

ASSOCIATION *of* ARKANSAS COUNTIES



Local Government Inmate Cost Report



ASSOCIATION OF ARKANSAS COUNTIES

JUNE 30, 2012



Executive Summary

Association of Arkansas Counties Inmate Cost Report for 2011

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, 2011 through December 31, 2011 – 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>
Cleveland County	1	4
Woodruff County	1	1
Lee County	2	1
Marion County	2	3
Perry County	2	2
Carroll County	3	3
Clark County	3	4
Poinsett County	3	1
Greene County	4	1
Hot Spring County	4	4
Crawford County	5	3
Crittenden County	5	1
Faulkner County	6	2
Jefferson County	6	4
Pulaski County	7	2

We believe that this cost report, comprised of information from these fifteen (15) 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 eleven (11) years later.

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

Per Diem History

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

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

Inmate Cost Report – 2011
State Inmate Cost Per Day

<u>County/Beds</u>	<u>Class</u>	<u>District</u>	<u>Cost Per Day</u>
Cleveland County (10)	1	4	\$ 238.97 Page 6
Woodruff County (24)	1	1	\$ 83.78 Page 7
Lee County (1632*)	2	1	\$ 31.80 Page 8
Marion County (19)	2	3	\$ 98.27 Page 9
Perry County (28)	2	2	\$ 27.01 Page 10
Carroll County (96)	3	3	\$ 47.88 Page 11-12
Clark County (50)	3	4	\$ 52.92 Page 13-14
Poinsett County (136)	3	1	\$ 21.51 Page 15
Greene County (110)	4	1	\$ 32.31 Page 16
Hot Spring County (50)	4	4	\$ 43.96 Page 17
Crawford County (88)	5	3	\$ 56.84 Page 18
Crittenden County (359)	5	1	\$ 38.53 Page 19
Faulkner County (336)	6	2	\$ 87.92 Page 20-21
Jefferson County (315)	6	4	\$ 24.03 Page 22
Pulaski County (1130)	7	2	\$ 73.50 Page 23-33

*Lee County houses prisoners in the Arkansas Department of Corrections – East AR Correctional Unit

The average “cost per day” of the fifteen (15) counties is \$63.95. Deleting the extremes – the low of \$21.51 and the high of \$238.97 reduces the average “cost per day” to \$53.75.

We believe this fifteen (15) county average is indicative of the state-wide average. The \$53.75 cost per day is slightly higher than the surveys of recent years that included other counties.

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2011**

A. General Information

Jail Facility Name:	Cleve Co Detention	Total State Inmate Days:	485
County:	Cleveland	Total Inmate Days:	1093
Jail Facility Capacity (# Beds):	10	Percentage of State Inmate Days:	44.37%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	217,681.36
Utilities	15,591.20
Food	9,489.55
Clothing	
Insurance	
Travel/Training	
Capital Outlay	11,279.54
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical

336.38

e) Education/School

f) Other Ancillary Costs (Please list each separately)

supplies	1,489.47
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equipment parts	5330.75
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repairs and maint.	7,664.10
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Total Expenditures to be Allocated	261,198.25
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C. Reimbursements

Act 309 Contracts	N/A
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State reimbursements for medical costs	N/A
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Total Reimbursements	0 0.00
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D. Total Expenditures less Reimbursements to be Allocated (B-C)

261,198.25

E. Percentage of State Inmate Days (From A)

44.37%

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

115,902.24

G. Total State Inmate Days (From A)

485

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

\$238.97

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT

A. General Information

Jail Facility Name:	<u>Woodruff County SO</u>	Total State Inmate Days:	<u>365</u>
County:	<u>Woodruff</u>	Total Inmate Days:	<u>4,150</u>
Jail Facility Capacity (# Beds):	<u>24</u>	Percentage of State Inmate Days:	<u>8.80%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>216,073.17</u>
Utilities	<u>19,723.94</u>
Food	<u>20,333.29</u>
Clothing	<u>4,292.09</u>
Insurance	<u>69,529.75</u>
Travel/Training	<u>2,655.00</u>
Capital Outlay	<u>9,022.31</u>
Other (attach list)	<u>0.00</u>

b) Depreciation 0.00

c) Overhead 1,899.84

d) Treatment/Medical 1,171.26

e) Education/School 2,996.26

f) Other Ancillary Costs (Please list each separately)

0.00

0.00

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

Total Expenditures to be Allocated 347,696.91

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)

347,696.91

E. Percentage of State Inmate Days (From A)

8.80%

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

30,580.57

G. Total State Inmate Days (From A)

365

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

\$83.78

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2011**

A. General Information

Jail Facility Name:	East AR Corr. Unit*	Total State Inmate Days:	3,780
County:	Lee	Total Inmate Days:	8,832
Jail Facility Capacity (# Beds):	1632*	Percentage of State Inmate Days:	42.80%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	0.00
Utilities	0.00
Food	0.00
Clothing	0.00
Insurance	0.00
Travel/Training	0.00
Capital Outlay	0.00
Other (attach list)	0.00

b) Depreciation 0.00

c) Overhead 0.00

d) Treatment/Medical 0.00

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

0.00

0.00

Total Expenditures to be Allocated 0.00

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)**

0.00

E. Percentage of State Inmate Days (From A)

42.80%

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

0.00

G. Total State Inmate Days (From A)

3780

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

*\$31.80

* Lee County has a jail operating agreement with the Arkansas Department of Corrections and uses the East Arkansas Regional Unit as its jail. The state charges \$31.80 per day per prisoner and covers all costs. For inmates still under the custody of the Sheriff the state reimburses \$28.00 per day.

LOCAL GOVERNMENT INMATE COST REPORT CALENDAR YEAR 2011

A. General Information

Jail Facility Name:	<u>Marion County S.O.</u>	Total State Inmate Days:	<u>1068</u>
County:	<u>Marion</u>	Total Inmate Days:	<u>4337</u>
Jail Facility Capacity (# Beds):	<u>19</u>	Percentage of State Inmate Days:	<u>24.63%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	359,872.23
Utilities	\$ 12,103.92
Food	\$ 22,978.58
Clothing	\$ 577.68
Insurance	21,484.23
Travel/Training	0.00
Capital Outlay	2,953.08
Other (attach list)	

b) Depreciation	0.00
c) Overhead	\$ 2,953.08
d) Treatment/Medical	\$ 3,259.97
e) Education/School	0.00
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	426,182.77
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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)**

426,182.77

E. Percentage of State Inmate Days (From A)

24.63%

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

104,948.86

G. Total State Inmate Days (From A)

1068

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

\$98.27

Source of Information:

ADC, SOMS, MC Treasurer's office

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2011**

A. General Information

Jail Facility Name:	Perry County Detention Center	Total State Inmate Days:	2459
County:	Perry	Total Inmate Days:	17196
Jail Facility Capacity (# Beds):	28	Percentage of State Inmate Days:	14.30%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:	
Salaries & Benefits	299,497.56
Utilities	23,615.38
Food	123,604.57
Clothing	33.40
Insurance	2,035.49
Travel/Training	0.00
Capital Outlay	12,585.64
Other (attach list)	
b) Depreciation	
c) Overhead	
d) Treatment/Medical	3,039.00
e) Education/School	
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	464,411.04
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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)**

464,411.04

E. Percentage of State Inmate Days (From A)

14.30%

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

66,410.02

G. Total State Inmate Days (From A)

2459

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

\$27.01

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2011**

A. General Information

Jail Facility Name:	Carroll Co. Det. Center	Total State Inmate Days:	7,890
County:	Carroll	Total Inmate Days:	29,503
Jail Facility Capacity (# Beds):	96	Percentage of State Inmate Days:	26.74%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	970,746.17
Utilities	70,445.31
Food	71,747.76
Clothing	6,575.21
Insurance	24,230.60
Travel/Training	6,732.93
Capital Outlay	11,501.40
Other (attach list)	0.00

b) Depreciation 0.00

c) Overhead 0.00

d) Treatment/Medical 85,369.34

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

See attached 194,650.15

0.00

Total Expenditures to be Allocated

1,441,998.87

C. Reimbursements

Act 309 Contracts 29,265.00

State reimbursements for
medical costs 0.00

Total Reimbursements 29,265.00

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

1,412,733.87

E. Percentage of State Inmate Days (From A)

26.74%

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

377,808.03

G. Total State Inmate Days (From A)

7890

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

\$47.88

Source of Information:

Pam Webb, Administrative Assistant
Carroll County Sheriffs Office
Arkansas Department of Corrections state inmate waiting list
Budget Section

OTHER EXPENDITURES

Printing & Supplies	5,536.43
General Office Supplies	4,645.96
Small Equipment	1,384.08
Janitorial Supplies	11,976.07
Chemicals & Cleaning	12,042.06
Fuel, Oil, and Lubricants	12,435.17
Tires	2,241.81
Building Materials & Supplies	4,375.96
Plumbing & Electrical	5,915.95
Repair Parts	2,064.87
Service Contracts	8,421.94
Telephone	13,923.48
Postage	3,114.31
Advertising	2,404.40
Building Improvements	2,579.91
Machinery & Equipment	86,289.23
Judgments	500.00
Miscellaneous	2,916.77
Other Professional Services	<u>11,881.75</u>
	194,650.15

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2011**

A. General Information

Jail Facility Name:	Clark County Detention	Total State Inmate Days:	2,576
County:	Clark	Total Inmate Days:	12,878
Jail Facility Capacity (# Beds):	50	Percentage of State Inmate Days:	20.00%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	305,324.67
Utilities	59,693.05
Food	109,919.02
Clothing	0.00
Insurance	5,967.00
Travel/Training	0.00
Capital Outlay	0.00
Other (attach list)	94,672.64

b) Depreciation 0.00

c) Overhead 0.00

d) Treatment/Medical 105,984.08

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

0.00

0.00

Total Expenditures to be Allocated

681,560.46

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)**

681,560.46

E. Percentage of State Inmate Days (From A)

20.00%

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

136,333.26

G. Total State Inmate Days (From A)

2576

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

\$52.92

Source of Information:

OTHER EXPENDITURES

Medicine/Drugs	\$15,020.31
Misc. Law Enforcement	\$63,182.44 (Includes housing outside of Clark County)
Janitorial/Chemicals/Cleaning	\$5,079.63
Other Sundry Supply	\$3,061.97
Plumbing & Electrical	\$4,402.71
Repair Parts	\$1,052.87
Misc. Labor	<u>\$2,872.71</u>
	\$94,672.64

LOCAL GOVERNMENT INMATE COST REPORT**A. General Information**

Jail Facility Name:	<u>Poinsett Co. Det.</u>	Total State Inmate Days:	<u>8567</u>
County:	<u>Poinsett</u>	Total Inmate Days:	<u>1529</u>
Jail Facility Capacity (# Beds):	<u>136</u>	Percentage of State Inmate Days:	<u> </u>

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

Salaries & Benefits	<u>660,435.00</u>
Utilities	<u>130,746.00</u>
Food	<u>80,630.00</u>
Clothing	<u>1,757.00</u>
Insurance	<u>17,900.00</u>
Travel/Training	<u>-0-</u>
Capital Outlay	<u>-0-</u>
Other (attach list)	<u>-0-</u>

b) Depreciation	<u>180,200.00</u>
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c) Overhead	<u>130,556.00</u>
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d) Treatment/Medical	<u>30,363.00</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>

Total Expenditures to be Allocated	<u>1,070,587</u>	<u>0.00</u>
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C. Reimbursements

Act 309 Contracts	<u>42,706.00</u>
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State reimbursements for medical costs	<u>-0-</u>
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Total Reimbursements	<u>47,116</u>	<u>0.00</u>
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D. Total Expenditures less Reimbursements to be Allocated (B-C)

<u>1,023,471</u>	<u>0.00</u>
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E. Percentage of State Inmate Days (From A)

<u>18%</u>

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

<u>184,225</u>

G. Total State Inmate Days (From A)

<u>8567</u>	<u>0</u>
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H. State Inmate Cost Per Day (F/G)

<u>21.51</u>

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2011**

A. General Information

Jail Facility Name:	<u>Greene Co. Jail</u>	Total State Inmate Days:	<u>10,220</u>
County:	<u>Greene</u>	Total Inmate Days:	<u>49,357</u>
Jail Facility Capacity (# Beds):	<u>110</u>	Percentage of State Inmate Days:	<u>20.71%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>979,198.45</u>	Jail Staff, Sheriff, Secretary
Utilities	<u>97,943.24</u>	
Food	<u>168,323.75</u>	
Clothing	<u>6,622.50</u>	
Insurance	<u>20,984.00</u>	
Travel/Training	<u>7,094.07</u>	
Capital Outlay		
Other (attach list)	<u>88,328.40</u>	Bedding \$9,630.32; Repairs \$78,698.08

b) Depreciation 100,000.00

c) Overhead 61,005.23

d) Treatment/Medical 72,848.72

e) Education/School _____

f) Other Ancillary Costs (Please list each separately)

legal expense 14,106.84

Total Expenditures to be Allocated 1,616,455.20

C. Reimbursements

Act 309 Contracts	<u>21,900.00</u>	
State reimbursements for medical costs	<u>N/A</u>	
Total Reimbursements	<u>21,900</u>	<u>21,900.00</u>

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

1,594,555.20

E. Percentage of State Inmate Days (From A)

20.71%

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

330,173.11

G. Total State Inmate Days (From A)

10220

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

\$32.31

Source of Information:

A. General information	
Jail Facility name:	<u>Hot Spring County Detention Center</u> Total State Inmate Days: <u>4,998.00</u>
County:	<u>Hot Spring County</u> Total Inmate Days: <u>16,200.00</u>
Jail Facility Capacity (# Beds)	<u>50</u> Percentage of State Inmate Days: <u>30.85</u>
B. Expenditures to be allocated:	
A) Direct Facility Expenditures:	
Salaries & Benefits	<u>318,799.51</u>
Utilities	<u>32,735.09</u>
Food	<u>76,151.78</u>
Clothing	<u>1,171.04</u>
Insurance	<u>6,623.00</u>
Travel/Training	<u>999.28</u>
Capital Outlay	<u>0.00</u>
Other (attach list)	<u>785.16</u>
B) Depreciation	<u>316,469.12</u>
C) Overhead	<u>34,788.42</u>
D) Treatment/Medical	<u>73,062.71</u>
E) Education/School	<u>0.00</u>
F) Other Ancillary Costs (Please list each separately)	
<u>3990.92</u>	
Total Expenditures to be Allocated	<u>865,576.77</u>
C. Reimbursements	
Act 309 Contracts	<u>13,470.00</u>
State Reimbursements for medical costs	<u>0.00</u>
Total Reimbursements	<u>153,392.00</u>
D. Total Expenditures less Reimbursements	
To be allocated (B-C)	<u>712,184.77</u>
E. Percentage of State Inmate Days (from A)	<u>30.85</u>
F. Total Allocated State Inmate Costs	<u>219,709.00</u>
G. Total State Inmate Days (From A)	<u>4,998.00</u>
H. State Inmate Cost Per Day (F/G)	<u>43.96</u>

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LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2011

A. General Information

Jail Facility Name:	Crawford County Jail	Total State Inmate Days:	19,995
County:	Crawford	Total Inmate Days:	26,533
Jail Facility Capacity (# Beds):	88	Percentage of State Inmate Days:	75.36%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:	
Salaries & Benefits	848,331.82
Utilities	70,513.29
Food	98,942.70
Clothing	9,897.61
Insurance	
Travel/Training	1,528.93
Capital Outlay	81,473.98
Other (attach list)	
b) Depreciation	
c) Overhead	272,122.79
d) Treatment/Medical	98,960.16
e) Education/School	445.00
f) Other Ancillary Costs (Please list each separately)	
Special Projects	26,039.28

Total Expenditures to be Allocated	1,508,255.56
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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)

1,508,255.56

E. Percentage of State Inmate Days (From A)

75.36%

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

1,136,606.11

G. Total State Inmate Days (From A)

19995

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

\$56.84

Source of Information: Jeff Marvin, Crawford County Jail Administrator
Teresa Armer, Crawford County Clerk

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2011**

A. General Information

Jail Facility Name:	<u>Critt. Co. Detention</u>	Total State Inmate Days:	<u>24,818</u>
County:	<u>Crittenden</u>	Total Inmate Days:	<u>107,354</u>
Jail Facility Capacity (# Beds):	<u>359</u>	Percentage of State Inmate Days:	<u>23.12%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>3,043,678.00</u>
Utilities	<u>175,696.00</u>
Food	<u>360,784.00</u>
Clothing	<u>16,834.00</u>
Insurance	<u>51,234.00</u>
Travel/Training	<u>13,258.00</u>
Capital Outlay	<u>63,748.00</u>
Other (attach list)	<u>110,883.00</u>

b) Depreciation

c) Overhead

d) Treatment/Medical	<u>295,897.00</u>
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e) Education/School	<u>4,155.00</u>
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f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated	<u>4,136,167.00</u>
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C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs

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

4,136,167.00

E. Percentage of State Inmate Days (From A)

23.12%

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

956,195.32

G. Total State Inmate Days (From A)

24818

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

\$38.53

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT

A. General Information

Jail Facility Name:	Faulkner Co. Detention	Total State Inmate Days:	8204
County:	Faulkner	Total Inmate Days:	97249
Jail Facility Capacity (# Beds):	366	Percentage of State Inmate Days:	8.44%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	4,240,515.48
Utilities	2,263,476.15
Food	270,075.04
Clothing	6,925.97
Insurance	40,740.00
Travel/Training	3,205.14
Capital Outlay	1,194.03
Other (attach list)	

b) Depreciation	282,851.50
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c) Overhead	3,484,922.67
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d) Treatment/Medical	85,549.92
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e) Education/School	
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f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	8,679,455.89
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C. Reimbursements

Act 309 Contracts	109,155.00
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State reimbursements for medical costs	19,880.52
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Total Reimbursements	129,035.52
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D. Total Expenditures less Reimbursements to be Allocated (B-C)

	8,550,420.37
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E. Percentage of State Inmate Days (From A)

	8.44%
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F. Total Allocated State Inmate Costs (D*E)

	721,320.00
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G. Total State Inmate Days (From A)

	8204
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H. State Inmate Cost Per Day (F/G)

	\$87.92
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Source of Information:

Other

Bldg. maint	\$92,923.74
Prisoner housing & sup.	\$111,826.28
Office sup. & computer	\$58,484.64
Telephone	\$19,616.83
Total	\$282,851.49

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2011**

A. General Information

Jail Facility Name:	Dub Brassell Detention	Total State Inmate Days:	19,340
County:	Jefferson	Total Inmate Days:	109,500
Jail Facility Capacity (# Beds):	315	Percentage of State Inmate Days:	17.66%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	2,089,088.57
Utilities	181,247.37
Food	325,808.67
Clothing	27,434.15
Insurance	0.00
Travel/Training	0.00
Capital Outlay	0.00
Other (attach list)	0.00
b) Depreciation	0.00
c) Overhead	0.00
d) Treatment/Medical	7,184.00
e) Education/School	0.00
f) Other Ancillary Costs (Please list each separately)	0.00

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

	0.00
	0.00

Total Expenditures to be Allocated 2,630,762.76

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)

2,630,762.76

E. Percentage of State Inmate Days (From A)

17.66%

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

464,647.96

G. Total State Inmate Days (From A)

19340

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

\$24.03

Source of Information:

Major Tyra Tyler - Jefferson County Sheriff's Office

LOCAL GOVERNMENT INMATE COST REPORT

A. General Information

Jail Facility Name:	Pulaski County	Total State Inmate Days:	56,608
County:	Reg. Det. Facility	Total Inmate Days:	322,205
Jail Facility Capacity (# Beds):	Pulaski	Percentage of State Inmate Days:	#DIV/0! 18%
	1130		

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	
Utilities	
Food	
Clothing	
Insurance	
Travel/Training	
Capital Outlay	192,119.00
Other (attach list)	22,281,901.00

b) Depreciation	451,979.00
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c) Overhead	
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d) Treatment/Medical	
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e) Education/School	95,661.00
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f) Other Ancillary Costs (Please list each separately)	
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(salaries for 1 Sgt. 1 Dpy 1 Sec.
these totals were deducted from salaries above

Sheriff's Salary	91,593.00
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Total Expenditures to be Allocated	23,113,253.00	0.00
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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)	23,113,253.00	0.00
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E. Percentage of State Inmate Days (From A)

18%	#DIV/0!
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F. Total Allocated State Inmate Costs (D*E)

4,160,385.00	#DIV/0!
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G. Total State Inmate Days (From A)

56,608	0
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H. State Inmate Cost Per Day (F/G)

73.50	#DIV/0!
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Source of Information:

2/2/2012

Final Budget Medical

PULASKI COUNTY
STATEMENT OF OPERATIONS
DECEMBER 2011

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FUND 001 : COUNTY GENERAL DEPARTMENT 2401 : DETENTION MEDICAL		CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING
ACCOUNT NUMBER	ACCOUNT NAME						
001.000.240100.01.000000	SALARIES FULL-TIME	1,085,476.00	85,477.55	1,070,270.72	0.00	15,205.28	1.40
001.000.240100.02.000000	SALARIES PART-TIME	122,000.00	8,991.36	85,156.88	0.00	36,843.12	30.20
001.000.240100.05.000000	OVERTIME	57,344.00	5,372.23	24,110.03	0.00	33,233.97	57.96
001.000.240100.06.000000	SOCIAL SECURITY	116,378.00	10,529.60	92,727.42	0.00	23,650.58	20.32
001.000.240100.07.000000	RETIREMENT	196,904.00	18,581.92	154,304.26	0.00	42,599.74	21.63
001.000.240100.08.000000	ONE TIME PAY DISBURSEMENT	38,087.00	38,087.53	38,087.53	0.00	-0.53	0.00
001.000.240100.09.000000	HEALTH & LIFE INSURANCE	157,402.00	11,498.75	130,962.25	0.00	26,439.75	16.80
001.000.240100.10.000000	WORKERS' COMPENSATION	27,327.00	0.00	0.00	0.00	27,327.00	100.00
001.000.240100.11.000000	UNEMPLOYMENT INSURANCE	15,182.00	15,000.00	15,000.00	0.00	182.00	1.20
001.000.240100.13.000000	SHIFT DIFFERENTIAL	30,000.00	2,098.15	23,370.03	0.00	6,629.97	22.10
001.000.240100.16.000000	PRINTING & SUPPLIES	1,000.00	0.00	890.15	0.00	109.85	10.99
001.000.240100.17.000000	GENERAL OFFICE SUPPLIES	23,000.00	0.00	1,430.96	0.00	21,569.04	93.78
001.000.240100.18.000000	SMALL EQUIPMENT	14,000.00	0.00	576.62	0.00	13,423.38	95.88
001.000.240100.19.000000	OTHER SUNDRY	2,000.00	384.62	384.62	0.00	1,615.38	80.77
001.000.240100.22.000000	MEDICINE AND DRUGS	236,897.00	52,212.50	267,170.95	0.00	-30,273.95	-12.78
001.000.240100.23.000000	FOOD	1,029.00	0.00	0.00	0.00	1,029.00	100.00
001.000.240100.27.000000	OTHER SUNDRY	5,000.00	0.00	0.00	0.00	5,000.00	100.00
001.000.240100.47.000000	"MEDICAL, DENTAL AND HOSPITAL"	1,352,927.00	154,866.08	1,190,096.04	0.00	162,830.96	12.04
001.000.240100.48.000000	OTHER PROFESSIONAL SERVICE	7,442.00	727.22	7,380.48	0.00	61.52	0.83
001.000.240100.52.000000	TRAVEL	1,000.00	0.00	0.00	0.00	1,000.00	100.00
001.000.240100.53.000000	"COMMON CARRIER, MEALS & LODGI	3,121.00	0.00	0.00	0.00	3,121.00	100.00
001.000.240100.54.000000	OTHER SUNDRY	2,200.00	0.00	0.00	0.00	2,200.00	100.00
001.000.240100.55.000000	ADVERTISING AND PUBLICATIONS	1,000.00	0.00	0.00	0.00	1,000.00	100.00
001.000.240100.64.000000	WASTE DISPOSAL	5,000.00	561.22	5,692.28	0.00	-692.28	-13.85

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PULASKI COUNTY
STATEMENT OF OPERATIONS
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FUND 001 :COUNTY GENERAL DEPARTMENT 2401 :DETENTION MEDICAL		CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING
ACCOUNT NUMBER	ACCOUNT NAME						
001.000.240100.68.000000	MACHINERY AND EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00	100.00
001.000.240100.71.000000	OTHER	3,200.00	0.00	0.00	0.00	3,200.00	100.00
001.000.240100.73.000000	"DUES, MEMBERSHIPS, AND SUBSC	2,720.00	0.00	2,880.00	0.00	-160.00	-5.88
001.000.240100.79.000000	SEMINAR/CONF/WORKSHOP REGIS	1,040.00	0.00	0.00	0.00	1,040.00	100.00
001.000.240100.88.000000	COMPUTER SOFTWARE OR UPGRA	1,601.00	0.00	0.00	0.00	1,601.00	100.00
		3,515,277.00	404,388.73		0.00	404,785.78	11.52

Final Budget Detention

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PULASKI COUNTY
STATEMENT OF OPERATIONS
DECEMBER 2011

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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	10,416,727.00	820,262.81	10,388,298.01	0.00	27,428.99	0.26
001.000.240000.05.000000	OVERTIME	567,363.00	56,914.28	423,861.42	0.00	143,501.58	25.29
001.000.240000.06.000000	SOCIAL SECURITY	873,977.00	94,538.89	859,914.98	0.00	14,062.02	1.61
001.000.240000.07.000000	RETIREMENT	1,481,717.00	159,034.56	1,387,304.82	0.00	94,412.18	6.37
001.000.240000.08.000000	ONE TIME PAY DISBURSEMENT	382,716.00	378,346.67	378,346.67	0.00	4,369.33	1.14
001.000.240000.09.000000	HEALTH/LIFE INSURANCE	1,613,010.00	128,516.46	1,478,984.08	0.00	134,025.92	8.31
001.000.240000.10.000000	WORKERS' COMPENSATION	205,599.00	0.00	0.00	0.00	205,599.00	100.00
001.000.240000.11.000000	UNEMPLOYMENT INSURANCE	114,246.00	41,000.00	45,000.00	0.00	69,246.00	60.61
001.000.240000.16.000000	PRINTING	15,325.00	1,041.57	15,553.16	0.00	-228.16	-1.49
001.000.240000.17.000000	GENERAL OFFICE SUPPLIES	40,245.46	8,099.20	43,459.23	0.00	-3,213.77	-7.99
001.000.240000.18.000000	SMALL EQUIPMENT	79,408.00	6,413.03	54,345.02	0.00	25,062.98	31.56
001.000.240000.19.000000	OTHER SUNDRY	5,011.00	339.47	4,844.49	0.00	166.51	3.32
001.000.240000.20.000000	JANITORIAL SUPPLIES	49,648.00	13,015.66	59,065.92	0.00	-9,417.92	-18.97
001.000.240000.21.000000	CHEMICALS & CLEANING	36,993.00	1,465.16	9,773.31	0.00	27,219.69	73.58
001.000.240000.22.000000	MEDICINE & DRUGS	9,512.00	0.00	627.46	0.00	8,884.54	93.40
001.000.240000.23.000000	FOOD	1,181,025.00	169,408.58	1,154,283.23	0.00	26,741.77	2.26
001.000.240000.24.000000	CLOTHING & UNIFORMS	120,031.48	2,654.48	116,162.37	0.00	3,869.11	3.22
001.000.240000.25.000000	"FUEL, OIL & LUBRICANTS"	120,136.00	12,211.77	111,278.74	0.00	8,857.26	7.37
001.000.240000.26.000000	TIRES & TUBES	5,478.00	544.75	5,741.24	0.00	-263.24	-4.81
001.000.240000.27.000000	OTHER SUNDRY	7,000.00	0.00	6,825.07	0.00	174.93	2.50
001.000.240000.28.000000	BUILDING MATERIALS & SUPPLIES	11,000.00	106.24	6,733.96	0.00	4,266.04	38.78
001.000.240000.29.000000	PAINTS & METALS	14,000.00	346.63	6,551.76	0.00	7,448.24	53.20
001.000.240000.30.000000	PLUMBING & ELECTRICAL	86,654.78	2,856.18	85,794.64	0.00	860.14	0.99
001.000.240000.31.000000	REPAIR PARTS	18,697.00	1,940.82	15,925.15	0.00	2,771.85	14.83

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PULASKI COUNTY
STATEMENT OF OPERATIONS
DECEMBER 2011

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FUND 001 : COUNTY GENERAL DEPARTMENT 2400 : SHERIFF - DETENTION		CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING
ACCOUNT NUMBER	ACCOUNT NAME						
001.000.240000.32.000000	MOTOR REPAIRS	4,000.00	0.00	0.00	0.00	4,000.00	100.00
001.000.240000.33.000000	SERVICE CONTRACTS	121,705.00	18,124.49	82,238.64	40,000.00	-533.64	-0.44
001.000.240000.38.000000	SMALL TOOLS	4,065.57	0.00	3,277.39	0.00	788.18	19.39
001.000.240000.48.000000	OTHER PROFESSIONAL SERVICES	27,000.00	9,189.05	28,988.97	0.00	-1,988.97	-7.37
001.000.240000.49.000000	TELEPHONE	61,818.00	7,240.88	54,952.80	0.00	6,865.20	11.11
001.000.240000.50.000000	POSTAGE	3,000.00	0.00	2,920.23	0.00	79.77	2.66
001.000.240000.55.000000	ADVERTISING	8,500.00	0.00	412.00	0.00	8,088.00	95.15
001.000.240000.61.000000	ELECTRICITY	520,662.00	53,826.56	522,551.68	0.00	-1,889.68	-0.36
001.000.240000.62.000000	GAS (NATURAL)	226,085.00	39,994.36	198,447.57	0.00	27,637.43	12.22
001.000.240000.63.000000	WATER	220,000.00	44,573.30	263,778.06	0.00	-43,778.06	-19.90
001.000.240000.64.000000	WASTE DISPOSAL	21,000.00	3,865.27	20,145.54	0.00	854.46	4.07
001.000.240000.65.000000	BUILDINGS & IMPROVEMENTS/REPA	76,781.00	45,196.00	62,187.85	2,882.00	11,711.15	15.25
001.000.240000.66.000000	MACHINERY & EQUIPMENT REPAIRS	148,607.82	18,645.31	143,708.76	0.00	4,899.06	3.30
001.000.240000.68.000000	MACHINERY & EQUIPMENT RENTAL	43,000.00	3,652.38	39,984.90	0.00	3,015.10	7.01
001.000.240000.69.000000	POSTAGE MACHINE/PO BOX RENTA	1,108.00	182.76	1,096.56	0.00	11.44	1.03
001.000.240000.71.000000	SOFTWARE LICENSE/HARDWARE L	548,000.00	46,616.00	594,382.11	0.00	-46,382.11	-8.46
001.000.240000.73.000000	DUES/MEMBERSHIP/SUBSCRIPTION	6,700.00	5,014.11	11,846.32	0.00	-5,146.32	-76.81
001.000.240000.78.000000	MISC. LAW ENFORCEMENT	19,500.00	0.00	19,347.26	0.00	152.74	0.78
001.000.240000.80.000000	PAUPERS & WELFARE	10,000.00	2,474.02	11,051.12	0.00	-1,051.12	-10.51
001.000.240000.84.000000	JUDGEMENTS & DAMAGES	167,500.20	0.00	167,500.20	0.00	0.00	0.00
001.000.240000.87.000000	OTHER MISCELLANEOUS	52,100.00	8,521.72	52,865.76	0.00	-765.76	-1.47
001.000.240000.88.000000	COMPUTER SOFTWARE/SOFTWARE	3,795.00	2,209.00	5,936.94	0.00	-2,141.94	-56.44
001.000.240000.93.000000	MACHINERY & EQUIPMENT	1,018,063.00	55,382.36	127,655.83	917,121.75	-26,714.58	-2.62
001.000.240000.94.000000	VEHICLES	276,522.18	0.00	192,119.36	84,349.00	53.82	0.02

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PULASKI COUNTY
STATEMENT OF OPERATIONS
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FUND 001	:COUNTY GENERAL							
DEPARTMENT 2400	:SHERIFF - DETENTION							
ACCOUNT NUMBER	ACCOUNT NAME	CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING	
		21,045,032.49	2,263,764.58		1,044,352.75	733,609.16	3.49	

Report Parameters

Organization # : 1
Report Option : Account Range
Beginning Account # : 110.000.000000.00.000000
Ending Account # : 110.009.999999.00.000000
Beginning Date : 01/01/11
Ending Date : 12/31/11
Range Of Account Types : All
Detail Option : Detail

Include Year End Closing Entries : Y

Print/Extract Option : Print Only

Account # Type	Ref #	Account Name PO/Stock Bank Check #	Date Project	Description Grant Task	WO #	Debit	Credit	Balance
110.000.000000.00.000000		COMMUNICATION FACILITY EQUIP-ESCROW			Status A			
CR	0		10311	CR INTERFUND ENTRIES		126.40	0.00	126.40
CR	0		10711	CR INTERFUND ENTRIES		26589.46	0.00	26715.86
CR	0		11311	CR INTERFUND ENTRIES		14880.00	0.00	41595.86
CR	0		20111	CR INTERFUND ENTRIES		27561.39	0.00	69157.25
CR	0		30111	CR INTERFUND ENTRIES		130.81	0.00	69288.06
CR	0		30311	CR INTERFUND ENTRIES		27589.25	0.00	96877.31
CR	0		40111	CR INTERFUND ENTRIES		29865.31	0.00	126742.62
CR	0		50211	CR INTERFUND ENTRIES		153.63	0.00	126896.25
CR	0		50311	CR INTERFUND ENTRIES		31014.76	0.00	157911.01
CR	0		50911	CR INTERFUND ENTRIES		17590.00	0.00	175501.01
CR	0		60111	CR INTERFUND ENTRIES		28844.04	0.00	204345.05
CR	0		60611	CR INTERFUND ENTRIES		14300.00	0.00	218645.05

Page 1

CR	0		62711	CR	INTERFUND ENTRIES	25264.81	0.00	243909.86
CR	0		70111	CR	INTERFUND ENTRIES	176.39	0.00	244086.25
CR	0		72111	CR	INTERFUND ENTRIES	14300.00	0.00	258386.25
CR	0		72711	CR	INTERFUND ENTRIES	23141.94	0.00	281528.19
CR	0		80111	CR	INTERFUND ENTRIES	191.05	0.00	281719.24
CR	0		90111	CR	INTERFUND ENTRIES	185.32	0.00	281904.56
CR	0		91311	CR	INTERFUND ENTRIES	25476.50	0.00	307381.06
CR	0		91411	CR	INTERFUND ENTRIES	14300.00	0.00	321681.06
CR	0		100311	CR	INTERFUND ENTRIES	21079.87	0.00	342760.93
CR	0		100311	CR	INTERFUND ENTRIES	164.98	0.00	342925.91
CR	0		101811	CR	INTERFUND ENTRIES	28600.00	0.00	371525.91
CR	0		110111	CR	INTERFUND ENTRIES	28265.89	0.00	399791.80
CR	0		120111	CR	INTERFUND ENTRIES	184.56	0.00	399976.36
CR	0		120511	CR	INTERFUND ENTRIES	14300.00	0.00	414276.36
CR	0		120611	CR	INTERFUND ENTRIES	31096.79	0.00	445373.15
CR	0		120611	COMMUNICATIONS FACILITY FUND T		0.00	451979.00-	6605.85CR
JE	9676							

Account Total

445373.15

451979.00-

6605.85CR

110.000.750000.00.000000 UNEXPENDED FUND BALANCE Status A
GL 123111 123111 YEAREND

6605.85

0.00

6605.85

Account Total

6605.85

0.00

6605.85

110.000.801000.00.000000 INTEREST ON CHECKING Status A

CR	11076	10311	INTEREST	0.00	126.40-	126.40CR
CR	11194	20111	INTEREST	0.00	134.00-	260.40CR
CR	11349	30111	INTEREST	0.00	130.81-	391.21CR
CR	11509	40111	INTEREST	0.00	151.44-	542.65CR
CR	11632	50211	INTEREST	0.00	153.63-	696.28CR
CR	11785	60111	INTEREST	0.00	169.46-	865.74CR
CR	11930	70111	INTEREST	0.00	176.39-	1042.13CR
CR	12050	80111	INTEREST	0.00	191.05-	1233.18CR
CR	12192	90111	INTEREST	0.00	185.32-	1418.50CR
CR	12301	100311	INTEREST	0.00	164.98-	1583.48CR
CR	12438	110111	INTEREST	0.00	180.81-	1764.29CR
CR	12576	120111	INTEREST	0.00	184.56-	1948.85CR
GL	123111	123111	YEAREND	1948.85	0.00	0.00

REPORT: GLSUMMARY GENERATED: 26 OCT 10 17:52 RUN: MONDAY MAR262012 10:11 PAGE 4

Account #	Ref #	Account Name	Bank Check #	Date	Description	Debit	Credit	Balance
Type		PO/Stock		Project	Grant Task WO #			
Vendor/whse								

PULASKI COUNTY REGIONAL DETENTION FACILITY												
DAILY POPULATION 2011												
Day of Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
1	1015	1115	999	973	1020	1069	970	1065	1105	1050	1050	1121
2	1031	1088	973	956	1028	1057	959	1060	1075	1075	1043	1111
3	1042	1087	979	971	1016	1034	988	1042	1073	1092	1057	1102
4	1031	1069	954	978	1003	986	989	1032	1072	1072	1041	1126
5	1018	1027	943	952	1013	994	1001	1048	1078	1054	1053	1024
6	1023	1039	962	942	1016	1012	981	1047	1103	1073	1067	1093
7	1031	1045	991	957	1011	1031	1002	1053	1104	1018	1074	1095
8	1046	1032	994	939	1018	989	996	1067	1120	1000	1091	1068
9	1066	1022	983	952	1034	996	1015	1053	1086	990	1100	1066
10	1067	1020	980	973	1018	1013	1022	1052	1108	1002	1118	1065
11	1080	1024	977	1004	1002	1017	1049	1058	1115	994	1095	1067
12	1057	1002	966	997	1009	1031	1027	1041	1130	1060	1077	1064
13	1068	1011	969	994	988	1066	1026	1028	1120	1075	1104	1023
14	1068	1031	997	982	990	1058	1037	1046	1104	1055	1123	985
15	1039	1025	997	987	1002	1047	1012	1059	1142	1046	1134	999
16	1042	1010	973	1003	1024	1025	1011	1048	1105	1061	1106	1009
17	1046	1004	980	1017	1018	1008	1020	1053	1061	1085	1112	1006
18	1058	998	948	1044	999	990	1026	1061	1071	1077	1106	1017
19	1054	983	994	1040	1001	1007	1023	1051	1096	1066	1083	1013
20	1063	1010	960	1011	1018	1024	1024	1044	1081	1052	1100	1035
21	1033	1012	973	1011	1002	1017	1019	1054	1086	1051	1114	1021
22	1035	1044	963	1011	1015	1010	1010	1065	1067	1064	1088	1004
23	1064	1021	976	992	1053	1047	1021	1076	1073	1069	1035	963
24	1074	1023	984	1010	1049	993	1050	1068	1071	1097	1027	982
25	1073	1005	977	1047	1047	985	1071	1075	1085	1062	1038	993
26	1105	973	963	1045	1077	1021	1070	1082	1104	1044	1049	1002
27	1112	986	973	1021	1041	1032	1055	1102	1076	1074	1081	1013
28	1108	1003	990	1033	1035	1026	1060	1109	1086	1061	1088	1024
29	1102		986	1023	1069	999	1054	1118	1081	1054	1100	1024
30	1100		977	1010	1072	972	1024	1145	1078	1053	1111	999
31	1120		992		1125		1048	1108		1071		1014
Total Daily Pop.	32871	28709	30273	29875	31813	30556	31660	33010	32756	32697	32465	32128
Avg. Daily Pop.	1060	1025	977	996	1026	1018	1021	1065	1092	1055	1082	1036
Avg. Daily State	178	163	145	151	176	113	75	92	86	72	73	83
Total Booked	1656	1406	1764	1678	1839	1937	2057	2107	2010	1985	1826	1771
Total for Year	1656	3062	4826	6504	8343	10280	12337	14444	16454	18439	20265	22036
Days Closed:	31	28	31	30	22	0	0	0	0	0	0	0
Yearly Avg. Pop.	1038											
Yearly Avg. State	117											
Days Closed Yr.	142											

PAYMENTS RECEIVED FROM ADC FOR 2011

Billing Date	Month	Number of Inmates	PCRDF Days	ADC Days	PCRDF Amount	ADC Amt. Paid	Difference	Days Lost
2/14/2011	January	78	5,828	5,620	163,184.00	157,360.00	5,824.00	208
3/14/2011	February	120	7,947	6,980	222,516.00	195,440.00	27,076.00	967
4/12/2011	March	137	9,920	8,175	277,760.00	228,900.00	48,860.00	1,745
5/11/2011	April	46	2,514	2,056	70,392.00	57,568.00	12,824.00	458
6/14/2011	May	101	6,768	6,077	189,504.00	170,156.00	19,348.00	691
7/12/2011	June	101	7,785	7,118	217,980.00	199,304.00	18,676.00	667
8/15/2011	July	59	2,940	2,725	82,320.00	76,300.00	6,020.00	215
9/13/2011	August	47	2,128	1,704	59,584.00	47,712.00	11,872.00	424
10/12/2011	September	102	4,094	3,827	114,632.00	107,156.00	7,476.00	267
11/14/2011	October	48	1,213	1,166	33,964.00	32,648.00	1,316.00	47
12/12/2011	November	48	1,291	1,180	36,148.00	33,040.00	3,108.00	111
1/17/2012	December	99	3,176.00	3,308	92,624.00	88,928.00	3,696.00	132

TOTAL		986	55,604		1,560,608.00		166,096.00	5932
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PAYMENTS RECEIVED FOR 2011:

Date	Ck. Amt.
4/11/2011	157,360.00 This is for January.
5/5/2011	195,440.00 This is for February.
5/23/2011	228,900.00 This is for March.
6/16/2011	57,568.00 This is for April.
7/21/2011	170,980.00 This is for May.
8/15/2011	199,304.00 This is for June.
9/15/2011	76,300.00 This is for July.
10/17/2011	47,712.00 This is for August.
11/15/2011	107,156.00 This is for September.
12/12/2011	32,648.00 This is for October.
1/17/2012	33,040.00 This is for November.
3/27/2012	88,928.00 This is for December. (Check was for 118,636.00 - Dec 2011 and Jan 2012)

Total	1,395,336.00
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ARKANSAS DEPARTMENT OF COMMUNITY CORRECTION
2011

Billing Date	Month	Number of Inmates	PCRDF Days	DCC Days	PCRDF Amount	DCC Amt. Paid	Difference	Days Lost
2/14/2011	January	17	831	348	23,268.00	9,744.00	13,524.00	483
4/11/2011	February	12	495	145	13,860.00	4,060.00	9,800.00	350
5/25/2011	* February	3	99	99	2,772.00	2,772.00	0.00	0
4/11/2011	March	16	495	315	13,860.00	8,820.00	5,040.00	180
5/10/2011	April	5	293	184	8,204.00	5,152.00	3,052.00	109
6/21/2011	May	7	281	262	7,868.00	7,560.00	308.00	11
7/11/2011	June	17	672	348	18,816.00	9,744.00	9,072.00	324
8/11/2011	July	4	83		2,324.00			
9/14/2011	August	6	94		2,632.00			
10/13/2011	September	16	190	190	5,320.00	5,320.00	0	0
11/14/2011	October	11	145	145	4,060.00	4,060.00	0	0
12/12/2011	November	6	159	109	4,452.00	3,052.00	1,400.00	50
1/17/2012	December	17	343	258	9,604.00	7,224.00	2,380.00	85
Total		137	4,180	2403	117,040.00	67,508.00	44,576.00	1,592

* February I received these extra invoices on May 25, 2011 for inmates they didn't pay for in February.

Payments received for 2011:

5/23/2011	9,744.00	This is for January.
5/16/2011	4,060.00	This is for February.
5/16/2011	8,820.00	This is for March.
5/16/2011	224.00	This was for two invoices from May 2010. One check \$13,104.00 for all.
8/15/2011	2,772.00	This is for other part of February that was left off.
8/15/2011	5,152.00	This is for April. (\$1,176 was taken from February check and added to this)
8/30/2011	7,336.00	This is for May. One check in amount of 17,080.00 was sent for May and June.
8/30/2011	9,744.00	This is for June.
11/3/2011	5,320.00	This is for September.
1/10/2012	4,060.00	This is for October.
2/21/2012	3,052.00	This is for November.
3/12/2012	7,224.00	This is for December. (Received one check for 11,032.00 = Dec and Jan)
TOTAL	67,508.00	

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(2nd 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 2011
Guidelines/Instructions

GENERAL INFORMATION

The Local Government Inmate Cost Report for 2011, 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 2011)

- 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 Inmates Days (I.).

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2011**

A. General Information

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

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

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

b) Depreciation _____

c) Overhead _____

d) Treatment/Medical _____

e) Education/School _____

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated	0.00
------------------------------------	------

C. Reimbursements

Act 309 Contracts _____

State reimbursements for
medical costs _____

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

0.00

E. Percentage of State Inmate Days (From A)

#DIV/0!

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

#DIV/0!

G. Total State Inmate Days (From A)

0

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

#DIV/0!

Source of Information: