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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

November 20, 2015

Senator Bill Sample, Co-Chair
Representative David Branscum, Co-Chair
Arkansas Legislative Council
One Capitol Mall, 5th Floor
Little Rock, AR 72201

Senator Sample and Representative Branscum:

Section 34 of Act 1071 of 2015 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 handwritten signature in blue ink, appearing to read "Roger A. Norman", written over a horizontal line.

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

RAN:ms

INMATE COST REPORT - 2014
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

<u>COUNTY</u>	<u>Cost per Day Reported</u>	<u>Cost per Day Verified</u>	<u>Difference</u>
Pulaski	\$ 87.82	\$ 57.16	\$ (30.66)
Benton	\$ 59.13	\$ 43.40	\$ (15.73)
Craighead	\$ 39.93	\$ 40.03	\$ 0.10
Garland	\$ 52.57	\$ 70.07	\$ 17.50
Pope	\$ 43.63	\$ 43.69	\$ 0.06
Crittenden	\$ 29.02	\$ 38.77	\$ 9.75
Union	\$ 14.76	\$ 14.81	\$ 0.05
Boone*	\$ 39.60	\$ 42.02	\$ 2.42
Ouachita	\$ 43.23	\$ 28.42	\$ (14.81)
Ashley	\$ 127.22	\$ 161.22	\$ 34.00
Conway *	\$ 31.94	\$ 49.99	\$ 18.05
Izard	\$ 67.68	\$ 55.62	\$ (12.06)
Sharp	\$ 28.82	\$ 59.14	\$ 30.32
Prairie	\$ 76.18	\$ 61.39	\$ (14.79)
Montgomery	\$ 145.90	\$ 132.01	\$ (13.89)
average	\$ 59.16	\$ 59.85	\$ 0.89
average without high and low	\$ 59.01	\$ 60.06	\$ 1.04

* Could not verify state inmate days or total inmate days. Daily inmate cost was computed using days reported by County.

From: [Lindsey Bailey](#)
To: [Freeburn, Vicki](#); june.barron@arklegaudit.gov; tim.jones@arklegaudit.gov
Cc: [Mark Whitmore](#); [Scott Perkins](#); [Eddie Jones \(e.jonesconsulting@gmail.com\)](mailto:e.jonesconsulting@gmail.com); [Ronnie Baldwin](#); [Chris Villines](#); [Jeanne Hunt](#)
Subject: RE: Inmate Cost Study Report for Calendar Year 2014
Date: Thursday, July 02, 2015 09:41:17 AM
Attachments: [Local Government Inmate Cost Report for Calendar Year 2014.xlsx](#)

Here is the report from Benton County, received first thing this morning. Please accept this report as a supplement to the complete compilation of county reports that I sent to you yesterday.

Lindsey

From: Lindsey Bailey
Sent: Wednesday, July 01, 2015 3:28 PM
To: vicki@blr.arkansas.gov; june.barron@arklegaudit.gov; tim.jones@arklegaudit.gov
Cc: Mark Whitmore; Scott Perkins; Eddie Jones (e.jonesconsulting@gmail.com); Ronnie Baldwin; Chris Villines; Jeanne Hunt
Subject: Inmate Cost Study Report for Calendar Year 2014
Importance: High

Attached is Executive Summary and Compilation of Reported Information for the Inmate Cost Study Report for Calendar Year 2014. Noticeably missing is any report from Benton County, which we were unable to obtain despite continued efforts. If you have any questions, please contact me.

Lindsey Bailey

Association of Arkansas Counties
Legal Counsel
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Little Rock, AR 72201

State Inmate Cost Study for Calendar Year 2014
Executive Summary

Introduction

This report is being issued in compliance with Section 34 of Act 1071 of 2015 which requires 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 presentation of costs incurred. Guidelines for preparing this cost 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 provisions of this section shall be in effect only from July 1, 2015 through June 30, 2016.

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 in excess of \$10 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 2013 we have found a trend of rapid increase in numbers of state prisoners housed in county facilities, largely due to the fact that parole revocations have increased in frequency. At the time of this report, in excess of 2,800 state prisoners are being housed in county facilities.

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 12-27-114(c)(1)(2)].

Objective

Our objective was to comply with Section 34, Act 1071 of 2015 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, 2014 through December 31, 2014 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>
Ashley	3	4
Benton	7	3
Boone	4	3
Conway	3	2
Craighead	6	1
Crittenden	5	1
Garland	6	4
Izard	2	1

Montgomery	1	4
Ouachita	3	4
Pope	5	3
Prairie	1	1
Pulaski	7	2
Sharp	2	1
Union	4	4

We believe that this cost report, comprised of information from fourteen (14) counties, is a fair representation sample of all counties housing and caring for state inmates. All counties in the list submitted useful information.*

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.

Per Diem

The current rate of reimbursement to the counties of Arkansas for housing state prisoners is \$28.00 per prisoner per day, but will increase to \$30.00 per prisoner per day in the fiscal year 2015. This amount includes care, custody, treatment, and transportation of prisoners.

Per Diem History

Act 737 of 1981 provided 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. \$28 was the reimbursement rate for 14 years, until the Governor approved an increase to \$30 per prisoner per day, effective for the fiscal year 2015.

* No information was received from Benton County despite efforts by the Association of Arkansas Counties to obtain it.

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

A. General Information

Jail Facility Name:

Ashley Co. Detention Center.

County:

Ashley

Jail Facility Capacity (# Beds):

120

Total State Inmate Days:

5924

Total Inmate Days:

~~11323~~ 11323

Percentage of State Inmate Days:

#DIV/0! 52%**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits

1,227,321.75

Utilities

70,633.40

Food

103,149.08

Clothing

2452.40

Insurance

0

Travel/Training

1195.13

Capital Outlay

0

Other (attach list)

0

b) Depreciation

40,000.00

c) Overhead

0

d) Treatment/Medical

60,816.32

e) Education/School

~~1000.00~~ 1000.00

f) Other Ancillary Costs (Please list each separately)

N/AN/AN/AN/A

Total Expenditures to be Allocated

1,506,568.08**C. Reimbursements**

Act 309 Contracts

20,052.00State reimbursements for
medical costs37,191.81

Total Reimbursements

-Billed (not Rec)
57,243.81**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**1,449,324.27**E. Percentage of State Inmate Days (From A)**52%**F. Total Allocated State Inmate Costs (D*E)**753,648.62**G. Total State Inmate Days (From A)**5924**H. State Inmate Cost Per Day (F/G)**\$127.22

Source of Information:

David B. Johnson501-372-0611

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014

A. General Information

Jail Facility Name:	<u>Boone Co. Detention Center</u>	Total State Inmate Days:	<u>8,635</u>
County:	<u>Boone</u>	Total Inmate Days:	<u>34,752</u>
Jail Facility Capacity (# Beds):	<u>103</u>	Percentage of State Inmate Days:	<u>#DIV/0! 24.84</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>\$903,689.99</u>
Utilities	<u>\$30,603.56</u>
Food	<u>\$67,082.96</u>
Clothing	<u>\$2,754.12</u>
Insurance	<u>\$9,647.62</u>
Travel/Training	<u>\$4,368.65</u>
Capital Outlay	<u>\$5,692.94</u>
Other (attach list)	<u>0</u>

b) Depreciation \$181,000.00

c) Overhead \$78,717.61

d) Treatment/Medical \$121,438.52

e) Education/School 0

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated

\$1,404,995.97 0.00

C. Reimbursements

Act 309 Contracts \$28,116.00

State reimbursements for
medical costs _____

Total Reimbursements _____

\$2,816.00 0.00

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

\$1,376,879.97 0.00

E. Percentage of State Inmate Days (From A)

24.84 #DIV/0!

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

\$342,017 #DIV/0!

G. Total State Inmate Days (From A)

8,635 0

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

\$39.60 #DIV/0!

Source of Information:

Boone County Detention Center

Overhead Report

General Supplies –	\$13,780.69
Small Equipment -	\$13,232.31
Janitorial Supplies --	\$18,547.33
Maintenance &Service Con –	\$18,408.24
Other Professional Service –	\$3,066.98
Fuel, Oil, & Lubricants –	\$4,329.19
Plumbing & Electrical –	\$1,203.39
Lease-Machinery & Equipment –	\$3,300.00
Dues & Memberships –	\$614.00
Computer Software –	\$2,235.48

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

A. General Information

Jail Facility Name:

Conway Co. Det. Center

County:

Conway

Jail Facility Capacity (# Beds):

54

Total State Inmate Days:

11,906

Total Inmate Days:

19,710

Percentage of State Inmate Days:

60.4%**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits

498,807.59

Utilities

60,500

Food

80,000

Clothing

18,425

Insurance

157,472.76

Travel/Training

500.00

Capital Outlay

0

Other (attach list)

0

b) Depreciation

0

c) Overhead

0

d) Treatment/Medical

2,000

e) Education/School

0

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated

660,280.00 0.00**C. Reimbursements**

Act 309 Contracts

\$12. per day x 7 = 30,660.State reimbursements for
medical costs0

Total Reimbursements

27,552.00 0.00 Am. Nat. Bk.**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**629,620 0.00**E. Percentage of State Inmate Days (From A)**60.4%**F. Total Allocated State Inmate Costs (D*E)**380,290.48**G. Total State Inmate Days (From A)**11,906 0**H. State Inmate Cost Per Day (F/G)**\$31.94

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

A. General Information

Jail Facility Name:	<u>Craighead County</u>	Total State Inmate Days:	<u>46146.51</u>
County:	<u>Craighead County</u>	Total Inmate Days:	<u>126958.1</u>
Jail Facility Capacity (# Beds):	<u>442</u>	Percentage of State Inmate Days:	<u>36.35%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>3,531,710.77</u>
Utilities	<u>256,523.34</u>
Food	<u>583,297.07</u>
Clothing	<u>72,469.64</u>
Insurance	<u>37,553.83</u>
Travel/Training	<u>8,675.71</u>
Capital Outlay	<u>71,521.65</u>
Other (attach list)	<u> </u>

b) Depreciation

	<u>190,645.08</u>
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d) Treatment/Medical	<u>384,227.63</u>
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e) Education/School	<u> </u>
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f) Other Ancillary Costs (Please list each separately)

<u> </u>	<u> </u>
<u> </u>	<u> </u>

Total Expenditures to be Allocated	<u>5,136,624.72</u>
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C. Reimbursements

Act 309 Contracts	<u>60,672.00</u>
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State reimbursements for medical costs	<u>6,406.76</u>
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Total Reimbursements	<u>67,078.76</u>
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**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

5,069,545.96

E. Percentage of State Inmate Days (From A)

36.35%

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

1,842,670.21

G. Total State Inmate Days (From A)

46146.51

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

\$39.93

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

A. General Information

Jail Facility Name: Crittenden Co. Sheriff
 County: Crittenden
 Jail Facility Capacity (# Beds): 320

Total State Inmate Days: 24,046
 Total Inmate Days: 113,333
 Percentage of State Inmate Days: 21

B. Expenditures to be Allocated:**a) Direct Facility Expenditures:**

Salaries & Benefits 2,241,557.46
 Utilities 196,248.39
 Food 383,116.74
 Clothing 32,291.10
 Insurance 508,670.90
 Travel/Training 15,957.06
 Capital Outlay _____
 Other (attach list) 95,075.90

b) Depreciation**c) Overhead****d) Treatment/Medical****e) Education/School****f) Other Ancillary Costs (Please list each separately)**

Medical + Drugs 234,163.76
Chemicals + Cleaning 47,844.53

Total Expenditures to be Allocated

3,754,862.84**C. Reimbursements**

Act 309 Contracts

NoneState reimbursements for
medical costs431,788.00 State inmates

Total Reimbursements

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**3,323,074.84**E. Percentage of State Inmate Days (From A)**21**F. Total Allocated State Inmate Costs (D*E)**697,845.72**G. Total State Inmate Days (From A)**24,046**H. State Inmate Cost Per Day (F/G)**29.02

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

A. General Information

Jail Facility Name:	<u>G.C. Detention Facility</u>	Total State Inmate Days:	<u>14570</u>
County:	<u>Garland</u>	Total Inmate Days:	<u>75920</u>
Jail Facility Capacity (# Beds):	<u>208</u>	Percentage of State Inmate Days:	<u>19.19%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>2,750,037.00</u>
Utilities	<u>196,744.00</u>
Food	<u>258,796.00</u>
Clothing	<u>23,591.00</u>
Insurance	<u>8,122.00</u>
Travel/Training	<u>45,354.00</u>
Capital Outlay	<u>10,566.00</u>
Other (attach list)	<u> </u>

Chiller display module & surge protector compressor

b) Depreciation

c) Overhead	<u>157,756.19</u>
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Commissary Operating Supplies

d) Treatment/Medical	<u>209,835.00</u>
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e) Education/School	<u>0.00</u>
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f) Other Ancillary Costs (Please list each separately)

See attached for list	<u>358,971.63</u>
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Total Expenditures to be Allocated	<u>4,019,772.82</u>
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C. Reimbursements

Act 309 Contracts	<u>16,392.00</u>
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State reimbursements for medical costs	<u>12,020.29</u>
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Total Reimbursements	<u>28,412.29</u>
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D. Total Expenditures less Reimbursements to be Allocated (B-C)

3,991,360.53

E. Percentage of State Inmate Days (From A)

19.19%

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

765,992.14

G. Total State Inmate Days (From A)

14570

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

\$52.57

Source of Information:

2014 Detention Budgets

2014 Detention Longevity Report

2014 Sheriff Budget

2014 Sheriff Longevity Report

Quickbooks 2014 Fee Disbursement Report

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

II. General Information

Jail Facility Name:

County:

Jail Facility Capacity (# Beds):

Izard County Detention Facility Total State Inmate Days:

Izard

Total Inmate Days:

Percentage of State Inmate Days:

4150

12323

33.68%

3. Expenditures to be Allocated:**a) Direct Facility Expenditures:**

Salaries & Benefits

606,629.77

Utilities

29,917.00

Food

23,137.13

Clothing

1,163.24

Insurance

20,583.68

Travel/Training

0.00

Capital Outlay

0.00

Other (attach list)

108,461.08

See lines marked with asterisk on budget detail report

b) Depreciation

60,890.00

c) Overhead

d) Treatment/Medical

1,908.28

e) Education/School

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated

852,690.18

C. Reimbursements

Act 309 Contracts

18,672.00

State reimbursements for
medical costs

18,672.00

Total Reimbursements

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

834,018.18

E. Percentage of State Inmate Days (From A)

33.68%

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

280,871.17

G. Total State Inmate Days (From A)

4150

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

\$67.68

Source of Information:

06/11/2015 9:52:21 AM

IZARD

2014

Budget Detail Report

Month: 12

Fund: 3017 - 3017

Dept: 01-9999

Line Item	Description	Month to Date Trans/Appro	Year to Date Trans/Appro	Month to Date Expenditures	Year to Date Expenditures
Fund: 3017	JAIL				
Office: 0418	JAIL				
Group: 4180000 - 4189999	JAIL				
3017-04181001	SALARIES FULL TIME	\$0.00	\$0.00	\$53,497.59	\$444,886.03
3017-04181006	SOCIAL SECURITY MATCHING	\$0.00	\$0.00	\$3,154.37	\$27,821.79
3017-04181007	RETIREMENT	\$0.00	\$0.00	\$8,954.55	\$63,644.14
3017-04181008	MEDICARE	\$0.00	\$0.00	\$737.74	\$6,458.98
3017-04181009	HEALTH INSURANCE	\$0.00	\$0.00	\$5,063.52	\$48,217.50
3017-04181010	WORKMEN'S COMP	\$0.00	\$0.00	\$0.00	\$7,088.07
3017-04181011	UNEMPLOYMENT	\$0.00	\$0.00	\$752.70	\$7,403.71
3017-04181016	LIFE INS	\$0.00	\$0.00	\$118.95	\$1,308.45
★ 3017-04182001	GENERAL SUPPLIES	\$0.00	\$0.00	\$582.42	\$2,701.95
★ 3017-04182002	SMALL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$3,249.80
★ 3017-04182003	JANITORIAL SUPPLIES	\$0.00	\$0.00	\$182.59	\$6,268.62
★ 3017-04182004	MEDICINE AND DRUGS	\$0.00	\$0.00	\$73.07	\$1,908.28
3017-04182005	FOOD, INMATES	\$0.00	\$0.00	\$1,642.97	\$23,137.73
3017-04182006	CLOTHING & UNIFORMS	\$0.00	\$0.00	\$0.00	\$1,163.42
★ 3017-04182007	FUEL OIL LUBE	\$0.00	\$0.00	\$291.33	\$6,438.66
★ 3017-04182023	PARTS AND REPAIR	\$0.00	\$0.00	\$137.38	\$1,585.74
★ 3017-04182024	MAINTENANCE AND SERVICE	\$0.00	\$0.00	\$450.00	\$1,520.98
★ 3017-04183009	OTHER PROFESSIONAL SERV	\$0.00	\$0.00	\$343.03	\$1,529.52
★ 3017-04183020	TELEPHONE AND FAX	\$0.00	\$0.00	\$714.24	\$8,581.09
★ 3017-04183021	POSTAGE	\$0.00	\$0.00	\$0.00	\$460.00
★ 3017-04183022	CELL PHONES AND PAGERS	\$0.00	\$0.00	\$0.00	\$0.00
★ 3017-04183023	INTERNET CONNECTION	\$0.00	\$0.00	\$67.93	\$677.80
3017-04183030	TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00
3017-04183062	FIRE AND EXTENDED COVER	\$0.00	\$0.00	\$0.00	\$9,819.24
3017-04183060	ELECTRICITY	\$0.00	\$0.00	\$1,353.25	\$20,583.66
3017-04183061	GAS	\$0.00	\$0.00	\$737.46	\$5,470.89
3017-04183062	WATER	\$0.00	\$0.00	\$255.32	\$3,857.19
★ 3017-04183063	WASTE DISPOSAL	\$0.00	\$0.00	\$152.60	\$1,831.20
★ 3017-04183071	RENT MACHINERY AND EQUIP	\$0.00	\$0.00	\$0.00	\$0.00
★ 3017-04183073	LEASE EQUIPMENT	\$0.00	\$0.00	\$2,225.94	\$30,598.26
3017-04183090	DUES/MEMBERSHIP	\$0.00	\$0.00	\$0.00	\$30.00
★ 3017-04183093	MISC LAW ENF	\$0.00	\$0.00	\$0.00	\$166.99
3017-04183094	MEALS AND LODGING	\$0.00	\$0.00	\$0.00	\$270.31
★ 3017-04183100	OTHER MISC	\$0.00	\$0.00	\$46.33	\$3,974.45
★ 3017-04183102	COMPUTER SOFTWARE MAIN	\$0.00	\$0.00	\$0.00	\$0.00
3017-04184003	IMPROVEMENTS OTHER THAN	\$0.00	\$0.00	\$0.00	\$48,464.50
3017-04184004	MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00
Group Totals:		\$0.00	\$0.00	\$79,536.28	\$791,800.18
Office Totals:		\$0.00	\$0.00	\$79,536.28	\$791,800.18
Fund Totals:		\$0.00	\$0.00	\$79,536.28	\$791,800.18

P.1-2

TO: 3685226

JUN-10-2015 21:20 FROM: IZARD COUNTY TREASUR 870 368 3301

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

A. General Information

Jail Facility Name:	Montgomery Co. Jail	Total State Inmate Days:	759
County:	Montgomery	Total Inmate Days:	3,342
Jail Facility Capacity (# Beds):	12	Percentage of State Inmate Days:	23%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	369,957.15	
Utilities	0.00	*included with Court House
Food	21,495.40	
Clothing	467.67	*inmate clothing per Kevin Liang
Insurance	0.00	*included with Court House
Travel/Training	518.48	*Jail/Dispatch Employees per Kevin Liang
Capital Outlay	10,326.05	
Other (attach list)	30,704.03	*Jail YTD Transactions (Summary Statements avail)
b) Depreciation	0.00	not included in listed expenditures
c) Overhead	8,280.86	*Sheriff's office exp. per Kevin Liang
d) Treatment/Medical	32,267.38	
e) Education/School	0.00	
f) Other Ancillary Costs (Please list each separately)		
Inmate Housing Pd Out	20,476.00	*Inmate Housing Expense to Scott Co, Pike Co, Sheridan Detention, Sevier Co.

Total Expenditures to be Allocated	494,493.02	0.00
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C. Reimbursements

Act 309 Contracts		
State reimbursements for medical costs		
Total Reimbursements *State Inmate Housing \$28 day	13,020.00	0.00 **Payments Rec 2014

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

481,473.02	0.00
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E. Percentage of State Inmate Days (From A)

.23

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

110,738.79

G. Total State Inmate Days (From A)

759	0
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H. State Inmate Cost Per Day (F/G)

145.90

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

A. General Information

Jail Facility Name:	<u>Ouachita County</u>	Total State Inmate Days:	<u>32621</u>
County:	<u>Ouachita County</u>	Total Inmate Days:	<u>62584</u>
Jail Facility Capacity (# Beds):	<u>200</u>	Percentage of State Inmate Days:	<u>52.12%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>433,873.30</u>
Utilities	<u>129,000.00</u>
Food	<u>130,000.00</u>
Clothing	<u>2,000.00</u>
Insurance	<u>141,093.36</u>
Travel/Training	<u>3,000.00</u>
Capital Outlay	<u>0.00</u>
Other (attach list)	<u>0.00</u>

b) Depreciation 2,560,000.00c) Overhead 0.00d) Treatment/Medical 14,500.00e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated	<u>3,413,466.66</u>
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C. ReimbursementsAct 309 Contracts 707,772.00State reimbursements for
medical costs Total Reimbursements 707,772.00**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**2,705,694.66**E. Percentage of State Inmate Days (From A)**52.12%**F. Total Allocated State Inmate Costs (D*E)**1,410,304.00**G. Total State Inmate Days (From A)**32621**H. State Inmate Cost Per Day (F/G)**\$43.23

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014

A. General Information

Jail Facility Name:	<u>Pope Co Det Center</u>	Total State Inmate Days:	<u>21342</u>
County:	<u>Pope</u>	Total Inmate Days:	<u>63887</u>
Jail Facility Capacity (# Beds):	<u>173</u>	Percentage of State Inmate Days:	<u>33.41%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,987,170.30
Utilities	125,229.46
Food	327,089.75
Clothing	7,037.52
Insurance	27,118.93
Travel/Training	
Capital Outlay	4,681.74
Other (attach list)	132,189.70
b) Depreciation	
c) Overhead	
d) Treatment/Medical	251,691.13
e) Education/School	
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated 2,862,208.53

C. Reimbursements

Act 309 Contracts + Cities	74,916.00
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State reimbursements for medical costs

Total Reimbursements	74,916.00
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**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

2,787,292.53

E. Percentage of State Inmate Days (From A)

33.41%

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

931,118.96

G. Total State Inmate Days (From A)

21342

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

\$43.63

Source of Information:

OTHER

Inmate Supplies	\$38,364.50
Office Supplies & Printing	13,119.03
Small Equipment	12,958.47
Janitorial Supplies	17,681.71
Building Materials/Supplies	14,227.41
Plumbing & Electrical	4,490.40
Repair Parts	12,813.66
Paints & Metals	1,270.93
Waste Disposal	2,532.00
Maint. Service Contracts	2,109.77
Small Tools	425.82
Drug Tests (inmates)	334.07
Other Professional Services	1,143.55
Mental Health Screening	2,975.00
Postage	4,600.00
Advertising/Publications	229.44
Rent Machinery & Eq	243.31
Misc. Law Enforcement	2,043.73
Meals & Lodging	626.90
<hr/>	
TOTAL	\$132,189.70

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

A. General Information

Jail Facility Name:	<u>PRAIRIE CO DETENTION</u>	Total State Inmate Days:	<u>4145</u>
County:	<u>PRAIRIE</u>	Total Inmate Days:	<u>6355</u>
Jail Facility Capacity (# Beds):	<u>22</u>	Percentage of State Inmate Days:	<u>65.22%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>209,149.82</u>
Utilities	<u>17,340.63</u>
Food	<u>29,349.32</u>
Clothing	<u>3,390.74</u>
Insurance	<u>40,650.00</u>
Travel/Training	<u>0.00</u>
Capital Outlay	<u>0.00</u>
Other (attach list)	<u>0.00</u>

b) Depreciation 0.00c) Overhead 154,508.98d) Treatment/Medical 18,534.64e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

MAINT. AND OPERATION 24,311.91

Total Expenditures to be Allocated	<u>497,236.04</u>
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C. ReimbursementsAct 309 Contracts 13,140.00State reimbursements for
medical costs

Total Reimbursements	<u>13,140.00</u>
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**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**484,096.04**E. Percentage of State Inmate Days (From A)**65.22%**F. Total Allocated State Inmate Costs (D*E)**315,747.93**G. Total State Inmate Days (From A)**4145**H. State Inmate Cost Per Day (F/G)**\$76.18

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

A. General Information

Jail Facility Name:	<u>Pulaski County Jail</u>	Total State Inmate Days:	<u>154,293</u>
County:	<u>Pulaski County</u>	Total Inmate Days:	<u>287,752</u>
Jail Facility Capacity (# Beds):	1210	Percentage of State Inmate Days:	<u>53.62%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	
Utilities	
Food	
Clothing	
Insurance	
Travel/Training	
Capital Outlay	266,636.00
Other (attach list)	24,425,444.00
) Depreciation	483,579.00
Overhead	
) Treatment/Medical	
) Education/School	95,661.00
Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	25,271,320.00
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C. Reimbursements

Act 309 Contracts	_____	
State reimbursements for medical costs	_____	
Total Reimbursements		0.00

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

25,271,320.00

F. Percentage of State Inmate Days (From A)

53.62%

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

13,550,514.95

G. Total State Inmate Days (From A)

154293

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

\$87.82

Source of Information:
See attached...

PULASKI COUNTY REGIONAL DETENTION FACILITY												
DAILY POPULATION 2014												
Day of Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
1	1192	1242	1203	1261	1260	1184	1266	1153	1172	1163	1200	1177
2	1186	1239	1218	1235	1207	1192	1247	1148	1189	1160	1206	1174
3	1201	1250	1225	1248	1202	1176	1256	1172	1200	1093	1218	1158
4	1208	1241	1223	1265	1209	1162	1223	1181	1179	1086	1212	1136
5	1208	1241	1234	1289	1220	1150	1238	1192	1170	1092	1192	1145
6	1224	1267	1238	1273	1216	1134	1243	1177	1162	1103	1193	1158
7	1221	1263	1208	1254	1194	1134	1254	1194	1173	1113	1197	1182
8	1233	1230	1205	1243	1188	1130	1253	1193	1188	1130	1187	1185
9	1227	1239	1218	1257	1184	1135	1246	1187	1173	1129	1202	1175
10	1207	1259	1248	1276	1176	1151	1223	1197	1156	1108	1208	1200
11	1214	1265	1260	1280	1195	1153	1208	1195	1139	1141	1215	1156
12	1227	1281	1266	1244	1216	1164	1226	1208	1144	1148	1229	1167
13	1244	1284	1256	1266	1203	1185	1241	1186	1136	1151	1221	1170
14	1263	1259	1242	1272	1184	1185	1255	1183	1159	1154	1220	1188
15	1249	1228	1239	1264	1185	1223	1241	1202	1166	1164	1170	1201
16	1257	1232	1252	1286	1194	1232	1226	1204	1149	1149	1161	1208
17	1253	1239	1257	1290	1190	1241	1196	1219	1140	1149	1164	1176
18	1240	1256	1256	1267	1200	1238	1194	1225	1152	1168	1192	1178
19	1244	1283	1269	1257	1216	1258	1155	1253	1123	1187	1200	1160
20	1255	1276	1275	1260	1205	1237	1159	1250	1116	1188	1207	1174
21	1274	1268	1282	1276	1209	1202	1176	1249	1137	1198	1179	1178
22	1277	1286	1252	1312	1202	1205	1168	1243	1150	1201	1177	1186
23	1275	1289	1261	1292	1196	1213	1174	1252	1144	1203	1194	1198
24	1292	1301	1266	1304	1202	1231	1145	1283	1148	1202	1205	1161
25	1255	1241	1223	1301	1208	1244	1157	1287	1158	1200	1196	1165
26	1274	1242	1244	1286	1207	1225	1171	1287	1170	1203	1193	1174
27	1287	1249	1270	1306	1222	1226	1155	1290	1160	1209	1144	1189
28	1261	1209	1254	1316	1221	1246	1182	1263	1178	1219	1152	1194
29	1288		1199	1300	1229	1266	1191	1212	1187	1229	1166	1199
30	1311		1222	1276	1163	1281	1191	1162	1172	1192	1174	1226
31	1292		1240		1170		1177	1176		1195		1221
Total Daily Pop.	38839	35179	38495	38256	37273	35993	37437	37623	34790	36027	35774	36559
Avg. Daily Pop.	1246	1256	1242	1275	1202	1200	1208	1214	1160	1162	1192	1179
Avg. Daily State	265	316	325	222	266	261	254	268	235	259	266	251
Total Booked	2234	1984	2360	2413	1079	1953	1384	2234	1176	2137	1957	1879
Total for Year	2234	4218	6578	8991	10070	12023	13407	15641	16817	18954	20911	22790
Days Closed:	0	0	0	2	31	8	23	6	30	6	0	0
Yearly Avg. Pop.	1246	1251	1248	1255	1244	1237	1233	1230	1223	1217	1214	1211
Yearly Ave. State	265	291	302	282	279	237	273	272	268	267	267	266
Days Closed	106											

44204

**ARKANSAS DEPARTMENT OF COMMUNITY CORRECTION
2014**

Billing Date	Month	Number of Inmates	PCRDF Days	DCC Days	PCRDF Amount	DCC Amt. Paid	Difference	Days Lost
4/7/2014	January	47	1,437	485	\$40,236.00	\$13,580.00	\$26,656.00	852
5/19/2014	February	36	865	572	\$24,220.00	\$16,016.00	\$8,204.00	293
6/10/2014	March	27	850	583	\$23,800.00	\$16,324.00	\$7,476.00	267
7/13/2014	April	25	547	393	\$15,316.00	\$11,004.00	\$4,312.00	154
8/11/2014	May	23	839	639	\$23,492.00	\$17,892.00	\$5,600.00	200
9/7/2014	June	22	754	501	\$21,112.00	\$14,028.00	\$7,084.00	253
10/7/2014	July	18	360	147	\$10,080.00	\$4,116.00	\$5,964.00	213
1/27/2015	August	17	226	418	\$6,328.00	\$11,704.00	\$5,376.00	
1/27/2015	September	22	1,165	305	\$32,620.00	\$8,540.00	\$24,080.00	860
	October		508					
	November		444					
	December		296					
TOTAL		237	8,281	4043	\$197,204.00	\$113,204.00		2,892

PAYMENTS RECEIVED FOR 2014

4/7/2014	\$13,580.00
5/19/2014	\$16,016.00
6/10/2014	\$16,324.00
7/13/2014	\$11,004.00
8/11/2014	\$17,892.00
9/7/2014	\$14,028.00
10/7/2014	\$4,116.00
1/27/2015	\$11,704.00
1/27/2015	\$8,540.00

TOTAL \$89,624.00

PAYMENTS RECEIVED FOR 2014

Billing Date	Month	Number of Inmates	PCRDF Days	ADC Days	PCRDF Amount	ADC Amt. Paid	Difference	Days Lost
2/13/2014	January	96	8,602	8,192	\$240,856.00	\$229,376.00	\$11,480.00	410
3/11/2014	February	76	7,382	6,814	\$206,696.00	\$190,792.00	\$15,904.00	568
4/21/2014	March	113	9,696	9,005	\$271,488.00	\$252,140.00	\$19,348.00	691.00
5/19/2014	April	133	17,328	16,688	\$485,184.00	\$467,264.00	\$17,920.00	640
6/18/2014	May	99	12,499	11,387	\$349,972.00	\$318,836.00	\$31,136.00	1112
7/21/2014	June	135	16,182	15,064	\$453,096.00	\$421,792.00	\$31,304.00	1118
8/29/2014	July	221	19,927	19,260	\$557,956.00	\$539,280.00	\$18,676.00	667
9/30/2014	August	185	14,737	13,120	\$412,636.00	\$367,360.00	\$45,276.00	1617
10/16/2014	September	99	6723	5613	\$188,244.00	\$157,164.00	\$31,080.00	1110
11/16/2014	October	96	6459	5699	\$180,852.00	\$159,572.00	\$21,280.00	760
OPEN	November	145	8870					
OPEN	December	123	17,597					
TOTAL		1521	146,002	110,842	\$3,346,980.00	\$3,103,576.00	\$243,404.00	8693

PAYMENTS RECEIVED FROM 2014:

Date	Ck. Amt.
4/3/2014	\$229,376.00
4/3/2014	\$190,792.00
5/9/2014	\$252,140.00
10/9/2014	\$467,264.00
10/9/2014	\$318,836.00
11/24/2014	\$421,792.00
3/17/2015	\$539,280.00
3/17/2015	\$367,360.00
3/17/2015	\$157,164.00
3/17/2015	\$159,542.00

Total	3,103,546.00
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P.005/005

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1/2/2015

PULASKI COUNTY
STATEMENT OF OPERATIONS
DECEMBER 2014

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						
001.000.240100.71.000000	OTHER	200.00	0.00	0.00	0.00	200.00	100.00
001.000.240100.73.000000	*DUES, MEMBERSHIPS, AND SUBSC	3,720.00	130.00	3,737.00	0.00	-17.00	-0.46
001.000.240100.79.000000	SEMINAR/CONF/WORKSHOP REGIS	1,040.00	0.00	585.00	0.00	455.00	43.75
001.000.240100.88.000000	COMPUTER SOFTWARE OR UPGRA	1,601.00	0.00	0.00	0.00	1,601.00	100.00
		3,996,303.00	297,781.63	3,885,547.11	0.00	130,755.89	3.27

1,745,908.00 salaries

2,119,639.00 m+d

P.001/005

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01/05/2015 14:18 Pulaski County Sheriff's Office

1/2/2015

PULASKI COUNTY
STATEMENT OF OPERATIONS
DECEMBER 2014

PAGE 44

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	10,960,028.00	840,182.08	10,914,467.20	0.00	45,550.80	0.42
001.000.240000.05.000000	OVERTIME	854,565.00	78,208.20	793,589.29	0.00	60,975.71	7.14
001.000.240000.06.000000	SOCIAL SECURITY	904,008.00	68,618.08	875,976.18	0.00	28,031.82	3.10
001.000.240000.07.000000	RETIREMENT	1,758,012.00	135,442.07	1,728,304.92	0.00	29,707.08	1.69
001.000.240000.09.000000	HEALTH/LIFE INSURANCE	1,790,755.00	134,300.58	1,565,667.66	0.00	225,087.34	12.57
001.000.240000.10.000000	WORKERS' COMPENSATION	207,663.00	0.00	139,135.37	0.00	68,527.63	33.00
001.000.240000.11.000000	UNEMPLOYMENT INSURANCE	123,145.00	5,000.00	<u>123,145.23</u>	0.00	-0.23	0.00
001.000.240000.16.000000	PRINTING	12,000.00	310.68	11,080.20	0.00	919.80	7.67
001.000.240000.17.000000	GENERAL OFFICE SUPPLIES	55,000.00	6,520.75	46,554.48	0.00	8,445.52	15.36
001.000.240000.18.000000	SMALL EQUIPMENT	170,488.00	1,342.48	130,132.77	5,908.10	34,447.13	20.21
001.000.240000.19.000000	OTHER SUNDRY	9,011.00	73.58	8,108.14	0.00	902.86	10.02
001.000.240000.20.000000	JANITORIAL SUPPLIES	80,000.00	7,077.28	74,511.04	1,303.00	4,185.96	5.23
001.000.240000.21.000000	CHEMICALS & CLEANING	18,993.00	2,214.44	21,015.55	0.00	-2,022.55	-10.65
001.000.240000.22.000000	MEDICINE & DRUGS	8,337.00	0.00	0.00	0.00	8,337.00	100.00
001.000.240000.23.000000	FOOD	1,387,805.00	98,222.91	1,296,256.96	0.00	91,548.04	6.60
001.000.240000.24.000000	CLOTHING & UNIFORMS	120,000.00	6,942.07	111,887.31	0.00	8,112.69	6.76
001.000.240000.25.000000	*FUEL, OIL & LUBRICANTS*	125,000.00	7,723.99	118,655.58	5,519.70	824.80	0.66
001.000.240000.26.000000	TIRES & TUBES	13,000.00	1,412.11	11,267.23	0.00	1,732.77	13.33
001.000.240000.27.000000	OTHER SUNDRY	12,000.00	0.00	10,931.69	0.00	1,068.31	9.00
001.000.240000.28.000000	BUILDING MATERIALS & SUPPLIES	11,000.00	1,157.41	6,805.55	0.00	4,194.45	38.13
001.000.240000.29.000000	PAINTS & METALS	18,000.00	0.00	2,025.42	0.00	15,974.58	88.75
001.000.240000.30.000000	PLUMBING & ELECTRICAL	65,828.00	3,020.84	51,559.20	0.00	14,268.80	21.68
001.000.240000.31.000000	REPAIR PARTS	36,000.00	3,106.93	36,805.22	0.00	-805.22	-2.24
001.000.240000.32.000000	MOTOR REPAIRS	4,000.00	0.00	165.40	0.00	3,834.60	95.87

P.002/005

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1/2/2015

PULASKI COUNTY
STATEMENT OF OPERATIONS
DECEMBER 2014

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						
001.000.240000.33.000000	SERVICE CONTRACTS	131,000.00	7,920.54	124,262.42	0.00	6,737.58	5.14
001.000.240000.38.000000	SMALL TOOLS	16,500.00	1,843.05	7,725.21	0.00	8,774.79	53.18
001.000.240000.39.000000	OTHER SUNDRY	1,000.00	0.00	589.94	0.00	410.06	41.01
001.000.240000.48.000000	OTHER PROFESSIONAL SERVICES	28,000.00	1,719.80	27,687.33	0.00	312.67	1.12
001.000.240000.49.000000	TELEPHONE	71,818.00	3,624.21	68,707.60	2,323.13	787.27	1.10
001.000.240000.50.000000	POSTAGE	5,000.00	0.00	4,903.97	0.00	96.03	1.92
001.000.240000.55.000000	ADVERTISING	2,500.00	15.00	852.43	0.00	1,647.57	65.90
001.000.240000.61.000000	ELECTRICITY	600,000.00	33,683.13	526,835.06	0.00	73,164.94	12.19
001.000.240000.62.000000	GAS (NATURAL)	230,085.00	22,684.21	181,565.70	0.00	48,519.30	21.09
001.000.240000.63.000000	WATER	410,000.00	32,923.13	405,697.97	0.00	4,302.03	1.05
001.000.240000.64.000000	WASTE DISPOSAL	48,164.00	2,090.94	23,325.84	0.00	24,838.16	51.57
001.000.240000.65.000000	BUILDINGS & IMPROVEMENTS/REPA	263,381.00	0.00	240,858.99	19,284.75	3,237.26	1.23
001.000.240000.66.000000	MACHINERY & EQUIPMENT REPAIRS	55,552.00	10,693.80	61,309.79	0.00	-5,757.79	-10.36
001.000.240000.68.000000	MACHINERY & EQUIPMENT RENTAL	43,000.00	2,600.55	35,946.61	0.00	7,053.39	16.40
001.000.240000.69.000000	POSTAGE MACHINE/PO BOX RENTA	1,108.00	276.90	830.70	0.00	277.30	25.03
001.000.240000.71.000000	SOFTWARE LICENSE/HARDWARE L	426,380.00	37,539.75	447,229.06	0.00	-20,929.06	-4.91
001.000.240000.73.000000	DUES/MEMBERSHIP/SUBSCRIPTION	8,000.00	1,464.48	6,393.36	0.00	1,606.64	20.08
001.000.240000.78.000000	MISC. LAW ENFORCEMENT	22,000.00	286.07	19,685.85	0.00	2,314.15	10.52
001.000.240000.79.000000	SEMINAR/CONF/WORKSHOP REGIS	2,000.00	0.00	1,602.00	0.00	398.00	19.90
001.000.240000.80.000000	PAUPERS & WELFARE	8,500.00	15.04	7,933.99	0.00	566.01	6.66
001.000.240000.86.000000	SPECIAL PROJECTS	63,221.00	15,180.00	58,958.00	1,870.20	2,400.80	3.80
001.000.240000.87.000000	OTHER MISCELLANEOUS	50,000.00	4,840.35	51,541.07	0.00	-1,541.07	-3.08
001.000.240000.88.000000	COMPUTER SOFTWARE/SOFTWARE	55,889.00	3,630.00	54,872.98	0.00	1,016.02	1.82
001.000.240000.93.000000	MACHINERY & EQUIPMENT	369,189.80	0.00	218,201.97	144,062.00	6,925.83	1.88

1/2/2015

PULASKI COUNTY
STATEMENT OF OPERATIONS
DECEMBER 2014

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						
001.000.240000.94.000000	VEHICLES	477,915.00	0.00	266,636.00	212,823.00	-1,544.00	-0.32
		22,134,761.80	1,583,727.32	20,822,194.35	393,093.88	819,473.57	3.70

*capital outlay**16,140,286.00 salaries**4,781,908.00 - M & O*

REPORT: GLSUMMARY

GENERATED: 02 DEC 13 16:11
PULASKI COUNTY

RUN: TUESDAY MAY052015 13:30

PAGE 2

G/L Summary By Account # 01/01/14-12/31/14

Account # Date	Ref #	Account Name PO/Stock	Bank	Check #	Type Project	Description Grant	Task	WO #	Debit	Credit	Balance
110.000.000000.00.000000		COMMUNICATION FACILITY EQUIP-ESCROW						Status A	Beginning Balance		923357.69
010214		0			CR CR INTERFUND ENTRIES				15411.45	0.00	938769.14
011014		0			CR CR INTERFUND ENTRIES				7600.00	0.00	946369.14
013014		0			CR CR INTERFUND ENTRIES				28770.41	0.00	975139.55
020314		0			CR CR INTERFUND ENTRIES				159.54	0.00	975299.19
020614		0			CR CR INTERFUND ENTRIES				22800.00	0.00	998099.19
022014		0			CR CR INTERFUND ENTRIES				15200.00	0.00	1013299.19
022614		0			CR CR INTERFUND ENTRIES				32411.55	0.00	1045710.74
030414		0			CR CR INTERFUND ENTRIES				152.29	0.00	1045863.03
031014		0			CR CR INTERFUND ENTRIES				15200.00	0.00	1061063.03
031914		0			CR CR INTERFUND ENTRIES				15200.00	0.00	1076263.03
032614		0			CR CR INTERFUND ENTRIES				37002.67	0.00	1113265.70
040114		0			CR CR INTERFUND ENTRIES				181.04	0.00	1113446.74
040314		0			CR CR INTERFUND ENTRIES				15200.00	0.00	1128646.74
041614		0			CR CR INTERFUND ENTRIES				15200.00	0.00	1143846.74
050114		0			CR CR INTERFUND ENTRIES				50696.51	0.00	1194543.25
051914		0			CR CR INTERFUND ENTRIES				15200.00	0.00	1209743.25
052814		0			CR CR INTERFUND ENTRIES				32450.40	0.00	1242193.65
060214		0			CR CR INTERFUND ENTRIES				202.36	0.00	1242396.01
060614	13018	0			JE TRANSFER ACT 1188 AND COMMUNIC				0.00	65000.00-	1177396.01
061014	0	0			CR CR INTERFUND ENTRIES				17600.00	0.00	1194996.01
062514	0	0			CR CR INTERFUND ENTRIES				47314.78	0.00	1242310.79
070114	0	0			CR CR INTERFUND ENTRIES				206.56	0.00	1242517.35
070214	0	0			CR CR INTERFUND ENTRIES				7150.00	0.00	1249667.35
071114	0	0			CR CR INTERFUND ENTRIES				17600.00	0.00	1267267.35
072914	0	0			CR CR INTERFUND ENTRIES				27116.63	0.00	1294383.98
080114	0	0			CR CR INTERFUND ENTRIES				17600.00	0.00	1311983.98
080114	0	0			CR CR INTERFUND ENTRIES				213.73	0.00	1312197.71
082714	0	0			CR CR INTERFUND ENTRIES				26718.03	0.00	1338915.74
090214	0	0			CR CR INTERFUND ENTRIES				222.51	0.00	1339138.25
092914	0	0			CR CR INTERFUND ENTRIES				34566.78	0.00	1373705.03
100114	0	0			CR CR INTERFUND ENTRIES				219.98	0.00	1373925.01
102914	0	0			CR CR INTERFUND ENTRIES				33175.96	0.00	1407100.97
110314	0	0			CR CR INTERFUND ENTRIES				51417.51	0.00	1458518.48
110414	13557	0			JE ACT 1188, COMMUNICATIONS FACIL				0.00	418579.00-	1039939.48
120114	0	0			CR CR INTERFUND ENTRIES				49325.32	0.00	1089264.80
120414	0	0			CR CR INTERFUND ENTRIES				17600.00	0.00	1106864.80
122914	0	0			CR CR INTERFUND ENTRIES				17600.00	0.00	1124464.80
Account Total									684686.11	1283579.00-	1124464.80
110.000.750000.00.000000		UNEXPENDED FUND BALANCE						Status A	Beginning Balance		1041420.69CR
123114	123114				GL YEAREND				0.00	201107.11-	1242527.80CR
Account Total									0.00	201107.11-	1242527.80CR
110.000.801000.00.000000		INTEREST ON CHECKING						Status A	Beginning Balance		0.00
010214	15786				CR INTEREST				0.00	211.45-	211.45CR
020314	15900				CR INTEREST				0.00	159.64-	371.09CR

Depreciation

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014

A. General Information

Jail Facility Name: Sharp Co. Detention Center
County: Sharp
Jail Facility Capacity (# Beds): _____

Total State Inmate Days: 1116
Total Inmate Days: 11263
Percentage of State Inmate Days: #DIV/0! 10%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits \$161,301.99
Utilities \$26,767.11
Food \$50,107.74
Clothing \$3,340.19
Insurance \$56,800.00
Travel/Training \$1521.95
Capital Outlay N/A
Other (attach list) _____

b) Depreciation

0

c) Overhead

\$331,907.16

d) Treatment/Medical

\$4939.42

e) Education/School

\$5128.76

f) Other Ancillary Costs (Please list each separately)

New Roof/ail \$20,000.00

Total Expenditures to be Allocated

\$319,838 0.00

C. Reimbursements

Act 309 Contracts

N/A

State reimbursements for
medical costs

\$261.62

Total Reimbursements

\$261.62 0.00

\$320,100.00

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

\$320,100.00 0.00

E. Percentage of State Inmate Days (From A)

10% #DIV/0!

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

32,010 #DIV/0!

G. Total State Inmate Days (From A)

1116.00 0

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

\$28.82 #DIV/0!

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014

A. General Information

Jail Facility Name:	<u>Union County Criminal Justice Facility</u>	Total State Inmate Days:	<u>18,373</u>
County:	<u>Union</u>	Total Inmate Days:	<u>80,678</u>
Jail Facility Capacity (# Beds):	<u>215</u>	Percentage of State Inmate Days:	<u>0.228</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>\$1,120,546.76</u>
Utilities	<u>\$ 181,500.00</u>
Food	<u>\$ 169,000.00</u>
Clothing	<u>\$ 13,000.00</u>
Insurance	<u>\$ 231,682.58</u>
Travel/Training	<u>\$ 11,000.00</u>
Capital Outlay	<u>\$ 16,000.00</u>
Other (attach list)	<u>0.00</u>

b) Depreciation 63,326.00c) Overhead 0.00d) Treatment/Medical \$ 74,000.00e) Education/School \$ 0.00

f) Other Ancillary Costs (Please list each separately)

Telephone \$ 10,000.00GPS Monitor System \$ 36,000.00Cleaning/Chemicals \$ 25,000.00Total Expenditures to be Allocated Jail maint. \$ 2,010,555.34**C. Reimbursements**Act 309 Contracts \$ 50,580.00State reimbursements for medical costs \$ 0Total Reimbursements \$ 50,580.00

USMS

EPD

\$ 248,052.00**D. Total Expenditures less Reimbursements**

to be Allocated (B-C)

\$ 1,189,223.34**E. Percentage of State Inmate Days (From A)**0.228**F. Total Allocated State Inmate Costs (D*E)**\$ 271,142.92**G. Total State Inmate Days (From A)**18,373**H. State Inmate Cost Per Day (F/G)**\$ 14.76

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2014**

A. General Information

Jail Facility Name:	Benton County Detentio	Total State Inmate Days:	59955
County:	Benton	Total Inmate Days:	148695
Jail Facility Capacity (# Beds):	648	Percentage of State Inmate Days:	40.32%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	6,514,642.80
Utilities	728,525.00
Food	593,680.00
Clothing	67,153.00
Insurance	
Travel/Training	46,000.00
Capital Outlay	422,576.00
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical	420,320.00
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e) Education/School	0.00
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f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated	8,792,896.80
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C. Reimbursements

Act 309 Contracts	0.00
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State reimbursements for medical costs	0.00
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Total Reimbursements	0.00
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D. Total Expenditures less Reimbursements to be Allocated (B-C)

8,792,896.80

E. Percentage of State Inmate Days (From A)

40.32%

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

3,545,365.53

G. Total State Inmate Days (From A)

59955

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

\$59.13

Source of Information: