

NEVADA LEGISLATURE'S INTERIM FINANCE COMMITTEE'S COMMITTEE ON INDUSTRIAL PROGRAMS

(NRS 209.4817)



**Friday, December 16, 2011
1:00 p.m.**

*Grant Sawyer State Office Building
555 East Washington Avenue
Las Vegas, Nevada
Room 4412*

Videoconference to:

Legislative Building
Room 3138
401 South Carson Street
Carson City, Nevada

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

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MEETING NOTICE AND AGENDA

Name of Organization: NEVADA LEGISLATURE'S INTERIM FINANCE
COMMITTEE'S COMMITTEE ON INDUSTRIAL
PROGRAMS (NRS 209.4817)

Date and Time of Meeting: December 16, 2011 – 1:00 p.m.

Place of Meeting: Grant Sawyer State Office Building
Room 4412
555 East Washington Avenue
Las Vegas, Nevada

Note: Some members of the committee may be attending the meeting and other persons may observe the meeting and provide testimony through a simultaneous videoconference conducted at the following location:

Legislative Building
Room 3138
401 South Carson Street
Carson City, Nevada

If you cannot attend the meeting, you can listen to it live over the Internet. The address for the legislative Web site is <http://www.leg.state.nv.us>. For audio broadcasts, click on the link "Listen to Meetings Live on the Internet."

Note: Please provide the secretary with electronic or written copies of testimony and visual presentations if you wish to have complete versions included as exhibits with the minutes.

AGENDA

Note:

Items on this agenda may be taken in a different order than listed. Two or more agenda items may be combined for consideration. An item may be removed from this agenda or discussion relating to an item on this agenda may be delayed at any time.

I. ROLL CALL.

II. PUBLIC COMMENT.

(Because of time considerations, the period for public comment by each speaker may be limited, and speakers are urged to avoid repetition of comments made by previous speakers.)

*For
Possible
Action*

- III. REVIEW OF RESPONSES FROM THE NEVADA DEPARTMENT OF CORRECTIONS TO QUESTIONS OF THE COMMITTEE AT THE SEPTEMBER 21, 2011, MEETING RELATING TO:
 - A. WARRANTY WORK PERFORMED BY THE AUTO SHOP
 - B. WILD HORSE TRAINING PROGRAM
 - C. FINANCIAL PERFORMANCE OF THE DRAPERY SHOP
 - D. RELOCATION OF THE LICENSE PLATE FACTORY AND PRINT/BINDERY SHOP
 - E. PRICES FOR THE MOTORCYCLES MANUFACTURED BY BIG HOUSE CHOPPERS
- IV. REVIEW OF WORK PROGRAMS C22556 AND C22572 TO INCREASE PROJECTED REVENUE AND EXPENDITURE AUTHORITY FOR THE METAL SHOP BY A TOTAL OF \$199,985.

*For
Possible
Action*

- V. DISCUSSION OF POTENTIAL PRISON INDUSTRY PROGRAMS AND COMMITTEE RECOMMENDATIONS (NRS 209.4818).

*For
Possible
Action*

- VI. DISCUSSION OF POTENTIAL USES OF NEVADA STATE PRISON UPON ITS CLOSURE.

*For
Possible
Action*

- VII. STATUS REPORT FROM THE DEPARTMENT OF CORRECTIONS AND COMMITTEE RECOMMENDATIONS REGARDING THE FOLLOWING ITEMS:
 - A. PRISON RANCH – STEWART CONSERVATION CAMP
 - B. JACOBS TRADING – FLORENCE MCCLURE WOMEN'S CORRECTIONAL CENTER
 - C. GARMENT SHOP – LOVELOCK CORRECTIONAL CENTER

*For
Possible
Action*

- VIII. REVIEW OF NUMBER OF INMATES THAT WORKED JULY 2009 THROUGH OCTOBER 2011.

*For
Possible
Action*

- IX. REVIEW OF DEDUCTIONS FROM INMATE WAGES FOR ROOM AND BOARD, PRISON INDUSTRIES CAPITAL IMPROVEMENT FUND, AND THE VICTIMS OF CRIME FUND – FY 2010, FY 2011 AND FY 2012 YEAR-TO-DATE.

*For
Possible
Action*

- X. STATUS OF FUND FOR NEW CONSTRUCTION OF FACILITIES FOR PRISON INDUSTRIES – NRS 209.192.

*For
Possible
Action*

- XI. REVIEW OF FINANCIAL STATEMENTS OF SILVER STATE INDUSTRIES FOR THE QUARTER ENDING SEPTEMBER 30, 2011.

- XII. PUBLIC COMMENT.
(Because of time considerations, the period for public comment by each speaker may be limited, and speakers are urged to avoid repetition of comments made by previous speakers.)

XIII. ADJOURNMENT.

Note: We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Fiscal Division of the Legislative Counsel Bureau, in writing, at the Legislative Building, 401 South Carson Street, Carson City, Nevada 89701-4747, or call Cheryl Harvey, Management Assistant at (775) 684-6872 as soon as possible

Notice of this meeting was posted in the following Carson City, Nevada, locations: Blasdel Building, 209 East Musser Street; Capitol Press Corps, Basement, Capitol Building; City Hall, 201 North Carson Street; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street. Notice of this meeting was faxed for posting to the following Las Vegas, Nevada, locations: Clark County Office, 500 South Grand Central Parkway; and Grant Sawyer State Office Building, 555 East Washington Avenue. Notice of this meeting was posted on the Internet through the Nevada Legislature's Web site at www.leg.state.nv.us.

**REVIEW OF RESPONSES FROM THE NEVADA DEPARTMENT
OF CORRECTIONS TO QUESTIONS OF THE COMMITTEE
AT THE SEPTEMBER 21, 2011, MEETING RELATING TO:**

- A. WARRANTY WORK PERFORMED BY THE AUTO SHOP**
- B. WILD HORSE TRAINING PROGRAM**
- C. FINANCIAL PERFORMANCE OF THE DRAPERY SHOP**
- D. RELOCATION OF THE LICENSE PLATE FACTORY AND PRINT/BINDERY SHOP**
- E. PRICES FOR THE MOTORCYCLES MANUFACTURED BY BIG HOUSE CHOPPERS**

REVIEW OF RESPONSES FROM THE NEVADA DEPARTMENT OF CORRECTIONS TO QUESTIONS ASKED DURING THE SEPTEMBER 21, 2011 MEETING, RELATING TO WARRANTY WORK PERFORMED BY THE AUTO SHOP, WILD HORSE TRAINING, THE FINANCIAL PERFORMANCE OF THE DRAPERY SHOP, THE RELOCATION OF THE LICENSE PLATE FACTORY AND PRINT SHOP, AND THE PRICES FOR THE MOTORCYCLES MANUFACTURED BY BIG HOUSE CHOPPERS.

- 1. The Department indicated that the auto shop experienced a net loss in FY 2011 primarily resulting from a significant increase in the amount of warranty work the shop performed. Please provide a breakdown of the operating expenses incurred by the auto shop's in FY 2011 resulting from warranty work.**

Agency Response:

Please see attachment "A" for a breakdown of the warranty work performed by the auto shop in FY 11.

- 2. The Committee asked the Department how much net profit is typically generated from the auction of a wild horse that has been trained by the inmates. The Department indicated that it did not keep track of that information; however, in order to respond to the Committee's inquiry, the Department agreed to track the expenditures incurred from training the horses and report back to the Committee at its next meeting. Is the Department currently tracking these expenditures? If so, please provide a comparison of these expenditures to-date with the revenues generated from the auction.**

Agency Response:

Quarterly income and expenditures for the Ranch's horse training program are as follows:

Auction income \$16,000 (does not include boarding revenue and its associated expenditures)

Training expenditures

Inmate Direct Labor \$11,720

Inmate Indirect Labor \$617

Inmate Workers' Comp \$337

Free staff wages and benefits \$19,307

Net quarterly Loss (\$15,981)

- 3. The Committee indicated that it would like to closely monitor the drapery shop over the next six months in order to evaluate its progress and determine if the program is still viable. Please provide a status report on the drapery shop's progress. Is the shop currently operating? If so, does the Department anticipate the shop will be profitable by the end of March 2012?**

Agency Response:

The drapery shop is currently operating. The supervisor is placing "cold calls" to prospective customers. We are hoping that the calls will pay off, and the supervisor can turn the shop around.

4. **The Department indicated to the Committee that it had been discussing with the Department of Motor Vehicles and the Department of Administration the possibility of relocating the License Plate Factory. Please provide the Committee with an update on the status of the License Plate Factory relocation. Has a new location been selected? If so, how does the Department plan to finance the costs associated with the relocation?**

Agency Response:

The decision has been made to move the license plate factory to the PI building at HDSP. Funding is being reviewed right now.

5. **Has the Department moved its the print/bindery shop to the Northern Nevada Correctional Center? If so, please indicate how the relocation has affected the shop. Have additional inmate workers been hired? Has the shop been able to increase its production?**

Agency Response:

The print shop has moved to NNCC. It has allowed for a larger space and a better production flow. We are hoping in the short-term future it will allow for increased business. The majority of inmate workers have been moved from NSP to NNCC.

6. **Please provide the asking price for the motorcycles manufactured by Big House Choppers.**

Agency Response:

Please see attachment "B" for a list of prices associated with the motorcycles manufactured by Big House Choppers.

ATTACHMENT "A"

Silver State Industries Warranty Jobs Fiscal Year Ending June 30, 2011

Job#	Vehicle	Warranty Work	Materials	Labor	Total Cost
W-200	66 Corvette	Paint	\$3,774.89	\$2,944.24	\$6,719.13
W-204	02 Kawasaki	Mechanical	\$1.14	\$0.00	\$1.14
W-205	61 Corvette	Paint	\$219.08	\$607.43	\$826.51
W-206	57 Ford Wagon	Mechanical	\$131.76	\$343.82	\$475.58
W-207	73 Harley Davidson	Mechanical	\$206.28	\$0.00	\$206.28
W-213	53 Pontiac Chieftain	Paint & Body	\$353.24	\$65.49	\$418.73
W-216	48 Ford F-100	Paint & Body	\$2,075.01	\$6,227.09	\$8,302.10
W-217	62 Thunderbird	Paint & Body	\$705.93	\$6,448.99	\$7,154.92
W-224	Red Ridgid Chopper	Paint & Body	\$147.51	\$0.00	\$147.51
W-229	65 Chevy Chevelle	Paint & Body	\$46.95	\$0.00	\$46.95
W-230	40 Ford	Paint & Body	\$26.02	\$389.00	\$415.02
W-231	64 Chevy Chevelle	Paint & Body	\$1,869.87	\$2,504.82	\$4,374.69
W-233	65 Ford Mustang	Paint & Body	\$91.00	\$2,612.88	\$2,703.88
W-235	40 Ford	Paint & Body	\$0.00	\$32.74	\$32.74
W-240	73 Lincoln	Paint & Body	\$0.00	\$73.69	\$73.69
W-241	66 Chevy	Paint & Body	\$0.00	\$9,377.65	\$9,377.65
W-242	65 Corvette	Paint & Body	\$1,384.27	\$12,748.56	\$14,132.83
W-244	48 Ford Pick up	Paint & Body	\$30.97	\$1,416.87	\$1,447.84
W-247	77 GMC Pick up	Paint & Body	\$2,349.40	\$13,388.29	\$15,737.69
W-248	67 Pontiac Bonnnville	Paint	\$2,247.10	\$11,072.18	\$13,319.28
W-249	66 GMC Pick up	Paint	\$1,579.89	\$1,765.93	\$3,345.82
Total			\$17,240.31	\$72,019.67	\$89,259.98

ATTACHMENT "B"

Type of Motorcycle	Price
Custom Rigid Chopper - Red	\$ 18,900
Custom Soft Tail Chopper - Black	\$ 18,900
Hard Time 200 Motorcycle - Blue	\$ 16,900

**REVIEW OF WORK PROGRAMS C22556 AND C22572 TO
INCREASE PROJECTED REVENUE AND EXPENDITURE
AUTHORITY FOR THE METAL SHOP BY A TOTAL OF \$199,985**

State of Nevada Work Program

WP Number: C22556

FY 2012

<div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block;"></div>	Add Original Work Program	<div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; text-align: center;">XXX</div>	Modify Work Program	
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DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME	
10/05/11	525	440	3719	NDOC - PRISON INDUSTRY	

BUDGET DIVISION USE ONLY
 DATE 11/03/11
 APPROVED ON BEHALF OF
 THE GOVERNOR BY **cwatson**

Funds Available							
Budgetary GLs (2501 - 2599)	Description	WP Amount	Revenue GLs (3000 - 4999)	Description	WP Amount	Current Authority	Revised Authority
			4021	MISCELLANEOUS SALES	21,000	2,987,000	3,008,000
Subtotal Budgetary General Ledgers		0	Subtotal Revenue General Ledgers(RB)		21,000		3,008,000
Total Budgetary & Revenue GLs					21,000		

Expenditures			
CAT	Amount	CAT	Amount
44	21,000		
Sub Total Category Expenditures			<u>21,000</u>

Remarks

Prison Industries' Metal Shop sales have sky-rocketed. NNCC Metal, category 44, needs additional revenue and expenditure authority to continue operations. The shop currently has four jobs that will have revenue of approximately \$269,000 by themselves.

Total Budgetary General Ledgers and Category Expenditures (AP)

21,000

ddastal

Authorized Signature

10/05/11

Date

Controller's Office Approval

Does not require Interim Finance approval since WP is \$30,000 or less cumulative for category

Department of Administration Work Program Packet Checklist

- ✓ Work program form
- ✓ Work program packet checklist
- ✓ Cumulative modification worksheet
- ✓ Cover Page detailing the reasons for the revision, benefits to the division, department and state and consequences if not approved
- ✓ Financial/Budget Status Reports (current)
- ✓ Budget projections with corresponding detail
- ✓ Fund map reflecting amounts before and after the revision
- ☐ NPD 19 (If requesting new position) **include copy of current organizational chart w/proposed change**
- ☐ Quotes for the purchase of unbudgeted items (i.e., equipment, computers, etc.)
- ☐ Spreadsheets/detailed calculations supporting request

WORK PROGRAM REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

- ☐ Grant history/reconciliation form for grants
- ☐ Copies of all grant awards for the current year listed on the grant reconciliation form
- ☐ Copy of grant budget - if applicable
- ☐ Summary of the grant program and purpose if not included in the grant award document

IFC determination evaluation (reason work program does or does not require IFC approval indicated with an X)

Requires IFC approval because

- | | |
|---|--|
| <input type="checkbox"/> \$75,000 or more cumulative for an expenditure category | <input type="checkbox"/> Exceeds \$30,000 cumulative and is 10% or more cumulative for an expenditure category |
| <input type="checkbox"/> Involves the allocation of block grant funds and the agency is choosing to use the IFC meeting for the required public hearing per NRS 353.345 | <input type="checkbox"/> Non-governmental grant or gift in excess of \$20,000 |
| <input type="checkbox"/> Includes new positions | <input type="checkbox"/> Other: |

Does not require IFC approval because

- | | |
|--|--|
| ✓ \$30,000 or less cumulative for each expenditure category | <input type="checkbox"/> Places funds in Reserves, Reserve for Reversion, or Retained Earnings categories only |
| <input type="checkbox"/> Less than \$75,000 cumulative and 10% cumulative for each expenditure category | <input type="checkbox"/> Non-executive budget |
| <input type="checkbox"/> \$5,000 or less for expenditure categories 02, 03, 05, & 30 and \$10,000 or less for any other expenditure categories | <input type="checkbox"/> Other: |
| <input type="checkbox"/> Implements general/highway fund salary adjustments approved by the BOE | Approved by:
Date: |

**STATE OF NEVADA
DEPARTMENT OF CORRECTIONS**

**Budget Account 3719 - NDOC - PRISON INDUSTRY
Work Program C22556
Fiscal Year 2012**

Submitted October 5, 2011

Budget Account's Primary Purpose, Function and Statutory Authority

The mission of Prison Industries (Silver State Industries) is to reduce government operating costs, provide inmates the skills necessary to successfully re-enter society, and enhance the safe operation of correctional facilities. To fulfill its mission, Prison Industries operates as a self-supporting operation, providing meaningful work and job training for prison inmates in the production of goods and services, at little or no direct cost to the taxpayer. Operations include furniture and metal fabrication shops at Northern Nevada Correctional Center (NNCC), a printing/bindery shop at NNCC, a garment sewing factory and mattress factory at Lovelock Correctional Center (LCC), a drapery sewing shop at Ely State Prison (ESP), and an automobile refurbishing/repair and motorcycle manufacturing/repair shop at Southern Desert Correctional Center (SDCC). Prison Industries also operates used playing card recycling operations at Warm Springs Correctional Center (WSCC), High Desert State Prison (HDSP), and SDCC. Private businesses include Jacobs Trading Company at Florence McClure Women's Correctional Center (FMWCC), Alpine Steel at HDSP, and M-Truss at SDCC, which work inmates as part of the Prison Industries program. In addition, the state's Department of Motor Vehicles has a license plate plant at NSP. Approximately 425 inmates work in Prison Industries.

Purpose of Work Program

Prison Industries' Metal Shop sales have sky-rocketed. NNCC Metal, category 44, needs additional revenue and expenditure authority to continue operations. The shop currently has four jobs that will have revenue of approximately \$269,000 by themselves.

Justification

The metal shop generates its own funds. This will provide additional revenue and expenditure authority to help fulfill its open orders and produce a profit. Another work program is being submitted to go before the IFC for the remaining funds needed.

Expected Benefits to be Realized

Being able to accept jobs will result in a higher profit for the shop. Additionally, this additional expenditure authority will ensure continued work for the metal shop's 18 inmate workers.

Explanation of Projections and Documentation

Attached is a spreadsheet showing that the metal shop has already expended 31% of its authority for the fiscal year. The metal shop currently has \$146,448 in expenditure authority. \$269,000 in new jobs have just come in.

New Positions: No

Summary of Alternatives and Why Current Proposal is Preferred

See expected benefits to be realized.

**STATE OF NEVADA WORK PROGRAM
DEPARTMENT OF CORRECTIONS
NDOC - PRISON INDUSTRY
B/A 3719 SFY12**

	REVENUES	Original or Legislatively Approved Work Program	APPROVED		PENDING	-----CUMULATIVE-----		Total Amount
			FIRST	SECOND	THIRD			
			Work	Work	Work			
			WP # C21786	WP # C22556	WP # C22572	Dollar Change	Percent Change	
G.L.#	Description							
2511	BALANCE FORWARD FROM PREVIOUS YEAR	1,201,249	-564,887			-564,887	-47.0%	636,362
3893	LICENSE PLATE CHARGE	458,983				0	0.0%	458,983
4021	MISCELLANEOUS SALES	2,987,000		21,000	178,985	199,985	6.7%	3,186,985
4201	REIMBURSEMENT	331,701				0	0.0%	331,701
4252	EXCESS PROPERTY SALES	680				0	0.0%	680
4301	RENTAL INCOME - NON-EXECUTIVE BUDGETS	171,550				0	0.0%	171,550
4326	TREASURER'S INTEREST DISTRIB	16,790				0	0.0%	16,790
4669	TRANS FROM OTHER B/A SAME FUND	36,000				0	0.0%	36,000
	Total Revenues	5,203,953	-564,887	21,000	178,985	-364,902	-7.0%	4,839,051
	EXPENDITURES							
Cat	Description							
01	PERSONNEL	1,564,295				0	0.0%	1,564,295
02	OUT-OF-STATE TRAVEL	4,423				0	0.0%	4,423
03	IN-STATE TRAVEL	9,239				0	0.0%	9,239
04	OPERATING EXPENSES	588,265				0	0.0%	588,265
26	INFORMATION SERVICES	7,057				0	0.0%	7,057
41	NNCC FURNITURE	396,819				0	0.0%	396,819
43	LCC MATTRESS	350,189				0	0.0%	350,189
44	NNCC METAL SHOP	212,062		21,000	178,985	199,985	94.3%	412,047
45	NSP PRINTING/BINDERY SHOP	255,693				0	0.0%	255,693
47	SDCC AUTO/UPHOLSTERY SHOP	259,889				0	0.0%	259,889
59	UTILITIES	102,003				0	0.0%	102,003
60	RETAINED EARNINGS	974,585	-564,887			-564,887	-58.0%	409,698
66	ESP DRAPERY	100,804				0	0.0%	100,804
70	LCC GARMENT FACTORY	308,953				0	0.0%	308,953
87	PURCHASING ASSESSMENT	4,802				0	0.0%	4,802
88	STATEWIDE COST ALLOC	64,554				0	0.0%	64,554
89	AG COST ALLOCATION	321				0	0.0%	321
	Total Expenditures	5,203,953	-564,887	21,000	178,985	-364,902	-7.0%	4,839,051

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REPORT DATE AS OF: 09/30/2011

PROC ID: BSR_GEN_BBLR_REPORT

STATE OF NEVADA
Office of the State Controller

Summary Budget Status Report

Fiscal Year: 201
2

Fund: 525 PRISON
INDUSTRY FUND

Agency: 440 DEPARTMENT OF
CORRECTIONS

Budget
Account: 3719 PRISON
INDUSTRY

Organization: 0000 DEPARTMENT OF
CORRECTIONS

	YTD Actual	Work Program	Difference
Total Receipts/Funding	1,345,178.72	4,639,066.00	-3,293,887.28
Total Expenditures	835,409.73		
Total Encumbrances	.00		
Total Pre-encumbrances	.00		
Total Obligations	835,409.73	4,639,066.00	3,803,656.27
Realized Funding Available	509,768.99		

[Get Information About Receipts/Funding](#)

[Get Information About Obligations](#)

[Main Menu](#) > [Budget Status Report Input](#) > [Budget Account List](#) > [Summary Budget Status Report](#) > Receipts/Funding
 REPORT DATE AS OF: 09/30/2011
 PROC ID: BSR_REC_FUND_SUM

STATE OF NEVADA
Office of the State Controller

Budget Status Report - Receipts/Funding

Fiscal Year: 2012

Fund: 525	PRISON INDUSTRY FUND	Agency: 440	DEPARTMENT OF CORRECTIONS
Budget Account: 3719	PRISON INDUSTRY	Organization: 0000	DEPARTMENT OF CORRECTIONS

	YTD Actual	Work Program	Difference
Total Receipts/Funding	1,345,178.72	4,639,066.00	-3,293,887.28

Code	Description	YTD Actual	Work Program	Difference
47	BEGINNING CASH	636,362.00	636,362.00	.00
3893	LICENSE PLATE CHARGE	98,769.80	458,983.00	-360,213.20
4021	MISCELLANEOUS SALES	564,732.72	2,987,000.00	-2,422,267.28
4201	REIMBURSEMENT	35,414.20	331,701.00	-296,286.80
4252	EXCESS PROPERTY SALES	.00	680.00	-680.00
4301	RENTAL INCOME	9,900.00	171,550.00	-161,650.00
4326	TREASURER'S INTEREST DISTRIB	.00	16,790.00	-16,790.00
4669	TRANS FROM OTHER B/A SAME FUND	.00	36,000.00	-36,000.00

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REPORT DATE AS OF: 09/30/2011
PROC ID: BSR_GEN_BCLS_REPORT

STATE OF NEVADA
Office of the State Controller

Budget Status Report - Obligations

Fiscal Year: 201
2

Fund: 525 PRISON
INDUSTRY FUND

Agency: 440 DEPARTMENT OF
CORRECTIONS

Budget Account: 3719 PRISON
INDUSTRY

Organization: 0000 DEPARTMENT OF
CORRECTIONS

	YTD Actual	Work Program	Difference
Total Expenditures	835,409.73		
Total Encumbrances	.00		
Total Pre-encumbrances	.00		
Total Obligations	835,409.73	4,639,066.00	3,803,656.27

Category	Description	Expended	Encumbered	Pre-encumbered	Obligated	Work Program	Difference
01	PERSONNEL SERVICES	238,210.85	.00	.00	238,210.85	1,564,295.00	1,326,084.15
02	OUT OF STATE TRAVEL	1,146.56	.00	.00	1,146.56	4,423.00	3,276.44
03	IN STATE TRAVEL	.00	.00	.00	.00	9,239.00	9,239.00
04	OPERATING	131,981.66	.00	.00	131,981.66	588,265.00	456,283.34
26	INFORMATION SERVICES	1,032.44	.00	.00	1,032.44	7,057.00	6,024.56
41	NNCC FURNITURE/UPHOLSTERY	108,916.26	.00	.00	108,916.26	396,819.00	287,902.74
43	LOVELOCK MATTRESS	41,085.48	.00	.00	41,085.48	350,189.00	309,103.52
44	NNCC METAL	65,614.46	.00	.00	65,614.46	212,062.00	146,447.54
45	NSP PRINTING/BINDERY SHOP	81,111.99	.00	.00	81,111.99	255,693.00	174,581.01
47	SDCC AUTO/UPHOLSTERY SHOP	58,902.16	.00	.00	58,902.16	259,889.00	200,986.84
59	UTILITIES	18,091.30	.00	.00	18,091.30	102,003.00	83,911.70
60	RETAINED EARNINGS	.00	.00	.00	.00	409,698.00	409,698.00
66	ESP DRAPERY	4,240.67	.00	.00	4,240.67	100,804.00	96,563.33

70	LCC GARMENT FACTORY	64,055.15	.00	.00	64,055.15	308,953.00	244,897.85
87	PURCHASING ASSESSMENT	4,802.00	.00	.00	4,802.00	4,802.00	.00
88	STATE COST ALLOCATION	16,138.50	.00	.00	16,138.50	64,554.00	48,415.50
89	AG COST ALLOCATION	80.25	.00	.00	80.25	321.00	240.75

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Operating Ledgers	FY12 Approved Budget	Actual YTD 10/03/11	Encum 10/03/11	Total YTD 10/03/11	Projected Balance Of FY12	Notes	FY12 Total Actual + Proj (12 Month's)	(Over) / Under FY09 Budget	FY11 Actual	FY10 Actual	FY09 Actual
6200-Per Diem In-State	6,257	-	-	-	-	-	-	6,257.00	424.59	6,256.65	-
6250-Comm Air Trans In-State	686	-	-	-	-	-	-	686.00	-	686.00	-
7020-Operating Supplies	15,142	2,259.00	-	2,259.00	6,512.65	-	8,771.65	6,370.35	9,140.55	15,142.13	29,531.23
7021-Operating Supplies - A	950	206.88	-	206.88	596.43	-	803.31	146.69	654.91	950.28	1,417.13
7022-Operating Supplies - B	7	-	-	-	-	-	-	7.00	66.00	6.59	94.61
7025-Operating Supplies - E	528	-	-	-	-	-	-	528.00	-	527.84	730.71
7028-Operating Supplies-H	-	-	-	-	-	-	-	-	-	-	-
7034-Freight Charges	28,160	-	-	-	-	-	-	28,160.00	11.21	28,159.65	22,366.00
7040-Non-State Printing Services	-	-	-	-	-	-	-	-	-	-	-
7053-Risk Mgt Misc Ins Policies	1,848	-	-	-	-	-	-	1,848.00	1,571.01	1,848.14	2,382.51
7056-Insurance Deductibles	-	-	-	-	-	-	-	-	-	-	-
7060-Contracts	476	-	-	-	-	-	-	476.00	-	-	37,198.64
7092-Equipment Repair - B	387	-	-	-	-	-	-	387.00	623.00	387.00	1,269.97
7093-Equipment Repair - C	3,802	172.96	-	172.96	498.64	-	671.60	3,130.40	1,753.76	3,802.23	6,232.36
7131-Hazardous Waste Disposal	3,376	-	-	-	-	-	-	-	-	3,376.25	3,617.94
7136-Garbage Disposal Utilities	5,221	-	-	-	-	-	-	5,221.00	884.30	5,221.15	1,895.13
7141-Maintenance of Bldgs & Grounds - A	1,683	-	-	-	-	-	-	1,683.00	893.48	1,682.56	2,152.25
7143-Maintenance of Bldgs & Grounds - C	-	-	-	-	-	-	-	-	-	-	-
7152-Diesel Fuel	81	-	-	-	-	-	-	81.00	453.70	80.56	227.28
7153-Gasoline	1,772	-	-	-	-	-	-	1,772.00	-	1,771.87	-
7156-Vehicle Repair & Replacement Parts	-	-	-	-	-	-	-	-	2,937.74	679.14	823.68
7158-Compressed Natural Gas, Propane	679	-	-	-	-	-	-	679.00	510.47	679.14	2,785.55
7176-Protective Gear	1,016	111.26	-	111.26	320.76	-	432.02	563.98	560.51	1,015.83	278.88
7186-Med/Dent Supp - Non-contract-A	158	-	-	-	-	-	-	158.00	55.02	157.97	103,630.62
7194-Inmate Payrolls	61,966	18,053.11	-	18,053.11	72,046.73	-	90,099.84	(28,133.84)	50,219.99	61,966.18	-
7200-Food	-	-	-	-	-	-	-	-	-	-	-
7203-Food-C	210	-	-	-	-	-	-	210.00	-	210.46	247.68
7290-Telephone	218	88.06	-	88.06	-	-	88.06	129.94	218.24	218.04	269.28
7296-DOIT Long Distance Charges	22	15.21	-	15.21	-	-	15.21	6.79	45.50	21.64	43.74
7299-Telephone and Data Wiring	100	38.52	-	38.52	-	-	38.52	61.48	72.99	100.22	204.01
7344-Inspections & Certifications-D	300	100.00	-	100.00	288.30	-	388.30	(88.30)	-	300.00	361.25
7370-Publications/Periodicals	-	-	-	-	-	-	-	-	92.33	17.79	-
7430-Professional Services	-	-	-	-	-	-	-	-	-	1,645.20	-
7460-Equipment Purchases < \$1,000	2,768	55.00	-	55.00	158.56	-	213.56	2,554.44	1,085.47	777.45	2,890.70
7461-Equipment Purchases < \$1,000 - A	-	-	-	-	-	-	-	-	-	-	-
7630-Miscellaneous Goods, Mat	-	-	-	-	-	-	-	-	-	-	-
7631-Miscellaneous Goods, Mat - A	1,407	448.07	-	448.07	1,291.78	-	1,739.85	(332.85)	99.00	1,406.87	3,213.38
7634-Miscellaneous Goods, Mat - D	-	-	-	-	-	-	-	-	-	-	-
7771-Computer Software<\$5,000	-	3400	-	3,400.00	9,802.13	-	13,202.13	(13,202.13)	-	-	1,331.94
7875-Insecticides & Herbicides	95	-	-	-	-	-	-	95.00	-	94.93	-
7871-Chemical De-Icing Agents	43	-	-	-	-	-	-	43.00	63.87	42.58	-
7960-Rentals for Land/E quipment	-	-	-	-	-	-	-	-	-	-	-
7970-Materials	72,704	40,666.39	-	40,666.39	251,540.34	-	292,206.73	(219,502.73)	65,084.46	72,703.98	30,528.27
8251-New Major Equipment <\$5,000 - A	-	-	-	-	-	-	-	-	-	-	-
8320-Used Major Equipment >\$5,000 - A	-	-	-	-	-	-	-	-	-	-	25.00
8321-Used Major Equipment	-	-	-	-	-	-	-	-	-	-	4500.00
Total Operating Expenditures	\$ 212,062	\$ 65,614.46	\$ -	\$ 65,614.46	\$ 343,056.31		\$ 408,670.77	\$ (199,984.77)	\$ 137,522.10	\$ 211,257.18	\$ 260,248.74
146,447.54											

Assuming Expenditures shown for:
Expenditures Projected for:

94 Days
271 Days

30.94%

Nevada Department of Corrections
3719 Prison Industry
Fund Map FY12

REVENUE SOURCE	Legislatively Approved Budget	WPC21786	Pending WPC22556	Total
2511-BALANCE FORWARD	1,201,249	(564,887)		636,362
3893-LICENSE PLATE CHARGE	458,983			458,983
4021-MISCELLANEOUS SALES	2,987,000		21,000	3,008,000
4201-REIMBURSEMENT	331,701			331,701
4252-EXCESS PROPERTY SALES	680			680
4301-RENTAL INCOME	171,550			171,550
4326-TREASURER'S INTEREST	16,790			16,790
4669-TRANS FROM OTHER B/A SAME FUND	36,000			36,000
TOTAL	5,203,953	(564,887)	21,000	4,660,066

EXPENDITURES				
01-PERSONNEL SERVICES	1,564,295			1,564,295
02-OUT OF STATE TRAVEL	4,423			4,423
03-IN STATE TRAVEL	9,239			9,239
04-OPERATING	588,265			588,265
26-INFORMATION SERVICES	7,057			7,057
29-UNIFORM ALLOWANCE	-			-
41-NNCC FURNITURE/UPHOLSTERY	396,819			396,819
43-LOVELOCK MATTRESS	350,189			350,189
44-NNCC METAL	212,062	21,000		233,062
45-NSP PRINTING/BINDERY SHOP	255,693		-	255,693
47-SDCC AUTO/UPHOLSTERY SHOP	259,889			259,889
59-UTILITIES	102,003			102,003
60-RETAINED EARNINGS	974,585	(564,887)		409,698
66-ESP DRAPERY	100,804			100,804
70-LCC GARMENT FACTORY	308,953			308,953
87-PURCHASING ASSESSMENT	4,802			4,802
88-STATE COST ALLOCATION	64,554			64,554
89-AG COST ALLOCATION	321			321
TOTAL	5,203,953	(564,887)	21,000	4,660,066

State of Nevada Work Program

WP Number: C22572

FY 2012

<div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block;"></div>	Add Original Work Program	<div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; text-align: center;">XXX</div>	Modify Work Program		
--	---------------------------	---	---------------------	--	--

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME	
10/05/11	525	440	3719	NDOC - PRISON INDUSTRY	

BUDGET DIVISION USE ONLY
 DATE _____
 APPROVED ON BEHALF OF _____
 THE GOVERNOR BY _____

Funds Available							
Budgetary GLs (2501 - 2599)	Description	WP Amount	Revenue GLs (3000 - 4999)	Description	WP Amount	Current Authority	Revised Authority
			4021	MISCELLANEOUS SALES	178,985	3,008,000	3,186,985
Subtotal Budgetary General Ledgers		0	Subtotal Revenue General Ledgers(RB)		178,985		3,186,985
Total Budgetary & Revenue GLs					178,985		

Expenditures			
CAT	Amount	CAT	Amount
44	178,985		
Sub Total Category Expenditures			178,985

Remarks

Prison Industries' Metal Shop sales have sky-rocketed. NNCC Metal, category 44, needs additional revenue and expenditure authority to continue operations. The shop currently has four jobs that will provide revenue of approximately \$269,000 by themselves.

Total Budgetary General Ledgers and Category Expenditures (AP)

178,985

ddastal
 Authorized Signature

10/05/11
 Date

Controller's Office Approval

Requires Interim Finance approval since WP is equal to or exceeds \$75,000 cumulative for category

Department of Administration Work Program Packet Checklist

- ✓ Work program form
- ✓ Work program packet checklist
- ✓ Cumulative modification worksheet
- ✓ Cover Page detailing the reasons for the revision, benefits to the division, department and state and consequences if not approved
- ✓ Financial/Budget Status Reports (current)
- ✓ Budget projections with corresponding detail
- ✓ Fund map reflecting amounts before and after the revision
- ☐ NPD 19 (If requesting new position) **include copy of current organizational chart w/proposed change**
- ☐ Quotes for the purchase of unbudgeted items (i.e., equipment, computers, etc.)
- ☐ Spreadsheets/detailed calculations supporting request

WORK PROGRAM REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

- ☐ Grant history/reconciliation form for grants
- ☐ Copies of all grant awards for the current year listed on the grant reconciliation form
- ☐ Copy of grant budget - if applicable
- ☐ Summary of the grant program and purpose if not included in the grant award document

IFC determination evaluation (reason work program does or does not require IFC approval indicated with an X)

Requires IFC approval because

- | | |
|---|--|
| ✓ \$75,000 or more cumulative for an expenditure category | <input type="checkbox"/> Exceeds \$30,000 cumulative and is 10% or more cumulative for an expenditure category |
| <input type="checkbox"/> Involves the allocation of block grant funds and the agency is choosing to use the IFC meeting for the required public hearing per NRS 353.345 | <input type="checkbox"/> Non-governmental grant or gift in excess of \$20,000 |
| <input type="checkbox"/> Includes new positions | <input type="checkbox"/> Other: |

Does not require IFC approval because

- | | |
|--|--|
| <input type="checkbox"/> \$30,000 or less cumulative for each expenditure category | <input type="checkbox"/> Places funds in Reserves, Reserve for Reversion, or Retained Earnings categories only |
| <input type="checkbox"/> Less than \$75,000 cumulative and 10% cumulative for each expenditure category | <input type="checkbox"/> Non-executive budget |
| <input type="checkbox"/> \$5,000 or less for expenditure categories 02, 03, 05, & 30 and \$10,000 or less for any other expenditure categories | <input type="checkbox"/> Other: |
| <input type="checkbox"/> Implements general/highway fund salary adjustments approved by the BOE | Approved by:
Date: |

**STATE OF NEVADA
DEPARTMENT OF CORRECTIONS**

**Budget Account 3719 - NDOC - PRISON INDUSTRY
Work Program C22572
Fiscal Year 2012**

Submitted October 5, 2011

Budget Account's Primary Purpose, Function and Statutory Authority

The mission of Prison Industries (Silver State Industries) is to reduce government operating costs, provide inmates the skills necessary to successfully re-enter society, and enhance the safe operation of correctional facilities. To fulfill its mission, Prison Industries operates as a self-supporting operation, providing meaningful work and job training for prison inmates in the production of goods and services, at little or no direct cost to the taxpayer. Operations include furniture and metal fabrication shops at Northern Nevada Correctional Center (NNCC), a printing/bindery shop at NNCC, a garment sewing factory and mattress factory at Lovelock Correctional Center (LCC), a drapery sewing shop at Ely State Prison (ESP), and an automobile refurbishing/repair and motorcycle manufacturing/repair shop at Southern Desert Correctional Center (SDCC). Prison Industries also operates used playing card recycling operations at Warm Springs Correctional Center (WSCC), High Desert State Prison (HDSP), and SDCC. Private businesses include Jacobs Trading Company at Florence McClure Women's Correctional Center (FMWCC), Alpine Steel at HDSP, and M-Truss at SDCC, which work inmates as part of the Prison Industries program. In addition, the state's Department of Motor Vehicles has a license plate plant at NSP. Approximately 425 inmates work in Prison Industries.

Purpose of Work Program

Prison Industries' Metal Shop sales have sky-rocketed. NNCC Metal, category 44, needs additional revenue and expenditure authority to continue operations. The shop currently has four jobs that will provide revenue of approximately \$269,000 by themselves.

Justification

The metal shop generates its own funds. This will provide additional revenue and expenditure authority to continue operations. The shop currently has four jobs that will have revenue of approximately \$269,000 by themselves.

Expected Benefits to be Realized

Being able to accept jobs will result in a higher profit for the shop. Additionally, this additional expenditure authority will ensure continued work for the metal shop's 18 inmate workers.

Explanation of Projections and Documentation

Attached is a spreadsheet showing that the metal shop has already expended 31% of its authority for the fiscal year. The metal shop currently has \$146,448 in expenditure authority left. \$269,000 in new jobs have come in. Work program C22556 has just been submitted for \$21,000 that doesn't need to go before the IFC. If that is approved, the balance needed is \$178,985.

New Positions: No

Summary of Alternatives and Why Current Proposal is Preferred

See expected benefits to be realized.

**STATE OF NEVADA WORK PROGRAM
DEPARTMENT OF CORRECTIONS
NDOC - PRISON INDUSTRY
B/A 3719 SFY12**

	REVENUES	Original or Legislatively Approved Work Program	APPROVED		PENDING	-----CUMULATIVE-----		Total Amount
			FIRST	SECOND	THIRD			
			Work	Work	Work			
			WP # C21786	WP # C22556	WP # C22572	Dollar Change	Percent Change	
G.L.#	Description							
2511	BALANCE FORWARD FROM PREVIOUS YEAR	1,201,249	-564,887			-564,887	-47.0%	636,362
3893	LICENSE PLATE CHARGE	458,983				0	0.0%	458,983
4021	MISCELLANEOUS SALES	2,987,000		21,000	178,985	199,985	6.7%	3,186,985
4201	REIMBURSEMENT	331,701				0	0.0%	331,701
4252	EXCESS PROPERTY SALES	680				0	0.0%	680
4301	RENTAL INCOME - NON-EXECUTIVE BUDGETS	171,550				0	0.0%	171,550
4326	TREASURER'S INTEREST DISTRIB	16,790				0	0.0%	16,790
4669	TRANS FROM OTHER B/A SAME FUND	36,000				0	0.0%	36,000
	Total Revenues	5,203,953	-564,887	21,000	178,985	-364,902	-7.0%	4,839,051
	EXPENDITURES							
Cat	Description							
01	PERSONNEL	1,564,295				0	0.0%	1,564,295
02	OUT-OF-STATE TRAVEL	4,423				0	0.0%	4,423
03	IN-STATE TRAVEL	9,239				0	0.0%	9,239
04	OPERATING EXPENSES	588,265				0	0.0%	588,265
26	INFORMATION SERVICES	7,057				0	0.0%	7,057
41	NNCC FURNITURE	396,819				0	0.0%	396,819
43	LCC MATTRESS	350,189				0	0.0%	350,189
44	NNCC METAL SHOP	212,062		21,000	178,985	199,985	94.3%	412,047
45	NSP PRINTING/BINDERY SHOP	255,693				0	0.0%	255,693
47	SDCC AUTO/UPHOLSTERY SHOP	259,889				0	0.0%	259,889
59	UTILITIES	102,003				0	0.0%	102,003
60	RETAINED EARNINGS	974,585	-564,887			-564,887	-58.0%	409,698
66	ESP DRAPERY	100,804				0	0.0%	100,804
70	LCC GARMENT FACTORY	308,953				0	0.0%	308,953
87	PURCHASING ASSESSMENT	4,802				0	0.0%	4,802
88	STATEWIDE COST ALLOC	64,554				0	0.0%	64,554
89	AG COST ALLOCATION	321				0	0.0%	321
	Total Expenditures	5,203,953	-564,887	21,000	178,985	-364,902	-7.0%	4,839,051

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REPORT DATE AS OF: 09/30/2011

PROC ID: BSR_GEN_BBLR_REPORT

STATE OF NEVADA
Office of the State Controller

Summary Budget Status Report

Fiscal Year: 201
2

Fund: 525 PRISON
INDUSTRY FUND

Agency: 440 DEPARTMENT OF
CORRECTIONS

Budget 3719 PRISON
Account: INDUSTRY

Organization: 0000 DEPARTMENT OF
CORRECTIONS

	YTD Actual	Work Program	Difference
Total Receipts/Funding	1,345,178.72	4,639,066.00	-3,293,887.28
Total Expenditures	835,409.73		
Total Encumbrances	.00		
Total Pre-encumbrances	.00		
Total Obligations	835,409.73	4,639,066.00	3,803,656.27
Realized Funding Available	509,768.99		

[Get Information About Receipts/Funding](#)

[Get Information About Obligations](#)

[Main Menu](#) > [Budget Status Report Input](#) > [Budget Account List](#) > [Summary Budget Status Report](#) > Receipts/Funding
 REPORT DATE AS OF: 09/30/2011
 PROC ID: BSR_REC_FUND_SUM

STATE OF NEVADA
Office of the State Controller

Budget Status Report - Receipts/Funding

Fiscal Year: 2012

Fund: 525 PRISON INDUSTRY FUND **Agency:** 440 DEPARTMENT OF CORRECTIONS
Budget Account: 3719 PRISON INDUSTRY **Organization:** 0000 DEPARTMENT OF CORRECTIONS

	YTD Actual	Work Program	Difference
Total Receipts/Funding	1,345,178.72	4,639,066.00	-3,293,887.28

Code	Description	YTD Actual	Work Program	Difference
47	BEGINNING CASH	636,362.00	636,362.00	.00
3893	LICENSE PLATE CHARGE	98,769.80	458,983.00	-360,213.20
4021	MISCELLANEOUS SALES	564,732.72	2,987,000.00	-2,422,267.28
4201	REIMBURSEMENT	35,414.20	331,701.00	-296,286.80
4252	EXCESS PROPERTY SALES	.00	680.00	-680.00
4301	RENTAL INCOME	9,900.00	171,550.00	-161,650.00
4326	TREASURER'S INTEREST DISTRIB	.00	16,790.00	-16,790.00
4669	TRANS FROM OTHER B/A SAME FUND	.00	36,000.00	-36,000.00

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REPORT DATE AS OF: 09/30/2011
PROC ID: BSR_GEN_BCLS_REPORT

STATE OF NEVADA
Office of the State Controller

Budget Status Report - Obligations

Fiscal Year: 201
2

Fund: 525 PRISON
INDUSTRY FUND

Agency: 440 DEPARTMENT OF
CORRECTIONS

Budget Account: 3719 PRISON
INDUSTRY

Organization: 0000 DEPARTMENT OF
CORRECTIONS

	YTD Actual	Work Program	Difference
Total Expenditures	835,409.73		
Total Encumbrances	.00		
Total Pre-encumbrances	.00		
Total Obligations	835,409.73	4,639,066.00	3,803,656.27

Category	Description	Expended	Encumbered	Pre-encumbered	Obligated	Work Program	Difference
01	PERSONNEL SERVICES	238,210.85	.00	.00	238,210.85	1,564,295.00	1,326,084.15
02	OUT OF STATE TRAVEL	1,146.56	.00	.00	1,146.56	4,423.00	3,276.44
03	IN STATE TRAVEL	.00	.00	.00	.00	9,239.00	9,239.00
04	OPERATING	131,981.66	.00	.00	131,981.66	588,265.00	456,283.34
26	INFORMATION SERVICES	1,032.44	.00	.00	1,032.44	7,057.00	6,024.56
41	NNCC FURNITURE/UPHOLSTERY	108,916.26	.00	.00	108,916.26	396,819.00	287,902.74
43	LOVELOCK MATTRESS	41,085.48	.00	.00	41,085.48	350,189.00	309,103.52
44	NNCC METAL	65,614.46	.00	.00	65,614.46	212,062.00	146,447.54
45	NSP PRINTING/BINDERY SHOP	81,111.99	.00	.00	81,111.99	255,693.00	174,581.01
47	SDCC AUTO/UPHOLSTERY SHOP	58,902.16	.00	.00	58,902.16	259,889.00	200,986.84
59	UTILITIES	18,091.30	.00	.00	18,091.30	102,003.00	83,911.70
60	RETAINED EARNINGS	.00	.00	.00	.00	409,698.00	409,698.00
66	ESP DRAPERY	4,240.67	.00	.00	4,240.67	100,804.00	96,563.33

70	LCC GARMENT FACTORY	64,055.15	.00	.00	64,055.15	308,953.00	244,897.85
87	PURCHASING ASSESSMENT	4,802.00	.00	.00	4,802.00	4,802.00	.00
88	STATE COST ALLOCATION	16,138.50	.00	.00	16,138.50	64,554.00	48,415.50
89	AG COST ALLOCATION	80.25	.00	.00	80.25	321.00	240.75

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Operating Ledgers	FY12 Approved Budget	Actual YTD 10/03/11	Encum 10/03/11	Total YTD 10/03/11	Projected Balance Of FY12	Notes	FY12 Total Actual + Proj (12 Month's)	(Over) / Under FY09 Budget	FY11 Actual	FY10 Actual	FY09 Actual
6200-Per Diem In-State	6,257	-	-	-	-	-	-	6,257.00	424.59	6,256.65	-
6250-Comm Air Trans In-State	686	-	-	-	-	-	-	686.00	-	686.00	-
7020-Operating Supplies	15,142	2,259.00	-	2,259.00	6,512.65	-	8,771.65	6,370.35	9,140.55	15,142.13	29,531.23
7021-Operating Supplies - A	950	206.88	-	206.88	596.43	-	803.31	146.69	654.91	950.28	1,417.13
7022-Operating Supplies - B	7	-	-	-	-	-	-	7.00	66.00	6.59	94.61
7025-Operating Supplies - E	528	-	-	-	-	-	-	528.00	-	527.84	730.71
7028-Operating Supplies-H	-	-	-	-	-	-	-	-	-	-	-
7034-Freight Charges	28,160	-	-	-	-	-	-	28,160.00	11.21	28,159.65	22,366.00
7040-Non-State Printing Services	-	-	-	-	-	-	-	-	-	-	-
7053-Risk Mgt Misc Ins Policies	1,848	-	-	-	-	-	-	1,848.00	1,571.01	1,848.14	2,382.51
7056-Insurance Deductibles	-	-	-	-	-	-	-	-	-	-	-
7060-Contracts	476	-	-	-	-	-	-	476.00	-	-	37,198.64
7092-Equipment Repair - B	387	-	-	-	-	-	-	387.00	623.00	387.00	1,269.97
7093-Equipment Repair - C	3,802	172.96	-	172.96	498.64	-	671.60	3,130.40	1,753.76	3,802.23	6,232.36
7131-Hazardous Waste Disposal	3,376	-	-	-	-	-	-	-	-	3,376.25	3,617.94
7136-Garbage Disposal Utilities	5,221	-	-	-	-	-	-	5,221.00	884.30	5,221.15	1,895.13
7141-Maintenance of Bldgs & Grounds - A	1,683	-	-	-	-	-	-	1,683.00	893.48	1,682.56	2,152.25
7143-Maintenance of Bldgs & Grounds - C	-	-	-	-	-	-	-	-	-	-	-
7152-Diesel Fuel	81	-	-	-	-	-	-	81.00	453.70	80.56	227.28
7153-Gasoline	1,772	-	-	-	-	-	-	1,772.00	-	1,771.87	-
7156-Vehicle Repair & Replacement Parts	-	-	-	-	-	-	-	-	2,937.74	-	-
7158-Compressed Natural Gas, Propane	679	-	-	-	-	-	-	679.00	510.47	679.14	823.68
7176-Protective Gear	1,016	111.26	-	111.26	320.76	-	432.02	563.98	560.51	1,015.83	2,785.55
7186-Med/Dent Supp - Non-contract-A	158	-	-	-	-	-	-	158.00	55.02	157.97	278.88
7194-Inmate Payrolls	61,966	18,053.11	-	18,053.11	72,046.73	-	90,099.84	(28,133.84)	50,219.99	61,966.18	103,630.62
7200-Food	-	-	-	-	-	-	-	-	-	-	-
7203-Food-C	210	-	-	-	-	-	-	210.00	-	210.46	247.68
7290-Telephone	218	88.06	-	88.06	-	-	88.06	129.94	218.24	218.04	269.28
7296-DOIT Long Distance Charges	22	15.21	-	15.21	-	-	15.21	6.79	45.50	21.64	43.74
7299-Telephone and Data Wiring	100	38.52	-	38.52	-	-	38.52	61.48	72.99	100.22	204.01
7344-Inspections & Certifications-D	300	100.00	-	100.00	288.30	-	388.30	(88.30)	-	300.00	361.25
7370-Publications/Periodicals	-	-	-	-	-	-	-	-	92.33	17.79	-
7430-Professional Services	-	-	-	-	-	-	-	-	-	1,645.20	-
7460-Equipment Purchases < \$1,000	2,768	55.00	-	55.00	158.56	-	213.56	2,554.44	1,085.47	777.45	2,890.70
7461-Equipment Purchases < \$1,000 - A	-	-	-	-	-	-	-	-	-	-	-
7630-Miscellaneous Goods, Mat	-	-	-	-	-	-	-	-	-	-	-
7631-Miscellaneous Goods, Mat - A	1,407	448.07	-	448.07	1,291.78	-	1,739.85	(332.85)	99.00	1,406.87	3,213.38
7634-Miscellaneous Goods, Mat - D	-	-	-	-	-	-	-	-	-	-	-
7771-Computer Software<\$5,000	-	3400	-	3,400.00	9,802.13	-	13,202.13	(13,202.13)	-	-	1,331.94
7875-Insecticides & Herbicides	95	-	-	-	-	-	-	95.00	-	94.93	-
7871-Chemical De-Icing Agents	43	-	-	-	-	-	-	43.00	63.87	42.58	-
7960-Rentals for Land/E quipment	-	-	-	-	-	-	-	-	-	-	-
7970-Materials	72,704	40,666.39	-	40,666.39	251,540.34	-	292,206.73	(219,502.73)	65,084.46	72,703.98	30,528.27
8251-New Major Equipment <\$5,000 - A	-	-	-	-	-	-	-	-	-	-	-
8320-Used Major Equipment >\$5,000 - A	-	-	-	-	-	-	-	-	-	-	25.00
8321-Used Major Equipment	-	-	-	-	-	-	-	-	-	-	4500.00
Total Operating Expenditures	\$ 212,062	\$ 65,614.46	\$ -	\$ 65,614.46	\$ 343,056.31		\$ 408,670.77	\$ (199,984.77)	\$ 137,522.10	\$ 211,257.18	\$ 260,248.74
146,447.54											

Assuming Expenditures shown for:
Expenditures Projected for:

94 Days
271 Days

% of Budget Expended

30.94%

Nevada Department of Corrections
3719 Prison Industry
Fund Map FY12

REVENUE SOURCE	Legislatively Approved Budget	WPC21786	Pending WPC22556	Pending WPC22572	Total
2511-BALANCE FORWARD	1,201,249	(564,887)			636,362
3893-LICENSE PLATE CHARGE	458,983				458,983
4021-MISCELLANEOUS SALES	2,987,000		21,000	178,985	3,186,985
4201-REIMBURSEMENT	331,701				331,701
4252-EXCESS PROPERTY SALES	680				680
4301-RENTAL INCOME	171,550				171,550
4326-TREASURER'S INTEREST	16,790				16,790
4669-TRANS FROM OTHER B/A SAME FUND	36,000				36,000
TOTAL	5,203,953	(564,887)	21,000	178,985	4,839,051

EXPENDITURES					
01-PERSONNEL SERVICES	1,564,295				1,564,295
02-OUT OF STATE TRAVEL	4,423				4,423
03-IN STATE TRAVEL	9,239				9,239
04-OPERATING	588,265				588,265
26-INFORMATION SERVICES	7,057				7,057
29-UNIFORM ALLOWANCE	-				-
41-NNCC FURNITURE/UPHOLSTERY	396,819				396,819
43-LOVELOCK MATTRESS	350,189				350,189
44-NNCC METAL	212,062		21,000	178,985	412,047
45-NSP PRINTING/BINDERY SHOP	255,693			-	255,693
47-SDCC AUTO/UPHOLSTERY SHOP	259,889				259,889
59-UTILITIES	102,003				102,003
60-RETAINED EARNINGS	974,585	(564,887)			409,698
66-ESP DRAPERY	100,804				100,804
70-LCC GARMENT FACTORY	308,953				308,953
87-PURCHASING ASSESSMENT	4,802				4,802
88-STATE COST ALLOCATION	64,554				64,554
89-AG COST ALLOCATION	321				321
TOTAL	5,203,953	(564,887)	21,000	178,985	4,839,051

**DISCUSSION OF POTENTIAL PRISON INDUSTRY
PROGRAMS AND COMMITTEE RECOMMENDATIONS
(NRS 209.4818)**

NRS 209.4818 Committee on Industrial Programs: Duties.

1. The Committee on Industrial Programs shall:
 - (a) Be informed on issues and developments relating to industrial programs for correctional institutions;
 - (b) Submit a semiannual report to the Interim Finance Committee before July 1 and December 1 of each year on the status of current and proposed industrial programs for correctional institutions;
 - (c) Report to the Legislature on any other matter relating to industrial programs for correctional institutions that it deems appropriate;
 - (d) Meet at least quarterly and at the call of the Chair to review the operation of current and proposed industrial programs;
 - (e) Recommend three persons to the Director for appointment as the Deputy Director for Industrial Programs whenever a vacancy exists;
 - (f) Before any new industrial program is established by the Director in an institution of the Department, review the proposed program for compliance with the requirements of subsections 2, 3 and 4 of [NRS 209.461](#) and submit to the Director its recommendations concerning the proposed program; and
 - (g) Review each industry program established pursuant to subsection 2 of [NRS 209.461](#) to determine whether the program is operating profitably within 3 years after its establishment. If the Committee determines that a program is not operating profitably within 3 years after its establishment, the Committee shall report its finding to the Director with a recommendation regarding whether the program should be continued or terminated.
2. Upon the request of the Committee on Industrial Programs, the Director and the Deputy Director for Industrial Programs shall provide to the Committee any information that the Committee determines is relevant to the performance of the duties of the Committee.

(Added to NRS by [2001, 2391](#); A [2007, 68](#))

**REVIEW OF NUMBER OF INMATES THAT WORKED
JULY 2009 THROUGH OCTOBER 2011**

NDOC Industrial Programs Report of Inmates Working		FY 2010												
INST	SHOP	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY2010 MO. AVG
ESP	Drapery	30	30	29	26	26	24	24	23	24	17	26	23	25
HDSP	Alpine Steel (private)	24	24	21	20	20	18	15	14	14	17	20	20	19
HDSP	Impact Design (private)													
HDSP	DMD/TJ Wholesale (private)	69	70	69	69	73	72	75	80	80	75	71	73	73
JCC	RDRC													
LCC	Garment	72	71	84	69	68	67	68	68	61	67	70	64	69
NNCC	Metal	24	8	24	24	11	16	27	12	19	10	9	9	16
NNCC	Ranch	38	34	34	34	26	34	19	23	27	31	31	29	30
NNCC	Vinyl (private)	36	35	38	33	37	38	38	38	37	40	38	36	37
NNCC	Furniture	48	43	32	38	36	37	49	45	45	38	40	48	42
LCC	Mattress	23	23	23	22	22	19	24	22	23	23	22	23	22
NSP	Tag Plant	18	18	18	18	18	18	18	18	18	16	16	16	18
NSP	Printing/Book Bindery	32	32	34	31	29	29	30	31	31	28	29	28	30
SDCC	Auto/Upholstery	34	45	41	36	30	28	28	34	29	37	27	24	33
SDCC	Big House Choppers	-	-	1	1	1	-	1	2	1	-	-	-	1
ISCC	M-Truss (community)	6	6	6	4	5	5	4	7	5	5	11	10	6
SDCC	Silverline (Thomson Equipment)													
SDCC	DMD/TJ Wholesale (private)	31	20	19	-	-	-	-	-	-	7	11	11	8
SDCC	Shelby American (private)	61	60	66	63	61	61	54	55	35	33	32	-	48
FMWCC	Jacobs Trading (private)	19	25	22	18	18	19	19	22	20	21	23	28	21
FMWCC	DMD/TJ Wholesale (private)	18	15	-	-	-	-	-	-	-	-	-	-	3
NNCC	Horses	17	18	19	19	17	18	19	17	20	20	20	19	19
WSCC	DMD/TJ Wholesale (private)	24	22	19	16	14	14	12	11	11	11	14	13	15
Grand Total		624	599	599	541	512	517	524	522	500	496	510	474	535
Average Inmate Population		12,626	12,610	12,546	12,496	12,486	12,486	12,513	12,492	12,517	12,540	12,548	12,532	12,533
Percent of Inmate Population Employed		4.9%	4.8%	4.8%	4.3%	4.1%	4.1%	4.2%	4.2%	4.0%	4.0%	4.1%	3.8%	4.3%

NDOC Industrial Programs Report of Inmates Working		FY 2011													
INST	SHOP	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY2011 MO.	Jul
ESP	Drapery	22	22	22	21	23	26	31	24	24	23	24	20	24	20
HDSP	Alpine Steel (private)	-	-	17	20	16	16	15	15	16	7	6	8	11	10
HDSP	Impact Design (private)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HDSP	DMD/TJ Wholesale (private)	83	85	88	85	82	80	78	78	75	76	72	76	80	76
JCC	RDRC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCC	Garment	77	75	70	69	69	69	82	69	65	65	72	65	71	65
NNCC	Metal	22	15	15	15	21	18	9	13	13	14	12	49	18	26
NNCC	Ranch	27	30	29	24	21	22	19	25	23	22	35	34	26	34
NNCC	Vinyl (private)	34	33	33	30	36	27	27	28	28	21	-	-	25	-
NNCC	Furniture	58	40	38	46	50	51	53	57	53	45	42	51	49	51
LCC	Mattress	23	23	21	21	22	21	20	20	19	19	19	23	21	19
NSP	Tag Plant	16	16	18	15	15	15	15	15	15	15	13	13	15	13
NSP	Printing/Book Bindery	27	27	28	28	30	29	28	26	31	31	32	27	29	31
SDCC	Auto/Upholstery	40	31	29	30	30	27	26	27	27	26	29	30	29	30
SDCC	Big House Choppers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISCC	M-Truss (community)	-	9	9	9	6	6	-	5	8	8	-	11	6	11
SDCC	Silverline (Thomson Equipment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDCC	DMD/TJ Wholesale (private)	12	17	15	19	20	20	21	21	21	25	29	-	18	-
SDCC	Shelby American (private)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FMWCC	Jacobs Trading (private)	34	34	35	35	34	39	38	39	38	36	35	34	36	34
FMWCC	DMD/TJ Wholesale (private)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NNCC	Horses	19	17	18	22	22	24	31	30	27	26	21	22	23	22
WSCC	DMD/TJ Wholesale (private)	12	12	13	12	11	12	13	12	14	14	13	13	13	13
Grand Total		506	486	498	501	508	502	506	504	497	473	454	476	493	455
Average Inmate Population		12,613	12,595	12,584	12,584	12,550	12,563	12,476	12,481	12,487	12,511	12,504	12,501	12,537	12,434
Percent of Inmate Population Employed		4.0%	3.9%	4.0%	4.0%	4.0%	4.0%	4.1%	4.0%	4.0%	3.8%	3.6%	3.8%	3.9%	3.7%

NDOC Industrial Programs Report of Inmates Working		FY 2012												
INST	SHOP	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY2012 MO.	
ESP	Drapery	20	11	15									17	
HDSP	Alpine Steel (private)	6	12	16									11	
HDSP	Impact Design (private)	-	-	-									-	
HDSP	DMD/TJ Wholesale (private)	74	72	72									74	
JCC	RDRC	-	-	-									-	
LCC	Garment	64	71	74									69	
NNCC	Metal	23	22	19									23	
NNCC	Ranch	34	27	27									31	
NNCC	Vinyl (private)	-	-	-									-	
NNCC	Furniture	37	49	38									44	
LCC	Mattress	18	21	21									20	
NSP	Tag Plant	13	14	14									14	
NSP	Printing/Book Bindery	29	22	20									26	
SDCC	Auto/Upholstery	30	30	30									30	
SDCC	Big House Choppers	-	-	-									-	
ISCC	M-Truss (community)	11	10	6									10	
SDCC	Silverline (Thomson Equipment)	-	-	-									-	
SDCC	DMD/TJ Wholesale (private)	1	-	-									0	
SDCC	Shelby American (private)	-	-	-									-	
FMWCC	Jacobs Trading (private)	41	42	41									40	
FMWCC	DMD/TJ Wholesale (private)	-	-	-									-	
NNCC	Horses	23	18	18									20	
WSCC	DMD/TJ Wholesale (private)	13	13	12									13	
Grand Total		437	434	423	-	-	-	-	-	-	-	-	437	
Average Inmate Population		12,476	12,498	12,506									12,479	
Percent of Inmate Population Employed		3.5%	3.5%	3.4%									3.5%	

**REVIEW OF DEDUCTIONS FROM INMATE WAGES FOR
ROOM AND BOARD, PRISON INDUSTRIES CAPITAL
IMPROVEMENT FUND, AND THE VICTIMS OF
CRIME FUND – FY 2010, FY 2011 AND FY 2012
YEAR-TO-DATE**

NEVADA DEPARTMENT OF CORRECTIONS
Prison Industries Payroll Assessments

	FY 2010				FY 2011				FY 2012 YTD - through 10/31/2011			
	(a) R & B	(b) PICI	(c) VCF	TOTAL	(a) R & B	(b) PICI	(c) VCF	TOTAL	(a) R & B	(b) PICI	(c) VCF	TOTAL
Nevada State Prison	\$19,088	\$3,895	\$3,895	\$26,879	\$14,053	\$2,868	\$2,868	\$19,790	\$0	\$0	\$0	\$0
Northern Nevada Correctional Ctr.	80,767	16,483	16,483	113,734	60,995	12,448	12,448	85,891	21,028	4,291	4,291	29,610
Stewart Conservation Camp	23,594	4,815	4,815	33,224	39,834	8,129	8,129	56,092	15,899	3,245	3,245	22,389
Lovelock Correctional Ctr.	30,437	6,212	6,212	42,860	38,251	7,806	7,806	53,864	12,852	2,623	2,623	18,098
Florence McClure Womens Correctional Ctr.	64,212	13,105	13,105	90,422	108,674	22,178	22,178	153,031	43,312	8,839	8,839	60,990
Southern Desert Correctional Ctr.	175,274	35,770	35,770	246,815	45,515	9,289	9,289	64,093	10,033	2,048	2,048	14,129
Warm Springs Correctional Ctr.	14,501	2,959	2,959	20,419	9,897	2,020	2,020	13,936	2,561	523	523	3,607
Indian Springs Conservation Camp	6,449	1,316	1,316	9,081	8,909	1,818	1,818	12,546	3,827	781	781	5,389
High Desert State Prison	79,953	16,317	16,317	112,587	63,424	12,944	12,944	89,311	15,555	3,174	3,174	21,903
Ely State Prison	16,065	3,279	3,279	22,622	17,555	3,583	3,583	24,720	1,116	228	228	1,572
Southern Nevada Correctional Ctr.	0	0	0	0	0	0	0	0	0	0	0	0
Total	\$510,340	\$104,151	\$104,151	\$718,642	\$407,107	\$83,083	\$83,083	\$573,274	\$126,183	\$25,752	\$25,752	\$177,687

(a) Room and Board (R & B)

Twenty-four and one-half percent of the inmate's gross wages are assessed to defray some of the costs incurred by the State to house the inmates.

(b) Prison Industries Capital Improvement Fund (PICI)

Five percent of the inmates gross wages are assessed for capital projects to house new or expanded Prison Industry programs.

(c) Victims of Crime Fund (VCF)

Five percent of the inmate's gross wages are assessed for the Fund for Compensation of Victims of Crime.

**STATUS OF FUND FOR NEW CONSTRUCTION OF
FACILITIES FOR PRISON INDUSTRIES – NRS 209.192**

NRS 209.192 Fund for New Construction of Facilities for Prison Industries.

1. There is hereby created in the State Treasury a Fund for New Construction of Facilities for Prison Industries as a capital projects fund. The Director shall deposit in the Fund the deductions made pursuant to paragraph (c) of subsection 1 or paragraph (b) of subsection 2 of [NRS 209.463](#). The money in the Fund must only be expended to house new industries or expand existing industries in the industrial program to provide additional employment of offenders or for any other purpose authorized by the Legislature. The money in the Fund must not be expended for relocating an existing industry in the industrial program unless the existing industry is being expanded to provide additional employment of offenders.

2. Before money in the Fund may be expended for construction, the Director shall submit a proposal for the expenditure to the State Board of Examiners. Upon making a determination that the proposed expenditure is appropriate and necessary, the State Board of Examiners shall recommend to the Interim Finance Committee, or the Senate Standing Committee on Finance and the Assembly Standing Committee on Ways and Means when the Legislature is in general session, that the expenditure be approved. Upon approval of the appropriate committee or committees, the money may be so expended.

3. The interest and income earned on the money in the Fund, after deducting any applicable charges, must be credited to the Fund.

(Added to NRS by 1991, 1586; A 1993, 422; 1995, 2591; 1997, 3177; [2001, 2391](#); [2010, 26th Special Session, 5](#))

FUND FOR NEW CONSTRUCTION OF FACILITIES FOR PRISON INDUSTRIES
Historical Revenues and Expenditures for FY 2008 through FY 2012 YTD 12/1/2011

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 YTD - 12/1/11
<i>Beginning Balance:</i>	\$602,104	\$815,794	\$987,434	\$151,902	\$235,168
Revenue:					
Inmate Wage Assessments:	\$182,807	\$151,757	\$104,409	\$83,082	\$18,787
Interest Income:	\$30,883	\$19,883	\$8,059	\$184	\$32
<i>Total Revenue:</i>	\$213,690	\$171,640	\$112,468	\$83,266	\$18,819
Expenditures:	\$0	\$0	\$0	\$0	\$0
Transfer to General Fund:			\$948,000 ^(a)		
<i>Ending Balance:</i>	\$815,794	\$987,434	\$151,902	\$235,168	\$253,987

Notes:

^(a) Section 44 of Assembly Bill 3 of the 26th Special Session provided for the transfer of \$948,000 from the Fund For New Construction of Facilities for Prison Industries to the General Fund to offset the difference between projected revenues and actual collections in the General Fund for FY 2010.

**REVIEW OF FINANCIAL STATEMENTS OF SILVER
STATE INDUSTRIES FOR THE QUARTER ENDING
SEPTEMBER 30, 2011**

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES**

**FINANCIAL STATEMENTS
FOR THE QUARTER ENDING
SEPTEMBER 30, 2011
WITH COMPARATIVE SEPTEMBER 30, 2010
FINANCIAL STATEMENTS**

NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES

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**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
CONSOLIDATED BALANCE SHEETS**
As of September 30, 2011 and 2010

ASSETS

Current Assets:	2011	2010
Cash - Unrestricted		
Prison Industries	\$ 509,869	\$ 1,043,739
Prison Ranch	566,823	330,852
Total Unrestricted Cash	<u>\$ 1,076,692</u>	<u>1,374,591</u>
Accounts Receivable	906,245	707,623
Less Allowance for Doubtful Accounts	<u>(8,802)</u>	<u>(14,001)</u>
Net Accounts Receivable	897,443	693,622
Treasurer's Interest Receivable	200	544
Prepaid Expenses	19,582	14,911
PI Capital Revenue Receivable	6,604	7,126
Deposits - Business Licenses	15,000	15,000
Livestock	229,790	213,010
Inventories	968,967	930,187
Harvested Crops	60,129	87,957
Total Current Assets	<u>3,274,407</u>	<u>3,336,948</u>
Land, land improvements, property and equipment		
at cost	4,016,161	4,011,836
Less accumulated depreciation	<u>(3,030,719)</u>	<u>(2,920,595)</u>
Net Property and Equipment	<u>985,442</u>	<u>1,091,241</u>
Other Assets:		
Cash - Restricted - PI Capital	247,352	165,183
Total Other Assets	<u>247,352</u>	<u>165,183</u>
Total Assets	<u><u>\$ 4,507,201</u></u>	<u><u>\$ 4,593,372</u></u>

LIABILITIES AND CAPITAL BALANCE

Current Liabilities:		
Accounts Payable	\$ 270,174	\$ 197,836
Unearned Revenue	325,251	194,032
Rent and Other Deposits	10,000	10,000
Wages Payable	11	73,268
Accrued Warranties	-	3,222
Current Accrued Compensated Absences	106,709	129,795
Total Current Liabilities	<u>712,145</u>	<u>608,153</u>
Long-Term Liabilities:		
Accrued Compensated Absences	86,378	109,620
Total Long-Term Liabilities	<u>86,378</u>	<u>109,620</u>
Total Liabilities	<u>798,523</u>	<u>717,773</u>
Capital:		
Contributed Capital	\$ 2,193,440	2,193,440
Retained Earnings	1,515,238	1,682,159
Total Capital	<u>3,708,678</u>	<u>3,875,599</u>
Total Liabilities and Capital Balance	<u><u>\$ 4,507,201</u></u>	<u><u>\$ 4,593,372</u></u>

NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(With Interfund Sales Eliminated)
For the quarter ending September 30, 2011 and 2010

	<u>September 30, 2011</u>	<u>September 30, 2010</u>
Revenue from Operations:		
Industry Sales	\$ 539,886	\$ 650,181
Less Cost of Sales	<u>(383,901)</u>	<u>(454,124)</u>
Gross Profit from Industry sales	\$ 155,985	196,058
Ranch Sales	447,580	347,083
Less Cost of Sales	<u>(289,298)</u>	<u>(158,198)</u>
Gross Profit from Ranch sales	158,281	188,885
Industry Freight	(5,672)	5,944
General Manufacturing Expenses:	<u>(270,660)</u>	<u>(287,478)</u>
Net Income from Operations:	37,934	103,409
General and Administrative Expenses:	(190,749)	(194,364)
Other Income and Expenses	<u>176,304</u>	<u>202,714</u>
Net Income	<u>\$ 23,489</u>	<u>\$ 111,759</u>

These financial statements were compiled from unaudited accounting data and without footnotes, as such, its use is intended for informec users only.

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
CONSOLIDATED STATEMENTS OF OPERATIONS**

By Budget Account

(With Interfund Sales Eliminated)
For the quarter ending September 30, 2011 and 2010

Budget Account 3719 - Prison Industries

	<u>September 30, 2011</u>	<u>September 30, 2010</u>
Revenue from Operations:		
Industry Sales	\$ 539,886	\$ 650,181
Less Cost of Sales	<u>(383,901)</u>	<u>(454,124)</u>
Gross Profit from Industry sales	\$ 155,985	196,058
Industry Freight	(5,672)	5,944
Institutional Overhead Expenses:	<u>(159,643)</u>	<u>(170,887)</u>
Net Income from Operations:	(9,330)	31,115
General and Administrative Expenses:	(190,749)	(194,364)
Other Income and Expenses	<u>157,485</u>	<u>182,248</u>
Net Income (Loss)	<u>\$ (42,595)</u>	<u>\$ 18,999</u>

Budget Account 3727 - Prison Dairy

	<u>September 30, 2011</u>	<u>September 30, 2010</u>
Revenue from Operations:		
Ranch Sales	\$ 447,580	\$ 347,083
Less Cost of Sales	<u>(289,298)</u>	<u>(158,198)</u>
Gross Profit from Ranch sales	\$ 158,281	188,885
Institutional Overhead Expenses:	<u>(111,017)</u>	<u>(116,591)</u>
Net Income	<u>\$ 47,264</u>	<u>\$ 72,294</u>

Budget Account 3728 - P I Capital Projects

	<u>September 30, 2011</u>	<u>September 30, 2010</u>
Revenue:		
Inmate Wage Assessments	\$ 18,787	\$ 20,406
Other Income (Interest)	<u>32</u>	<u>60</u>
Net Income	<u>\$ 18,819</u>	<u>\$ 20,466</u>

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
CONSOLIDATED STATEMENTS OF CHANGES IN RETAINED EARNINGS**
For the quarter ending September 30, 2011 and 2010

	<u>September 30, 2011</u>	<u>September 30, 2010</u>
Unreserved Retained Earnings at Beginning of Year	\$ 1,491,749	\$ 1,570,400
Current Period Net Income	23,489	111,759
Prior Period Adjustment		
Unreserved Retained Earnings at End of Year	<u>1,515,238</u>	<u>1,682,159</u>
Contributed Capital	<u>2,193,440</u>	<u>2,193,440</u>
Total Fund Equity	<u>\$ 3,708,678</u>	<u>\$ 3,875,599</u>

These financial statements were compiled from unaudited accounting data and without footnotes, as such, its use is intended for informec users only.

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
CENTRAL ADMINISTRATION**

Statements of Operations

For the quarter ending September 30, 2011 and 2010

Revenue:	<u>September 30, 2011</u>	<u>2010</u>
License Plate Fees	\$ 120,423	\$ 117,545
Capital Improvement	<u>18,787</u>	<u>20,406</u>
Rental Income:		
Vinyl Products	\$ -	5,657
Jacob's Trading Company	1,800	1,800
Alpine Steel	7,500	15,000
Diamond Mountain Distributors at HDSP	<u>7,500</u>	<u>7,500</u>
Total Rental Income	<u>16,800</u>	<u>29,957</u>
Administrative Fees: (Net of reimbursements)		
Vinyl Products	-	628
Shelby North America	-	(72)
Jacob's Trading Company	12,102	12,789
Miscellaneous Programs	2,040	3,370
Diamond Mountain Distributors	606	6,861
Alpine Steel	3,687	1,060
Unallocated C/O Costs	(8,726)	(4,784)
Total Administrative Fees	<u>9,709</u>	<u>19,852</u>
Miscellaneous Revenue	<u>526</u>	<u>6,774</u>
Total Revenue	<u>\$ 166,245</u>	<u>\$ 194,534</u>

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
CENTRAL ADMINISTRATION**

Statements of Operations

For the quarter ending September 30, 2011 and 2010

(Continued)

General and Administrative Expenses:	September 30, 2011	2010
Staff Salaries	\$ 95,314	\$ 101,600
Staff Fringe Benefits and other Payroll expenses	36,520	39,648
Travel expenses	1,490	2,311
Rent	5,397	5,563
Office expenses	1,356	1,358
Telephone	2,367	2,468
Postage and Mailing	247	252
Advertising/Public Relations	6,216	1,736
General Insurance	1,517	3,779
Vehicle Operating expenses	2,112	1,349
Dues and Subscriptions	1,774	1,435
Depreciation expense	21,645	21,645
Improvements and Small Equipment	-	4,142
Utilities	-	207
Miscellaneous expenses	22,664	8,607
Total General and Administrative Expenses	\$ (198,619)	(196,100)
Net Loss from Operations	(32,374)	(1,566)
Other Income		
Interest Revenue	200	544
Finance Charges	9,859	7,636
Earnings available for program support (Net Loss)	\$ (22,315)	\$ 6,614

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**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
LCC MATTRESS SHOP**

Statements of Operations

For the quarter ending September 30, 2011 and 2010

	September 30, 2011	September 30, 2010
Revenue:		
Sales - Mattress	\$ 48,887	\$ 91,722
Less Cost of Sales:		
Direct Labor	\$ 1,126	1,690
Materials	28,988	56,464
Overhead	2,803	3,129
Total Cost of Sales	(32,917)	(61,283)
Gross Profit	15,970	30,439
Freight Revenues	2,323	1,937
Freight Expenses	(2,350)	(3,893)
Freight (Net of Revenues/Expenses)	(27)	(1,956)
Contribution to G & A expenses - Mattress	\$ 15,943	28,483
 General and Administrative Manufacturing Expenses:		
Salaries	6,216	6,206
Fringe Benefits and other Payroll expenses	3,443	3,721
Inmate Labor - Office	1,235	3,008
Inmate Workers' Compensation Insurance	125	196
Travel	89	-
Miscellaneous Office expenses	237	449
Telephone	393	301
Postage and Mailing	19	39
Utilities	1,736	1,352
Miscellaneous expenses	354	211
Capitalized Institutional Overhead	(362)	(476)
Total General and Administrative Manufacturing Expenses	(13,485)	(15,007)
Earnings available for program support	\$ 2,458	\$ 13,476

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
NNCC PRINTING/BINDERY SHOP**

Statements of Operations

For the quarter ending September 30, 2011 and 2010

	September 30, 2011	September 30, 2010
Revenue:		
Sales	\$ 122,464	\$ 120,098
Less Cost of Sales:		
Direct Labor	\$ 9,971	9,078
Materials	50,644	46,211
Overhead	9,265	7,744
Total Cost of Sales	(69,880)	(63,033)
Gross Profit	52,584	57,065
Freight Revenues	2,578	5,446
Freight Expenses	(3,890)	(4,693)
Freight (Net of Revenues/Expenses)	(1,312)	753
Contribution to G & A expenses	\$ 51,272	57,818
 General and Administrative Manufacturing Expenses:		
Salaries	14,946	14,654
Fringe Benefits and other Payroll expenses	3,691	4,261
Inmate Labor - Office	1,855	2,365
Inmate Workers' Compensation Insurance	369	420
Office expenses	17	38
Telephone	375	361
Buildings & Grounds Improvements	4,273	-
Utilities	795	734
Miscellaneous expenses	1,619	1,419
Capitalized Institutional Overhead	10	(1,418)
Warranty expense	-	83
Total General and Administrative Manufacturing Expenses	(27,950)	(22,917)
Earnings available for program support	\$ 23,323	\$ 34,901

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
NNCC FURNITURE AND METAL
Statements of Operations**

For the quarter ending September 30, 2011 and 2010

Revenue:	September 30, 2011	September 30, 2010
Sales - Furniture	\$ 101,207	\$ 248,664
Less Cost of Sales:		
Direct Labor	\$ 10,800	13,616
Materials	44,694	127,610
Overhead	23,530	29,387
Total Cost of Sales	(79,024)	(170,613)
Gross Profit	22,183	78,051
Freight Revenues	4,525	13,705
Freight Expenses	(6,752)	(4,297)
Freight (Net of Revenues/Expenses)	(2,227)	9,408
Contribution to G & A expenses	\$ 19,956	87,459
 Sales - Metal	 72,624	 23,275
Less Cost of Sales:		
Direct Labor	8,839	2,275
Materials	37,886	2,161
Overhead	18,842	11,246
Total Cost of Sales	(65,567)	(15,682)
Gross Profit - Metal	7,057	7,593
Freight Revenues	-	100
Freight Expenses	-	-
Freight (Net of Revenues/Expenses)	-	100
Contribution to G & A expenses	7,057	7,693
 General and Administrative Manufacturing Expenses:		
Salaries	11,461	25,957
Fringe Benefits and other Payroll expenses	1,574	4,076
Inmate Labor - Office	9,654	10,178
Inmate Workers' Compensation Insurance	1,346	1,016
Travel expenses	337	2,096
Miscellaneous Office expenses	1,433	1,374
Telephone	284	673
Buildings & Grounds Improvements	34	1,845
Utilities	6,338	7,419
Capitalized Institutional Overhead	314	6,471
Total General and Administrative Manufacturing Expenses	(32,775)	(61,105)
Earnings available for program support (Net Loss)	\$ (5,762)	\$ 34,047

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
SDCC AUTO AND UPHOLSTERY SHOP
Statements of Operations
For the quarter ending September 30, 2011 and 2010**

Revenue:	September 30, 2011	September 30, 2010
Sales From Auto/Upholstery	\$ 71,928	\$ 17,845
Less Cost of Sales:		
Direct Labor	2,952	1,606
Materials	17,751	5,058
Overhead	30,563	19,707
Total Cost of Sales	(51,266)	(26,371)
Gross Profit	20,662	(8,526)
Contribution to G & A expenses - Auto/Upholstery	\$ 20,662	(8,526)
 Net Proceeds from Manpower Operations:		
Diamond Mountain Distributors	(68)	270
Contribution to G & A expenses - Manpower Operations	(68)	270
 General and Administrative Manufacturing Expenses:		
Salaries	10,800	10,872
Fringe Benefits and other Payroll expenses	4,083	4,713
Inmate Labor - Office	3,619	3,743
Inmate Workers' Compensation Insurance	857	784
Miscellaneous Office expenses	861	844
Telephone	313	463
Dues and Subscriptions	35	52
Buildings and Grounds Improvements	307	490
Utilities	3,920	2,832
Miscellaneous expenses	3,047	1,045
Capitalized Institutional Overhead	1,411	(1,372)
Warranty expense	6,485	9,878
Total General and Administrative Manufacturing Expenses	(35,738)	(34,344)
(Net Loss)	\$ (15,144)	\$ (42,600)

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
LCC GARMENT FACTORY
Statements of Operations**
For the quarter ending September 30, 2011 and 2010

Revenue:	September 30, 2011	September 30, 2010
Sales	\$ 121,581	\$ 139,740
Less Cost of Sales:		
Direct Labor	\$ 27,324	15,722
Materials	50,941	64,283
Overhead	4,855	22,242
Total Cost of Sales	(83,120)	(102,247)
Gross Profit	38,461	37,493
Freight Revenues	5,726	4,255
Freight Expenses	(7,999)	(7,932)
Freight (Net of Revenues/Expenses)	(2,273)	(3,677)
Contribution to G & A expenses	\$ 36,188	33,816
 General and Administrative Manufacturing Expenses:		
Salaries	6,216	6,206
Fringe Benefits and other Payroll expenses	3,443	3,721
Inmate Labor - Office	5,421	1,701
Inmate Workers' Compensation Insurance	952	1,098
Travel	89	354
Miscellaneous Office expenses	926	653
Telephone	393	301
Postage and Mailing	138	71
Utilities	2,664	1,890
Miscellaneous expenses	841	614
Capitalized Institutional Overhead	(982)	(2,191)
Total General and Administrative Manufacturing Expenses	(20,101)	(14,418)
Earnings available for program support	\$ 16,087	\$ 19,398

NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
ESP DRAPERY
Statements of Operations
For the quarter ending September 30, 2011 and 2010

Revenue:	September 30, 2011	September 30, 2010
Sales	\$ 11,061	\$ 14,017
Less Cost of Sales:		
Direct Labor	\$ 3,207	11,481
Materials	-	-
Overhead	679	5,227
Total Cost of Sales	(3,886)	(16,708)
Gross Profit	7,175	(2,691)
Freight Revenues	279	988
Freight Expenses	(112)	(632)
Freight (Net of Revenues/Expenses)	167	356
Contribution to G & A expenses	\$ 7,342	(2,335)
General and Administrative Manufacturing Expenses:		
Salaries	26,781	12,412
Fringe Benefits and other Payroll expenses	686	7,451
Inmate Labor - Office	694	0
Inmate Workers' Compensation Insurance	107	350
Travel	-	908
Miscellaneous Office expenses	274	595
Telephone Expenses	280	207
Postage and Mailing	9	36
Utilities	1,001	1,750
Capitalized Institutional Overhead	-	-
Total General and Administrative Manufacturing Expenses	(29,832)	(23,766)
(Net Loss)	\$ (22,490)	\$ (26,101)

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
PRISON RANCH
Statements of Operations**

For the quarter ending September 30, 2011 and 2010

Revenue:	September 30, 2011	September 30, 2010
Revenue - Livestock		
Cash Sales	\$ 22,328	\$ 16,726
Non-Cash Inventory Adjustments	<u>3,020</u>	<u>2,350</u>
Total Revenue	\$ 25,348	<u>19,076</u>
Less Cost of Sales:		
Direct Labor	2,720	1,939
Materials	5,556	8,794
Overhead	<u>1,367</u>	<u>468</u>
Total Cost of Sales	<u>(9,643)</u>	<u>(11,201)</u>
Contribution to G & A expenses - Livestock	\$ 15,705	7,875
Sales - Dairy	120,925	<u>99,052</u>
Less Cost of Sales:		
Direct Labor	10,224	7,678
Materials	63,542	40,890
Overhead	<u>21,548</u>	<u>22,025</u>
Total Cost of Sales	<u>(95,314)</u>	<u>70,593</u>
Contribution to G & A expenses - Dairy	25,611	28,459
Revenue - Crops		
Sales	151,849	75,635
Non-Cash Inventory Adjustments	<u>(44,862)</u>	<u>22,568</u>
Total Revenue	106,986	<u>98,203</u>
Less Cost of Sales:		
Direct Labor	9,342	6,889
Materials	6,735	55,338
Overhead	<u>66,678</u>	<u>40,695</u>
Total Cost of Sales	<u>(82,755)</u>	<u>(102,922)</u>
Contribution to G & A expenses - Crops	24,231	(4,719)
Boarding Fees - Estray Horses	513	-
Less Cost of Sales:		
Direct Labor	-	-
Materials	122	-
Overhead	<u>-</u>	<u>-</u>
Total Cost of Sales	<u>(122)</u>	<u>-</u>
Contribution to G & A expenses - Estray Horse Boarding	391	-
Boarding Fees - BLM (Wild) Horses	306,818	<u>228,492</u>
Less Cost of Sales:		
Direct Labor	15,113	11,280
Materials	200,220	61,560
Overhead	<u>8,454</u>	<u>6,091</u>
Total Cost of Sales	<u>(223,787)</u>	<u>(78,931)</u>
Contribution to G & A expenses - BLM Wild Horse Boarding	83,031	149,561
Composting Project	18,952	<u>15,043</u>
Less Cost of Sales:		
Direct Labor	9,640	7,334
Materials	-	-
Overhead	<u>-</u>	<u>-</u>
Total Cost of Sales	<u>(9,640)</u>	<u>(7,334)</u>
Contribution to G & A expenses - Composting Project	\$ 9,312	\$ 7,709

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NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
PRISON DAIRY
Statements of Operations
For the quarter ending September 30, 2011 and 2010
(Continued)

	<u>September 30, 2011</u>	<u>September 30, 2010</u>
General and Administrative Ranch Expenses:		
Salaries - Staff	\$ 57,245	\$ 61,533
Fringe Benefits and other Payroll expenses	20,442	23,206
Inmate Labor - Office	3,737	2,975
Inmate Worker's Compensation Insurance	1,386	1,040
Miscellaneous Office expenses	466	464
Telephone Expenses	592	433
Postage and Mailing	-	4
Advertising/Public Relations	150	119
Insurance	2,040	2,256
Dues and Subscriptions	128	160
Buildings and Grounds Improvements	5,087	6,586
Utilities	13,586	13,844
Miscellaneous expenses	<u>6,158</u>	<u>3,971</u>
Total General and Administrative Manufacturing Expenses	<u>\$ (111,017)</u>	<u>\$ (116,591)</u>
Earnings available for program support	<u>\$ 47,264</u>	<u>\$ 72,294</u>

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
SCHEDULE OF INTERFUND SALES**

For the quarter ending September 30, 2011 and 2010

	PER STATEMENTS OF OPERATIONS	INTERFUND SALES	AFTER REMOVING INTERFUND SALES	
	September 30, 2011			September 30, 2010
Revenue:				
Industry Sales	\$ 549,752	\$ (9,866)	\$ 539,886	\$ 650,181
Less Cost of Sales	<u>(385,660)</u>	<u>1,759</u>	<u>(383,901)</u>	<u>(454,124)</u>
Gross Profit from Industry Sales	<u>164,092</u>	<u>(8,107)</u>	<u>155,985</u>	<u>\$ 155,985</u>
Ranch Sales	579,542	(131,963)	447,580	347,083
Less Cost of Sales	<u>(421,261)</u>	<u>131,963</u>	<u>(289,298)</u>	<u>(158,198)</u>
Gross Profit from Ranch Sales	158,281	-	158,281	188,885
Freight (Net of Revenues/Expenses)	<u>(5,672)</u>		<u>(5,672)</u>	<u>5,944</u>
General Manufacturing				
Expenses:				
Staff Salaries	133,665		133,665	137,840
Staff Fringe Benefits and other Payroll expenses	37,362		37,362	51,149
Inmate Labor	26,215		26,215	23,970
Inmate Worker's Compensation Ins.	5,142		5,142	4,904
Travel expenses	515		515	3,358
Commissions	-		-	-
Office expenses	4,214	(87)	4,127	3,865
Telephone	2,630		2,630	2,739
Postage and Mailing	166		166	150
Advertising/Public Relations	150	(150)	-	-
General Insurance	2,040		2,040	2,256
Dues and Subscriptions	163		163	212
Buildings & Grounds Improvements	9,701		9,701	8,921
Utilities	30,040		30,040	29,821
Miscellaneous expenses	12,019		12,019	7,317
Capitalized Institutional Overhead	391		391	1,014
Warranty expense	<u>6,485</u>		<u>6,485</u>	<u>9,961</u>
Total General Manufacturing Expenses:	<u>(270,898)</u>	<u>(237)</u>	<u>(270,660)</u>	<u>(287,478)</u>
Net Income from Operations:	<u>\$ 45,804</u>	<u>\$ 7,870</u>	<u>\$ 37,934</u>	<u>\$ 103,409</u>

**NEVADA DEPARTMENT OF CORRECTIONS
SILVER STATE INDUSTRIES
SCHEDULE OF INTERFUND SALES**
For the quarter ending September 30, 2011 and 2010
(Continued)

	PER STATEMENTS OF OPERATIONS	ELIMINATION ENTRIES	AFTER REMOVING INTERFUND SALES	September 30, 2010
	September 30, 2011			
General and				
Administrative Expenses:				
Staff Salaries	\$ 95,314		\$ 95,314	\$ 101,600
Staff Fringe Benefits and other Payroll expenses	36,520		36,520	39,648
Travel expenses	1,490		1,490	2,311
Rent	5,397		5,397	5,563
Office expenses	1,356	\$ (136)	1,220	1,358
Telephone	2,367		2,367	2,468
Postage and Mailing	247		247	252
Advertising/Public Relations	6,216	\$ (6,184)	32	-
General Insurance	1,517		1,517	3,779
Vehicle expenses	2,112	(1,550)	562	1,349
Dues and Subscriptions	1,774		1,774	1,435
Depreciation expense	21,645		21,645	21,645
Improvements and Small Equipment	-		-	4,142
Utilities	-		-	207
Miscellaneous expenses	22,664		22,664	8,607
Total General and Administrative Expenses	(198,619)	(7,870)	\$ (190,749)	(194,364)
Other Income (Expenses)				
Interest Revenue	200		200	544
Finance Charges	9,859		9,859	7,636
License Plate Fees	120,423		120,423	117,545
Capital Improvement	18,787		18,787	20,406
Rental Income	16,800		16,800	29,957
Administrative Fees	9,709		9,709	19,852
Miscellaneous Revenue	526		526	6,774
Net Income	\$ 23,489	\$ -	\$ 23,489	\$ 111,759

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