Kentucky State Reformatory and Kentucky Correctional Institute for Women.

The Reformatory has an established pay scale and a quota system for determining who works at what pay rate, but this policy is not enforced. The supervisors determine actual pay rates and pay procedures. Some residents are allowed overtime and partial days pay. There was no written authorization for this practice.

We recommend that the Reformatory adhere to the established pay scale and quota system and discontinue partial day and overtime payments. Changes in an individual resident pay rate should be made by the Reclassification Committee in order to prevent any bias in the pay process.

When a resident is released the Chief Clerk computes his state pay due based on oral information provided by the supervisor. The actual pay due may differ at the end of the month when time cards are submitted. We recommend that the supervisor, prior to the resident's release, forward the time cards to the Chief Clerk. The time posted to the cards should be the basis for computing pay.

The Kentucky Correctional Institute for Women (KCIW) has no written policy or procedure for determining inmate pay. The Classification Committee and Prisoners Earnings Committee have been designated as responsible for determining job classifications and pay scales. We determined that a verbal pay policy exists, but it is not adhered to.

Each pay period those assigned to prepare the payroll meet, evaluate each resident and determine their pay for the current month. This causes a fluctuation in pay for both an individual and the job performed.

KCIW is in the process of reviewing its current procedures with intent to improve the system. We recommend that the Review Committee, with the aid of the Central Office, develop a standard pay scale and procedure.

Agency Response

The Bureau has designed and implemented a system-wide inmate pay system. Pay scales and job assignments are consistent Bureau-wide.

Prisoner's Fund - Inmate Accounts

Each institution or facility has an account which serves as a resident bank account. Monies received through gifts, earnings, pensions or any other form is deposited in the bank.

Prisoner's Fund - Inmate Accounts (Cont.)

Each facility maintains control and subsidiary ledgers. The overall internal control system for the resident accounts was good. Although some practices warrant comment, each facility made an effort to have correct records in this area.

The Reformatory does not make daily deposits. Money remains in the safe for as long as a week. There is no established change fund. When a resident is released, he is paid the balance in his account from the day's cash receipts. We recommend that the deposits be made intact daily and that a change fund of a specific amount be established to pay residents' balance due upon release.

In addition to the control and subsidiary ledger, the Reformatory uses a cash control ledger. The cash control and control ledger balances do not agree with the subsidiary balance. We recommend that the subsidiary ledger be reconciled and the control ledger be adjusted to agree with the subsidiary ledger. The cash control record should be adjusted to the subsidiary ledger with the overage noted in the Warden's Cash Sales account. Periodic reconciliations of the three ledgers should be made.

At KCIW one employee (the Chief Clerk) is in charge of inmate accounts. His duties include recording all transactions, selling canteen cards to residents and crediting their accounts, making deposits, reconciliations and financial statements. Vesting this much authority and responsibility in one person weakens internal control. Therefore, we recommend that KCIW separate the receiving and recording duties as much as possible by using existing personnel. Also, reconciliations and other control checks should be made periodically by personnel not involved in the day-to-day transactions.

Another weakness encountered in our audit concerned checks made payable to cash. The Penitentiary cashes employees' personal checks made payable to cash from inmate accounts. There is no written authority or policy for this practice. We recommend that a written policy on cashing employee checks be formulated and that it require employee's personal checks be made payable to the Prisoner's Fund/Inmate Account rather than to cash.

At the Harlan County Forestry Camp a change fund has been established from inmate funds. When the fund is depleted, a check drawn payable to cash is issued. It is endorsed by rubber stamp and cashed by a correctional officer at the local bank. To strengthen internal control we recommend that such checks be made payable to the Custodian of the fund.

Bell County residents receive most of their money, other than from working, through the mail. The employee opening the mail prepares a list showing the resident's name, amount and type of receipt (i.e. cash, check or money order). Each resident is notified and upon his signature is given his money to take to the Business Office. He may retain up to \$20. A copy of the listing is forwarded to the Business Manager. He compares the listing to the amount he received and deposited to their account.

Prisoner's Fund - Inmate Accounts (Cont.)

Permitting each resident to transmit his money to the Business Office weakens internal control. We recommend that all monies received be transmitted intact to the Business Office, checked against the listing and posted to each account. Residents should then be allowed to make their withdrawal.

Agency Response

The Bureau realizes there are inconsistencies in accounting for inmate funds throughout the system. Each institution is unique in its own way, especially in accounting for inmate funds and improvements can certainly be made. The Bureau will look at all inmate fund accounting and will develop policy to be consistent audit recommendations.

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

STATEMENT OF RECEIPTS AND DISBURSEMENTS - ALL FUNDS

	For Fiscal Year Ended	
	June 30, 1976	June 30, 1975
Balance Forwarded	\$ 445,550	\$ 1,052,972
Adjustment*	9,043	
Adjusted Balance	\$ 454,593	\$ 1,052,972
<u>Receipts</u>		
Regular Legislative Appropriation	14,581,210	13,368,620
General Contingency Fund Supplemental Appropriation	1,010,500	525,569
Governor's Contingency Fund Grant		4,000
Revenue Receipts	228,072	209,590
Non Revenue Receipts	365,974	106,874
Transfers and Adjustments	1,604,611	2,666,580
Total Funds Available	\$18,244,960	\$17,934,205
<u>Disbursements</u>		
Personal Services	\$11,941,760	\$10,863,796
Current Operating	5,541,004	5,998,711
Capital Outlay	381,735	564,207
Total Disbursements	\$17,864,499	\$17,426,714
Ending Balance	\$ 380,461	\$ 507,491
<u>Analysis of Ending Balance</u>		
Lapsed to Surplus	\$ 106,844	\$ 61,941
Forwarded to Next Fiscal Year	273,617	445,550
Total	\$ 380,461	\$ 507,491

*Amount per Executive Department for Finance and Administration representing reimbursement of old year expenditures.

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY FUND

For Fiscal Year Ended June 30, 1976

	General Fund	Agency Fund	Federal Fund	Trust & Revolving Fund	Total
Balance - July 1, 1975					
Adjustments*	\$	\$	\$ 329,907	\$ 115,643	\$ 445,550
			9,043		9,043
Adjusted Balance	\$	\$	\$ 338,950	\$ 115,643	\$ 454,593
<u>Receipts</u>					
Regular Legislative Appropriation	14,581,210				14,581,210
General Contingency Fund Supplemental Appropriation	1,010,500				1,010,500
Revenue Receipts		228,072			228,072
Non Revenue Receipts		529	313,377	52,068	365,974
Transfers and Adjustments			1,604,611		1,604,611
Total Funds Available	<u>\$15,591,710</u>	<u>\$228,601</u>	<u>\$2,256,938</u>	<u>\$ 167,711</u>	<u>\$18,244,960</u>
<u>Disbursements</u>					
Personal Services	\$10,315,301	\$ 129	\$1,626,330	\$	\$11,941,760
Current Operating	5,030,372	220,420	177,377	112,835	5,541,004
Capital Outlay	139,193	3,208	222,068	17,266	381,735
Total Disbursements	<u>\$15,484,866</u>	<u>\$223,757</u>	<u>\$2,025,775</u>	<u>\$ 130,101</u>	<u>\$17,864,499</u>
Balance - June 30, 1976	\$ 106,844	\$ 4,844	\$ 231,163	\$ 37,610	\$ 380,461
<u>Analysis of Ending Balance</u>					
Lapsed to Surplus	\$ 106,844	\$	\$	\$	\$ 106,844
Forwarded to Next Fiscal Year		4,844	231,163	37,610	273,617
Total	<u>\$ 106,844</u>	<u>\$ 4,844</u>	<u>\$ 231,163</u>	<u>\$ 37,610</u>	<u>\$ 380,461</u>

*Reimbursement of prior year expenses.

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY FUND

For Fiscal Year Ended June 30, 1975

	<u>Operating Fund</u>	<u>Trust and Revolving Fund</u>	<u>Total</u>
Balance - July 1, 1974	\$ 1,029,056	\$ 23,916	\$ 1,052,972
<u>Receipts</u>			
Regular Legislative Appropriation	13,368,620		13,368,620
General Contingency Fund Supplemental Appropriation	525,569		525,569
Governor's Contingency Fund Grant	4,000		4,000
Revenue Receipts	209,590		209,590
Non Revenue Receipts	913	105,961	106,874
Transfers and Adjustments	<u>2,666,580</u>		<u>2,666,580</u>
Total Funds Available	<u>\$17,804,328</u>	<u>\$ 129,877</u>	<u>\$17,934,205</u>
<u>Disbursements</u>			
Personal Services	\$10,863,796	\$	\$10,863,796
Current Operating	5,986,707	12,004	5,998,711
Capital Outlay	<u>561,977</u>	<u>2,230</u>	<u>564,207</u>
Total Disbursements	<u>\$17,412,480</u>	<u>\$ 14,234</u>	<u>\$17,426,714</u>
Balance - June 30, 1975	<u>\$ 391,848</u>	<u>\$ 115,643</u>	<u>\$ 507,491</u>
<u>Analysis of Ending Balance</u>			
Lapsed to Surplus	\$ 61,941	\$	\$ 61,941
Forwarded to Next Fiscal Year	<u>329,907</u>	<u>115,643</u>	<u>445,550</u>
Total	<u>\$ 391,848</u>	<u>\$ 115,643</u>	<u>\$ 507,491</u>

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM

GENERAL FUND

For Fiscal Year Ended June 30, 1976

	Executive Policy and Management	Research and Planning	Legal Services	Security	Inmate Support	Skill Development
Receipts						
Regular Legislative Appropriation	\$ 407,100	\$ 2,000	\$ 26,680	\$ 5,887,569	\$ 3,106,361	\$ 1,263,700
General Contingency Fund Supplemental Appropriation	2,400			586,500	421,600	
Total Funds Available	\$ 409,500	\$ 2,000	\$ 26,680	\$ 6,474,069	\$ 3,527,961	\$ 1,263,700
Disbursements						
Personal Services:						
Payroll Salaries	\$ 266,961	\$	\$ 7,177	\$ 5,658,726	\$ 455,966	\$ 846,380
Prison Labor Allowances				(2,447)	200,442	
Contracted Personal and Consulting Services			18,000	6,330	60,890	5,058
Occasional Labor and Related Services	450					
Employee Training Expense	432			1,401		
Life Insurance for Employees	5,676			12,181		30
Total Personal Services	\$ 273,519	\$	\$ 25,177	\$ 5,676,191	\$ 717,298	\$ 851,468
Current Operating:						
Office and Overhead	\$	\$	\$	\$	\$	\$ 2,321
Postage, Freight and Express	1,042			6,068	1,186	2,342
Telephone and Telegraph	61,454			18,440	67,238	1,200
Care and Support				14,243	285,116	1,418
Travel (In-State Only)	20,756		531	28,979	8,369	11,417
Printing and Advertising	2,896			442	30	103
Utility Bills				75,628	481,994	12,206
Maintenance of Vehicles and Equipment	1,002			49,484	8,626	4,169
Maintenance of Buildings and Grounds	46			126,163	20,508	5,225
Laundry and Cleaning	319				7	
Out-of-State Travel Expenses	1,409			2,680	106	3,675
Office Supplies	3,685			6,832	631	20,493
Food Products	1,664			5,584	738,981	692
Feeds						
Motor Fuels	3,544			59,916	15,390	5,872
Heating Fuels				11,769	525,092	2,228
Clothing & Personal Supplies				42,842	178,979	
Janitor's Supplies				21,482	79,361	9,931
Medical Supplies				2,417	117,175	398
Chemicals and Laboratory Supplies				973	657	67

KENTUCKY DEPARTMENT FOR JUSTICE
 BUREAU OF CORRECTIONS
 STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
 GENERAL FUND
 For Fiscal Year Ended June 30, 1976

Page 5

Schedule 4
 (Continued)

Disbursements (Cont.)

Current Operating: (Cont.)

	Executive Policy and Management	Research and Planning	Legal Services	Security	Inmate Support	Skill Development
Commerical Supplies	\$ 98			\$ 2,482	\$ 1,508	\$
Household and Kitchen Supplies				4,456	41,287	2,850
Recreational, Athletic, Theatrical and Musical Supplies				79	276	769
Classroom Supplies				32	26	11,672
Agricultural and Botanical Supplies				9	38	8
Firearms and Ammunition				682	30	
Furniture, Fixtures and Office Equipment	1,643			2,283	4,209	1,072
Machinery and Implements	62			609	36	
Instruments and Apparatus				291	223	
Filing Fees and Court Costs						146
Library Books			187			
Rental of Buildings (Non-State Owned)	15,632					736
Rental of Equipment	7,983			4,726	1,557	7,002
Insurance	3,965			231,589	108,701	9,580
Bonds	38					
Contributions and Pensions				200	33,529	9,261
Rewards				600		100
Prior Year Claims					5,010	
Judgments	96					
Dues	164			202	240	
Inter-Fund Transfer					10,000	255,550
Subscriptions	1,035			594	227	350
Miscellaneous	5,781		669	6,172	3,198	3,180
Vocational Rehabilitation						342
Photographic and Related Supplies	148			2,047	173	512
Copy Machine Rental				7,750	1,614	965
Data Processing Supplies					30	8,945
Total Current Operating	\$ 134,462	\$	\$ 1,387	\$ 738,745	\$ 2,741,358	\$ 396,797
Capital Outlay:						
Furniture, Fixtures and Office Equipment				\$ 6,509	\$ 10,248	\$ 1,389
Livestock						
Machinery and Implements						1,053
Instruments and Apparatus				17,390		4,944
Motor Vehicles				685	4,400	500
Other Capital Outlay						
Total Capital Outlay	\$	\$	\$	\$ 24,584	\$ 14,648	\$ 7,886

KENTUCKY DEPARTMENT OF JUSTICE
 BUREAU OF CORRECTIONS
 STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
 GENERAL FUND
 For Fiscal Year Ended June 30, 1976

Page 6
 Schedule 4
 (Continued)

Total Disbursements

Balance - June 30, 1976 - Lapsed to Surplus

<u>Executive Policy and Management</u>	<u>Research and Planning</u>	<u>Legal Services</u>	<u>Security</u>	<u>Inmate Support</u>	<u>Skill Development</u>
\$ 407,981	\$	\$ 26,564	\$6,439,520	\$3,473,304	\$ 1,256,151
<u>\$ 1,519</u>	<u>\$ 2,000</u>	<u>\$ 116</u>	<u>\$ 34,549</u>	<u>\$ 54,657</u>	<u>\$ 7,549</u>

KENTUCKY DEPARTMENT OF JUSTICE
 BUREAU OF CORRECTIONS
 STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
 GENERAL FUND
 For Fiscal Year Ended June 30, 1976

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	Farm Management	Probation & Parole	Parole Board	Probation and Parole Supplement to Federal	Study Release Program	Total
Receipts						
Regular Legislative Appropriation	\$1,196,600	\$2,375,180	\$198,727	\$ 110,493	\$ 6,800	\$14,581,210
General Contingency Fund Supplemental Appropriation						1,010,500
Total Funds Available	\$1,196,600	\$2,375,180	\$198,727	\$ 110,493	\$ 6,800	\$15,591,710
Disbursements						
Personal Services:						
Payroll Salaries	\$ 484,247	\$2,005,425	\$183,034	\$ 83,599	\$ 692	\$ 9,992,207
Prison Labor Allowances	7,668					205,663
Contracted Personal and Consulting Services						90,278
Occasional Labor and Related Services						450
Employee Training Expense		2,260	59		2,106	6,258
Life Insurance for Employees	30	2,528				20,445
Total Personal Services	\$ 491,945	\$2,010,213	\$183,093	\$ 83,599	\$ 2,798	\$10,315,301
Current Operating:						
Office and Overhead	\$	\$	\$	\$	\$	\$ 2,321
Postage, Freight and Express	365	6,073		500		17,576
Telephone and Telegraph	1,066	46,977		638		197,013
Care and Support		2,003				302,780
Travel (In-State Only)	10,552	188,084	7,958	16,703	1,091	294,440
Printing and Advertising	26	4,990	479			8,966
Utility Bills	8,335	3,071		13		581,247
Maintenance of Vehicles and Equipment	95,972	4,406	134	31		163,824
Maintenance of Buildings and Grounds	32,816	277		108		185,143
Laundry and Cleaning						326
Out-of-State Travel Expenses	781	15,100	139	1,320		25,210
Office Supplies	274	3,883	22	36	1,009	36,865
Food Products	5,391					752,312
Feeds	172,107					172,107
Motor Fuels	31,806	121		484	623	117,756
Heating Fuels	12,090					551,179
Clothing and Personal Supplies	689					222,510
Janitor's Supplies	4,207	4				114,985
Medical Supplies	13,355					133,345
Chemicals and Laboratory Supplies	488					2,185

KENTUCKY DEPARTMENT OF JUSTICE
 BUREAU OF CORRECTIONS
 STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
 GENERAL FUND
 For Fiscal Year Ended June 30, 1976

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 Schedule 4
 (Continued)

	Farm Management	Probation & Parole	Parole Board	Probation and Parole Supplement to Federal	Study Release Program	Total
Disbursements (Cont.)						
Current Operating: (Cont.)						
Commerical Supplies	\$ 102,914	\$	\$	\$	\$	\$ 107,002
Household and Kitchen Supplies					38	48,631
Recreational, Athletic, Theatrical and Musical Supplies						1,124
Classroom Supplies					151	11,881
Agricultural and Botanical Supplies	111,761					111,816
Firearms and Ammunition	159					871
Furniture, Fixtures and Office Equipment	205	2,232				11,644
Machinery and Implements	2,347					3,054
Instruments and Apparatus						514
Filing Fees and Court Costs						146
Library Books						187
Rental of Buildings (Non-State Owned)		56,754	4,415	337		77,874
Rental of Equipment	4,573	12,199	492			38,532
Insurance	6	7,360		1,363		362,564
Bonds						38
Contributions and Pensions	106			3,850		46,946
Rewards						700
Prior Year Claims						5,010
Judgments						96
Dues	102	85				793
Inter-Fund Transfer						265,550
Subscriptions	99	161				2,466
Miscellaneous	2,469	2,619	121	142		24,351
Vocational Rehabilitation						342
Photographic & Related Supplies	424					3,304
Copy Machine Rental			18			10,347
Data Processing Supplies		2,989	68		467	12,499
Total Current Operating	\$ 615,485	\$ 359,388	\$ 13,846	\$ 25,525	\$ 3,379	\$ 5,030,372
Capital Outlay:						
Furniture, Fixtures and Office Equipment	\$ 7,626	\$ 690	\$ 1,098	\$	\$	\$ 19,934
Livestock	36,925					7,626
Machinery and Implements						36,925
Instruments and Apparatus						1,053
Motor Vehicles	41,948	3,788				68,070
Other Capital Outlay						5,585
Total Capital Outlay	\$ 86,499	\$ 4,478	\$ 1,098	\$	\$	\$ 139,193

KENTUCKY DEPARTMENT OF JUSTICE
 BUREAU OF CORRECTIONS
 STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
 GENERAL FUND
 For Fiscal Year Ended June 30, 1976

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Schedule 4
 (Concluded)

Total Disbursements

Balance - June 30, 1976 - Lapsed to Surplus

<u>Farm</u> <u>Management</u>	<u>Probation</u> <u>& Parole</u>	<u>Parole</u> <u>Board</u>	<u>Probation</u> <u>and Parole</u> <u>Supplement</u> <u>to Federal</u>	<u>Study</u> <u>Release</u> <u>Program</u>	<u>Total</u>
\$1,193,929	\$2,374,079	\$198,037	\$ 109,124	\$ 6,177	\$15,484,866
\$ 2,671	\$ 1,101	\$ 690	\$ 1,369	\$ 623	\$ 106,844

**KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS**

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY FACILITY

GENERAL FUND - SECURITY PROGRAM

For Fiscal Year Ended June 30, 1976

	Central Office	Kentucky State Reformatory	Kentucky State Penitentiary	Blackburn Correctional Complex	Harlan County Forestry Camp	Bell County Forestry Camp	Kentucky Correctional Institute for Women	Frenchburg Correctional Facility	Total
Receipts									
Regular Legislative Appropriation	\$31,500	\$ 2,736,352	\$ 2,104,195	\$ 236,233	\$118,290	\$117,975	\$ 366,250	\$ 176,774	\$5,887,569
General Contingency Fund Supplemental Appropriation		365,500	218,000				3,000		586,500
Total Funds Available	\$31,500	\$ 3,101,852	\$ 2,322,195	\$ 236,233	\$118,290	\$117,975	\$ 369,250	\$ 176,774	\$6,474,069
Disbursements									
Personal Services:									
Payroll Salaries	\$22,538	\$ 2,733,997	\$ 2,062,147	\$ 194,651	\$ 90,789	\$ 87,830	\$ 300,253	\$ 136,521	\$5,658,726
Prison Labor Allowance					(2,447)				(2,447)
Contracted Personal & Consulting Services		6,330							6,330
Employee Training Expenses					513		888		1,401
Life Insurance for Employees	5,720	3,121	2,317	330	61	127	397	108	12,181
Total Personal Services	\$28,258	\$ 2,743,448	\$ 2,064,464	\$ 194,981	\$ 88,916	\$ 87,957	\$ 331,538	\$ 136,629	\$5,676,191
Current Operating:									
Postage, Freight and Express	\$	\$ 890	\$ 3,242	\$ 700	\$ 430	\$ 350	\$ 456	\$	\$ 6,068
Telephone and Telegraph		2,355	2,236	4,831	3,768	2,247	2,520	483	18,440
Care and Support		1,099	12,520					624	14,243
Travel (In-State Only)		3,485	24,592	(1,977)	227	167	846	1,639	28,979
Printing and Advertising	418						24		442
Utility Bills		29,796	9,122	5,293	10,327	10,632	5,040	5,418	75,628
Maintenance of Vehicles and Equipment		16,385	14,040	7,946	2,163	2,538	2,005	4,407	49,484
Maintenance of Buildings and Grounds	315	33,637	64,457	9,767	459	3,856	5,452	8,220	126,163
Out of State Travel Expenses		200	2,480						2,680
Office Supplies	27	764	482	1,379	1,287	954	1,540	399	6,832
Food Products	952	6	4,057			405	164		5,584
Motor Fuels		28,386	18,882	4,188	2,951		2,434	3,075	59,916
Heating Fuels			2,173	630		3,398	5,568		11,769
Clothing and Personal Supplies		34,628	8,004				210		42,842
Janitor's Supplies		(15)	19,906	357		243	598	393	21,482
Medical Supplies		66	2,305				46		2,417
Chemicals and Laboratory Supplies		6	64				903		973

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS
STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY FACILITY
GENERAL FUND - SECURITY PROGRAM
For Fiscal Year Ended June 30, 1976

Disbursements (Cont.)	Central Office	Kentucky State Reformatory	Kentucky State Penitentiary	Blackburn Correctional Complex	Harlan County Forestry Camp	Bell County Forestry Camp	Kentucky Correctional Institute for Women	Frenchburg Correctional Facility	Total
Current Operating: (Cont.)									
Commercial Supplies	\$	\$	\$ 2,482	\$	\$	\$	\$	\$	\$ 2,482
Household and Kitchen Supplies		3	2,344			873	662	574	4,456
Recreational, Athletic, Theatrical & Musical Supplies			79						79
Classroom Supplies			32						32
Agricultural and Botanical Supplies			9						9
Firearms and Ammunition		347	330				5		682
Furniture, Fixtures and Office Equipment		406	1,151	361	93			272	2,283
Machinery and Implements			609						609
Instruments and Apparatus			291						291
Rental of Equipment		1,600	1,632	279	110	120		985	4,726
Insurance		166,649	38,994	6,142	4,556	1,561	6,305	7,382	231,589
Contributions and Penstons							200		200
Rewards		200	400						600
Dues		100	102						202
Subscriptions		71	384	31	61		21	26	594
Miscellaneous	708	649	2,271	548		378	174	1,444	6,172
Photographic and Related Supplies			2,047						2,047
Copy Machine Rental			7,750						7,750
Total Current Operating	\$ 2,420	\$ 321,713	\$ 249,469	\$ 40,475	\$ 26,432	\$ 27,722	\$ 35,173	\$ 35,341	\$ 738,745
Capital Outlay:									
Furniture, Fixtures and Office Equipment	\$	\$ 598	\$ 1,784	\$ 638	\$ 490	\$ 315	\$	\$ 2,684	\$ 6,509
Motor Vehicles		13,492	3,898						17,390
Other Capital Outlay						685			685
Total Capital Outlay	\$	\$ 14,090	\$ 5,682	\$ 638	\$ 490	\$ 1,000	\$	\$ 2,684	\$ 24,584
Total Disbursements	\$30,678	\$ 3,079,251	\$ 2,319,615	\$ 236,094	\$115,838	\$116,679	\$ 366,711	\$ 174,634	\$6,439,520
Balance - June 30, 1976 - Lapsed to Surplus	\$ 822	\$ 22,601	\$ 2,580	\$ 139	\$ 2,452	\$ 1,296	\$ 2,539	\$ 2,120	\$ 34,549

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY FACILITY

GENERAL FUND - INMATE SUPPORT PROGRAM

For Fiscal Year Ended June 30, 1976

	Central Office	Kentucky State Reformatory	Kentucky State Penitentiary	Blackburn Correctional Complex	Harlan County Forestry Camp	Bell County Forestry Camp	Kentucky Correctional Institute for Women	Frenchburg Correctional Facility	Total
Receipts									
Regular Legislative Appropriation	\$44,200	\$ 1,473,525	\$ 1,068,479	\$ 155,162	\$ 42,000	\$ 56,700	\$ 87,019	\$ 179,276	\$3,106,361
General Contingency Fund Supplemental Appropriation		57,000	310,500	18,400			35,700		421,600
Total Funds Available	\$44,200	\$ 1,530,525	\$ 1,378,979	\$ 173,562	\$ 42,000	\$ 56,700	\$ 122,719	\$ 179,276	\$3,527,961
Disbursements									
Personal Services:									
Payroll Salaries	\$42,150	\$ 122,780	\$ 165,285	\$ 13,419	\$ 10,602	\$ 18,335	\$ 34,519	\$ 48,876	\$ 455,966
Prison Labor Allowance		112,022	62,568	1,883	4,441	2,356	5,508	11,664	200,442
Contracted Personal & Consulting Services		5,988	38,872	8,800			7,230		60,890
Total Personal Services	\$42,150	\$ 240,790	\$ 266,725	\$ 24,102	\$ 15,043	\$ 20,691	\$ 47,257	\$ 60,540	\$ 717,298
Current Operating:									
Postage, Freight and Express	\$	\$	\$ 630	\$	\$	\$ 100	\$ 456	\$	\$ 1,186
Telephone and Telegraph		25,773	35,152	705			797	4,811	67,238
Care and Support		76,548	158,875	11,516	1,745	1,973	26,196	8,263	285,116
Travel (In-State Only)	1,151	2,037	4,882				197	102	8,369
Printing and Advertising			18				12		30
Utility Bills		330,501	101,308	15,154		1,734	3,088	30,209	481,994
Maintenance of Vehicles & Equipment		3,563	2,014		1,192	43	469	1,345	8,626
Maintenance of Buildings and Grounds	387	216	15,480		390	1,433	1,298	1,304	20,508
Laundry and Cleaning							7		7
Out of State Travel Expenses			106						106
Office Supplies		64	284			170	113		631
Food Products		323,381	299,648	28,215	14,951	16,019	12,674	44,093	738,981
Motor Fuels		2,123	4,676			3,272	4,513	806	15,390
Heating Fuels		258,616	191,519	58,411			4,668	11,878	525,092
Clothing and Personal Supplies		85,748	81,340	6,737	563	1,139	1,944	1,508	178,979
Janitor's Supplies		41,658	27,019	5,248	2,510	1,754	736	436	79,361
Medical Supplies		54,005	48,376	7,422	856	1,611	2,925	1,980	117,175
Chemicals and Laboratory Supplies			425				232		657
Commercial Supplies			-1,508						1,508
Household and Kitchen Supplies		28,887	7,253	1,966	917	377	1,101	786	41,287

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS
STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY FACILITY
GENERAL FUND - INMATE SUPPORT PROGRAM
For: Fiscal Year Ended June 30, 1976

Disbursements (Cont.)	Central Office	Kentucky State Reformatory	Kentucky State Penitentiary	Blackburn Correctional Complex	Harlan County Forestry Camp	Bell County Forestry Camp	Kentucky Correctional Institute for Women	Frenchburg Correctional Facility	Total
Current Operating: (Cont.)									
Recreational, Athletic, Theatrical and Musical Supplies	\$	\$	\$ 230	\$	\$ 46	\$	\$	\$	\$ 276
Classroom Supplies		7					19		26
Agricultural and Botanical Supplies			38						38
Firearms and Ammunition			30						30
Furniture, Fixtures and Office Equipment			4,001	156				52	4,209
Machinery and Implements			36						36
Instruments and Apparatus			223						223
Rental of Equipment		1,016	300					241	1,557
Insurance			88,274	3,000			10,626	6,801	108,701
Contributions and Pensions		11,490	8,540	6,487	817	993	1,320	3,882	33,529
Prior Year Claims		5,010							5,010
Dues			240						240
Inter-Fund Transfers			10,000						10,000
Subscriptions			44		60	123			227
Miscellaneous		1,835	894	49		211	107	102	3,198
Photographic and Related Supplies			173						173
Copy Machine Rental			1,614						1,614
Data Processing Supplies			30						30
Total Current Operating	\$ 1,538	\$ 1,252,478	\$ 1,095,180	\$ 145,066	\$ 24,047	\$ 30,952	\$ 73,498	\$ 118,599	\$2,741,358
Capital Outlay:									
Furniture, Fixtures & Office Equipment	\$	\$ 5,525	\$ 2,063	\$ 2,660	\$	\$	\$	\$	\$ 10,248
Other Capital Outlay						4,400			4,400
Total Capital Outlay	\$	\$ 5,525	\$ 2,063	\$ 2,660	\$	\$ 4,400	\$	\$	\$ 14,648
Total Disbursements	\$43,688	\$ 1,498,793	\$ 1,363,968	\$ 171,828	\$ 39,090	\$ 56,043	\$ 120,755	\$ 179,139	\$3,473,324
Balance - June 30, 1976 - Lapsed to Surplus	\$ 512	\$ 31,732	\$ 15,011	\$ 1,734	\$ 2,910	\$ 657	\$ 1,964	\$ 137	\$ 54,657

**KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS**

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM

AGENCY FUND - INMATE SUPPORT

For Fiscal Year Ended June 30, 1976

	Kentucky State Reformatory	Kentucky State Penitentiary	Blackburn Correctional Complex	Harlan County Forestry Camp	Bell County Forestry Camp	Kentucky Correctional Institute for Women	Frenchburg Correctional Facility	Farm Management	Total
Receipts									
Revenue Receipts	\$ 13,129	\$ 12,843	\$ 30,919	\$ 994	\$ 483	\$ 49,268	\$ 2,145	\$ 118,291	\$228,072
Non Revenue Receipts								529	529
Total Funds Available	\$ 13,129	\$ 12,843	\$ 30,919	\$ 994	\$ 483	\$ 49,268	\$ 2,145	\$ 118,820	\$228,601
Disbursements									
Personal Services:									
Contracted Personal & Consulting Services	\$	\$	\$	\$ 129	\$	\$	\$	\$	\$ 129
Total Personal Services	\$	\$	\$	\$ 129	\$	\$	\$	\$	\$ 129
Current Operating:									
Telephone and Telegraph	\$	\$	\$	\$ 100	\$ 197	\$ 20,967	\$	\$	\$ 21,067
Care and Support									161
Utility Bills	161					124		24	3,254
Maintenance of Vehicles and Equipment	3,106					299	450		5,449
Maintenance of Buildings and Grounds	3,423	1,277				196			240
Office Supplies	44								48,906
Food Products		2,321	28,936		136	16,093	1,420		66,915
Feeds								66,915	3,364
Motor Fuels	3,224				140				6,164
Heating Fuels						6,164			25
Clothing and Personal Supplies						25			1,668
Janitor's Supplies	195					1,473			5,023
Medical Supplies	1,082	218		252		3,283	188		239
Chemical and Laboratory Supplies						239			729
Household and Kitchen Supplies	170			258		232	69		230
Recreational, Athletic, Theatrical and Musical Supplies				230					49,668
Agricultural and Botanical Supplies								49,668	491
Firearms and Ammunition		491							2,436
Furniture, Fixtures and Office Equipment		2,436							

KENTUCKY DEPARTMENT OF JUSTICE
 BUREAU OF CORRECTIONS
 STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
 AGENCY FUND - INMATE SUPPORT
 For Fiscal Year Ended June 30, 1976

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<u>Disbursements (Cont.)</u>	<u>Kentucky State Reformatory</u>	<u>Kentucky State Penitentiary</u>	<u>Blackburn Correctional Complex</u>	<u>Harlan County Forestry Camp</u>	<u>Bell County Forestry Camp</u>	<u>Kentucky Correctional Institute for Women</u>	<u>Frenchburg Correctional Facility</u>	<u>Farm Management</u>	<u>Total</u>
Current Operating: (Cont.)									
Machinery and Implemerts	\$	\$ 174	\$	\$	\$	\$	\$	\$	\$ 174
Rental of Buildings (Non-State Owned)								\$ 2,207	\$ 2,207
Rental of Equipment	962								962
Contributions and Pensions			23						23
Dues									75
Miscellaneous	753					75			753
Total Current Operating	\$ 13,120	\$ 6,917	\$ 28,959	\$ 840	\$ 473	\$ 49,170	\$ 2,127	\$ 118,814	\$220,420
Capital Outlay:									
Furniture, Fixtures and Office Equipment	\$	\$ 3,208	\$	\$	\$	\$	\$	\$	\$ 3,208
Total Capital Outlay	\$	\$ 3,208	\$	\$	\$	\$	\$	\$	\$ 3,208
Total Disbursements	\$ 13,120	\$ 10,125	\$ 28,959	\$ 969	\$ 473	\$ 49,170	\$ 2,127	\$ 118,814	\$223,757
Balance - June 30, 1976 - Forwarded to Next Fiscal Year	\$ 9	\$ 2,718	\$ 1,960	\$ 25	\$ 10	\$ 98	\$ 18	\$ 6	\$ 4,844

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY FACILITY

GENERAL FUND - SKILL DEVELOPMENT PROGRAM

For Fiscal Year Ended June 30, 1976

	Central Office	Kentucky State Reformatory	Kentucky State Penitentiary	Blackburn Correctional Complex	Harlan County Forestry Camp	Bell County Forestry Camp	Kentucky Correctional Institute for Women	Frenchburg Correctional Facility	Education Program	Total
Receipts										
Regular Legislative Appropriation - Total Funds Available	\$27,900	\$ 247,053	\$ 136,000	\$ 158,000	\$ 18,000	\$ 17,130	\$ 36,500	\$ 83,300	\$ 539,817	\$1,263,700
Disbursements										
Personal Services:										
Payroll Salaries	\$26,666	\$ 205,932	\$ 121,845	\$ 137,964	\$ 12,910	\$ 11,629	\$ 20,635	\$ 74,507	\$ 234,292	\$ 846,380
Contracted Personal & Consulting Services							3,858		1,200	5,058
Life Insurance for Employees									30	30
Total Personal Services	\$26,666	\$ 205,932	\$ 121,845	\$ 137,964	\$ 12,910	\$ 11,629	\$ 24,493	\$ 74,507	\$ 235,522	\$ 851,468
Current Operating:										
Office and Overhead	\$	\$	\$	\$	\$	\$	\$	\$	\$ 2,321	\$ 2,321
Postage, Freight & Express		1,600				50		676	16	2,342
Telephone and Telegraph							1,193	7		1,200
Care and Support				216		137	980	85		1,418
Travel (In-State Only)	799	3,489	51	198	640	160	203	283	5,594	11,417
Printing and Advertising									103	103
Utility Bills				7,766		45	4,269	126		12,206
Maintenance of Vehicles & Equipment	216	2,681			452	28	87	69	636	4,169
Maintenance of Buildings & Grounds		910	213	1,816	237	173	313	292	1,271	5,225
Out-of-State Travel Expenses			96						3,579	3,675
Office Supplies		9,952	9,550	33		35	223	592	108	20,493
Food Products						169	523			692
Motor Fuels		3,399		8	864	7	672	77	845	5,872
Heating Fuels							2,228			2,228
Janitor's Supplies		5,127					554	4,071	179	9,931
Medical Supplies						100	295	3		398
Chemicals and Laboratory Supplies									67	67
Household and Kitchen Supplies		827				29	400	1,164	430	2,850

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS
STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY FACILITY
GENERAL FUND - SKILL DEVELOPMENT PROGRAM
For Fiscal Year Ended June 30, 1976

Disbursements (Cont.)	Central Office	Kentucky State Reformatory	Kentucky State Penitentiary	Blackburn Correctional Complex	Harlan County Forestry Camp	Bell County Forestry Camp	Kentucky Correctional Institute for Women	Frenchburg Correctional Facility	Education Program	Total
Current Operating: (Cont.)										
Recreational, Athletic, Theatrical and Medical Supplies	\$	\$	\$ 638	\$ 19	\$ 112	\$	\$	\$	\$	\$ 769
Classroom Supplies		470						11,202		11,672
Agricultural & Botanical Supplies			8							8
Furniture, Fixtures and Office Equipment			133					939		1,072
Filing Fees and Court Costs								146		146
Rental of Buildings (Non- State Owned)								736		736
Rental of Equipment		5,289					266	1,447		7,002
Insurance				9,557				23		9,580
Contributions and Pensions		5,600				3,661				9,261
Repairs		100								100
Inter-Fund Transfer								255,550		255,550
Subscriptions		28		116		25		156	25	350
Miscellaneous		260	401	175	1	220	59	128	1,936	3,180
Vocational Rehabilitation								342		342
Photographic & Related Supplies			512							512
Copy Machine Rental			965							965
Data Processing Supplies								8,945		8,945
Total Current Operating	\$ 1,015	\$ 39,732	\$ 12,567	\$ 19,904	\$ 2,306	\$ 4,839	\$ 11,999	\$ 7,995	\$ 296,440	\$ 396,797
Capital Outlay:										
Furniture, Fixtures and Office Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,389	\$ 1,389
Instruments and Apparatus		1,053								1,053
Motor Vehicles								4,944		4,944
Other Capital Outlay						500				500
Total Capital Outlay	\$	\$ 1,053	\$	\$	\$	\$ 500	\$	\$	\$ 6,333	\$ 7,886
Total Disbursements	\$27,681	\$ 246,717	\$ 134,412	\$ 157,868	\$ 15,216	\$ 16,968	\$ 36,492	\$ 82,502	\$ 538,295	\$1,256,151
Balance - June 30, 1976 - Lapsed to Surplus	\$ 219	\$ 336	\$ 1,588	\$ 132	\$ 2,784	\$ 162	\$ 8	\$ 798	\$ 1,522	\$ 7,549

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

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Schedule 6

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM

FEDERAL FUND

For Fiscal Year Ended June 30, 1976

	Research and Planning	Inmate & Staff Relations	Security Blackburn	Inmate Support Blackburn	Skill Development Blackburn	Probation and Parole	Probation & Parole Aid Supplement	Louisville Clearinghouse	Lexington Clearinghouse
Balance - July 1, 1975	\$ 321	\$ 7,230	\$ 4,807	\$ 2,128	\$ 2,110	\$ 91,547	\$ 22,500	\$ 3,889	\$ 4,615
Receipts									
Non Revenue Receipts		3,231	20,350	9,000	9,485	83,718	25,000	4,500	3,970
Transfers and Adjustments		23,188	143,515	134,000	72,000	656,419		39,271	33,139
Total Funds Available	\$ 321	\$ 33,649	\$ 168,672	\$ 145,128	\$ 83,595	\$ 831,684	\$ 47,500	\$ 47,660	\$ 41,724
Disbursements									
Personal Services:									
Payroll Salaries		\$ 21,341	\$ 143,050	\$ 51,490	\$ 67,353	\$ 767,847	\$ 22,484	\$ 29,785	\$ 30,672
Prison Labor Allowance				15,069					
Contracted Personal and Consulting Services									
Occasional Labor & Related Services									
Life Insurance for Employees									
Total Personal Services	\$	\$ 21,341	\$ 143,050	\$ 66,559	\$ 67,353	\$ 767,847	\$ 22,484	\$ 29,785	\$ 30,672
Current Operating:									
Postage, Freight and Express	\$	\$ 65	\$ 79	\$	\$	\$	\$	\$	\$
Telephone and Telegraph			1,274		1,226				
Care and Support				7,819				960	2,251
Travel (In-State Only)		1,600			3,138		1,003	1,304	3,823
Printing and Advertising		3,548							
Utility Bills				9,836	4,117				
Maintenance of Vehicles & Equipment			4,039	62					
Maintenance of Buildings and Grounds			4,033						
Out-of-State Travel Expenses									
Office Supplies		263	613			(203)			
Motor Fuels	19	175			400	3,413		186	91
Heating Fuels			3,515	366	729				
Clothing and Personal Supplies				45,925					
Janitor's Supplies				3,471					
Medical Supplies				2,525					
Household and Kitchen Supplies				917					
				2,152					

KENTUCKY DEPARTMENT OF JUSTICE
 BUREAU OF CORRECTIONS
 STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
 FEDERAL FUND
 For Fiscal Year Ended June 30, 1976

Page 19
 Schedule 6
 (Continued)

Disbursements (Cont.)	Research and Planning	Inmate & Staff Relations	Security Blackburn	Inmate Support Blackburn	Skill Development Blackburn	Probation and Parole	Probation & Parole Aid Supplement	Louisville Clearinghouse	Lexington Clearinghouse
Current Operating: (Cont.)									
Recreational, Athletic, Theatrical and Musical Supplies	\$	\$	\$	\$	\$	\$	\$	\$	\$
Classroom Supplies		15			1,087				
Furniture, Fixtures and Office Equipment									53
Instruments and Apparatus									
Library Books									
Rental of Buildings (Non-State Owned)								8,767	3,280
Insurance			4,000		3,000				
Contributions and Pensions						2,873			
Inter-Fund Transfer									
Subscriptions		75	34						
Miscellaneous		376						15	
Photographic and Related Supplies		52					55	68	
Total Current Operating	\$ 19	\$ 6,169	\$ 17,587	\$ 73,073	\$ 13,697	\$ 6,083	\$ 1,058	\$ 11,300	\$ 9,498
Capital Outlay:									
Furniture, Fixtures and Office Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$
Machinery and Implements			469	730		3,079			
Instruments and Apparatus									
Motor Vehicles			4,944						
Other Capital Outlay									
Total Capital Outlay	\$	\$	\$ 5,413	\$ 730	\$	\$ 3,079	\$	\$	\$
Total Disbursements	\$ 19	\$ 27,510	\$ 166,050	\$ 140,362	\$ 81,050	\$ 777,009	\$ 23,542	\$ 41,085	\$ 40,170
Balance - June 30, 1976 - Forwarded	\$ 302	\$ 6,139	\$ 2,622	\$ 4,766	\$ 2,545	\$ 54,675	\$ 23,958	\$ 6,575	\$ 1,554

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS
STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
FEDERAL FUND
For Fiscal Year Ended June 30, 1976

	Office of Treatment Services	Improved Correctional Treatment Facilities	Adult Halfway House	Education ESA Title I	Correctional Program Improvements	Program to Upgrade Local Corrections	Deputy Jailers Program	Total
Balance - July 1, 1975	\$ 9,084	\$ 119,050	\$ 1,075	\$ 14,470	\$	\$ 7,490	\$ 48,634	\$ 338,950
Receipts								
Non Revenue Receipts	2,592	58,407	25,000	13,013	43,584	6,527	5,000	313,377
Transfers and Adjustments	23,297	(76,153)	223,925	57,623	137,903	51,817	84,667	1,604,611
Total Funds Available	\$ 34,973	\$ 101,304	\$250,000	\$ 85,106	\$ 181,487	\$ 65,834	\$138,301	\$2,256,938
Disbursements								
Personal Services:								
Payroll Salaries	\$ 12,980	\$	\$	\$ 56,556	\$	\$ 50,874	\$ 11,221	\$1,265,653
Prison Labor Allowance								15,069
Contracted Personal & Consulting Services	7,356		224,775		20,296			252,427
Occasional Labor & Related Services							93,107	93,107
Life Insurance for Employees				74				74
Total Personal Services	\$ 20,336	\$	\$224,775	\$ 56,630	\$ 20,296	\$ 50,874	\$104,328	\$1,626,330
Current Operating:								
Postage, Freight and Express	\$ 11	\$	\$	\$ 18	\$	\$	\$	\$ 173
Telephone and Telegraph								5,711
Care and Support								7,819
Travel (In-State Only)	3,565			1,339		1,938	5,223	22,933
Printing and Advertising								3,548
Utility Bills								13,953
Maintenance of Vehicles & Equipment	25			82				4,208
Maintenance of Buildings and Grounds					13,933			17,966
Out-of-State Travel Expenses	1,105			109				1,274
Office Supplies	66			789				5,752
Motor Fuels								4,610
Heating Fuels								45,925
Clothing and Personal Supplies								3,471
Janitor's Supplies								2,525
Medical Supplies								1,629
Household and Kitchen Supplies								2,152

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS
STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
FEDERAL FUND
For Fiscal Year Ended June 30, 1976

Disbursements (Cont.)	Office of Treatment Services	Improved Correctional Treatment Facilities	Adult Halfway House	Education ESA Title I	Correctional Program Improvements	Program to Upgrade Local Corrections	Deputy Jailers Program	Total
Current Operating: (Cont.)								
Recreational, Athletic, Theatrical and Musical Supplies	\$	\$	\$	\$	\$	\$	\$	\$ 1,087
Classroom Supplies	86			3,912	396			4,462
Furniture, Fixtures and Office Equipment	234			1,815	272		180	2,501
Instruments and Apparatus				1,300				1,300
Library Books				1,200				1,200
Rental of Buildings (Non-State Owned)								12,047
Insurance								7,000
Contributions and Pensions								2,873
Inter-Fund Transfer		409						409
Subscriptions	31							155
Miscellaneous	115			28				642
Photographic and Related Supplies								52
Total Current Operating	\$ 5,238	\$ 1,121	\$	\$ 10,592	\$ 14,601	\$ 1,938	\$ 5,403	\$ 177,377
Capital Outlay:								
Furniture, Fixtures and Office Equipment	\$	\$ 315	\$	\$ 12,858	\$ 142	\$	\$	\$ 17,124
Machinery and Implements								469
Instruments and Apparatus				397	75,444			75,841
Motor Vehicles								4,944
Other Capital Outlay	2,503	89,624			31,563			123,690
Total Capital Outlay	\$ 2,503	\$ 89,939	\$	\$ 13,255	\$ 107,149	\$	\$	\$ 222,068
Total Disbursements	\$ 28,077	\$ 91,060	\$224,775	\$ 80,477	\$ 142,046	\$ 52,812	\$109,731	\$2,025,775
Balance - June 30, 1976 - Forwarded	\$ 6,896	\$ 10,244	\$ 25,225	\$ 4,629	\$ 39,441	\$ 13,022	\$ 28,570	\$ 231,163

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM

TRUST AND REVOLVING FUND

For Fiscal Year Ended June 30, 1976

	<u>Fire Loss Repairs</u>	<u>Title IV-A Program</u>	<u>Inmate Loan Fund</u>	<u>Total</u>
Balance - July 1, 1975	\$108,749	\$ 4	\$ 6,890	\$115,643
<u>Receipts</u>				
Loss Claims	52,058			52,058
Non Revenue Receipts			10	10
Total Funds Available	<u>\$160,807</u>	<u>\$ 4</u>	<u>\$ 6,900</u>	<u>\$167,711</u>
<u>Disbursements</u>				
Current Operating:				
Maintenance of Vehicles & Equipment	\$ 7,204	\$	\$	\$ 7,204
Maintenance of Buildings & Grounds	51,535			51,535
Medical Supplies	1,753			1,753
Household and Kitchen Supplies	59			59
Inter-Fund Transfer	51,100			51,100
Miscellaneous	834			834
Loss Claim	350			350
Total Current Operating	<u>\$112,835</u>	<u>\$</u>	<u>\$</u>	<u>\$112,835</u>
Capital Outlay:				
Furniture, Fixtures & Office Equipment	\$ 1,089	\$	\$	\$ 1,089
Machinery and Equipment	5,397			5,397
Motor Vehicles	10,780			10,780
Total Capital Outlay	<u>\$ 17,266</u>	<u>\$</u>	<u>\$</u>	<u>\$ 17,266</u>
Total Disbursements	<u>\$130,101</u>	<u>\$</u>	<u>\$</u>	<u>\$130,101</u>
Balance - June 30, 1976 - Forwarded to Next Fiscal Year	<u>\$ 30,706</u>	<u>\$ 4</u>	<u>\$ 6,900</u>	<u>\$ 37,610</u>

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM

OPERATING FUND

For Fiscal Year Ended June 30, 1975

	Executive Policy & Management	Research and Planning		Fiscal Management	Legal Services	Inmate & Staff Relations	Personnel	Security	Inmate Support
		Federal	State						
Balance - July 1, 1974	\$	\$15,538	\$	\$	\$	\$ 11,073	\$	\$	\$ 1
Receipts									
Regular Legislative Appropriations	402,867		6,776	149,400	28,805	307	82,865	5,189,900	2,787,179
General Contingency Fund Supplemental Appropriation								165,000	360,569
Governor's Contingency Fund Grant	4,000								
Revenue Receipts									117,257
Non Revenue Receipts								160	
Transfers and Adjustments						35,900		720,620	224,660
Total Funds Available	\$ 406,867	\$15,538	\$6,776	\$ 149,400	\$ 28,805	\$ 47,280	\$ 82,865	\$6,075,680	\$2,489,666
Disbursements									
Personal Services	\$ 311,268	\$14,320	\$6,387	\$ 121,225	\$ 24,403	\$ 28,609	\$ 56,417	\$5,143,977	\$ 713,272
Current Operating	93,536	897	230	25,046	4,341	10,622	23,026	864,455	2,561,082
Capital Outlay	1,671			2,439		819	3,575	41,028	189,261
Total Disbursements	\$ 406,475	\$15,217	\$6,617	\$ 148,710	\$ 28,744	\$ 40,050	\$ 83,018	\$6,049,460	\$3,463,615
Adjustments							(590)	585	
Total Disbursements After Adjustments	\$ 406,475	\$15,217	\$6,617	\$ 148,710	\$ 28,744	\$ 40,050	\$ 82,428	\$6,050,045	\$3,463,615
Balance - June 30, 1975	\$ 392	\$ 321	\$ 159	\$ 690	\$ 61	\$ 7,230	\$ 437	\$ 25,635	\$ 26,051
Analysis of Ending Balance									
Lapsed to Surplus	\$ 392	\$	\$ 159	\$ 690	\$ 61	\$	\$ 437	\$ 25,635	\$ 26,051
Forwarded to Next Fiscal Year		321				7,230			
Total	\$ 392	\$ 321	\$ 159	\$ 690	\$ 61	\$ 7,230	\$ 437	\$ 25,635	\$ 26,051

KENTUCKY DEPARTMENT OF JUSTICE
 BUREAU OF CORRECTIONS
 STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
 OPERATING FUND
 For Fiscal Year Ended June 30, 1975

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Schedule 8
 (Continued)

	Skill Development	Inmate Employment	Field Supervision & Volunteers		Inter-State Compact	Parole Board	Louisville Clearinghouse	Lexington Clearinghouse
			State	Federal				
Balance - July 1, 1974	\$	\$	\$	\$	\$	\$	\$	\$ 38,589
Receipts								
Regular Legislative Appropriation	1,213,200	1,242,427	2,074,244		30,650	160,000		
General Contingency Fund Supplemental Appropriation								
Governor's Contingency Fund Grant								
Revenue Receipts		92,333						
Non Revenue Receipts				488				
Transfers and Adjustments	127,970		(35,900)	967,552	(9,200)	39,000	73,071	21,805
Total Funds Available	\$ 1,341,170	\$ 1,334,760	\$ 2,038,344	\$ 968,040	\$ 21,450	\$ 199,000	\$ 73,071	\$ 60,394
Disbursements								
Personal Services	\$ 909,763	\$ 409,606	\$ 1,772,764	\$ 752,374	\$ 21,029	\$ 191,167	\$ 56,341	\$ 44,322
Current Operating	400,055	895,896	261,339	112,085	327	7,782	12,031	10,611
Capital Outlay	29,237	25,381	1,857	12,034			811	846
Total Disbursements	\$ 1,339,055	\$ 1,330,883	\$ 2,035,960	\$ 876,493	\$ 21,356	\$ 198,949	\$ 69,183	\$ 55,779
Adjustments	5							
Total Disbursements After Adjustments	\$ 1,339,060	\$ 1,330,883	\$ 2,035,960	\$ 876,493	\$ 21,356	\$ 198,949	\$ 69,183	\$ 55,779
Balance - June 30, 1975	\$ 2,110	\$ 3,877	\$ 2,384	\$ 91,547	\$ 94	\$ 51	\$ 3,888	\$ 4,615
Analysis of Ending Balance								
Lapsed to Surplus	\$ 2,110	\$ 3,877	\$ 2,384	\$	\$ 94	\$ 51	\$	\$
Forwarded to Next Fiscal Year				91,547			3,888	4,615
Total	\$ 2,110	\$ 3,877	\$ 2,384	\$ 91,547	\$ 94	\$ 51	\$ 3,888	\$ 4,615

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS
STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM
OPERATING FUND
For Fiscal Year Ended June 30, 1975

	Office Treatment Programs - Federal	Improved Correctional Treatment Facilities	Adult Halfway House	Education ESEA Title I	Consultants to Local Corrections	Deputy Jailers	Probation & Parole Aid Supplement	Total
Balance - July 1, 1974	\$	\$ 953,534	\$	\$	\$ 10,321	\$	\$	\$ 1,029,056
Receipts								
Regular Legislative Appropriation								13,368,620
General Contingency Fund Supplemental Appropriation								525,569
Governor's Contingency Fund Grant								4,000
Revenue Receipts								209,590
Non Revenue Receipts		265						913
Transfers and Adjustments	30,209		106,100	166,926	95,367	80,000	22,500	2,666,580
Total Funds Available	\$ 30,209	\$ 953,799	\$ 106,100	\$ 166,926	\$ 105,688	\$ 80,000	\$ 22,500	\$ 17,804,328
Disbursements								
Personal Services	\$ 13,404	\$ 16,537	\$ 105,025	\$ 49,544	\$ 70,753	\$ 31,289	\$	\$ 10,863,796
Current Operating	7,575	593,724		74,650	26,987	410		5,986,707
Capital Outlay	145	224,487		28,261	125			561,977
Total Disbursements	\$ 21,124	\$ 834,748	\$ 105,025	\$ 152,455	\$ 97,865	\$ 31,699	\$	\$ 17,412,480
Adjustments					333	(333)		
Total Disbursements After Adjustments	\$ 21,124	\$ 834,748	\$ 105,025	\$ 152,455	\$ 98,198	\$ 31,366	\$	\$ 17,412,480
Balance - June 30, 1975	\$ 9,085	\$ 119,051	\$ 1,075	\$ 14,471	\$ 7,490	\$ 48,634	\$ 22,500	\$ 391,848
Analysis of Ending Balance								
Lapsed to Surplus	\$ 9,085	\$ 119,051	\$ 1,075	\$ 14,471	\$ 7,490	\$ 48,634	\$ 22,500	\$ 61,941
Forwarded to Next Fiscal Year								329,907
Total	\$ 9,085	\$ 119,051	\$ 1,075	\$ 14,471	\$ 7,490	\$ 48,634	\$ 22,500	\$ 391,848

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

STATEMENT OF RECEIPTS AND DISBURSEMENTS - BY PROGRAM

TRUST AND REVOLVING FUND

For Fiscal Year Ended June 30, 1975

	Fire Loss Repairs	Title IV-A Program	Inmate Loan Fund	Total
Balance - July 1, 1974	\$ 5,626	\$ 2,241	\$16,049	\$ 23,916
<u>Receipts</u>				
Non Revenue Receipts	<u>105,861</u>		<u>100</u>	<u>105,961</u>
Total Funds Available	<u>\$111,487</u>	<u>\$ 2,241</u>	<u>\$16,149</u>	<u>\$129,877</u>
<u>Disbursements</u>				
Current Operating	\$ 2,738	\$ 7	\$ 9,259	\$ 12,004
Capital Outlay		<u>2,230</u>		<u>2,230</u>
Total Disbursements	<u>\$ 2,738</u>	<u>\$ 2,237</u>	<u>\$ 9,259</u>	<u>\$ 14,234</u>
Balance - June 30, 1975 - Forwarded	<u>\$108,749</u>	<u>\$ 4</u>	<u>\$ 6,890</u>	<u>\$115,643</u>

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

KENTUCKY STATE REFORMATORY

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1976

	Security	Inmate Support	Skill Development	Total
<u>Receipts</u>				
Regular Legislative Appropriation	\$2,736,352	\$1,473,525	\$ 247,053	\$4,456,930
Supplemental Appropriation	365,500	57,000		422,500
Revenue Receipts		13,129		13,129
Total Receipts	<u>\$3,101,852</u>	<u>\$1,543,654</u>	<u>\$ 247,053</u>	<u>\$4,892,559</u>
<u>Disbursements</u>				
Personal Services	\$2,743,448	\$ 240,790	\$ 205,932	\$3,190,170
Current Operating Expenses	321,713	1,265,598	39,732	1,627,043
Capital Outlay	14,090	5,525	1,053	20,668
Total Disbursements	<u>\$3,079,251</u>	<u>\$1,511,913</u>	<u>\$ 246,717</u>	<u>\$4,837,881</u>
Balance - June 30, 1976	<u>\$ 22,601</u>	<u>\$ 31,741</u>	<u>\$ 336</u>	<u>\$ 54,678</u>
<u>Analysis of Ending Balance</u>				
Lapsed to Surplus	\$ 22,601	\$ 31,732	\$ 336	\$ 54,669
Forwarded to Next Fiscal Year		9		9
Total	<u>\$ 22,601</u>	<u>\$ 31,741</u>	<u>\$ 336</u>	<u>\$ 54,678</u>

NOTE: This statement does not include Farm Management as it was not broken down by institution.

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

Schedule 11

KENTUCKY STATE PENITENTIARY

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1976

	<u>Security</u>	<u>Inmate Support</u>	<u>Skill Development</u>	<u>Total</u>
<u>Receipts</u>				
Regular Legislative Appropriation	\$2,104,195	\$1,068,479	\$ 136,000	\$3,308,674
Supplemental Appropriation	218,000	310,500		528,500
Revenue Receipts		12,843		12,843
Total Receipts	\$2,322,195	\$1,391,822	\$ 136,000	\$3,850,017
<u>Disbursements</u>				
Personal Services	\$2,064,464	\$ 266,725	\$ 121,845	\$2,453,034
Current Operating Expenses	249,469	1,102,097	12,567	1,364,133
Capital Outlay	5,682	5,271		10,953
Total Disbursements	\$2,319,615	\$1,374,093	\$ 134,412	\$3,828,120
Balance - June 30, 1976	\$ 2,580	\$ 17,729	\$ 1,588	\$ 21,897
<u>Analysis of Ending Balance</u>				
Lapsed to Surplus	\$ 2,580	\$ 15,011	\$ 1,588	\$ 19,179
Forwarded to Next Fiscal Year		2,718		2,718
Total	\$ 2,580	\$ 17,729	\$ 1,588	\$ 21,897

NOTE: This statement does not include Farm Management as it was not broken down by institution.

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

Schedule 12

BLACKBURN CORRECTIONAL COMPLEX

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1976

	<u>Security</u>	<u>Inmate Support</u>	<u>Skill Development</u>	<u>Total</u>
<u>Receipts</u>				
Regular Legislative Appropriation	\$ 236,233	\$ 155,162	\$ 158,000	\$ 549,395
Supplemental Appropriation		18,400		18,400
Revenue Receipts		30,919		30,919
Federal	168,672	145,128	83,595	397,395
Total Receipts	\$ 404,905	\$ 349,609	\$ 241,595	\$ 996,109
<u>Disbursements</u>				
Personal Services	\$ 338,031	\$ 90,661	\$ 205,317	\$ 634,009
Current Operating Expenses	58,062	247,098	33,601	338,761
Capital Outlay	6,051	3,390		9,441
Total Disbursements	\$ 402,144	\$ 341,149	\$ 238,918	\$ 982,211
Balance - June 30, 1976	\$ 2,761	\$ 8,460	\$ 2,677	\$ 13,898
<u>Analysis of Ending Balance</u>				
Lapsed to Surplus	\$ 139	\$ 1,734	\$ 132	\$ 2,005
Forwarded to Next Fiscal Year	2,622	6,726	2,545	11,893
Total	\$ 2,761	\$ 8,460	\$ 2,677	\$ 13,898

NOTE: This statement does not include Farm Management as it was not broken down by institution.

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

HARLAN COUNTY FORESTRY CAMP

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1976

	<u>Security</u>	<u>Inmate Support</u>	<u>Skill Development</u>	<u>Total</u>
<u>Receipts</u>				
Regular Legislative Appropriation	\$ 118,290	\$ 42,000	\$ 18,000	\$ 178,290
Revenue Receipts		994		994
Total Receipts	\$ 118,290	\$ 42,994	\$ 18,000	\$ 179,284
<u>Disbursements</u>				
Personal Services	\$ 88,916	\$ 15,172	\$ 12,910	\$ 116,998
Current Operating Expenses	26,432	24,887	2,306	53,625
Capital Outlay	490			490
Total Disbursements	\$ 115,838	\$ 40,059	\$ 15,216	\$ 171,113
Balance - June 30, 1976	\$ 2,452	\$ 2,935	\$ 2,784	\$ 8,171
<u>Analysis of Ending Balance</u>				
Lapsed to Surplus	\$ 2,452	\$ 2,910	\$ 2,784	\$ 8,146
Forwarded to Next Fiscal Year		25		25
Total	\$ 2,452	\$ 2,935	\$ 2,784	\$ 8,171

NOTE: This statement does not include Farm Management as it was not broken down by institution.

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

BELL COUNTY FORESTRY CAMP

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1976

	<u>Security</u>	<u>Inmate Support</u>	<u>Skill Development</u>	<u>Total</u>
<u>Receipts</u>				
Regular Legislative Appropriation	\$ 117,975	\$ 56,700	\$ 17,130	\$ 191,805
Revenue Receipts		483		483
Total Receipts	\$ 117,975	\$ 57,183	\$ 17,130	\$ 192,288
<u>Disbursements</u>				
Personal Services	\$ 87,957	\$ 20,691	\$ 11,629	\$ 120,277
Current Operating Expenses	27,722	31,425	4,839	63,986
Capital Outlay	1,000	4,400	500	5,900
Total Disbursements	\$ 116,679	\$ 56,516	\$ 16,968	\$ 190,163
Balance - June 30, 1976	\$ 1,269	\$ 667	\$ 162	\$ 2,125
<u>Analysis of Ending Balance</u>				
Lapsed to Surplus	\$ 1,269	\$ 657	\$ 162	\$ 2,115
Forwarded to Next Fiscal Year		10		10
Total	\$ 1,269	\$ 667	\$ 162	\$ 2,125

NOTE: This statement does not include Farm Management as it was not broken down by institution.

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

KENTUCKY CORRECTIONAL INSTITUTE FOR WOMEN

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1976

	<u>Security</u>	<u>Inmate Support</u>	<u>Skill Development</u>	<u>Total</u>
<u>Receipts</u>				
Regular Legislative Appropriation	\$ 366,250	\$ 87,019	\$ 36,500	\$ 489,769
Supplemental Appropriation	3,000	35,700		38,700
Revenue Receipts		49,268		49,268
Total Receipts	\$ 369,250	\$ 171,987	\$ 36,500	\$ 577,737
<u>Disbursements</u>				
Personal Services	\$ 331,538	\$ 47,257	\$ 24,493	\$ 403,288
Current Operating Expenses	35,173	122,668	11,999	169,840
Capital Outlay				
Total Disbursements	\$ 366,711	\$ 169,925	\$ 36,492	\$ 573,128
Balance - June 30, 1976	\$ 2,539	\$ 2,062	\$ 8	\$ 4,609
<u>Analysis of Ending Balance</u>				
Lapsed to Surplus	\$ 2,539	\$ 1,964	\$ 8	\$ 4,511
Forwarded to Next Fiscal Year		98		98
Total	\$ 2,539	\$ 2,062	\$ 8	\$ 4,609

NOTE: This statement does not include Farm Management as it was not broken down by institution.

KENTUCKY DEPARTMENT OF JUSTICE
BUREAU OF CORRECTIONS

FRENCHBURG CORRECTIONAL FACILITY

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1976

	<u>Security</u>	<u>Inmate Support</u>	<u>Skill Development</u>	<u>Total</u>
<u>Receipts</u>				
Regular Legislative Appropriation	\$ 176,774	\$ 179,276	\$ 83,300	\$ 439,350
Revenue Receipts		2,145		2,145
Total Receipts	\$ 176,774	\$ 181,421	\$ 83,300	\$ 441,495
<u>Disbursements</u>				
Personal Services	\$ 136,629	\$ 60,540	\$ 74,507	\$ 271,676
Current Operating Expenses	35,341	120,726	7,995	164,062
Capital Outlay	2,684			2,684
Total Disbursements	\$ 174,654	\$ 181,266	\$ 82,502	\$ 438,422
Balance - June 30, 1976	\$ 2,120	\$ 155	\$ 798	\$ 3,073
<u>Analysis of Ending Balance</u>				
Lapsed to Surplus	\$ 2,120	\$ 137	\$ 798	\$ 3,055
Forwarded to Next Fiscal Year		18		18
Total	\$ 2,120	\$ 155	\$ 798	\$ 3,073

NOTE: This statement does not include Farm Management as it was not broken down by institution.

END