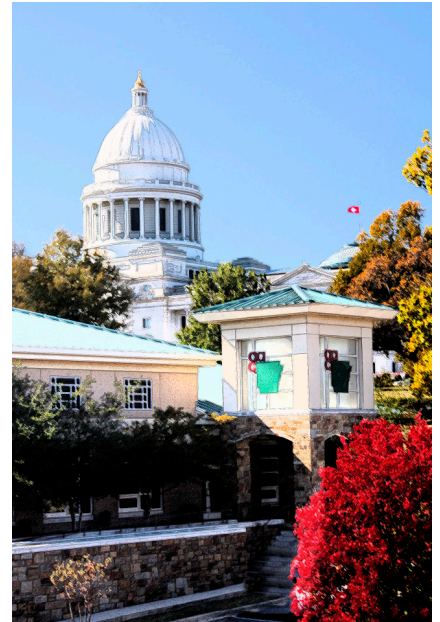


# ASSOCIATION *of* ARKANSAS COUNTIES



## Local Government Inmate Cost Report



ASSOCIATION OF ARKANSAS COUNTIES



2011

## Executive Summary

### **Association of Arkansas Counties Inmate Cost Report for 2010**

#### **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.

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, 2010 through December 31, 2010 – 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 eight (8) counties from which to secure data:

<u>COUNTY</u>	<u>CLASS</u>	<u>CONGRESSIONAL DISTRICT</u>
Nevada County	1	4
Arkansas County	2	1
Columbia County	3	4
Boone County	4	3
Lonoke County	5	1
Craighead County	6	1
Saline County	6	2
Benton County	7	3

We believe that this cost report, comprised of information from these eight (8) counties, is a fair representation sample of all counties housing and caring for state inmates.

#### **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 nine (9) 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 – 2010**  
**State Inmate Cost Per Day**

<u>County/Beds</u>	<u>Class</u>	<u>District</u>	<u>Cost Per Day</u>
Nevada County (16)	1	4	\$80.74 Page 6
Arkansas County (136)	2	1	\$52.20 Page 7-9
Columbia County (93)	3	4	\$84.41 Page 10
Boone County (103)	4	3	\$32.96 Page 11
Lonoke County (72)	5	1	\$32.42 Page 12
Craighead County (443)	6	1	\$34.35 Page 13
Saline County (180)	6	2	\$26.00 Page 14-15
Benton County (644)	7	3	\$52.11 Page 16

The average “cost per day” of the eight (8) counties is \$49.40. Deleting the extremes – the low of \$26.00 and the high of \$84.41 reduces the average “cost per day” to \$47.46.

We believe this eight (8) county average is indicative of the state-wide average. The \$47.46 cost per day is very similar to the surveys of recent years that included many more counties.

## LOCAL GOVERNMENT INMATE COST REPORT CALENDAR YEAR 2010

### A. General Information

Jail Facility Name:	<u>Nevada County Jail</u>	Total State Inmate Days:	<u>272</u>
County:	<u>Nevada</u>	Total Inmate Days:	<u>3285</u>
Jail Facility Capacity (# Beds):	<u>16</u>	Percentage of State Inmate Days:	<u>8.28%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:	
Salaries & Benefits	207,624.41
Utilities	14,630.74
Food	29,281.82
Clothing	430.61
Insurance	1,250.00
Travel/Training	1,518.00
Capital Outlay	2,067.41
Other (attach list)	
b) Depreciation	
c) Overhead	
d) Treatment/Medical	13,760.42
e) Education/School	
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	270,563.41
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### C. Reimbursements

Act 309 Contracts	5,340.00	
State reimbursements for medical costs		
Total Reimbursements		5,340.00

<b>D. Total Expenditures less Reimbursements to be Allocated (B-C)</b>	<b>265,223.41</b>
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<b>E. Percentage of State Inmate Days (From A)</b>	<b>8.28%</b>
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<b>F. Total Allocated State Inmate Costs (D*E)</b>	<b>21,960.66</b>
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**G. Total State Inmate Days (From A)** 272

<b>H. State Inmate Cost Per Day (F/G)</b>	<b>\$80.74</b>
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**Source of Information:**

LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2010

A. General Information

Jail Facility Name: AR Co Adult Detention  
County: AR County  
Jail Facility Capacity (# Beds): 136

Total State Inmate Days: 1460  
Total Inmate Days: 29,200  
Percentage of State Inmate Days: 5%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits 985,662.73  
Utilities 40,852.25  
Food 142,575.63  
Clothing 11,386.49  
Insurance 15,871.52  
Travel/Training —  
Capital Outlay —  
Other (attach list) —

b) Depreciation 152,533.92

c) Overhead —

d) Treatment/Medical 67,623.27

e) Education/School —

f) Other Ancillary Costs (Please list each separately)

See attached list 157,678.52

Total Expenditures to be Allocated

1,574,184.33

C. Reimbursements

Act 309 Contracts 49,905  
State reimbursements for  
medical costs —  
Total Reimbursements

49,905 0.00

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

1,524,279.33  
5%

E. Percentage of State Inmate Days (From A)

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

76,213.97

G. Total State Inmate Days (From A)

1460

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

52.20

Source of Information:

*Sherry Cox*  
Ar Co Judge  
1-20-12



**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2010**

**A. General Information**

Columbia County			
Jail Facility Name:	Detention Center	Total State Inmate Days:	3086
County:	Columbia	Total Inmate Days:	26803
Jail Facility Capacity (# Beds):	93	Percentage of State Inmate Days:	11.51%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	743,229.93
Utilities	77,488.04
Food	106,526.00
Clothing	4,298.59
Insurance	17,404.57
Travel/Training	61,522.30
Capital Outlay	87,887.75
Other (attach list)	

b) Depreciation 190,956.00

c) Overhead 857,595.00

d) Treatment/Medical 31,077.33

e) Education/School 6.00

f) Other Ancillary Costs (Please list each separately)

Breathalyzer 252.60

Supplies/Maint/Prof Serv 84101.73

Total Expenditures to be Allocated 2,262,345.84

**C. Reimbursements**

Act 309 Contracts 0.00

State reimbursements for medical costs 0.00

Total Reimbursements 0.00

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

2,262,345.84

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

11.51%

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

260,478.28

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

3086

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

\$84.41

Source of Information:

Budget appro. journals for Jail & S.O. for 2010.

Inmate days - from Sheriff's deputy clerk

Depreciation amts from Col Co FATS

Report prepared by Treasurer Marion Barnard

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2010**

**A. General Information**

Jail Facility Name:	<u>Boone Co. Deten.</u>	Total State Inmate Days:	<u>2,883</u>
County:	<u>Boone</u>	Total Inmate Days:	<u>27,821</u>
Jail Facility Capacity (# Beds):	<u>103</u>	Percentage of State Inmate Days:	<u>10.90</u>

**B. Expenditures to be Allocated:**

**a) Direct Facility Expenditures:**

Salaries & Benefits	<u>656,559.65</u>
Utilities	<u>27,105.95</u>
Food	<u>62,539.23</u>
Clothing	<u>4,793.08</u>
Insurance	<u>9,723.60</u>
Travel/Training	<u>2,473.10</u>
Capital Outlay	<u>1153.00</u>
Other (attach list)	<u>63,679.10</u>

office supplies -  
small engine + tools  
Service Cont.  
Janitorial  
Pers. Care Supplies  
Postage

b) Depreciation	<u>56,106.50</u>
c) Overhead	<u>45,074.80</u>
d) Treatment/Medical	<u>46,695.65</u>
e) Education/School	<u>3,000.10</u>
f) Other Ancillary Costs (Please list each separately)	<u>N/A</u>
	<u>N/A</u>

Total Expenditures to be Allocated	<u>977,903.00</u>	0.00
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**C. Reimbursements**

Act 309 Contracts	<u>27,915</u>	
State reimbursements for medical costs	<u>27,915</u>	
Total Reimbursements	<u>27,915</u>	0.00

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

<u>949,988.00</u>	0.00
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**E. Percentage of State Inmate Days (From A)**

10.90

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

94998.80

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

2883

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

\$32.96

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2010**

**A. General Information**

Jail Facility Name:	Lonoke County Detention Center	Total State Inmate Days:	8435
County:	LONOKE	Total Inmate Days:	29,547
Jail Facility Capacity (# Beds):	72	Percentage of State Inmate Days:	28.55%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	495,300.52
Utilities	50,133.51
Food	130,560.31
Clothing	4,226.23
Insurance	13,218.25
Travel/Training	1,868.00
Capital Outlay	0.00
Other (attach list)	
Bedding	16,000.00
Sanitation	1,598.58
Bob Barker	23,299.04
Office Supplies/ Postage	17,119.34
Sheriff's Salary	73,696.85
Janitor/Clean	68,609.07
Clothing	4,226.23

b) Depreciation	0.00
c) Overhead	0.00
d) Treatment/Medical	60,390.37
e) Education/School	0.00
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	960,246.30
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**C. Reimbursements**

Act 309 Contracts/ NLR Housing	2,400.00
State reimbursements for medical costs	0.00
Total Reimbursements	2,400.00

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

	957,846.30
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**E. Percentage of State Inmate Days (From A)**

	28.55%
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**F. Total Allocated State Inmate Costs (D\*E)**

	273,443.45
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**G. Total State Inmate Days (From A)**

	8435
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**H. State Inmate Cost Per Day (F/G)**

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2010**

**A. General Information**

Jail Facility Name:	<u>Craighead County Jail</u>	Total State Inmate Days:	<u>7,501.62</u>
County:	<u>Craighead</u>	Total Inmate Days:	<u>114,652.01</u>
Jail Facility Capacity (# Beds):	<u>443</u>	Percentage of State Inmate Days:	<u>6.54%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>2,723,735.70</u>
Utilities	<u>213,000.00</u>
Food	<u>350,000.00</u>
Clothing	<u>5,400.00</u>
Insurance	<u>130,495.11</u>
Travel/Training	<u>10,000.00</u>
Capital Outlay	<u>30,000.00</u>
Other (attach list)	<u>173,572.20</u>

b) Depreciation 0.00

c) Overhead 27,600.00

d) Treatment/Medical 330,000.00

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

Hygiene Products 15,000.00

Copier Lease 5,000

<b>a) Other</b>
Printing
Uniforms (officers)
Postage
Special/Legal
Telephone
Waste Disposal
Janitorial
Building/Improvements
Misc.

Total Expenditures to be Allocated 4,013,803.01

**C. Reimbursements**

Act 309 Contracts 75,600.00

State reimbursements for  
medical costs 0.00

Total Reimbursements 75,600.00

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

3,938,203.01

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

6.54%

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

257,674.53

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

7501.62

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

\$34.35

Source of Information:

2010 Budget Expenditures

Jail Management Software

309 ADC Reimbursment Checks

Prepared by: Lt. Jeremy Sparks

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2010**

**A. General Information**

Jail Facility Name:	Saline Detention	Total State Inmate Days:	21823
County:	Saline County	Total Inmate Days:	76031
Jail Facility Capacity (# Beds):	180	Percentage of State Inmate Days:	28.70%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	1,333,396.00
Utilities	216,899.00
Food	192,765.00
Clothing	18,870.00
Insurance	26,400.00
Travel/Training	3,750.00
Capital Outlay	0.00
Other (attach list)	143,753.00

b) Depreciation 0.00

c) Overhead 0.00

d) Treatment/Medical 41,213.00

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)


Total Expenditures to be Allocated	1,977,046.00
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**C. Reimbursements**

Act 309 Contracts 0.00

State reimbursements for  
medical costs 0.00

Total Reimbursements	0.00
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**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

1,977,046.00

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

28.70%

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

567,466.89

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

21823

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

\$26.00

Source of Information:

January 12, 2012

## Local Government Inmate Cost Report

### Appendix

The following items are listed for Item A, Other Expenditures:

General Office Supplies, Small Equipment, Janitorial Supplies, Chemicals and cleaning, Inmate Personal Hygiene, Repair and Maintenance- Repair Parts, R&M- Service Contracts, R&M- Bldgs and Improvements, R&M- Machinery and Equipment, Rentals.

Item B) Depreciation, No depreciation figures have been applied according to our inventory authority.

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2010**

**A. General Information**

Jail Facility Name:	<u>Benton County Jail</u>	Total State Inmate Days:	<u>49,143</u>
County:	<u>Benton County Jail</u>	Total Inmate Days:	<u>193,082</u>
Jail Facility Capacity (# Beds):	<u>644</u>	Percentage of State Inmate Days:	<u>25.45%</u>

**B. Expenditures to be Allocated:**

**a) Direct Facility Expenditures:**

Salaries & Benefits	<u>5,290,286.00</u>
Utilities	<u>448,534.00</u>
Food	<u>535,013.00</u>
Clothing	<u>47,068.00</u>
Insurance	<u>2,122,852.65</u>
Travel/Training	<u>141,094.77</u>
Capital Outlay	<u>154,446.00</u>
Other (attach list)	<u>                    </u>

b) Depreciation 1,000,000.00

c) Overhead 0.00

d) Treatment/Medical 234,253.00

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

69,088.00

19,726.00

**Other Ancillary Cost**

TP  
Shampoo  
Deod.  
Sanitary Napkins  
Toothbrushes  
Toothpaste  
Razors  
Hair Clippers  
Soap  
I.D. Bracelets  
Paper/Writing  
Envelopes  
Pencils

Postage

**Total Expenditures to be Allocated** 10,062,361.42

**C. Reimbursements**

Act 309 Contracts	<u>N/A</u>	
State reimbursements for medical costs	<u>0.00</u>	
<b>Total Reimbursements</b>	<u>0</u>	<u>0.00</u>

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

10,062,361.42

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

25.45%

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

2,561,060.21

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

49143

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

\$52.11

Source of Information:

## **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 2010  
Guidelines/Instructions

## GENERAL INFORMATION

The Local Government Inmate Cost Report for 2010, 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 2010)**

- 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 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 2010

### A. General Information

Jail Facility Name:	_____	Total State Inmate Days:	_____
County:	_____	Total Inmate Days:	_____
Jail Facility Capacity (# Beds):	_____	Percentage of State Inmate Days:	#DIV/0!

**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) \_\_\_\_\_

<b>Total Expenditures to be Allocated</b>	<b>0.00</b>
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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)**

<b>E. Percentage of State Inmate Days (From A)</b>	<b>#DIV/0!</b>
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#### F. Total Allocated State Inmate Costs (D\*E)

<b>G. Total State Inmate Days (From A)</b>	<b>0</b>
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**H. State Inmate Cost Per Day (F/G)**

**Source of Information:**