

**SPECIAL • REPORT**

# ASSOCIATION *of* ARKANSAS COUNTIES



## Local Government Inmate Cost Report



**2020**

**State Inmate Cost Study for Calendar Year 2020**  
**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, and around the time of this report, approximately 1,100 state prisoners were being housed in county jails.

The State of Arkansas pays 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. 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 current reimbursement rate.

**Objective**

Our objective was to comply with Section 37, Act 870 of 2021 and secure a representation sample of the cost for housing state inmates in the county jails of Arkansas.

**Scope and Methodology**

The "cost report" was conducted for the time period January 1, 2020 through December 31, 2020 since Arkansas county government operates on a calendar year. Guidelines for preparing the cost report were developed by the Division of Legislative Audit in coordination with the Association of Arkansas Counties. The guidelines are very similar to the guidelines developed several years ago by the Division of Legislative Audit and the Department of Correction to ascertain the same type of information. We have included a copy of the guidelines and instructions for the Inmate Cost Report in this report to the Arkansas Legislative Council.

The law required that a sufficient number of counties from each population classification and each congressional district be included to ensure a fair representation of costs incurred. The State of Arkansas has divided the counties of Arkansas into 7 population classifications with Class 1 being the smallest and Class 7 being the largest. There are eleven (11) Class 1 counties with populations up to 9,999; twenty-seven (27) Class 2 counties with populations of 10,000 to 19,999; fifteen (15) Class 3 counties with populations of 20,000 to 29,999; eight (8) Class 4 counties with populations of 30,000 to 49,999; four (4) Class 5 counties with populations of 50,000 to 69,999; seven (7) Class 6 counties with populations of 70,000 to 199,999; and three (3) Class 7 counties - 200,000 population and above. Among the congressional districts, District 4 is the largest in land area and the number of counties - followed closely by District 1. Districts 2 and 3 are much smaller in land mass and the number of counties per district.

The Association of Arkansas Counties in coordination with the Division of Legislative Audit chose the following fifteen (15) counties from which to secure data:

<u>COUNTY</u>	<u>CLASS</u>	<u>CONGRESSIONAL DISTRICT</u>
Baxter	4	1
Carroll	3	3
Clay	2	1

Cleburne	3	1
Crawford	5	3/4
Howard	2	4
Independence	4	1
Jefferson	6	4
Lafayette	1	4
Lonoke	5	1
Miller	4	4
Polk	3	4
Pulaski	7	2
Washington	7	3
White	6	2

We believe that this cost report, comprised of information from fifteen (15) counties, is a fair representation sample of all counties housing and caring for state inmates. All counties in the list submitted useful information.

**Prisoner Care Reimbursement Request Procedure**

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

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

**Per Diem**

The current rate of reimbursement to the counties of Arkansas for housing state prisoners is \$32.00 per prisoner per day. This amount includes care, custody, treatment, and transportation of prisoners.

**Per Diem History**

Act 737 of 1981 provided for reimbursements to Arkansas counties for housing state inmates until adequate space become available at the Arkansas Department of Correction (ADC). This initial Act provided appropriation and supplemental funding, not to exceed a cumulative reimbursement total of \$100,000 for each years of the 1982-1983 biennium. This Act also stated that the rate paid to counties could be between \$8 per day for that biennium based on both the amount of money available for distribution and an estimate of the number of inmates that would be held by the counties during that year. It was an arbitrary number based more on the amount of money appropriated than on actual costs. The legislation also stipulated that reimbursement requests exceeding the appropriated funding would receive priority payment against funds of the year immediately following that fiscal year. ADC continues to employ this method to pay invoices carried forward from a previous fiscal year.

In 1985, the Board of Corrections began using varying rates for reimbursements, according to costs submitted by each county, up to a maximum of \$18 per day. This procedure continued until 1991 when the reimbursement rate per prisoner per day was increased to \$25 for local governments. The reimbursement rate was raised to \$28 per prisoner per day, effective July 1, 2001, with the new rate to include care, custody, treatment, and transportation of state prisoners. \$28 was the reimbursement rate for 14 years, until the Governor approved an increase to \$30 per prisoner per day, effective for the fiscal year 2015, then approved another increase in 2020 to the current rate of \$32/day.

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	Baxter County Jail	Total State Inmate Days:	6,566
County:	Baxter	Total Inmate Days:	31,447
Jail Facility Capacity (# Beds):	172	Percentage of State Inmate Days:	20.88%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	1,269,493.17
Utilities	132,000.00
Food	105,187.15
Clothing	12,121.90
Insurance	12,000.00
Travel/Training	3,100.00
Capital Outlay	121,659.36
Other (attach list)	456,555.16

b) Depreciation 191,863.38

c) Overhead 0.00

d) Treatment/Medical 90,494.74

e) Education/School 4,000.00

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

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Total Expenditures to be Allocated 2,398,474.86

**C. Reimbursements**

Act 309 Contracts	32,028.00
State reimbursements for medical costs	0.00
Total Reimbursements	32,028.00

**D. Total Expenditures less Reimbursements to be Allocated (B-C)** 2,366,446.86

**E. Percentage of State Inmate Days (From A)** 20.88%

**F. Total Allocated State Inmate Costs (D\*E)** 494,104.05

**G. Total State Inmate Days (From A)** 6566

**H. State Inmate Cost Per Day (F/G)** \$75.25

Source of Information:

**\*\*OTHER INCLUDES:**

Supplies, Parts, Repairs, Mail	\$112,940.19
Building Materials	\$91,614.68
Engineering & Architectural	\$235,900.29
Machinery Lease	\$2,100.00
Other Professional	\$4,000.00
Computer Services	\$10,000.00
<b>TOTAL OTHER:</b>	<b>\$456,555.16</b>

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	Carroll County Sheriff.	Total State Inmate Days:	8401
County:	Carroll	Total Inmate Days:	33802
Jail Facility Capacity (# Beds):		Percentage of State Inmate Days:	24.85%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	1,324,248.58
Utilities	42,091.18
Food	75,555.05
Clothing	6,052.27
Insurance	42,334.87
Travel/Training	2,399.05
Capital Outlay	10,000.00
Other (attach list)	0.00

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School

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

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Total Expenditures to be Allocated	1,563,027.57
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**C. Reimbursements**

Act 309 Contracts	35,712.00
State reimbursements for medical costs	0.00
Total Reimbursements	35,712.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	1,527,315.57
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E. Percentage of State Inmate Days (From A)	24.85%
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F. Total Allocated State Inmate Costs (D*E)	379,592.28
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G. Total State Inmate Days (From A)	8401
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H. State Inmate Cost Per Day (F/G)	\$45.18
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Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	Clay Co. Detention	Total State Inmate Days:	2492
County:	Clay	Total Inmate Days:	8516
Jail Facility Capacity (# Beds):	52	Percentage of State Inmate Days:	29.26%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	479,387.24
Utilities	46,769.38
Food	39,498.66
Clothing	784.16
Insurance	4,225.77
Travel/Training	583.53
Capital Outlay	0.00
Other (attach list)	0.00

b) Depreciation 0.00

c) Overhead 0.00

d) Treatment/Medical 34,903.14

e) Education/School 155.22

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

ACD Transports 207.00

Greene Co. transports 2331

Total Expenditures to be Allocated 608,845.10

**C. Reimbursements**

Act 309 Contracts 12,120.00

State reimbursements for medical costs 0.00

Total Reimbursements 12,120.00

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

596,725.10

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

29.26%

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

174,617.07

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

2492

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

\$70.07

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	<u>Clay County Detention</u>	Total State Inmate Days:	<u>2492</u>
County:	<u>CLAY</u>	Total Inmate Days:	<u>8516</u>
Jail Facility Capacity (# Beds):	<u>52</u>	Percentage of State Inmate Days:	<u>#DIV/0!</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>* 479,387.24</u>
Utilities	<u>416,769.38</u>
Food	<u>39,498.66</u>
Clothing	<u>784.16</u>
Insurance	<u>4,225.77</u>
Travel/Training	<u>583.53</u>
Capital Outlay	<u>0</u>
Other (attach list)	<u>0</u>
b) Depreciation	<u>0</u>
c) Overhead	<u>0</u>
d) Treatment/Medical	<u>34,903.14</u>
e) Education/School	<u>155.22</u>

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

Adc Transports (1) 230 miles @ .45 = \$207.00  
Greene Co Transports - Court & Inmate Transports  
74 @ .45 = \$2331.00

Total Expenditures to be Allocated 0.00

**C. Reimbursements**

Act 309 Contracts	<u>12,120.00</u>	
State reimbursements for medical costs	<u>0</u>	
Total Reimbursements		<u>0.00</u>

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

0.00

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

#DIV/0!

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

#DIV/0!

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

0

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

#DIV/0!

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	<u>Detention Center</u>	Total State Inmate Days:	<u>2225</u>
County:	<u>Cleburne</u>	Total Inmate Days:	<u>13,640</u>
Jail Facility Capacity (# Beds):	<u>63</u>	Percentage of State Inmate Days:	<u>16.31%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>739,952.08</u>
Utilities	<u>49,533.06</u>
Food	<u>57,247.11</u>
Clothing	<u>4,029.67</u>
Insurance	<u>9,408.28</u>
Travel/Training	<u>1,400.00</u>
Capital Outlay	<u>11,828.77</u>
Other (attach list)	<u>168,089.38</u>

b) Depreciation 0.00

c) Overhead 0.00

d) Treatment/Medical 48,130.47

e) Education/School 0.00

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

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Total Expenditures to be Allocated 1,089,618.82

**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)**

1,089,618.82

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

16.31%

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

177,742.07

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

2225

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

\$79.88

Source of Information:



**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	HOWARD COUNTY DETE	Total State Inmate Days:	7541
County:	HOWARD	Total Inmate Days:	10506
Jail Facility Capacity (# Beds):	41	Percentage of State Inmate Days:	71.78%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	609,428.00
Utilities	56,812.44
Food	43,276.63
Clothing	1,694.13
Insurance	2,276.67
Travel/Training	563.13
Capital Outlay	
Other (attach list)	

b) Depreciation 52,000.00

c) Overhead

d) Treatment/Medical 11,072.23

e) Education/School

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

131,530.47

**Total Expenditures to be Allocated** 908,653.70

**C. Reimbursements**

Act 309 Contracts 16,032.00

State reimbursements for medical costs

**Total Reimbursements** 16,032.00

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

892,621.70

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

71.78%

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

640,706.29

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

7541

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

\$84.96

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	<u>Independence County</u>	Total State Inmate Days:	<u>10,447</u>
County:	<u>Independence</u>	Total Inmate Days:	
Jail Facility Capacity (# Beds):	<u>118</u>	Percentage of State Inmate Days:	<u>#DIV/0!</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>608,753.22</u>
Utilities	<u>87,571.48</u>
Food	<u>87,026.90</u>
Clothing	<u>2,341.87</u>
Insurance	<u>15,502.42</u>
Travel/Training	<u>818.70</u>
Capital Outlay	<u>19,985.28</u>
Other (attach list)	<u>0</u>

b) Depreciation 150,000

c) Overhead 0

d) Treatment/Medical 167,949.53

e) Education/School 0

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

0

0

Total Expenditures to be Allocated 1,039,949.40 0.00

**C. Reimbursements**

Act 309 Contracts	<u>26,364.00</u>	
State reimbursements for medical costs	<u>0</u>	
Total Reimbursements	<u>26,364.00</u>	0.00

**D. Total Expenditures less Reimbursements to be Allocated (B-C)** 1,013,585.40 0.00

**E. Percentage of State Inmate Days (From A)** #DIV/0! 10447

**F. Total Allocated State Inmate Costs (D\*E)** 97.02 #DIV/0!

**G. Total State Inmate Days (From A)** 10447 0

**H. State Inmate Cost Per Day (F/G)** 97.02 #DIV/0!

Source of Information:

County Budget end of year report  
ADC paperwork  
JMS - Sims Booking System

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	Dub Brassell Detention	C Total State Inmate Days:	9643
County:	Jefferson	Total Inmate Days:	73460
Jail Facility Capacity (# Beds):	319	Percentage of State Inmate Days:	13.13%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	2,024,394.96
Utilities	251,700.78
Food	407,055.20
Clothing	23,426.98
Insurance	40,000.00
Travel/Training	17,358.71
Capital Outlay	0.00
Other (attach list)	202,925.01

b) Depreciation 218,181.00

c) Overhead 225,500.00

d) Treatment/Medical 94,875.05

e) Education/School 0.00

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

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Total Expenditures to be Allocated 3,505,417.69

**C. Reimbursements**

Act 309 Contracts	
State reimbursements for medical costs	
Total Reimbursements	0.00

**D. Total Expenditures less Reimbursements to be Allocated (B-C)** 3,505,417.69

**E. Percentage of State Inmate Days (From A)** 13.13%

**F. Total Allocated State Inmate Costs (D\*E)** 460,151.69

**G. Total State Inmate Days (From A)** 9643

**H. State Inmate Cost Per Day (F/G)** \$47.72

Source of Information: Invoices paid by DOC,ACC. Actual expenditures from County clerk's office

## Inmate Cost Report Spreadsheet

### B. Expenditures to be Allocated:

#### a) Other

General Supplies	\$21,814.92
Parts and Repairs	\$39,361.59
Janatorial Supplies	\$64,031.14
Maintenance and Service	\$71,871.88
Computer Services	\$5,845.48
Total	\$202,925.01

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	<u>Lafayette County Jail</u>	Total State Inmate Days:	<u>23</u>
County:	<u>Lafayette</u>	Total Inmate Days:	<u>278</u>
Jail Facility Capacity (# Beds):	<u>56</u>	Percentage of State Inmate Days:	<u>8.27%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>\$ 444,920.96</u>
Utilities	<u>\$ 38,750.00</u>
Food	<u>\$ 60,000.00</u>
Clothing	<u>\$ 5,000.00</u>
Insurance	<u>\$ 14,400.00</u>
Travel/Training	<u>\$ 2,000.00</u>
Capital Outlay	<u>\$ 10,000.00</u>
Other (attach list)	_____

b) Depreciation \_\_\_\_\_

c) Overhead \_\_\_\_\_

d) Treatment/Medical \$ 12,000.00

e) Education/School \$ 1,000.00

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

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Total Expenditures to be Allocated 588,070.96

**C. Reimbursements**

Act 309 Contracts \$ 9,984.00

State reimbursements for medical costs 0

Total Reimbursements 9,984.00

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

578,086.96

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

8.27%

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

47,807.79

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

23

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

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Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	Lonoke County	Total State Inmate Days:	1366
County:	Lonoke	Total Inmate Days:	41927
Jail Facility Capacity (# Beds):	148	Percentage of State Inmate Days:	3.26%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	1,083,271.25		
Utilities	92,023.27		
Food	129,625.61		
Clothing	12,065.42		
Insurance			
Travel/Training			
Capital Outlay			
Other (attach list)	54,707.05	Janitorial Supplies	
b) Depreciation			
c) Overhead			
d) Treatment/Medical	33,649.17		
e) Education/School			
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)			

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Total Expenditures to be Allocated 1,405,341.77

**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)**

1,405,341.77

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

3.26%

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

45,786.65

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

1366

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

\$33.52

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	<u>Miller Co. Det. Ctr.</u>	Total State Inmate Days:	<u>17,482</u>
County:	<u>Miller</u>	Total Inmate Days:	<u>50,796</u>
Jail Facility Capacity (# Beds):	<u>300</u>	Percentage of State Inmate Days:	<u>34.42%</u>

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	<u>1,969,338.00</u>
Utilities	<u>219,140.00</u>
Food	<u>300,000.00</u>
Clothing	<u>60,000.00</u>
Insurance	<u>236,606.00</u>
Travel/Training	<u>6,000.00</u>
Capital Outlay	<u>95,564.00</u>
Other (attach list)	<u>                    </u>

b) Depreciation	<u>1,500,000.00</u>
c) Overhead	<u>0.00</u>
d) Treatment/Medical	<u>614,000.00</u>
e) Education/School	<u>0.00</u>

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

<u>gas, oil, tires</u>	<u>6,000.00</u>
<u>uniforms</u>	<u>15,000.00</u>

Total Expenditures to be Allocated 5,021,648.00

**C. Reimbursements**

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

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

5,021,648.00

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

34.42%

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

1,728,255.18

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

17482

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

\$98.86

Source of Information:

Miller County Detention Center  
2300 East Street  
Texarkana, AR 71854

*Jeppie Walker*  
Warden  
12-1-2021

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	Polk co Detention	Total State Inmate Days:	1829
County:	Polk	Total Inmate Days:	5696
Jail Facility Capacity (# Beds):	27	Percentage of State Inmate Days:	32.11%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:	
Salaries & Benefits	248,135.00
Utilities	
Food	44,478.00
Clothing	1,247.00
Insurance	
Travel/Training	499.00
Capital Outlay	
Other (attach list)	1,546.00
cable tv	
b) Depreciation	
c) Overhead	
d) Treatment/Medical	11,127.00
e) Education/School	140.00
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)	

Total Expenditures to be Allocated	307,172.00
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**C. Reimbursements**

Act 309 Contracts	
State reimbursements for medical costs	
Total Reimbursements	0.00

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

307,172.00

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

32.11%

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

98,633.71

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

1829

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

\$53.93

Source of Information: County Ledger

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	Pulaski County Detention Facility	Total State Inmate Days:	66,808
County:	Pulaski County	Total Inmate Days:	362,097
Jail Facility Capacity (# Beds):	1210	Percentage of State Inmate Days:	18.45%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	16,643,324.93
Utilities	860,520.77
Food	1,579,577.63
Clothing	106,319.76
Insurance	
Travel/Training	
Capital Outlay	
Other (attach list)	
b) Depreciation	1,786,242.24
c) Overhead	
d) Treatment/Medical	4,257,582.64
e) Education/School	2,739.99
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)	


Total Expenditures to be Allocated	25,236,307.96
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**C. Reimbursements**

Act 309 Contracts	
State reimbursements for medical costs	
Total Reimbursements	0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	25,236,307.96
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E. Percentage of State Inmate Days (From A)	18.45%
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F. Total Allocated State Inmate Costs (D*E)	4,656,175.73
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G. Total State Inmate Days (From A)	66808
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H. State Inmate Cost Per Day (F/G)	\$69.69
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Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**General Information**  
 Jail Facility Name: Washington County Detention Center  
 County: Washington  
 Jail Facility Capacity (# Beds): 710

Total State Inmate Days: 29,179  
 Total Inmate Days: 186,449  
 Percentage of State Inmate Days: 15.65%

The much smaller # of inmates vs. previous year is what changed the cost per day so dramatically (since payroll and expenses stayed pretty static regardless)

**Expenditures to be Allocated:**

**i) Direct Facility Expenditures:**

Salaries & Benefits	12,342,727.78
Utilities	433,513.41
Food	1,113,125.62
Clothing	68,898.49
Insurance	217,743.53
Travel/Training	21,095.33
Capital Outlay	356,739.83
Other (attach list)	1,112,091.19
j) Depreciation	1,044,342.30
k) Overhead	
l) Treatment/Medical	1,441,833.90
m) Education/School	
n) Other Ancillary Costs including transportation of state inmates (Please list each separately)	

**B. a) Other (attach list)**

Office Supplies	175,611.97
Operating Supplies & Equipment	239,313.53
Repairs & Maintenance Supplies	304,000.55
Professional Services	326,221.99
Communications	40,570.19
Rentals & Leases	10,312.44
Miscellaneous	16,060.52
<b>Total</b>	<b>1,112,091.19</b>

**Total Expenditures to be Allocated**

18,152,111.38

**b) Depreciation**

Building	861,213.99
Vehicles	118,270.57
Equipment	64,857.74
<b>Total</b>	<b>1,044,342.30</b>

Reimbursements  
 Direct 309 Contracts 189,468.00  
 State reimbursements for medical costs \_\_\_\_\_  
 Total Reimbursements \_\_\_\_\_

Total Expenditures less Reimbursements to be Allocated (B-C) 17,962,643.38  
 Percentage of State Inmate Days (From A) 15.65%  
 Total Allocated State Inmate Costs (D+E) 2,811,127.82

Total State Inmate Days (From A) \_\_\_\_\_  
 State Inmate Cost Per Day (F/G) 291.79  
996.34

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT  
CALENDAR YEAR 2020**

**A. General Information**

Jail Facility Name:	White County	Total State Inmate Days:	20,122
County:	White	Total Inmate Days:	62,381
Jail Facility Capacity (# Beds):		Percentage of State Inmate Days:	32.25%

**B. Expenditures to be Allocated:**

a) Direct Facility Expenditures:

Salaries & Benefits	1,937,239.07
Utilities	104,885.46
Food	274,658.52
Clothing	
Insurance	69,882.90
Travel/Training	
Capital Outlay	
Other (attach list)	214,138.63

b) Depreciation

c) Overhead

d) Treatment/Medical 293,118.87

e) Education/School

f) Other Ancillary Costs (Please list each separately)

\_\_\_\_\_

\_\_\_\_\_

Total Expenditures to be Allocated 2,893,923.45

**C. Reimbursements**

Act 309 Contracts	47,388.00
State reimbursements for medical costs	13,162.86
Total Reimbursements	60,550.86

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

2,833,372.59

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

32.25%

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

913,762.66

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

20122

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

\$45.41

**Source of Information:**

Cost information obtained from Payroll Distribution Reports and Budget Detail Reports from the White County Clerk's Office which cover actual expenditures incurred by the White County Detention Center for calendar year 2020.

# Arkansas

**Sen. Ronald Caldwell**  
Senate Chair  
**Sen. Gary Stubblefield**  
Senate Vice Chair



**Rep. Richard Womack**  
House Chair  
**Rep. Nelda Speaks**  
House Vice Chair

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

## LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

September 27, 2021

Senator Terry Rice, Co-Chair  
Representative Jeff Wardlaw, Co-Chair  
Arkansas Legislative Council  
One Capitol Mall, 5<sup>th</sup> 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

A handwritten signature in blue ink, appearing to read "R. Norman", written over the printed name below.

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

RAN:ms

INMATE COST REPORT - 2020  
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

COUNTY	Cost per Day Reported	Cost per Day Verified	Difference
Pulaski	\$ 69.69	\$ 71.59	\$ 1.90
Baxter	\$ 75.25	\$ 63.49	\$ (11.76)
Carroll	\$ 45.18	\$ 63.86	\$ 18.68
Clay	\$ 70.07	\$ 68.51	\$ (1.56)
Cleburne	\$ 79.88	\$ 83.24	\$ 3.36
Crawford	\$ 895.33	\$ 46.15	\$ (849.18)
Howard	\$ 84.96	\$ 79.56	\$ (5.40)
Independence	\$ 97.02	\$ 66.85	\$ (30.17)
Jefferson	\$ 47.72	\$ 41.49	\$ (6.23)
Lafayette	\$ 2,079.45	\$ 66.71	\$ (2,012.74)
Lonoke	\$ 33.52	\$ 35.02	\$ 1.50 Low
* Miller	\$ 98.86	\$ 66.13	\$ (32.73)
Polk	\$ 53.93	\$ 63.20	\$ 9.27
Washington	\$ 96.34	\$ 94.68	\$ (1.66) High
White	\$ 45.41	\$ 45.67	\$ 0.26
average	\$ 258.17	\$ 63.74	\$ (194.43)
average without high and low (as verified)	\$ 287.90	\$ 63.57	\$ (224.33)
Average without high low as verified and * Miller County (total Inmate days and state inmate days could not be verified.)	\$ 303.66	\$ 63.36	\$ (240.30)