

SPECIAL • REPORT

ASSOCIATION *of* ARKANSAS COUNTIES



Local Government Inmate Cost Report



2021

Arkansas

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

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

August 22, 2022

Senator Terry Rice, Co-Chair
Representative Jeff Wardlaw, Co-Chair
Arkansas Legislative Council
One Capitol Mall, 5th Floor
Little Rock, AR 72201

Senator Rice and Representative Wardlaw:

Section 37 of Act 870 of 2021 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 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 Arkansas Legislative Audit.

ARKANSAS LEGISLATIVE AUDIT



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

RAN:tj

INMATE COST REPORT - 2021
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

COUNTY		Cost per Day Reported	Cost per Day Verified		Difference
Pulaski	High	\$ 79.43	\$ 71.29		\$ (8.14)
Benton		49.14	49.14		-
Calhoun		49.73	122.45		72.72
Clark		69.31	54.62		(14.69)
Columbia		48.93	59.63		10.70
Crittenden		48.27	143.44	High	95.17
Faulkner		50.55	49.99		(0.56)
Greene		29.54	12.04	Low	(17.50)
Marion		43.20	31.43		(11.77)
Poinsett		64.97	51.74		(13.23)
Pope		50.64	55.98		5.34
Randolph	Low	26.22	30.44		4.22
Saline		43.53	44.57		1.04
Sebastian		62.01	62.08		0.07
Van Buren		71.76	79.12		7.36
Woodruff		31.61	141.74		110.13
average		\$ 51.18	\$ 66.23		\$ 15.05
average without high and low		\$ 50.94	\$ 64.59		\$ 13.65

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State Inmate Cost Study for Calendar Year 2021
Executive Summary

Introduction

This report is being issued in compliance with Section 37 of Act 870 of the 2021 General Session 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 – Division of Correction and 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, 2021 through June 30, 2022.

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. In 2019, more than 1,500 state prisoners were being housed in county facilities. This is a notable improvement of over 2,800 state prisoners as recent as 2015. Counties saw a down-swing in state prisoners due to COVID-19, but numbers have predictably rebounded as the pandemic subsided and around the time of this report, approximately 1,500 state prisoners were being housed in county jails.

In 2021, the State of Arkansas paid county government a daily per diem of \$32/day, increased from \$30/day in 2020, for housing state inmates from the date of sentencing, if the proper paperwork is filed in a timely manner. That rate will be increased effective July 1, 2022 to \$40/day. However, the audited results of this study in recent years show actual costs averaging from \$50 - \$70/day among the counties sampled. The results indicate that the counties are still shouldering a substantial financial burden that is not being completely met by the state’s current reimbursement rate.

Objective

Our objective was to comply with Section 37, Act 870 of 2021 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, 2021 through December 31, 2021 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 twelve (12) Class 1 counties with populations up to 9,999; twenty-eight (28) Class 2 counties with populations of 10,000 to 19,999; thirteen (13) Class 3 counties with populations of 20,000 to 29,999; nine (9) Class 4 counties with populations of 30,000 to 49,999; three (3) 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 sixteen (16) counties from which to secure data:

<u>COUNTY</u>	<u>CLASS</u>	<u>CONGRESSIONAL DISTRICT</u>
Benton	7	3

Calhoun	1	4
Clark	3	4
Columbia	3	4
Crittenden	5	1
Faulkner	6	2
Greene	4	1
Marion	2	1
Poinsett	3	1
Pope	5	4
Pulaski	7	2/1/4
Randolph	2	1
Saline	6	2
Sebastian	6	3/4
Van Buren	2	2
Woodruff	1	1

We believe that this cost report, comprised of information from sixteen (16) counties, is a fair representation 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 \$32.00 per prisoner per day. This amount includes care, custody, treatment, and transportation of prisoners. This amount will increase to \$40/day on July 1, 2022.

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, then approved another increase in 2020 to the current rate of \$32/day. Finally, an additional increase has been approved to take effect July 1, 2022 to \$40/day.

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

Jail Facility Name:	Benton Co Det	Total State Inmate Days:	34,152
County:	Benton	Total Inmate Days:	247,114
Jail Facility Capacity (# Beds):	669	Percentage of State Inmate Days:	13.82%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	7,969,112.97	A	
Utilities	782,101.04	B	
Food	926,264.83	C	
Clothing	34,652.95	D	
Insurance	114,263.05	E	
Travel/Training	26,310.55	F	some paid by sheriff
Capital Outlay	117,629.50	G	
Other (attach list)	1,129,936.87	H	
b) Depreciation	745,973.33	I	
c) Overhead	175,673.87	J	
d) Treatment/Medical	1,214,731.20	K	
e) Education/School	0.00		
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)			

Total Expenditures to be Allocated	13,236,650.16
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C. Reimbursements

Act 309 Contracts			
State reimbursements for medical costs			
Total Reimbursements			1,092,864.00

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

12,143,786.16

E. Percentage of State Inmate Days (From A)

13.82%

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

1,678,312.78

G. Total State Inmate Days (From A)

34,152

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

\$49.14

53.56 Gross Cost/Day/Inmate

State Reimbursements only

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

Jail Facility Name:	<u>Calhoun County Jail</u>	Total State Inmate Days:	<u>1512</u>
County:	<u>Calhoun</u>	Total Inmate Days:	<u>3,338</u>
Jail Facility Capacity (# Beds):	<u>26</u>	Percentage of State Inmate Days:	<u>#DIV/0!</u> <u>45%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>\$ 207,762.01</u>
Utilities	<u>\$ 34,249.32</u>
Food	<u>\$ 54,289.26</u>
Clothing	<u>\$ 543.55</u>
Insurance	<u>\$ 27,192.43</u>
Travel/Training	<u>0</u>
Capital Outlay	<u>\$ 33,518.64</u>
Other (attach list)	<u> </u>

b) Depreciation

0

c) Overhead

\$ 50,310.14

d) Treatment/Medical

\$ 4,204.78

e) Education/School

0

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

<u>Jail computer / software</u>	<u>\$ 8,405.02</u>
<u>Machinery / Equipments</u>	<u>\$ 18,518.64</u>

Total Expenditures to be Allocated	<u>\$ 438,993.79</u>	0.00
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C. Reimbursements

Act 309 Contracts	<u>\$ 12,704.30</u>	
State reimbursements for medical costs	<u>\$ 44,776 ADL require</u> <u>\$ 12,608.56 other counties, city</u>	
Total Reimbursements	<u>\$ 70,088.56</u>	0.00

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

368,905.23 0.00

E. Percentage of State Inmate Days (From A)

#DIV/0! 45%

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

#DIV/0! 166,007.35

G. Total State Inmate Days (From A)

3,338 0

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

#DIV/0! \$ 49.73

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

Jail Facility Name:	Clark Co. Detention	Total State Inmate Days:	4,671
County:	Clark	Total Inmate Days:	15994
Jail Facility Capacity (# Beds):	50	Percentage of State Inmate Days:	29.20%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	586,210.00
Utilities	60,400.00
Food	105,000.00
Clothing	3,500.00
Insurance	118,971.00
Travel/Training	2,000.00
Capital Outlay	7,500.00
Other (attach list)	0.00
b) Depreciation	0.00
c) Overhead	0.00
d) Treatment/Medical	100,000.00
e) Education/School	0.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

<u>electronic Monitoring</u>	50,000.00
<u>Inmate Housing at other fac.</u>	75000

Total Expenditures to be Allocated 1,108,581.00

C. Reimbursements

Act 309 Contracts	0.00
State reimbursements for medical costs	0.00
Total Reimbursements	0.00

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

1,108,581.00

E. Percentage of State Inmate Days (From A)

29.20%

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

323,757.77

G. Total State Inmate Days (From A)

4671

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

\$69.31

Source of Information:

Budget, Inmate list

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

Jail Facility Name:	Columbia County Deter	Total State Inmate Days:	10407
County:	Columbia County Deter	Total Inmate Days:	24660
Jail Facility Capacity (# Beds):	85	Percentage of State Inmate Days:	42.20%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	994,119.89
Utilities	61,803.60
Food	74,754.59
Clothing	4,137.08
Insurance	19,630.15
Travel/Training	2,331.33
Capital Outlay	8,248.00
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical 41,608.05

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 1,206,632.69

C. Reimbursements

Act 309 Contracts 0.00

State reimbursements for
medical costs 0.00

Total Reimbursements 0.00

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

1,206,632.69

E. Percentage of State Inmate Days (From A)

42.20%

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

509,222.48

G. Total State Inmate Days (From A)

10407

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

\$48.93

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

	Faulkner County		
Jail Facility Name:	Detention Centers	Total State Inmate Days:	28,829
County:	Faulkner	Total Inmate Days:	123,370
Jail Facility Capacity (# Beds):	440	Percentage of State Inmate Days:	23.37%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:	
Salaries & Benefits	4,345,019.37
Utilities	368,511.30
Food	488,547.03
Clothing	11,242.63
Insurance	125,693.34
Travel/Training	887.07
Capital Outlay	
Other (attach list)	
b) Depreciation	
c) Overhead	
d) Treatment/Medical	
	85,316.65
e) Education/School	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)	
<u>From attached list</u>	914,165.30

Total Expenditures to be Allocated	6,339,382.69
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C. Reimbursements

Act 309 Contracts	70,992.00
State reimbursements for medical costs	31,654.60
Total Reimbursements	102,646.60

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

6,236,736.09

E. Percentage of State Inmate Days (From A)

23.37%

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

1,457,395.35

G. Total State Inmate Days (From A)

28829

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

\$50.55

Source of Information: Angie Wooley, Finance Officer

Other Ancillary Costs	AMOUNT	FUND	DEPT	ACCOUNT
General Supplies-2001	26,945.99	3407	0421	2001
Small Equipment-2002	0.00	3407	0421	2002
Janitorial Supplies-2003	35,117.62	3407	0421	2003
Fuel-2007	0.00	3407	0421	2007
Chemicals & Cleaning-2011	37,560.88	3407	0421	2011
Hygiene-2012	34,057.45	3407	0421	2012
Kitchen Supplies-2013	43,602.75	3407	0421	2013
Building Supplies-2020	20,442.25	3407	0421	2020
Paints & Metals-2021	940.30	3407	0421	2021
Plumbing & Electrical-2022	39,731.62	3407	0421	2022
Parts & Repairs, Buildings-2023	75,257.91	3407	0421	2023
Maintenance & Service-2024	64,215.50	3407	0421	2024
Other Professional Services-3009	383,119.07	3407	0421	3009
Telephone-3020	34,117.31	3407	0421	3020
Prisoner Transport-3031	12,000.00	1000	0418	3031
Prisoner Transport-3031	65,361.00	3407	0421	3031
Prisoner Transport-3031	20,300.00	3018	0437	3031
Misc Law Enforcement-3093	1,092.57	3407	0421	3093
Computer software-3102	0.00	3407	0421	3102
Prisoner Housing-3191	20,303.08	3407	0421	3191
Machinery & Equipment-4004	0.00	3407	0421	4004
TOTAL	\$914,165.30			

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

Jail Facility Name:	<u>Greene Co. Detention</u>	Total State Inmate Days:	<u>18308</u>
County:	<u>Greene Co. Detention</u>	Total Inmate Days:	<u>125195</u>
Jail Facility Capacity (# Beds):	<u>476</u>	Percentage of State Inmate Days:	<u>14.62%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>2,005,585.79</u>
Utilities	<u>270,018.30</u>
Food	<u>462,986.18</u>
Clothing	<u>33,692.29</u>
Insurance	<u>40,866.00</u>
Travel/Training	<u>3,386.96</u>
Capital Outlay	<u>403,715.24</u>
Other (attach list)	<u> </u>

b) Depreciation

c) Overhead

d) Treatment/Medical

477,665.23

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 3,697,915.99

C. Reimbursements

Act 309 Contracts	<u>8.00</u>	
State reimbursements for medical costs	<u> </u>	
Total Reimbursements		<u>8.00</u>

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

3,697,907.99

E. Percentage of State Inmate Days (From A)

14.62%

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

540,766.80

G. Total State Inmate Days (From A)

18308

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

\$29.54

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

Jail Facility Name:	Marion County	Total State Inmate Days:	9,248
County:	Marion County	Total Inmate Days:	20,287
Jail Facility Capacity (# Beds):	91	Percentage of State Inmate Days:	45.59%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	504,932.00
Utilities	64,044.00
Food	72,905.00
Clothing	750.00
Insurance	21,000.00
Travel/Training	0.00
Capital Outlay	0.00
Other (attach list)	168,887.00
b) Depreciation	0.00
c) Overhead	0.00
d) Treatment/Medical	74,932.00
e) Education/School	0.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated	907,450.00
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C. Reimbursements

Act 309 Contracts	18,240.00
State reimbursements for medical costs	12,853.25
Total Reimbursements	31,093.25

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

876,356.75

E. Percentage of State Inmate Days (From A)

45.59%

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

399,494.61

G. Total State Inmate Days (From A)

9248

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

\$43.20

Source of Information:

**Winsoms - Inmate Booking
Association of AR Counties
Marion County Comptroller
ADC Waitlist**

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021
Poinsett County Arkansas

A. General Information

Jail Facility Name:	<u>Poinsett County Detention Center</u>	Total State Inmate Days:	<u>8,150</u>
County:	<u>Poinsett</u>	Total Inmate Days:	<u>31,338</u>
Jail Facility Capacity (# Beds):	<u>132</u>	Percentage of State Inmate Days:	<u>26.01%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>1,331,784.80</u>	
Utilities	<u>174,210.17</u>	
Food	<u>90,826.98</u>	
Clothing	<u>3,526.76</u>	
Insurance	<u>17,683.11</u>	
Travel/Training	<u>0.00</u>	
Capital Outlay	<u>16,928.94</u>	
Other (attach list)	<u>21,980.67</u>	See Appendix B(A)9

b) Depreciation 0.00

c) Overhead 35,356.13 See Appendix B(C)

d) Treatment/Medical 53,189.49 See Appendix B(D)

e) Education/School 0.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Jail Ancillary Costs 159,517.04 See Appendix B(F)1

50% Sheriff Overhead 150,850.36 See Appendix B(F)2

Jail Transport Costs 4,416.18 See Appendix B(F)3

Total Expenditures to be Allocated 2,060,270.63

C. Reimbursements

Act 309 Contracts	<u>24,144.00</u>	
State reimbursements for medical costs	<u>0.00</u>	
Total Reimbursements		<u>24,144.00</u>

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

2,036,126.63

E. Percentage of State Inmate Days (From A)

26.01%

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

529,559.09

G. Total State Inmate Days (From A)

8150.44

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

\$64.97

Source of Information: **Attached to Document**

State Inmate Cost Report for 2021

Total State Inmate Days Breakdown

Amounts paid by state each month

÷ \$32

January	32,196	1006
February	22,834	714
March	21,624	676
April	40,760	1274
May	160	5
June	18,336	573
July	15,520	485
August	18,688	584
September	19,104	597
October	24,832	776
November	18,784	587
December	27,976	874

Accumulative 260,814 8150

Total 8150

Amount Per Day \$32.00

Inmate Stay Days 260,814

State Inmate Cost Report for 2021

**Appendix B(A)
Breakdown - YTD Expenditures**

	Salaries	Utilities	Food	Clothing	Insurance	Travel/Training	Capital Outlay
Jail Budget	\$1,004,016.89	\$174,210.17	\$90,826.98	\$3,526.76	\$17,683.11	\$0.00	\$16,928.94
911 Budget	\$192,650.69	-	-	-	\$0.00	\$0.00	-
Sheriff O&M	-	-	-	-	\$19,087.24	\$0.00	-
- Sheriff	\$95,689.74	-	-	-	-	-	-
- Jail Administrator	\$39,427.48	-	-	-	-	-	-
	<u>\$1,331,784.80</u>	<u>\$174,210.17</u>	<u>\$90,826.98</u>	<u>\$3,526.76</u>	<u>\$36,770.35</u>	<u>\$0.00</u>	<u>\$16,928.94</u>

B. Building was built in 1995 making it over 25 years old.

	Jail	911	Sheriff
B.A.5. Insurance			
3052 - Fire & Extended Coverage	\$12,698.86	-	\$191.84
3053 - Fleet Liability	-	-	\$14,908.00
3054 - Other Sundry Insurance	\$4,984.25	-	\$3,987.40
	<u>\$17,683.11</u>	<u>\$0.00</u>	<u>\$19,087.24</u>
Total Jail/911	\$17,683.11		
Total	\$36,770.35		

State Inmate Cost Report for 2021

Appendix B(A)B

Other

		Jail	911 Budget	Sheriff O&M
2002	Small Equipment	\$7,375.37	\$4,365.50	\$26,395.24
2007	Fuel	\$5,924.31		\$93,212.75
2008	Tires	-		\$10,509.13
3007	Drug Testing	\$1,190.00		\$210.00
3021	Postage	\$2,238.65		\$2,378.10
3063	Waste Disposal	\$5,252.34		
		\$21,980.67	\$4,365.50	\$132,705.22

Breakdown

2007	Fuel		
	- Building	\$835.51	
	- Vehicle	\$5,088.80	\$5,924.31
	Total Jail/911	\$26,346.17	
	Total	\$159,051.39	

State Inmate Cost Report for 2021

Jail Fuel Expenses 2021				
	<u>T1</u>	<u>T2</u>	<u>T3</u>	
21-Jan	\$136.68	\$67.46		\$204.14
21-Feb	\$100.81			\$100.81
21-Mar	\$432.30			\$432.30
21-Apr	\$447.87			\$447.87
21-May	\$581.50			\$581.50
21-Jun	\$480.68			\$480.68
21-Jul	\$590.74			\$590.74
21-Aug	\$120.83	\$38.19	\$62.98	\$222.00
21-Sep	\$213.07	\$31.63	\$107.09	\$351.79
21-Oct	\$565.83	\$85.00		\$650.83
21-Nov	\$185.33		\$322.78	\$508.11
21-Dec	\$164.68	\$62.09	\$291.26	\$518.03
				\$5,088.80

Information above was taken from the Comdata statements for the year 2021.

State Inmate Cost Report for 2021

Appendix B(C)
Overhead

	Jail	911	Sheriff
2024 Maintenance & Service Contract	\$26,387.49	\$3,599.00	\$5,522.10
3020 Telephone & Fax Landline	\$4,993.20	\$95,272.83	\$3,549.86
3023 Internet Connection	\$0.00	-	\$3,257.31
3090 Dues & Membership	\$30.00	\$0.00	\$920.36
3102 Software, Supplies & Maintenance Agreement	\$3,945.44	\$22,297.96	\$9,074.62

Total Jail/911	\$35,356.13	\$121,169.79	\$22,324.25
Total	\$156,525.92		
Total	\$178,850.17		

State Inmate Cost Report for 2021

Appendix B(D)

Treatment/Medical

Jail

2004	Medicine & Drugs	\$12,160.54
3006	Medical, Dental & Hospital	\$41,028.95

\$53,189.49

State Inmate Cost Report for 2021

**Appendix B(F)
Ancillary Cost**

	Jail	911	Sheriff
2001 General Supplies	\$20,742.14	\$490.68	\$6,751.79
2003 Janitorial Supplies	\$7,755.94	-	-
2006 Clothing	-	-	\$22,074.74
2010 Miscellaneous Operating Supplies	\$1,763.24	\$0.00	\$2,899.94
2020 Building Materials & Supplies	\$833.31	-	-
2022 Plumbing & Electrical	\$34,601.81	-	-
2023 Parts & Repair	-	-	\$28,528.49
3009 Other Professional Services	\$1,297.68	\$0.00	\$2,881.41
3011 Building & Improvements	\$56,518.80	-	\$0.00
3015 Machinery & Equipment Maintenance	\$331.19	\$55.22	\$41.40
3040 Advertising & Publications	\$247.50	-	\$599.56
3052 Fire & Extended Coverage	\$12,698.86	-	\$191.84
3054 Other Sundry Insurance	\$4,984.25	-	\$3,987.40
3094 Meals & Lodging	\$258.62	\$0.00	\$3,198.17
3100 Miscellaneous	\$554.76	-	\$1,011.00
4004 Machinery & Equipment	\$16,928.94	-	-
	\$159,517.04	\$545.90	\$72,165.74
Total Jail/911	\$160,062.94		
Total	\$232,228.68		

State Inmate Cost Report for 2021

Appendix B(F)2

50% Sheriff Overhead

Insurance	\$19,087.24
Travel Training	\$0.00
Capital Outlay	\$127,584.00
Other	\$132,705.22
Overhead	\$22,324.25
<u>Anciliary Costs</u>	\$301,700.71
<u>50%</u>	<u>\$150,850.36</u>

State Inmate Cost Report for 2021

B.(f)3 Transport Costs

		<u>Date</u>	<u>Mileage Round Trip</u>	<u>Wage Benefits</u>	<u># Of Deputies/Jailers</u>	<u>Approx Trip Hours</u>	<u>Total Wages</u>
Malvern	1	2/5/2021	325.6	\$14.48	1	5.25	\$76.02
	2	3/5/2021	325.6	\$14.48	1	5.25	\$76.02
	3	3/18/2021	325.6	\$14.48	1	5.25	\$76.02
	4	5/7/2021	325.6	\$14.48	1	5.25	\$76.02
	5	6/4/2021	325.6	\$14.48	1	5.25	\$76.02
	6	6/29/2021	325.6	\$16.48	1	5.25	\$86.52
	7	7/9/2021	325.6	\$16.48	1	5.25	\$86.52
	8	7/14/2021	325.6	\$16.48	1	5.25	\$86.52
	9	8/3/2021	325.6	\$16.48	1	5.25	\$86.52
	10	10/5/2021	325.6	\$16.48	1	5.25	\$86.52
	11	12/21/2021	325.6	\$16.48	1	5.25	\$86.52
Osceola RPF	12	1/21/2021	110	\$14.48	1	2.25	\$32.58
	13	3/30/2021	110	\$14.48	1	2.25	\$32.58
	14	4/15/2021	110	\$14.48	1	2.25	\$32.58
	15	4/23/2021	110	\$14.48	1	2.25	\$32.58
	16	5/7/2021	110	\$14.48	1	2.25	\$32.58
	17	6/25/2021	110	\$16.48	1	2.25	\$37.08
	18	7/14/2021	110	\$16.48	1	2.25	\$37.08
	19	7/15/2021	110	\$16.48	1	2.25	\$37.08
	20	7/29/2021	110	\$16.48	1	2.25	\$37.08
	21	8/18/2021	110	\$16.48	1	2.25	\$37.08
	22	9/7/2021	110	\$16.48	1	2.25	\$37.08
	23	9/21/2021	110	\$16.48	1	2.25	\$37.08
	24	11/23/2021	110	\$16.48	1	2.25	\$37.08
	25	12/8/2021	110	\$16.48	1	2.25	\$37.08
Little Rock RPF	26	12/1/2021	241.2	\$16.48	1	3.25	\$53.56
ADC McPherson Unit - Newport	27	3/8/2021	65	\$14.48	1	1.25	\$18.10
	28	4/13/2021	65	\$14.48	1	1.25	\$18.10
	29	4/27/2021	65	\$14.48	1	1.25	\$18.10
	30	5/14/2021	65	\$14.48	1	1.25	\$18.10
	31	6/1/2021	65	\$14.48	1	1.25	\$18.10
	32	6/29/2021	65	\$16.48	1	1.25	\$20.60
	33	7/8/2021	65	\$16.48	1	1.25	\$20.60
	34	7/20/2021	65	\$16.48	1	1.25	\$20.60
	35	7/21/2021	65	\$16.48	1	1.25	\$20.60
	36	7/28/2021	65	\$16.48	1	1.25	\$20.60
	37	11/5/2021	65	\$16.48	1	1.25	\$20.60
RPF West Memphis	38	2/26/2021	104.6	\$14.48	1	1.45	\$21.00
	39	6/5/2021	104.6	\$14.48	1	1.45	\$21.00
	40	7/13/2021	104.6	\$16.48	1	1.45	\$23.90
	41	8/18/2021	104.6	\$16.48	1	1.45	\$23.90
	42	10/13/2021	104.6	\$16.48	1	1.45	\$23.90
	43	11/17/2021	104.6	\$16.48	1	1.45	\$23.90
Total			6705.40				\$1,801.08

Total Mileage Cost (.39 per mile) \$2,615.11
Total Wages Cost \$1,801.08
TOTAL Transport Costs \$4,416.18

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

Jail Facility Name:	Pope County Detention	Total State Inmate Days:	18,686
County:	Pope	Total Inmate Days:	64,678
Jail Facility Capacity (# Beds):	172	Percentage of State Inmate Days:	29.00%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	233,383.70
Utilities	81,375.66
Food	342,808.87
Clothing	13,393.59
Insurance	25,274.50
Travel/Training	1,567.21
Capital Outlay	10,070.92
Other (attach list)	241,762.77

b) Depreciation 27,971.75

c) Overhead

d) Treatment/Medical 310,609.94

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 3,388,638.91

C. Reimbursements

Act 309 Contracts	125,415.00
State reimbursements for medical costs	
Total Reimbursements	125,415.00

D. Total Expenditures less Reimbursements to be Allocated (B-C) 3,263,223.91

E. Percentage of State Inmate Days (From A) 29.00%

F. Total Allocated State Inmate Costs (D*E) 946,334.93

G. Total State Inmate Days (From A) 18686

H. State Inmate Cost Per Day (F/G) \$50.64

Source of Information:

OTHER:	Amount Spent
Special Legal	\$5,306.50
Small Equipment	\$13,354.10
Janitorial Supplies	\$31,256.74
Building	\$3,653.37
Paint	\$932.87
Plumbing Electric	\$9,991.14
Parts and Repairs	\$6,331.72
Maint/Service Contracts	\$5,533.72
Small Tools	\$871.11
Drug Testing	\$1,700.00
Mental Health Screenings	\$4,500.00
Postage	\$32.95
Waste Disposal	\$3,598.32
Rent Machinery/ Equipment	\$265.57
Dues / Memberships	\$30.00
Misc. Law Enforcement	\$1,176.11
Other Professional Services	\$86,704.59
Lumber/ Pilings	#432.60
Concrete	\$35.25
General Supplies	\$66,056.11
	\$241,762.77 Total of all other categories

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

	Pulaski County		
Jail Facility Name:	Detention Facility	Total State Inmate Days:	58175
County:	Pulaski County	Total Inmate Days:	379797
Jail Facility Capacity (# Beds):	1210	Percentage of State Inmate Days:	15.30%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	20,443,689.98
Utilities	925,036.52
Food	1,665,541.65
Clothing	97,000.00
Insurance	2,149,597.98
Travel/Training	5,564.00
Capital Outlay	64,181.38
Other (attach list)	0.00
b) Depreciation	0.00
c) Overhead	0.00
d) Treatment/Medical	4,840,965.00
e) Education/School	11,460.15

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 30,203,036.66

C. Reimbursements

Act 309 Contracts	
State reimbursements for medical costs	
Total Reimbursements	0.00

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

30,203,036.66

E. Percentage of State Inmate Days (From A)

15.30%

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

4,621,064.61

G. Total State Inmate Days (From A)

58175

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

\$79.43

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

Jail Facility Name:	Detention Center	Total State Inmate Days:	6534
County:	Randolph	Total Inmate Days:	25575
Jail Facility Capacity (# Beds):	100	Percentage of State Inmate Days:	25.55%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	479,248.78
Utilities	70,632.46
Food	52,407.81
Clothing	14,172.83
Insurance	23,284.51
Travel/Training	467.16
Capital Outlay	4,304.75
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical 33,651.47

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Fuel	6,926.78
Meals/Lodging	326.88

Total Expenditures to be Allocated 685,423.43

C. Reimbursements

Act 309 Contracts	14,808.00
State reimbursements for medical costs	
Total Reimbursements	14,808.00

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

670,615.43

E. Percentage of State Inmate Days (From A)

25.55%

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

171,331.43

G. Total State Inmate Days (From A)

6534

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

\$26.22

Source of Information: 2021 Budget Report

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

Jail Facility Name:	Saline County Detention	Total State Inmate Days:	5,095
County:	Saline County	Total Inmate Days:	
Jail Facility Capacity (# Beds):	234	Percentage of State Inmate Days:	6.60%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	2,310,810.74
Utilities	173,697.54
Food	336,871.58
Clothing	9,416.22
Insurance	38,009.29
Travel/Training	1,594.29
Capital Outlay	50,757.92
Other (attach list)	302,320.02

b) Depreciation

c) Overhead

d) Treatment/Medical 299,756.04

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 3,523,233.64

C. Reimbursements

Act 309 Contracts	163,040.00
State reimbursements for medical costs	
Total Reimbursements	163,040.00

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

3,360,193.64

E. Percentage of State Inmate Days (From A)

6.60%

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

221,772.78

G. Total State Inmate Days (From A)

5095

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

\$43.53

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information

	<u>Sebastian County</u>		
Jail Facility Name:	<u>Detention Center</u>	Total State Inmate Days:	<u>50,343</u>
County:	<u>Sebastian</u>	Total Inmate Days:	<u>147853</u>
Jail Facility Capacity (# Beds):	<u>356</u>	Percentage of State Inmate Days:	<u>34.05%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	\$ 5,956,531.03
Utilities	\$ 275,337.14
Food	\$ 586,099.92
Clothing	\$ 82,044.50
Insurance	\$ 63,080.25
Travel/Training	\$ 193.00
Capital Outlay	\$ 237,383.72
Other (attach list)	\$ 58,289.36
b) Depreciation	\$ 517,133.00
c) Overhead	\$ 27,662.38
d) Treatment/Medical	\$ 823,664.57
e) Education/School	\$ 12,823.65

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

<u>50% Sheriff Overhead</u>	\$ 315,571.66
<u>Jail Ancillary Costs</u>	\$ 192,722.23
<u>Jail Transport Costs</u>	\$ 19,673.62

Total Expenditures to be Allocated 9,168,210.03

C. Reimbursements

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

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

9,168,210.03

E. Percentage of State Inmate Days (From A)

34.05%

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

3,121,716.82

G. Total State Inmate Days (From A)

50343

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

\$62.01

Source of Information:

STATE INCOME COST REPORT 2021

	B (a) Other			
	Jail	Medical	Maintenance	Sheriff Dept
2002 Small Equipment	\$ 6,942.65	\$ 2,865.45	\$ -	\$ 4,989.90
2007 Fuel	\$ 25,542.87	\$ -	\$ -	\$ 166,464.94
2008 Tires	\$ 1,168.43	\$ -	\$ -	\$ 25,859.27
2009 Computer Accessories	\$ 2,492.65	\$ -	\$ -	\$ 875.07
3005 Legal	\$ -	\$ -	\$ -	\$ 1,242.50
3021 Postage	\$ 15,908.20	\$ -	\$ -	\$ 6,819.00
3093 Misc Law Enforcement	\$ 3,369.11	\$ -	\$ -	\$ 11,772.78
SUBTOTAL	\$ 55,423.91	\$ 2,865.45	\$ -	\$ 218,023.46
TOTAL JAIL	\$ 58,289.36			
TOTAL	\$ 276,312.82			

STATE INCOME COST REPORT 2021

	B (d) Treatment/Medical 2021
2017 Prescription Drugs	\$ 67,359.92
3006 Med. Dental Hospital	\$ 18,967.73
3014 Medical Inmate-inhouse	\$ 2,173.05
Maint & Service Contracts includes Healthcare Maintenance with	
2024 Turnkey Health Clinics	\$ 735,163.87
TOTAL	\$ 823,664.57

STATE INCOME COST REPORT 2021

	B (c) Overhead			
	Jail	Medical	Maintenance	Sheriff Department
2024 Maint & Service Contracts	\$ 2,800.26	\$ -	\$ 9,009.26	\$ 22,501.34
2029 Small Tools	\$ -	\$ -	\$ 2,160.26	\$ -
3020 Telephone & Fax Landline	\$ 3,755.02	\$ -	\$ -	\$ 13,670.52
3023 Internet Connection	\$ -	\$ -	\$ -	\$ 677.79
3025 Data/Video Circuit	\$ 2,955.32	\$ -	\$ -	\$ 2,730.00
3073 Lease-Machinery & Equipment	\$ 4,113.34	\$ -	\$ -	\$ -
3090 Dues & Memberships	\$ 2,868.92	\$ -	\$ -	\$ 1,210.51
3102 Software, Supt/Maint Agreement	\$ -	\$ -	\$ -	\$ -
Subtotals	\$ 16,492.86	\$ -	\$ 11,169.52	\$ 40,790.16
Jail Total	\$ 27,662.38			
TOTAL	\$ 68,452.54			



STATE INCOME COST REPORT 2021

By Other Ancillary Costs

	Jail	Medical	Maintenance	Sheriff's Office
2001 General Supplies	\$ 26,229.56	\$ -	\$ 16.19	\$ 12,468.32
2003 Janitorial Supplies	\$ 79,065.27	\$ -	\$ -	\$ 3,024.50
2006 Clothing-Deputies	\$ 5,246.02	\$ -	\$ 435.71	\$ 20,146.14
2015 Oxygen	\$ -	\$ -	\$ 160.99	\$ -
2020 Bldg Materials Supplies	\$ 142.88	\$ -	\$ 6,468.67	\$ 511.20
2023 Parts & Repairs	\$ 584.33	\$ -	\$ 5,874.51	\$ 4,159.53
2033 Mach & Equipment R/M	\$ 4,907.29	\$ -	\$ 9,399.00	\$ 38,639.31
2035 Radio Batt/Accessory	\$ 1,131.77	\$ -	\$ -	\$ -
3009 Other Professional Services	\$ 10,796.14	\$ -	\$ 6,008.97	\$ 26,021.54
3022 Cell Phones	\$ 4,337.07	\$ -	\$ -	\$ 2,327.81
3027 Telephone Purchase/Maint	\$ 3,755.02	\$ -	\$ -	\$ -
3094 Meals & Lodging	\$ 1,522.08	\$ -	\$ -	\$ 8,297.95
3164 Electronic Monitoring	\$ 3,390.00	\$ -	\$ -	\$ -
2032 Bldg & Improvements-R/M	\$ -	\$ -	\$ 14,596.53	\$ 492.79
2021 Paints & Metals	\$ -	\$ -	\$ 157.63	\$ -
2022 Plumbing & Electrical	\$ -	\$ -	\$ 7,882.68	\$ -
3071 Rent-Mach & Equip	\$ 131.37	\$ -	\$ 484.34	\$ 301.76
Subtotals	\$ 141,238.80	\$ -	\$ 51,483.43	\$ 116,390.85
TOTAL JAIL	\$ 192,722.23			
TOTAL	\$ 309,113.08			

50% Sheriff Overhead

Insurance	73225.94
Travel Training	706.59
Capital Outlay	298396.42
Other	218023.46
Overhead	40790.91
Ancillary costs	\$ 631,143.32
50%	\$ 315,571.66

STATE INCOME COST REPORT 2021

B. (f) Transport Costs

Date	Transport	Mileage Round Trip	Deputy Average Hourly		# of Deputies	Approx Trip		Total Wages
			Wage benefits			Hours		
1/15/2021	Osceola, NEACC	656	19.51		1	11	214.61	
1/26/2021	Little Rock, CACCC	326	19.51		1	6	117.06	
1/29/2021	McPherson	450	19.51		2	8	312.16	
2/5/2021	ADC MALVERN	302	19.51		1	7	136.57	
3/4/2021	ADC MALVERN	302	19.51		4	7	546.28	
3/9/2021	Texarkana, SWACC	366	19.51		1	8	156.08	
3/11/2021	EACC, West Memphis	566	19.51		1	10	195.1	
3/30/2021	McPherson	450	19.51		2	8	312.16	
31-Mar	Logan Co	86	19.51		1	3	58.53	
4/6/2021	McPherson	450	19.51		2	8	312.16	
4/13/2021	ADC MALVERN	302	19.51		2	7	273.14	
4/22/2021	ADC MALVERN	302	19.51		2	7	273.14	
4/23/2021	ADC MALVERN	302	19.51		2	7	273.14	
4/30/2021	Texarkana, SWACC	366	19.51		1	8	156.08	
5/4/2021	McPherson	450	19.51		2	8	312.16	
5/7/2021	Texarkana, SWACC	366	19.51		1	8	156.08	
5/28/2021	Pike County	274	19.51		2	7	273.14	
5/28/2021	ADC MALVERN	302	19.51		2	7	273.14	
6/3/2021	McPherson	450	19.51		1	8	156.08	
6/8/2021	McPherson	450	19.51		1	8	156.08	
6/14/2021	McPherson	450	19.51		1	8	156.08	
6/21/2022	ADC MALVERN	302	19.51		2	7	273.14	
23-Jun	McPherson	450	19.51		1	8	156.08	
28-Jun	ADC MALVERN	302	19.51		2	7	273.14	
28-Jun	McPherson	450	19.51		1	8	156.08	
7/1/2021	NWACC, Fayetteville	125	19.51		1	3	58.53	
7/13/2021	McPherson	450	19.51		1	8	156.08	
7/21/2021	Little Rock, CACCC	326	19.51		1	6	117.06	
8/19/2021	ADC MALVERN	302	19.51		1	7	136.57	
8/24/2021	Texarkana, SWACC	366	19.51		1	8	156.08	
9/10/2021	ADC MALVERN	302	19.51		4	7	546.28	
9/17/2021	brinkley & Carlisle	500	19.51		2	10	390.2	
22-Sep	NWACC, Fayetteville	125	19.51		1	3	58.53	
9/30/2021	ADC MALVERN	302	19.51		2	7	273.14	
10/4/2021	McPherson	450	19.51		2	8	312.16	
10/8/2021	ADC MALVERN	302	19.51		2	7	273.14	
12-Oct	ADC MALVERN	302	19.51		1	7	136.57	
15-Nov	ADC MALVERN	302	19.51		2	7	273.14	
11/23/2021	NWACC, Fayetteville	125	19.51		1	3	58.53	
23-Nov	Texarkana, SWACC	366	19.51		1	8	156.08	
29-Nov	McPherson	450	19.51		1	8	156.08	
Nov-31	ADC MALVERN	302	19.51		6	7	819.42	
30-Dec	ADC MALVERN	302	19.51		4	7	546.28	
30-Dec	McPherson	450	19.51		2	8	312.16	
	TOTAL	15621					\$ 10,613.44	
	Total Mileage Cost (.58 per mile)	\$	9,060.18					
	Total Wages Cost	\$	10,613.44					
	TOTAL Transport Costs	\$	19,673.62					

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021
VAN BUREN COUNTY**

A. General Information

Jail Facility Name:	VBC Detention Center	Total State Inmate Days:	2273
County:	Van Buren County	Total Inmate Days:	15078
Jail Facility Capacity (# Beds):	61	Percentage of State Inmate Days:	15.07%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	\$ 847,632.59
Utilities	\$ 78,770.59
Food	\$ 45,000.00
Clothing	\$ 5,000.00
Insurance	\$ 4,936.87
Travel/Training	\$ 1,119.60
Capital Outlay	\$ -
Other (attach list)	-

b) Depreciation \$ -

c) Overhead \$ 151,965.10

d) Treatment/Medical \$ 51,000.00

e) Education/School \$ -

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated \$ 1,185,424.75

C. Reimbursements

Act 309, ADC, ACC, DCC \$ 103,420.00

State reimbursements for
medical costs

Total Reimbursements \$ 103,420.00

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

\$ 1,082,004.75

E. Percentage of State Inmate Days (From A)

\$ 0.15

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

163,111.61

G. Total State Inmate Days (From A)

2273

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

\$71.76

Source of information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2021**

A. General Information		Woodruff County	
Jail Facility Name:	<u>Detention Center</u>	Total State Inmate Days:	<u>5406</u>
County:	<u>Woodruff County</u>	Total Inmate Days:	<u>15120</u>
Jail Facility Capacity (# Beds):	<u>43</u>	Percentage of State Inmate Days:	<u>35.75%</u>
B. Expenditures to be Allocated:			
a) Direct Facility Expenditures:			
Salaries & Benefits	<u>296,796.80</u>		
Utilities	<u>37,282.74</u>		
Food	<u>42,752.55</u>		
Clothing	<u>1,607.00</u>		
Insurance	<u>57,819.20</u>		
Travel/Training	<u>179.00</u>		
Capital Outlay	<u> </u>		
Other (attach list)	<u>49,985.23</u>		
b) Depreciation	<u> </u>		
c) Overhead	<u> </u>		
d) Treatment/Medical	<u>3,445.14</u>		
e) Education/School	<u> </u>		
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)	<u> </u>		
	<u> </u>		
	<u> </u>		
Total Expenditures to be Allocated		<u><u>489,867.66</u></u>	
C. Reimbursements			
Act 309 Contracts	<u>11,928.00</u>		
State reimbursements for medical costs	<u>0.00</u>		
Total Reimbursements	<u>11,928.00</u>		
D. Total Expenditures less Reimbursements to be Allocated (B-C)		<u><u>477,939.66</u></u>	
E. Percentage of State Inmate Days (From A)		<u><u>35.75%</u></u>	
F. Total Allocated State Inmate Costs (D*E)		<u><u>170,882.39</u></u>	
G. Total State Inmate Days (From A)		<u><u>5406</u></u>	
H. State Inmate Cost Per Day (F/G)		<u><u>\$31.61</u></u>	

Source of Information: