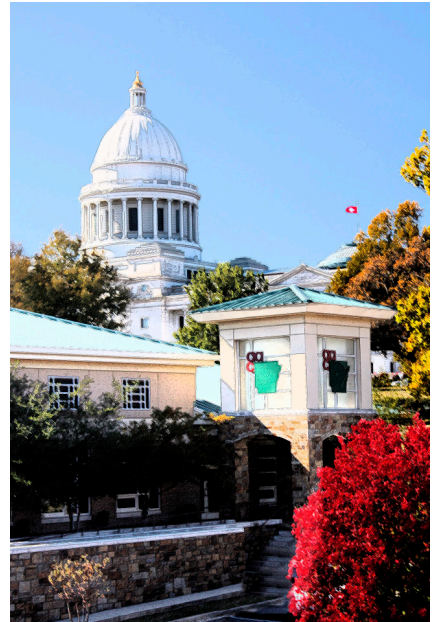


# ASSOCIATION *of* ARKANSAS COUNTIES



## Local Government Inmate Cost Report



ASSOCIATION OF ARKANSAS COUNTIES

2013



## Executive Summary

### **Association of Arkansas Counties Inmate Cost Report for 2012**

#### **Introduction**

This report is being issued in compliance with Section 39 of Act 1285 of 2009 and Section 34 of Act 1114 of 2011, both requiring the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council. The report demonstrates the costs incurred by county governments housing state inmates. The special language of the aforementioned sections is as follows:

*Each calendar year, the Association of Arkansas Counties shall compile and submit a report to the Arkansas Legislative Council, of all costs incurred, excluding construction costs, by local government units housing inmates sentenced to the Department of Correction and Department of Community Correction. The cost report shall be a representative sample of all counties housing and caring for state inmates. The report shall be submitted no later than July 1 of the calendar year immediately following the reporting year.*

*The Association of Arkansas Counties in coordination with Legislative Audit shall determine which counties will be included in the sample and shall include a sufficient number of counties from each classification based upon population and each congressional district to ensure a fair report shall be developed by the Division of Legislative Audit in coordination with the Association of Arkansas Counties. The Division of Legislative Audit shall test the accuracy of the information submitted during the routine audit of the applicable county.*

*The provision of this section shall be in effect only from July 1, 2009 through June 30, 2010.*

Section 34 of Act 114 of 2011 extended the provisions of the section to June 30, 2013.

Due to insufficient bed space for state prisoners, the county jails of Arkansas are often used to house state prisoners until space becomes available in state prison facilities. The State of Arkansas assumes the cost of housing these inmates when they have been convicted by the Arkansas court system. In fact, the reimbursement calculation begins on the date of sentencing if the judgment and commitment order is received by the Department of Correction not later than twenty-one (21) days from the sentencing date – or in the case of the Department of Community Correction if the judgment and commitment order or the judgment and disposition order, whichever is applicable, is received not later than twenty-one (21) days from either the date of sentencing or the date of placement on probation accompanied with incarceration. If the proper paperwork is not remitted to the applicable state agency within the first twenty-one (21) days after sentencing the reimbursement is started from the day that the paperwork is received by the agency. We feel that this is an acceptable rule. An onus for an elected official to act and perform in a timely manner is reasonable. [Reference: ACA 12-27-114]

The Arkansas State Legislature in recent years has appropriated about \$9.5 million per year for County Jail Reimbursement. This amount has historically been insufficient by several million dollars which necessitates a supplemental appropriation by the legislature when they convene in order to catch up and fulfill their duty in paying counties for housing state prisoners. Beginning in 2012 we have found this to be trending downward in that more state prisoners have been remanded more quickly into state custody, and because provisions of ACT 570 of 2011 have ameliorated some need for prison space by lessening punishment for milder crimes.

Although the State of Arkansas pays county government a daily per diem for housing state inmates from the date of sentencing, if the proper paperwork is filed in a timely manner, they do not take on the liability of medical costs of a state prisoner until day 31 [ACA 12-27-11(c)(1)(2)].

### **Objective**

Our objective was to comply with Section 39, Act 1285 of 2009 and Section 34, Act 1114 of 2011 and secure a representation sample of the cost for housing state inmates in the county jails of Arkansas.

### **Scope and Methodology**

The “cost report” was conducted for the time period January 1, 2012 through December 31, 2012 – since Arkansas county government operates on a calendar year. Guidelines for preparing the cost report were developed by the Division of Legislative Audit in coordination with the Association of Arkansas Counties. The guidelines are very similar to the guidelines developed several years ago by the Division of Legislative Audit and the Department of Correction to ascertain the same type of information. We have included a copy of the guidelines and instructions for the Inmate Cost Report in this report to the Arkansas Legislative Council.

The law required that a sufficient number of counties from each population classification and each congressional district be included to ensure a fair representation of costs incurred. The State of Arkansas has divided the counties of Arkansas into 7 population classifications with Class 1 being the smallest and Class 7 being the largest. There are eleven (11) Class 1 counties with populations up to 9,999; twenty-seven (27) Class 2 counties with populations of 10,000 to 19,999; fifteen (15) Class 3 counties with populations of 20,000 to 29,999; eight (8) Class 4 counties with populations of 30,000 to 49,999; four (4) Class 5 counties with populations of 50,000 to 69,999; seven (7) Class 6 counties with populations of 70,000 to 199,999; and three (3) Class 7 counties – 200,000 population and above. Among the congressional districts, District 4 is the largest in land area and the number of counties – followed closely by District 1. Districts 2 and 3 are much smaller in land mass and the number of counties per district.

The Association of Arkansas Counties in coordination with the Division of Legislative Audit chose the following fifteen (15) counties from which to secure data:

<u>COUNTY</u>	<u>CLASS</u>	<u>CONGRESSIONAL DISTRICT</u>
Dallas County	1	4
Monroe County	1	1
Fulton County	2	1
Howard County	2	4
Pike County	2	4
Hempstead County	3	4
Johnson County	3	4
St. Francis County	3	1
Independence County	4	1
Miller County	4	4
Pope County	5	3
Sebastian County	6	3
White County	6	2
Pulaski County	7	2
Washington County	7	3

We believe that this cost report, comprised of information from fourteen (14) of these fifteen (15) counties, is a fair representation sample of all counties housing and caring for state inmates. All counties in the list submitted useful information with the exception of Pope County which did not submit a report.

#### **Prisoner Care Reimbursement Request Procedure**

In accordance with state law, in the first week of each month the Department of Correction and the Department of Community Correction prepares an invoice for each inmate received from a county during the previous month. The invoice reflects the number of days an inmate was in the county jail in an awaiting-bed-space status. The Department of Correction and the Department of Community Correction verifies and forwards the invoices to the applicable county sheriff to certify the actual number of days the state inmates were physically housed in the county jail. The certified invoices are then returned to the Department of Correction and the Department of Community Correction for payment from the County Jail Reimbursement Fund.

This method and system for reimbursement was developed through legislation in 2003 and has worked well.

### **Per Diem**

The current rate of reimbursement to the counties of Arkansas for housing state prisoners is \$28 per day. This amount includes care, custody, treatment, and transportation of prisoners.

In our review of per diem rates, the Governor and the Chief Fiscal Officer of the State approved the reimbursement rate from \$25 to \$28 per day effective July 1, 2001. It is still \$28 per day some twelve (12) years later.

According to ACA 12-27-130, both the Governor and the Chief Fiscal Officer of the State must approve any increase in the reimbursement rate. And, of course, it does no good to increase the reimbursement rate if you don't increase the appropriation to fund the increased rate.

### **Per Diem History**

Act 737 of 1981 provide for reimbursements to Arkansas counties for housing state inmates until adequate space become available at the Arkansas Department of Correction (ADC). This initial Act provided appropriation and supplemental funding, not to exceed a cumulative reimbursement total of \$100,000 for each years of the 1982 – 1983 biennium. This Act also stated that the rate paid to counties could be between \$8 per day for that biennium based on both the amount of money available for distribution and an estimate of the number of inmates that would be held by the counties during that year. It was an arbitrary number based more on the amount of money appropriated than on actual costs. The legislation also stipulated that reimbursement requests exceeding the appropriated funding would receive priority payment against funds of the year immediately following that fiscal year. ADC continues to employ this method to pay invoices carried forward from a previous fiscal year.

In 1985, the Board of Corrections began using varying rates for reimbursements, according to costs submitted by each county, up to a maximum of \$18 per day. This procedure continued until 1991 when the reimbursement rate per prisoner per day was increased to \$25 for local governments. The reimbursement rate was raised to \$28 per prisoner per day, effective July 1, 2001, with the new rate to include care, custody, treatment, and transportation of state prisoners. The \$28 rate is the current rate.

**Inmate Cost Report – 2011**  
**State Inmate Cost Per Day**

<u>County (Beds)</u>	<u>Class</u>	<u>District</u>	<u>Cost Per Day</u>	
Dallas County (125)	1	4	\$37.82	Page 6
Monroe County (35)	1	1	\$88.00	Page 7-8
Fulton County (7)	2	1	\$45.00*	Page 9
Howard County (41)	2	4	\$51.40	Page 10-11
Pike County (74)	2	4	\$48.01	Page 12
Hempstead County (100)	3	4	\$106.86	Page 13-14
Johnson County (54)	3	4	\$35.59	Page 15-16
St. Francis County (105)	3	1	\$19.71	Page 17
Independence County(119)	4	1	\$27.30	Page 18
Miller County (341)	4	4	\$56.97	Page 19
Pope County	5	3	Did not submit	
Sebastian County (356)	6	3	\$30.49	Page 20-23
White County (330)	6	2	\$37.38	Page 24-25
Pulaski County (1130)	7	2	\$75.13	Page 26-37
Washington County (710)	7	3	\$82.96	Page 38-39

- \* Fulton County does not have enough beds to hold any post-adjudication prisoners. The majority are sent to IZard and Sharp County jails where Fulton County is charged \$45.00 per day to house male prisoners and \$55.00 per day to house female prisoners. The state reimbursement of \$28.00 per day would be deducted from this total. Fulton County will open a new 35 bed facility in fall of 2013.

The average "cost per day" of the fourteen (14) counties is \$53.04. Deleting the extremes – the low of \$19.71 and the high of \$106.86 reduces the average "cost per day" to \$51.34.

We believe this fourteen (14) county average is indicative of the state-wide average. The \$51.34 cost per day is similar to the surveys of recent years that included other counties.

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:

DALLAS COUNTY  
DETENTION CENTER

Total State Inmate Days:

9,490

County:

DALLAS

Total Inmate Days:

36,500

Jail Facility Capacity (# Beds):

125

Percentage of State Inmate Days:

#DIV/0! 26.0%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits

1,090,959.49

Utilities

88,000.00

Food

120,000.00

Clothing

2,000.00

Insurance

17,405.20

Travel/Training

15,333.33

Capital Outlay

Other (attach list)

b) Depreciation

170,000.00

c) Overhead

234,104.89

d) Treatment/Medical

30,400.00

e) Education/School

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated

\$1,468,202.00 -0.00

**C. Reimbursements**

Act 309 Contracts

\$ 87,600.00

State reimbursements for  
medical costs

-0.00

Total Reimbursements

87,600.00 -0.00

**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

1,380,602.00 -0.00

**E. Percentage of State Inmate Days (From A)**

#DIV/0! 26.0%

**F. Total Allocated State Inmate Costs (D\*E)**

358,956.52

**G. Total State Inmate Days (From A)**

9,490 -0

**H. State Inmate Cost Per Day (F/G)**

#DIV/0! \$ 37.82

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. GENERAL INFORMATION**

JAIL FACILITY NAME: MONROE CO DET  
COUNTY: MONROE  
JAIL FACILITY CAPACITY: 35 BEDS

TOTAL STATE INMATE DAYS: 200  
TOTAL INMATE DAYS: 6338  
PERCENTAGE OF STATE INMATE DAYS: 3.2%

**B. EXPENDITURES TO BE ALLOCATED**

a) DIRECT FACILITY EXPENDITURES:

SALARIES & BENEFITS	\$ <u>308,173.88</u>
UTILITIES	\$ <u>20,696.69</u>
FOOD	\$ <u>34,026.62</u>
CLOTHING	\$ <u>0.00</u>
INSURANCE	\$ <u>4,235.96</u>
TRAVEL/TRAINING	\$ <u>0.00</u>
CAPITAL OUTLAY	\$ <u>32,500.00</u>
OTHER (ATTACHED)	\$ <u>158,331.08</u>

b) DEPRECIATION \$ 0.00

c) OVERHEAD \$ 0.00

d) TREATMENT/MEDICAL \$ 9,195.64

e) EDUCATION/SCHOOL \$ 0.00

f) OTHER ANCILLARY COSTS \$ 0.00

TOTAL EXPENDITURES TO BE ALLOCATED \$ 567,159.87

**C. REIMBURSEMENTS**

ACT 309 CONTRACTS	\$ <u>16,320.00</u>
STATE REIMBURSEMENTS FOR MEDICAL COSTS	\$ <u>0.00</u>
TOTAL REIMBURSEMENTS	\$ <u>16,320.00</u>

**D. TOTAL EXPENDITURES LESS REIMBURSEMENTS TO BE ALLOCATED** \$ 550,839.87

**E. PERCENTAGE OF STATE INMATE DAYS (FROM A)** % 3.2

**F. TOTAL ALLOCATED STATE INMATE COSTS (D\*E)** \$ 17,626.88

**G. TOTAL STATE INMATE DAYS (FROM A)** # 200

**H. STATE INMATE COST PER DAY (F/G)** \$ 88.00

SOURCE: MONROE COUNTY SHERIFF'S DEPARTMENT  
MONROE COUNTY SHERIFF'S DEPARTMENT-CLERK'S OFFICE  
MONROE COUNTY CLERK'S OFFICE

D

## **OTHER EXPENDITURES**

COMPUTER SERVICES	\$8,774.35
REPAIRS & MAINTENANCE	\$77,826.94
MACHINERY & EQUIPMENT	\$33,396.62
TELEPHONE	\$3,212.60
BRACELET MONITORING	\$5,425.35
MISC LAW ENFORCEMENT	\$134.86
OTHER MISCELLANEOUS	\$1,310.69
BLDG MATERIAL & SUPPLIES	\$97.93
PLUMBING & ELECTRICAL	\$4,268.72
SERVICE CONTRACTS	\$6,840.93
CHEMICALS & CLEANING SUPPLIES	\$7,482.72
JANITORIAL SUPPLIES	\$5,565.94
SMALL EQUIPMENT	\$52.53
MEALS & LODGING	\$940.58
GENERAL OFFICE SUPPLIES	\$2,510.32
JUVENILE DETENTION FEES	\$490.00
	<hr/>
	\$158,331.08

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:	Fulton Co. Sheriff's Dept.	Total State Inmate Days:	0
County:	Fulton Co.	Total Inmate Days:	2555
Jail Facility Capacity (# Beds):	7	Percentage of State Inmate Days:	0.00%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	180,000.00
Utilities	13,000.00
Food	10,000.00
Clothing	
Insurance	5,000.00
Travel/Training	1,000.00
Capital Outlay	
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical

5,000.00

e) Education/School

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated	214,000.00
------------------------------------	------------

**C. Reimbursements**

Act 309 Contracts

State reimbursements for  
medical costs

Total Reimbursements

0.00

**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

214,000.00

**E. Percentage of State Inmate Days (From A)**

0.00%

**F. Total Allocated State Inmate Costs (D\*E)**

0.00

**G. Total State Inmate Days (From A)**

0

**H. State Inmate Cost Per Day (F/G)**

not calculable \*\*

Source of Information:

**\*\* Fulton County does not have enough beds to hold any post adjudication prisoners.**

The majority are sent to Izard and Sharp County jails where Fulton is charged \$45.00 per day for male prisoners and \$55.00 per day for female prisoners. The state reimbursement of \$28.00 per day would be deducted. Fulton County will open a new 35 bed facility this fall.

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:	<u>Howard County Jail</u>	Total State Inmate Days:	<u>3162</u>
County:	<u>Howard</u>	Total Inmate Days:	<u>14144</u>
Jail Facility Capacity (# Beds):	<u>41</u>	Percentage of State Inmate Days:	<u>22.36%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>526,098.90</u>
Utilities	<u>31,027.77</u>
Food	<u>72,868.71</u>
Clothing	<u>5,234.40</u>
Insurance	<u>3,181.80</u>
Travel/Training	<u>1,923.92</u>
Capital Outlay	<u>          </u>
Other (attach list)	<u>          </u>

b) Depreciation 52,000.00

c) Overhead           

d) Treatment/Medical 13,026.75

e) Education/School           

f) Other Ancillary Costs (Please list each separately)

see attached list totals 41,617.95

Total Expenditures to be Allocated 746,980.20

**C. Reimbursements**

Act 309 Contracts 20,025.00

State reimbursements for  
medical costs           

Total Reimbursements 20,025.00

**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

726,955.20

**E. Percentage of State Inmate Days (From A)**

22.36%

**F. Total Allocated State Inmate Costs (D\*E)**

162,516.43

**G. Total State Inmate Days (From A)**

3162

**H. State Inmate Cost Per Day (F/G)**

\$51.40

Source of Information:

**Local Government Inmate Cost Report**

**Calendar Year 2012**

**Howard County Jail**

**f) Other ancillary Costs**

<b>Building Materials</b>	<b>12,357.57</b>
<b>Plumbing</b>	<b>268.55</b>
<b>Machinery and Equip. Purchases</b>	<b>3,881.25</b>
<b>Machinery and Equip. Repairs</b>	<b>11,885.35</b>
<b>Janitorial Supplies</b>	<b>13,225.23</b>
<b>Total</b>	<b>41,617.95</b>

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:	<u>Pike County Det. Ctr.</u>	Total State Inmate Days:	<u>750</u>
County:	<u>Pike County</u>	Total Inmate Days:	<u>13692</u>
Jail Facility Capacity (# Beds):	<u>74</u>	Percentage of State Inmate Days:	<u>5.48%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>428,815.00</u>
Utilities	<u>34,017.31</u>
Food	<u>112,590.65</u>
Clothing	<u>138.10</u>
Insurance	<u>1,200.00</u>
Travel/Training	<u>566.21</u>
Capital Outlay	<u>0.00</u>
Other (attach list)	<u>35,570.60</u>

b) Depreciation 0.00

c) Overhead 0.00

d) Treatment/Medical 44,520.19

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

\_\_\_\_\_

\_\_\_\_\_

Total Expenditures to be Allocated 657,418.06

**C. Reimbursements**

Act 309 Contracts \_\_\_\_\_

State reimbursements for  
medical costs \_\_\_\_\_

Total Reimbursements 0.00

**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

657,418.06

**E. Percentage of State Inmate Days (From A)**

5.48%

**F. Total Allocated State Inmate Costs (D\*E)**

36,011.07

**G. Total State Inmate Days (From A)**

750

**H. State Inmate Cost Per Day (F/G)**

\$48.01

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:	Hempstead County Detention	Total State Inmate Days:	2751
County:	Hempstead	Total Inmate Days:	20414
Jail Facility Capacity (# Beds):	100	Percentage of State Inmate Days:	13.48%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	1,097,526.59
Utilities	87,052.44
Food	161,707.75
Clothing	11,257.43
Insurance	11,395.26
Travel/Training	10,200.81
Capital Outlay	54,948.11
Other (attach list)	532,162.32

b) Depreciation

c) Overhead

d) Treatment/Medical	90,263.10
----------------------	-----------

e) Education/School

f) Other Ancillary Costs (Please list each separately)

Monitors	62,728.69
Juvenile Lodging	68,240.27

Total Expenditures to be Allocated	2,187,482.77
------------------------------------	--------------

**C. Reimbursements**

Act 309 Contracts	5,985.00
State reimbursements for medical costs	
Total Reimbursements	0
	5,985.00

**D. Total Expenditures less Reimbursements to be Allocated (B-C)**

2,181,497.77

**E. Percentage of State Inmate Days (From A)**

13.48%

**F. Total Allocated State Inmate Costs (D\*E)**

293,979.64

**G. Total State Inmate Days (From A)**

2751

**H. State Inmate Cost Per Day (F/G)**

\$106.86

Source of Information:

2012 Budget Expenditure Report

**HEMPSTEAD COUNTY SHERIFF'S OFFICE  
HEMPSTEAD COUNTY LAW ENFORCEMENT CENTER  
312 SOUTH WASHINGTON  
P.O. BOX 416  
HOPE, ARKANSAS 71801  
870-777-6727**

[sheriff@hempesteadcountysheriff.com](mailto:sheriff@hempesteadcountysheriff.com)

*James A. Singleton - Sheriff*

*T.P. "Mickey" Atkinson - Chief Deputy*

**Local Government Inmate Cost Report  
Calendar Year 2012**

**Attachment A  
Other Cost's**

Printing Supplies	\$4,099.90
General Supplies	\$42,115.61
Small Equipment	\$20,907.68
Janitorial Supplies	\$15,436.78
Chemicals/Cleaning	\$24,321.54
Fuel/Oil/Lubricants	\$17,279.66
Tires/Tubes	\$446.30
Repairs /Maint/Supplies	\$19,593.13
Paints//Metals	\$ 1,436.57
Plumbing/Electrical Repairs	\$ 9,403.58
Repair Parts	\$7,757.96
Service Contracts	\$1,258.12
Maintenance	\$6,791.45
Dues and Memberships	\$300.00
Construction in Progress	\$361,014.04

---

**\$532,162.32**

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:	<u>Johnson Co. Det. Ctr.</u>	Total State Inmate Days:	<u>2244</u>
County:	<u>Johnson County</u>	Total Inmate Days:	<u>19567</u>
Jail Facility Capacity (# Beds):	<u>54</u>	Percentage of State Inmate Days:	<u>11.47%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>515,120.00</u>
Utilities	<u>46,702.00</u>
Food	<u>62,998.00</u>
Clothing	<u>4,669.00</u>
Insurance	<u>7,787.00</u>
Travel/Training	<u>1,491.00</u>
Capital Outlay	<u>15,199.00</u>
Other (attach list)	<u>105,979.00</u>

b) Depreciation 10,282.00

c) Overhead 0.00

d) Treatment/Medical 42,384.00

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

\_\_\_\_\_

\_\_\_\_\_

Total Expenditures to be Allocated 812,611.00

**C. Reimbursements**

Act 309 Contracts 32,295.00

State reimbursements for  
medical costs 84,000.00

Total Reimbursements 116,295.00

**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

696,316.00

**E. Percentage of State Inmate Days (From A)**

11.47%

**F. Total Allocated State Inmate Costs (D\*E)**

79,855.53

**G. Total State Inmate Days (From A)**

2244

**H. State Inmate Cost Per Day (F/G)**

\$35.59

Source of Information:

## 2012 EXPENDITURES (OTHER)

### SUPPLIES:

PRINTING & SUPPLIES - 16	\$	7,134.00
SMALL EQUIPMENT - 18		2,523.00
INMATE SUPPLIES - 19		11,415.00
JANITORIAL SUPPLIES - 20		14,837.00
CHEMICALS AND CLEANING - 21		6,906.00
FUEL AND OIL - 25		5,703.00
BUILDING MATERIALS AND SUPPLIES - 28		4,709.00
REPAIR PARTS - 31		6,452.00
SERVICE CONTRACTS - 33		7,570.00
SMALL TOOLS - 38		390.00
MISCELLANEOUS - 39		238.00
SUBTOTAL	\$	67,877.00

### OTHER SERVICES AND CHARGES:

TELEPHONE - 49		15,143.00
ADVERTISING AND PUBLICATIONS - 55		373.00
WASTE DISPOSAL - 64		3,313.00
BUILDING AND IMPROVEMENTS - 65		2,647.00
LEASE/PURCHASE - 70		16,436.00
MISCELLANEOUS - 87		190.00
SUBTOTAL		38,102.00

**TOTAL** \$ 105,979.00

### Depreciation

Van 10 passenger 2009	26000/10 yrs= \$2600
Mini Van	19000/10 yrs= \$1900
computers	4000/5 yrs = \$800
camera system	21000/6 yrs = \$3500
roof	23719/25 yrs = \$949
washers & dryers	3196/6 yrs = \$533

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:	<u>St. Francis Co. Jail</u>	Total State Inmate Days:	<u>1095</u>
County:	<u>St. Francis</u>	Total Inmate Days:	<u>31185</u>
Jail Facility Capacity (# Beds):	<u>105</u>	Percentage of State Inmate Days:	<u>3.51%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>360,714.12</u>
Utilities	<u>56,030.64</u>
Food	<u>102,200.00</u>
Clothing	<u>14,310.83</u>
Insurance	<u>81,421.50</u>
Travel/Training	<u>0.00</u>
Capital Outlay	<u>0.00</u>
Other (attach list)	<u>0.00</u>

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

<u> </u>	<u> </u>
<u> </u>	<u> </u>

Total Expenditures to be Allocated	<u>614,677.09</u>
------------------------------------	-------------------

**C. Reimbursements**

Act 309 Contracts

State reimbursements for  
medical costs

Total Reimbursements	<u>0.00</u>
----------------------	-------------

**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

614,677.09

**E. Percentage of State Inmate Days (From A)**

3.51%

**F. Total Allocated State Inmate Costs (D\*E)**

21,583.18

**G. Total State Inmate Days (From A)**

1095

**H. State Inmate Cost Per Day (F/G)**

\$19.71

Source of Information:

**Lt. Jones - St. Francis County Sheriff's office**

# INMATE COST REPORT YEAR 2012

## A. General Information

Jail Facility Name:

County:

Jail Facility Capacity (# Beds):

Independence County Jail  
Independence  
119

Total State Inmate Days:

Total Inmate Days:

Percentage of State Inmate Days:

7132150,818ERR 21

28

## B. Expenditures to be Allocated:

### a) Direct Facility Expenditures:

Salaries &amp; Benefits

Utilities

Food

Clothing

Insurance

Travel/Training

Capital Outlay

Other (attach list)

### b) Depreciation

### c) Overhead

### d) Treatment/Medical

### e) Education/School

### f) Other Ancillary Costs (Please list each separately)

502,974.02  
100,200.00  
143,603.33  
2,550.02  
97,750.00  
0  
0  
0  
0  
125,537.33  
0

Total Expenditures to be Allocated

972,614.70 0.00

## C. Reimbursements

Act 309 Contracts

State reimbursements for  
medical costs

Total Reimbursements

45,270.0045,270.00 0.00

## D. Total Expenditures less Reimbursements to be Allocated (B-C)

## E. Percentage of State Inmate Days (From A)

## F. Total Allocated State Inmate Costs (D\*E)

## G. Total State Inmate Days (From A)

## H. State Inmate Cost Per Day (F/G)

Source of Information:

927,344.70 0.0021 2 ERR194,742.38 ERR7132 027.30 ERR

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:	Miller County Detention	Total State Inmate Days:	6576
County:	Miller	Total Inmate Days:	43021
Jail Facility Capacity (# Beds):	341	Percentage of State Inmate Days:	15.29%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	1,231,394.55
Utilities	149,709.43
Food	279,281.27
Clothing	30,119.84
Insurance	0.00
Travel/Training	779.18
Capital Outlay	177,471.84
Other (attach list)	109,813.45

b) Depreciation	0.00
c) Overhead	0.00
d) Treatment/Medical	459,047.15
e) Education/School	0.00

f) Other Ancillary Costs (Please list each separately)	
<u>SEE SIDE</u>	29,456.94

a.) other
Printing
Supply
Chemicals
Officer Cost
Waste Disposal
Plumbing/Electrical
Tires/Tubes
Miscellaneous

f.) Other Ancillary Costs
Motor Repairs
Machinery/Equipment
Service Contracts

Total Expenditures to be Allocated	2,467,073.65
------------------------------------	--------------

**C. Reimbursements**

Act 309 Contracts	16,140.00	
State reimbursements for medical costs	0.00	
Total Reimbursements		16,140.00

**D. Total Expenditures less Reimbursements to be Allocated (B-C)**

2,450,933.65

**E. Percentage of State Inmate Days (From A)**

15.29%

**F. Total Allocated State Inmate Costs (D\*E)**

374,638.89

**G. Total State Inmate Days (From A)**

6576

**H. State Inmate Cost Per Day (F/G)**

\$56.97

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:	Sebastian County ADC	Total State Inmate Days:	8,757
County:	Sebastian	Total Inmate Days:	112,102
Jail Facility Capacity (# Beds):	356	Percentage of State Inmate Days:	7.81%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	3,307,617.00
Utilities	280,000.00
Food	450,000.00
Clothing	64,663.00
Insurance	63,754.00
Travel/Training	4,000.00
Capital Outlay	8,085.00
Other (attach list)	70,500.00
b) Depreciation	48,832.00
c) Overhead	19,744.00
d) Treatment/Medical	294,415.00
e) Education/School	
f) Other Ancillary Costs (Please list each separately)	
50% Sheriff Overhead	140,902.50
Jail Ancillary Cost	173,834.00

Total Expenditures to be Allocated 4,926,346.50

**C. Reimbursements**

Federal USM/ICE Reimbursements	731,608.08
Other City Reimbursements	776,436.48
Act 309 Contracts	0.00
State reimbursements for medical costs	0.00
Total Reimbursements	<u>1,508,044.56</u>

**D. Total Expenditures less Reimbursements to be Allocated (B-C)**

3,418,301.94

**E. Percentage of State Inmate Days (From A)**

7.81%

**F. Total Allocated State Inmate Costs (D\*E)**

267,025.30

**G. Total State Inmate Days (From A)**

8,757

**H. State Inmate Cost Per Day (F/G)**

\$30.49

Source of Information:

### Other Expenditures

Fuel,Oil & Lubrications	\$52,500.00
Tires and Lubes	\$2,500.00
Special Legal	\$3,000.00
Membership/Dues	\$1,500.00
Postage	\$5,000.00
Law Enforcemnt	\$4,000.00
Radio/B&A	<u>\$2,000.00</u>
Total	<u><u>\$70,500.00</u></u>

Other Ancillary Costs

Printing & Supplies	\$1,150.00
General Office Supplies	\$22,837.00
Janitorial Supplies	\$40,348.00
Kitchen Supplies	\$24,000.00
Laundry Supplies	\$6,000.00
Building Materials & Supplies	\$19,000.00
Paints & Metals	\$2,000.00
Plumbing & Electrical	\$3,500.00
Repair Parts	\$10,500.00
Bldg/Improvements	\$4,000.00
Equipment-Rental Lease	\$6,510.00
Machinery/Equipment	\$28,489.00
Cellular/Pager	<u>\$5,500.00</u>
Total	<u><u>\$173,834.00</u></u>

USM/ICE Federal Reimbursement & Other Enties Detail

USM	\$665,782.08
ICE	\$65,826.00
Other Cities	\$776,436.48
Total	<u>\$1,508,044.56</u>

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:

White Co. Detention Center

County:

White

Jail Facility Capacity (# Beds):

330

Total State Inmate Days:

7003

Total Inmate Days:

74393

Percentage of State Inmate Days:

9.4

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits

\$ 1,951,509.38

Utilities

\$ 108,438.43

Food

\$ 308,797.60

Clothing

\$ 55,990.00

Insurance

0

Travel/Training

0

Capital Outlay

0

Other (attach list)

213,875.50

b) Depreciation

0

c) Overhead

0

d) Treatment/Medical

\$ 173,347.59

e) Education/School

0

f) Other Ancillary Costs (Please list each separately)

0

0

0

Total Expenditures to be Allocated

\$ 2,811,958.50

**C. Reimbursements**

Act 309 Contracts

\$ 27,375.00

State reimbursements for  
medical costs

0

Total Reimbursements

\$ 27,375.00

**D. Total Expenditures less Reimbursements**

to be Allocated (B-C)

\$ 2,784,583.50

**E. Percentage of State Inmate Days (From A)**

9.4%

**F. Total Allocated State Inmate Costs (D\*E)**

\$ 261,750.85

**G. Total State Inmate Days (From A)**

7003

**H. State Inmate Cost Per Day (F/G)**

\$ 37.38

Source of Information:

**Inmate Cost Report  
White County Detention Center  
Jan. 1, 2012 thru Dec. 31, 2012**

**Other cost:**

Janitorial	\$ 17,200.39
Hygiene/Laundry/Bedding	\$ 37,596.68
Building (general upkeep/light bulbs, etc.)	\$ 38,375.07
Equipment maintenance/replacement	\$ 95,931.51
Printing/general office supplies	\$ 13,447.56
Telephone	\$ 8,818.48
Jailer uniforms	\$ 2,505.81
<b>Total other expenses:</b>	<b>\$ 213,875.50</b>

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

	Pulaski County		
Jail Facility Name:	Reg. Det. Facility	Total State Inmate Days:	42,615
County:	Pulaski County	Total Inmate Days:	336,198
Jail Facility Capacity (# Beds):	1130	Percentage of State Inmate Days:	12.68%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	
Utilities	
Food	
Clothing	
Insurance	
Travel/Training	
Capital Outlay	530,254.00
Other (attach list)	24,850,752.00

24,320,498.00

b) Depreciation

302,030.00

c) Overhead

d) Treatment/Medical

e) Education/School

95,661.00

f) Other Ancillary Costs (Please list each separately)

= Salary for Training Dept: 1 Sgt  
1 Deputy  
1 Secretary

Total Expenditures to be Allocated

~~25,778,697.00~~ 25,248,443.00

**C. Reimbursements**

Act 309 Contracts

State reimbursements for  
medical costs

Total Reimbursements

0.00

**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

~~25,778,697.00~~ 25,248,443.00

**E. Percentage of State Inmate Days (From A)**

12.68%

**F. Total Allocated State Inmate Costs (D\*E)**

~~3,267,595.80~~ 3,201,502.00

**G. Total State Inmate Days (From A)**

42615

**H. State Inmate Cost Per Day (F/G)**

~~76.68~~ 75.13

Source of Information:

*Final Exp.*

1/11/2013

PULASKI COUNTY  
STATEMENT OF OPERATIONS  
DECEMBER 2012

PAGE 45

FUND 001 : COUNTY GENERAL DEPARTMENT 2400 : SHERIFF - DETENTION		CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING
ACCOUNT NUMBER	ACCOUNT NAME						
001.000.240000.01.000000	SALARIES FULL-TIME	10,645,376.00	826,163.24	10,595,250.81	0.00	50,125.19	0.47
001.000.240000.05.000000	OVERTIME	857,560.00	72,621.64	856,655.21	0.00	904.79	0.11
001.000.240000.06.000000	SOCIAL SECURITY	900,911.00	86,951.83	886,962.47	0.00	13,948.53	1.55
001.000.240000.07.000000	RETIREMENT	1,632,867.00	154,608.40	1,617,648.93	0.00	15,218.07	0.93
001.000.240000.08.000000	ONE TIME PAY DISBURSEMENT	259,859.00	257,726.81	257,726.81	0.00	2,132.19	0.82
001.000.240000.09.000000	HEALTH/LIFE INSURANCE	1,756,005.00	134,774.81	1,615,521.74	0.00	140,483.26	8.00
001.000.240000.10.000000	WORKERS' COMPENSATION	171,980.00	0.00	52,556.00	0.00	119,424.00	69.44
001.000.240000.11.000000	UNEMPLOYMENT INSURANCE	102,767.00	0.00	0.00	0.00	102,767.00	100.00
001.000.240000.16.000000	PRINTING	14,000.00	756.79	13,154.99	164.80	660.21	4.72
001.000.240000.17.000000	GENERAL OFFICE SUPPLIES	58,000.00	6,526.77	63,778.02	0.00	-5,778.02	-9.96
001.000.240000.18.000000	SMALL EQUIPMENT	93,448.00	3,978.03	94,166.88	0.00	-718.88	-0.77
001.000.240000.19.000000	OTHER SUNDRY	5,511.00	154.80	5,266.60	0.00	244.40	4.43
001.000.240000.20.000000	JANITORIAL SUPPLIES	43,000.00	5,532.06	46,219.23	0.00	-3,219.23	-7.49
001.000.240000.21.000000	CHEMICALS & CLEANING	36,993.00	448.20	26,867.93	0.00	10,125.07	27.37
001.000.240000.22.000000	MEDICINE & DRUGS	8,337.00	0.00	989.82	0.00	7,367.18	88.37
001.000.240000.23.000000	FOOD	1,159,875.00	173,835.54	1,160,795.21	0.00	9,079.79	0.78
001.000.240000.24.000000	CLOTHING & UNIFORMS	125,000.00	1,453.79	124,060.13	0.00	939.87	0.75
001.000.240000.25.000000	FUEL, OIL & LUBRICANTS*	107,000.00	7,402.51	111,959.20	0.00	-4,959.20	-4.63
001.000.240000.26.000000	TIRES & TUBES	5,000.00	0.00	3,320.60	0.00	1,679.40	33.59
001.000.240000.27.000000	OTHER SUNDRY	20,000.00	1,412.77	20,561.84	0.00	-561.84	-2.81
001.000.240000.28.000000	BUILDING MATERIALS & SUPPLIES	20,000.00	862.64	18,122.66	0.00	1,877.34	9.39
001.000.240000.29.000000	PAINTS & METALS	14,000.00	3,637.23	15,623.64	0.00	-1,623.64	-11.60
001.000.240000.30.000000	PLUMBING & ELECTRICAL	70,828.00	3,637.86	64,139.97	0.00	6,688.03	9.44
001.000.240000.31.000000	REPAIR PARTS	19,000.00	1,596.19	19,645.32	0.00	-645.32	-3.40

1/11/2013

PULASKI COUNTY  
STATEMENT OF OPERATIONS  
DECEMBER 2012

PAGE 46

FUND 001 : COUNTY GENERAL DEPARTMENT 2400 : SHERIFF - DETENTION		CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING
ACCOUNT NUMBER	ACCOUNT NAME						
001.000.240000.32.000000	MOTOR REPAIRS	4,000.00	0.00	1,028.58	0.00	2,971.42	74.29
001.000.240000.33.000000	SERVICE CONTRACTS	201,900.00	10,209.45	159,486.52	0.00	42,413.48	21.01
001.000.240000.38.000000	SMALL TOOLS	18,000.00	60.76	17,285.67	0.00	714.33	3.97
001.000.240000.39.000000	OTHER SUNDRY	72.00	0.00	71.93	0.00	0.07	0.10
001.000.240000.47.000000	MEDICAL, DENTAL & HOSPITAL	8,000.00	0.00	7,641.02	0.00	358.98	4.49
001.000.240000.48.000000	OTHER PROFESSIONAL SERVICES	77,000.00	2,597.00	73,500.14	0.00	3,499.86	4.55
001.000.240000.49.000000	TELEPHONE	59,228.00	8,081.35	62,140.04	0.00	-2,912.04	-4.92
001.000.240000.50.000000	POSTAGE	3,500.00	65.38	3,071.88	0.00	428.14	12.23
001.000.240000.55.000000	ADVERTISING	8,500.00	0.00	49.00	0.00	8,451.00	99.42
001.000.240000.61.000000	ELECTRICITY	523,134.00	35,684.78	540,652.69	0.00	-17,518.69	-3.35
001.000.240000.62.000000	GAS (NATURAL)	179,585.00	15,651.36	114,993.54	0.00	64,591.46	35.97
001.000.240000.63.000000	WATER	296,000.00	23,292.95	292,959.78	0.00	2,040.22	0.69
001.000.240000.64.000000	WASTE DISPOSAL	21,000.00	5,467.19	24,560.66	0.00	-3,560.66	-16.96
001.000.240000.65.000000	BUILDINGS & IMPROVEMENTS/REPA	537,573.00	3,921.18	255,833.19	217,155.00	64,584.81	12.01
001.000.240000.66.000000	MACHINERY & EQUIPMENT REPAIR	154,552.00	7,758.66	159,512.87	1,229.21	-8,190.08	-4.01
001.000.240000.68.000000	MACHINERY & EQUIPMENT RENTAL	43,000.00	1,019.79	38,146.74	0.00	4,853.26	11.29
001.000.240000.69.000000	POSTAGE MACHINE/PO BOX RENTA	1,108.00	92.22	737.76	0.00	370.24	33.42
001.000.240000.71.000000	SOFTWARE LICENSE/HARDWARE L	550,000.00	74,152.00	593,018.67	0.00	-43,018.67	-7.82
001.000.240000.73.000000	DUES/MEMBERSHIP/SUBSCRIPTION	10,700.00	436.34	10,787.01	0.00	-87.01	-0.81
001.000.240000.78.000000	MISC. LAW ENFORCEMENT	41,000.00	0.00	32,493.11	0.00	8,506.89	20.75
001.000.240000.79.000000	SEMINAR/CONF/WORKSHOP REGIS	3,500.00	0.00	3,400.00	0.00	100.00	2.86
001.000.240000.80.000000	PAUPERS & WELFARE	10,000.00	483.84	3,659.33	0.00	6,340.67	63.41
001.000.240000.84.000000	JUDGEMENTS & DAMAGES	350,000.00	0.00	277,500.00	0.00	72,500.00	20.71
001.000.240000.86.000000	SPECIAL PROJECTS	193,000.00	0.00	192,592.34	0.00	407.66	0.21

1/11/2013

PULASKI COUNTY  
STATEMENT OF OPERATIONS  
DECEMBER 2012

PAGE 47

FUND 001 : COUNTY GENERAL DEPARTMENT 2400 : SHERIFF - DETENTION		CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING
ACCOUNT NUMBER	ACCOUNT NAME						
001.000.240000.87.000000	OTHER MISCELLANEOUS	156,000.00	24.43	155,869.74	0.00	130.26	0.08
001.000.240000.88.000000	COMPUTER SOFTWARE/SOFTWARE	8,295.00	576.08	7,540.71	158.00	596.29	7.19
001.000.240000.89.000000	MACHINERY & EQUIPMENT	543,751.25	23,184.99	472,251.93	73,080.23	-1,580.91	-0.29
001.000.240000.94.000000	VEHICLES	624,870.00	25,221.00	530,254.34	94,110.06	505.66	0.08
		22,753,585.25	1,991,972.38	21,692,013.18	385,917.24	675,654.83	2.97

*Capital Outlay*

15,882,321.98 Salaries

5,809,691.20 M40

1/11/2013

PULASKI COUNTY  
STATEMENT OF OPERATIONS  
DECEMBER 2012

PAGE 48

FUND 001 : COUNTY GENERAL DEPARTMENT 2401 : DETENTION MEDICAL		CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING
ACCOUNT NUMBER	ACCOUNT NAME						
001.000.240100.01.000000	SALARIES FULL-TIME	1,105,438.00	83,583.41	1,088,337.27	0.00	17,100.73	1.55
001.000.240100.02.000000	SALARIES PART-TIME	122,000.00	5,310.66	84,837.18	0.00	37,162.82	30.46
001.000.240100.05.000000	OVERTIME	57,344.00	6,231.84	48,072.69	0.00	9,271.31	16.17
001.000.240100.06.000000	SOCIAL SECURITY	116,378.00	9,064.73	94,906.46	0.00	21,471.54	18.45
001.000.240100.07.000000	RETIREMENT	210,416.00	17,224.67	173,487.04	0.00	36,928.96	17.55
001.000.240100.08.000000	ONE TIME PAY DISBURSEMENT	23,891.00	23,890.98	23,890.98	0.00	0.02	0.00
001.000.240100.09.000000	HEALTH & LIFE INSURANCE	188,388.00	12,310.89	144,028.06	0.00	24,360.94	14.47
001.000.240100.10.000000	WORKERS' COMPENSATION	27,327.00	0.00	27,327.00	0.00	0.00	0.00
001.000.240100.11.000000	UNEMPLOYMENT INSURANCE	15,182.00	0.00	15,000.00	0.00	182.00	1.20
001.000.240100.13.000000	SHIFT DIFFERENTIAL	30,000.00	1,942.90	24,836.66	0.00	5,163.34	17.21
001.000.240100.16.000000	PRINTING & SUPPLIES	3,500.00	387.35	3,116.72	0.00	383.28	10.95
001.000.240100.17.000000	GENERAL OFFICE SUPPLIES	23,000.00	10.03	673.41	0.00	22,326.59	97.07
001.000.240100.18.000000	SMALL EQUIPMENT	13,000.00	0.00	0.00	0.00	13,000.00	100.00
001.000.240100.19.000000	OTHER SUNDRY	2,000.00	0.00	0.00	0.00	2,000.00	100.00
001.000.240100.22.000000	MEDICINE AND DRUGS	326,897.00	45,858.39	359,462.70	0.00	-32,565.70	-9.96
001.000.240100.23.000000	FOOD	1,029.00	0.00	0.00	0.00	1,029.00	100.00
001.000.240100.27.000000	OTHER SUNDRY	5,000.00	0.00	0.00	0.00	5,000.00	100.00
001.000.240100.47.000000	"MEDICAL, DENTAL AND HOSPITAL"	1,252,927.00	109,800.34	1,138,063.22	0.00	114,863.78	9.17
001.000.240100.48.000000	OTHER PROFESSIONAL SERVICE	7,942.00	2,320.40	10,806.12	0.00	-2,864.12	-36.06
001.000.240100.52.000000	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00	100.00
001.000.240100.53.000000	"COMMON CARRIER, MEALS & LODGI	3,121.00	0.00	1,669.94	0.00	1,451.06	46.49
001.000.240100.54.000000	OTHER SUNDRY	2,200.00	0.00	0.00	0.00	2,200.00	100.00
001.000.240100.55.000000	ADVERTISING AND PUBLICATIONS	1,500.00	1,200.00	1,200.00	0.00	300.00	20.00
001.000.240100.64.000000	WASTE DISPOSAL	11,500.00	1,089.49	11,504.34	0.00	-4.34	-0.04

1/11/2013

PULASKI COUNTY  
STATEMENT OF OPERATIONS  
DECEMBER 2012

PAGE 49

FUND 001 : COUNTY GENERAL DEPARTMENT 2401 : DETENTION MEDICAL		CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING
ACCOUNT NUMBER	ACCOUNT NAME						
001.000.240100.68.000000	MACHINERY AND EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00	100.00
001.000.240100.71.000000	OTHER	3,200.00	0.00	0.00	0.00	3,200.00	100.00
001.000.240100.73.000000	"DUES, MEMBERSHIPS, AND SUBSC	3,720.00	0.00	3,181.00	0.00	539.00	14.49
001.000.240100.79.000000	SEMINAR/CONF/WORKSHOP REGIS	1,040.00	0.00	0.00	0.00	1,040.00	100.00
001.000.240100.88.000000	COMPUTER SOFTWARE OR UPGRA	1,601.00	0.00	0.00	0.00	1,601.00	100.00
		3,545,542.00	320,226.08	3,254,400.79	0.00	291,141.21	8.21

1,724,723.34 Personnel Salaries

1,529,677.45 MVO

REPORT: GLSUMMARY

GENERATED: 28 JUL 11 10:53

RUN: WEDNESDAY MAY082013 09:34

PAGE 2

Report Parameters

Organisation # : 1

Report Option : Account Range

Beginning Account # : 110.000.000000.00.000000

Ending Account # : 110.000.999900.00.000000

Beginning Date : 01/01/12

Ending Date : 12/31/12

Range Of Account Types : 1 Through 5

Detail Option : Detail

Include Year End Closing Entries : N

Print/Extract Option : Print Only

REPORT: GLSUMMARY GENERATED: 28 JUL 11 10:53

RUN: WEDNESDAY MAY082013 09:34

PAGE 3

Account #	Ref #	Account Name	PO/Stock	Bank Check #	Date	Description	Task	NO	Debit	Credit	Balance
Type					Project	Grant					
Vendor/Whse											
110.000.000000.00.000000		COMMUNICATION FACILITY EQUIP-ESCROW						Status A			
CR	0				10312	CR INTERFUND ENTRIES			118.22	0.00	118.22
CR	0				10912	CR INTERFUND ENTRIES			27348.37	0.00	27466.79
CR	0				20112	CR INTERFUND ENTRIES			39058.71	0.00	66525.50
CR	0				20112	CR INTERFUND ENTRIES			108.48	0.00	66633.98
CR	0				22312	CR INTERFUND ENTRIES			14300.00	0.00	80933.98
CR	0				30112	CR INTERFUND ENTRIES			28346.55	0.00	109280.53
CR	0				31612	CR INTERFUND ENTRIES			21450.00	0.00	130730.53
CR	0				40212	CR INTERFUND ENTRIES			37844.04	0.00	168574.57
CR	0				50112	CR INTERFUND ENTRIES			134.93	0.00	168709.50
CR	0				50112	CR INTERFUND ENTRIES			15775.50	0.00	205485.00
CR	0				50412	CR INTERFUND ENTRIES			21450.00	0.00	226935.00
CR	0				52112	CR INTERFUND ENTRIES			21450.00	0.00	248385.00
CR	0				52512	CR INTERFUND ENTRIES			33823.93	0.00	282208.93
CR	0				60112	CR INTERFUND ENTRIES			152.84	0.00	282361.77
CR	0				62812	CR INTERFUND ENTRIES			28236.47	0.00	310598.24
CR	0				70312	CR INTERFUND ENTRIES			159.02	0.00	310757.26
CR	0				72712	CR INTERFUND ENTRIES			27045.11	0.00	337802.37
CR	0				80112	CR INTERFUND ENTRIES			170.33	0.00	337972.70
CR	0				80312	CR INTERFUND ENTRIES			21450.00	0.00	359422.70
CR	0				82812	CR INTERFUND ENTRIES			25750.98	0.00	385173.68
CR	0				90412	CR INTERFUND ENTRIES			179.97	0.00	385353.65
CR	0				92512	CR INTERFUND ENTRIES			26091.48	0.00	411445.13
CR	0				100112	CR INTERFUND ENTRIES			180.66	0.00	411625.79
CR	0				103012	CR INTERFUND ENTRIES			25424.67	0.00	437050.46
CR	0				110112	CR INTERFUND ENTRIES			195.65	0.00	437246.11
CR	0				120312	CR INTERFUND ENTRIES			193.44	0.00	437439.55
CR	0				120412	CR INTERFUND ENTRIES			24100.41	0.00	461539.96
JE	10811				100312	CORRECT CR 13565			21450.00	0.00	402989.96
JE	10938				110212	TRANSFERS TM-13545			0.00	251494.00	231495.96
JE	11043				120312	TRANSFER ACT 1188 TM-13568			0.00	50536.00	180959.96
Account Total									482989.96	302030.00	180959.96

110.000.801000.00.000000		INTEREST ON CHECKING						Status A			
CR	12706				10312	INTEREST			0.00	118.22	118.22CR
CR	12852				20112	INTEREST			0.00	108.48	226.70CR
CR	12981				30112	INTEREST			0.00	110.75	337.45CR
CR	13112				40212	INTEREST			0.00	128.66	466.11CR
CR	13251				50112	INTEREST			0.00	134.93	601.04CR
CR	13384				60112	INTEREST			0.00	152.84	753.88CR
CR	13525				70212	INTEREST			0.00	159.02	912.90CR
CR	13654				80112	INTEREST			0.00	170.33	1083.23CR
CR	13783				90412	INTEREST			0.00	179.97	1263.20CR
CR	13902				100112	INTEREST			0.00	180.66	1443.86CR
CR	14030				110112	INTEREST			0.00	195.65	1639.51CR
CR	14159				120312	INTEREST			0.00	193.44	1832.95CR
Account Total									0.00	1832.95	1832.95CR

110.000.830100.00.000000		TRF TO COUNTY GENERAL						Status A			
JE	10938				110212	TRANSFERS TM-13545			251494.00	0.00	251494.00

REPORT: GLSUMMARY GENERATED: 28 JUL 11 10:53

RUN: WEDNESDAY MAY082013 09:14

PAGE 4

Account # Type Vendor/Whse	Ref #	Account Name FO/Stock Bank Check #	Date Project	Description Grant Task WO #	Debit	Credit	Balance
JK	11049		120312	TRANSFER ACT 1188 TM-13568	50536.00	0.00	302030.00
				Account Total	50536.00	0.00	302030.00
110.000.873300.00.000000		COLLECTIONS		Status A			
CR	12736		10912	VALUE ADDED	0.00	27348.57-	27348.57CR
CR	12822		20112	VALUE ADDED 2011	0.00	24758.71-	52107.28CR
CR	12836		20112	2011	0.00	14300.00-	66407.28CR
CR	12927		22312	COLLECTIONS	0.00	14300.00-	80707.28CR
CR	12983		30112	VALUE ADDED	0.00	28235.80-	108943.08CR
CR	13051		31612	COLLECTIONS	0.00	21450.00-	130393.08CR
CR	13103		40212	VALUE ADDED	0.00	37715.38-	168108.46CR
CR	13267		50112	VALUE ADDED	0.00	36775.50-	204883.96CR
CR	13289		50412	COLLECTIONS	0.00	21450.00-	226333.96CR
CR	13343		52112	COLLECTIONS	0.00	21450.00-	247783.96CR
CR	13362		52512	COLLECTIONS	0.00	33823.93-	281607.89CR
CR	13500		62812	VALUE ADDED COMMUNICATIONS	0.00	28236.47-	309844.36CR
CR	13831		72712	COLLECTIONS	0.00	27045.11-	336889.47CR
CR	13880		80312	COLLECTIONS	0.00	21450.00-	358339.47CR
CR	13957		82812	VALUE ADDED COMMUNICATIONS	0.00	25750.98-	384090.45CR
CR	13876		82512	COLLECTIONS	0.00	26091.48-	410181.93CR
CR	14011		103012	COLLECTIONS	0.00	25424.67-	435606.60CR
CR	14166		120412	VAC	0.00	24100.41-	459707.01CR
JE	10911		100312	CORRECT CR 13865	0.00	21450.00-	481157.01CR
				Account Total	0.00	481157.01-	481157.01CR
				Grand Total	785019.96	785019.96-	0.00

**ARKANSAS DEPARTMENT OF COMMUNITY CORRECTION  
2012**

Billing Date	Month	Number of Inmates	PCRDF Days	DCC Days	PCRDF Amount	DCC Amt. Paid	Difference	Days Lost
2/10/2012	January	10	136	136	3,808.00	3,808.00	0.00	0
3/12/2012	February	24	371	226	10,388.00	6,328.00	4,060.00	145
4/17/2012	March	29	878	427	24,584.00	11,956.00	12,628.00	451
5/14/2012	April	22	571	115	15,988.00	3,220.00		
9/12/2012	April			239		6,692.00	6,076.00	217
6/26/2012	May	32	1,003	732	28,084.00	20,496.00	7,588.00	271
7/10/2012	June	26	579	451	16,212.00	12,628.00	3,584.00	128
8/9/2012	July	27	647	615	18,116.00	17,220.00	896.00	32
9/11/2012	August	27	634	565	17,752.00	15,820.00	1,932.00	69
10/11/2012	September	36	1,043	811	29,204.00	22,708.00	6,496.00	232
2/19/2013		1			924.00	924.00		
2/19/2013		1			336.00	336.00		
11/13/2012	October	23	573	451	16,044.00	12,628.00	3,416.00	122
12/11/2012	November	20	660	491	18,480.00	13,748.00	4,732.00	169
1/10/2013	December	19	719	410	20,132.00	11,480.00	8,652.00	309
<b>TOTAL</b>		<b>297</b>	<b>7,814</b>	<b>5669</b>	<b>220,052.00</b>	<b>159,992.00</b>	<b>60,060.00</b>	<b>2,145</b>
<b>PAYMENTS RECEIVED FOR 2012:</b>								
3/12/2012		3,808.00	This is for January. (Received one check for \$11,032.00 = Dec and Jan)					
5/30/2012		6,328.00	This is for February. (Received one check for 18,284.00 = Feb and Mar)					
5/30/2012		11,956.00	This is for March.					
7/9/2012		3,220.00	This is partial payment for 8 out of 22 inmates for April. They left off 14					
9/12/2012		27,188.00	This is partial payment for April 14 that was left off and for May.					
9/26/2012		12,628.00	This is for June.					
11/13/2012		17,220.00	This is for July.					
12/12/2012		15,820.00	This is for August.					
12/31/2012		22,708.00	This is for September.					
2/19/2013		924.00	This is for inmate St. John left off September's Bill.					
2/19/2013		336.00	This is for inmate Johnson, L. left off September's Bill.					
2/19/2013		12,628.00	This is for October.					
2/19/2013		13,748.00	This is for November. One check for 26,712.00 (336.00, 12,628.00, 13,13,748.00)					
3/26/2013		11,480.00	This is for December.					
<b>TOTAL</b>		<b>159,992.00</b>						

PAYMENTS RECEIVED FOR 2012								
Billing		Number of	PCRDF	ADC	PCRDF	ADC		Days
Date	Month	Inmates	Days	Days	Amount	Amt. Paid	Difference	Lost
2/9/2012	January	28	1,352	1,061	37,856.00	29,708.00	8,148.00	291
3/12/2012	February	68	3,237	2,875	90,636.00	80,500.00	10,136.00	362
4/12/2012	March	122	3,564	2,973	99,792.00	83,244.00	16,548.00	591
5/14/2012	April	90	2,671	1,729	74,788.00	48,412.00	26,376.00	942
6/11/2012	May	25	1,167	851	32,676.00	23,828.00	8,848.00	316
7/11/2012	June	90	4,235	3,540	118,580.00	99,120.00	19,460.00	695
8/14/2012	July	61	2,911	2,382	81,508.00	66,696.00	14,812.00	529
9/10/2012	August	61	2,234	1,910	62,552.00	53,480.00	9,072.00	324
10/15/2012	September	115	4,579	3,789	128,212.00	106,092.00	22,120.00	790
11/14/2012	October	75	2,246	1,796	62,888.00	50,288.00	12,600.00	450
12/10/2012	November	57	2,265	2,068	63,420.00	57,904.00	5,516.00	197
1/10/2013	December	94	4,340	3,353	121,520.00	93,884.00	27,636.00	987
TOTAL		886	34,801	28,327	974,428.00	793,156.00	181,272.00	6474
<u>PAYMENTS RECEIVED FROM 2012:</u>								
Date		Ck. Amt.						
3/28/2012		29,708.00	This is for January. Check written for 118,636.00. \$88,928.00 was for Dec. 2011.					
4/3/2012		80,500.00	This is for February.					
5/8/2012		83,244.00	This is for March.					
7/24/2012		72,240.00	This is for April and May.					
8/6/2012		99,120.00	This is for June.					
9/12/2012		66,696.00	This is for July.					
10/15/2012		53,480.00	This is for August.					
11/5/2012		106,092.00	This is for September.					
12/6/2012		50,288.00	This is for October.					
1/8/2013		57,904.00	This is for November.					
1/30/2013		93,884.00	This is for December.					
Total		793,156.00						

PULASKI COUNTY REGIONAL DETENTION FACILITY												
DAILY POPULATION 2012												
Day of Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
1	1041	1117	1090	1100	1159	1156	1116	1103	1132	1139	1109	1088
2	1024	1090	1094	1102	1141	1100	1111	1102	1146	1137	1112	1100
3	1048	1079	1112	1086	1135	1090	1113	1120	1137	1116	1114	1089
4	1034	1093	1112	1101	1121	1113	1119	1114	1163	1133	1127	1104
5	1057	1106	1117	1081	1101	1134	1117	1133	1158	1128	1122	1117
6	1074	1113	1122	1064	1110	1111	1123	1131	1155	1101	1102	1113
7	1068	1096	1126	1058	1132	1123	1123	1151	1108	1104	1110	1092
8	1084	1093	1114	1065	1121	1148	1128	1157	1093	1104	1124	1104
9	1100	1113	1119	1075	1151	1119	1154	1144	1117	1115	1139	1104
10	1087	1113	1100	1069	1137	1142	1121	1147	1117	1124	1127	1118
11	1070	1102	1127	1072	1112	1156	1128	1126	1095	1118	1131	1132
12	1100	1108	1124	1051	1057	1156	1151	1123	1102	1120	1118	1113
13	1104	1119	1143	1030	1066	1137	1100	1132	1131	1130	1143	1110
14	1106	1110	1144	1040	1071	1144	1081	1134	1166	1138	1142	1092
15	1128	1127	1089	1067	1111	1144	1074	1141	1126	1152	1134	1076
16	1131	1112	1096	1077	1102	1146	1089	1158	1143	1147	1103	1095
17	1148	1116	1109	1100	1116	1136	1087	1105	1150	1138	1118	1111
18	1166	1098	1121	1094	1125	1144	1101	1117	1146	1120	1131	1082
19	1168	1115	1150	1086	1097	1131	1107	1141	1141	1098	1140	1077
20	1125	1122	1127	1083	1129	1140	1130	1149	1139	1118	1158	1080
21	1119	1140	1128	1095	1147	1156	1115	1138	1073	1151	1130	1021
22	1148	1143	1105	1116	1155	1146	1111	1146	1088	1154	1132	1021
23	1158	1134	1087	1128	1152	1116	1125	1150	1088	1117	1115	1031
24	1167	1110	1089	1026	1159	1139	1135	1117	1106	1111	1112	1050
25	1141	1147	1113	1154	1135	1162	1145	1125	1117	1090	1135	1053
26	1129	1152	1139	1183	1108	1136	1156	1128	1096	1092	1134	1046
27	1104	1154	1137	1155	1128	1139	1164	1137	1121	1084	1126	1052
28	1127	1131	1118	1148	1140	1177	1132	1157	1096	1084	1136	1038
29	1132	1114	1122	1154	1159	1141	1156	1175	1127	1087	1148	1037
30	1147		1121	1166	1154	1090	1157	1173	1135	1106	1098	1045
31	1147		1104		1174		1142	1145		1110		1058
Total Daily Pop.	34382	32367	34599	32826	34905	34072	34809	35219	33712	34666	33772	33449
Avg. Daily Pop.	1109	1127	1116	1094	1126	1136	1123	1136	1124	1118	1126	1079
Avg. Daily State	79	92	105	81	96	104	93	126	104	105	132	121
Total Booked	2069	1951	2172	2136	2187	2255	2234	2349	2178	2092	1966	1806
Total for Year	2069	4020	6192	8328	10515	12770	15004	17353	19531	21623	23589	25395
Days Closed:	0	0	0	0	0	0	0	0	0	0	0	0
Yearly Avg. Pop.	1109	1118	1118	1111	1115	1118	1119	1121	1121	1121	1121	1118
Yearly Ave. State	79	92	92	89	91	93	93	97	98	99	102	103

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:	WC Detention Ctr	Total State Inmate Days:	42145
County:	Washington	Total Inmate Days:	168305
Jail Facility Capacity (# Beds):	710	Percentage of State Inmate Days:	25.04%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	9,442,003.65
Utilities	433,857.70
Food	640,085.03
Clothing	111,081.56
Insurance	172,472.02
Travel/Training	28,626.01
Capital Outlay	186,779.03
Other (attach list)	1,331,381.70

b) Depreciation 1,155,051.98

c) Overhead 0.00

d) Treatment/Medical 260,673.99

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

HR, IT, Purchasing, Accounting 259,132.92

Total Expenditures to be Allocated 14,021,145.59

**C. Reimbursements**

Act 309 Contracts 58,830.00

State reimbursements for medical costs 0.00

Total Reimbursements 58,830.00

**D. Total Expenditures less Reimbursements to be Allocated (B-C)**

13,962,315.59

**E. Percentage of State Inmate Days (From A)**

25.04%

**F. Total Allocated State Inmate Costs (D\*E)**

3,496,282.29

**G. Total State Inmate Days (From A)**

42145

**H. State Inmate Cost Per Day (F/G)**

\$82.96

Source of Information:

**B. a) Other (attach list)**

Supplies	303,003.35
Equipment	186,113.63
Medicine & Drugs	90,751.23
Fuel, Oil & Lubricants	201,478.03
Tires & Tubes	8,294.88
Computer Equipment	54,462.96
Bullet Proof Vests	8,316.11
Parts and Repairs	298,272.20
Maintenance Service Contracts	14,626.79
Professional Services	165,610.32
Other Miscellaneous	452.20
	<hr/>
	1,331,381.70

**b) Depreciation**

Buildings	956,904.43
Vehicles	141,366.01
Equipment	56,781.53
	<hr/>
	1,155,051.98

## **Appendix A**

### **Applicable Arkansas Codes And Cost Per Day Methodology Guidelines/Instructions**

#### **12-27-114. Inmates in county jails – Reimbursement of County – Medical care.**

(a)(1)(A)(i) In the event the Department of Correction cannot accept inmates from county jails due to insufficient bed space, the Department of Correction shall reimburse the counties from the County Jail Reimbursement Fund at rates determined by the Chief Fiscal Officer of the State, after consultation and upon approval by the Governor, until the appropriation and funding provided for that purpose are exhausted.

(ii) The reimbursement rate shall include the county's cost of transporting the inmates to the Department of Correction.

(B)(i) Reimbursement shall begin on the date of sentencing if the judgment and commitment order is received by the Department of Correction not later than twenty-one (21) days from the sentencing date.

(ii) If the judgment and commitment order is received by the Department of Correction twenty-two (22) or more days after the sentencing date, reimbursement shall begin on the date the Department of Correction receives the judgment and commitment order.

(2)(A) In the event the Department of Community Correction cannot accept inmates from county jails due to insufficient bed space or shall have an inmate confined in a county jail under any prerelease program, the Department of Community Correction shall reimburse the counties from the fund at rates determined by the Chief Fiscal Officer of the State, after consultation with the division and the Department of Correction, and upon approval by the Governor, until the appropriation and funding provided for that purpose are exhausted.

(B)(i) Reimbursement shall begin on either the date of sentencing or the date of placement on probation accompanied with incarceration in the Department of Community Correction if the judgment and commitment order or the judgment and disposition order, whichever is applicable, is received by the Department of Community Correction not later than twenty-one (21) days from either the date of sentencing or the date of placement on probation accompanied with incarceration in the Department of Community Correction.

(ii) If the judgment and commitment order or the judgment and disposition order, whichever is applicable, is received by the Department of Community Correction twenty-two (22) or more days after the date of sentencing or the date of placement on probation accompanied with incarceration in the Department of Community Correction, reimbursement shall begin on the date the Department of Community Correction receives either the judgment and commitment order or the judgment and disposition order, whichever is applicable.

(b)(1)(A) In the first week of each month, the Department of Correction and the Department of Community Correction shall prepare an invoice for each inmate received from a county during the previous month.

(B) The invoice shall reflect the number of days an inmate was in the county jail in an awaiting-bed-space status.

(2)(A) The Department of Correction and the Department of Community Correction shall verify and forward the invoices to the applicable sheriff to certify the actual number of days the state inmates were physically housed in the county jail.

(B)(i) Upon written request of a county judge, county treasurer, or county sheriff, the Department of Correction and the Department of Community Correction shall provide to the county official making the request of a written report summarizing the year-to-date county jail reimbursement invoices prepared and forwarded for verification by the Department of Correction and the Department of Community Correction and payment from the fund.

(ii) In addition, the report shall include a summary of invoices returned by each county for payment for previous months within the fiscal year, the amounts paid, and any balances owed.

(3) The certified invoices shall then be returned to the Department of Correction and the Department of Community Corrections for payment from the fund.

(4) The sheriff shall maintain documentation for three (3) calendar years to confirm the number of days each inmate was housed in the county jail.

(5) The documentation maintained by the sheriff is subject to review by the division.

(c)(1) The Board of Corrections shall adopt regulations by which the Department of Correction or the Department of Community Correction may reimburse any county, which is required to retain an inmate awaiting delivery to the custody of either the Department of Corrections or the Department of Community Correction for more than thirty (30) days, for the actual costs paid for any emergency medical care for physical injury or illness of the inmate retained under this section of the injury or illness is directly related to the incarceration and the county is required by law to provide the care for inmates in the jail.

(2) The Director of the Department of Corrections or his or her designee or the Director of the Department of Community Corrections or his or her designee may accept custody of any inmate as soon as possible upon request of the county upon determining that the inmate is required to have extended medical care.

**History.** Acts 1985, No. 648, § 19; 1991, No. 329, §§ 2, 3; 1991, No. 574, §§ 2, 3; 1991, No. 644, § 3; 1995, No. 316, § 13; 2003, No. 370, § 1; 2003(2<sup>nd</sup> Ex. Sess.), No. 16, § 1; 2005, No. 2192, § 1.

**12-27-130. Reimbursement of County.**

Notwithstanding any other provision of law or Department of Corrections' commitment which may exist to the contrary, the Board of Corrections shall not increase any reimbursement rate for payments made to any county for the purpose of reimbursing the expenses of the care and custody of state inmates without first seeking and receiving the approval of the Governor and the Chief Fiscal Officer of the State.

**History.** Acts 1993, No. 911, § 19; 1995, No. 158, § 13.

COST PER DAY METHODOLOGY  
LOCAL GOVERNMENT INMATE COST REPORT  
Calendar Year 2012  
Guidelines/Instructions

**GENERAL INFORMATION**

The Local Government Inmate Cost Report for 2012, required by Section 34, Act 1114 of 2011, requires the Association of Arkansas Counties (AAC) to compile and submit a report to the Arkansas Legislative Council, of all costs incurred, excluding construction costs, by local government units housing inmates sentenced to the Department of Corrections and the Department of Community Corrections. The cost report shall be a representative sample of all counties housing and caring for state inmates.

The following guidelines were developed by the Division of Legislative Audit in coordination with AAC as required by Act 1114. The Local Government Inmate Cost Report must be submitted to the Arkansas Legislative Council the calendar year immediately following the reporting year. The following information is provided to assist in calculating the direct and indirect costs of housing state inmates. All documentation used in preparing this report should be properly maintained. The Division of Legislative Audit will test the accuracy of the information submitted. Please compile the information utilizing the format provided on the attached spreadsheet and send to:

Mr. Chris Villines, Director  
Association of Arkansas Counties  
1415 West Third Street  
Little Rock, Arkansas 72201

**DEFINITIONS**

- A. STATE INMATES** – Inmates held who have been committed to the Arkansas Department of Correction (ADC) or Arkansas Department of Community Correction (ADCC) or held as a result of revocation of parole. Recognizing that the jail census may fluctuate daily, total state inmate days should accumulate the number of state inmates held daily by the population count at midnight. Do not include Act 309 inmates housed by contractual agreement.
- B. County Inmates** – All other inmates and jail detainees housed by the local jail facility including Act 309 inmates.
- C. Allocation of Costs** – Accumulate the number of inmates housed each day throughout the calendar year for which costs are being reported (exclude all inmates that may be housed in other facilities). The accumulation shall result in the total inmate days. The number of days state inmates are held in proportion to the total facility census days shall be used to determine allocated costs for state inmates. The total facility costs as determined below should be multiplied by the percentage of state inmate days that were a proportion of the total census days of the facility.

**METHODOLOGY/INSTRUCTIONS FOR COST REPORTING (see related attached form)**

- A. General Information** – Please list the jail facility name, county in which the facility is located, jail facility capacity, total state inmate days, and total inmate days in the space provided. Divide the

Total State Inmate Days by the Total Inmate Days to obtain the Percentage of State Inmate Days.

**B. Total Expenditures to be Allocated (January – December 2012)**

- a. **Direct Facility Expenditures** – Record only the direct facility expenditures for housing inmates. Direct facility expenditures are determined as follows:

- Record all expenditures in a manner that provides for the association of costs for the facility. This shall include the cost of salaries, wages, payroll taxes, and other miscellaneous payroll-related benefits for all employees directly engaged in housing inmates, including the Sheriff. Also include maintenance and operations expenditures such as utilities, clothing, insurance, travel, training, food, etc. (only exclude costs for depreciation, overhead, treatment/medical, education/school, and other ancillary costs that are to be reported separately);
- Include capital outlay expenditures **other than construction costs**. Be sure to include any interest expense on indebtedness to purchase capital outlay items other than construction.
- Include the matching requirements associated with federal grant expenditures. Documentation must be maintained sufficient to identify such costs by grant.

- b. **Depreciation Expense** – Include depreciation expenses for all fixed assets relating to the housing of state prisoners. Examples of fixed assets include buildings housing inmates, related furnishings, electronic equipment and vehicles used for the jail. Another County Official may already retain this information in a computer program such as the Fixed Asset Tracking System (FATS). Otherwise, depreciation for each asset may be calculated using the following formula:

**Original cost of asset/ Asset's useful life= Annual Depreciation Expense**

Suggested useful lives:	Buildings	25 years
	Furnishings & Equipment	5 years

*Note: Depreciation expense is \$0 if the years of ownership have exceeded the asset's useful life.*

Example: Computer purchased in 2008 for \$5,000 with a useful life of 5 years  $\$5,000/5 \text{ years} = \$1,000$  annual depreciation expense for 2008-2012 Depreciation expense for 2012 and subsequent years = \$0.

- c. **Overhead Expense** – Include administrative or other expenditures that are not directly attributable to the operation of the jail facility such as the Sheriff's office expenditures/ Do not include any expenditure that is reported with the Direct Facility Expenditures.
- d. **Education/School** – Include educational and rehabilitation costs that are also made available to state inmates. This should include costs incurred by the local government unit or other public agencies.

- e. **Other Ancillary Costs** – Include any remaining ancillary costs incurred by the local government unit not specifically identified or included above. List each item individually in space provided.
- C. **Reimbursements** – Include any amounts received from city, county, state or federal sources specifically allocated for operation of county/jail detention facilities (county aid funds, state payments for Act 309 contract inmates, federal reimbursements, any reimbursements received for meals, medical, etc. – **do not** include reimbursements received from ACD or ADCC for housing state inmates) if such funds offset costs included in direct facility or administrative costs for housing “county” inmates as previously defined.
- D. **Total Expenditures less Reimbursement to be Allocated** – Deduct Total Reimbursements (c.) from Total Expenditures to be Allocated (B.).
- E. **Percent of State Inmate Days** – Insert amount calculated in General Information (A.).
- F. **Total Allocated State Inmate Costs** – Multiply Total Expenditures less Reimbursements to be Allocated (D.) times Percentage of State Inmate Days (E.).
- G. **Direct Safe Inmate Expenditures-Medical Costs** – Include expenditures incurred during the initial 30-day period from the date of commitment for state inmates. Medical expenses incurred after thirty (30) days are paid by ADC or ADCC. **Do not** include any costs for medical expenditures of county inmates.
- H. **Total State Inmate Costs** – Add Total Allocated State Inmate Costs (F.) to Direct State Inmate Expenses (G.).
- I. **Total State Inmate Days** – Enter the Total State Inmate Days from the General Information (A.). Each local unit must maintain documentation of number of inmates housed. Documentation will be reviewed by the Division of Legislative Audit.
- J. **State Inmate Cost Per Day** – Divide the Total State Inmate Costs (H.) by the Total State Inmate Days (I.).

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2012**

**A. General Information**

Jail Facility Name:	_____	Total State Inmate Days:	_____
County:	_____	Total Inmate Days:	_____
Jail Facility Capacity (# Beds):	_____	Percentage of State Inmate Days:	_____

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	_____
Utilities	_____
Food	_____
Clothing	_____
Insurance	_____
Travel/Training	_____
Capital Outlay	_____
Other (attach list)	_____

b) Depreciation \_\_\_\_\_

c) Overhead \_\_\_\_\_

d) Treatment/Medical \_\_\_\_\_

e) Education/School \_\_\_\_\_

f) Other Ancillary Costs (Please list each separately)

\_\_\_\_\_

\_\_\_\_\_

Total Expenditures to be Allocated \_\_\_\_\_

**C. Reimbursements**

Act 309 Contracts \_\_\_\_\_

State reimbursements for  
medical costs \_\_\_\_\_

Total Reimbursements \_\_\_\_\_

**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

**E. Percentage of State Inmate Days (From A)** \_\_\_\_\_

**F. Total Allocated State Inmate Costs (D\*E)** \_\_\_\_\_

**G. Total State Inmate Days (From A)** \_\_\_\_\_

**H. State Inmate Cost Per Day (F/G)** \_\_\_\_\_

Source of Information:

**Sen. Bryan B. King**  
Senate Chair  
**Rep. Kim Hammer**  
House Chair  
**Sen. Linda Chesterfield**  
Senate Vice Chair  
**Rep. John W. Walker**  
House Vice Chair

# Arkansas



**Roger A. Norman, JD, CPA, CFE**  
Legislative Auditor

**LEGISLATIVE JOINT AUDITING COMMITTEE**  
**DIVISION OF LEGISLATIVE AUDIT**

November 25, 2013

Senator Bill Sample, Co-Chair  
Representative John Edwards, Co-Chair  
Arkansas Legislative Council  
One Capitol Mall, 5<sup>th</sup> Floor  
Little Rock, AR 72201

Senator Sample and Representative Edwards:

Section 34 of Act 266 of 2012 required the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council demonstrating the costs incurred by selected county governments housing state inmates. This section also requires the Division of Legislative Audit to test the accuracy of the information submitted. Attached for your review is a listing by county of the State Inmate Cost Per Day reported by the Association of Arkansas Counties and the State Inmate Cost Per Day verified by the Division of Legislative Audit.

DIVISION OF LEGISLATIVE AUDIT

A blue ink signature of Roger A. Norman, J.D., CPA, CFE, written in a cursive style.

Roger A. Norman, J.D., CPA, CFE  
Legislative Auditor

RAN:jb

**INMATE COST REPORT - 2012**  
**COMPARISON OF COST PER DAY REPORTED AND VERIFIED**

<u>COUNTY</u>	<u>Cost per Day Reported</u>	<u>Cost per Day Verified</u>
Pulaski	\$ 75.13	\$ 63.15
Washington	\$ 82.96	\$ 83.48
Sebastian	\$ 30.49	\$ 41.56
White	\$ 37.38	\$ 37.38
Pope *		
Miller	\$ 56.97	\$ 58.92
Independence	\$ 27.30	\$ 25.21
Hempstead	\$ 106.86	\$ 75.41
Johnson	\$ 35.59	\$ 33.57
St. Francis	\$ 19.71	\$ 25.30
Fulton Note 1	\$ 45.00	\$ 45.00
Pike	\$ 48.01	\$ 50.90
Howard	\$ 51.40	\$ 49.33
Monroe	\$ 88.00	\$ 54.48
Dallas	\$ 37.82	\$ 29.58

\* did not report.

**Note 1:** Fulton County does not house post adjudication prisoners. They are sent to Izard and Sharp Counties. Fulton County was charged \$45 per day for male prisoners and \$55 per day for female prisoners by Izard County until mid-October 2012. At that time, Izard County began charging \$35 per day for all prisoners. Sharp County charged \$35 per day for the entire year.