

## Prison Industry Income Statement (as of June 30, 2019)

Included in the Department of Corrections' (SCDC) February 19, 2020 letter to the House Legislative Oversight Committee (LOC). This information was provided in response to the following question in LOC's January 30, 2020, letter to the Department of Corrections: "28. As a follow up to SCDC's response in a prior letter about which prison industries are, and are not, financially self-sustaining, please provide the data supporting the conclusion that the various facilities are or are not self-sustaining."<sup>2</sup>

In addition to providing the information in this document, SCDC provided the following response:

- Please see attached Year End Financials.

### <sup>2</sup> SCDC Response to LOC (January 16, 2020), Question #27

Please list which prison industries are, and are not, financially self-sustaining.

Plant	Traditional	Service	PIE	Self Sustaining	Product	Comments
Broad River Correctional I	Y	Y	Y	No	Signs, Plates, novelties	Possible losing SCDMV plates, need to get more SCDOT work
Broad River Correctional II	N/A	N/A	N/A	N/A	Vacant	
Camille Graham	Y			Yes		Pursuing PIE approval
Industries HQ	Y			Yes	Moving Service	New start up
Industries Frame Shop	Y		Y	No	Frame and novelties	Need to increase volume
Industries HQ Print Shop	Y		Y	Yes	Print and Vinyl	
Evans Correctional			Y	Yes	Midcon Cables	
Lee Correctional	Y	Y		Yes	SCDC Commissary items, Recycle Project	
Kershaw Correctional	N/A	N/A	N/A	N/A	Vacant	
Perry Correctional			Y	Yes	Shaw Flooring	
Tyger River Correctional			Y	Yes	Shaw Flooring	
Livesay Correctional			Y	Yes	Shaw Flooring	
Leath Correctional	Y		Y	Yes	Sewing, PIE Sewing	
McCormick Correctional	Y			No	Furniture, Modular, Seating	New plant startup will be a combination of 2 prior plants with smaller footprint, need state sales
Trenton Correctional		Y		Yes	Package program	
Ridgeland Correctional		Y		No	Recycling project	Billing issue corrected and plant should operate in black
Lieber Correctional I		Y		No	Tire/Retread	Plant has restarted under new effort with SC Education to try to make plant self sustaining
Lieber Correctional II	N/A	N/A	N/A	N/A	Vacant	
MacDougall Correctional		Y		Yes	Textile recycle	

**Important to Note:** Industries has steadily increased profitability over the past 4 years. All plants are being re-worked to operate on a stand alone basis with positive cash flow. Industry programs support: Agency programs, offset expenditures, inmate rehabilitation, inmate engagement and yard stability, In FY18, Industry programs contributed \$1,393,781.00 to victims and victim programs, offset room and board \$1,397,612.00, provided \$629,199.00 in child support and provided \$83,978 in restitution. In FY15, Industries offenders recidivism was rate 8.9% lower, 13.4% compared to 22.3% (study every 3 years).

Source: SCEIS 6.30.19

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**Division of Prison Industries**  
**Operating Income Statement Fiscal Year to Date**  
**Fund 34050000**  
**As of June 30, 2019**

	Overhead	Traditional	Service	PIE	Totals for PI	FY 18 Year End	FY19 as a % of FY18
Revenue	\$ 4,595.00	\$ 5,787,576.26	\$ 1,427,317.04	\$ 10,666,292.35	\$ 17,885,780.65	\$ 18,858,118.06	95%
Cost of Goods Sold	7,194.56	2,319,052.39	209,082.27	116,946.15	2,652,275.37	2,582,281.02	103%
<b>Profit</b>	<b>(2,599.56)</b>	<b>3,468,523.87</b>	<b>1,218,234.77</b>	<b>10,549,346.20</b>	<b>15,233,505.28</b>	<b>16,275,837.04</b>	<b>94%</b>
<b>Employee Expense</b>							
PI Funded	1,015,250.21	1,067,399.38	483,745.75	744,773.40	3,311,168.74	3,579,021.76	93%
Fringe	444,673.31	532,894.20	230,570.54	879,728.14	2,087,866.17	2,096,218.38	100%
Inmate Earnings	-	25,705.42	243,580.43	6,976,168.96	7,245,454.81	7,482,508.99	97%
Inmate Incentive Pay	-	90,404.43	-	-	90,404.43	26,803.02	
Inmate Workers Comp	-	-	-	344,600.00	344,600.00	227,491.99	151%
<b>Employee Expense</b>	<b>1,459,923.52</b>	<b>1,716,403.43</b>	<b>957,896.72</b>	<b>8,945,270.50</b>	<b>13,079,494.15</b>	<b>13,412,044.14</b>	<b>98%</b>
<b>Services</b>							
Phone Service	5,088.46	2,259.66	1,074.00	-	8,422.12	9,176.65	92%
Other Contractual Services	3,091.04	213,144.76	3,202.16	601.30	220,039.26	277,429.18	79%
<b>Services</b>	<b>8,179.50</b>	<b>215,404.42</b>	<b>4,276.16</b>	<b>601.30</b>	<b>228,461.38</b>	<b>286,605.83</b>	<b>80%</b>
<b>Supply Expenses</b>							
Supplies	80,163.69	438,996.97	51,288.58	57,083.54	627,532.78	1,256,329.64	50%
<b>Supply Expenses</b>	<b>80,163.69</b>	<b>438,996.97</b>	<b>51,288.58</b>	<b>57,083.54</b>	<b>627,532.78</b>	<b>1,256,329.64</b>	<b>50%</b>
<b>Other Expenses</b>							
Travel	318.81	-	-	-	318.81	16,996.83	
Other Rental, Fines and Fees	15,713.06	174,742.76	500.00	1,872.75	192,828.57	129,480.27	149%
<b>Other Expenses</b>	<b>16,031.87</b>	<b>174,742.76</b>	<b>500.00</b>	<b>1,872.75</b>	<b>193,147.38</b>	<b>146,477.10</b>	<b>132%</b>
<b>Utilities Expenses</b>							
Electric	26,485.56	105,373.83	85,884.40	108,513.21	326,257.00	411,430.31	79%
Propane	559.98	1,352.37	-	-	1,912.35	11,587.02	17%
Gasoline	5,787.12	603.68	-	-	6,390.80	8,525.14	75%
Natural Gas	10,833.41	5,546.31	15,845.47	1,692.05	33,917.24	31,336.29	108%
Garbage	-	-	-	-	-	-	-
Water/Sewer	4,598.40	6,556.68	-	-	11,155.08	10,848.77	103%
Diesel	19,695.35	2,510.23	2,280.63	-	24,486.21	23,743.25	103%
<b>Utilities Expenses</b>	<b>67,959.82</b>	<b>121,943.10</b>	<b>104,010.50</b>	<b>110,205.26</b>	<b>404,118.68</b>	<b>497,470.78</b>	<b>81%</b>
<b>Equipment &amp; Assets</b>							
Equipment	-	21,926.50	-	-	21,926.50	80,908.96	27%
<b>Total Equipment &amp; Assets</b>	<b>-</b>	<b>21,926.50</b>	<b>-</b>	<b>-</b>	<b>21,926.50</b>	<b>80,908.96</b>	<b>27%</b>
<b>Total Expense</b>	<b>1,632,258.40</b>	<b>2,689,417.18</b>	<b>1,117,971.96</b>	<b>9,115,033.35</b>	<b>14,554,680.87</b>	<b>15,679,836.45</b>	<b>93%</b>
<b>Income (Loss) Before Allocations</b>							
<b>Income (Loss) Before Allocations</b>	<b>(1,634,857.96)</b>	<b>779,106.69</b>	<b>100,262.82</b>	<b>1,434,312.85</b>	<b>678,824.41</b>	<b>596,000.59</b>	<b>114%</b>
<b>Allocations:</b>							
Allocation of Warehouse	418,148.17	(288,522.25)	(117,081.49)	(12,544.44)	-	-	-
Allocation Percentage		69%	28%	3%			
Allocation of Sales and Marketing	411,205.05	(390,644.79)	-	(20,560.25)	-	-	-
Allocation Percentage		95%		5%			
Allocation of Administration	805,504.74	(475,247.80)	(136,935.80)	(193,321.14)	-	-	-
Allocation Percentage		59%	17%	24%			
	<b>-</b>	<b>(375,308.15)</b>	<b>(153,754.48)</b>	<b>1,207,887.02</b>	<b>678,824.41</b>	<b>596,000.59</b>	<b>114%</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ (375,308.15)</b>	<b>\$ (153,754.48)</b>	<b>\$ 1,207,887.02</b>	<b>\$ 678,824.41</b>	<b>\$ 596,000.59</b>	<b>114%</b>

Available cash as of June 30, 2019 is \$4,727,721.26

**Division of Prison Industries**  
**Operating Income Statement Fiscal Year To Date**  
**Fund 34050000**  
**PI Overhead**  
**As of June 30, 2019**

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	Administration	Sales & Marketing	PI Warehouse	Overhead Totals	FY 18 Year End	FY 19 as % of FY 18
<b>Revenue</b>	\$ -	\$ 4,595.00	\$ -	\$ 4,595.00	\$ 31,607.20	15%
Cost of Goods Sold	-	7,194.56	-	7,194.56	(923.75)	-779%
<b>Profit</b>	-	<b>(2,599.56)</b>	-	<b>(2,599.56)</b>	<b>32,530.95</b>	<b>-8%</b>
<b>Employee Expense</b>						
PI Funded	521,978.21	271,057.94	222,214.06	1,015,250.21	960,176.71	106%
Fringe	205,203.00	128,303.37	111,166.94	444,673.31	400,179.63	111%
Inmate Earnings	-	-	-	-	-	
<b>Employee Expense</b>	<b>727,181.21</b>	<b>399,361.31</b>	<b>333,381.00</b>	<b>1,459,923.52</b>	<b>1,360,356.34</b>	<b>107%</b>
<b>Services</b>						
Phone Service	4,687.26	401.20	-	5,088.46	5,771.12	88%
Other Contractual Services	565.17	772.32	1,753.55	3,091.04	13,591.37	23%
<b>Services</b>	<b>5,252.43</b>	<b>1,173.52</b>	<b>1,753.55</b>	<b>8,179.50</b>	<b>19,362.49</b>	<b>42%</b>
<b>Supply Expenses</b>						
Supplies	53,908.43	4,227.00	22,028.26	80,163.69	105,409.95	76%
<b>Supply Expenses</b>	<b>53,908.43</b>	<b>4,227.00</b>	<b>22,028.26</b>	<b>80,163.69</b>	<b>105,409.95</b>	<b>76%</b>
<b>Other Expenses</b>						
Other Rental, Fines and Fees	14,853.06	860.00	-	15,713.06	16,939.45	93%
Travel	-	318.81	-	318.81	2,622.05	12%
<b>Other Expenses</b>	<b>14,853.06</b>	<b>1,178.81</b>	<b>-</b>	<b>16,031.87</b>	<b>19,561.50</b>	<b>82%</b>
<b>Utilities Expenses</b>						
Electric	3,920.97	-	22,564.59	26,485.56	52,889.05	50%
Propane	-	-	559.98	559.98	1,029.32	54%
Gasoline	90.81	2,664.85	3,031.46	5,787.12	7,645.84	76%
Natural Gas	297.83	-	10,535.58	10,833.41	7,855.29	138%
Water/Sewer	-	-	4,598.40	4,598.40	4,439.20	104%
Diesel	-	-	19,695.35	19,695.35	19,581.28	101%
<b>Utilities Expenses</b>	<b>4,309.61</b>	<b>2,664.85</b>	<b>60,985.36</b>	<b>67,959.82</b>	<b>93,439.98</b>	<b>73%</b>
<b>Equipment &amp; Assets</b>						
Equipment	-	-	-	-	(47,844.00)	0%
<b>Total Equipment &amp; Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(47,844.00)</b>	<b>0%</b>
<b>Total Expense</b>	<b>805,504.74</b>	<b>408,605.49</b>	<b>418,148.17</b>	<b>1,632,258.40</b>	<b>1,550,286.26</b>	<b>105%</b>
<b>Income (Loss) Before Allocations</b>	<b>(805,504.74)</b>	<b>(411,205.05)</b>	<b>(418,148.17)</b>	<b>(1,634,857.96)</b>	<b>(1,517,755.31)</b>	<b>108%</b>
<b>Allocations:</b>						
Allocation of Warehouse	-	-	418,148.17	418,148.17	401,638.71	
Allocation of Sales and Marketing	-	411,205.05	-	411,205.05	402,772.74	
Allocation of Administration	805,504.74	-	-	805,504.74	743,981.06	
<b>Income (Loss) After Allocations and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Division of Prison Industries  
Operating Income Statement Fiscal Year to Date  
Fund 34050000  
Traditional  
As of June 30, 2019

	342 Broad River	346 Lee	352 Perry	354 Camille Graham	356 McCormick Modular, Chairs & Furniture	359 Headquarters	368 PI HQ	387 PI HQ	388 Leath	391 Lee	396 HQ		FY 19 as a % of	
	Signs	Mattress	Wood Products	Apparel	Furniture	Microfilm	Frame Shop	Print Shop	Apparel	Cut & Sew	Relocation Services	Total Traditional	FY 18 Year End	FY 18
Revenue	\$ 195,611.83	\$ 461,246.25	\$ 256,959.41	\$ 201,086.50	\$ 792,317.98	\$ 16,327.78	\$ 32,914.42	\$ 1,730,918.25	\$ 560,252.00	\$ 1,535,324.70	\$ 4,617.14	\$ 5,787,576.26	\$ 6,182,756.57	94%
Cost of Goods Sold	91,964.09	155,514.97	85,624.92	82,051.80	505,827.93	-	7,120.39	470,469.88	305,637.98	614,840.43	-	2,319,052.39	2,110,095.06	110%
Profit	103,647.74	305,731.28	171,334.49	119,034.70	286,490.05	16,327.78	25,794.03	1,260,448.37	254,614.02	920,484.27	4,617.14	3,468,523.87	4,072,661.51	85%
Employee Expense														
PI Funded	25,516.00	60,384.01	160,139.11	78,184.00	242,804.84	-	15,603.09	333,941.24	64,128.48	86,698.61	-	1,067,399.38	1,013,422.05	105%
Fringe	12,035.09	29,228.79	78,031.99	30,875.38	127,561.01	-	1,193.63	166,200.83	35,654.64	52,112.84	-	532,894.20	458,180.67	116%
Inmate Earnings	10,811.13	1,261.00	11,573.70	293.03	1,024.34	-	-	-	16.97	-	725.25	25,705.42	41,987.61	61%
Inmate Incentive Pay	14,062.44	2,074.84	-	12,617.44	-	-	-	-	28,774.48	32,875.23	-	90,404.43	26,803.02	-
Employee Expense	62,424.66	92,948.64	249,744.80	121,969.85	371,390.19	-	16,796.72	500,142.07	128,574.57	171,686.68	725.25	1,716,403.43	1,540,393.35	111%
Services														
Phone Service	-	-	-	-	2,259.66	-	-	-	-	-	-	2,259.66	2,355.87	-
Other Contractual Services	451.56	367.00	6,460.82	390.00	4,806.00	12,080.00	30.10	188,206.11	-	353.17	-	213,144.76	262,208.83	-
Services	451.56	367.00	6,460.82	390.00	7,065.66	12,080.00	30.10	188,206.11	-	353.17	-	215,404.42	264,564.70	81%
Supply Expenses														
Supplies	22,174.27	16,233.33	90,559.00	30,663.45	135,600.93	-	12,018.26	96,418.29	12,689.85	21,175.93	1,463.66	438,996.97	1,006,421.98	-
Supply Expenses	22,174.27	16,233.33	90,559.00	30,663.45	135,600.93	-	12,018.26	96,418.29	12,689.85	21,175.93	1,463.66	438,996.97	1,006,421.98	44%
Other Expenses														
Other Rental, Fines and Fees	-	-	948.65	-	(4,250.00)	-	-	178,044.11	-	-	-	174,742.76	123,086.32	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-	1,574.78	-
Other Expenses	-	-	948.65	-	(4,250.00)	-	-	178,044.11	-	-	-	174,742.76	124,661.10	140%
Utilities Expenses														
Electric	10,140.25	11,147.04	10,456.82	10,044.16	-	-	-	19,859.28	4,841.25	38,885.03	-	105,373.83	124,342.12	-
Propane	-	419.56	932.81	-	-	-	-	-	-	-	-	1,352.37	10,388.72	-
Gasoline	-	-	-	-	528.45	-	-	75.23	-	-	-	603.68	879.30	-
Natural Gas	1,361.00	-	-	-	-	-	-	4,185.31	-	-	-	5,546.31	4,307.85	-
Garbage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water/Sewer	-	-	-	1,972.95	-	-	-	4,583.73	-	-	-	6,556.68	6,409.57	-
Diesel	-	-	-	-	2,510.23	-	-	-	-	-	-	2,510.23	1,148.64	-
Utilities Expenses	11,501.25	11,566.60	11,389.63	12,017.11	3,038.68	-	-	28,703.55	4,841.25	38,885.03	-	121,943.10	147,476.20	83%
Equipment & Assets														
Equipment	-	-	-	13,527.00	-	-	-	-	8,399.50	-	-	21,926.50	128,752.98	-
Total Equipment & Assets	-	-	-	13,527.00	-	-	-	-	8,399.50	-	-	21,926.50	128,752.98	17%
Total Expense	96,551.74	121,115.57	359,102.90	178,567.41	512,845.46	12,080.00	28,845.08	991,514.13	154,505.17	232,100.81	2,188.91	2,689,417.18	3,212,270.31	84%
Income (Loss) Before Allocations	7,096.00	184,615.71	(187,768.41)	(59,532.71)	(226,355.41)	4,247.78	(3,051.05)	268,934.24	100,108.85	688,383.46	2,428.23	779,106.69	860,391.20	91%
Allocations:														
Allocation of Warehouse	(12,544.45)	(20,907.41)	(62,722.23)	(12,544.45)	(79,448.15)	-	(4,181.48)	(20,907.41)	(25,088.89)	(50,177.78)	-	(288,522.25)	(305,892.42)	-
Allocation Percentage	3%	5%	15%	3%	19%		1%	5%	6%	12%		69%	84%	
Allocation of Sales and Marketing	(8,224.10)	(20,560.25)	(164,482.02)	(8,224.10)	(127,473.57)	-	(24,672.30)	(16,448.20)	(4,112.05)	(16,448.20)	-	(390,644.79)	(368,767.99)	-
Allocation Percentage	2%	5%	40%	2%	31%		6%	4%	1%	4%		95%	94%	
Allocation of Admin. Exp	(8,055.05)	(64,440.38)	(72,495.43)	(32,220.19)	(64,440.38)	-	(8,055.05)	(64,440.38)	(64,440.38)	(92,633.04)	(4,027.52)	(475,247.80)	(424,012.19)	-
Allocation Percentage	1%	8%	9%	4%	8%		1%	8%	8%	11.5%	0.5%	59%	62%	
	(21,727.60)	78,707.67	(487,468.09)	(112,521.45)	(497,717.51)	4,247.78	(39,959.88)	167,138.25	6,467.53	529,124.44	(1,599.29)	(375,308.15)	(238,281.40)	158%
Total Income (Loss)	\$ (21,727.60)	\$ 78,707.67	\$ (487,468.09)	\$ (112,521.45)	\$ (497,717.51)	\$ 4,247.78	\$ (39,959.88)	\$ 167,138.25	\$ 6,467.53	\$ 529,124.44	\$ (1,599.29)	\$ (375,308.15)	\$ (238,281.40)	158%

Division of Prison Industries  
Operating Income Statement Fiscal Year to Date  
Fund 3405000  
PI Service  
As of June 30, 2019

	341 Broad River	348 Perry	360 Lee	367 Lieber	373 Lieber	381 Perry	382 McCormick	386 Trenton	399 Ridgeland	400 MacDougall			FY 19 as a % of
	Tags	Pay Key	Plastics Reclaim	Carolina Textiles	Tire Retread	M&S Soap	Upholstery	Inmate Pkg Pgm	Plastics Reclaim	Carolina Textiles	Total Service	FY 18 Year End	FY 18
Revenue	\$ 90,677.80	\$ 535.40	\$ 144,227.10	\$ 15,536.87	\$ 419,579.20	\$11,631.20	\$ -	\$ 293,300.42	\$ 193,555.14	\$ 258,273.91	\$ 1,427,317.04	\$ 1,485,520.29	96%
Cost of Goods Sold	-	-	-	-	209,082.27	-	-	-	-	-	\$ 209,082.27	265,254.16	79%
Profit	90,677.80	535.40	144,227.10	15,536.87	210,496.93	11,631.20	-	293,300.42	193,555.14	258,273.91	1,218,234.77	1,220,266.13	100%
Employee Expense													
PI Funded	11,723.57	-	19,068.63	-	174,964.82	-	-	110,864.76	89,557.54	77,566.43	483,745.75	554,441.64	87%
Fringe	5,529.64	-	9,230.15	-	76,871.12	-	-	45,971.83	50,899.50	42,068.30	230,570.54	239,549.71	96%
Inmate Earnings	23,806.50	161.52	32,296.34	4,217.74	27,469.05	4,190.01	9,188.93	11,886.46	54,655.70	75,708.18	243,580.43	280,282.73	87%
Employee Expense	41,059.71	161.52	60,595.12	4,217.74	279,304.99	4,190.01	9,188.93	168,723.05	195,112.74	195,342.91	957,896.72	1,074,274.08	89%
Services													
Phone Service	-	-	-	-	1,074.00	-	-	-	-	-	1,074.00	1,049.66	102%
Other Contractual Services	207.47	-	115.89	-	2,878.80	-	-	-	-	-	3,202.16	265.50	1206%
Services	207.47	-	115.89	-	3,952.80	-	-	-	-	-	4,276.16	1,315.16	325%
Supply Expenses													
Supplies	10,188.18	-	5,126.31	-	27,249.46	-	-	2,752.19	3,233.43	2,739.01	51,288.58	64,097.48	80%
Supply Expenses	10,188.18	-	5,126.31	-	27,249.46	-	-	2,752.19	3,233.43	2,739.01	51,288.58	64,097.48	80%
Other Expenses													
Other Rental, Fines and Fees	-	-	-	-	500.00	-	-	-	-	-	500.00	555.72	90%
Other Expenses	-	-	-	-	500.00	-	-	-	-	-	500.00	555.72	90%
Utilities Expenses													
Electric	4,659.03	-	14,776.31	11,936.88	24,221.87	-	-	5,435.44	16,713.26	8,141.61	85,884.40	109,136.23	79%
Propane	-	-	-	-	-	-	-	-	-	-	-	168.98	0%
Gasoline	-	-	-	-	-	-	-	-	-	-	-	-	0%
Natural Gas	625.32	-	-	2,537.22	12,682.93	-	-	-	-	-	15,845.47	17,184.50	92%
Water/Sewer	-	-	-	-	-	-	-	-	-	-	-	-	0%
Diesel	-	-	-	-	2,280.63	-	-	-	-	-	2,280.63	3,013.33	76%
Utilities Expenses	5,284.35	-	14,776.31	14,474.10	39,185.43	-	-	5,435.44	16,713.26	8,141.61	104,010.50	129,503.04	80%
Equipment & Assets													
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Equipment & Assets	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expense	56,739.71	161.52	80,613.63	18,691.84	350,192.68	4,190.01	9,188.93	176,910.68	215,059.43	206,223.53	1,117,971.96	1,269,745.48	88%
Income (Loss) Before Allocations													
Allocations	33,938.09	373.88	63,613.47	(3,154.97)	(139,695.75)	7,441.19	(9,188.93)	116,389.75	(21,504.29)	52,050.38	100,262.82	(49,479.35)	-203%
Allocations:													
Allocation of Warehouse	-	-	-	-	(66,903.71)	-	-	(50,177.78)	-	-	(117,081.49)	(67,147.11)	
Allocation Percentage					16%			12%			28%	18%	
Allocation of Sales and Marketing	-	-	-	-	-	-	-	-	-	-	-	-	
Allocation Percentage													
Allocation of Administration	(16,110.09)	-	(32,220.19)	-	(32,220.19)	-	-	(32,220.19)	(24,165.14)	-	(136,935.80)	(178,531.40)	
	2%		4%		4%			4%	3%		17%	24%	
	17,828.00	373.88	31,393.28	(3,154.97)	(238,819.65)	7,441.19	(9,188.93)	33,991.78	(45,669.43)	52,050.38	(153,754.48)	(295,157.86)	52%
Total Income (Loss)	\$ 17,828.00	\$ 373.88	\$ 31,393.28	\$ (3,154.97)	\$ (238,819.65)	\$ 7,441.19	(9,188.93)	\$ 33,991.78	\$ (45,669.43)	\$ 52,050.38	\$ (153,754.48)	\$ (295,157.86)	52%

Included in SCDC's February 19, 2020 letter to LOC

**Division of Prison Industries**  
**Operating Income Statement Fiscal Year to Date**  
**Fund 34050000**  
**PIE**  
**As of June 30, 2019**

	343 Broad River	345 & 378 Tyger River	362 Livesay	366 PI HQ	372 Evans	374 Leath	389 Kershaw		FY 18 Year End	FY19 as a % of FY18
	Signs	Anderson	Anderson	Framing	Midcon	Craig Industries	Suncrest	Total PIE		
<b>Revenue</b>	\$ 239,081.12	\$ 7,105,458.66	\$ 1,683,456.58	\$ 43,318.71	\$ 1,043,551.63	\$ 164,215.29	\$ 387,210.36	\$ 10,666,292.35	\$11,158,234.00	96%
<b>Cost of Goods Sold</b>	112,400.56	-	-	4,545.59	-	-	-	116,946.15	207,855.55	56%
<b>Profit</b>	<b>126,680.56</b>	<b>7,105,458.66</b>	<b>1,683,456.58</b>	<b>38,773.12</b>	<b>1,043,551.63</b>	<b>164,215.29</b>	<b>387,210.36</b>	<b>10,549,346.20</b>	<b>10,950,378.45</b>	<b>96%</b>
<b>Employee Expense</b>										
PI Funded	31,722.60	385,487.10	157,293.29	-	75,097.17	18,796.68	76,376.56	744,773.40	1,050,961.36	71%
Fringe	17,151.27	542,322.90	159,871.13	1,569.77	91,554.32	10,450.72	56,808.03	879,728.14	998,308.37	88%
Inmate Earnings	28,611.58	4,694,726.02	1,074,102.27	20,519.72	738,235.49	121,150.44	298,823.44	6,976,168.96	7,160,238.65	97%
Inmate Workers Comp	1,413.32	231,904.16	53,057.15	1,013.61	36,466.43	5,984.44	14,760.90	344,600.00	227,491.99	151%
<b>Employee Expense</b>	<b>78,898.77</b>	<b>5,854,440.18</b>	<b>1,444,323.84</b>	<b>23,103.10</b>	<b>941,353.41</b>	<b>156,382.28</b>	<b>446,768.93</b>	<b>8,945,270.50</b>	<b>9,437,000.37</b>	<b>95%</b>
<b>Services</b>										
Phone Service	-	-	-	-	-	-	-	-	-	0%
Other Contractual Services	561.40	-	-	39.90	-	-	-	601.30	-	0%
<b>Services</b>	<b>561.40</b>	<b>-</b>	<b>-</b>	<b>39.90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>601.30</b>	<b>-</b>	<b>0%</b>
<b>Supply Expenses</b>										
Supplies	27,568.01	3,553.28	1,455.32	15,931.19	4,435.89	3,719.52	420.33	57,083.54	80,400.23	71%
<b>Supply Expenses</b>	<b>27,568.01</b>	<b>3,553.28</b>	<b>1,455.32</b>	<b>15,931.19</b>	<b>4,435.89</b>	<b>3,719.52</b>	<b>420.33</b>	<b>57,083.54</b>	<b>80,400.23</b>	<b>71%</b>
<b>Other Expenses</b>										
Other Rental, Fines and Fees	(550.00)	1,384.44	-	-	-	-	1,038.31	1,872.75	1,698.78	110%
<b>Other Expenses</b>	<b>(550.00)</b>	<b>1,384.44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,038.31</b>	<b>1,872.75</b>	<b>1,698.78</b>	<b>110%</b>
<b>Utilities Expenses</b>										
Electric	12,606.80	59,620.08	9,097.90	-	10,276.12	4,841.25	12,071.06	108,513.21	125,062.94	87%
Propane	-	-	-	-	-	-	-	-	-	0%
Gasoline	-	-	-	-	-	-	-	-	-	0%
Natural Gas	1,692.05	-	-	-	-	-	-	1,692.05	1,988.65	85%
Garbage	-	-	-	-	-	-	-	-	-	0%
Water/Sewer	-	-	-	-	-	-	-	-	-	0%
Diesel	-	-	-	-	-	-	-	-	-	0%
<b>Utilities Expenses</b>	<b>14,298.85</b>	<b>59,620.08</b>	<b>9,097.90</b>	<b>-</b>	<b>10,276.12</b>	<b>4,841.25</b>	<b>12,071.06</b>	<b>110,205.26</b>	<b>127,051.59</b>	<b>87%</b>
<b>Equipment &amp; Assets</b>										
Equipment	-	-	-	-	-	-	-	-	-	0%
<b>Total Equipment &amp; Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Expense</b>	<b>120,777.03</b>	<b>5,918,997.98</b>	<b>1,454,877.06</b>	<b>39,074.19</b>	<b>956,065.42</b>	<b>164,943.05</b>	<b>460,298.63</b>	<b>9,115,033.35</b>	<b>9,646,150.97</b>	<b>94%</b>
<b>Income (Loss) Before Allocations</b>	<b>5,903.53</b>	<b>1,186,460.68</b>	<b>228,579.52</b>	<b>(301.07)</b>	<b>87,486.21</b>	<b>(727.76)</b>	<b>(73,088.27)</b>	<b>1,434,312.85</b>	<b>1,304,227.48</b>	<b>110%</b>
<b>Allocations:</b>										
Allocation of Warehouse	(4,181.48)	-	-	(8,362.96)	-	-	-	(12,544.44)	-	-
Allocation Percentage	1%	-	-	2%	-	-	-	3%	-	-
Allocation of Sales and Marketing	(4,112.05)	-	-	(16,448.20)	-	-	-	(20,560.25)	(32,066.75)	-
Allocation Percentage	1%	0%	-	4%	-	-	-	5%	8%	-
Allocation of Admin. Exp	(8,055.05)	(72,495.43)	(24,165.14)	(8,055.05)	(24,165.14)	(24,165.14)	(32,220.19)	(193,321.14)	(141,337.45)	-
Allocation Percentage	1%	9%	3%	1%	3%	3%	4%	24%	19%	-
	<b>(10,445.05)</b>	<b>1,113,965.25</b>	<b>204,414.38</b>	<b>(33,167.28)</b>	<b>63,321.07</b>	<b>(24,892.90)</b>	<b>(105,308.46)</b>	<b>1,207,887.02</b>	<b>1,130,823.28</b>	<b>107%</b>
<b>Total Income (Loss)</b>	<b>\$ (10,445.05)</b>	<b>\$ 1,113,965.25</b>	<b>\$ 204,414.38</b>	<b>\$ (33,167.28)</b>	<b>\$ 63,321.07</b>	<b>\$ (24,892.90)</b>	<b>\$ (105,308.46)</b>	<b>\$ 1,207,887.02</b>	<b>\$ 1,130,823.28</b>	<b>107%</b>

**Notes to financials:**

1. Inmate Worker's Comp is paid in full every July. The total for FY19 is \$344,600.
2. Ricoh equipment lease is paid in July every year. FY19 price is \$122,483.55.
3. Equipment and Assets expenditures - Camille purchased a screen press machine and dryer for \$13,527. Leath purchased a button hole machine for \$8,339.50.
4. \$ Journal entry for \$2,700.19 in utilities from Allendale has been given back to Industries.
5. Recent FY19 allocation updates moved 95% of Sales and Marketing costs to Traditional Programs.
6. Suncrest has closed operations at Kershaw CI as of March 31, 2019.

**Non-traditional expenses realated to Perry/McCormick move:**

1. \$11,000 engineering water test