


## Association of Arkansas Counties

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To: Arkansas Legislative Council

From: Eddie A. Jones, Executive Director   
Association of Arkansas Counties

Subject: Local Government Inmate Cost Report for 2009

Date: June 30, 2010

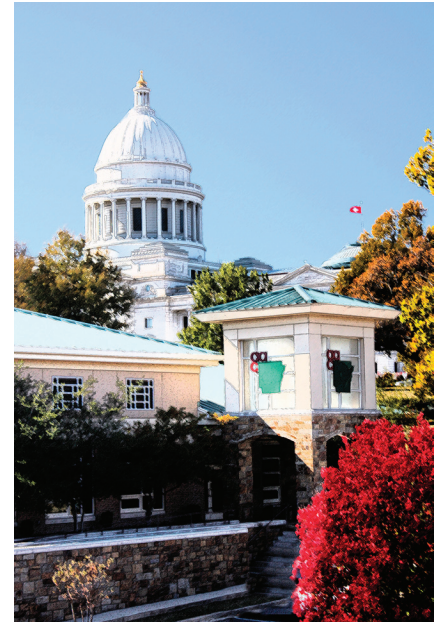
The Association of Arkansas Counties has compiled the 2009 Local Government Inmate Cost Report as required by Special Language of Section 39 of Act 1285 of 2009.

At the time of the publication of the report the Division of Legislative Audit had not tested for accuracy of the information submitted to AAC by the fifteen (15) counties chosen to be a part of the report. However, Legislative Audit will test the accuracy of the information during the routine audit of the applicable counties.

If the Association of Arkansas Counties can be of further assistance - please let us know.

I am retiring as Executive Director of the Association of Arkansas Counties effective July 1, 2010 and Mr. Chris Villines will become Executive Director on July 1. Mr. Villines may be reached at 501-372-7550 or [cvillines@arcounties.org](mailto:cvillines@arcounties.org).

# ASSOCIATION *of* ARKANSAS COUNTIES



## Local Government Inmate Cost Report



ASSOCIATION OF ARKANSAS COUNTIES

JUNE 30, 2010



## **Executive Summary**

### ***Association of Arkansas Counties Inmate Cost Report for 2009***

#### **Introduction**

This report is being issued in compliance with Section 39 of Act 1285 of 2009 requiring the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council. The report demonstrates the costs incurred by county governments housing state inmates. The special language of the aforementioned section of Act 1285 of 2009 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 representation 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 provision of this section shall be in effect only from July 1, 2009 through June 30, 2010.*

Due to insufficient bed space for state prisoners, the county jails of Arkansas are often used to house state prisoners until space becomes available in state prison facilities. The State of Arkansas assumes the cost of housing these inmates when they have been convicted by the Arkansas court system. In fact the reimbursement calculation begins on the date of sentencing if the judgment and commitment order is received by the Department of Correction not later than twenty-one (21) days from the sentencing date – or in the case of the Department of Community Correction if the judgment and commitment order or the judgment and disposition order, whichever is applicable, is received not later than twenty-one (21) days from either the date of sentencing or the date of placement on probation accompanied with

incarceration. If the proper paperwork is not remitted to the applicable state agency within the first twenty-one (21) days after sentencing the reimbursement is started from the day that the paperwork is received by the agency. We feel that this is an acceptable rule. An onus for an elected official to act and perform in a timely manner is reasonable. [Reference: ACA 12-27-114]

The Arkansas State Legislature in recent years has appropriated about \$9.5 million per year for County Jail Reimbursement. This amount has historically been insufficient by several million dollars which necessitates a supplemental appropriation by the legislature when they reconvene in order to catch up and fulfill their duty in paying counties for housing state prisoners.

Although the State of Arkansas pays county government a daily per diem for housing state inmates from the date of sentencing, if the proper paperwork is filed in a timely manner, they do not take on the liability of medical costs of a state prisoner until day 31 [ACA 12-27-114(c)(1)(2)].

### **Objective**

Our objective was to comply with Section 39, Act 1285 of 2009 and secure a representative 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, 2009 through December 31, 2009 – 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 requires 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 ten (10) Class 1 counties with populations up to 9,999; twenty-seven (27) Class 2 counties with populations of 10,000 to 19,999; sixteen (16) Class 3 counties with populations of 20,000 to 29,999; seven (7) Class 4 counties with populations of 30,000 to 49,999; six (6) Class 5 counties with populations of 50,000 to 69,999; eight (8) Class 6 counties with populations of 70,000 to 199,999;

and one (1) Class 7 county – 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>
Lafayette County	1	4
Montgomery County	1	4
Clay County	2	1
Madison County	2	3
Randolph County	2	1
Sevier County	2	4
Cleburne County	3	1
Conway County	3	2
Baxter County	4	1
Union County	4	4
Pope County	5	3
White County	5	2
Garland County	6	4
Washington County	6	3
Pulaski County	7	2

We believe that this cost report, comprised of information from these fifteen (15) counties, is a fair representative sample of all counties housing and caring for state inmates.

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

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

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

### **Per Diem Rate**

The current rate of reimbursement to the counties of Arkansas for housing state prisoners is \$28 per day. This amount includes care, custody, treatment, and transportation of prisoners.

In our review of per diem rates, the Governor and the Chief Fiscal Officer of the State approved the reimbursement rate increase from \$25 to \$28 per day effective July 1, 2001. It is still \$28 per day some nine (9) years later.

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

### **Per Diem History**

Act 737 of 1981 provided for reimbursements to Arkansas counties for housing state inmates until adequate space became 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 year of the 1982 – 1983 biennium. This Act also stated that the rate paid to counties could be between \$8 and \$18 per day, dependent upon a daily prisoner cost as determined by the Board of Corrections. The Board established a rate of \$8 per day for that biennium based on both the amount of money available for distribution and an estimate of the number of inmates that would be held by the counties during that year. It was an arbitrary number based more on the amount of money appropriated than on actual costs. The legislation also stipulated that reimbursement requests exceeding the appropriated funding would receive priority payment against funds of the year immediately following that fiscal year. ADC continues to employ this method to pay invoices carried forward from a previous fiscal year.

In 1985, the Board of Corrections began using varying rates for reimbursements, according to costs submitted by each county, up to a maximum of \$18 per day. This procedure continued until 1991 when the reimbursement rate per prisoner per day was increased to \$25 for local governments. The reimbursement rate was raised to \$28 per prisoner per day, effective July 1, 2001, with the new rate to include care, custody, treatment, and transportation of state prisoners. The \$28 rate is the current rate – the date that this report is due July 1, 2010.

## ***Inmate Cost Report – 2009***

### ***State Inmate Cost Per Day***

<b><u>County/Beds</u></b>	<b><u>Class</u></b>	<b><u>District</u></b>	<b><u>Cost Per Day</u></b>	
Lafayette County (52)	1	4	\$37.51	Page 6
Montgomery County (11)	1	4	\$90.24	Page 7
Clay County (78)	2	1	\$23.36	Page 8
Madison County (8)	2	3	\$56.62	Page 9
Randolph County (34)	2	1	\$46.41	Page 10
Sevier County (74)	2	4	\$37.80	Page 11
Cleburne County (82)	3	1	\$53.91	Page 12
Conway County (53)	3	2	\$55.15	Page 13
Baxter County (98)	4	1	\$41.56	Page 14
Union County (215)	4	4	\$17.16	Page 15
Pope County (173)	5	3	\$39.23	Page 16
White County (330)	5	2	\$45.84	Page 17
Garland County (201)	6	4	\$29.14	Page 18
Washington County (710)	6	3	\$62.15	Page 19
Pulaski County (980)	7	2	\$40.68	Page 20

The average "cost per day" of the fifteen (15) counties is \$45.12. Deleting the extremes - the low of \$17.16 and the high of \$90.24 reduces the average "cost per day" to \$43.80.

We believe this fifteen (15) county average is indicative of the state-wide average. The \$43 to \$45 cost per day is very similar to the surveys of recent years that included many more counties.

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	<u>Lafayette County</u>	Total State Inmate Days:	<u>2108</u>
County:	<u>Lafayette</u>	Total Inmate Days:	<u>10881</u>
Jail Facility Capacity (# Beds):	<u>52</u>	Percentage of State Inmate Days:	<u>19.37%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:			
Salaries & Benefits	<u>215,843.86</u>		
Utilities	<u>32,518.88</u>		
Food	<u>46,792.03</u>	Other:	
Clothing	<u>8,323.51</u>	Office Supplies	9,368.60
Insurance	<u>5,561.00</u>	Janitor Supplies	11,060.00
Travel/Training	<u>630.45</u>	Telephone	8,968.11
Capital Outlay		Service Contracts	<u>668.65</u>
Other (attach list)	<u>30,065.36</u>		<u>30,065.36</u>
b) Depreciation	<u>168,000.00</u>		
c) Overhead		New Jail 2009- \$4,200,000.00/25=	
d) Education/School		168,000.00 per yr	
e) Other Ancillary Costs (Please list each separately)			
_____	_____		
_____	_____		

Total Expenditures to be Allocated 507,735.09

**C. Reimbursements**

Federal Reimbursements	<u>0.00</u>	
Act 309 Contracts	<u>0.00</u>	
Other Local Reimbursements	<u>99,642.00</u>	
Total Reimbursements		<u>99,642.00</u>

**D. Total Expenditures less Reimbursements to be Allocated (B-C)** 408,093.09

**E. Percentage of State Inmate Days (From A)** 19.37%

**F. Total Allocated State Inmate Costs (D\*E)** 79,060.77

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only) \_\_\_\_\_

**H. Total State Inmate Costs (F+G)** 79,060.77

**I. Total State Inmate Days (From A)** 2108

**J. State Inmate Cost Per Day (H/I)** \$37.51

Source of Information:



**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	Montgomery County Jail	Total State Inmate Days:	386
County:	Montgomery	Total Inmate Days:	2920
Jail Facility Capacity (# Beds):	11 Beds	Percentage of State Inmate Days:	13%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	\$255,663.12
Utilities	\$4,840.00
Food	\$12,000.00
Clothing	\$700.00
Insurance	
Travel/Training	\$750.00
Capital Outlay	
Other (attach list)	\$4,800.00

b) Depreciation

c) Overhead

d) Education/School

e) Other Ancillary Costs (Please list each separately)

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Total Expenditures to be Allocated 278,753.12

**C. Reimbursements**

Federal Reimbursements	
Act 309 Contracts	
Other Local Reimbursements	10,808.00
Total Reimbursements	10,808.00

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

267,945.12

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

13.00%

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

34,832.87

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only)

**H. Total State Inmate Costs (F+G)**

34,832.87

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

386

**J. State Inmate Cost Per Day (H/I)**

\$90.24

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	Clay Co Detention Ctr	Total State Inmate Days:	4636
County:	Clay	Total Inmate Days:	17079
Jail Facility Capacity (# Beds):	78	Percentage of State Inmate Days:	27.14%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	447,688.09
Utilities	52,034.09
Food	76,560.07
Clothing	1,735.34
Insurance	2,739.27
Travel/Training	2,008.71
Capital Outlay	94,543.00
Other (attach list)	89,620.71

b) Depreciation

c) Overhead 0.00

d) Education/School 0.00

e) Other Ancillary Costs (Please list each separately)

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Total Expenditures to be Allocated 766,929.28

**C. Reimbursements**

Federal Reimbursements	0.00
Act 309 Contracts	40,620.00
Other Local Reimbursements	327,321.95
Total Reimbursements	367,941.95

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

398,987.33

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

27.14%

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

108,302.90

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only) 0.00

**H. Total State Inmate Costs (F+G)**

108,302.90

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

4636

**J. State Inmate Cost Per Day (H/I)**

\$23.36

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009

A. General Information

Jail Facility Name	<u>Madison Co. Jail</u>	Total State Inmate Days:	<u>662</u>
County	<u>Madison</u>	Total Inmate Days:	<u>3520</u>
Jail Facility Capacity (# Beds):	<u>8</u>	Percentage of State Inmate Days:	<u>18.81</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures.

Salaries & Benefits	\$ <u>149,991.85</u>
Utilities	\$ <u>4,830.73</u>
Food	\$ <u>28,255.45</u>
Clothing	\$ <u>631.14</u>
Insurance	\$ <u>634.87</u>
Travel/Training	\$ <u>755.94</u>
Capital Outlay	\$ <u>0</u>
Other (attach list)	\$ <u>1,565.29</u>

b) Depreciation \$ 0

c) Overhead \$ 20,509.76

d) Education/School \$ 0

e) Other Ancillary Costs (Please list each separately)

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Total Expenditures to be Allocated \$ 207,175.03

C. Reimbursements

Federal Reimbursements	\$ <u>400.00</u>	
Act 309 Contracts	<u>0</u>	
Other Local Reimbursements	\$ <u>14,125.00</u>	
Total Reimbursements		\$ <u>14,525.00</u>

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

\$ 192,650.03

E. Percentage of State Inmate Days (From A)

18.81%

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

\$ 36,237.47

G. Direct State Inmate Expenditures:

Treatment/Medical (State Inmates Only) \$ 1,242.00

H. Total State Inmate Costs (F+G)

\$ 37,479.47

I. Total State Inmate Days (From A)

662

J. State Inmate Cost Per Day (H/I)

\$ 56.62

Source of Information

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	Randolph County	Total State Inmate Days:	2498
County:	Randolph	Total Inmate Days:	12775
Jail Facility Capacity (# Beds):	34	Percentage of State Inmate Days:	19.55%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:	
Salaries & Benefits	362,686.40
Utilities	37,109.81
Food	60,818.99
Clothing	1,327.50
Insurance	5,932.91
Travel/Training	733.24
Capital Outlay	21,182.63
Other (attach list)	22,843.02
b) Depreciation	75,350.28
c) Overhead	17,186.71
d) Education/School	
e) Other Ancillary Costs (Please list each separately)	
Prisoners Legal Cost	1,075.00

Total Expenditures to be Allocated	606,246.49
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**C. Reimbursements**

Federal Reimbursements	
Act 309 Contracts	21,540.00
Other Local Reimbursements	3,465.00
Total Reimbursements	25,005.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	581,241.49
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E. Percentage of State Inmate Days (From A)	19.55%
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F. Total Allocated State Inmate Costs (D*E)	113,654.89
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G. Direct State Inmate Expenditures:	
Treatment/Medical (State Inmates Only)	2,277.94

H. Total State Inmate Costs (F+G)	115,932.83
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I. Total State Inmate Days (From A)	2498
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J. State Inmate Cost Per Day (H/I)	\$46.41
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Source of Information:  
**Sheriff's Office**  
**Treasurer's Office**  
**County Clerk's Office**

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	<u>Sevier County Jail</u>	Total State Inmate Days:	<u>6183</u>
County:	<u>Sevier</u>	Total Inmate Days:	<u>20430</u>
Jail Facility Capacity (# Beds):	<u>74</u>	Percentage of State Inmate Days:	<u>30.2%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:	
Salaries & Benefits	\$ <u>409,166.69</u>
Utilities	<u>37,260.67</u>
Food	<u>85,048.96</u>
Clothing Inmate 1068.68 Employee 2456.69	<u>3,525.37</u>
Insurance	<u>13,844.95</u>
Travel/Training	<u>838.13</u>
Capital Outlay	
Other (attach list)	<u>61,001.62</u>
b) Depreciation	<u>226,340.00</u>
c) Overhead	
d) Education/School	
e) Other Ancillary Costs (Please list each separately)	
Use of Community Svc.	
Van	<u>8,775.00</u>

Total Expenditures to be Allocated \$ 845,801.39

**C. Reimbursements**

Federal Reimbursements	<u>.00</u>	
Act 309 Contracts	<u>.00</u>	
Other Local Reimbursements	<u>95,906.00</u>	
Total Reimbursements		<u>95,906.00</u>

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

749,895.39

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

30.2%

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

226,468.41

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only)	<u>7,241.23</u>
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**H. Total State Inmate Costs (F+G)**

233,709.64

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

6,183

**J. State Inmate Cost Per Day (H/I)**

\$37.80

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	Cleburne County Detenti	Total State Inmate Days:	3524
County:	Cleburne	Total Inmate Days:	22,792
Jail Facility Capacity (# Beds):	82	Percentage of State Inmate Days:	16%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	\$587,619.27
Utilities	\$65,384.00
Food	\$95,027.94
Clothing	\$32,596.44
Insurance	\$7,340.62
Travel/Training	
Capital Outlay	\$55,625.08
Other (attach list)	

b) Depreciation	\$234,270.00
c) Overhead	\$136,376.00
d) Education/School	
e) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	1,214,239.35
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**C. Reimbursements**

Federal Reimbursements	
Act 309 Contracts	
Other Local Reimbursements	26,895.00
Total Reimbursements	26,895.00

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

1,187,344.35

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

16.00%

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

189,975.10

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only)	
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**H. Total State Inmate Costs (F+G)**

189,975.10

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

3524

**J. State Inmate Cost Per Day (H/I)**

\$53.91

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	CCDC	Total State Inmate Days:	2446
County:	Conway	Total Inmate Days:	13,335
Jail Facility Capacity (# Beds):	53	Percentage of State Inmate Days:	18.34%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	596,533.00
Utilities	47,876.00
Food	66,318.00
Clothing	4,500.00
Insurance	11,160.00
Travel/Training	0.00
Capital Outlay	0.00
Other (attach list)	0.00

b) Depreciation 105,000.00

c) Overhead 0.00

d) Education/School 0.00

e) Other Ancillary Costs (Please list each separately)

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Total Expenditures to be Allocated 831,387.00

**C. Reimbursements**

Federal Reimbursements	0.00
Act 309 Contracts	61,320.00
Other Local Reimbursements	34,693.00
Total Reimbursements	96,013.00

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

735,374.00

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

18.34%

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

134,887.50

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only) 0.00

**H. Total State Inmate Costs (F+G)**

134,887.50

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

2446

**J. State Inmate Cost Per Day (H/I)**

\$55.15

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009

**A. General Information**

Jail Facility Name:	Baxter County	Total State Inmate Days:	3088
County:	Baxter	Total Inmate Days:	23,694
Jail Facility Capacity (# Beds):	98	Percentage of State Inmate Days:	13%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	633,428.94
Utilities	74,620.98
Food	65,837.96
Clothing	1,808.65
Insurance	15,338.00
Travel/Training	3,078.98
Capital Outlay	-0-
Other (attach list)	31,901.57

b) Depreciation 128,000.00

c) Overhead 109,415.82

d) Education/School -0-

e) Other Ancillary Costs (Please list each separately)  
-0-

Total Expenditures to be Allocated 1,063,430.90

**C. Reimbursements**

Federal Reimbursements	-0-
Act 309 Contracts	31,885.00
Other Local Reimbursements	44,360.00
Total Reimbursements	76,245.00

**D. Total Expenditures less Reimbursements to be Allocated (B-C)** 987,185.90

**E. Percentage of State Inmate Days (From A)** 13%

**F. Total Allocated State Inmate Costs (D\*E)** 128,334.17

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only) -0-

**H. Total State Inmate Costs (F+G)** 128,334.17

**I. Total State Inmate Days (From A)** 3088

**J. State Inmate Cost Per Day (H/I)** 41.56

Source of Information:



**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	Union Co. Jail	Total State Inmate Days:	13,307
County:	Union	Total Inmate Days:	82,255
Jail Facility Capacity (# Beds):	215	Percentage of State Inmate Days:	16%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	\$1,100,120
Utilities	\$ 140,000
Food	\$ 165,000
Clothing	\$ 16,000
Insurance	\$ 16,160
Travel/Training	\$ 5,000
Capital Outlay	\$ 20,000
Other (attach list)	

b) Depreciation \$ 258,000

c) Overhead

d) Education/School

e) Other Ancillary Costs (Please list each separately)

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Total Expenditures to be Allocated \$1,720,280

**C. Reimbursements**

Federal Reimbursements	\$ 12,179
Act 309 Contracts	\$ 70,250
Other Local Reimbursements	\$ 223,000
Total Reimbursements	\$ 305,429

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

\$1,414,850

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

16%

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

\$ 226,376

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only) \$ 2,000

**H. Total State Inmate Costs (F+G)**

\$ 228,376

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

\$ 13,307

**J. State Inmate Cost Per Day (H/I)**

\$ 17.16

Source of Information:

Union County Jail Budget 2400/ ADC Inmate count records

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	<u>Pope County Det.</u>	Total State Inmate Days:	<u>16,378</u>
County:	<u>Pope</u>	Total Inmate Days:	<u>64,840</u>
Jail Facility Capacity (# Beds):	<u>173</u>	Percentage of State Inmate Days:	<u>26%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>1,824,314.80</u>
Utilities	<u>146,604.56</u>
Food	<u>273,577.87</u>
Clothing	<u>49,648.41</u>
Insurance	<u>24,347.00</u>
Travel/Training	<u>- 0 -</u>
Capital Outlay	<u>27,165.90</u>
Other (attach list)	<u>82,829.36</u>

b) Depreciation

c) Overhead

d) Education/School

e) Other Ancillary Costs (Please list each separately)

Total Expenditures to be Allocated	<u>\$2,428,487.90</u>
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**C. Reimbursements**

Federal Reimbursements	<u>- 0 -</u>	
Act 309 Contracts	<u>58,755.00</u>	
Other Local Reimbursements	<u>58,555.00</u>	
Total Reimbursements		<u>117,310.00</u>

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

2,311,177.90

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

26%

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

600,906.26

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State inmates Only) 41,568.49

**H. Total State Inmate Costs (F+G)**

642,474.75

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

16,378

**J. State Inmate Cost Per Day (H/I)**

39.23

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	White County Detention	Total State Inmate Days:	16,465
County:	White County Detention	Total Inmate Days:	65,298
Jail Facility Capacity (# Beds):	330	Percentage of State Inmate Days:	25%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	\$2,127,202.00
Utilities	\$200,000.00
Food	\$296,577.00
Clothing	\$28,000.00
Insurance	\$55,000.00
Travel/Training	\$1,200.00
Capital Outlay	
Other (attach list)	
b) Depreciation	\$299,310.00
c) Overhead	
d) Education/School	
e) Other Ancillary Costs (Please list each separately)	
	126,500.00

Total Expenditures to be Allocated	3,133,789.00
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**C. Reimbursements**

Federal Reimbursements	
Act 309 Contracts	1,635.00
Other Local Reimbursements	113,040.00
Total Reimbursements	114,675.00

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

3,019,114.00

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

25.00%

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

754,778.50

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only)

**H. Total State Inmate Costs (F+G)**

754,778.50

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

16465

**J. State Inmate Cost Per Day (H/I)**

\$45.84

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

Jail Facility Name:	Garland County Sheriff's Dept	Total State Inmate Days:	5100
County:	Garland	Total Inmate Days:	73365
Jail Facility Capacity (# Beds):	201	Percentage of State Inmate Days:	6.95%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:			
Salaries & Benefits	2,146,619.84		
Utilities	160,750.00		
Food	204,500.00		
Clothing	10,000.00		
Insurance	0.00		
Travel/Training	17,000.00	8,000 training, 9,000 extradition	
Capital Outlay	7,700.00	fingr print machine	
Other (attach list)	62,000.00		
b) Depreciation			
c) Overhead	311,450.00		
d) Education/School			
e) Other Ancillary Costs (Please list each separately)			
	117,100.00		
Total Expenditures to be Allocated			3,037,119.84

**C. Reimbursements**

Federal Reimbursements	415,713.00	
Act 309 Contracts	17,565.00	
Other Local Reimbursements	617,339.00	
Total Reimbursements		1,050,617.00

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

1,986,502.84

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

6.95%

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

138,092.61

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only)	10,537.85
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**H. Total State Inmate Costs (F+G)**

148,630.46

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

5100

**J. State Inmate Cost Per Day (H/I)**

\$29.14

Source of Information:

CALENDAR YEAR 2009

**A. General Information**

Jail Facility Name:	<u>Washington County Detention Center</u>	Total State Inmate Days:	<u>72,644</u>
County:	<u>Washington</u>	Total Inmate Days:	<u>180,729</u>
Jail Facility Capacity (# Beds):	<u>710</u>	Percentage of State Inmate Days:	<u>40.19%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>9,166,439.00</u>
Utilities	<u>393,318.00</u>
Food	<u>662,470.00</u>
Clothing	<u>72,819.00</u>
Insurance	<u>108,805.00</u>
Travel/Training	<u>50,549.00</u>
Capital Outlay	<u>58,067.00</u>
Other (attach list)	<u>1,073,602.00</u>

b) Depreciation 575,949.00

c) Overhead 0.00

d) Education/School 0.00

e) Other Ancillary Costs (Please list each separately)  
Personnel, IT, Purchasing, and Accounting 245,246.00

Total Expenditures to be Allocated 12,407,264.00

**C. Reimbursements**

Federal Reimbursements	<u>889,173.00</u>
Act 309 Contracts	<u>57,630.00</u>
Other Local Reimbursements	<u>229,011.00</u>
Total Reimbursements	<u>1,175,814.00</u>

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

11,231,450.00

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

40.19%

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

4,514,479.39

**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only) 0.00

**H. Total State Inmate Costs (F+G)**

4,514,479.99

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

72,644

**J. State Inmate Cost Per Day (H/I)**

\$62.15

Source of Information

Cheryl Bolinger  
 Washington County Comptroller  
 280 North College, Suite 530  
 Fayetteville, AR 72701  
 cbolinger@co.washington.ar.us

Phone (479) 444-1708

FAX (479) 444-1710

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

<b>A. General Information</b>	Pulaski County		
Jail Facility Name:	Reg. Det. Facility	Total State Inmate Days:	<u>77,248</u>
County:	Pulaski	Total Inmate Days:	<u>357,335</u>
Jail Facility Capacity (# Beds):	<u>980</u>	Percentage of State Inmate Days:	<u>22%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:	
Salaries & Benefits	_____
Utilities	_____
Food	_____
Clothing	_____
Insurance	_____
Travel/Training	_____
Capital Outlay	<u>154,032.00</u>
Other (attach list)	<u>16,857,427.00</u>
b) Depreciation	<u>1,134,231.00</u>
c) Overhead	_____
d) Education/School	<u>89,600.00</u>
e) Other Ancillary Costs (Please list each separately)	
<u>Sheriff's Salary</u>	<u>88,070.00</u>
_____	_____

Total Expenditures to be Allocated	<u>18,323,360.00</u>
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<b>C. Reimbursements</b>	
Federal Reimbursements	<u>1,528,089.00</u>
Act 309 Contracts	_____
Other Local Reimbursements	<u>3,730,647.00</u>
Total Reimbursements	<u>5,258,736.00</u>

D. Total Expenditures less Reimbursements to be Allocated (B-C)	<u>13,064,624.00</u>
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E. Percentage of State Inmate Days (From A)	<u>22%</u>
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F. Total Allocated State Inmate Costs (D*E)	<u>2,874,217.00</u>
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<b>G. Direct State Inmate Expenditures:</b>	
Treatment/Medical (State Inmates Only)	<u>268,247.00</u>

H. Total State Inmate Costs (F+G)	<u>3,142,464.00</u>
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I. Total State Inmate Days (From A)	<u>77,248</u>
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J. State Inmate Cost Per Day (H/I)	<u>40.68</u>
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Source of Information: \_\_\_\_\_

# **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 the Division of 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, the Department of Community Correction shall reimburse the counties from the fund at rates determined by the Chief Fiscal Officer of the State, after consultation with the division and the Department of Correction, and upon approval by the Governor, until the appropriation and funding provided for that purpose are exhausted.

(B)(i) Reimbursement shall begin on either the date of sentencing or the date of placement on probation accompanied with incarceration in the Department of Community Correction if the judgment and commitment order or the judgment and disposition order, whichever is applicable, is received by the Department of Community Correction not later than twenty-one (21)

days from either the date of sentencing or the date of placement on probation accompanied with incarceration in the Department of Community Correction.

(ii) If the judgment and commitment order or the judgment and disposition order, whichever is applicable, is received by the Department of Community Correction twenty-two (22) or more days after the date of sentencing or the date of placement on probation accompanied with incarceration in the Department of Community Correction, reimbursement shall begin on the date the Department of Community Correction receives either the judgment and commitment order or the judgment and disposition order, whichever is applicable.

(b)(1)(A) In the first week of each month, the Department of Correction and the Department of Community Correction shall prepare an invoice for each inmate received from a county during the previous month.

(B) The invoice shall reflect the number of days an inmate was in the county jail in an awaiting-bed-space status.

(2)(A) The Department of Correction and the Department of Community Correction shall verify and forward the invoices to the applicable sheriff to certify the actual number of days the state inmates were physically housed in the county jail.

(B)(i) Upon written request of a county judge, county treasurer, or county sheriff, the Department of Correction and the Department of Community Correction shall provide to the county official making the request of a written report summarizing the year-to-date county jail reimbursement invoices prepared and forwarded for verification by the Department of Correction and the Department of Community Correction and payment from the fund.

(ii) In addition, the report shall include a summary of invoices returned by each county for payment for previous months within the fiscal year, the amounts paid, and any balances owed.

(3) The certified invoices shall then be returned to the Department of Correction and the Department of Community Correction for payment from the fund.

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

(5) The documentation maintained by the sheriff is subject to review by the division.

(c)(1) The Board of Corrections shall adopt regulations by which the Department of Correction or the Department of Community Correction may



reimburse any county, which is required to retain an inmate awaiting delivery to the custody of either the Department of Correction or the Department of Community Correction for more than thirty (30) days, for the actual costs paid for any emergency medical care for physical injury or illness of the inmate retained under this section 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.

**History.** Acts 1985, No. 648, § 19; 1991, No. 329, §§ 2, 3; 1991, No. 574, §§ 2, 3; 1991, No. 644, § 3; 1995, No. 316, § 13; 2003, No. 370, § 1; 2003 (2nd Ex. Sess.), No. 16, § 1; 2005, No. 2192, § 1.

#### **12-27-130. Reimbursement of county.**

Notwithstanding any other provision of law or Department of Corrections' commitment which may exist to the contrary, the Board of Corrections shall not increase any reimbursement rate for payments made to any county for the purpose of reimbursing the expenses of the care and custody of state inmates without first seeking and receiving the approval of the Governor and the Chief Fiscal Officer of the State.

**History.** Acts 1993, No. 911, § 19; 1995, No. 158, § 13.

COST PER DAY METHODOLOGY  
LOCAL GOVERNMENT INMATE COST REPORT

Calendar Year 2009

Guidelines/Instructions

**GENERAL INFORMATION**

The Local Government Inmate Cost Report for 2009, required by Section 39, Act 1285 of 2009, 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 Correction and Department of Community Correction. 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 1285. 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 utilizing the format provided on the attached spreadsheet and send by April 15, 2010 to:

Mr. Eddie Jones, Director  
Association of Arkansas Counties  
1415 West Third Street  
Little Rock, AR 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 spaces 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 2009)**

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  $\$5,000 / 5 \text{ years} = \$1,000$  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 governmental unit or other public agencies.
  - e. **Other Ancillary Costs** – Include any remaining ancillary costs incurred by the local governmental unit not specifically identified or included above. List each item individually in the 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 ADC 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 Reimbursements to be Allocated** – Deduct Total Reimbursements (C.) from Total Expenditures to be Allocated (B.).
- E. Percentage 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 State 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 Inmate Days (I.).

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2009**

**A. General Information**

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

**B. Expenditures to be Allocated:**

- a) Direct Facility Expenditures:
  - Salaries & Benefits \_\_\_\_\_
  - Utilities \_\_\_\_\_
  - Food \_\_\_\_\_
  - Clothing \_\_\_\_\_
  - Insurance \_\_\_\_\_
  - Travel/Training \_\_\_\_\_
  - Capital Outlay \_\_\_\_\_
  - Other (attach list) \_\_\_\_\_
- b) Depreciation \_\_\_\_\_
- c) Overhead \_\_\_\_\_
- d) Education/School \_\_\_\_\_
- e) Other Ancillary Costs (Please list each separately)

_____	
Total Expenditures to be Allocated	0.00

**C. Reimbursements**

Federal Reimbursements _____	
Act 309 Contracts _____	
Other Local Reimbursements _____	
Total Reimbursements	0.00

<b>D. Total Expenditures less Reimbursements to be Allocated (B-C)</b>	0.00
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<b>E. Percentage of State Inmate Days (From A)</b>	#DIV/0!
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<b>F. Total Allocated State Inmate Costs (D*E)</b>	#DIV/0!
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**G. Direct State Inmate Expenditures:**

Treatment/Medical (State Inmates Only)	
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<b>H. Total State Inmate Costs (F+G)</b>	#DIV/0!
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<b>I. Total State Inmate Days (From A)</b>	0
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<b>J. State Inmate Cost Per Day (H/I)</b>	#DIV/0!
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Source of Information: