

ASSOCIATION *of* ARKANSAS COUNTIES



Local Government Inmate Cost Report



2015

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 a 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.

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 with Arkansas Legislative Audit and the Department of Correction 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 or sanction imposed in response to a violation of supervision conditions, 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 Arkansas Legislative Audit 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) The Department of Correction and the Department of Community Correction shall prepare an invoice during the first week of each month that lists each state inmate that is on the county jail backup list during the previous month.

(B) The invoice shall reflect the number of days a state 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 county 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 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 written 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)(A) The certified invoices shall then be returned to the Department of Correction and the Department of Community Correction for payment from the fund.

(B) Payment from the fund shall be made within (5) business days of receipt of signed and certified invoices returned by each county, subject to funding made available for payment of the certified notices.

(4) The county sheriff shall maintain documentation for three (3) calendar years to confirm the number of days each state inmate was physically housed in the county jail.

(5) The documentation maintained by the county sheriff is subject to review by Arkansas Legislative Audit.

(6) Invoices under this subsection may be mailed or sent electronically.

(c)(1) The Board of Corrections shall adopt rules 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 Correction or the Department of Community Correction upon receipt of a correct sentencing order, for the actual costs paid for any emergency medical care for physical injury or illness of the inmate retained under this section if 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 Correction or his or her designee or the Director of the Department of Community Correction 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.

(3)(A) Reimbursements for medical expenses shall require prior approval of the Department of Correction or the Department of Community Correction before the rendering of health care.

(B)(i) In a true emergency situation, health care may be rendered without prior approval.

(ii) The Department of Correction or the Department of Community Correction shall be notified of a true emergency situation immediately after the true emergency situation.

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; 2013, No. 1282, § 1; 2015, No. 946, § 1; 2015, No. 1201, § 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 2014
Guidelines/Instructions

GENERAL INFORMATION

The Local Government Inmate Cost Report for 2016, required by Section 34, Act 266 of 2016, 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 266. The Local Government Inmate Cost Report must be submitted to the Arkansas Legislative Council no later than July 1 of 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 **for actual costs incurred during the calendar year 2015** utilizing the format provided on the attached spreadsheet and send **no later than June 20, 2016** to:

Lindsey Bailey, Legal Counsel
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 2015)

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.).

Arkansas

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Roger A. Norman, JD, CPA, CFE, CFF
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, 5th 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

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

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**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	0.00
c) Overhead	0.00
d) Treatment/Medical	21,030.19
e) Education/School	0.00
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	1,040,686.42
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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)

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
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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)

1,563,017.06

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:	Faulkner County Detention Center	Total State Inmate Days:
County:	Faulkner	Total Inmate Days:
Jail Facility Capacity (# Beds):	484	Percentage of State Inmate Days:

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	3,905,052.83
Utilities	249,108.84
Food	397,137.46
Clothing	8,758.68
Insurance	49,487.78
Travel/Training	8,313.99
Capital Outlay	
Other (attach list)	
b) Depreciation	
c) Overhead	
d) Treatment/Medical	209,838.84
e) Education/School	
f) Other Ancillary Costs (Please list each separately)	
<u>From attached list</u>	546,947.00

Total Expenditures to be Allocated	5,374,645.42
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C. Reimbursements

Act 309 Contracts	68,016.00
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:	Franklin Co. Jail	Total State Inmate Days:	4726
County:	Franklin	Total Inmate Days:	15467
Jail Facility Capacity (# Beds):		Percentage of State Inmate Days:	30.56%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

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

b) Depreciation

c) Overhead

d) Treatment/Medical 45,000.00

Advance Correctional Healthcare

e) Education/School

f) Other Ancillary Costs (Please list each separately)

ACIC fees 5,000.00

Misc Inmate Supplies 31400

Total Expenditures to be Allocated 631,227.00

C. Reimbursements

Act 309 Contracts 11,856.00

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 Detentio	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

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:

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

**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:

Singy Wilson

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

A. General Information

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

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:	
Salaries & Benefits	1,051,470.35
Utilities	106,672.03
Food	161,674.45
Clothing	12,471.74
Insurance	31,593.01
Travel/Training	2,209.81
Capital Outlay	
Other (attach list)	
b) Depreciation	
c) Overhead	104,920.67
d) Treatment/Medical	53,682.14
e) Education/School	
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	1,524,694.20
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C. Reimbursements

Act 309 Contracts	7,428.00
State reimbursements for medical costs	
Total Reimbursements	7,428.00

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

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:	
Salaries & Benefits	<u>1,557,787.00</u>
Utilities	<u>177,000.00</u>
Food	<u>350,000.00</u>
Clothing	<u>40,000.00</u>
Insurance	<u>40,000.00</u>
Travel/Training	<u>5,000.00</u>
Capital Outlay	<u>29,000.00</u>
Other (attach list)	<u> </u>
b) Depreciation	<u> </u>
c) Overhead	<u> </u>
d) Treatment/Medical	<u> </u>
e) Education/School	<u> </u>
f) Other Ancillary Costs (Please list each separately)	<u> </u>

Total Expenditures to be Allocated	<u>2,198,787.00</u>
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C. Reimbursements

Act 309 Contracts	<u>20,028.00</u>
State reimbursements for medical costs	<u> </u>
Total Reimbursements	<u>20,028.00</u>

D. Total Expenditures less Reimbursements to be Allocated (B-C)	<u>2,178,759.00</u>
--	---------------------

E. Percentage of State Inmate Days (From A)	<u>100.00%</u>
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F. Total Allocated State Inmate Costs (D*E)	<u><u>2,178,759.00</u></u>
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G. Total State Inmate Days (From A)	<u>48208</u>
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H. State Inmate Cost Per Day (F/G)	<u><u>\$45.19</u></u>
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Source of Information:

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

A. General Information

Jail Facility Name:	Nevada Co Jail	Total State Inmate Days:	365
County:	Nevada	Total Inmate Days:	3650
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

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

201,873.34

E. Percentage of State Inmate Days (From A)

10.00%

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

20,187.33

G. Total State Inmate Days (From A)

365

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

\$55.31

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
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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
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E. Percentage of State Inmate Days (From A)	1.8%
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F. Total Allocated State Inmate Costs (D*E)	231762.00
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G. Total State Inmate Days (From A)	8567
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H. State Inmate Cost Per Day (F/G)	27.06
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Source of Information:

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

A. General Information

Jail Facility Name:	<u>Pulaski County Jail</u>	Total State Inmate Days:	<u>143,670</u>
County:	<u>Pulaski County</u>	Total Inmate Days:	<u>279,128</u>
Jail Facility Capacity (# Beds):	<u>1210</u>	Percentage of State Inmate Days:	<u>51.47%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	_____
Utilities	_____
Food	_____
Clothing	_____
Insurance	_____
Travel/Training	_____
Capital Outlay	<u>212,823.00</u>
Other (attach list)	<u>25,770,828.00</u>
b) Depreciation	<u>212,249.00</u>
c) Overhead	_____
d) Treatment/Medical	_____
e) Education/School	<u>108,134.00</u>
f) Other Ancillary Costs (Please list each separately)	_____
_____	_____
_____	_____

Total Expenditures to be Allocated 26,304,034.00

C. Reimbursements

Act 309 Contracts	_____
State reimbursements for medical costs	_____
Total Reimbursements	<u>0.00</u>

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

26,304,034.00

E. Percentage of State Inmate Days (From A)

51.47%

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

13,538,951.90

G. Total State Inmate Days (From A)

143670

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

\$94.24

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	265	\$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	290
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	26	111	119	\$3,108.00	\$3,332.00		
8/8/2015	June	20	112	207	\$8,316.00	\$5,796.00		
8/20/2016	July	23	421	141	\$11,788.00	\$5,368.00	\$6,420.00	280
10/30/2016	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							
TOTAL		250	3,183	2418	\$100,736.00	\$66,140.00		985

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	769
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	\$321,860.00	\$17,612.00	629
8/20/2015	JUL	127	14,956	14,212	\$421,788.00	\$397,940.00	\$23,848.00	743
9/21/2015	AUG	176	16,468	16,150	\$476,850.00	\$452,206.00	\$24,644.00	318
10/30/2015	SEP	1081	24654	18433	\$739,452.00	\$561,117.00	\$178,335.00	9221
12/7/2016	OCT	372	8985	8929	\$269,580.00	\$267,870.00	\$1,710.00	56
1/20/2016	NOV	372	8322	8760	\$249,630.00	\$245,280.00	\$4,350.00	
2/10/2016	DEC	382	7,297	7,563	\$218,910.00	\$211,770.00	\$7,140.00	
TOTAL		3228	140,487	130,632	\$4,050,778.00	\$3,720,587.00	\$330,191.00	10799

PAYMENTS RECEIVED FOR 2015

Date Ck. Amt.

Total 0.00

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	1,197,713.78	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	5,782.88	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	17,939.60	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	159,020.97	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					4,590.00	0.00	0.00	0.00	4,590.00	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	690.00	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	446,488.32	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

12/31/2015

PULASKI COUNTY
STATEMENT OF OPERATIONS
DECEMBER 2015

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FUND 001	COUNTY GENERAL	CYTD	CURRENT	YTD	OUTSTANDING	AVAILABLE	CYTD
DEPARTMENT 2401	DETECTION MEDICAL	REVISED	MONTH	EXPENDITURES	EXPENDITURES	BUDGET	PERCENT OF
ACCOUNT NUMBER	ACCOUNT NAME	BUDGET	EXPENDITURES	EXPENDITURES	ENCUMBRANCES	BUDGET	BUDGET
061.000.240100.73.000000	*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
DECEMBER 2015

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Spill

FUND 001	COUNTY GENERAL	ACCOUNT NUMBER	ACCOUNT NAME	CYTD REVERSED BUDGET	CURRENT MONTH EXPENDITURES	YTD EXPENDITURES	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET	CYTD PERCENT OF BUDGET REMAINING
001.000.240000.01.000000	SALARIES FULL-TIME	001.000.240000.05.000000	OVERTIME	11,712,755.50	1,324,854.12	11,828,568.01	0.00	-115,802.51	-0.99
001.000.240000.06.000000	SOCIAL SECURITY	001.000.240000.07.000000	RETIREMENT	701,561.50	96,463.56	864,391.26	0.00	-162,829.76	-23.21
001.000.240000.08.000000	HEALTH INSURANCE	001.000.240000.09.000000	WORKERS' COMPENSATION	949,887.00	106,215.45	942,885.75	0.00	7,001.25	8.74
001.000.240000.10.000000	UNEMPLOYMENT INSURANCE	001.000.240000.11.000000	PRINTING	1,832,372.00	274,170.39	1,906,514.64	0.00	-74,142.64	-4.05
001.000.240000.12.000000	GENERAL OFFICE SUPPLIES	001.000.240000.13.000000	SMALL EQUIPMENT	223,458.00	0.00	55,742.00	0.00	187,716.00	75.05
001.000.240000.14.000000	OTHER SUNDRY	001.000.240000.15.000000	JANITORIAL SUPPLIES	124,144.00	0.00	90,994.00	0.00	33,150.00	26.70
001.000.240000.16.000000	CHEMICALS & CLEANING	001.000.240000.17.000000	MEDICINE & DRUGS	15,500.00	3,884.47	17,374.55	0.00	-1,874.56	-12.09
001.000.240000.18.000000	FOOD	001.000.240000.19.000000	CLOTHING & UNIFORMS	55,000.00	9,951.11	66,151.95	26.20	-1,178.15	-2.14
001.000.240000.20.000000	OTHER SUNDRY	001.000.240000.21.000000	FUEL, OIL & LUBRICANTS*	110,386.10	480.29	45,431.56	660.00	64,364.56	58.30
001.000.240000.22.000000	OTHER SUNDRY	001.000.240000.23.000000	TIRES & TUBES	5,011.00	0.00	1,934.15	0.00	3,076.85	61.40
001.000.240000.24.000000	OTHER SUNDRY	001.000.240000.25.000000	OTHER SUNDRY	76,303.00	4,755.73	76,028.53	1,301.44	-1,026.97	-1.35
001.000.240000.26.000000	OTHER SUNDRY	001.000.240000.27.000000	BUILDING MATERIALS & SUPPLIES	16,983.00	944.71	17,171.61	0.00	-178.61	-1.05
001.000.240000.28.000000	PAINTS & METALS	001.000.240000.29.000000	PAINTS & METALS	8,337.00	0.00	0.00	8.00	8,337.00	100.00
001.000.240000.30.000000	PLUMBING & ELECTRICAL	001.000.240000.31.000000	REPAIR PARTS	1,351,305.00	102,262.75	1,317,702.68	0.00	33,602.32	2.49
001.000.240000.32.000000	MOTOR REPAIRS			120,000.00	493.24	104,711.71	0.00	15,288.29	12.74
				105,519.70	3,574.93	78,534.07	131.88	26,853.75	25.45
				7,590.00	0.00	6,524.39	0.00	975.61	13.01
				6,000.00	0.00	2,216.53	0.00	3,783.47	63.06
				11,000.00	799.77	5,214.15	0.00	5,785.85	52.60
				18,000.00	1,011.37	9,313.92	102.02	8,084.06	44.91
				69,828.00	10,903.60	68,278.83	0.00	-2,448.83	-3.72
				55,500.00	6,433.75	60,281.15	0.00	-4,781.15	-8.61
				4,000.00	461.52	1,749.67	409.67	1,840.66	46.02

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PULASKI COUNTY
STATEMENT OF OPERATIONS
DECEMBER 2015

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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
001.000.248000.34.000000	ASPHALT	13,746.00	0.00	13,746.39	0.00	0.61	0.00
001.000.248000.38.000000	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	-2,319.22	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 MACHINES/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	471,080.80	38,008.50	450,940.75	0.00	20,089.25	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	45,000.00	17,451.50	43,868.89	9,126.00	-4,994.89	-10.41
001.000.240000.80.000000	SEMINAR/CONF/WORKSHOP REGIS	4,500.00	1,708.00	3,655.00	0.00	845.00	18.78
001.000.240000.86.000000	PAUPERS & WELFARE	5,000.00	0.00	261.58	0.00	4,738.42	94.77
001.000.240000.87.000000	SPECIAL PROJECTS	3,870.20	0.00	2,914.20	0.00	956.00	24.70
001.000.240000.88.000000	OTHER MISCELLANEOUS	65,000.00	7,186.95	65,295.82	894.75	-1,198.57	-1.83
001.000.240000.88.000000	COMPUTER SOFTWARE/SOFTWARE	3,795.00	0.00	2,692.16	330.00	772.84	20.36

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PULASKI COUNTY
STATEMENT OF OPERATIONS
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FUND 001	COUNTY GENERAL	CYTD	CURRENT	YTD	OUTSTANDING	AVAILABLE	CYTD
DEPARTMENT 2400	SHERIFF - DETENTION	REVISED	MONTH	EXPENDITURES	ENCUMBRANCES	BUDGET	PERCENT OF
ACCOUNT NUMBER	ACCOUNT NAME	BUDGET	EXPENDITURES	EXPENDITURES	ENCUMBRANCES	BUDGET	BUDGET
001.000.2400001.93.000000	MACHINERY & EQUIPMENT	1,001,766.00	273,415.00	434,654.33	563,891.00	3,212.67	0.32
001.000.2400000.94.0000000	VEHICLES	498,076.00	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: SUMMARY
GENERATED: 17 JUN 15 09:02
POLASKI COUNTY

ROM: THURSDAY JUN092016 14:06

PAGE 2

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

Account # Date Vendor/Phase	Ref #	Account Name FO/Stock	Bank	Check #	Type Project	Description Grant	Task	Status A	WO #	Debit	Credit	Balance
110.000.000000.00.000000		COMMUNICATION FACILITY EQUIP-ESCRM										1124464.80
010215		0			CR CR INTERFUND ENTRIES					31936.80	0.00	1156401.68
010715		0			CR CR INTERFUND ENTRIES					17600.00	0.00	1174001.68
012015		0			CR CR INTERFUND ENTRIES					17600.00	0.00	1191601.68
012915		0			CR CR INTERFUND ENTRIES					31463.59	0.00	1223065.27
020215		0			CR CR INTERFUND ENTRIES					148.13	0.00	1223213.40
022515		0			CR CR INTERFUND ENTRIES					17600.00	0.00	1240813.40
030215		0			CR CR INTERFUND ENTRIES					140.64	0.00	1240954.04
030315		0			CR CR INTERFUND ENTRIES					35514.78	0.00	1276468.82
030915		0			CR CR INTERFUND ENTRIES					17600.00	0.00	1294068.82
032515		0			CR CR INTERFUND ENTRIES					26400.00	0.00	1320468.82
040115		0			CR CR INTERFUND ENTRIES					183.82	0.00	1320652.64
040215		0			CR CR INTERFUND ENTRIES					43530.59	0.00	1364163.03
040615		0			CR CR INTERFUND ENTRIES					5.43	0.00	1364168.46
042015		0			CR CR INTERFUND ENTRIES					26400.00	0.00	1390568.46
042915		0			CR CR INTERFUND ENTRIES					37537.06	0.00	1428105.52
050115		0			CR CR INTERFUND ENTRIES					90.76	0.00	1428196.28
052115		0			CR CR INTERFUND ENTRIES					26400.00	0.00	1454596.28
060115		0			CR CR INTERFUND ENTRIES					41153.49	0.00	1495749.77
060315		0			CR CR INTERFUND ENTRIES					122.36	0.00	1495872.13
060515		0			CR CR INTERFUND ENTRIES					26400.00	0.00	1522272.13
063015	14374	0			JE TRANSFER COMMUNICATION FACILITY					0.00	24500.00	1497772.13
070115	0	0			CR CR INTERFUND ENTRIES					31621.22	0.00	1529393.35
070715	0	0			CR CR INTERFUND ENTRIES					124.61	0.00	1529517.96
072915	0	0			CR CR INTERFUND ENTRIES					26400.00	0.00	1555917.96
080315	0	0			CR CR INTERFUND ENTRIES					26400.00	0.00	1582317.96
080315	0	0			CR CR INTERFUND ENTRIES					29546.03	0.00	1611863.99
080315	14502	0			JE TRANSFER COMMUNICATION FACILITY					131.70	0.00	1611995.69
082515	0	0			CR CR INTERFUND ENTRIES					0.00	37714.00	1574281.69
090115	0	0			CR CR INTERFUND ENTRIES					55627.51	0.00	1629909.20
092415	14613	0			JE TRANSFER ACT 1188 AND SHERIFF					137.48	0.00	1630146.68
092915	14756	0			JE TRANSFER ACT 1188 AND SHERIFF					0.00	25000.00	1631516.68
100915	0	0			CR CR INTERFUND ENTRIES					26400.00	0.00	1631516.68
101515	0	0			CR CR INTERFUND ENTRIES					0.00	118856.00	1512548.68
102615	0	0			CR CR INTERFUND ENTRIES					135.80	0.00	1512684.48
102815	0	0			CR CR INTERFUND ENTRIES					30316.55	0.00	1543001.03
110215	0	0			CR CR INTERFUND ENTRIES					26400.00	0.00	1569401.03
112515	0	0			CR CR INTERFUND ENTRIES					31845.28	0.00	1601246.31
120115	0	0			CR CR INTERFUND ENTRIES					150.43	0.00	1601396.74
120215	0	0			CR CR INTERFUND ENTRIES					26400.00	0.00	1627796.74
120215	14966	0			JE ACT 1188 TO COUNTY GENERAL					131.91	0.00	1627908.65
122815	0	0			CR CR INTERFUND ENTRIES					27291.18	0.00	1655199.83
122915	0	0			CR CR INTERFUND ENTRIES					0.00	6067.00	1649132.83
122915	0	0			CR CR INTERFUND ENTRIES					26400.00	0.00	1675532.83
122915	0	0			CR CR INTERFUND ENTRIES					31715.80	0.00	1707248.63
Account Total										795032.83	212249.00	

Depreciation

110.000.750000.00.000000 UNEXPENDED FUND BALANCE
123115 123115

Status A Beginning Balance 1242527.80CR
0.00 582783.83-
1825311.63CR

Status A Beginning Balance 1242527.80CR
0.00 582783.83-
1825311.63CR

**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)

Total Expenditures to be Allocated 2,765,378.00

C. Reimbursements

Act 309 Contracts	_____	
State reimbursements for medical costs	_____	
Total Reimbursements	<u>573,045.90</u>	<u>0.00</u>

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 1,448,517.92

c) Overhead -

d) Treatment/Medical 892,938.05

e) Education/School 808.58

f) Other Ancillary Costs (Please list each separately)

HR, IT, Purchasing, Accounting 312,316.30

Total Expenditures to be Allocated 15,141,702.68

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

C. Reimbursements

Act 309 Contracts 93,012.00

State reimbursements for medical costs -

Total Reimbursements 93,012.00

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:

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

A. General Information

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

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

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

b) Depreciation

c) Overhead

d) Treatment/Medical 9,412.79

e) Education/School 50.00

f) Other Ancillary Costs (Please list each separately)

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

Total Expenditures to be Allocated 198,205.87

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)**

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:

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

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

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

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