

# Arkansas



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Legislative Auditor

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

November 7, 2016

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

Senator Sample and Representative Branscum:

Section 34 of Act 266 of 2016 required the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council demonstrating the costs incurred by selected county governments housing state inmates. This section also requires the Arkansas Legislative Audit to test the accuracy of the information submitted. Attached for your review is a listing by county of the State Inmate Cost Per Day reported by the Association of Arkansas Counties and the State Inmate Cost Per Day verified by the Arkansas Legislative Audit.

DIVISION OF LEGISLATIVE AUDIT

A handwritten signature in black ink, appearing to read "Roger A. Norman".

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

RAN:ms

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

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

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

\*\* Total inmate days could not be verified

**State Inmate Cost Study for Calendar Year 2015**  
**Executive Summary**

**Introduction**

This report is being issued in compliance with Section 34 of Act 266 of 2016 which requires the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council. The report demonstrates the costs incurred by county governments housing state inmates. The special language of the aforementioned sections is as follows:

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

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

*The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017.*

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

The Arkansas State Legislature in recent years has appropriated in excess of \$10 million per year for County Jail Reimbursement. This amount has historically been insufficient by several million dollars which necessitates a supplemental appropriation by the legislature when they convene in order to catch up and fulfill their duty in paying counties for housing state prisoners. Beginning

in 2013 we have found a trend of rapid increase in numbers of state prisoners housed in county facilities, largely due to the fact that parole revocations have increased in frequency. At the time of this report, in excess of 1,500 state prisoners are being housed in county facilities. This is an notable improvement of over 2,800 state prisoners at this time last year.

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. In 2015 the General Assembly recognized that the \$28/day reimbursement to house state inmates was insufficient, and passed a modest but appreciated increase in the reimbursement rate to \$30/day. However, the results of this year's study (prior to audit) revealed an average cost to the county of \$45.66/day among the 15 counties sampled. With the highest and lowest costs removed, the average cost (prior to audit) was \$43.66/day to house state inmates. The results indicate that the counties are still shouldering a substantial financial burden that is not being completely met by the current reimbursement rate.

### **Objective**

Our objective was to comply with Section 34, Act 266 of 2016 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, 2015 through December 31, 2015 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>
Columbia	3	4
Crawford	5	3

Faulkner	6	2
Franklin	2	4
Greene	4	1
Howard	2	4
Independence	4	1
Lonoke	5	1
Miller	4	4
Nevada	1	4
Poinsett	3	1
Pulaski	7	2
Saline	6	2
Washington	7	3
Woodruff	1	1

We believe that this cost report, comprised of information from fifteen (15) counties, is a fair representation sample of all counties housing and caring for state inmates. All counties in the list submitted useful information.

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

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

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

#### **Per Diem**

The current rate of reimbursement to the counties of Arkansas for housing state prisoners is \$30.00 per prisoner per day. This amount includes care, custody, treatment, and transportation of prisoners.

#### **Per Diem History**

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

year immediately following that fiscal year. ADC continues to employ this method to pay invoices carried forward from a previous fiscal year.

In 1985, the Board of Corrections began using varying rates for reimbursements, according to costs submitted by each county, up to a maximum of \$18 per day. This procedure continued until 1991 when the reimbursement rate per prisoner per day was increased to \$25 for local governments. The reimbursement rate was raised to \$28 per prisoner per day, effective July 1, 2001, with the new rate to include care, custody, treatment, and transportation of state prisoners. \$28 was the reimbursement rate for 14 years, until the Governor approved an increase to \$30 per prisoner per day, effective for the fiscal year 2015.

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015**

**A. General Information**

Jail Facility Name:	Columbia County Detent	Total State Inmate Days:	3805
County:	Columbia	Total Inmate Days:	24549
Jail Facility Capacity (# Beds):	93	Percentage of State Inmate Days:	15.50%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	819,774.24
Utilities	67,131.62
Food	103,500.10
Clothing	4,732.72
Insurance	22,514.55
Travel/Training	2,003.00
Capital Outlay	0.00
Other (attach list)	0.00

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School

f) Other Ancillary Costs (Please list each separately)

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Total Expenditures to be Allocated

1,040,686.42

**C. Reimbursements**

Act 309 Contracts

State reimbursements for

medical costs

Total Reimbursements

0.00

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

1,040,686.42

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

15.50%

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

161,302.37

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

3805

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

\$42.39

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015**

**A. General Information**

Jail Facility Name:	Crawford County Detent Total State Inmate Days:	15066
County:	Crawford County Detent Total Inmate Days:	35329
Jail Facility Capacity (# Beds):	88	Percentage of State Inmate Days: 42.64%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	1,126,390.73
Utilities	61,858.66
Food	80,929.00
Clothing	8,280.20
Insurance	35,360.00
Travel/Training	1,500.00
Capital Outlay	0.00
Other (attach list)	0.00

b) Depreciation 0.00

c) Overhead 104,500.00

d) Treatment/Medical 144,198.47

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)


Total Expenditures to be Allocated 1,563,017.06

**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)**

1,563,017.06

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

42.64%

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

666,546.32

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

15066

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

\$44.24

Source of Information:



**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015**

**A. General Information**

Jail Facility Name:	<u>Faulkner County Detention Center</u>	Total State Inmate Days:
County:	<u>Faulkner</u>	Total Inmate Days:
Jail Facility Capacity (# Beds):	<u>484</u>	Percentage of State Inmate Days:

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>3,905,052.83</u>
Utilities	<u>249,108.84</u>
Food	<u>397,137.46</u>
Clothing	<u>8,758.68</u>
Insurance	<u>49,487.78</u>
Travel/Training	<u>8,313.99</u>
Capital Outlay	<u></u>
Other (attach list)	<u></u>

b) Depreciation

c) Overhead

d) Treatment/Medical	<u>209,838.84</u>
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e) Education/School

f) Other Ancillary Costs (Please list each separately)

<u>From attached list</u>	<u>546,947.00</u>
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Total Expenditures to be Allocated	<u>5,374,645.42</u>
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**C. Reimbursements**

Act 309 Contracts	<u>68,016.00</u>
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State reimbursements for  
medical costs

8,321.49

Total Reimbursements

76,337.49

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

5,298,307.93

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

27.21%

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

665,714.00

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

107226

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

\$30.00

Source of Information:

107,226

394,135.06

27.21%

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015**

**A. General Information**

Jail Facility Name:	<u>Franklin Co. Jail</u>	Total State Inmate Days:	<u>4726</u>
County:	<u>Franklin</u>	Total Inmate Days:	<u>15467</u>
Jail Facility Capacity (# Beds):	<u></u>	Percentage of State Inmate Days:	<u>30.56%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>469,077.00</u>
Utilities	<u>30,500.00</u>
Food	<u>40,000.00</u>
Clothing	<u>4,000.00</u>
Insurance	<u></u>
Travel/Training	<u>6,250.00</u>
Capital Outlay	<u></u>
Other (attach list)	<u></u>

b) Depreciation

c) Overhead

d) Treatment/Medical	<u>45,000.00</u>
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Advance Correctional Healthcare

e) Education/School

f) Other Ancillary Costs (Please list each separately)

<u>ACIC fees</u>	<u>5,000.00</u>
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<u>Misc Inmate Supplies</u>	<u>31400</u>
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Total Expenditures to be Allocated	<u>631,227.00</u>
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**C. Reimbursements**

Act 309 Contracts	<u>11,856.00</u>
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State reimbursements for  
medical costs

0.00

(included in ACH above)

Total Reimbursements

11,856.00

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

619,371.00

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

30.56%

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

189,251.14

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

4726

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

\$40.04

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015**

**A. General Information**

Jail Facility Name:	Greene County Detention	Total State Inmate Days:	20107
County:	Greene County	Total Inmate Days:	73000
Jail Facility Capacity (# Beds):	418	Percentage of State Inmate Days:	27.54%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	1,512,541.09
Utilities	89,992.35
Food	429,246.54
Clothing	12,525.81
Insurance	214.00
Travel/Training	1,295.97
Capital Outlay	
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical 231,521.00

e) Education/School 1,210.00

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated	2,278,546.76
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**C. Reimbursements**

Act 309 Contracts 28,872.00

State reimbursements for  
medical costs 11,251.03

Total Reimbursements	40,123.03
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**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

2,238,423.73

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

27.54%

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

616,547.75

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

20107

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

\$30.66

Source of Information:

<b>A.</b>	<b>Howard County Detention</b> <b>Howard</b>	<b>Total State Inmate Days:</b>	<b>7313</b>
		<b>Total Inmate Days:</b>	<b>14967</b>
	41	<b>Percentage of State Inmate Days</b>	<b>49%</b>
<b>B.</b>	<b>EXPENDITURES TO BE ALLOCATED:</b>		
	<b>Direct Facility Expenditures:</b>		
	<b>Salaries &amp; Benefits</b>	\$	<b>548,467.09</b>
	<b>Utilities</b>	\$	<b>39,347.97</b>
	<b>Food</b>	\$	<b>52,838.17</b>
	<b>Food</b>		
	<b>Clothing</b>	\$	<b>9,008.97</b>
	<b>Insurance</b>	\$	<b>2,000.00</b>
	<b>Travel/Training</b>	\$	<b>1,074.19</b>
	<b>Depreciation</b>	\$	<b>52,000.00</b>
	<b>Overhead</b>		
	<b>Treatment / Medical</b>	\$	<b>10,406.83</b>
	<b>Debt Service</b>		
	<b>Education/ School</b>		
	<b>Other Ancillary Costs (Please List Each Separately)</b>	\$	<b>54,234.53</b>
	<b>Building Materials</b>		
	<b>Plumbing</b>		
	<b>MACHINERY &amp; EQUIPMENT PURCHASES</b>		
	<b>MACHINEY &amp; EQUIPMENT REPAIRS</b>		
	<b>JANITORIAL SUPPLIES</b>		
	<b>TOTAL EXPENDITURES TO BE ALLOCATED</b>	\$	<b>769,377.75</b>
<b>C.</b>	<b>REIMBURSEMENTS</b>		
	<b>Act 309 Contracts</b>	\$	<b>37,824.00</b>
	<b>Other Local reimbursements</b>		
	<b>Total reimbursements</b>		
<b>D.</b>	<b>TOTAL EXPENDITURES LESS REIMBURSEMENTS</b> <b>to be allocated (B - C)</b>		
		\$	<b>731,553.75</b>
<b>E.</b>	<b>Percentage of State Inmate Days (From A)</b>		
			<b>49.00%</b>
<b>F.</b>	<b>Total Allocated State Inmate Costs (D*E)</b>		
		\$	<b>358,461.34</b>
<b>G.</b>	<b>Total State Inmate Days (From A)</b>		
			<b>7313</b>
<b>H.</b>	<b>State Inmate Cost Per Day (F/G)</b>		
	<b>(add total allocated state costs (f) to direct state inmate expenses (g))</b>		
		\$	<b>49.02</b>

LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015

A. General Information

Jail Facility Name:

Independence Co

County:

Independence

Jail Facility Capacity (# Beds):

118

Total State Inmate Days:

18738

Total Inmate Days:

45504

Percentage of State Inmate Days:

41

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits

\$828,803.55

Utilities

\$92,353.90

Food

\$143,577.01

Clothing

\$13,75.28

Insurance

\$13,448.24

Travel/Training

\$11,519.68

Capital Outlay

\$23,413.71

Other (attach list)

b) Depreciation

\$269,444.44

c) Overhead

\$188,572.30

d) Treatment/Medical

\$69,114.92

e) Education/School

\$25

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated

\$1,641,648.03

C. Reimbursements

Act 309 Contracts

\$32,268

State reimbursements for  
medical costs

Total Reimbursements

\$32,268.00

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

\$1,609,380.03

E. Percentage of State Inmate Days (From A)

41%

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

\$659,845.81

G. Total State Inmate Days (From A)

18,738

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

\$35.21

Source of Information:

Sing Wilson

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015**

**A. General Information**

Jail Facility Name:	<u>Lonoke County</u>	Total State Inmate Days:	<u>23268</u>
County:	<u>Lonoke</u>	Total Inmate Days:	<u>53490</u>
Jail Facility Capacity (# Beds):	<u>                    </u>	Percentage of State Inmate Days:	<u>43.50%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>1,051,470.35</u>
Utilities	<u>106,672.03</u>
Food	<u>161,674.45</u>
Clothing	<u>12,471.74</u>
Insurance	<u>31,593.01</u>
Travel/Training	<u>2,209.81</u>
Capital Outlay	<u>                    </u>
Other (attach list)	<u>                    </u>

b) Depreciation

c) Overhead	<u>104,920.67</u>
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d) Treatment/Medical	<u>53,682.14</u>
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e) Education/School	<u>                    </u>
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f) Other Ancillary Costs (Please list each separately)	<u>                    </u>
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Total Expenditures to be Allocated	<u>1,524,694.20</u>
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**C. Reimbursements**

Act 309 Contracts	<u>7,428.00</u>
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State reimbursements for medical costs	<u>                    </u>
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Total Reimbursements	<u>7,428.00</u>
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**D. Total Expenditures less Reimbursements  
to be Allocated (B-C)**

1,517,266.20

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

43.50%

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

660,006.54

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

23268

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

\$28.37

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015**

**A. General Information**

Jail Facility Name:	Miller County Detention Center	Total State Inmate Days:	48208
County:	Miller	Total Inmate Days:	48208
Jail Facility Capacity (# Beds):	284	Percentage of State Inmate Days:	100.00%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	1,557,787.00
Utilities	177,000.00
Food	350,000.00
Clothing	40,000.00
Insurance	40,000.00
Travel/Training	5,000.00
Capital Outlay	29,000.00
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	2,198,787.00
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**C. Reimbursements**

Act 309 Contracts	20,028.00
State reimbursements for medical costs	
Total Reimbursements	20,028.00

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

2,178,759.00

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

100.00%

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

2,178,759.00

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

48208

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

\$45.19

Source of Information:



## LOCAL GOVERNMENT INMATE COST REPORT CALENDAR YEAR 2015

### A. General Information

Jail Facility Name:	<u>Nevada Co Jail</u>	Total State Inmate Days:	<u>365</u>
County:	<u>Nevada</u>	Total Inmate Days:	<u>3650</u>
Jail Facility Capacity (# Beds):	10	Percentage of State Inmate Days:	10.00%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:	
Salaries & Benefits	126,682.00
Utilities	21,053.15
Food	25,000.00
Clothing	5,208.19
Insurance	8,000.00
Travel/Training	5,000.00
Capital Outlay	
Other (attach list)	
b) Depreciation	0.00
c) Overhead	2,500.00
d) Treatment/Medical	15,000.00
e) Education/School	
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	208,443.34
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### C. Reimbursements

Act 309 Contracts	6,570.00	
State reimbursements for medical costs	0.00	
Total Reimbursements		6,570.00

<b>D. Total Expenditures less Reimbursements to be Allocated (B-C)</b>	<b>201,873.34</b>
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<b>E. Percentage of State Inmate Days (From A)</b>	<b>10.00%</b>
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<b>F. Total Allocated State Inmate Costs (D*E)</b>	<b>20,187.33</b>
--	------------------

**G. Total State Inmate Days (From A)** 365

<b>H. State Inmate Cost Per Day (F/G)</b>	<b>\$55.31</b>
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Source of Information:  
**various**

**LOCAL GOVERNMENT INMATE COST REPORT**  
**CALENDAR YEAR 2015**

**A. General Information**

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

**B. Expenditures to be Allocated:**

**a) Direct Facility Expenditures:**

Salaries & Benefits	693456.00
Utilities	133500.00
Food	95000.00
Clothing	4000.00
Insurance	18795.00
Travel/Training	-0-
Capital Outlay	-0-
Other (attach list)	-0-

b) Depreciation 189210.00

c) Overhead 137083.00

d) Treatment/Medical 39000.00

e) Education/School

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated 1310044.00

**C. Reimbursements**

Act 309 Contracts 21984.00

State reimbursements for  
medical costs 492.00

Total Reimbursements 22476.00

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

1287568.00

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

18%

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

231762.00

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

8567

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

27.06

Source of Information:



**PULASKI COUNTY REGIONAL DETENTION FACILITY  
DAILY POPULATION 2015**

Day of Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
1	1188	1189	1132	1092	1174	1184	1205	1182	1193	1133	1149	1091
2	1204	1198	1153	1097	1148	1168	1165	1192	1177	1126	1167	1084
3	1209	1182	1152	1121	1148	1131	1144	1217	1179	1103	1168	1050
4	1225	1175	1109	1128	1164	1135	1153	1202	1167	1118	1165	1056
5	1243	1185	1117	1153	1162	1128	1151	1202	1140	1131	1149	1060
6	1256	1176	1117	1163	1152	1147	1162	1214	1160	1126	1135	1073
7	1246	1198	1125	1174	1145	1166	1179	1139	1160	1126	1143	1076
8	1243	1217	1140	1152	1143	1190	1197	1153	1187	1141	1153	1027
9	1188	1203	1158	1167	1142	1139	1215	1174	1161	1141	1167	1044
10	1186	1217	1170	1156	1150	1147	1190	1174	1171	1134	1150	1040
11	1221	1182	1194	1164	1164	1148	1203	1152	1122	1142	1173	1037
12	1222	1198	1153	1179	1153	1153	1219	1199	1137	1157	1174	1042
13	1231	1162	1144	1189	1161	1151	1230	1208	1131	1159	1172	1051
14	1252	1166	1173	1187	1170	1169	1214	1175	1145	1168	1182	1064
15	1268	1174	1184	1187	1180	1192	1221	1139	1146	1165	1179	1066
16	1187	1167	1179	1187	1169	1197	1155	1158	1154	1143	1195	1066
17	1200	1170	1109	1165	1189	1200	1176	1181	1113	1119	1189	1077
18	1227	1170	1147	1187	1210	1173	1159	1184	1086	1127	1161	1068
19	1220	1164	1120	1196	1218	1174	1164	1194	1123	1142	1120	1049
20	1231	1149	1131	1198	1209	1184	1181	1198	1105	1144	1108	1039
21	1243	1147	1141	1178	1206	1192	1193	1231	1123	1148	1108	1047
22	1243	1165	1146	1170	1200	1219	1217	1206	1124	1152	1121	1013
23	1221	1171	1163	1158	1181	1189	1201	1226	1135	1130	1132	1008
24	1214	1170	1149	1166	1181	1221	1213	1241	1131	1146	1093	1003
25	1238	1177	1142	1184	1190	1190	1211	1234	1123	1162	1099	1016
26	1224	1124	1148	1184	1208	1178	1224	1183	1131	1168	1061	1002
27	1191	1148	1107	1207	1199	1152	1227	1195	1128	1174	1063	1016
28	1192	1128	1068	1229	1225	1177	1231	1155	1152	1145	1073	1047
29	1203		1087	1213	1158	1199	1228	1171	1122	1145	1086	1035
30	1211		1094	1229	1148	1187	1208	1176	1114	1126	1098	1044
31	1188		1085		1171		1206	1215		1151		1048
Total Daily Pop.	37815	32872	35237	35180	36418	35180	37042	36870	34240	35392	34133	32439
Avg. Daily Pop.	1220	1174	1137	1172	1175	1173	1195	1189	1141	1142	1138	1046
Avg. Daily State	226	245	197	191	235	251	205	189	128	151	169	135
Total Booked	2349	1800	2006	2138	2093	2088	2016	2110	2037	2052	1746	1830
Total for Year	2349	4149	6155	8293	10386	12474	14490	16600	18637	20689	22435	24265
Days Closed:	0	0	0	0	0	0	0	0	0	0	0	0
Yearly Avg. Pop.	1220	1197	1177	1176	1176	1175	1178	1179	1175	1172	1169	1159
Yearly Ave. State	226	236	223	215	219	225	221	217	207	199	199	194
Annual Closed:	0	0	0	0	0	0	0	0	0	0	0	0

422,791

06/08/2016 13:40 Pulaski Co. Detention Facility

(FAX) 501 210 7531

P.001/002

**ARKANSAS DEPARTMENT OF COMMUNITY CORRECTION  
2015**

Billing Date	Month	Number of Inmates	PCRDF Days	DCC Days	PCRDF Amount	DCC Amt. Paid	Difference	Days Lost
2/27/2015	January	28	463	285	\$12,984.00	\$7,980.00	\$4,984.00	178
3/18/2015	February	17	373	93	\$10,444.00	\$2,324.00	\$8,120.00	280
4/29/2015	March	6	33	33	\$924.00	\$924.00	\$0.00	0
5/18/2015	March	18	234	162	\$6,552.00	\$4,536.00	\$2,016.00	72
6/11/2015	April	24	297	300	\$8,316.00	\$8,400.00	-\$84.00	3
7/8/2015	May	28	111	119	\$3,108.00	\$3,332.00		
8/8/2015	June	20	112	207	\$8,316.00	\$5,796.00		
8/20/2015	July	23	421	141	\$11,788.00	\$5,368.00	\$6,420.00	280
10/30/2015	August	23	364	476	\$15,124.00	\$13,320.00	\$1,804.00	
	September							
12/3/2015	October	44	511	378	\$15,330.00	\$10,590.00	\$4,740.00	133
2/3/2016	Nov	20	264	235	\$7,920.00	\$6,570.00	\$1,350.00	29
	December							
<b>TOTAL</b>		<b>250</b>	<b>3,183</b>	<b>2419</b>	<b>\$100,786.00</b>	<b>\$60,140.00</b>		<b>985</b>

**PAYMENTS RECEIVED FOR 2015**

**TOTAL                      \$0.00**

**ADC PAYMENTS RECEIVED FOR 2015**

Billing Date	Month	Number of Inmates	PCRDF Days	ADC Days	PCRDF Amount	ADC Amt. Paid	Difference	Days Lost
2/27/2015	JAN	126	10,166	9,666	\$284,648.00	\$270,672.00	\$13,976.00	500
3/18/2015	FEB	111	11,743	10,982	\$328,804.00	\$307,496.00	\$21,308.00	1000
4/29/2015	MAR	186	14,417	13,648	\$403,676.00	\$382,144.00	\$21,000.00	789
5/19/2015	APR	50	3,302	3,237	\$92,486.00	\$90,636.00	\$1,820.00	55
6/16/2015	MAY	106	8,054	7,557	\$226,512.00	\$211,596.00	\$13,916.00	497
7/21/2015	JUN	140	12,124	11,495	\$339,472.00	\$321,880.00	\$17,612.00	629
8/20/2015	JUL	127	14,955	14,212	\$421,788.00	\$397,940.00	\$23,848.00	743
9/21/2015	AUG	176	16,468	16150	\$476,850.00	\$452,206.00	\$1,662.00	318
10/30/2015	SEP	1081	24654	18433	\$739,452.00	\$561,117.00	\$20,040.00	9221
12/7/2016	OCT	372	8985	8929	\$269,580.00	\$267,870.00	\$1,710.00	66
1/20/2016	NOV	372	8322	8760	\$249,630.00	\$245,280.00	\$4,350.00	
2/10/2016	DEC	382	7,297	7563	\$218,910.00	\$211,770.00	\$7,140.00	
<b>TOTAL</b>		<b>3228</b>	<b>140,487</b>	<b>130,632</b>	<b>\$4,050,778.00</b>	<b>\$3,720,587.00</b>	<b>\$148,402.00</b>	<b>10798</b>

**PAYMENTS RECEIVED FOR 2015**

Date	Ck. Amt.
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Total	0.00
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12/31/2015

PULASKI COUNTY  
STATEMENT OF OPERATIONS  
DECEMBER 2015

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Medicaid

FUND 001	COUNTY GENERAL								
DEPARTMENT 2401	DETENTION MEDICAL								
ACCOUNT NUMBER	ACCOUNT NAME	CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING		
001.000.240100.01.000000	SALARIES FULL-TIME	1,324,116.00	122,160.94	1,197,713.76	0.00	126,402.22	9.55		
001.000.240100.02.000000	SALARIES PART-TIME	122,000.00	8,489.39	59,996.96	0.00	62,003.04	58.82		
001.000.240100.03.000000	OVERTIME	57,344.00	5,762.88	62,803.41	0.00	4,659.41	-8.13		
001.000.240100.06.000000	SOCIAL SECURITY	117,549.00	10,409.63	99,609.40	0.00	17,938.60	15.26		
001.000.240100.07.000000	RETIREMENT	226,339.00	26,707.33	199,229.82	0.00	27,109.18	11.98		
001.000.240100.09.000000	HEALTH & LIFE INSURANCE	166,867.00	10,929.79	156,020.97	0.00	7,946.03	4.70		
001.000.240100.10.000000	WORKERS' COMPENSATION	27,603.00	0.00	27,603.00	0.00	0.00	0.00		
001.000.240100.11.000000	UNEMPLOYMENT INSURANCE	15,335.00	0.00	15,335.00	0.00	0.00	0.00		
001.000.240100.13.000000	SHIFT DIFFERENTIAL	24,000.00	2,625.17	21,760.32	0.00	2,239.68	9.33		
001.000.240100.16.000000	PRINTING & SUPPLIES	4,580.00	0.00	0.00	0.00	4,580.00	100.00		
001.000.240100.17.000000	GENERAL OFFICE SUPPLIES	11,000.00	0.00	3,578.61	0.00	7,421.39	67.47		
001.000.240100.18.000000	SMALL EQUIPMENT	22,000.00	680.00	14,817.90	0.00	7,182.10	32.65		
001.000.240100.19.000000	OTHER SUNDRY	2,000.00	0.00	0.00	0.00	2,000.00	100.00		
001.000.240100.22.000000	MEDICINE AND DRUGS	449,637.00	37,537.59	446,486.32	0.00	2,150.68	0.48		
001.000.240100.23.000000	FOOD	1,029.00	0.00	0.00	0.00	1,029.00	100.00		
001.000.240100.47.000000	"MEDICAL, DENTAL AND HOSPITAL"	1,536,427.00	117,050.33	1,515,723.22	0.00	14,703.78	0.96		
001.000.240100.48.000000	OTHER PROFESSIONAL SERVICE	36,942.00	13,325.87	48,439.84	0.00	-11,497.84	-31.12		
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	790.00	0.00	210.00	21.00		
001.000.240100.64.000000	WASTE DISPOSAL	38,500.00	3,869.49	39,701.67	0.00	-1,201.67	-3.12		
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	700.00	0.00	0.00	0.00	700.00	100.00		

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PULASKI COUNTY  
STATEMENT OF OPERATIONS  
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FUND 001	COUNTY GENERAL	CYTD	CURRENT	YTD	OUTSTANDING	AVAILABLE	CYTD
DEPARTMENT 2401	DETENTION MEDICAL	REVISED	MONTH	EXPENDITURES	ENCUMBRANCES	BUDGET	PERCENT OF
ACCOUNT NUMBER	ACCOUNT NAME	BUDGET	EXPENDITURES	EXPENDITURES	ENCUMBRANCES	BUDGET	BUDGET
001.000.240100.73.000000	*DUES, MEMBERSHIPS, AND SUBSC	3,720.00	130.00	730.00	0.00	2,990.00	80.38
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	760.00	760.00	0.00	841.00	52.53
		4,196,570.00	360,438.41	3,913,300.22	0.00	282,269.78	6.73

1,842,273 Salaries

2,071,027 M.O.



12/31/2015

PULASKI COUNTY  
STATEMENT OF OPERATIONS  
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FUND 001	COUNTY GENERAL								
DEPARTMENT 2400	SHERIFF - DETENTION								
ACCOUNT NUMBER	ACCOUNT NAME	CYTD REMOVED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET	REMAINING	
001.000.240000.01.000000	SALARIES FULL-TIME	11,712,755.50	1,324,854.12	11,828,558.01	0.00	-115,802.51	-0.99		
001.000.240000.05.000000	OVERTIME	701,561.50	96,463.56	864,391.25	0.00	-162,829.75	-23.21		
001.000.240000.06.000000	SOCIAL SECURITY	949,887.00	106,215.45	942,885.75	0.00	7,001.25	8.74		
001.000.240000.07.000000	RETIREMENT	1,832,372.00	274,170.39	1,906,514.64	0.00	-74,142.64	-4.05		
001.000.240000.08.000000	HEALTH INSURANCE	1,788,565.00	124,605.64	1,647,210.24	0.00	141,354.76	7.90		
001.000.240000.10.000000	WORKERS' COMPENSATION	223,458.00	0.00	55,742.00	0.00	187,716.00	75.05		
001.000.240000.11.000000	UNEMPLOYMENT INSURANCE	124,144.00	0.00	90,994.00	0.00	33,150.00	26.70		
001.000.240000.16.000000	PRINTING	15,500.00	3,884.47	17,374.55	0.00	-1,874.55	-12.09		
001.000.240000.17.000000	GENERAL OFFICE SUPPLIES	55,000.00	9,951.11	56,151.95	26.20	-1,178.15	-2.14		
001.000.240000.18.000000	SMALL EQUIPMENT	110,386.10	480.29	45,431.55	600.00	64,354.55	58.30		
001.000.240000.19.000000	OTHER SUNDRY	5,011.00	0.00	1,934.15	0.00	3,076.85	61.40		
001.000.240000.20.000000	JANITORIAL SUPPLIES	76,303.00	4,755.73	76,028.53	1,301.44	-1,026.97	-1.35		
001.000.240000.21.000000	CHEMICALS & CLEANING	16,983.00	944.71	17,171.61	0.00	-178.61	-1.05		
001.000.240000.22.000000	MEDICINE & DRUGS	8,337.00	0.00	0.00	0.00	8,337.00	100.00		
001.000.240000.23.000000	FOOD	1,351,305.00	102,262.75	1,317,702.68	0.00	33,602.32	2.49		
001.000.240000.24.000000	CLOTHING & UNIFORMS	120,000.00	493.24	104,711.71	0.00	15,288.29	12.74		
001.000.240000.25.000000	FUEL, OIL & LUBRICANTS*	105,519.70	3,574.93	78,534.07	131.88	26,853.75	25.45		
001.000.240000.26.000000	TIRES & TUBES	7,500.00	0.00	6,524.39	0.00	975.61	13.01		
001.000.240000.27.000000	OTHER SUNDRY	6,000.00	0.00	2,216.53	0.00	3,783.47	63.06		
001.000.240000.28.000000	BUILDING MATERIALS & SUPPLIES	11,000.00	799.77	5,214.15	0.00	5,785.85	52.60		
001.000.240000.29.000000	PAINTS & METALS	18,000.00	1,011.37	9,313.82	102.02	8,084.06	44.91		
001.000.240000.30.000000	PLUMBING & ELECTRICAL	65,828.00	10,903.60	68,278.83	0.00	-2,448.83	-3.72		
001.000.240000.31.000000	REPAIR PARTS	55,500.00	6,433.75	60,281.15	0.00	-4,781.15	-8.61		
001.000.240000.32.000000	MOTOR REPAIRS	4,000.00	461.52	1,749.67	409.67	1,840.66	46.02		

P.001/005

(FAX)5013407080

U:\21212016 10:50 Pulaski County Sheriff Office

12/31/2015

PULASKI COUNTY  
STATEMENT OF OPERATIONS  
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ACCOUNT NUMBER	ACCOUNT NAME	CYTD REVISED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING
001.000.240000.33.000000	SERVICE CONTRACTS	105,000.00	8,891.29	110,700.48	0.00	-5,700.48	-5.43
001.000.240000.34.000000	ASPHALT	13,746.00	0.00	13,745.39	0.00	0.61	0.00
001.000.240000.38.000000	SMALL TOOLS	13,580.00	3,458.74	15,957.80	931.59	-3,389.39	-25.11
001.000.240000.39.000000	OTHER SUNDRY	1,000.00	87.42	1,054.75	0.00	-54.75	-5.48
001.000.240000.48.000000	OTHER PROFESSIONAL SERVICES	39,500.00	5,098.19	43,341.67	0.00	-3,841.67	-9.73
001.000.240000.49.000000	TELEPHONE	122,141.13	36,593.67	115,380.50	0.00	6,760.63	5.54
001.000.240000.50.000000	POSTAGE	3,000.00	12.61	1,812.61	0.00	1,187.39	39.58
001.000.240000.55.000000	ADVERTISING	2,500.00	0.00	1,374.02	0.00	1,125.98	45.04
001.000.240000.61.000000	ELECTRICITY	600,000.00	42,587.64	572,275.16	0.00	27,724.84	4.62
001.000.240000.62.000000	GAS (NATURAL)	210,085.00	10,858.72	138,909.45	0.00	71,175.55	33.88
001.000.240000.63.000000	WATER	445,000.00	30,569.07	441,026.85	0.00	3,973.15	0.89
001.000.240000.64.000000	WASTE DISPOSAL	48,184.00	-2,819.22	23,736.98	0.00	24,427.02	50.72
001.000.240000.65.000000	BUILDINGS & IMPROVEMENTS/REPA	169,685.75	63,060.19	149,800.64	31.77	19,833.34	11.69
001.000.240000.66.000000	MACHINERY & EQUIPMENT REPAIRS	124,052.00	6,155.83	81,312.17	0.00	42,739.83	34.45
001.000.240000.68.000000	MACHINERY & EQUIPMENT RENTAL	43,000.00	2,815.02	39,279.37	0.00	3,720.63	8.65
001.000.240000.69.000000	POSTAGE MACHINE/PO BOX RENTA	1,108.00	276.90	1,107.60	0.00	0.40	0.04
001.000.240000.71.000000	SOFTWARE LICENSE/HARDWARE L	471,080.00	38,008.50	450,940.75	0.00	20,069.25	4.26
001.000.240000.73.000000	DUES/MEMBERSHIP/SUBSCRIPTION	8,000.00	1,511.13	5,150.62	0.00	2,849.38	35.62
001.000.240000.75.000000	MISC. LAW ENFORCEMENT	48,000.00	17,451.80	43,868.89	9,126.00	-4,994.89	-10.41
001.000.240000.80.000000	PAUPERS & WELFARE	4,500.00	1,708.00	3,655.00	0.00	845.00	18.78
001.000.240000.86.000000	SPECIAL PROJECTS	5,000.00	0.00	261.58	0.00	4,738.42	94.77
001.000.240000.87.000000	OTHER MISCELLANEOUS	3,870.20	0.00	2,914.20	0.00	956.00	24.70
001.000.240000.88.000000	COMPUTER SOFTWARE/SOFTWARE	65,000.00	7,186.95	65,285.82	894.75	-1,198.57	-1.83
		3,795.00	0.00	2,692.16	330.00	772.84	20.36

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PULASKI COUNTY  
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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		
001.000.240000.93.000000	MACHINERY & EQUIPMENT	1,001,766.00	273,415.00	434,654.33	563,891.00	3,212.67	0.32		
001.000.240000.94.000000	VEHICLES	438,076.00	0.00	212,823.00	225,252.06	0.94	0.00		
		23,355,396.88	2,624,826.98	22,178,485.13	803,028.38	373,883.37	1.60		

Capitol Outlay 17,336,296 Salaries  
4,842,189 M+D

## REPORT: GLSUMMARY

GENERATED: 17 JUN 15 09:02

POLASKI COUNTY

RUN: THURSDAY JUN092016 14:06

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G/L Summary By Account # 01/01/15 - 12/31/15

Account #	Ref #	Account Name	Bank	Check #	Type	Description	Task	Status	A	Debit	Credit	Balance
Date	Vendor/Phase	FO/Stock		Project	Grant							
110.000.000000.00.000000		COMMUNICATION FACILITY EQUIP-ESCRM										
010215		0				CR CR INTERFUND ENTRIES			Beginning Balance	31936.88		1124468.80
010715		0				CR CR INTERFUND ENTRIES				17600.00	0.00	1156401.68
012015		0				CR CR INTERFUND ENTRIES				17600.00	0.00	1174001.68
012915		0				CR CR INTERFUND ENTRIES				31463.59	0.00	1191601.68
020215		0				CR CR INTERFUND ENTRIES				148.13	0.00	1223065.27
022515		0				CR CR INTERFUND ENTRIES				17600.00	0.00	1223213.40
030215		0				CR CR INTERFUND ENTRIES				140.64	0.00	1240813.40
030315		0				CR CR INTERFUND ENTRIES				35514.78	0.00	1240954.04
030915		0				CR CR INTERFUND ENTRIES				17600.00	0.00	1276468.82
032515		0				CR CR INTERFUND ENTRIES				26400.00	0.00	1294068.82
040115		0				CR CR INTERFUND ENTRIES				163.82	0.00	1320468.82
040215		0				CR CR INTERFUND ENTRIES				43530.59	0.00	1320468.82
040615		0				CR CR INTERFUND ENTRIES				5.43	0.00	1364163.03
042015		0				CR CR INTERFUND ENTRIES				26400.00	0.00	1364168.46
042915		0				CR CR INTERFUND ENTRIES				37537.06	0.00	1390568.46
050115		0				CR CR INTERFUND ENTRIES				90.76	0.00	1428105.52
052115		0				CR CR INTERFUND ENTRIES				26400.00	0.00	1428196.28
052815		0				CR CR INTERFUND ENTRIES				41153.49	0.00	1454596.28
060115		0				CR CR INTERFUND ENTRIES				122.36	0.00	1495749.77
060515		0				CR CR INTERFUND ENTRIES				26400.00	0.00	1495872.13
063015		0				CR CR INTERFUND ENTRIES				24500.00	0.00	1522272.13
070115		0				JE TRANSFER COMMUNICATION FACILITY				31621.22	0.00	1497772.13
070715		0				CR CR INTERFUND ENTRIES				124.61	0.00	1529393.35
072915		0				CR CR INTERFUND ENTRIES				26400.00	0.00	1529517.96
080315		0				CR CR INTERFUND ENTRIES				26400.00	0.00	1555917.96
080315		0				CR CR INTERFUND ENTRIES				29546.03	0.00	1582317.96
080315		0				CR CR INTERFUND ENTRIES				131.70	0.00	1611863.99
082515		0				JE TRANSFER COMMUNICATION FACILITY				0.00	0.00	1611863.99
090115		0				CR CR INTERFUND ENTRIES				55627.51	0.00	1574281.69
090415		0				CR CR INTERFUND ENTRIES				137.48	0.00	1629979.20
092415		0				JE TRANSFER ACT 1188 AND SHERIFF				0.00	0.00	1630116.68
092915		0				CR CR INTERFUND ENTRIES				26400.00	0.00	1631516.68
100915		0				JE TRANSFER ACT 1188 AND SHERIFF				0.00	0.00	1512548.68
101515		0				CR CR INTERFUND ENTRIES				135.80	0.00	1512684.48
102615		0				CR CR INTERFUND ENTRIES				30316.55	0.00	1543001.03
102815		0				CR CR INTERFUND ENTRIES				26400.00	0.00	1569401.03
110215		0				CR CR INTERFUND ENTRIES				31845.28	0.00	1601246.31
112515		0				CR CR INTERFUND ENTRIES				150.43	0.00	1601376.74
120115		0				CR CR INTERFUND ENTRIES				26400.00	0.00	162776.74
120215		0				CR CR INTERFUND ENTRIES				131.91	0.00	1627908.65
120215		0				JE ACT 1188 TO COUNTY GENERAL				27291.18	0.00	1655199.83
122815		0				CR CR INTERFUND ENTRIES				0.00	0.00	1649132.83
122915		0				CR CR INTERFUND ENTRIES				26400.00	0.00	1675532.83
						CR CR INTERFUND ENTRIES				31715.80	0.00	1707248.63
						Account Total			795032.83	212249.80		

110.000.750000.00.000000 UNEXPENDED FUND BALANCE

123115

GL YEAREND

Status A

Beginning Balance  
0.001242527.80CR  
1825311.63CR

Depreciation

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015**

**A. General Information**

Jail Facility Name:	<u>Saline County</u>	Total State Inmate Days:	<u>10,212</u>
County:	<u>Saline County</u>	Total Inmate Days:	<u>61,957</u>
Jail Facility Capacity (# Beds):	<u>234</u>	Percentage of State Inmate Days:	<u>16.48%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>1,884,583.00</u>
Utilities	<u>229,000.00</u>
Food	<u>250,000.00</u>
Clothing	<u>10,000.00</u>
Insurance	<u>39,000.00</u>
Travel/Training	<u>1,000.00</u>
Capital Outlay	<u>0.00</u>
Other (attach list)	<u>151,795.00</u>

b) Depreciation

c) Overhead

d) Treatment/Medical 200,000.00

e) Education/School

f) Other Ancillary Costs (Please list each separately)

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Total Expenditures to be Allocated 2,765,378.00

**C. Reimbursements**

Act 309 Contracts

State reimbursements for  
medical costs

Total Reimbursements 573,045.90 0.00

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

2,765,378.00

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

16.48%

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

455,734.29

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

10,212

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

\$44.63

Source of Information:

Janitorial Supplies: \$22,000.00

Inmate Personal Hygiene: \$20,000.00

Chemicals: \$15,000.00

Building Materials/Supplies: \$40,000.00

Parts and Repairs: \$7,500.00

Maintenance: \$20,000.00

Postage: \$6,000.00

Rent-Machinery/Equipment: \$9,000.00

Computer Software/Supplies: \$4,200.00

Other Misc.: \$3,500.00

Petty Cash: \$4,595.00

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015**

**A. General Information**

Jail Facility Name:	<u>WC Detention Center</u>	Total State Inmate Days:	<u>77,805</u>
County:	<u>Washington</u>	Total Inmate Days:	<u>224,681</u>
Jail Facility Capacity (# Beds):	<u>710</u>	Percentage of State Inmate Days:	<u>34.63%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>10,328,947.47</u>
Utilities	<u>500,039.87</u>
Food	<u>867,348.16</u>
Clothing	<u>60,072.97</u>
Insurance	<u>179,839.20</u>
Travel/Training	<u>58,767.72</u>
Capital Outlay	<u>36,747.59</u>
Other (attach list)	<u>455,358.85</u>
b) Depreciation	<u>1,448,517.92</u>
c) Overhead	<u>-</u>
d) Treatment/Medical	<u>892,938.05</u>
e) Education/School	<u>808.58</u>
f) Other Ancillary Costs (Please list each separately)	
HR, IT, Purchasing, Accounting	<u>312,316.30</u>

Total Expenditures to be Allocated 15,141,702.68

**C. Reimbursements**

Act 309 Contracts	<u>93,012.00</u>
State reimbursements for medical costs	<u>-</u>
Total Reimbursements	<u>93,012.00</u>

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

15,048,690.68

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

34.63%

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

5,211,225.60

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

77,805.00

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

66.98

Source of Information:

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

Supplies	74,918.26
Equipment	66,360.35
Medicine & Drugs	1,009.64
Fuel, Oil & Lubricants	114,473.30
Tires & Tubes	13,863.05
Computer Equipment	11,326.01
Parts and Repairs	72,926.83
Professional Services	79,476.49
Maintenance Service Contracts	<u>21,004.92</u>
	455,358.85

**b) Depreciation**

Buildings	1,011,809.93
Equipment	95,812.31
Vehicles	268,288.24
Land	<u>72,607.44</u>
	1,448,517.92

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2015**

**A. General Information**

Jail Facility Name:	<u>Woodruff County Jail</u>	Total State Inmate Days:	<u>791</u>
County:	<u>Woodruff</u>	Total Inmate Days:	<u>3842</u>
Jail Facility Capacity (# Beds):	<u>25</u>	Percentage of State Inmate Days:	<u>20.59%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>148,458.91</u>
Utilities	<u></u>
Food	<u>18,267.07</u>
Clothing	<u>475.09</u>
Insurance	<u></u>
Travel/Training	<u>1,365.00</u>
Capital Outlay	<u>774.13</u>
Other (attach list)	<u>1,345.38</u>

b) Depreciation

c) Overhead

d) Treatment/Medical	<u>9,412.79</u>
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e) Education/School	<u>50.00</u>
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f) Other Ancillary Costs (Please list each separately)

<u>General &amp; Cleaning Supplies</u>	<u>6,637.16</u>
<u>Building Supplies &amp; Repairs</u>	<u>11420.34</u>

Total Expenditures to be Allocated	<u>198,205.87</u>
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**C. Reimbursements**

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

198,205.87

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

20.59%

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

40,807.09

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

791

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

\$51.59

Source of Information: