

ASSOCIATION *of* ARKANSAS COUNTIES



Local Government Inmate Cost Report



2016

State Inmate Cost Study for Calendar Year 2016
Executive Summary

Introduction

This report is being issued in compliance with Section 33 of Act 524 of 2017 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, 2017 through June 30, 2018.

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 as recent as 2015.

The State of Arkansas pays county government a daily per diem of \$30/day, increased from \$28/day in 2015, for housing state inmates from the date of sentencing, if the proper paperwork is filed in a timely manner. However, the results of this year’s study (prior to audit) revealed an average cost to the county of \$71.08/day among the 15 counties sampled. With the highest and lowest costs removed, the average cost (prior to audit) was \$55.30/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 33, Act 524 of 2017 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, 2016 through December 31, 2016 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>
Baxter	4	1
Benton	7	3
Clark	3	4
Crittenden	5	1

Cross	2	1
Johnson	3	4
Mississippi	4	1
Monroe	1	1
Polk	3	4
Pope	5	4
Pulaski	7	2
Sebastian	6	3 & 4
Union	4	4
Van Buren	2	2
White	6	2

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 2016**

A. General Information

Jail Facility Name:	<u>Baxter County Detentior</u>	Total State Inmate Days:	<u>10232</u>
County:	<u>Baxter County Detentior</u>	Total Inmate Days:	<u>29473</u>
Jail Facility Capacity (# Beds):	<u>101</u>	Percentage of State Inmate Days:	<u>34.72%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>872,317.96</u>
Utilities	<u>117,621.52</u>
Food	<u>60,894.34</u>
Clothing	<u>4,359.65</u>
Insurance	<u>11,066.94</u>
Travel/Training	<u>285.10</u>
Capital Outlay	<u>91,950.89</u>
Other (attach list)	<u>n/a</u>

b) Depreciation 128,000.00

c) Overhead 154,728.30

d) Treatment/Medical 26,508.83

e) Education/School 7,577.62

f) Other Ancillary Costs (Please list each separately)

Risk Management 11,235.59

Gen Supplies/ Maint 57545.48

Total Expenditures to be Allocated 1,544,092.22

C. Reimbursements

Act 309 Contracts 32,760.00

State reimbursements for
medical costs

Total Reimbursements 32,760.00

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

1,511,332.22

E. Percentage of State Inmate Days (From A)

34.72%

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

524,681.96

G. Total State Inmate Days (From A)

10232

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

\$51.28

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name:	Benton County Detention Center	Total State Inmate Days:
County:	Benton County Detention Center	Total Inmate Days:
Jail Facility Capacity (# Beds):	669	Percentage of State Inmate Days:

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	6,584,524.00
Utilities	722,000.00
Food	580,000.00
Clothing	30,000.00
Insurance	735,420.00
Travel/Training	25,000.00
Capital Outlay	666,898.00
Other (attach list)	
b) Depreciation	
c) Overhead	
d) Treatment/Medical	700,000.00
e) Education/School	25,000.00
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	10,068,842.00
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C. Reimbursements

Act 309 Contracts	N/A	
State reimbursements for medical costs		
Total Reimbursements		0.00

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

10,068,842.00

E. Percentage of State Inmate Days (From A)

20.48%

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

2,062,535.85

G. Total State Inmate Days (From A)

34782

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

\$40.00

Source of Information:

34782

169798

20.48%

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name:	Clark County Detention	Total State Inmate Days:	1401
County:	CLARK	Total Inmate Days:	17155
Jail Facility Capacity (# Beds):	49	Percentage of State Inmate Days:	8.17%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	553,010.38
Utilities	61,036.43
Food	78,853.33
Clothing	1,615.39
Insurance	
Travel/Training	
Capital Outlay	
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical	58,285.00
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e) Education/School	0.00
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f) Other Ancillary Costs (Please list each separately)

<u>MEDICINE/DRUGS</u>	37,928.69
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<u>MISC LAW ENFORCEMENT</u>	145037.35
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(HOUSING/ELECTRONIC MONITORS)

Total Expenditures to be Allocated	935,766.57
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C. Reimbursements

Act 309 Contracts	
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State reimbursements for medical costs	
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Total Reimbursements	0.00
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D. Total Expenditures less Reimbursements

to be Allocated (B-C)	935,766.57
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E. Percentage of State Inmate Days (From A)	8.17%
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F. Total Allocated State Inmate Costs (D*E)	76,421.39
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G. Total State Inmate Days (From A)	1401
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H. State Inmate Cost Per Day (F/G)	\$54.55
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Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name: Crittenden Co. Sheriff Dept Total State Inmate Days: 8358
 County: Crittenden Total Inmate Days: 79,573
 Jail Facility Capacity (# Beds): 320 Percentage of State Inmate Days: 11

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits 2,702,918.10
 Utilities 171,757.90
 Food 359,592.41
 Clothing 43,180.95
 Insurance 558,909.50
 Travel/Training 9,297.00
 Capital Outlay _____
 Other (attach list) 75,436.14

Office Supplies - Postage - Service Contracts

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

Medical + Drugs 192,444.21
Chemical + Cleaning 41,716.41

Total Expenditures to be Allocated

4,142,252.62

C. Reimbursements

Act 309 Contracts NONE
 State reimbursements for medical costs 312,416.00
 Total Reimbursements State Inmates

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

3,779,836.62

E. Percentage of State Inmate Days (From A)

11

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

415,782.03

G. Total State Inmate Days (From A)

8358

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

49.75

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name:	<u>Cross County</u>	Total State Inmate Days:	<u>1595</u>
County:	<u>Cross County</u>	Total Inmate Days:	<u>2716</u>
Jail Facility Capacity (# Beds):	<u>86</u>	Percentage of State Inmate Days:	<u>58.7%</u>

B. Expenditures to be Allocated: 714375.78

a) Direct Facility Expenditures:		
Salaries & Benefits	<u>568,625.78</u>	
Utilities	<u>82,312.21</u>	
Food	<u>153,634.80</u>	
Clothing	<u>17,204.00</u>	
Insurance		
Travel/Training	<u>2,545.15</u>	
Capital Outlay		
Other (attach list)	<u>12,209.72</u>	cleaning supplies
b) Depreciation		
c) Overhead		
d) Treatment/Medical	<u>33,233.58</u>	
e) Education/School	<u>0.00</u>	
f) Other Ancillary Costs (Please list each separately)		

Total Expenditures to be Allocated 869,765.24

C. Reimbursements

Act 309 Contracts	<u>yes</u>	
State reimbursements for medical costs	<u>0.00</u>	
Total Reimbursements	<u>27852</u>	<u>0.00</u>

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

869,765.24

E. Percentage of State Inmate Days (From A)

58.7%

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

510,552.20

G. Total State Inmate Days (From A)

1595

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

320.09

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name:	<u>Johnson Co.</u>	Total State Inmate Days:	<u>2434</u>
County:	<u>Johnson</u>	Total Inmate Days:	<u>19,019</u>
Jail Facility Capacity (# Beds):	<u>56</u>	Percentage of State Inmate Days:	<u>#DIV/0!</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>\$685,740.23</u>
Utilities	<u>\$70,500.00</u>
Food	<u>\$70,000.00</u>
Clothing	<u>\$7,000.00</u>
Insurance	<u>\$11,200.00</u>
Travel/Training	<u>\$5,000.00</u>
Capital Outlay	<u>\$24,000.00</u>
Other (attach list)	<u>Attached</u>
b) Depreciation	<u>\$30,000.00</u>
c) Overhead	<u>—</u>
d) Treatment/Medical	<u>\$25,000.00</u>
e) Education/School	<u>\$9,000.00</u>
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated 1,036,240.23 0.00

C. Reimbursements

Act 309 Contracts	<u>\$20,712.00</u>	
State reimbursements for medical costs	<u>Ø</u>	
Total Reimbursements	<u>\$20,712.00</u>	0.00

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

1,015,528.23 0.00

E. Percentage of State Inmate Days (From A)

#DIV/0! 12.5

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

#DIV/0!

G. Total State Inmate Days (From A)

2434. 0

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

#DIV/0! 35

Source of Information:

JAIL'S BUDGET - 1000 - 0418

2016

PERSONAL SERVICES:		
SALARIES: PSAP/DETENTION ADMINISTRATOR - 1001 ✓		35,000.00
Russell ✓ 1) SGT. OF DETENTION - 1001 - \$13.69 ✓		29,888.88
Wood ✓ 2) PSAP/DET. OFFICER - 1001 - \$17.51 P.H. ✓		38,241.84
Dages ✓ 3) PSAP/DET. OFFICER - 1001 - \$12.32 P.H. ✓		26,906.88
Queen ✓ 4) PSAP/DET. OFFICER - 1001 - \$11.00 P.H. ✓		24,024.00
Easterling ✓ 5) PSAP/DET. OFFICER - 1001 - \$10.52 P.H. ✓		22,975.68
Wagner ✓ 6) PSAP/DET. OFFICER - 1001 - \$10.26 P.H. ✓		22,407.84
Morrow ✓ 7) PSAP/DET. OFFICER - 1001 - \$10.26 P.H. ✓		22,407.84
Huddleston ✓ 8) PSAP/DET. OFFICER - 1001 - \$10.00 P.H. ✓		21,840.00
Pruitt ✓ 9) PSAP/DET. OFFICER - 1001 - \$10.00 P.H. ✓		21,840.00
Mora ✓ 10) PSAP/DET. OFFICER - 1001 - \$9.74 P.H. ✓		21,272.16
McChesney ✓ 11) PSAP/DET. OFFICER - 1001 - \$9.74 P.H. ✓		21,272.16
James ✓ 12) PSAP/DET. OFFICER - 1001 - \$9.48 P.H. ✓		20,704.32
Smith ✓ 13) PSAP/DET. OFFICER - 1001 - \$9.48 P.H. ✓		20,704.32
Reber ✓ 14) PSAP/DET. OFFICER - 1001 - \$9.48 P.H. ✓		20,704.32
Williams ✓ 15) PSAP/DET. OFFICER - 1001 - \$9.48 P.H. ✓		20,704.32
✓ 16) PSAP/DET. OFFICER - 1001 - \$9.48 P.H. ✓		20,704.32
Johnson ✓ 17) PSAP/DET. OFFICER - 1001 - \$9.48 P.H. ✓		20,704.32
✓ 18) COOK - 1001 - \$14.28 P.H. ✓		31,187.52
		\$ 463,500.80
MATCHING: FICA TAXES - 1006		\$ 35,457.81
RETIREMENT - 1008		67,207.62
HEALTH INSURANCE - 1009		101,574.00
WORKER'S COMP - 1010		13,000.00
UIT TAXES - 1011		5,000.00
SUBTOTAL		\$ 222,239.43
SUPPLIES:		
GENERAL SUPPLIES - 2001		\$ 30,500.00
SMALL EQUIPMENT - 2002		3,000.00
JANITORIAL SUPPLIES - 2003		14,000.00
MEDICINE AND DRUGS - 2004		20,000.00
FOOD - 2005		70,000.00
CLOTHING AND UNIFORMS - 2006		7,000.00
FUEL AND OIL - 2007		9,000.00
TIRES - 2008		1,000.00
BUILDING MATERIALS AND SUPPLIES - 2020		4,000.00
PAINTS AND METALS - 2021		700.00

JAIL

JAIL'S BUDGET - 1000 - 0418

2016

PLUMBING AND ELECTRICAL - 2022	1,500.00
REPAIR PARTS - 2023	13,000.00
SERVICE CONTRACTS - 2024	8,000.00
CULVERT AND PIPE -2026	300.00
GRAVEL, DIRT, AND SAND - 2027	700.00
SMALL TOOLS - 2029	600.00
SUBTOTAL	\$ 183,300.00
OTHER SERVICES AND CHARGES:	
MEDICAL, DENTAL AND HOSPITAL - 3006	\$ 25,000.00
DRUG TESTING- 3007	\$ 500.00
OTHER PROFESSIONAL SERVICES - 3009	1,000.00
TELEPHONE - 3020	9,500.00
INTERNET CONNECTION - 3023	4,500.00
ADVERTISING AND PUBLICATIONS - 3040	200.00
FIRE AND EXTENDED COVERAGE - 3052	9,000.00
FLEET LIABILITY- 3053	700.00
OTHER SUNDRY INSURANCE- 3054	1,500.00
UTILITIES - ELECTRICITY- 3060	55,000.00
UTILITIES - GAS	12,000.00
UTILITIES - WASTE DISPOSAL - 3063	3,500.00
LEASE - MACHINERY AND EQUIPMENT - 3073	11,400.00
MEALS AND LODGING - 3084	3,000.00
TRAINING AND EDUCATION - 3101	2,000.00
COMPUTER SOFTWARE, SUPPORT, AND MAINT. - 3102	4,400.00
SUBTOTAL	143,200.00
CAPITAL OUTLAY:	
MACHINERY AND EQUIPMENT - 4004	24,000.00
SUBTOTAL	\$ 24,000.00
TOTALS	\$ 1,036,240.23

JAIL

	\$ 222,239.43
SUBTOTAL	
SUPPLIES:	
GENERAL SUPPLIES - 2001	\$ 30,500.00
SMALL EQUIPMENT - 2002	3,000.00
JANITORIAL SUPPLIES - 2003	14,000.00
MEDICINE AND DRUGS - 2004	20,000.00
FOOD - 2005	70,000.00
CLOTHING AND UNIFORMS - 2006	7,000.00
FUEL AND OIL - 2007	9,000.00
TIRES - 2008	1,000.00
BUILDING MATERIALS AND SUPPLIES - 2020	4,000.00
PAINTS AND METALS - 2021	700.00

JAIL

P.001/002

JCDC
(FAX) 479 754 2288

4797541873

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06/13/2017

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name:	<u>Mississippi County Sheriff's Department</u>	Total State Inmate Days:	<u>2,214</u>
County:	<u>Mississippi</u>	Total Inmate Days:	<u>51,924</u>
Jail Facility Capacity (# Beds):	<u>266</u>	Percentage of State Inmate Days:	<u>4.26%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>2,470,120.38</u>
Utilities	<u>166,588.67</u>
Food	<u>227,401.44</u>
Clothing	<u>16,179.25</u>
Insurance	<u>27,909.06</u>
Travel/Training	<u>0.00</u>
Capital Outlay	<u>3,582.71</u>
Other (attach list)	<u>195,084.44</u>

b) Depreciation 615,971.88

c) Overhead 0.00

d) Treatment/Medical 160,605.68

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated 3,883,443.51

C. Reimbursements

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

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

3,883,443.51

E. Percentage of State Inmate Days (From A)

4.26%

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

165,587.09

G. Total State Inmate Days (From A)

2214

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

\$74.79

Source of Information:

2016 Other Ancillary Costs

General Office Supplies	\$1,877.31
Small Equipment	\$350.79
Chemicals/Cleaning Supplies	\$27,457.43
Printing Supplies	\$399.16
Repair/Maint Bld/Grounds	\$71,277.23
Repair/Maint Mach/Equip	\$64,762.09
Hygiene Supplies	\$5,099.64
Employee Medical Exams	\$1,200.00
Operating Supplies	\$1,422.10
Telephone	\$7,526.60
Inmate Incentive Program	\$13,612.09
Other Miscellaneous	\$100.00

Monroe Co.

LOCAL GOVERNMENT INMATE COST REPORT

CALENDAR YEAR 2016

A. General Information		4	
Jail Facility Name:	Monroe County Reentry Reentry Center	Total State Inmate Days:	10-15
County:		Total Inmate Days:	
Jail Facility Capacity (# Beds):		Percentage of State Inmate Days:	34
B. Expenditures to be Allocated:			
a) Direct Facility Expenditures:			
Salaries & Benefits			
Utilities	10.00 per day	10.00	
Food	81.00 per day & meals	81.00	
Charging	5.00 per day	5.00	
Insurance			
Travel/Training			
Capital Outlay			
Other (attach list)			
b) Depreciation			
c) Overhead			
d) Treatment/Medical	15.00 per day without other services	15.00	
e) Education/School			
f) Other Ancillary Costs (Please list each separately)	2.50	2.50	
	3.00 per day	3.00	
	30.00 per day	30.00	
Total Expenditures to be Allocated		0.00	
C. Reimbursements			
Act 309 Contracts	30.00 per inmate		
State reimbursements for medical costs	0	0.00	
Total Reimbursements		30.00	
D. Total Expenditures less Reimbursements to be Allocated (B-C)		0.00	

per day per inmate
less 30.00 per inmate

E. Percentage of State Inmate Days (From A)	#DIV/0!	10 days
F. Total Allocated State Inmate Costs (D*E)	#DIV/0!	\$0.00
G. Total State Inmate Days (From A)		0 QUL \$0
H. State Inmate Cost Per Day (F/G)	#DIV/0!	
Source of Information:		

A. General Information:

Jail Facility Name:	<u>Polk Co. Detention</u>	Total State Inmate Days:	<u>2046</u>
County:	<u>Polk Co. Detention</u>	Total Inmate Days:	<u>11892</u>
Jail Facility Capacity (# Beds):	<u>26</u>	Percentage of State Inmate Days:	<u>17.20%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:	
Salaries & Benefits/Jail, E911 and Sheriff	<u>476,025.57</u>
Utilities/Gas, Water & Electrical	<u>18,725.84</u>
Food	<u>36,428.59</u>
Clothing	<u>2,575.87</u>
Insurance, Vehicle, Misc., Fire & Extended	<u>4,507.73</u>
Travel/Training, Meals & Lodging	<u>1,897.84</u>
Capital Outlay	<u>0.00</u>
b) Depreciation	<u>0.00</u>
c) Overhead	<u>0.00</u>
d) Treatment/Medical, Medicine & Drugs	<u>11,100.88</u>
e) Education/School	<u>0.00</u>
f) Other Ancillary Costs (Please list each separately)	
General Office Supplies	<u>8,105.58</u>
Small Equipment	<u>1707.44</u>
Fuel, Oil, Lubricants, Tires & Tubes	4,241.71
Computer Services	7,116.19
Equipment-Vehicle Repairs	1,787.41
Telephone/Fax Landlines, Internet and Cell	3,052.36
Janitorial	1,020.47
Bldg Materials	976.60
Other professional services	8,374.84
Radios	1,195.35
Misc. Law Enforcement	353.15
Dues & Memberships	353.95

Total Expenditures to be Allocated 589,547.37

C. Reimbursements

Act 309 Contracts	<u>0.00</u>
State reimbursements for medical costs	<u>1,693.14</u>
Total Reimbursements	<u>1,693.14</u>

Total Expenditures less

D. Reimbursements

to be Allocated (B-C) 587,854.23

Percentage of State Inmate Days 17.20%

E. (From A)

Total Allocated State Inmate Costs 101,139.40

F. (D*E)

G. Total State Inmate Days (From A) 2046

H. State Inmate Cost Per Day (F/G) \$49.43

Source of Information:

Vicki Hendrix, Jail Administrator



**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name:	Detention Center	Total State Inmate Days:	9080
County:	Pope	Total Inmate Days:	66813
Jail Facility Capacity (# Beds):	173	Percentage of State Inmate Days:	13.59%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	2,017,941.38
Utilities	132,301.01
Food	319,543.50
Clothing	24,145.48
Insurance	27,856.53
Travel/Training	750.00
Capital Outlay	24,705.13
Other (attach list)	191,482.99

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated 2,992,361.54

C. Reimbursements

Act 309 Contracts 127,500.00

State reimbursements for
medical costs

Total Reimbursements 127,500.00

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

2,864,861.54

E. Percentage of State Inmate Days (From A)

13.59%

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

389,339.54

G. Total State Inmate Days (From A)

9080

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

\$42.88

Source of Information:

OTHER:

General Supplies	\$61,102.17
Small Equipment	24,365.57
Janitorial Supplies	22,229.15
Fuel/Oil	36.35
Building Materials/Supplies	26,969.59
Plumbing & Electrical	9,721.69
Repair Parts	13,452.07
Paints & Metals	2,842.55
Waste Disposal	3,163.83
Maint. Service Contracts	1,749.71
Small Tools	1,243.38
Drug Testing	635.44
Other Professional Services	12,933.47
Mental Health Screening	5,180.00
Postage	3,750.90
Advertising/Publications	62.45
Rent Machinery & Equip	257.02
Misc. Law Enforcement	1,403.31
Meals & Lodging	104.34
Dues/Memberships	30.00
Computer Software	250.00

TOTAL**\$191,482.99**

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name:	Pulaski County Jail	Total State Inmate Days:	105,192
County:	Pulaski County	Total Inmate Days:	293,289
Jail Facility Capacity (# Beds):	1210	Percentage of State Inmate Days:	35.87%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	
Utilities	
Food	
Clothing	
Insurance	
Travel/Training	
Capital Outlay	225,252.06
Other (attach list)	25,867,245.45
b) Depreciation	463,713.00
c) Overhead	
d) Treatment/Medical	
e) Education/School	114,128.56
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	26,670,339.07
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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)

26,670,339.07

E. Percentage of State Inmate Days (From A)

35.87%

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

9,565,671.77

G. Total State Inmate Days (From A)

105,192

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

\$90.94

Source of Information:

1000-0450-STATEMENT OF OPS
 Pulaski County Government
 For Fiscal Year 2016, 12/01/2016 - 12/31/2016

ACCOUNT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	REVISED BUDGET	CURRENT MTD EXPENDITURES	CURRENT YTD EXPENDITURES	CURRENT YTD ENCUMBRANCE	AVAILABLE BUDGET
SHERIFF-DETENTION-MEDICAL							
1000-0450-1001	SALARIES, FULL TIME	1,525,072.00	1,525,072.00	149,264.28	1,277,882.00	0.00	247,190.00
1000-0450-1002	SALARIES, PART-TIME	122,000.00	122,000.00	25,343.00	225,106.11	0.00	-103,106.11
1000-0450-1005	OVERTIME AND OTHER	57,344.00	57,344.00	5,666.12	59,405.41	0.00	-2,061.41
1000-0450-1006	PREMIUM COMPENSATION SOCIAL SECURITY MATCHING	132,922.00	132,922.00	13,942.38	119,063.30	0.00	13,858.70
1000-0450-1007	RETIREMENT MATCHING	251,491.00	251,491.00	14,039.75	217,094.64	0.00	34,396.16
1000-0450-1009	HEALTH INSURANCE MATCHING	198,534.00	198,534.00	0.00	126,053.23	0.00	72,480.77
1000-0450-1010	WORKMEN'S COMPENSATION	31,220.00	31,220.00	0.00	31,119.00	0.00	101.00
1000-0450-1011	UNEMPLOYMENT COMPENSATION	17,345.00	17,345.00	0.00	0.00	0.00	17,345.00
1000-0450-1016	LIFE INSURANCE	1,470.00	1,470.00	90.60	954.60	0.00	515.40
1000-0450-1017	ONE TIME PAY DISBURSEMENT	0.00	0.00	0.00	500.84	0.00	-500.84
1000-0450-1018	SHIFT DIFFERENTIAL	30,000.00	30,000.00	1,879.75	28,810.87	0.00	1,189.13
1000-0450-2001	GENERAL SUPPLIES	23,000.00	23,000.00	0.00	397.02	0.00	22,602.98
1000-0450-2002	SMALL EQUIPMENT	13,000.00	3,000.00	0.00	0.00	0.00	3,000.00
1000-0450-2004	MEDICINE AND DRUGS	456,137.00	556,137.00	53,367.86	592,862.64	0.00	-36,725.64
1000-0450-2005	FOOD	1,029.00	1,029.00	0.00	0.00	0.00	1,029.00
1000-0450-2009	PRINTING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
1000-0450-2011	OTHER SUNDRY	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00
1000-0450-3006	MEDICAL, DENTAL, HOSPITAL	1,552,927.00	1,357,427.00	76,766.27	1,181,006.22	0.00	176,420.78
1000-0450-3009	OTHER PROFESSIONAL SERVICES	3,442.00	81,442.00	1,551.00	78,160.60	0.00	3,281.40
1000-0450-3030	TRAVEL	1,000.00	-2,052.00	0.00	0.00	0.00	-2,052.00
1000-0450-3031	COMMON CARRIER	3,121.00	3,121.00	0.00	1,524.45	0.00	1,596.55
1000-0450-3040	ADVERTISING AND PUBLICATIONS	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
1000-0450-3054	OTHER SUNDRY INSURANCE	2,200.00	2,200.00	0.00	0.00	0.00	2,200.00
1000-0450-3063	WASTE DISPOSAL	15,000.00	47,500.00	4,098.30	49,382.41	0.00	-1,882.41
1000-0450-3071	RENT-MACHINERY AND EQUIPMENT	5,000.00	0.00	0.00	0.00	0.00	0.00
1000-0450-3073	LEASE-MACHINERY AND EQUIPMENT	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00
1000-0450-3090	DUES AND MEMBERSHIPS	3,720.00	3,720.00	0.00	0.00	0.00	3,720.00
1000-0450-3101	TRAINING AND EDUCATION	1,040.00	1,040.00	0.00	550.00	0.00	490.00
1000-0450-3102	COMPUTER SOFTWARE, SUPPT, AND MAINT AGREEMENT	1,601.00	1,601.00	0.00	550.00	0.00	1,051.00
1000-0450-4004	MACHINERY AND EQUIPMENT (OTHER THAN VEHICLES)	0.00	3,052.00	0.00	0.00	0.00	3,052.00
	TOTAL	4,461,815.00	4,461,815.00	346,107.31	3,990,423.64	0.00	471,391.48

2,085,990.20 - Salaries

1,904,433.34 M+O

1000-0418-STATEMENT OF OPS
 Pulaski County Government
 For Fiscal Year 2016, 12/01/2016 - 12/31/2016

ACCOUNT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	REVISED BUDGET	CURRENT MTD EXPENDITURES	CURRENT YTD EXPENDITURES	CURRENT YTD ENCUMBRANCE	AVAILABLE BUDGET
SHERIFF-DETENTION							
1000-0418-1001	SALARIES, FULL TIME	12,808,870.00	12,375,535.00	1,380,222.94	11,997,985.75	0.00	377,548.25
1000-0418-1005	OVERTIME AND OTHER PREMIUM COMPENSATION	300,000.00	776,804.00	107,605.97	822,757.74	0.00	-45,953.74
1000-0418-1006	SOCIAL SECURITY MATCHING	1,002,829.00	1,003,620.00	111,380.72	952,536.93	0.00	51,083.07
1000-0418-1007	RETIREMENT MATCHING	1,900,787.00	1,906,904.00	215,734.43	1,845,619.97	0.00	61,284.03
1000-0418-1009	HEALTH INSURANCE MATCHING	1,945,834.00	1,947,998.00	229,573.76	1,447,960.22	0.00	500,037.78
1000-0418-1010	WORKMENS COMPENSATION	235,960.00	236,014.00	0.00	150,147.09	0.00	85,866.91
1000-0418-1011	UNEMPLOYMENT COMPENSATION	131,089.00	131,568.00	0.00	0.00	0.00	131,568.00
1000-0418-1016	LIFE INSURANCE	14,406.00	14,424.00	1,883.40	11,211.80	0.00	3,212.10
1000-0418-1017	ONE TIME PAY DISBURSEMENT	0.00	0.00	0.00	5,535.60	0.00	-5,535.60
1000-0418-2001	GENERAL SUPPLIES	55,000.00	55,026.20	5,729.00	45,128.83	0.00	9,897.37
1000-0418-2002	SMALL EQUIPMENT	38,488.00	50,088.00	2,350.32	41,152.73	8,658.60	376.67
1000-0418-2003	JANITORIAL SUPPLIES	55,000.00	73,801.44	8,647.30	76,546.36	0.00	-2,744.92
1000-0418-2004	MEDICINE AND DRUGS	8,337.00	8,337.00	0.00	0.00	0.00	8,337.00
1000-0418-2005	FOOD	1,553,805.00	1,299,805.00	143,381.80	1,246,009.10	0.00	53,795.90
1000-0418-2008	CLOTHING AND UNIFORMS	120,000.00	100,400.00	2,858.67	89,222.92	0.00	1,177.08
1000-0418-2007	FUELS, OIL, AND LUBRICANTS	100,000.00	100,279.06	2,552.84	69,183.06	0.00	31,096.00
1000-0418-2008	TIRES AND TUBES	5,000.00	5,000.00	0.00	2,212.89	0.00	2,787.11
1000-0418-2009	PRINTING	10,000.00	13,500.00	3,874.84	16,387.55	0.00	-2,887.55
1000-0418-2010	CHEMICALS AND CLEANING	16,893.00	16,993.00	0.00	10,378.11	0.00	6,614.89
1000-0418-2011	OTHER SUNDRY	11,011.00	12,011.00	1,321.54	6,617.81	0.00	5,193.19
1000-0418-2020	BUILDING MATERIALS AND SUPPLIES	11,000.00	42,000.00	3,580.99	33,680.79	8,600.00	-1,280.79
1000-0418-2021	PAINTS AND METALS	18,000.00	23,102.02	3,973.80	23,485.16	0.00	-383.14
1000-0418-2022	PLUMBING AND ELECTRICAL	65,828.00	85,828.00	1,603.10	48,740.30	0.00	17,087.70
1000-0418-2023	PARTS AND REPAIRS	174,652.00	168,961.67	15,426.86	137,709.65	0.00	31,252.02
1000-0418-2024	MAINTENANCE AND SERVICE CONTRACTS	31,000.00	141,500.00	17,931.25	157,309.70	0.00	-15,809.70
1000-0418-2029	SMALL TOOLS	9,000.00	9,931.59	0.00	8,575.78	0.00	1,355.81
1000-0418-2032	BUILDING REPAIRS/IMPROVEMENTS	100,381.00	157,412.77	4,887.82	161,697.84	0.00	-4,285.07
1000-0418-3006	MEDICAL, DENTAL, HOSPITAL	0.00	2,600.00	2,626.40	5,135.77	0.00	-2,535.77
1000-0418-3009	OTHER PROFESSIONAL SERVICES	25,000.00	37,000.00	3,599.75	39,333.36	0.00	-2,333.36
1000-0418-3020	TELEPHONE AND FAX-LANDLINE	73,000.00	113,000.00	8,061.93	113,350.96	0.00	-350.96
1000-0418-3021	POSTAGE	3,000.00	3,000.00	969.25	3,160.12	0.00	-160.12
1000-0418-3022	CELL PHONES & PAGERS	0.00	2,000.00	3,847.81	4,122.33	0.00	-2,122.33
1000-0418-3023	INTERNET CONNECTION	0.00	8,500.00	5,576.04	12,076.46	0.00	-3,576.46
1000-0418-3040	ADVERTISING AND PUBLICATIONS	2,500.00	2,500.00	0.00	248.20	0.00	2,251.80
1000-0418-3060	UTILITIES-ELECTRICITY	600,000.00	570,000.00	35,343.82	532,944.26	0.00	37,055.74
1000-0418-3061	UTILITIES-GAS	230,085.00	230,085.00	15,117.76	116,878.88	0.00	113,206.12
1000-0418-3062	UTILITIES-WATER	285,000.00	355,000.00	38,394.68	382,581.48	0.00	-27,581.48
1000-0418-3063	WASTE DISPOSAL	48,164.00	48,164.00	0.00	24,759.36	0.00	23,404.64
1000-0418-3071	RENT-MACHINERY AND EQUIPMENT	44,108.00	44,108.00	2,160.53	38,482.76	0.00	5,625.24
1000-0418-3073	LEASE-MACHINERY AND EQUIPMENT	550,000.00	484,000.00	37,078.00	448,822.00	0.00	15,378.00
1000-0418-3090	DUES AND MEMBERSHIPS	8,000.00	8,000.00	64.95	3,616.54	0.00	4,383.46
1000-0418-3093	MISCELLANEOUS LAW ENFORCEMENT	16,000.00	24,128.00	0.00	16,367.71	0.00	7,782.29
1000-0418-3095	PAUPERS AND WELFARE	5,000.00	5,000.00	0.00	58.21	0.00	4,941.79
1000-0418-3100	OTHER MISCELLANEOUS	50,000.00	84,894.75	6,970.37	57,756.58	0.00	-2,861.81
1000-0418-3101	TRAINING AND EDUCATION	0.00	4,500.00	1,950.00	3,265.00	0.00	1,235.00
1000-0418-3102	COMPUTER SOFTWARE, SUPPT. AND MAINT AGREEMENT	3,795.00	4,125.00	0.00	3,005.43	1,353.00	-233.43
1000-0418-3105	SPECIAL PROJECTS	0.00	500.00	0.00	30.51	0.00	469.49
1000-0418-4004	MACHINERY AND EQUIPMENT (OTHER THAN VEHICLES)	28,696.00	1,163,587.00	125,922.00	787,162.79	393,817.79	2,606.42
1000-0418-4005	VEHICLES	0.00	225,252.06	0.00	225,252.06	0.00	0.00
	TOTAL	22,890,318.00	24,108,785.66	2,660,178.94	22,216,202.63	413,327.39	1,477,256.64

17,233,755.20 Salaries
 4,982,447.33 M+O

Capitol Outlay

PULASKI COUNTY GOVERNMENT
G/L TRANSACTION DETAIL

From Date: 01/01/2016
To Date: 12/31/2016
From Account: 3014-0000-0000
To Account: 3014-0000-0000
Include Accounts With No Activity
Run Date: 06/05/2017
User: nrule

G/L#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	DEPOSIT	CHECK	DEBIT	CREDIT	BALANCE
3014-0000-0000									
	01/04/2016	COMMUNICATION FACILITY AND EQUIPMENT ESCROW Bldg	USR	CR		Forward	1,707,248.63		1,707,389.45
	01/28/2016	CR INTERFUND ENTRIES	USR	CR			140.82		1,733,789.45
	02/01/2016	CR INTERFUND ENTRIES	USR	CR			26,400.00		1,763,115.59
	02/01/2016	CR INTERFUND ENTRIES	USR	CR			29,326.14		1,763,115.59
	02/29/2016	CR INTERFUND ENTRIES	USR	CR			145.28		1,763,260.87
	03/01/2016	CR INTERFUND ENTRIES	USR	CR			26,400.00		1,789,660.87
	03/24/2016	CR INTERFUND ENTRIES	USR	CR			31,213.03		1,820,873.90
	04/01/2016	CR INTERFUND ENTRIES	USR	CR			26,400.00		1,847,273.90
	04/05/2016	CR INTERFUND ENTRIES	USR	CR			155.07		1,847,428.97
	04/28/2016	CR INTERFUND ENTRIES	USR	CR			37,385.13		1,884,814.10
	05/02/2016	CR INTERFUND ENTRIES	USR	CR			26,400.00		1,911,214.10
	05/12/2016	CR INTERFUND ENTRIES	USR	CR			36,702.31		1,947,916.41
	06/01/2016	CR INTERFUND ENTRIES	USR	CR			26,400.00		1,974,316.41
	06/02/2016	CR INTERFUND ENTRIES	USR	CR			166.61		1,974,483.02
	06/27/2016	CR INTERFUND ENTRIES	USR	CR			36,147.86		2,010,630.88
	07/01/2016	CR INTERFUND ENTRIES	USR	CR			47,080.00		2,057,710.88
	07/12/2016	CR INTERFUND ENTRIES	USR	CR			165.45		2,057,876.33
	08/01/2016	CR INTERFUND ENTRIES	USR	CR			34,858.25		2,092,734.58
	08/15/2016	CR INTERFUND ENTRIES	USR	CR			176.59		2,092,911.17
	08/30/2016	CR INTERFUND ENTRIES	USR	CR			34,766.30		2,127,677.47
	08/31/2016	COMMUNICATIONS FACILITY FUND T	USR	TR			32,396.53	120,000.00	2,160,074.00
	09/06/2016	AUGUST INTEREST-3014 (110) INTEREST INCOME (90.13)	SYS	CR			179.37		2,040,253.37
	09/06/2016	-ARVEST BANK ACH-R-2016-09-06-002	SYS	CR			42,500.00		2,082,753.37
	09/06/2016	PULASKI COUNTY SHERIFF-3014 SYS PRISONER TELEPHONE COMMISSION-PULASKI COUNTY SHERIFFS	SYS	CR			42,500.00		2,082,753.37
	09/14/2016	OFFICE-R-2016-09-06-039 PULASKI COUNTY SHERIFF GTL-3014 PRISONER TELEPHONE	SYS	CR			5,283.04		2,088,036.41
	09/27/2016	COMMISSION-GLOBAL TEL LINK CORPORATION-R-2016-09-14-00	SYS	CR			42,270.47		2,130,306.88
	09/27/2016	PULASKI COUNTY SHERIFF CORRECT SOLUTIONS LLC-3014 (7804) PRISONER TELEPHONE COMMISSION-CORRECT SOLUTIONS LLC-R-2016-09-27-005	SYS	CR			42,270.47		2,130,306.88

GL#	EFFECTIVE DATE	DESCRIPTION	STP	SOURCE	DEPOSIT	CHECK	DEBIT	CREDIT	BALANCE
	10/03/2016	ARVEST BANK ACH INTEREST-3014 (7501) (110)	SYS	CR			171.07		2,130,477.95
	10/26/2016	-ARVEST BANK-R-2016-10-03-009 PUL CO SHERIFF CORRECT SOLUTIONS LLC-3014 (7804) PRISONER TELEPHONE COMMISSION-CORRECT	SYS	CR			37,918.56		2,168,396.51
	11/01/2016	SOLUTIONS-R-2016-10-26-003 ARVEST BANK ACH OCTOBER INTEREST-3014 (7501) (110)	SYS	CR			181.46		2,168,577.97
	11/02/2016	-ARVEST BANK ACH-R-2016-11-01-014 Communications Facility Fund PULASKI COUNTY SHERIFF-3014 (7804) PRISONER TELEPHONE COMMISSION-PULASKI COUNTY SHERIFF-R-2016-11-17-005	USR	TR				343,713.00	1,824,864.97
	11/17/2016	PULASKI COUNTY SHERIFF-3014 (7804) PRISONER TELEPHONE COMMISSION-PULASKI COUNTY SHERIFF-R-2016-11-17-005	SYS	CR			42,500.00		1,867,364.97
	12/01/2016	PULASKI COUNTY SHERIFF-3014 (7804) PRISONER TELEPHONE COMMISSION-CORRECT SOLUTIONS LLC-R-2016-12-01-002	SYS	CR			39,208.08		1,906,573.05
	12/01/2016	ARVEST BANK ACH NOVEMBER INTEREST-3014 (7501) (110)	SYS	CR			178.81		1,906,751.86
		INTEREST INCOME (90.13) -ARVEST BANK ACH-R-2016-12-01-018							
		TOTAL					663,216.23	463,713.00	1,906,751.86
		GRAND TOTAL					663,216.23	463,713.00	1,906,751.86

Depreciation

DEPT	POS NO.	PCN	TITLE	GRADE	STEP	ANNIV	YEARLY SALARY	FILLED/VACANT
2400	2400T017.030	030	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.031	031	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.032	032	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.033	033	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.034	034	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.036	036	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.037	037	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.038	038	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.039	039	SERGEANT	CLS11	D	2	\$44,156.84	F
2400	2400P041.040	040	LIEUTENANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.041	041	SERGEANT	CLS12	D	0	\$48,486.88	F
2400	2400T017.042	042	SERGEANT - Training	CLS11	D	0	\$43,291.82	F
2400	2400T017.043	043	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400E009.044	044	DETENTION OFFICER	CLS11	D	0	\$43,291.82	F
2400	2400T017.045	045	SERGEANT	CLS09	D	2	\$37,169.86	F
2400	2400T017.047	047	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.048	048	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.049	049	SERGEANT	CLS11	D	2	\$44,156.84	F
2400	2400T017.050	050	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400P041.051	051	LIEUTENANT	CLS11	D	0	\$43,291.82	F
2400	2400S054.052	052	DETENTION CLERK II	CLS12	D	0	\$48,486.88	F
2400	2400S054.053	053	DETENTION CLERK II	CLS04	A	0	\$24,005.80	F
2400	2400E009.054	054	DETENTION OFFICER	CLS04	A	0	\$24,005.80	F
2400	2400E009.055	055	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.055	055	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F

Total Training Salaries = 114,128.56

Thursday, November 05, 2015



DETENTION FACILITY

DEPT	POS NO.	PCN	TITLE	GRADE	STEP	ANNIV	YEARLY SALARY	FILLED/VACANT
2400	2400T017.129	129	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.130	130	SERGEANT	CLS11	D	2	\$44,156.84	F
2400	2400T017.131	131	SERGEANT - Training	CLS11	D	0	\$43,291.82	F
2400	2400T017.132	132	SERGEANT	CLS11	D	0	\$43,291.82	F
2400	2400T017.133	133	SERGEANT	CLS11	D	2	\$44,156.84	F
2400	2400E009.135	135	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.136	136	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.137	137	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.138	138	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.139	139	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.140	140	DETENTION OFFICER	CLS09	D	2	\$37,169.86	F
2400	2400E009.141	141	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.142	142	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.143	143	DETENTION OFFICER	CLS09	D	2	\$37,169.86	F
2400	2400E009.144	144	DETENTION OFFICER	CLS09	G	0	\$40,990.82	F
2400	2400E009.145	145	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.146	146	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.147	147	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.148	148	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.149	149	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.150	150	DETENTION OFFICER	CLS09	D	2	\$37,169.86	F
2400	2400E009.151	151	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.152	152	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
2400	2400E009.153	153	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F

2016 BUDGET POSITION LIST

DETENTION FACILITY

As Of: 11/5/2015

Time: 2:57:04 PM

PT	POS NO.	PCN	TITLE	GRADE	STEP	ANNIV	YEARLY SALARY	FILLED/VACANT
0	2400T017.322	322	SERGEANT	CLS11	D	2	\$44,156.84	F
0	2400P041.323	323	LIEUTENANT	CLS12	D	0	\$48,486.88	F
0	2400P041.324	324	LIEUTENANT	CLS12	D	2	\$49,455.90	F
0	2400P041.325	325	LIEUTENANT	CLS12	D	2	\$49,455.90	F
0	2400C014.326	326	JAIL MAINTENANCE MECHANIC	CLS06	D	0	\$31,499.78	F
0	2400C014.327	327	JAIL MAINTENANCE MECHANIC	CLS06	A	0	\$28,002.00	V
0	2400S054.328	328	DETENTION CLERK II	CLS04	B	0	\$24,966.76	F
0	2400S054.329	329	DETENTION CLERK II. <i>Training</i>	CLS04	D	2	\$27,544.92	F
0	2400S054.330	330	DETENTION CLERK II	CLS04	A	0	\$24,005.80	F
0	2400S054.331	331	DETENTION CLERK II	CLS04	A	0	\$24,005.80	F
0	2400S054.332	332	DETENTION CLERK II	CLS04	A	0	\$24,005.80	F
0	2400S011.333	333	ADMINISTRATIVE ASSISTANT	CLS08	D	2	\$34,415.94	F
0	2400E009.335	335	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
0	2400E016.336	336	ROVER (T)	CLS10	J	2	\$50,792.82	F
0	2400E009.337	337	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
0	2400E009.338	338	DETENTION OFFICER	CLS09	D	2	\$37,169.86	F
0	2400E009.339	339	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
0	2400E009.340	340	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F
0	2400P016.341	341	CHAPLAIN				\$31,769.92	F
0	2400A046.342	342	MAJOR	CLS16	D	0	\$77,358.84	F
0	2400P032.343	343	HARDWARE ANALYST	U04			\$45,890.78	F
0	2400P041.345	345	LIEUTENANT	CLS12	D	2	\$49,455.90	F
0	2400E009.346	346	DETENTION OFFICER	CLS09	D	0	\$36,440.82	F

ADC PAYMENTS RECEIVED FOR 2016

Billing Date	Month	Number of Inmates	PCRDF Days	ADC Days	PCRDF Amount	ADC Amt. Paid	Difference	Days Lost
2/19/2016	JAN	318	6,793	6,293	\$203,790.00	\$188,790.00	\$15,000.00	500
4/25/2016	FEB	350	7,911	7,542	\$237,325.00	\$226,270.00	\$11,055.00	369
4/25/2016	MAR	366	7,531	7,279	\$225,960.00	\$218,370.00	\$7,590.00	252
6/29/2016	APR	368	7,696	7,616	\$230,880.00	\$228,570.00	\$2,310.00	80
6/29/2016	MAY	417	9,629	9,128	\$288,870.00	\$273,840.00	\$15,030.00	501
9/29/2016	JUN	428	9,333	9,143	\$279,990.00	\$274,290.00	\$5,700.00	190
9/29/2016	JUL	436	10,657	10,151	\$319,710.00	\$304,530.00	\$15,000.00	506
10/14/2016	AUG	432	10,631	10,009	\$318,930.00	\$300,270.00	\$18,660.00	622
10/27/2016	SEP	407	8300	8111	\$249,000.00	\$243,330.00	\$5,670.00	189
11/15/2016	OCT	345	8881	8469	\$266,430.00	\$254,070.00	\$12,360.00	412
12/20/2016	NOV	367	7509	7241	\$225,270.00	\$217,230.00	\$8,040.00	268
2/21/2017	DEC	342	6,039	5708	\$181,170.00	\$171,240.00	\$9,930.00	331
TOTAL		4576	100,910	96,690	\$3,027,325.00	\$2,900,800.00	\$136,345.00	4220

Total 0.00

Billing Date	Month	Number of Inmates	PCRDF Days	DCC Days	PCRDF Amount	DCC Amt. Paid	Difference	Days Lost
4/25/2016	January	87	585	347	\$17,555.00	\$7,140.00	\$10,415.00	238
6/1/2016	February	49	369	262	\$11,070.00	\$7,860.00	\$3,210.00	107
6/1/2016	March	54	313	281	\$9,390.00	\$8,430.00	\$960.00	32
7/29/2016	April	50	195	177	\$5,850.00	\$5,310.00	\$540.00	18
10/27/2016	May	10	135	93	\$4,050.00	\$2,790.00	\$1,260.00	42
10/27/2016	June	14	208	120	\$6,240.00	\$3,600.00	\$2,640.00	88
10/27/2016	July	18	357	183	\$10,710.00	\$5,490.00	\$5,220.00	174
	August	53	701					
3/21/2017	September	57	501	446	\$15,030.00	\$13,380.00	\$1,650.00	55
3/15/2017	October		334	208	\$9,810.00	\$6,240.00	\$3,570.00	119
	Nov	30	257					
	December	29	327					
TOTAL		451	4,282	2117	\$89,705.00	\$60,240.00	29,465.00	873

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

	Sebastian Co		
Jail Facility Name:	<u>Detention Center</u>	Total State Inmate Days:	<u>27,428</u>
County:	<u>Sebastian County</u>	Total Inmate Days:	<u>164,241</u>
Jail Facility Capacity (# Beds):	<u>356</u>	Percentage of State Inmate Days:	<u>16.70%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	<u>5,040,383.00</u>	
Utilities	<u>371,732.00</u>	
Food	<u>577,528.00</u>	
Clothing	<u>115,668.00</u>	
Insurance	<u>59,035.00</u>	
Travel/Training	<u>62.00</u>	
Capital Outlay	<u>55,878.00</u>	
Other (attach list)	<u>63,956.00</u>	List Attached
b) Depreciation	<u>517,133.00</u>	
c) Overhead	<u>36,771.00</u>	List Attached
d) Treatment/Medical	<u>291,556.00</u>	List Attached
e) Education/School	<u>27,615.00</u>	
f) Other Ancillary Costs (Please list each separately)		
<u>50% Sheriff Overhead</u>	<u>239,594.00</u>	
<u>Jail Ancillary Costs</u>	<u>230,794</u>	List Attached

Total Expenditures to be Allocated 7,627,705.00

C. Reimbursements

GIF Grant	<u>10,000.00</u>	Psychiatric Services
State reimbursements for medical costs	<u>19,248.00</u>	
Total Reimbursements		<u>29,248.00</u>

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

7,598,457.00

E. Percentage of State Inmate Days (From A)

16.70%

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

1,268,930.89

G. Total State Inmate Days (From A)

27428

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

\$46.26

Source of Information:

STATE INMATE COST REPORT - 2016

Ancillary Cost		Jail	Medical	Maintenance
2016				
2001	General Supplies	\$23,157.45	\$18,071.01	\$231.82
2003	Janitorial Supplies	\$52,364.52	\$0.00	\$380.49
2006	Clothing - Deputies	\$16,373.89	\$3,220.02	\$98.74
2015	Oxygen	\$0.00	\$1,208.43	\$37.36
2020	Bldg Materials & Supplies	\$1,555.27	\$0.00	\$4,069.70
2023	Parts & Repairs	\$722.62	\$0.00	\$2,672.39
2033	Mach & Equipment R/M	\$11,202.41	\$0.00	\$5,317.77
2035	Radio Batt / Accessory	\$109.75	\$3,400.38	\$0.00
3009	Other Professional Services	\$9,270.57	\$12,402.03	\$5,852.89
3022	Cell Phones	\$4,889.60	\$563.87	\$0.00
3027	Telephone Purchase / Maint	\$297.00	\$0.00	\$0.00
3094	Meals & Lodging	\$1,525.29	\$280.94	\$0.00
3164	Electronic Monitoring	\$4,350.00	\$0.00	\$0.00
2032	Bldg & Improvement - R/M	\$0.00	\$0.00	\$35,725.77
2021	Paints & Metals	\$0.00	\$0.00	\$277.56
2022	Plumbing & Electrical	\$0.00	\$0.00	\$9,145.88
3071	Rent - Mach & Equip	\$0.00	\$0.00	\$2,018.81
Sub Totals		\$125,818.37	\$39,146.68	\$65,829.18
Total		\$230,794.23		

STATE INMATE COST REPORT - 2016

	Overhead 2016	Jail	Medical	Maintenance
2024	Maint & Service Contracts	\$4,335.90	\$1,223.20	\$10,053.23
2029	Small Tools	\$86.92	\$0.00	\$479.15
3020	Telephone & Fax Landline	\$10,086.00	\$0.00	\$0.00
3023	Internet Connection	\$232.81	\$0.00	\$0.00
3025	Data/Video Circuit	\$2,730.00	\$0.00	\$0.00
3073	Lease-Machinery & Equip	\$5,487.60	\$0.00	\$0.00
3090	Dues & Memberships	\$1,680.10	\$0.00	\$0.00
3102	Software, Supt/Maint Agreement	\$376.33	\$0.00	\$0.00
	Sub Totals	\$25,015.66	\$1,223.20	\$10,532.38
	Total	\$36,771.24		

STATE INMATE COST REPORT - 2016

	Other 2016	Jail	Medical	Maintenance
2002	Small Equipment	\$7,971.83		
2007	Fuel	\$22,271.96	\$4,743.20	\$156.33
2008	Tires	\$2,873.60	\$0.00	\$41.03
2009	Computer Accessories	\$119.63	\$0.00	\$0.00
3005	Legal	\$1,000.00	\$0.00	\$0.00
3021	Postage	\$19,134.21	\$31.67	\$0.00
3093	Misc Law Enforcement	\$5,612.50	\$0.00	\$0.00
Sub Totals		\$58,983.73	\$4,774.87	\$197.36
Total		\$63,955.96		
B.(d) Treatment / Medical				
2016				
	Jail			
2004	Medicine & Drugs	\$44,399.41		
2017	Prescription Drugs	\$61,772.41		
3006	Med, Dental, Hospital	\$107,811.58		
3014	Medical - Inmate In-House	\$77,572.50		
Total		\$291,555.90		

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name:	UCSO	Total State Inmate Days:	24,415
County:	Union	Total Inmate Days:	77,745
Jail Facility Capacity (# Beds):	213	Percentage of State Inmate Days:	31.40%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,590,760.64
Utilities	166,624.21
Food	181,332.32
Clothing	13,122.54
Insurance	13,300.00
Travel/Training	10,000.00
Capital Outlay	7,928.36
Other (attach list)	0.00

b) Depreciation 239,144.69

c) Overhead 2,432,563.45

d) Treatment/Medical 70,883.06

e) Education/School 0.00

f) Other Ancillary Costs (Please list each separately)

GPS Jail Monitoring System 21,092.27

Total Expenditures to be Allocated 4,746,751.54

C. Reimbursements

Act 309 Contracts 48,180.00

State reimbursements for
medical costs 0.00

Total Reimbursements 865,868.00

USMS / EPD / DOC / CCC 817,688.00

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)** 3,880,883.54

E. Percentage of State Inmate Days (From A) 31.40%

F. Total Allocated State Inmate Costs (D*E) 1,218,750.68

G. Total State Inmate Days (From A) 24415

H. State Inmate Cost Per Day (F/G) \$49.92

Source of Information:
2016 UCSO Budget

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name:	Van Buren County Det	Total State Inmate Days:	14,000
County:	Van Buren County	Total Inmate Days:	19710
Jail Facility Capacity (# Beds):	54	Percentage of State Inmate Days:	71.03%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	471,723.20
Utilities	37,900.00
Food	45,000.00
Clothing	6,000.00
Insurance	123,988.32
Travel/Training	1,000.00
Capital Outlay	36,000.00
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical	60,000.00
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e) Education/School

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated	781,611.52
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C. Reimbursements

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

781,611.52

E. Percentage of State Inmate Days (From A)

71.03%

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

555,178.15

G. Total State Inmate Days (From A)

14000

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

\$39.66

Source of Information: Budget report

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2016**

A. General Information

Jail Facility Name:	White County	Total State Inmate Days:	10,886
County:	White	Total Inmate Days:	100,988
Jail Facility Capacity (# Beds):		Percentage of State Inmate Days:	10.80%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,744,452.78
Utilities	112,099.32
Food	383,904.74
Clothing	
Insurance	76,479.85
Travel/Training	
Capital Outlay	
Other (attach list)	200,250.37

b) Depreciation

c) Overhead

d) Treatment/Medical	229,852.89
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e) Education/School

f) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated	2,747,039.95
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C. Reimbursements

Act 309 Contracts	11,436.00
State reimbursements for medical costs	
Total Reimbursements	11,436.00

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

2,735,603.95

E. Percentage of State Inmate Days (From A)

10.80%

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

295,445.23

G. Total State Inmate Days (From A)

10886

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

\$27.14

Source of Information:

Cost information obtained from Payroll Distribution Reports and Budget Detail Reports from the White County Clerk's Office which cover actual expenditures incurred by the White County Detention Center for calendar year 2016.

Arkansas

Sen. Jimmy Hickey, Jr.
Senate Chair
Sen. Lance Eads
Senate Vice Chair



Rep. Richard Womack
House Chair
Rep. Mary Bentley
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

October 16, 2017

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 33 of Act 524 of 2017 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

RAN:ms

INMATE COST REPORT - 2016
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

COUNTY	Cost per Day Reported	Cost per Day Verified	Difference
Pulaski	\$ 90.94	\$ 68.13	\$ (22.81)
Baxter *	\$ 51.28	\$ 47.57	\$ (3.71)
Benton	\$ 40.00	\$ 56.07	\$ 16.07
Clark	\$ 54.55	\$ 38.38	\$ (16.17)
Crittenden	\$ 49.75	\$ 64.25	\$ 14.50
Cross	\$ 320.09	\$ 46.30	\$ (273.79)
Johnson	\$ 35.00	\$ 53.93	\$ 18.93
Mississippi	\$ 74.79	\$ 74.79	\$ -
Monroe*	\$ 94.50	\$ 15.07	\$ (79.43)
Polk	\$ 49.43	\$ 51.93	\$ 2.50
Pope	\$ 42.88	\$ 43.01	\$ 0.13
Sebastian**	\$ 46.26	\$ 46.40	\$ 0.14
Union	\$ 49.92	\$ 73.36	\$ 23.44
Van Buren	\$ 39.66	\$ 85.32	\$ 45.66
White	\$ 27.14	\$ 27.04	\$ (0.10)
average	\$ 64.78	\$ 52.77	\$ (12.01)
average without high and low	\$ 55.30	\$ 53.17	\$ (2.14)

* Total Inmate days and state inmate days could not be verified
** Total inmate days were estimated