EXHIBIT H4

INMATE COST REPORT - 2017 COMPARISON OF COST PER DAY REPORTED AND VERIFIED

| | Cost per Day Reported | | Cost per Day Verified | | | |
|---------------------------------|--------------------------|--------------|--------------------------|--------|------------|---------|
| COUNTY | | | | | Difference | |
| Pulaski | \$ | 92.11 | \$ | 67.56 | \$ | (24.55) |
| Boone | \$ | 44.78 | \$ | 54.02 | \$ | 9.24 |
| Calhoun | \$ | 41.00 | \$ | 78.94 | \$ | 37.94 |
| Cleburne | \$ | 47.57 | \$ | 43.66 | \$ | (3.91) |
| Cleveland * | \$ | 170.23 | \$ | 177.06 | \$ | 6.83 |
| Conway | \$ | 58.08 | \$ | 67.48 | \$ | 9.40 |
| Craighead | \$ | 86.67 | \$ | 46.95 | \$ | (39.72) |
| Crawford | \$ | 41.12 | \$ | 28.78 | \$ | (12.34) |
| Fulton ** | \$ | 96.24 | \$ | 56.72 | \$ | (39.52) |
| Garland | \$ | 59.10 | \$ | 64.71 | \$ | 5.61 |
| Hot Spring ** | \$ | 62.17 | \$ | 47.93 | \$ | (14.24) |
| Little River | \$ | 85.62 | \$ | 86.08 | \$ | 0.46 |
| Lonoke | \$ | 27.98 | \$ | 32.81 | \$ | 4.83 |
| Montgomery | \$ | 141.23 | \$ | 181.56 | \$ | 40.33 |
| Perry | \$ | 46.77 | \$ | 53.68 | \$ | 6.91 |
| Poinsett | \$ | 29.32 | \$ | 50.68 | \$ | 21.36 |
| Washington | \$ | 91.14 | \$ | 76.57 | \$ | (14.57) |
| | | | | | | |
| average | \$ | 71.83 | \$ | 71.48 | \$ | (0.35) |
| average without high and low | \$ | 68.19 | \$ | 66.99 | \$ | (1.20) |

* Total Inmate days and state inmate days could not be verified

** Total inmate days could not be verified

INMATE COST REPORT - 2016 COMPARISON OF COST PER DAY REPORTED AND VERIFIED

| | Cost per Day | | | Cost per Day | | | |
|---------------------------------|----------------|---------|----------------|--------------|----|------------|--|
| COUNTY | | eported | | rified | | Difference | |
| Pulaski | \$ | 90.94 | \$ | 68.13 | \$ | (22.81) | |
| Baxter * | \$ | 51.28 | \$ \$ | 47.57 | \$ | (3.71) | |
| Benton | \$ | 40.00 | \$ | 56.07 | \$ | 16.07 | |
| Clark | \$ \$ \$ | 54.55 | \$ | 38.38 | \$ | (16.17) | |
| Crittenden | \$ | 49.75 | \$ | 64.25 | \$ | 14.50 | |
| Cross | \$ | 320.09 | \$ | 46.30 | \$ | (273.79) | |
| Johnson | \$ | 35.00 | \$ | 53.93 | \$ | 18.93 | |
| Mississippi | | 74.79 | \$ \$ | 74.79 | \$ | - | |
| Monroe* | \$ \$ | 94.50 | \$ | 15.07 | \$ | (79.43) | |
| Polk | \$ | 49.43 | \$ | 51.93 | \$ | 2.50 | |
| Pope | \$ | 42.88 | \$ | 43.01 | \$ | 0.13 | |
| Sebastian** | \$ | 46.26 | \$ \$ \$ | 46.40 | \$ | 0.14 | |
| Union | \$ | 49.92 | \$ | 73.36 | \$ | 23.44 | |
| Van Buren | \$ \$ \$ | 39.66 | \$ | 85.32 | \$ | 45.66 | |
| White | \$ | 27.14 | \$ | 27.04 | \$ | (0.10) | |
| | | | | | | | |
| average | \$ | 64.78 | \$ | 52.77 | \$ | (12.01) | |
| average without high and low | \$ | 55.30 | \$ | 53.17 | \$ | (2.14) | |

* Total Inmate days and state inmate days could not be verified

** Total inmate days were estimated

INMATE COST REPORT - 2015 COMPARISON OF COST PER DAY REPORTED AND VERIFIED

| | Cost per Day Reported | | Cost | Cost per Day | | |
|---------------------------------|--------------------------|-------|----------|--------------|------------|---------|
| COUNTY | | | Verified | | Difference | |
| Pulaski | \$ | 94.24 | \$ | 63.76 | \$ | (30.48) |
| Columbia* | \$ | 42.39 | \$ | 57.20 | \$ | 14.81 |
| Crawford | \$ | 45.29 | \$ | 45.11 | \$ | (0.18) |
| Faulkner | \$ | 30.00 | \$ | 39.34 | \$ | 9.34 |
| Franklin | \$ | 40.04 | \$ | 46.76 | \$ | 6.72 |
| Greene | \$ | 30.66 | \$ | 35.02 | \$ | 4.36 |
| Howard | \$ | 49.02 | \$ | 48.88 | \$ | (0.14) |
| Independence | \$ | 35.21 | \$ | 37.75 | \$ | 2.54 |
| Lonoke | \$ | 28.37 | \$ | 25.32 | \$ | (3.05) |
| Miller* | \$ | 45.19 | \$ | 57.81 | \$ | 12.62 |
| Nevada** | \$ | 55.31 | \$ | 91.01 | \$ | 35.70 |
| Poinsett | \$ | 27.06 | \$ | 53.85 | \$ | 26.79 |
| Saline | \$ | 44.63 | \$ | 35.72 | \$ | (8.91) |
| Washington | \$ | 66.98 | \$ | 63.98 | \$ | (3.00) |
| Woodruff | \$ | 51.59 | \$ | 37.82 | \$ | (13.77) |
| | | | | | | |
| average | \$ | 45.73 | \$ | 49.29 | \$ | 3.56 |
| average without high and low | \$ | 43.44 | \$ | 47.92 | \$ | 4.49 |

* Total Inmate days and state inmate days could not be verified

** Total inmate days could not be verified

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

in addition, Miller also used the same number for total inmate days and for state inmate days.

** Could not verify total inmate days, daily cost was calculated using days reported by the county, which was total beds (10) multiplied by days in the year (365).