

# Arkansas Department of Correction

## 2010 Inmate Cost Report – State Facilities



*North Central Unit*

*Ray Hobbs, Director  
September 2010*

**ARKANSAS DEPARTMENT OF CORRECTION**  
**2010 INMATE COST REPORT – STATE FACILITIES**

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***Introduction***

Section 26, Act 218 of 2010, the ADC Appropriation Act for FY11, requires ADC to submit to the Arkansas Legislative Council, within 90 days of the close of each state fiscal year, a report including direct and indirect costs incurred for housing and caring for incarcerated inmates. The Special Language requires that “costs shall be calculated and reported in total for the Department and in total by each facility. The report shall also reflect overall cost per inmate per day, cost per inmate per day for each facility, overall cost per bed per day, and cost per bed per day for each facility.”

Specifically, ADC was charged with compiling costs according to the following methodology:

1. Record all expenditures in a manner that provides for the association of costs with each facility. Costs not directly attributable to a particular facility (overhead, administration, treatment, etc.) shall be allocated to each facility on the basis of inmate population;
2. Maintain documentation to support all elements of costs and cost reimbursement both in total and by facility;
3. Exclude capital outlay disbursements. However, depreciation expense for all ADC fixed assets shall be included. Depreciation expense not directly associated with the fixed assets of a particular facility shall be allocated to each facility on the basis of inmate population;
4. Include any interest expense incurred by ADC or another state governmental entity as a result of prison construction;
5. Exclude all payments to local governments for care of inmates housed in local governmental facilities;
6. Exclude all payments to local governments for Act 309 prisoners;
7. Include the state matching requirements associated with federal grant expenditures. Documentation shall be maintained sufficient to identify such costs by grant;
8. Deduct reimbursements for costs incurred. The amount of the reimbursement deducted shall be equal to or less than the cost with which the reimbursement is associated;
9. Include all ancillary costs. These costs shall include, but are not limited to:
  - a) ADC expenses incurred through fund transfers;
  - b) Retirement costs;
  - c) Audit costs;
  - d) ADC cost for shared employees paid by another state governmental entity;
  - e) Inmate educational and rehabilitation costs;
  - f) Inmate related expenses incurred by the Attorney General, not inclusive of costs of defending Habeas Corpus cases.

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In addition, in determining costs per inmate per day, ADC is required to:

- a) Accumulate the number of inmates housed at each ADC facility each day throughout the state fiscal year for which costs are being reported. This accumulation shall result in total inmate days and shall be divided into total direct and indirect costs compiled in accordance with Section 29 (a)(b)(c).
- b) Exclude those ADC inmates housed in local governmental facilities and Act 309 prisoners from the number of inmates housed at ADC facilities.
- c) Maintain documentation supporting the number of inmates housed at ADC facilities.

***FY10 Summary Results***

The direct and indirect expenditures for FY10 are summarized on Schedules A and B of this document. These schedules allocate direct and indirect costs to all units based on either A) population or B) total bed capacity as required by Section 26 even though not all inmates participate in indirect cost programs such as school or vo-tech. The indirect costs include:

- a) Department of Education costs for operation of an ADC School District that provides non-graded programs that enable inmates to progress individually and achieve a high school equivalency diploma (GED). School attendance is mandatory for all inmates lacking a GED or high school diploma. School is provided at all of the traditional institutions. During FY10, an average of 4,424 inmates

attended school and 844 achieved a GED certificate. The School District reported expenditure of \$5,498,063 for FY10.

- b) Department of Workforce Education costs for operation of the Riverside Vocational Technical School. Vo-tech's mission is to equip inmates with marketable skills to aid re-entry into society. Courses are individually paced, but usually take about nine months to complete. Vocational programs are offered at the McPherson, Tucker, and Varner units and include automotive mechanics, horticulture, cabinet making, cosmetology, welding, data processing, diesel engine mechanics, carpentry/construction, brick and block masonry, computerized accounting, graphic arts, drafting, plumbing and small engine mechanics. During FY10, there was an average of 356 inmates enrolled in the Vo-tech program each month. Vo-tech reported total expenditures of \$2,544,819 during FY10.

- c) Attorney General's Office costs for the Civil Division. The Civil Division defends lawsuits filed by inmates against employees of ADC in state and federal courts. The Civil Division also defends civil actions against the department and ADC employees, claims that ADC employees or officials have violated the state FOI Act as well as constitutional challenges of rules and policies, etc. Civil Division expenses for FY10 totaled \$1,033,058.

A brief summary of results of the 2010 Inmate Cost Report for State Facilities as mandated by Section 26 are summarized as follows:

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***FY 10 - Section 26 Summary***

<b><i>Total ADC Direct and Indirect Costs</i></b>	<b><i>\$</i></b>	<b><i>306,243,316</i></b>
<b><i>Average Cost Per Day Per Inmate</i></b>	<b><i>\$</i></b>	<b><i>62.76</i></b>
<b><i>Average Cost Per Day Per Bed</i></b>	<b><i>\$</i></b>	<b><i>61.57</i></b>

Total direct and indirect costs, based on population and summarized by unit (A) and direct and indirect costs based on bed capacity and summarized by unit (B), are provided on Schedules A and B within this report.

Documentation supporting all costs and cost reimbursements will be maintained by the Budget Officer of the ADC Administrative Services Division and may be examined upon request.



9/15/2010

**ARKANSAS DEPARTMENT OF CORRECTION**  
**ACT 218 of 2010, SECTION 26 - COST PER INMATE PER DAY (CPD)**

		Allocated Costs - Based on Total Inmate Days											
	Total Unit	Warehouse	Overhead	Treatment	School District	Vo-Tech	AG's Office	Debt Service	Allocated Unit Cost	Reimb.	Net Unit Cost	Total Inmate Days	CPD FY'10
Cummins	24,925,416	2,662,827	3,367,355	7,636,814	655,951	303,612	123,250	143,621	39,818,846	1,424,793	38,394,053	582,175	65.95
Tucker	9,026,145	1,427,409	1,805,071	4,093,716	351,623	162,751	66,068	460,612	17,393,395	857,363	16,536,032	312,075	52.99
Pine Bluff Unit	7,774,059	699,514	884,590	2,006,160	172,316	79,758	32,377	0	11,648,773	904,310	10,744,463	152,935	70.26
Diagnostic	9,485,499	754,607	954,260	2,164,163	185,887	86,039	34,927	0	13,665,383	421,244	13,244,139	164,980	80.28
Wrightsville	14,203,185	1,799,704	2,275,867	5,161,433	443,332	205,200	83,300	15,388	24,187,409	1,151,402	23,036,008	393,470	58.55
Varner	0	0	0	0	0	0	0	13,080	13,080	0	13,080.00	0	-
Varner - Supermax	19,587,141	2,731,276	3,453,914	7,833,121	672,813	311,416	126,418	0	34,716,098	1,440,228	33,275,870	597,140	55.73
Max Security - Tucker	13,065,595	924,894	1,169,602	2,652,536	227,835	105,455	42,809	0	18,188,726	477,625	17,711,101	202,210	87.59
North Central	9,427,272	931,572	1,178,046	2,671,688	229,480	106,217	43,118	0	14,587,394	497,645	14,089,748	203,670	69.18
Delta Regional	9,007,668	939,920	1,188,602	2,695,628	231,536	107,168	43,504	260,843	14,474,870	529,535	13,945,334	205,495	67.86
Randall L Williams	7,655,153	869,801	1,099,932	2,494,533	214,264	99,174	40,259	0	12,473,116	485,004	11,988,112	190,165	63.04
East Arkansas Regional	20,763,572	2,722,928	3,443,358	7,809,181	670,756	310,464	126,032	0	35,846,292	1,403,222	34,443,069	595,315	57.86
Ouachita	12,917,200	1,757,967	2,223,088	5,041,734	433,051	200,441	81,368	3,142,285	25,797,134	1,010,744	24,786,390	384,345	64.49
McPherson	10,163,636	1,252,113	1,583,396	3,590,979	308,441	142,764	57,954	487,285	17,586,568	909,902	16,676,665	273,750	60.92
Grimes	13,522,762	1,684,509	2,130,195	4,831,063	414,956	192,065	77,968	234,413	23,087,932	1,041,481	22,046,451	368,285	59.86
Subtotal, Institutions	181,524,304	21,159,041	26,757,277	60,682,749	5,212,241	2,412,524	979,354	4,757,527	303,485,016	12,554,500	290,930,516	4,626,010	62.89
Benton	4,447,290	439,074	555,244	1,259,236	108,160	50,063	20,323	0	6,879,391	968,713	5,910,677	95,995	61.57
NW AR Work Release	613,002	70,118	88,670	201,095	17,273	7,995	3,245	0	1,001,398	215,904	785,494	15,330	51.24
Mississippi County	1,826,604	151,923	192,119	435,705	37,424	17,322	7,032	0	2,668,129	204,485	2,463,644	33,215	74.17
Texarkana	1,876,216	210,355	266,010	603,284	51,818	23,984	9,736	0	3,041,405	590,721	2,450,684	45,990	53.29
Subtotal, Field Inst's.	8,763,113	871,471	1,102,043	2,499,321	214,675	99,364	40,336	0	13,590,323	1,979,824	11,610,499	190,530	60.94
Bootcamp	2,333,488	288,821	365,237	828,319	71,147	32,931	13,368	0	3,933,311	231,010	3,702,301	63,145	58.63
Grand Totals	192,620,905	22,319,332	28,224,557	64,010,389	5,498,063	2,544,819	1,033,058	4,757,527	321,008,650	14,765,334	306,243,316	4,879,685	62.76

Summary Results/explanations provided on Pages 1-3.

9/13/2010

**ARKANSAS DEPARTMENT OF CORRECTION**  
**ACT 218 of 2010, SECTION 26 - COST PER INMATE PER DAY (CPD)**

	Allocated Costs - Based on Total Bed Capacity								Allocated Unit Cost	Reimb.	Net Unit Cost	Total Inmate Days	CPD FY'10
	Total Unit	Warehouse	Overhead	Treatment	School District	Vo-Tech	AG's Office	Debt Service					
Cummins	24,918,047	2,581,292	3,264,248	7,402,977	635,866	294,315	119,476	143,621	39,359,843	1,409,744	37,950,098	575,240	65.97
Tucker	9,023,205	1,392,194	1,760,540	3,992,723	342,948	158,736	64,438	460,612	17,195,396	851,085	16,344,311	310,250	52.68
Pine Bluff Unit	7,775,236	704,287	890,626	2,019,848	173,491	80,302	32,598	0	11,676,388	905,873	10,770,515	156,950	68.62
Diagnostic	9,489,716	784,542	992,116	2,250,017	193,261	89,452	36,313		13,835,417	428,149	13,407,269	174,835	76.69
Wrightsville	14,197,590	1,739,424	2,199,639	4,988,555	428,483	198,327	80,510	15,388	23,847,915	1,140,142	22,707,773	387,630	58.58
Varner	-	0	0	0	0	0	0	0	0	0	0	0	-
Varner - Supermax	19,577,536	2,630,428	3,326,384	7,543,897	647,970	299,918	121,750	13,080	34,160,964	1,421,167	32,739,796	586,190	55.85
Max Security - Tucker	13,060,038	871,350	1,101,891	2,498,975	214,645	99,350	40,331		17,886,579	467,087	17,419,492	194,180	89.71
North Central	9,430,272	949,968	1,201,309	2,724,446	234,012	108,314	43,970	260,843	14,953,133	502,261	14,450,872	211,700	68.26
Delta Regional	9,003,842	900,832	1,139,173	2,583,526	221,908	102,712	41,695	0	13,993,687	522,053	13,471,634	200,750	67.11
JCCF	7,658,043	887,729	1,122,603	2,545,948	218,680	101,218	41,089		12,575,309	489,472	12,085,837	197,830	61.09
East Arkansas Regional	20,765,270	2,717,236	3,436,159	7,792,855	669,354	309,815	125,768	0	35,816,457	1,404,192	34,412,265	605,535	56.83
Ouachita	12,894,336	1,716,494	2,170,642	4,922,792	422,835	195,712	79,449	3,142,285	25,544,544	985,636	24,558,908	382,520	64.20
McPherson	10,188,192	1,449,520	1,833,032	4,157,129	357,069	165,272	67,092	487,285	18,704,591	952,468	17,752,123	323,025	54.96
Grimes	13,518,689	1,637,876	2,071,223	4,697,321	403,468	186,748	75,810	234,413	22,825,547	1,033,003	21,792,545	365,000	59.71
<b>Subtotal, Institutions</b>	<b>181,500,010</b>	<b>20,963,171</b>	<b>26,509,584</b>	<b>60,121,007</b>	<b>5,163,991</b>	<b>2,390,191</b>	<b>970,288</b>	<b>4,757,527</b>	<b>302,375,770</b>	<b>12,512,331</b>	<b>289,863,439</b>	<b>4,671,635</b>	<b>62.05</b>
Benton	4,458,756	532,310	673,148	1,526,629	131,127	60,693	24,638		7,407,300	988,696	6,418,604	118,625	54.11
NW AR Work Release	612,906	68,791	86,991	197,287	16,946	7,843	3,184		993,948	215,680	778,268	15,330	50.77
Mississippi County	1,832,235	198,183	250,618	568,376	48,820	22,597	9,173		2,930,001	214,347	2,715,654	44,165	61.49
Texarkana	1,876,316	209,648	265,117	601,257	51,644	23,904	9,704		3,037,589	590,740	2,446,849	46,720	52.37
<b>Subtotal, Field Inst's.</b>	<b>8,780,212</b>	<b>1,008,931</b>	<b>1,275,873</b>	<b>2,893,550</b>	<b>248,536</b>	<b>115,037</b>	<b>46,699</b>	<b>0</b>	<b>14,368,838</b>	<b>2,009,464</b>	<b>12,359,375</b>	<b>224,840</b>	<b>54.97</b>
Bootcamp	2,340,683	347,230	439,099	995,832	85,535	39,591	16,072	0	4,264,041	243,539	4,020,502	77,380	51.96
<b>Grand Totals</b>	<b>192,620,905</b>	<b>22,319,332</b>	<b>28,224,557</b>	<b>64,010,389</b>	<b>5,498,063</b>	<b>2,544,819</b>	<b>1,033,058</b>	<b>4,757,527</b>	<b>321,008,650</b>	<b>14,765,334</b>	<b>306,243,316</b>	<b>4,973,855</b>	<b>61.57</b>

Summary Results/explanations provided on Pages 1-3.