

**REPORT FROM THE STATE AUDITOR:
KENTUCKY JAILS
A *FINANCIAL OVERVIEW*
Volume II**

February 2006



**CRIT LUALLEN
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Kentucky Jails
A Financial Overview

VOLUME II

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Kentucky Detention Centers
Operational Ratios And Rankings

Fiscal Year Ending June 30, 2005

Detention Centers	Rankings	Amount or Number	Category
Adair	13	\$ 20.74	Inmate Cost Per Day Excluding Debt Service
	21	14.16	Payroll Cost To Inmate Day Ratio
	43	1.34	Food Cost Per Meal
	7	0.73	Medical Cost Per Inmate Day
	11	25,555.84	Fiscal Court Funding
	67	9,834	Inmate Days - County Prisoners
			Inmate Days - Federal
	9	14,716	Inmate Days - Housing Prisoners for Other Counties
	59	9,844	Inmate Days - State
	57	34,394	Inmate Days - Total
	52	28.62%	Percentage of State Inmates
	Allen	36	\$ 25.54
48		18.89	Payroll Cost To Inmate Day Ratio
19		1.03	Food Cost Per Meal
6		0.67	Medical Cost Per Inmate Day
7		(32,775.91)	Fiscal Court Funding
78		7,125	Inmate Days - County Prisoners
			Inmate Days - Federal
41		1,097	Inmate Days - Housing Prisoners for Other Counties
46		17,534	Inmate Days - State
65		25,756	Inmate Days - Total
7		68.08%	Percentage of State Inmates
Ballard		58	\$ 32.41
	66	24.43	Payroll Cost To Inmate Day Ratio
	59	1.66	Food Cost Per Meal
	48	2.17	Medical Cost Per Inmate Day
	38	396,666.59	Fiscal Court Funding
	62	10,922	Inmate Days - County Prisoners
			Inmate Days - Federal
	36	1,980	Inmate Days - Housing Prisoners for Other Counties
	56	11,593	Inmate Days - State
	66	24,495	Inmate Days - Total
	26	47.33%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Barren	27	\$ 23.74	Inmate Cost Per Day Excluding Debt Service
	20	14.07	Payroll Cost To Inmate Day Ratio
	14	0.94	Food Cost Per Meal
	51	2.24	Medical Cost Per Inmate Day
	35	30,454	Inmate Days - County Prisoners
	23	250,500.00	Fiscal Court Funding
	22	12	Inmate Days - Federal
	20	6,269	Inmate Days - Housing Prisoners for Other Counties
	33	27,468	Inmate Days - State
	33	64,203	Inmate Days - Total
	28	42.78%	Percentage of State Inmates
	Bell	63	\$ 34.34
63		23.79	Payroll Cost To Inmate Day Ratio
16		1.00	Food Cost Per Meal
9		0.77	Medical Cost Per Inmate Day
49		509,742.90	Fiscal Court Funding
39		24,276	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
67		24,276	Inmate Days - Total
71	0.00%	Percentage of State Inmates	
Big Sandy	16	\$ 21.16	Inmate Cost Per Day Excluding Debt Service
	12	12.67	Payroll Cost To Inmate Day Ratio
	12	0.87	Food Cost Per Meal
	10	0.79	Medical Cost Per Inmate Day
	42	429,122.93	Prior Year Surplus
	14	55,226	Inmate Days - County Prisoners
	21	23	Inmate Days - Federal
	19	6,743	Inmate Days - Housing Prisoners for Other Counties
	38	23,803	Inmate Days - State
	21	85,795	Inmate Days - Total
	53	27.74%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Boone	61	\$ 33.61	Inmate Cost Per Day Excluding Debt Service
	59	21.00	Payroll Cost To Inmate Day Ratio
	68	1.88	Food Cost Per Meal
	67	3.21	Medical Cost Per Inmate Day
	81	2,513,294.13	Fiscal Court Funding
	16	52,962	Inmate Days - County Prisoners
			Inmate Days - Federal
	50	141	Inmate Days - Housing Prisoners for Other Counties
	29	32,044	Inmate Days - State
	22	85,147	Inmate Days - Total
	38	37.63%	Percentage of State Inmates
Bourbon	55	\$ 31.41	Inmate Cost Per Day Excluding Debt Service
	52	19.64	Payroll Cost To Inmate Day Ratio
	42	1.33	Food Cost Per Meal
	65	3.09	Medical Cost Per Inmate Day
	80	1,848,666.87	Fiscal Court Funding
	40	23,725	Inmate Days - County Prisoners
			Inmate Days - Federal
	27	4,380	Inmate Days - Housing Prisoners for Other Counties
	68	2,920	Inmate Days - State
	61	31,025	Inmate Days - Total
	69	9.41%	Percentage of State Inmates
Boyd	38	\$ 25.59	Inmate Cost Per Day Excluding Debt Service
	38	16.87	Payroll Cost To Inmate Day Ratio
	61	1.68	Food Cost Per Meal
	24	1.33	Medical Cost Per Inmate Day
	72	1,296,850.17	Fiscal Court Funding
	20	44,248	Inmate Days - County Prisoners
			Inmate Days - Federal
	52	127	Inmate Days - Housing Prisoners for Other Counties
	58	10,375	Inmate Days - State
	43	54,750	Inmate Days - Total
	61	18.95%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Boyle/Mercer	39	\$ 26.36	Inmate Cost Per Day Excluding Debt Service
	40	17.12	Payroll Cost To Inmate Day Ratio
	44	1.36	Food Cost Per Meal
	53	2.52	Medical Cost Per Inmate Day
	54	675,984.40	Fiscal Court Funding
	17	49,070	Inmate Days - County Prisoners
	24	4	Inmate Days - Federal
	40	1,250	Inmate Days - Housing Prisoners for Other Counties
	25	37,088	Inmate Days - State
	20	87,412	Inmate Days - Total
	29	42.43%	Percentage of State Inmates
Breathitt	82	\$ 63.21	Inmate Cost Per Day Excluding Debt Service
	78	37.25	Payroll Cost To Inmate Day Ratio
Life Safety	86	4.66	Food Cost Per Meal
	86	7.63	Medical Cost Per Inmate Day
	43	433,741.21	Fiscal Court Funding
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	84	4,125	Inmate Days - Total
	71	0.00%	Percentage of State Inmates
Breckinridge	6	\$ 18.95	Inmate Cost Per Day Excluding Debt Service
	6	10.93	Payroll Cost To Inmate Day Ratio
	35	1.24	Food Cost Per Meal
	37	1.67	Medical Cost Per Inmate Day
	13	60,659.34	Fiscal Court Funding
	13	0.92	Fiscal Court Funding Per Inmate Day
	65	10,125	Inmate Days - County Prisoners
			Inmate Days - Federal
	18	6,750	Inmate Days - Housing Prisoners for Other Counties
	14	49,275	Inmate Days - State
	29	66,150	Inmate Days - Total
5	74.49%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Bullitt	69	\$ 39.44	Inmate Cost Per Day Excluding Debt Service
	68	27.25	Payroll Cost To Inmate Day Ratio
	31	1.17	Food Cost Per Meal
	16	1.05	Medical Cost Per Inmate Day
	78	1,701,410.80	Fiscal Court Funding
	27	35,828	Inmate Days - County Prisoners
			Inmate Days - Federal
	29	3,650	Inmate Days - Housing Prisoners for Other Counties
	37	25,446	Inmate Days - State
	31	64,924	Inmate Days - Total
	36	39.19%	Percentage of State Inmates
Butler	56	\$ 31.61	Inmate Cost Per Day Excluding Debt Service
	67	25.96	Payroll Cost To Inmate Day Ratio
	4	0.44	Medical Cost Per Inmate Day
	27	1.14	Food Cost Per Meal
	18	204,067.59	Fiscal Court Funding
	76	7,444	Inmate Days - County Prisoners
			Inmate Days - Federal
	51	136	Inmate Days - Housing Prisoners for Other Counties
	61	8,845	Inmate Days - State
	71	16,425	Inmate Days - Total
	18	53.85%	Percentage of State Inmates
Caldwell	67	\$ 36.99	Inmate Cost Per Day Excluding Debt Service
	70	29.54	Payroll Cost To Inmate Day Ratio
Life Safety	2	0.65	Food Cost Per Meal
	2	0.23	Medical Cost Per Inmate Day
	22	228,997.17	Fiscal Court Funding
	71	8,073	Inmate Days - County Prisoners
			Inmate Days - Federal
	26	4,664	Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	72	12,737	Inmate Days - Total
71	0.00%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Calloway	11	\$ 20.10	Inmate Cost Per Day Excluding Debt Service
	16	13.73	Payroll Cost To Inmate Day Ratio
	5	0.74	Food Cost Per Meal
	63	2.95	Medical Cost Per Inmate Day
	28	279,969.28	Fiscal Court Funding
	51	17,330	Inmate Days - County Prisoners
			Inmate Days - Federal
	17	7,229	Inmate Days - Housing Prisoners for Other Counties
	26	35,008	Inmate Days - State
	37	59,567	Inmate Days - Total
	15	58.77%	Percentage of State Inmates
	Campbell	74	\$ 49.66
74		32.52	Payroll Cost To Inmate Day Ratio
23		1.09	Food Cost Per Meal
83		6.24	Medical Cost Per Inmate Day
83		4,120,924.11	Fiscal Court Funding
26		40,464	Inmate Days - County Prisoners
23		8	Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
34		26,135	Inmate Days - State
28		66,607	Inmate Days - Total
35		39.24%	Percentage of State Inmates
Carroll		14	\$ 20.76
	27	14.66	Payroll Cost To Inmate Day Ratio
	78	2.54	Food Cost Per Meal
	11	0.81	Medical Cost Per Inmate Day
	2	(319,143.72)	Fiscal Court Funding
	55	14,544	Inmate Days - County Prisoners
			Inmate Days - Federal
	4	22,347	Inmate Days - Housing Prisoners for Other Counties
	41	21,003	Inmate Days - State
	39	57,894	Inmate Days - Total
41	36.28%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category	
Carter	37	\$ 25.57	Inmate Cost Per Day Excluding Debt Service	
	41	17.18	Payroll Cost To Inmate Day Ratio	
	39	1.29	Food Cost Per Meal	
	44	1.92	Medical Cost Per Inmate Day	
	30	312,092.22	Fiscal Court Funding	
	54	14,965	Inmate Days - County Prisoners	
	6	25,212	Inmate Days - Federal	
	34	2,067	Inmate Days - Housing Prisoners for Other Counties	
	62	8,315	Inmate Days - State	
	47	50,559	Inmate Days - Total	
	63	16.45%	Percentage of State Inmates	
	Casey	7	\$ 19.48	Inmate Cost Per Day Excluding Debt Service
		11	12.53	Payroll Cost To Inmate Day Ratio
8		0.79	Food Cost Per Meal	
6		1.40	Medical Cost Per Inmate Day	
6		(41,815.02)	Fiscal Court Funding	
69		9,190	Inmate Days - County Prisoners	
			Inmate Days - Federal	
12		13,110	Inmate Days - Housing Prisoners for Other Counties	
20		43,008	Inmate Days - State	
30		65,308	Inmate Days - Total	
11		65.85%	Percentage of State Inmates	
Christian	1	\$ 16.69	Inmate Cost Per Day Excluding Debt Service	
	1	8.32	Payroll Cost To Inmate Day Ratio	
	20	1.04	Food Cost Per Meal	
	35	1.62	Medical Cost Per Inmate Day	
	1	(403,590.14)	Fiscal Court Funding	
	3	121,395	Inmate Days - County Prisoners	
	9	6,326	Inmate Days - Federal	
	8	15,701	Inmate Days - Housing Prisoners for Other Counties	
	2	112,099	Inmate Days - State	
	3	255,521	Inmate Days - Total	
	27	43.87%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Clark	12	\$ 20.42	Inmate Cost Per Day Excluding Debt Service
	14	13.41	Payroll Cost To Inmate Day Ratio
	76	2.50	Food Cost Per Meal
	25	1.34	Medical Cost Per Inmate Day
	55	708,339.84	Fiscal Court Funding
	19	46,176	Inmate Days - County Prisoners
	13	871	Inmate Days - Federal
	30	2,693	Inmate Days - Housing Prisoners for Other Counties
	45	18,123	Inmate Days - State
	27	67,863	Inmate Days - Total
	54	26.71%	Percentage of State Inmates
	Clay	3	\$ 17.74
4		10.34	Payroll Cost To Inmate Day Ratio
18		1.02	Food Cost Per Meal
50		2.24	Medical Cost Per Inmate Day
48		708,339.84	Fiscal Court Funding
25		42,428	Inmate Days - County Prisoners
			Inmate Days - Federal
7		19,713	Inmate Days - Housing Prisoners for Other Counties
24		39,329	Inmate Days - State
15		101,470	Inmate Days - Total
37		38.76%	Percentage of State Inmates
Clinton		42	\$ 27.01
	47	18.76	Payroll Cost To Inmate Day Ratio
Life Safety	65	1.78	Food Cost Per Meal
	32	1.49	Medical Cost Per Inmate Day
	16	132,729.38	Fiscal Court Funding
	68	9,490	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	78	9,490	Inmate Days - Total
	71	0.00%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Crittenden	76	\$ 50.08	Inmate Cost Per Day Excluding Debt Service
	72	31.41	Payroll Cost To Inmate Day Ratio
Life Safety	30	1.17	Food Cost Per Meal
	23	1.30	Medical Cost Per Inmate Day
	24	261,117.89	Fiscal Court Funding
	79	5,475	Inmate Days - County Prisoners
			Inmate Days - Federal
	42	960	Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	81	6,435	Inmate Days - Total
71	0.00%	Percentage of State Inmates	
Daviss	15	\$ 21.15	Inmate Cost Per Day Excluding Debt Service
	18	13.96	Payroll Cost To Inmate Day Ratio
	25	1.14	Food Cost Per Meal
	26	1.40	Medical Cost Per Inmate Day
	4	(292,962.50)	Fiscal Court Funding
	6	91,250	Inmate Days - County Prisoners
	14	198	Inmate Days - Federal
	3	24,769	Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	4	229,844	Inmate Days - Total
	23	49.44%	Percentage of State Inmates
Estill	75	\$ 50.06	Inmate Cost Per Day Excluding Debt Service
	76	34.66	Payroll Cost To Inmate Day Ratio
Life Safety	53	1.44	Food Cost Per Meal
	61	2.80	Medical Cost Per Inmate Day
	40	400,312.78	Fiscal Court Funding
	72	8,030	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	79	8,030	Inmate Days - Total
71	0.00%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Floyd	40	\$ 26.40	Inmate Cost Per Day Excluding Debt Service
	39	17.00	Payroll Cost To Inmate Day Ratio
	62	1.72	Food Cost Per Meal
	34	1.57	Medical Cost Per Inmate Day
	74	1,327,104.68	Fiscal Court Funding
	21	43,649	Inmate Days - County Prisoners
			Inmate Days - Federal
	48	202	Inmate Days - Housing Prisoners for Other Counties
	55	11,848	Inmate Days - State
	40	55,699	Inmate Days - Total
60	21.27%	Percentage of State Inmates	
Franklin	49	\$ 28.89	Inmate Cost Per Day Excluding Debt Service
	43	17.54	Payroll Cost To Inmate Day Ratio
	1	0.65	Food Cost Per Meal
	74	3.82	Medical Cost Per Inmate Day
	75	1,409,383.58	Fiscal Court Funding
	23	43,280	Inmate Days - County Prisoners
	19	26	Inmate Days - Federal
	5	22,285	Inmate Days - Housing Prisoners for Other Counties
	19	43,909	Inmate Days - State
	14	109,500	Inmate Days - Total
33	40.10%	Percentage of State Inmates	
Fulton	17	\$ 21.53	Inmate Cost Per Day Excluding Debt Service
	3	10.02	Payroll Cost To Inmate Day Ratio
	28	1.16	Food Cost Per Meal
	59	2.68	Medical Cost Per Inmate Day
	3	(298,259.95)	Fiscal Court Funding
	56	14,002	Inmate Days - County Prisoners
			Inmate Days - Federal
	31	2,665	Inmate Days - Housing Prisoners for Other Counties
	7	77,806	Inmate Days - State
	18	94,473	Inmate Days - Total
1	82.36%	Percentage of State Inmates	

Kentucky Detention Centers
 Operational Ratios And Rankings
 Fiscal Year Ending June 30, 2005
 (Continued)

Detention Centers	Rankings	Amount or Number	Category
Grant	41	\$ 26.42	Inmate Cost Per Day Excluding Debt Service
	45	18.16	Payroll Cost To Inmate Day Ratio
	7	0.76	Food Cost Per Meal
	54	2.56	Medical Cost Per Inmate Day
	52	573,654.86	Fiscal Court Funding
	44	21,404	Inmate Days - County Prisoners
	2	36,472	Inmate Days - Federal
	16	7,399	Inmate Days - Housing Prisoners for Other Counties
	17	45,625	Inmate Days - State
	13	110,900	Inmate Days - Total
	30	41.14%	Percentage of State Inmates
Graves	50	\$ 29.30	Inmate Cost Per Day Excluding Debt Service
	54	20.14	Payroll Cost To Inmate Day Ratio
	75	2.49	Food Cost Per Meal
	33	1.50	Medical Cost Per Inmate Day
	59	789,010.14	Fiscal Court Funding
	41	23,075	Inmate Days - County Prisoners Inmate Days - Federal Inmate Days - Housing Prisoners for Other Counties
	39	22,550	Inmate Days - State
	51	45,625	Inmate Days - Total
	24	49.42%	Percentage of State Inmates
	Grayson	60	\$ 33.00
60		21.78	Payroll Cost To Inmate Day Ratio
32		1.20	Food Cost Per Meal
29		1.43	Medical Cost Per Inmate Day
5		(118,617.60)	Fiscal Court Funding
34		31,025	Inmate Days - County Prisoners
1		86,125	Inmate Days - Federal
23		5,110	Inmate Days - Housing Prisoners for Other Counties
6		82,125	Inmate Days - State
6		204,385	Inmate Days - Total
32	40.18%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Greenup	44	\$ 27.41	Inmate Cost Per Day Excluding Debt Service
	46	18.56	Payroll Cost To Inmate Day Ratio
	63	1.76	Food Cost Per Meal
	31	1.46	Medical Cost Per Inmate Day
	58	759,589.90	Fiscal Court Funding
	38	25,550	Inmate Days - County Prisoners
	15	180	Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	51	14,600	Inmate Days - State
	54	40,330	Inmate Days - Total
	42	36.20%	Percentage of State Inmates
	Hancock	83	\$ 64.53
82		47.87	Payroll Cost To Inmate Day Ratio
Life Safety	82	3.14	Food Cost Per Meal
	47	2.17	Medical Cost Per Inmate Day
	19	206,730.12	Fiscal Court Funding
	85	3,285	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	85	3,285	Inmate Days - Total
	71	0.00%	Percentage of State Inmates
Hardin	59	\$ 32.80	Inmate Cost Per Day Excluding Debt Service
	50	19.15	Payroll Cost To Inmate Day Ratio
	24	1.12	Food Cost Per Meal
	73	3.67	Medical Cost Per Inmate Day
	79	1,845,673.89	Fiscal Court Funding
	8	74,624	Inmate Days - County Prisoners
			Inmate Days - Federal
	15	9,351	Inmate Days - Housing Prisoners for Other Counties
	8	77,218	Inmate Days - State
	8	161,193	Inmate Days - Total
	25	47.90%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category	
Harlan	51	\$ 29.47	Inmate Cost Per Day Excluding Debt Service	
	58	20.98	Payroll Cost To Inmate Day Ratio	
Life Safety	36	1.25	Food Cost Per Meal	
	52	2.32	Medical Cost Per Inmate Day	
	56	747,983.08	Fiscal Court Funding	
	31	33,580	Inmate Days - County Prisoners	
			Inmate Days - Federal	
			Inmate Days - Housing Prisoners for Other Counties	
			Inmate Days - State	
	58	33,580	Inmate Days - Total	
	71	0.00%	Percentage of State Inmates	
Hart	25	\$ 23.48	Inmate Cost Per Day Excluding Debt Service	
	24	14.27	Payroll Cost To Inmate Day Ratio	
	74	2.38	Food Cost Per Meal	
	70	3.35	Medical Cost Per Inmate Day	
	31	326,898.08	Fiscal Court Funding	
	47	18,756	Inmate Days - County Prisoners	
			Inmate Days - Federal	
	53	71	Inmate Days - Housing Prisoners for Other Counties	
		23	39,695	Inmate Days - State
		38	58,522	Inmate Days - Total
	8	67.83%	Percentage of State Inmates	
Henderson	30	\$ 24.61	Inmate Cost Per Day Excluding Debt Service	
	26	14.63	Payroll Cost To Inmate Day Ratio	
	34	1.23	Food Cost Per Meal	
	75	3.93	Medical Cost Per Inmate Day	
	41	420,800.95	Fiscal Court Funding	
	13	56,454	Inmate Days - County Prisoners	
	5	26,340	Inmate Days - Federal	
	6	20,486	Inmate Days - Housing Prisoners for Other Counties	
		15	48,981	Inmate Days - State
		10	152,261	Inmate Days - Total
	47	32.17%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Hickman	23	\$ 22.95	Inmate Cost Per Day Excluding Debt Service
	32	15.74	Payroll Cost To Inmate Day Ratio
	58	1.61	Food Cost Per Meal
	13	0.83	Medical Cost Per Inmate Day
	15	94,426.92	Fiscal Court Funding
	80	4,884	Inmate Days - County Prisoners
			Inmate Days - Federal
	21	5,790	Inmate Days - Housing Prisoners for Other Counties
	40	21,444	Inmate Days - State
	59	32,118	Inmate Days - Total
	9	66.77%	Percentage of State Inmates
Hopkins	32	\$ 25.10	Inmate Cost Per Day Excluding Debt Service
	30	15.55	Payroll Cost To Inmate Day Ratio
	11	0.84	Food Cost Per Meal
	69	3.32	Medical Cost Per Inmate Day
	76	1,599,336.56	Fiscal Court Funding
	15	52,972	Inmate Days - County Prisoners
			Inmate Days - Federal
	38	1,510	Inmate Days - Housing Prisoners for Other Counties
	5	83,618	Inmate Days - State
	12	138,100	Inmate Days - Total
	13	60.55%	Percentage of State Inmates
Jackson	62	\$ 34.31	Inmate Cost Per Day Excluding Debt Service
	37	16.79	Payroll Cost To Inmate Day Ratio
	81	3.00	Food Cost Per Meal
	62	2.89	Medical Cost Per Inmate Day
	33	347,667.57	Fiscal Court Funding
	61	10,950	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	75	10,950	Inmate Days - Total
	71	0.00%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Jessamine	45	\$ 27.67	Inmate Cost Per Day Excluding Debt Service
	49	18.91	Payroll Cost To Inmate Day Ratio
	41	1.33	Food Cost Per Meal
	41	1.85	Medical Cost Per Inmate Day
	61	877,432.68	Fiscal Court Funding
	29	34,989	Inmate Days - County Prisoners
			Inmate Days - Federal
	55	31	Inmate Days - Housing Prisoners for Other Counties
	42	20,567	Inmate Days - State
	41	55,587	Inmate Days - Total
	40	37.00%	Percentage of State Inmates
Kenton	70	\$ 40.26	Inmate Cost Per Day Excluding Debt Service
	69	29.54	Payroll Cost To Inmate Day Ratio
	10	0.82	Food Cost Per Meal
	80	4.74	Medical Cost Per Inmate Day
	84	4,655,231.00	Fiscal Court Funding
	4	106,093	Inmate Days - County Prisoners
	17	142	Inmate Days - Federal
	47	245	Inmate Days - Housing Prisoners for Other Counties
	9	57,183	Inmate Days - State
	7	163,663	Inmate Days - Total
	43	34.94%	Percentage of State Inmates
Knott	85	\$ 77.74	Inmate Cost Per Day Excluding Debt Service
	85	56.15	Payroll Cost To Inmate Day Ratio
	3	0.66	Food Cost Per Meal
	56	2.63	Medical Cost Per Inmate Day
	47	492,649.42	Fiscal Court Funding
	86	2,555	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	86	2,555	Inmate Days - Total
71	0.00%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
LaRue	18	\$ 22.23	Inmate Cost Per Day Excluding Debt Service
	8	12.08	Payroll Cost To Inmate Day Ratio
	37	1.26	Food Cost Per Meal
	49	2.18	Medical Cost Per Inmate Day
	27	279,559.84	Fiscal Court Funding
	77	7,300	Inmate Days - County Prisoners
			Inmate Days - Federal
	22	5,475	Inmate Days - Housing Prisoners for Other Counties
	31	29,200	Inmate Days - State
	52	41,975	Inmate Days - Total
	6	69.57%	Percentage of State Inmates
Laurel	4	\$ 18.34	Inmate Cost Per Day Excluding Debt Service
	13	13.18	Payroll Cost To Inmate Day Ratio
	4	0.67	Food Cost Per Meal
	20	1.25	Medical Cost Per Inmate Day
	69	1,064,265.76	Fiscal Court Funding
	7	85,838	Inmate Days - County Prisoners
	7	17,547	Inmate Days - Federal
	10	13,400	Inmate Days - Housing Prisoners for Other Counties
	27	34,246	Inmate Days - State
	11	151,031	Inmate Days - Total
	58	22.67%	Percentage of State Inmates
Letcher	29	\$ 24.21	Inmate Cost Per Day Excluding Debt Service
	42	17.30	Payroll Cost To Inmate Day Ratio
	49	1.42	Food Cost Per Meal
	8	0.75	Medical Cost Per Inmate Day
	36	381,653.92	Fiscal Court Funding
	36	27,375	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	66	3,650	Inmate Days - State
60	31,025	Inmate Days - Total	
67	11.76%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category	
Lewis	57	\$ 32.13	Inmate Cost Per Day Excluding Debt Service	
	62	22.85	Payroll Cost To Inmate Day Ratio	
	50	1.42	Food Cost Per Meal	
	36	1.63	Medical Cost Per Inmate Day	
	39	396,680.60	Fiscal Court Funding	
	63	10,555		Inmate Days - County Prisoners
				Inmate Days - Federal
	56	30		Inmate Days - Housing Prisoners for Other Counties
	52	13,140		Inmate Days - State
	68	23,725		Inmate Days - Total
	17	55.38%		Percentage of State Inmates
Lexington Fayette Urban County Government	77	\$ 51.60	Inmate Cost Per Day Excluding Debt Service	
	79	37.71	Payroll Cost To Inmate Day Ratio	
	22	1.07	Food Cost Per Meal	
	85	6.78	Medical Cost Per Inmate Day	
	85	21,094,029.00	Fiscal Court Funding	
	2	353,294		Inmate Days - County Prisoners
	4	32,785		Inmate Days - Federal
	54	57		Inmate Days - Housing Prisoners for Other Counties
	11	51,864		Inmate Days - State
	2	438,000		Inmate Days - Total
66	11.84%		Percentage of State Inmates	
Lincoln	22	\$ 22.64	Inmate Cost Per Day Excluding Debt Service	
	28	14.80	Payroll Cost To Inmate Day Ratio	
	46	1.39	Food Cost Per Meal	
	40	1.77	Medical Cost Per Inmate Day	
	10	7,922.89	Fiscal Court Funding	
	60	11,315		Inmate Days - County Prisoners
				Inmate Days - Federal
	13	13,067		Inmate Days - Housing Prisoners for Other Counties
	47	16,608		Inmate Days - State
	53	40,990		Inmate Days - Total
	31	40.52%		Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Livingston	86	\$ 83.27	Inmate Cost Per Day Excluding Debt Service
	86	63.74	Payroll Cost To Inmate Day Ratio
	85	4.15	Food Cost Per Meal
	84	6.61	Medical Cost Per Inmate Day
	32	328,417.68	Fiscal Court Funding
	82	4,378	Inmate Days - County Prisoners
			Inmate Days - Federal
	57	2	Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	83	4,380	Inmate Days - Total
	71	0.00%	Percentage of State Inmates
Logan	33	\$ 25.16	Inmate Cost Per Day Excluding Debt Service
	23	14.22	Payroll Cost To Inmate Day Ratio
	33	1.20	Food Cost Per Meal
	66	3.21	Medical Cost Per Inmate Day
	73	1,310,085.31	Fiscal Court Funding
	22	43,362	Inmate Days - County Prisoners
			Inmate Days - Federal
	39	1,460	Inmate Days - Housing Prisoners for Other Counties
	44	18,432	Inmate Days - State
	35	63,254	Inmate Days - Total
	50	29.14%	Percentage of State Inmates
Louisville Metropolitan	79	\$ 53.60	Inmate Cost Per Day Excluding Debt Service
	81	39.96	Payroll Cost To Inmate Day Ratio
	6	0.74	Food Cost Per Meal
	81	5.06	Medical Cost Per Inmate Day
	86	31,518,993.02	Fiscal Court Funding
	1	640,067	Inmate Days - County Prisoners
	16	153	Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	4	91,557	Inmate Days - State
	1	731,777	Inmate Days - Total
	65	12.51%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Madison	8	\$ 19.66	Inmate Cost Per Day Excluding Debt Service
	9	12.31	Payroll Cost To Inmate Day Ratio
	45	1.37	Food Cost Per Meal
	3	0.36	Medical Cost Per Inmate Day
	20	220,478.92	Fiscal Court Funding
	12	63,850	Inmate Days - County Prisoners
	20	25	Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	43	20,075	Inmate Days - State
	23	83,950	Inmate Days - Total
	56	23.91%	Percentage of State Inmates
	Marion	10	\$ 19.96
15		13.50	Payroll Cost To Inmate Day Ratio
21		1.04	Food Cost Per Meal
28		1.42	Medical Cost Per Inmate Day
12		35,152.53	Prior Year Surplus
46		19,826	Inmate Days - County Prisoners
			Inmate Days - Federal
1		30,381	Inmate Days - Housing Prisoners for Other Counties
12		50,995	Inmate Days - State
16		101,202	Inmate Days - Total
20		50.39%	Percentage of State Inmates
Marshall		43	\$ 27.07
	34	16.44	Payroll Cost To Inmate Day Ratio
	9	0.80	Food Cost Per Meal
	21	1.26	Medical Cost Per Inmate Day
	14	78,645.85	Prior Year Surplus
	75	7,729	Inmate Days - County Prisoners
			Inmate Days - Federal
	28	3,788	Inmate Days - Housing Prisoners for Other Counties
	21	42,199	Inmate Days - State
	44	53,716	Inmate Days - Total
	3	78.56%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Mason	64	\$ 34.58	Inmate Cost Per Day Excluding Debt Service
	64	24.35	Payroll Cost To Inmate Day Ratio
	17	1.01	Food Cost Per Meal
	57	2.65	Medical Cost Per Inmate Day
	60	817,215.71	Fiscal Court Funding
	43	22,041	Inmate Days - County Prisoners
			Inmate Days - Federal
	14	9,578	Inmate Days - Housing Prisoners for Other Counties
	50	15,341	Inmate Days - State
	49	46,960	Inmate Days - Total
	45	32.67%	Percentage of State Inmates
McCracken	53	\$ 29.88	Inmate Cost Per Day Excluding Debt Service
	31	15.56	Payroll Cost To Inmate Day Ratio
	64	1.77	Food Cost Per Meal
	78	4.40	Medical Cost Per Inmate Day
	82	2,881,332.92	Fiscal Court Funding
	5	104,755	Inmate Days - County Prisoners
			Inmate Days - Federal
	25	4,745	Inmate Days - Housing Prisoners for Other Counties
	18	44,895	Inmate Days - State
	9	154,395	Inmate Days - Total
	51	29.08%	Percentage of State Inmates
McCreary	71	\$ 43.40	Inmate Cost Per Day Excluding Debt Service
	61	21.95	Payroll Cost To Inmate Day Ratio
	51	1.43	Food Cost Per Meal
	82	6.14	Medical Cost Per Inmate Day
	35	370,074.45	Fiscal Court Funding
	70	8,704	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	65	3,722	Inmate Days - State
	73	12,426	Inmate Days - Total
	49	29.95%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Meade	28	\$ 24.09	Inmate Cost Per Day Excluding Debt Service
	29	15.37	Payroll Cost To Inmate Day Ratio
	29	1.16	Food Cost Per Meal
	30	1.44	Medical Cost Per Inmate Day
	26	278,408.86	Fiscal Court Funding
	45	20,315	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	30	29,626	Inmate Days - State
	48	49,941	Inmate Days - Total
14	59.32%	Percentage of State Inmates	
Monroe	47	\$ 28.40	Inmate Cost Per Day Excluding Debt Service
	51	19.50	Payroll Cost To Inmate Day Ratio
	57	1.59	Food Cost Per Meal
	1	0.08	Medical Cost Per Inmate Day
	21	220,551.50	Fiscal Court Funding
	73	7,914	Inmate Days - County Prisoners
	62		Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	69	1,576	Inmate Days - State
	77	9,490	Inmate Days - Total
	16.61%	Percentage of State Inmates	
Montgomery	48	\$ 28.55	Inmate Cost Per Day Excluding Debt Service
	55	20.26	Payroll Cost To Inmate Day Ratio
	54	1.47	Food Cost Per Meal
	22	1.29	Medical Cost Per Inmate Day
	37	383,382.99	Fiscal Court Funding
	53	16,425	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	2	25,550	
	53	12,775	Inmate Days - State
42	54,750	Inmate Days - Total	
57	23.33%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Muhlenberg	34	\$ 25.30	Inmate Cost Per Day Excluding Debt Service
	36	16.50	Payroll Cost To Inmate Day Ratio
	52	1.44	Food Cost Per Meal
	39	1.75	Medical Cost Per Inmate Day
	71	1,253,922.99	Fiscal Court Funding
	37	26,645	Inmate Days - County Prisoners
			Inmate Days - Federal
	44	730	Inmate Days - Housing Prisoners for Other Counties
	10	54,750	Inmate Days - State
	25	82,125	Inmate Days - Total
	10	66.67%	Percentage of State Inmates
Nelson	31	\$ 25.01	Inmate Cost Per Day Excluding Debt Service
	19	13.99	Payroll Cost To Inmate Day Ratio
	26	1.14	Food Cost Per Meal
	64	2.99	Medical Cost Per Inmate Day
	68	1,044,600.54	Fiscal Court Funding
	18	47,106	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	64	4,270	Inmate Days - State
	46	51,376	Inmate Days - Total
	70	8.31%	Percentage of State Inmates
Ohio	52	\$ 29.51	Inmate Cost Per Day Excluding Debt Service
	56	20.58	Payroll Cost To Inmate Day Ratio
	55	1.52	Food Cost Per Meal
	14	0.91	Medical Cost Per Inmate Day
	29	283,647.25	Fiscal Court Funding
	50	17,363	Inmate Days - County Prisoners
			Inmate Days - Federal
	49	157	Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
70	17,520	Inmate Days - Total	
	71	0.00%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Oldham	80	\$ 53.60	Inmate Cost Per Day Excluding Debt Service
	80	38.67	Payroll Cost To Inmate Day Ratio
	73	2.17	Food Cost Per Meal
	79	4.46	Medical Cost Per Inmate Day
	53	613,282.99	Fiscal Court Funding
	59	11,958	Inmate Days - County Prisoners
	8	8,266	Inmate Days - Federal
	33	2,324	Inmate Days - Housing Prisoners for Other Counties
	63	6,576	Inmate Days - State
	62	29,124	Inmate Days - Total
	59	22.58%	Percentage of State Inmates
	Perry	2	\$ 17.36
5		10.62	Payroll Cost To Inmate Day Ratio
60		1.67	Food Cost Per Meal
60		2.73	Medical Cost Per Inmate Day
65		964,126.32	Fiscal Court Funding
9		73,750	Inmate Days - County Prisoners
			Inmate Days - Federal
24		5,000	Inmate Days - Housing Prisoners for Other Counties
54		12,500	Inmate Days - State
19		91,250	Inmate Days - Total
64		13.70%	Percentage of State Inmates
Pike		21	\$ 22.51
	25	14.52	Payroll Cost To Inmate Day Ratio
	80	2.91	Food Cost Per Meal
	18	1.20	Medical Cost Per Inmate Day
	70	1,253,831.00	Fiscal Court Funding
	10	70,245	Inmate Days - County Prisoners
	11	2,426	Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	35	25,699	Inmate Days - State
	17	98,370	Inmate Days - Total
	55	26.12%	Percentage of State Inmates

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category	
Powell	73	\$ 46.30	Inmate Cost Per Day Excluding Debt Service	
	75	33.47	Payroll Cost To Inmate Day Ratio	
	71	2.00	Food Cost Per Meal	
	45	1.95	Medical Cost Per Inmate Day	
	45	468,218.38	Fiscal Court Funding	
	66		9,855	Inmate Days - County Prisoners
				Inmate Days - Federal
				Inmate Days - Housing Prisoners for Other Counties
	70	1,095	Inmate Days - State	
	74	10,950	Inmate Days - Total	
68	10.00%	Percentage of State Inmates		
Pulaski	46	\$ 28.14	Inmate Cost Per Day Excluding Debt Service	
	53	19.82	Payroll Cost To Inmate Day Ratio	
	79	2.88	Food Cost Per Meal	
	38	1.69	Medical Cost Per Inmate Day	
	64	929,377.29	Fiscal Court Funding	
	33	31,037	Inmate Days - County Prisoners	
	10	4,250	Inmate Days - Federal	
	46		366	Inmate Days - Housing Prisoners for Other Counties
				Inmate Days - State
	24	82,653	Inmate Days - Total	
16	56.86%	Percentage of State Inmates		
Rockcastle	20	\$ 22.51	Inmate Cost Per Day Excluding Debt Service	
	17	13.89	Payroll Cost To Inmate Day Ratio	
	15	0.97	Food Cost Per Meal	
	43	1.92	Medical Cost Per Inmate Day	
	8	(2,578.75)	Fiscal Court Funding	
	74		7,763	Inmate Days - County Prisoners
				Inmate Days - Federal
				Inmate Days - Housing Prisoners for Other Counties
	32	27,667	Inmate Days - State	
	56	35,430	Inmate Days - Total	
4	78.09%	Percentage of State Inmates		

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Rowan	26	\$ 23.51	Inmate Cost Per Day Excluding Debt Service
	35	16.49	Payroll Cost To Inmate Day Ratio
	47	1.40	Food Cost Per Meal
	17	1.11	Medical Cost Per Inmate Day
	34	355,656.97	Fiscal Court Funding
	52	16,790	Inmate Days - County Prisoners
			Inmate Days - Federal
	11	13,140	Inmate Days - Housing Prisoners for Other Counties
	49	15,695	Inmate Days - State
	50	45,625	Inmate Days - Total
	44	34.40%	Percentage of State Inmates
Russell	65	\$ 34.92	Inmate Cost Per Day Excluding Debt Service
	57	20.75	Payroll Cost To Inmate Day Ratio
	84	4.13	Food Cost Per Meal
	55	2.61	Medical Cost Per Inmate Day
	46	473,512.11	Fiscal Court Funding
	64	10,220	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
	76	10,220	Inmate Days - Total
71	0.00%	Percentage of State Inmates	
Scott	84	\$ 71.14	Inmate Cost Per Day Excluding Debt Service
	84	50.74	Payroll Cost To Inmate Day Ratio
	72	2.12	Food Cost Per Meal
	68	3.23	Medical Cost Per Inmate Day
	77	1,659,223.54	Fiscal Court Funding
	48	18,270	Inmate Days - County Prisoners
			Inmate Days - Federal
	43	858	Inmate Days - Housing Prisoners for Other Counties
	60	9,144	Inmate Days - State
	63	28,272	Inmate Days - Total
46	32.34%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Shelby	66	\$ 36.29	Inmate Cost Per Day Excluding Debt Service
	65	24.42	Payroll Cost To Inmate Day Ratio
	48	1.40	Food Cost Per Meal
	71	3.49	Medical Cost Per Inmate Day
	62	898,543.69	Fiscal Court Funding
	30	34,315	Inmate Days - County Prisoners
			Inmate Days - Federal
	32	2,550	Inmate Days - Housing Prisoners for Other Counties
	48	16,425	Inmate Days - State
	45	53,290	Inmate Days - Total
	48	30.82%	Percentage of State Inmates
Simpson	54	\$ 30.02	Inmate Cost Per Day Excluding Debt Service
	44	17.71	Payroll Cost To Inmate Day Ratio
	66	1.80	Food Cost Per Meal
	76	4.20	Medical Cost Per Inmate Day
	51	562,428.49	Fiscal Court Funding
	58	12,775	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	13	49,275	Inmate Days - State
	36	62,050	Inmate Days - Total
	2	79.41%	Percentage of State Inmates
Three Forks Regional Jail	9	\$ 19.82	Inmate Cost Per Day Excluding Debt Service
	70	1.92	Food Cost Per Meal
	15	0.93	Medical Cost Per Inmate Day
	7	11.49	Payroll Cost To Inmate Day Ratio
	9	(2,349.14)	Income
	32	32,198.00	Inmate Days - County Prisoners
			Inmate Days - Federal
	28	32,645.00	Inmate Days - State
	32	64,843.00	Inmate Days - Total
21	50.34%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category	
Todd	78	\$ 53.43	Inmate Cost Per Day Excluding Debt Service	
	77	36.82	Payroll Cost To Inmate Day Ratio	
	77	2.50	Food Cost Per Meal	
	77	4.23	Medical Cost Per Inmate Day	
	44	457,234.33	Fiscal Court Funding	
	84		3,285	Inmate Days - County Prisoners
				Inmate Days - Federal
				Inmate Days - Housing Prisoners for Other Counties
	67		3,285	Inmate Days - State
	80		6,570	Inmate Days - Total
22		50.00%	Percentage of State Inmates	
Trigg	81	\$ 58.06	Inmate Cost Per Day Excluding Debt Service	
	83	48.47	Payroll Cost To Inmate Day Ratio	
	83	3.24	Food Cost Per Meal	
	19	1.25	Medical Cost Per Inmate Day	
	17	199,718.29	Fiscal Court Funding	
	81		4,380.00	Inmate Days - County Prisoners
				Inmate Days - Federal
				Inmate Days - Housing Prisoners for Other Counties
				Inmate Days - State
	82		4,380	Inmate Days - Total
71		0.00%	Percentage of State Inmates	
Union	68	\$ 37.19	Inmate Cost Per Day Excluding Debt Service	
	71	29.83	Payroll Cost To Inmate Day Ratio	
	40	1.30	Food Cost Per Meal	
	12	0.83	Medical Cost Per Inmate Day	
	57	750,566.63	Fiscal Court Funding	
	49		18,250	Inmate Days - County Prisoners
				Inmate Days - Federal
				Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State	
69		18,250	Inmate Days - Total	
71		0.00%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Warren	24	\$ 23.18	Inmate Cost Per Day Excluding Debt Service
	22	14.18	Payroll Cost To Inmate Day Ratio
	13	0.92	Food Cost Per Meal
	72	3.54	Medical Cost Per Inmate Day
	67	996,129.48	Fiscal Court Funding
	11	67,815	Inmate Days - County Prisoners
	3	35,688	Inmate Days - Federal
	37	1,751	Inmate Days - Housing Prisoners for Other Counties
	3	110,765	Inmate Days - State
	5	216,019	Inmate Days - Total
	19	51.28%	Percentage of State Inmates
Wayne	5	\$ 18.39	Inmate Cost Per Day Excluding Debt Service
	2	9.15	Payroll Cost To Inmate Day Ratio
	56	1.53	Food Cost Per Meal
	42	1.91	Medical Cost Per Inmate Day
	50	516,589.00	Fiscal Court Funding
	42	22,837	Inmate Days - County Prisoners
	18	44	Inmate Days - Federal
	45	469	Inmate Days - Housing Prisoners for Other Counties
	22	40,412	Inmate Days - State
	34	63,762	Inmate Days - Total
	12	63.38%	Percentage of State Inmates
Webster	35	\$ 25.36	Inmate Cost Per Day Excluding Debt Service
	33	16.28	Payroll Cost To Inmate Day Ratio
	38	1.26	Food Cost Per Meal
	5	0.48	Medical Cost Per Inmate Day
	25	270,446.61	Fiscal Court Funding
	28	35,772	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
			Inmate Days - State
55	35,772	Inmate Days - Total	
71	0.00%	Percentage of State Inmates	

Kentucky Detention Centers
Operational Ratios And Rankings
Fiscal Year Ending June 30, 2005
(Continued)

Detention Centers	Rankings	Amount or Number	Category
Whitley	19	\$ 22.36	Inmate Cost Per Day Excluding Debt Service
	10	12.32	Payroll Cost To Inmate Day Ratio
	67	1.84	Food Cost Per Meal
	58	2.66	Medical Cost Per Inmate Day
	66	989,361.04	Fiscal Court Funding
	24	42,698	Inmate Days - County Prisoners
			Inmate Days - Federal
			Inmate Days - Housing Prisoners for Other Counties
	36	25,550	Inmate Days - State
	26	68,248	Inmate Days - Total
	39	37.44%	Percentage of State Inmates
Woodford	72	\$ 45.70	Inmate Cost Per Day Excluding Debt Service
	73	31.96	Payroll Cost To Inmate Day Ratio
	69	1.92	Food Cost Per Meal
	46	1.96	Medical Cost Per Inmate Day
	63	906,849.74	Fiscal Court Funding
	57	13,385	Inmate Days - County Prisoners
	12	1,039	Inmate Days - Federal
	35	2,030	Inmate Days - Housing Prisoners for Other Counties
	57	11,010	Inmate Days - State
	64	27,464	Inmate Days - Total
	34	40.09%	Percentage of State Inmates

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**Adair County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class CC Prisoners	\$ 22,453.97	
Class D Felons	98,403.57	
Contracts With Other Counties	307,799.78	
Court Costs	10,396.43	
DUI Fees	4,190.39	
Home Incarceration Program Fees	7,710.00	
Jail Bond Fees	2,822.82	
Jail Insurance Reimbursements	252.26	
Medical Co-Pay	13,362.49	
Prisoner Reimbursements/Booking Fees	21,611.51	
Prisoner Reimbursements/Per Diem Fees	56,610.54	
Reimbursements/Refunds	15,003.71	
SSA Incentive Pay	6,000.00	
State Allotment	46,673.64	
State Medical Expense Allotment	3,770.26	
State Prisoners/Controlled Intake	81,977.02	
Telephone Commissions	18,316.78	
Work Release Prisoners	7,124.46	
Miscellaneous Revenues	692.24	\$ 725,171.87

Expenditures:

Bonds and Insurance	\$ 9,970.50
Capital Projects/Debt Service/Lease Agreements	36,818.68
Cleaning Supplies	7,053.69
Communication Equipment	275.00
Contracted Services	241.45
Equipment and Repairs	292.60
Food, Food Preparation and Equipment	86,738.71
Home Incarceration	2,242.50
Inmate Clothing, Linens and Hygiene	2,880.42
Juvenile Expenditures	470.00
Maintenance and Repairs - Buildings and Equipment	18,848.41
Medical Costs	24,985.29
Office Supplies and Equipment	4,299.18

Adair County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Other Expenditures	\$ 12,969.03	
Payroll	307,913.06	
Payroll - Employee Benefits	125,668.90	
Payroll - Food Preparation Salaries	53,564.77	
Staff Uniforms, Supplies and Equipment	4,145.69	
Telephone and Utilities	40,696.24	
Training, Dues and Subscriptions	5,804.75	
Transportation	4,848.84	\$ 750,727.71
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 25,555.84
Funding from Fiscal Court to Meet Expenditures		25,555.84
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 6,000.00	0.81%
State Revenues	267,865.28	35.68%
Housing Prisoners Other Counties	307,799.78	41.00%
Income from Inmates	143,254.55	19.08%
Other Income	252.26	0.03%
Funding from Fiscal Court	25,555.84	3.40%
	<hr/>	<hr/>
Totals	\$ 750,727.71	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	34,394
Inmate Cost Per Day	\$ 21.81
Inmate Cost Per Day	
Without Debt Service	\$ 20.74
Per Capita Contribution Per	
County Population	\$ 1.45

**Allen County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs - HB 452	\$ 5,267.58	
Court Costs Supplement HB 413	11,400.10	
DUI Service Fees	2,821.00	
Housing Class D	500,725.94	
Housing Prisoners	29,953.81	
Jail Allotment	60,207.96	
Jail Medical Allotments	2,104.08	
Jail Miscellaneous	1,471.06	
Jail Reimbursements	7,271.57	
Jailers Bond Acceptance Fees	3,055.00	
Medical Co-Pay	5,241.69	
Process & Per Diem Fees	38,773.65	
SSA Incentive Pay	4,800.00	
Telephone Commissions	23,075.78	
Vending Machine Commissions	89.51	
Work Release	3,326.40	
Interest On Checking Accounts	478.30	\$ 700,063.43

Expenditures:

Cleaning Supplies	\$ 7,278.99
Court Costs Program Support	1,000.00
Equipment and Repairs	6,876.04
Food, Food Preparation and Equipment	79,247.94
Inmate Clothing, Linens and Hygiene	2,885.49
Juvenile Expenditures	9,429.00
Maintenance and Repairs - Buildings and Equipment	2,691.56
Medical Costs	17,271.00
Office Supplies and Equipment	15,309.49
Other Expenses	2,248.81
Payroll	376,887.66
Payroll - Employee Benefits	109,538.83
Staff Uniforms, Supplies and Equipment	827.72
Telephone and Utilities	28,571.97

Allen County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$	4,776.32	
Transportation		2,446.70	\$ 667,287.52
			<hr/>
Excess of Revenues over Expenditures			\$ 32,775.91
			<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 4,800.00	0.68%
State Revenues	582,526.66	83.21%
Housing Prisoners Other Counties	29,953.81	4.28%
Income from Inmates	82,304.66	11.76%
Other Income	478.30	0.07%
Funding from Fiscal Court	-	
	<hr/>	<hr/>
Totals	\$ 700,063.43	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	25,756
Inmate Cost Per Day	\$ 25.54
Inmate Cost Per Day	
Without Debt Service	\$ 25.54
Per Capita Contribution Per	
County Population	\$ (1.77)

Anderson County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

DUI Fees	\$ 5,863.70	
State Allotment	27,996.82	
State Medical Expense Allotment	22,850.48	
Work Release Prisoners	6,558.00	
Jail Bond Fees	240.00	\$ 63,509.00

Expenditures:

Housing Prisoners	\$ 464,865.00	
Medical Expenses	28,722.82	
Office Equipment and Supplies	1,651.82	
Payroll	70,585.52	
Telephone and Utilities	7,889.16	
Training, Dues, and Subscriptions	3,120.28	
Transportation Expenses	7,792.93	
Staff Uniforms, Supplies and Equipment	146.89	584,774.42
Excess of Expenditures Over Operating Revenues		\$ 521,265.42
Funding from Fiscal Court to Meet Expenditures		521,265.42
Balance		\$ -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 56,711.00	9.70%
Income from Inmates	6,798.00	1.16%
Funding from Fiscal Court	521,265.42	89.14%
Totals	\$ 584,774.42	100.00%

Per Capita Contribution Per County Population	\$ 25.93
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**Ballard County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

911 Dispatcher	\$ 13,017.45	
Booking Fees	5,254.45	
Class D and C Service	152,347.80	
DUI Fees	2,113.55	
General Population	41,106.76	
HB 452 Fees	45,688.22	
Housing Inmates	207.50	
Inmate Telephone	7,031.30	
Interest	167.63	
Jail Medical Reimbursements	4,836.09	
Jail Reimbursements	10,951.15	
Jailer's Bond Fee	1,840.98	
Miscellaneous Receipts	22,578.56	
Police	3,611.12	
State - Medical	22,769.73	
State Prisoners	106,124.40	
Work Release	2,344.22	
Contract - Others	<u>22,095.00</u>	\$ 464,085.91

Expenditures:

Capital Projects and Debt Service	\$ 61,423.55
Cleaning Supplies	8,920.49
Communication Equipment	198.00
Equipment and Repairs	386.10
Food, Food Preparation and Equipment	50,601.50
Furniture and Fixtures	345.16
Housing Prisoners	5,390.50
Inmate Clothing, Linens and Hygiene	4,257.84
Maintenance and Repairs - Buildings and Equipment	20,219.46
Medical Costs	50,663.80
Office Supplies and Equipment	4,383.03
Other Expenses	1,966.61

Ballard County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Payroll	\$ 403,444.06	
Payroll - Employee Benefits	145,434.67	
Payroll - Food Preparation Salaries	47,131.21	
Payroll - Medical Personnel	2,433.60	
Telephone and Utilities	50,575.22	
Training, Dues and Subscriptions	1,394.18	
Transportation	1,583.52	\$ 860,752.50
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 396,666.59
Funding from Fiscal Court to Meet Expenditures		396,666.59
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 332,654.82	38.65%
Housing Prisoners Other Counties	22,302.50	2.59%
Income from Inmates	95,943.51	11.15%
Other Income	13,185.08	1.53%
Funding from Fiscal Court	396,666.59	46.08%
	<hr/>	<hr/>
Totals	\$ 860,752.50	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	24,495
Inmate Cost Per Day	\$ 34.92
Inmate Cost Per Day	
Without Debt Service	\$ 32.41
Per Capita Contribution Per	
County Population	\$ 47.82

**Barren County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felon Payments	\$ 390,106.80	
Controlled Intake Payments	221,760.73	
Court Costs Supplement HB 413	11,400.10	
Court Costs, HB452	16,867.04	
DUI Service Fees	5,729.68	
Federal Prisoner Payment	180.00	
Federal Reimbursements	90.00	
Inmate Calling Card Sales	100,616.49	
Inter-county Jail Contracts	140,871.72	
Jail Bond Acceptance Fees	8,961.50	
Jail Medical Payments	56,315.38	
Jail Operation Pay (Allotment)	135,266.28	
Medical Co-Pay from Inmates	31,579.22	
Miscellaneous Revenues	173.66	
Reimbursements	38,854.87	
SB 332 Prisoner Payments	149,738.97	
SSA Incentive Payments	10,000.00	
Telephone Commission	21,841.47	
Work Release Program	9,042.05	
Interest	404.04	\$ 1,349,800.00

Expenditures:

Bonds and Insurance	\$ 22,839.00
Capital Projects and Debt Service	75,900.00
Canteen Materials/Phone Cards	65,100.00
Cleaning Supplies	22,735.35
Communication Equipment	1,104.00
Contracts with Private Agencies	700.00
Equipment and Repairs	5,125.00
Food, Food Preparation and Equipment	186,556.95
Furniture and Fixtures	2,112.46
Inmate Clothing, Linens and Hygiene	11,868.30
Maintenance and Repairs - Buildings and Equipment	48,185.42
Medical Costs	143,989.55
Office Supplies and Equipment	20,066.23

Barren County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Other Expenses	\$	141.63	
Payroll		632,691.47	
Payroll - Employee Benefits		270,438.10	
Staff Uniforms, Supplies and Equipment		11,918.36	
Telephone and Utilities		66,282.86	
Training, Dues and Subscriptions		9,403.51	
Transportation		3,141.81	\$ 1,600,300.00
Excess of Expenditures Over Operating Revenues	\$		250,500.00
Funding from Fiscal Court to Meet Expenditures			250,500.00
Balance	\$		-

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 10,270.00	0.64%
State Revenues	837,446.01	52.33%
Housing Prisoners Other Counties	140,871.72	8.80%
Income from Inmates	360,808.23	22.55%
Other Income	404.04	0.03%
Funding from Fiscal Court	250,500.00	15.65%
Totals	<u>\$ 1,600,300.00</u>	<u>100.00%</u>

Total Inmate Population	
Per Inmate Days	64,203
Inmate Cost Per Day	\$ 24.93
Inmate Cost Per Day	
Without Debt Service	\$ 23.74
Per Capita Contribution Per	
County Population	\$ 6.35

Bath County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs, Jail Operation	\$ 22,506.99	
DUI. Service Fee	1,432.69	
Interest	236.38	
Jail Medical Allotment	2,975.82	
Jail Operation Pay	35,260.30	
Miscellaneous Receipts	465.19	\$ 62,877.37

Expenditures:

Housing Prisoners	\$ 231,962.96	
Juvenile Expenses	5,390.00	
Medical Expenses	4,505.22	
Office Supplies and Equipment	3,459.96	
Other Expenses	1,499.49	
Payroll	31,435.85	
Payroll - Employee Benefits	4,334.47	
Training, Dues, and Subscriptions	100.00	
Transportation Expenditures	6,593.40	289,281.35
Excess of Expenditures Over Operating Revenues		\$ 226,403.98
Funding from Fiscal Court to Meet Expenditures		226,403.98
Balance		\$ -

Funding Sources:

Category	Amount	Percentage
State Revenues	\$ 62,175.80	21.50%
Income from Inmates	465.19	0.16%
Other Income	236.38	0.08%
Funding from Fiscal Court	226,403.98	78.26%
Totals	\$ 289,281.35	100.00%

Per Capita Contribution Per County Population \$ 19.62

**Bell County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Bond Fees	\$ 5,195.00	
Booking Fees	43,709.50	
Controlled Intake	35,227.20	
Court Costs Supplement	11,400.10	
Court Costs, Jail Operation	13,191.92	
DUI. Service Fees	4,488.31	
Jail Medical Allotment	10,911.20	
Jail Operation Pay	178,154.52	
Social Security Incentive Pay	15,800.00	
Telephone Commissions	8,241.29	
Work Release	4,340.00	
Miscellaneous Revenue	<u>1,583.01</u>	\$ 332,242.05

Expenditures:

Bonds and Insurance	\$ 6,700.00
Cleaning Supplies	9,744.20
Food, Food Preparation and Equipment	134,437.69
Housing Prisoners	8,279.00
Inmate Clothing, Linens and Hygiene	1,742.58
Maintenance and Repairs - Buildings and Equipment	6,267.23
Medical Costs	18,629.43
Office Supplies and Equipment	2,538.07
Other Expenditures	775.47
Payroll	396,486.55
Payroll - Employee Benefits	147,353.60
Payroll - Food Preparation Salaries	33,794.09
Service Agreements	2,372.05
Staff Uniforms, Supplies and Equipment	1,018.30
Telephone and Utilities	66,145.25

Bell County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$	500.00	
Transportation		5,201.44	\$ 841,984.95
			<hr/>
Excess of Expenditures Over Operating Revenues	\$		509,742.90
Funding from Fiscal Court to Meet Expenditures			<hr/> 509,742.90
			<hr/>
Balance	\$		<hr/> <hr/> -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 15,800.00	1.88%
State Revenues	253,373.25	30.09%
Income from Inmates	63,068.80	7.49%
Funding from Fiscal Court	<hr/> 509,742.90	<hr/> 60.54%
Totals	<hr/> <hr/> \$ 841,984.95	<hr/> <hr/> 100.00%

Total Inmate Population

Per Inmate Days		24,276
Inmate Cost Per Day	\$	34.34
Inmate Cost Per Day		
Without Debt Service	\$	34.34
Per Capita Contribution Per		
County Population	\$	17.18

**Big Sandy Regional
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

County Contributions	\$1,180,749.00	
Federal Prisoner Payment	1,295.00	
Inter-County Jail Contract With Other Counties	139,344.00	
Interest	7,763.38	
Jail Operation Pay	484,576.29	
Jail Reimbursements	9,726.17	
Miscellaneous Revenues	12,715.00	
Other Receipts	6,222.07	
Prisoner Reimbursements - Per Diem Fees	136,371.23	
Reimbursements/Refunds	3,119.99	
SSA Incentive Pay	36,221.37	
Telephone Commission	58,261.71	\$ 2,076,365.21

Expenditures:

Bonds and Insurance	\$ 148,075.00
Capital Projects/Debt Service/Lease Agreements	689,880.51
Cleaning Supplies	20,970.12
Communication Equipment	739.43
Equipment and Repairs	77,913.20
Food, Food Preparation and Equipment	168,802.62
Inmate Clothing, Linens and Hygiene	18,080.88
Medical Costs	37,124.34
Office Supplies and Equipment	16,436.99
Other Expenses	8,618.70
Payroll	756,583.61
Payroll - Employee Benefits	244,805.84
Payroll - Food Preparation Salaries	55,100.00
Payroll - Medical Personnel	30,489.43
Service Agreements	24,070.00
Staff Uniforms, Supplies and Equipment	3,314.46
Telephone and Utilities	192,902.45

Big Sandy Regional
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Training, Dues and Subscriptions	\$ 1,231.26	
Transportation	<u>10,349.30</u>	<u>\$ 2,505,488.14</u>
Excess of Expenses Over Operating Receipts		\$ 429,122.93
Prior Year Surplus Used to Meet Expenditures		<u>429,122.93</u>
Balance		<u><u>\$ -</u></u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 37,516.37	1.49%
State Revenues	484,576.29	19.34%
Housing Prisoners Other Counties	139,344.00	5.56%
Income from Inmates	226,416.17	9.04%
Other Income	1,188,512.38	47.44%
Prior Year Surplus Used	<u>429,122.93</u>	<u>17.13%</u>
Totals	<u><u>\$ 2,505,488.14</u></u>	<u><u>99.99%</u></u>

Total Inmate Population	
Per Inmate Days	85,795
Inmate Cost Per Day	\$ 29.20
Inmate Cost Per Day	
Without Debt Service	\$ 21.16

**Boone County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contracts With Other Counties	\$ 3,958.16	
Court Facility Fees	11,400.10	
Digital Fingerprinting	49,992.00	
DUI Service Fee	21,690.07	
Federal Prisoner Payments	334,303.26	
Jail Housing Fees	64,341.97	
Jail Medical Fees	2,261.76	
Jail Operation Medical Fees	67,139.18	
Jail Operation State Fees	172,221.48	
Jail Prisoner Reimbursements	65,040.00	
Jail State Court Costs	100,536.68	
Jail Work Release	53,080.00	
Miscellaneous Revenues	9,195.10	
NKADD Tax Fund Payment	13,750.00	
Reimbursements	25.00	
State Inmate Payment	622,407.03	
Telephone Commissions	77,124.60	
Interest on Deposits	1,881.10	\$ 1,670,347.49

Expenditures:

Bonds and Insurance	\$ 20,000.00
Capital Projects and Debt Service	1,321,860.00
Contracted Services	15,000.00
Food, Food Preparation and Equipment	471,813.93
Inmate Clothing, Linens and Hygiene	29,242.26
Maintenance and Repairs - Buildings and Equipment	88,041.98
Medical Costs	273,369.00
Office Supplies and Equipment	36,696.26
Other Expenses	4,413.38
Payroll	1,253,696.18
Payroll - Employee Benefits	534,002.07
Staff Uniforms, Supplies and Equipment	18,131.42
Transportation	15,131.00

Boone County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 89,985.22	
Training, Dues and Subscriptions	12,258.92	\$ 4,183,641.62
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 2,513,294.13
Funding from Fiscal Court to Meet Expenditures		<hr/> 2,513,294.13
		<hr/>
Balance		\$ <hr/> <hr/> -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 334,303.26	8.00%
State Revenues	995,394.54	23.80%
Housing Prisoners Other Counties	3,958.16	0.09%
Income from Inmates	334,810.43	8.00%
Other Income	1,881.10	0.04%
Funding from Fiscal Court	<hr/> 2,513,294.13	<hr/> 60.07%
Totals	<hr/> <hr/> \$ 4,183,641.62	<hr/> <hr/> 100.00%

Total Inmate Population	
Per Inmate Days	85,147
Inmate Cost Per Day	\$ 49.13
Inmate Cost Per Day	
Without Debt Service	\$ 33.61
Per Capita Contribution Per	
County Population	\$ 24.80

**Bourbon County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Bond Acceptance Fees	\$ 3,503.00	
Court Costs	13,045.77	
DUI Fees	5,722.01	
HB413-Court Costs Supplemental	11,400.10	
Interest	2,219.14	
Jail Contracts Counties	210,675.00	
Jail Medical - State	8,908.49	
Jail Operation - State	134,677.56	
Jail Work Release	9,455.00	
Medical Reimbursements	3,967.76	
Medical-Co-Pay	420.50	
Miscellaneous Revenue	3,484.21	
SB332-Jail Booking Fees	14,231.40	
Service Fee	4,021.50	
Social Security Incentive Pay	2,800.00	
State Prisoners	63,984.60	
Telephone Communications	1,116.95	
Interest-Jail CD'S-Construction	45,919.64	\$ 539,552.63

Expenditures:

Bonds and Insurance	\$ 15,870.89
Capital Projects and Debt Service	1,381,587.50
Cleaning Supplies	17,009.21
Food, Food Preparation and Equipment	123,674.48
Inmate Clothing, Linens and Hygiene	1,794.42
Juvenile Expenses	32,025.00
Maintenance and Repairs - Buildings and Equipment	40,211.10
Medical Costs	95,874.28
Office Supplies and Equipment	3,570.38
Other Expenses	755.79
Payroll	458,051.86
Payroll - Employee Benefits	151,175.00
Service Agreements	2,469.54
Staff Uniforms, Supplies and Equipment	5,043.48

Bourbon County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 56,181.15	
Training, Dues and Subscriptions	1,121.07	
Transportation	1,804.35	\$ 2,388,219.50
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 1,848,666.87
Funding from Fiscal Court to Meet Expenditures		1,848,666.87
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 2,800.00	0.12%
State Revenues	237,738.53	9.95%
Housing Prisoners Other Counties	210,675.00	8.82%
Income from Inmates	40,200.32	1.68%
Other Income	48,138.78	2.02%
Funding from Fiscal Court	1,848,666.87	77.41%
	<hr/>	<hr/>
Totals	\$ 2,388,219.50	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	31,025
Inmate Cost Per Day	\$ 75.95
Inmate Cost Per Day	
Without Debt Service	\$ 31.41
Per Capita Contribution Per	
County Population	\$ 94.21

**Boyd County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Charges for Services	\$ 5,896.24	
Court Costs	30,456.92	
DUI State Fees	5,667.30	
Housing Juveniles	13,277.67	
Jail Medical	12,063.76	
Jail Operation Fees	132,225.26	
Miscellaneous	4,491.94	
Miscellaneous Payments	1,826.72	
Prisoner Reimbursements	75,843.56	
Reimbursements (Medical)	23,808.02	
State Grant	2,194.39	
State Prisoners	205,335.04	
Telephone Commission	29,973.27	
Vending Machine Commission	430.89	
Interest	367.44	\$ 543,858.42

Expenditures:

Capital Projects/Debt Service/Lease Agreements	\$ 367,841.00
Cleaning Supplies	3,422.18
Communication Equipment	1,612.80
Food, Food Preparation and Equipment	229,531.99
Housing Prisoners	71,931.62
Inmate Clothing, Linens and Hygiene	14,449.28
Maintenance and Repairs - Buildings and Equipment	42,431.31
Medical Expenditures	54,501.18
Office Supplies and Equipment	25,501.97
Other Expenditures	36,508.78
Payroll	663,550.70
Payroll - Employee Benefits	214,527.23
Payroll - Food	27,622.28
Payroll - Medical Personnel	18,100.00
Staff Uniforms, Supplies and Equipment	5,095.45
Telephone and Utilities	61,134.73

Boyd County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues, and Subscriptions	\$	843.57	
Transportation Expenses		<u>2,102.52</u>	\$ <u>1,840,708.59</u>
Excess of Expenditures Over Operating Revenues			\$ 1,296,850.17
Funding from Fiscal Court to Meet Expenditures			<u>1,296,850.17</u>
Balance			<u><u>\$ -</u></u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 387,942.67	21.08%
Housing Prisoners Other Counties	13,277.67	0.72%
Income from Inmates	142,270.64	7.73%
Other Income	367.44	0.02%
Funding from Fiscal Court	<u>1,296,850.17</u>	<u>70.45%</u>
Totals	<u><u>\$ 1,840,708.59</u></u>	<u><u>100.00%</u></u>

Total Inmate Population	
Per Inmate Days	54,750
Inmate Cost Per Day	\$ 32.31
Inmate Cost Per Day	
Without Debt Service	\$ 25.59
Per Capita Contribution Per	
County Population	\$ 26.07

**Boyle/Mercer
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Boyle Court Costs	\$ 14,262.65	
Boyle DUI Fees	5,273.99	
Boyle State Allotment	137,190.48	
Boyle Work Release	18,973.00	
Boyle Medical Payments	8,309.16	
KLCFCA - Annual Grant	214,659.00	
Canteen-Phone Card	17,860.00	
Class C Felons	73,062.00	
Class C Medical	5,672.70	
Class D Felons	594,483.60	
Class D Medical	46,157.06	
Contract-Other Co	26,258.40	
Control Intake Medical	17,111.69	
Federal Prisoners	159.45	
Home Incarceration	1,124.00	
Jailer Bond Fees	5,165.00	
Mercer Contribution	261,000.00	
Mercer Court Costs	8,847.16	
Mercer Debt Reimbursements	75,527.91	
Mercer DUI Fees	3,220.03	
Mercer State Allotment	51,242.82	
Mercer Work Release	12,426.48	
Prisoner Stay Payments	103,573.24	
Reimbursements-Canteen Salary	14,815.52	
Reimbursements-Inmate Hygiene	3,445.15	
Reimbursements-Inmate Medical	14,324.00	
Reimbursements-Miscellaneous	11,040.29	
Soc Sec Incentive	7,800.00	
State Control Intake	220,391.40	
Telephone Commissions	60,027.52	
Interest-Checking	5,927.25	\$ 2,039,330.95

Expenditures:

Bonds and Insurance	\$ 41,639.10
Capital Projects/Debt Service/Lease Agreements	405,373.75

Boyle/Mercer
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Juvenile Detention	\$ 5,828.00	
Cleaning Supplies	41,737.20	
Food, Food Preparation and Equipment	289,216.59	
Furniture and Fixtures	9,233.87	
Home Incarceration	334.50	
Inmate Clothing, Linens and Hygiene	14,323.31	
Maintenance and Repairs - Buildings and Equipment	48,071.70	
Medical Expenses	220,576.67	
Office Supplies and Equipment	13,763.69	
Other Expenses	17,888.12	
Payroll	972,266.34	
Payroll - Employee Benefits	464,775.39	
Payroll - Food	59,072.77	
Staff Uniforms, Supplies and Equipment	16,980.24	
Telephone and Utilities	86,058.18	
Training, Dues, and Subscriptions	3,505.70	
Transportation Expenses	4,670.23	<u>2,715,315.35</u>
Excess of Expenditures Over Operating Revenues		\$ 675,984.40
Additional Funding to Meet Expenditures		<u>675,984.40</u>
Balance		<u>\$ -</u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 7,959.45	0.29%
State Revenues	1,399,883.74	51.56%
Housing Prisoners Other Counties	26,258.40	0.97%
Income from Inmates	262,774.20	9.68%
Other Income	342,455.16	12.61%
Funding from Fiscal Court	<u>675,984.40</u>	<u>24.90%</u>
Totals	<u>\$ 2,715,315.35</u>	<u>100.00%</u>

Boyle/Mercer
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court
Fiscal Year Ended June 30, 2005
(Continued)

Total Inmate Population		
Per Inmate Days		87,412
Inmate Cost Per Day	\$	31.00
Inmate Cost Per Day		
Without Debt Service	\$	26.36
Per Capita Contribution Per		
County Population	\$	23.94

Bracken County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs - Jail Operation	\$	367.44	
DUI Fees		1,640.15	
Home Incarceration Fees		65.00	
Jail Medical Payments		1,893.84	
Jail Operations		25,248.46	
Miscellaneous		84.11	
Prisoner Fees (House Bill 332)		22,230.68	
Work Release		1,308.00	
Interest		13.70	
		<u>13.70</u>	\$ 52,851.38

Expenditures:

Bonds and Insurance	\$	111.65	
Home Incarceration		73.25	
Housing Prisoners		103,388.57	
Juvenile Expenses		94.00	
Medical Costs		10,336.32	
Other Expenditures		8,121.41	
Payroll		30,879.46	
Payroll - Employee Benefits		4,715.30	
Staff Uniforms, Supplies and Equipment		861.23	
Training, Dues and Subscriptions		2,695.35	
Transportation		<u>1,360.28</u>	<u>162,636.82</u>
Excess of Expenditures Over Operating Revenues	\$		109,785.44
Funding from Fiscal Court to Meet Expenditures			<u>109,785.44</u>
Balance	\$		<u><u>-</u></u>

Bracken County
 Jail Fund
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 29,149.89	17.92%
Income from Inmates	23,687.79	14.56%
Other Income	13.70	0.01%
Funding from Fiscal Court	<u>109,785.44</u>	<u>67.50%</u>
Totals	<u>\$ 162,636.82</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 12.61	

**Breathitt County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Collection - Circuit Clerk	\$ 32,315.58	
DUI Fees	2,896.60	
Jail Bond Collection Fees	110.00	
Miscellaneous Revenue	358.00	
Social Security Administration Incentive Payments	3,200.00	
State Jail Allotment	55,223.12	
State Jail Medical Payments	4,434.42	
Telephone Commissions	1,102.66	
Interest Earned	177.32	\$ 99,817.70

Expenditures:

Capital Projects and Debt Service	\$ 28,000.00	
Cleaning Supplies	1,801.32	
Food, Food Preparation and Equipment	52,874.28	
Housing Prisoners	155,514.00	
Inmate Clothing, Linens and Hygiene	443.00	
Juvenile Expenses	2,372.00	
Maintenance and Repairs - Buildings and Equipment	1,923.60	
Medical Costs	40,400.21	
Office Supplies and Equipment	1,282.53	
Other Expenditures	32,559.85	
Payroll	167,723.17	
Payroll - Employee Benefits	25,948.01	
Telephone and Utilities	11,212.12	
Training, Dues and Subscriptions	1,899.50	
Transportation	9,605.32	533,558.91
Excess of Expenditures Over Operating Revenues		\$ 433,741.21
Funding from Fiscal Court to Meet Expenditures		433,741.21
Balance		\$ -

Breathitt County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 3,200.00	0.60%
State Revenues	94,869.72	17.78%
Income from Inmates	1,570.66	0.29%
Other Income	177.32	0.03%
Funding from Fiscal Court	433,741.21	81.29%
	<u>\$ 533,558.91</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	4,125
Inmate Cost Per Day	\$ 68.30
Inmate Cost Per Day Without Debt Service	\$ 63.21
Per Capita Contribution Per County Population	\$ 27.22

**Breckinridge County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felons	\$ 50,929.44	
Collection of Per Diem Fees	28,826.13	
Court Costs	6,758.16	
DUI Fees	2,659.09	
Jail Allotment	35,239.54	
Jail Bond Fees	1,065.00	
Juvenile Per Diem	13,500.00	
Litter Abatement	37,202.34	
Medical Allotment	3,300.18	
Miscellaneous Receipts	9,405.83	
Prisoner Reimbursements	73,528.61	
Reimbursements	5,262.51	
State Prisoners	1,307,261.12	
Telephone Reimbursement	49,716.81	
Work Release	10,145.50	
Interest	<u>1,001.35</u>	\$ 1,635,801.61

Expenditures:

Capital Projects and Debt Service	\$ 442,845.86
Cleaning Supplies	22,447.32
Equipment and Repairs	5,076.57
Food, Food Preparation and Equipment	185,175.93
Inmate Clothing, Linens and Hygiene	6,246.14
Maintenance and Repairs - Buildings and Equipment	50,466.73
Medical Costs	110,252.51
Office Supplies and Equipment	9,320.70
Other Expenditures	1,458.23
Payroll	565,956.63
Payroll - Employee Benefits	98,243.88
Payroll - Food Preparation Salaries	58,993.64
Staff Uniforms, Supplies and Equipment	3,053.07
Telephone and Utilities	125,124.93

Breckinridge County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 7,434.20	
Transportation	4,364.61	\$ 1,696,460.95
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 60,659.34
Funding from Fiscal Court to Meet Expenditures		60,659.34
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 1,419,647.53	83.68%
Income from Inmates	215,152.73	12.68%
Other Income	1,001.35	0.06%
Funding from Fiscal Court	60,659.34	3.58%
	<hr/>	<hr/>
Totals	\$ 1,696,460.95	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	66,150
Inmate Cost Per Day	\$ 25.65
Inmate Cost Per Day	
Without Debt Service	\$ 18.95
Per Capita Contribution Per	
County Population	\$ 3.16

**Bullitt County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felon Payment	\$ 246,082.20	
Court Cost Supplement	12,833.71	
Court Costs, Jail	60,486.75	
DUI Service Fee	6,507.69	
Home Incarceration	47,993.34	
Inmate Reimbursements	5,391.18	
Inter-county Contracts	86,007.14	
Jail Medical Payments	39,962.16	
Jail Operation Payments	76,660.36	
Jailers Bond Fee	45,732.36	
Juvenile Per Diem	68,564.43	
Reimbursements	14,941.00	
State Prisoner Payment	157,047.00	
Telephone Commissions	66,715.24	
Work Release	54,347.00	
Miscellaneous	203.30	
	989,474.86	\$ 989,474.86

Expenditures:

Bonds and Insurance	\$ 56,328.73
Food, Food Preparation and Equipment	233,932.30
Home Incarceration	16,031.25
Housing Prisoners	130,505.00
Inmate Clothing, Linens and Hygiene	14,757.41
Maintenance and Repairs - Buildings and Equipment	150,510.67
Medical Costs	67,933.94
Office Supplies and Equipment	28,390.61
Other Expenses	12,135.90
Payroll	1,200,117.87
Payroll - Employee Benefits	516,673.36
Payroll - Medical Personnel	52,697.36
Staff Uniforms, Supplies and Equipment	15,559.84
Telephone and Utilities	144,488.41

Bullitt County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 6,893.80	
Transportation	43,929.21	\$ 2,690,885.66
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 1,701,410.80
Funding from Fiscal Court to Meet Expenditures		1,701,410.80
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 668,144.30	24.82%
Housing Prisoners Other Counties	86,007.14	3.20%
Income from Inmates	235,323.42	8.75%
Funding from Fiscal Court	1,701,410.80	63.23%
	<hr/>	<hr/>
Totals	\$ 2,690,885.66	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	64,924
Inmate Cost Per Day	\$ 39.44
Inmate Cost Per Day	
Without Debt Service	\$ 39.44
Per Capita Contribution Per	
County Population	\$ 25.53

**Butler County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Controlled Intake Other Counties	\$ 2,071.42	
County Payment Receipt	190.75	
Court Costs Supplement (HB413)	11,400.10	
Court Costs	500.00	
DUI Fees	2,290.06	
Fees SB 332	39,502.13	
Home Incarceration	22,302.10	
Jail Medical Payments	4,083.59	
State Fees	37,475.50	
State Prisoners	196,386.08	
Telephone Commission	11,033.89	
Work Release	3,760.00	
Miscellaneous	<u>3,793.72</u>	\$ 334,789.34

Expenditures:

Bonds and Insurance	\$ 3,500.00
Cleaning Supplies	5,160.80
Food, Food Preparation and Equipment	53,674.78
Home Incarceration	5,460.86
Housing Prisoners	16,836.22
Inmate Clothing, Linens and Hygiene	1,042.78
Juvenile Expenses	2,798.92
Maintenance and Repairs - Buildings and Equipment	8,062.42
Medical Costs	7,233.09
Office Supplies and Equipment	1,057.31
Other Expenses	92.81
Payroll	307,829.99
Payroll - Employee Benefits	118,484.13
Staff Uniforms, Supplies and Equipment	642.36
Telephone and Utilities	2,161.59

Butler County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$	550.00	
Transportation		4,268.87	\$ 538,856.93
			<hr/>
Excess of Expenditures Over Operating Revenues	\$		204,067.59
Funding from Fiscal Court to Meet Expenditures			<hr/> 204,067.59
			<hr/>
Balance	\$		<hr/> <hr/> -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 252,135.33	46.80%
Housing Prisoners Other Counties	2,071.42	0.38%
Income from Inmates	80,582.59	14.95%
Funding from Fiscal Court	<hr/> 204,067.59	<hr/> 37.87%
Totals	<hr/> <hr/> \$ 538,856.93	<hr/> <hr/> 100.00%

Total Inmate Population	
Per Inmate Days	16,425
Inmate Cost Per Day	\$ 31.61
Inmate Cost Per Day	
Without Debt Service	\$ 31.61
Per Capita Contribution Per	
County Population	\$ 15.27

**Caldwell County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contracts, Other Counties	\$ 74,351.99	
Court Costs	10,168.26	
Diet Fees	10,215.35	
DUI Fees	1,946.34	
HB413 Court Costs Supplement	11,400.10	
Jail Allotment	49,551.48	
Jail Medical Payment	3,596.66	
Miscellaneous Revenue	426.00	
Prisoner Reimbursements	68,596.54	
Social Security Administration - Incentive Payment	2,200.00	
State Reimbursement	1,426.80	
Telephone Commissions	8,000.76	
Interest On Checking	231.34	\$ 242,111.62

Expenditures:

Bonds and Insurance	\$ 12,000.00
Cleaning Supplies	3,642.75
Data Processing and Service Total	510.00
Food, Food Preparation and Equipment	24,941.67
Furniture and Fixtures	727.21
Inmate Clothing, Linens and Hygiene	1,846.68
Maintenance and Repairs - Buildings and Equipment	11,496.49
Medical Costs	2,893.83
Office Supplies and Equipment	1,335.79
Other Expenses	594.62
Payroll	278,412.79
Payroll - Employee Benefits	97,874.47
Staff Uniforms, Supplies and Equipment	4,463.20
Telephone and Utilities	22,530.60

Caldwell County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$	3,690.44	
Transportation		4,148.25	\$ 471,108.79
			<hr/>
Excess of Expenditures Over Operating Revenues	\$		228,997.17
Funding from Fiscal Court to Meet Expenditures			228,997.17
			<hr/>
Balance	\$		-
			<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 2,200.00	0.46%
State Revenues	78,089.64	16.58%
Housing Prisoners Other Counties	74,351.99	15.78%
Income from Inmates	87,238.65	18.52%
Other Income	231.34	0.05%
Funding from Fiscal Court	228,997.17	48.61%
	<hr/>	<hr/>
Totals	\$ 471,108.79	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	12,737
Inmate Cost Per Day	\$ 36.99
Inmate Cost Per Day	
Without Debt Service	\$ 36.99
Per Capita Contribution Per	
County Population	\$ 17.78

**Calloway County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs, Jail Operation	\$ 13,359.59	
DUI Service Fees	6,150.48	
Employee Health Insurance - Reimbursements	8,225.52	
General Prisoner Population	6,408.00	
Inter County Jail Contracts	180,761.73	
Jail Medical Allotment	9,160.48	
Jail Operation Allotment	80,108.16	
Other Revenues	628.61	
Reimbursements	76,432.52	
Reimbursements From Prisoners - Medical	10,509.20	
Social Security Incentive	5,200.00	
State Prisoner	900,306.11	
Telephone Commissions	24,227.29	
Interest Income	334.13	\$ 1,321,811.82

Expenditures:

Capital Projects and Debt Service	\$ 360,790.81	
Food, Food Preparation and Equipment	81,801.21	
Inmate Clothing, Linens and Hygiene	7,385.05	
Juvenile Expenditures	43,947.83	
Maintenance and Repairs - Buildings and Equipment	26,353.66	
Medical Costs	175,945.93	
Office Supplies and Equipment	6,341.78	
Other Expenses	1,415.81	
Payroll	664,712.19	
Payroll - Employee Benefits	153,431.14	
Staff Uniforms, Supplies and Equipment	4,951.66	
Telephone and Utilities	67,322.74	
Training, Dues and Subscriptions	5,971.10	
Transportation	1,410.19	1,601,781.10

Excess of Expenditures Over Operating Revenues	\$ 279,969.28
Funding from Fiscal Court to Meet Expenditures	279,969.28

Balance	\$ -

Calloway County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 5,200.00	0.32%
State Revenues	1,009,084.82	63.00%
Housing Prisoners Other Counties	180,761.73	11.29%
Income from Inmates	126,431.14	7.89%
Other Income	334.13	0.02%
Funding from Fiscal Court	<u>279,969.28</u>	<u>17.48%</u>
Totals	<u>\$ 1,601,781.10</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	59,567
Inmate Cost Per Day	\$ 26.15
Inmate Cost Per Day Without Debt Service	\$ 20.10
Per Capita Contribution Per County Population	\$ 8.05

**Campbell County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fee	\$ 61,434.21	
Court Costs	55,706.29	
DUI Fees	22,602.37	
Federal Prisoners	16,680.00	
HB413 Court Fees	6,555.60	
Home Incarceration Fees	1,720.00	
Inmate Class-D	48,301.60	
Inmate Medical Co-Pay	13,979.48	
Insurance Reimbursements	4,498.93	
Jail Bond	5,782.50	
Jail Miscellaneous - Reimbursements	5,490.01	
Phone Commission	73,949.20	
Service Fees/Credit Cards	3,905.25	
Service Fees/Per Day-Diem	57,847.60	
Social Security Administration Incentive Payment	11,800.00	
State Fees	219,080.40	
State Medical	41,796.63	
State Prisoners	375,976.43	
Telephone Reimbursements	2,641.96	
Vending Commission	1,351.55	
Vending Commission-RCC	178.76	
Work Release	28,398.60	
Workmen's Comp Refunds	2,969.17	
Interest	<u>2,053.77</u>	\$ 1,064,700.31

Expenditures:

Bonds and Insurance	\$ 53,043.78
Capital Projects and Debt Service	1,747,671.62
Cleaning Supplies	14,649.17
Consultants	21,606.00
Contracts with Private Agencies	8,088.69
Data Processing and Service	13,910.86
Equipment and Repairs	39,770.89
Food, Food Preparation and Equipment	202,192.03
Furniture and Fixtures	80,764.27

Campbell County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Housing Prisoners	\$ 130,336.64	
Inmate Clothing, Linens and Hygiene	26,112.24	
Maintenance and Repairs - Buildings and Equipment	72,915.88	
Medical Costs	407,942.01	
Office Supplies and Equipment	15,645.77	
Other Expenditures	4,889.07	
Payroll	1,540,632.40	
Payroll - Employee Benefits	617,467.93	
Payroll - Medical Personnel	8,000.00	
Service Agreements	21,335.99	
Staff Uniforms, Supplies and Equipment	11,345.98	
Telephone and Utilities	112,135.97	
Training, Dues and Subscriptions	10,769.72	
Transportation	24,397.51	\$ 5,185,624.42
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 4,120,924.11
Funding from Fiscal Court to Meet Expenditures		4,120,924.11
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 28,480.00	0.55%
State Revenues	783,998.80	15.12%
Income from Inmates	250,167.74	4.82%
Other Income	2,053.77	0.04%
Funding from Fiscal Court	4,120,924.11	79.47%
	<hr/>	<hr/>
Totals	\$ 5,185,624.42	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Campbell County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court
Fiscal Year Ended June 30, 2005
(Continued)

Total Inmate Population		
Per Inmate Days		66,607
Inmate Cost Per Day	\$	75.90
Inmate Cost Per Day		
Without Debt Service	\$	49.66
Per Capita Contribution Per		
County Population	\$	47.23

Carlisle County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

DUI Service Fees	\$	908.44	
Jail Court Costs		348.37	
Jail Medical		2,079.64	
Jail Operation/Allotment		49,367.56	
Juvenile State Refund		2,625.62	
Interest		18.80	\$ 55,348.43

Expenditures:

Housing Prisoners	\$	93,289.00	
Juvenile Expenses		1,880.00	
Medical Costs		806.98	
Other Expenditures		433.33	
Payroll		23,329.98	
Payroll - Employee Benefits		3,813.10	
Telephone and Utilities		660.00	
Training, Dues and Subscriptions		2,395.35	
Transportation		2,005.02	128,612.76
Excess of Expenditures Over Operating Revenues	\$		73,264.33
Funding from Fiscal Court to Meet Expenditures			73,264.33
Balance			\$ -

Funding Sources:

Category	Amount	Percentage
State Revenues	\$ 55,329.63	43.02%
Other Income	18.80	0.01%
Funding from Fiscal Court	73,264.33	56.97%
Totals	\$ 128,612.76	100.00%

Per Capita Contribution Per County Population	\$ 13.80
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**Carroll County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felon Payments	\$ 134,762.73	
Contracts With Other Counties	564,060.30	
Court Costs	16,352.34	
Court Costs Supplement	11,400.10	
Drug Testing Fees	33,269.19	
DUI Service Fees	4,905.35	
Federal Grant	4,531.00	
General Prisoner Population	86,743.22	
Jail Bond Fees	9,227.59	
Miscellaneous Revenues	144,943.32	
Reimbursements	8,251.39	
Social Security Administration	3,800.00	
State Bed Allotment	33,630.10	
State Medical Allotment	2,685.76	
State Prisoners	380,589.47	
Telephone Commissions	58,538.84	
Work Release	21,000.67	
Interest On Certificate of Deposits	6,124.89	
Interest On Checking	1,432.91	\$ 1,526,249.17

Expenditures:

Bonds and Insurance	\$ 22,390.00
Cleaning Supplies	9,502.46
Communication Equipment	944.19
Food, Food Preparation and Equipment	146,048.96
Inmate Clothing, Linens and Hygiene	11,538.48
Juvenile Expenses	5,272.00
Maintenance and Repairs - Buildings and Equipment	32,715.92
Medical Costs	30,242.97
Office Supplies and Equipment	9,019.81
Other Expenses	6,594.46
Payroll	533,330.83
Payroll - Employee Benefits	246,909.56
Payroll - Food Preparation Salaries	52,174.71
Payroll - Medical Personnel	16,500.00

Carroll County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Staff Uniforms, Supplies and Equipment	\$ 3,300.85	
Telephone and Utilities	71,344.05	
Training, Dues and Subscriptions	5,386.40	
Transportation	3,889.80	\$ 1,207,105.45
		<hr/>
Excess of Revenues Over Expenditures		\$ 319,143.72
Funding from Fiscal Court		0.00
		<hr/>
Balance		\$ 319,143.72
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 8,331.00	0.53%
State Revenues	584,325.85	38.29%
Housing Prisoners Other Counties	564,060.30	36.96%
Income from Inmates	361,974.22	23.72%
Other Income	7,557.80	0.50%
	<hr/>	<hr/>
Totals	\$ 1,526,249.17	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	57,894
Inmate Cost Per Day	\$ 20.76
Inmate Cost Per Day	
Without Debt Service	\$ 20.76
Per Capita Contribution Per	
County Population	\$ (30.85)

**Carter County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fees	\$ 27,158.44	
Commissary Reimbursements	4,624.40	
Contracts With Other Counties	49,452.94	
Court Costs	17,454.68	
Court Housing Fees	7,810.38	
DUI Fees	4,173.32	
Federal Prisoner Payments	843,802.11	
Inmate SSA Payment	6,200.00	
Jail Bed Allotment	57,127.08	
Miscellaneous	2,910.71	
Prisoner Reimbursements	6,778.35	
Reimbursements	56,702.94	
State Medical Allotment	17,747.68	
State Prisoners	165,508.80	
Telephone Commission	117,995.77	
Interest	<u>1,087.55</u>	\$ 1,386,535.15

Expenditures:

Bonds and Insurance	\$ 10,000.00
Capital Projects and Debt Service	377,042.50
Cleaning Supplies	35,884.56
Food, Food Preparation and Equipment	140,372.92
Housing Prisoners	1,760.00
Inmate Clothing, Linens and Hygiene	7,373.21
Juvenile Expenditures	27,064.00
Maintenance and Repairs - Buildings and Equipment	53,079.16
Medical Costs	97,225.39
Office Supplies and Equipment	4,336.95
Other Expenditures	1,360.46
Payroll	592,308.34
Payroll - Employee Benefits	221,778.07
Payroll - Food Preparation Salaries	54,706.54
Staff Uniforms, Supplies and Equipment	4,133.71
Telephone and Utilities	53,835.84

Carter County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 2,496.48	
Transportation	13,869.24	\$ 1,698,627.37
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 312,092.22
Funding from Fiscal Court to Meet Expenditures		312,092.22
		<hr/>
Balance		<u>0.00</u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 850,002.11	50.05%
State Revenues	262,011.56	15.42%
Housing Prisoners Other Counties	49,452.94	2.91%
Income from Inmates	223,980.99	13.19%
Other Income	1,087.55	0.06%
Funding from Fiscal Court	312,092.22	18.37%
	<hr/>	<hr/>
Totals	<u>\$ 1,698,627.37</u>	<u>100.00%</u>

Total Inmate Population	
Per Inmate Days	50,559
Inmate Cost Per Day	\$ 33.03
Inmate Cost Per Day	
Without Debt Service	\$ 25.57
Per Capita Contribution Per	
County Population	\$ 11.37

**Casey County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Bed Allotment	\$ 38,018.62	
Booking	15,388.58	
Class D Housing	797,791.94	
Controlled Intake	267,644.96	
Court Costs	4,481.98	
DUI Fees	5,134.73	
Inmate Pay Pass Through	68.00	
Inter-county Contract	482,357.51	
Jail Fees	9,474.98	
Medical Allotment	14,861.59	
Miscellaneous Reimbursements	16,756.95	
Parole Violators	9,702.66	
Telephone Commission	87,823.84	
Work Release	5,824.25	
Interest	87.45	\$ 1,755,418.04

Expenditures:

Capital Projects and Debt Service	\$ 441,526.87
Cleaning Supplies	28,702.16
Communication Equipment	491.00
Data Processing and Service	36.00
Food, Food Preparation and Equipment	160,052.29
Furniture and Fixtures	584.10
Housing Prisoners	188.00
Inmate Clothing, Linens and Hygiene	15,065.72
Maintenance and Repairs - Buildings and Equipment	21,980.33
Medical Costs	91,393.17
Narcotics Enforcement Unit	7,500.00
Office Supplies and Equipment	5,965.73
Other Expenditures	137.39
Payroll	642,295.88
Payroll - Employee Benefits	175,872.77
Staff Uniforms, Supplies and Equipment	4,748.92
Telephone and Utilities	99,892.50

Casey County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 7,029.38	
Transportation	10,140.81	\$ 1,713,603.02
		<hr/>
Excess of Revenues Over Expenditures		\$ 41,815.02
Funding from Fiscal Court		0.00
		<hr/>
Balance		\$ 41,815.02
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 1,127,933.82	64.26%
Housing Prisoners Other Counties	482,357.51	27.48%
Income from Inmates	145,039.26	8.26%
Other Income	87.45	0.005%
	<hr/>	<hr/>
Totals	\$ 1,755,418.04	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	65,308
Inmate Cost Per Day	\$ 26.24
Inmate Cost Per Day	
Without Debt Service	\$ 19.48
Per Capita Contribution Per	
County Population	\$ (2.60)

**Christian County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Charges for Services	\$ 26,537.31	
Class D Felon Pay	1,815,369.97	
Court Costs Supplement	11,417.25	
Court Costs, Jail	36,755.47	
DUI Service Fee	15,595.39	
Federal Prisoner	136,855.49	
Home Incarceration	5,280.00	
Insurance Proceeds	464.39	
Jail Contract with Other Counties	322,930.42	
Jail Medical Payment	17,170.76	
Jail Operation Pay	238,568.52	
Jail Work Release	48,818.00	
Jailers Bond Acceptance Fees	2,975.00	
Miscellaneous Revenues	51,463.85	
Other Charges for Services	1,295,389.48	
Social Security Administration	15,800.00	
State Prisoner Payments	1,200,514.11	
Telephone Commissions	212,144.28	
Interest	7,254.39	\$ 5,461,304.08

Expenditures:

Bonds and Insurance	\$ 106,122.00
Capital Projects and Debt Service	762,216.45
Cleaning Supplies	56,044.74
Contracted Services	13,351.44
Data Processing and Service Total	9,401.57
Equipment and Repairs	49,808.18
Food, Food Preparation and Equipment	872,503.85
Inmate Clothing, Linens and Hygiene	117,913.42
Juvenile Expenses	31,396.72

Christian County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Maintenance and Repairs - Buildings and Equipment	\$ 86,741.17	
Medical Costs	413,624.73	
Office Supplies and Equipment	24,409.47	
Other Expenses	3,583.00	
Payroll	1,799,903.23	
Payroll - Employee Benefits	325,548.67	
Service Agreements	7,563.86	
Staff Uniforms, Supplies and Equipment	27,072.78	
Telephone and Utilities	283,788.80	
Training, Dues and Subscriptions	25,144.07	
Transportation	41,575.79	\$ 5,057,713.94
		<hr/>
Excess of Revenues Over Expenditures		\$ 403,590.14
Funding from Fiscal Court		0.00
		<hr/>
Balance		\$ 403,590.14
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 152,655.49	2.80%
State Revenues	3,335,391.47	61.07%
Housing Prisoners Other Counties	322,930.42	5.91%
Income from Inmates	1,642,607.92	30.08%
Other Income	7,718.78	0.14%
	<hr/>	<hr/>
Totals	\$ 5,461,304.08	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Christian County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court
Fiscal Year Ended June 30, 2005
(Continued)

Total Inmate Population		
Per Inmate Days		255,521
Inmate Cost Per Day	\$	19.67
Inmate Cost Per Day		
Without Debt Service	\$	16.69
Per Capita Contribution Per		
County Population	\$	(5.71)

**Clark County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Charge for Weekenders	\$ 6,290.00	
Contracts With Other Counties	52,523.61	
Court Costs Supplement	11,400.10	
Drug Test	1,110.58	
DUI Fines	10,288.22	
Federal Prisoners	26,619.77	
Fines SB 332	52,328.14	
HB 452	29,909.58	
Jailer Bond	7,890.00	
Medical Allotment	11,050.52	
Medical Jail	2,380.73	
Miscellaneous Jail	802.47	
SSA Fee	9,200.00	
State Fees	157,268.52	
State Prisoners	427,814.04	
Telephone	36,773.79	
Work Release	11,980.00	
Interest	133.09	\$ 855,763.16

Expenditures:

Capital Projects and Debt Service	\$ 152,804.75
Cleaning Supplies	24,760.44
Equipment and Repairs	5,976.13
Food, Food Preparation and Equipment	136,664.69
Housing Prisoners	24.00
Inmate Clothing, Linens and Hygiene	9,697.05
Juvenile Expenses	25,301.63
Maintenance and Repairs - Buildings and Equipment	16,990.69
Medical Costs	90,806.53
Office Supplies and Equipment	4,857.44
Other Expenditures	39,437.49
Payroll	636,672.51
Payroll - Employee Benefits	204,090.32
Payroll - Food Preparation Salaries	69,034.44
Staff Uniforms, Supplies and Equipment	1,486.22

Clark County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 138,539.68	
Training, Dues and Subscriptions	4,675.33	
Transportation	2,283.66	\$ 1,564,103.00
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 708,339.84
Funding from Fiscal Court to Meet Expenditures		708,339.84
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 35,819.77	2.29%
State Revenues	647,730.98	41.41%
Housing Prisoners Other Counties	52,523.61	3.36%
Income from Inmates	119,555.71	7.64%
Other Income	133.09	0.01%
Funding from Fiscal Court	708,339.84	45.29%
	<hr/>	<hr/>
Totals	\$ 1,564,103.00	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	67,863
Inmate Cost Per Day	\$ 22.67
Inmate Cost Per Day	
Without Debt Service	\$ 20.42
Per Capita Contribution Per	
County Population	\$ 20.61

**Clay County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contracts With Other Counties	\$ 509,229.00	
Court Costs Supplement	11,400.10	
Court Costs-Jail Operation	10,436.05	
DUI Fees	2,365.17	
FICA Incentive Payment	27,800.00	
Jail Operation Payment	102,555.00	
Litter Abatement	42,321.16	
Medical Allotment	136,817.63	
Miscellaneous Revenue	118.00	
Phone Commission	43,888.79	
Reimbursements	33,998.01	
State Prisoner Payments	967,302.83	
Interest	957.71	\$ 1,889,189.45

Expenditures:

Bonds and Insurance	\$ 51,900.00
Capital Projects and Debt Service	582,740.00
Cleaning Supplies	55,810.06
Contracts with Private Agencies	3,309.00
Food, Food Preparation and Equipment	225,698.73
Inmate Clothing, Linens and Hygiene	10,727.42
Maintenance and Repairs - Buildings and Equipment	53,106.64
Medical Costs	181,887.53
Office Supplies and Equipment	15,573.22
Other Expenditures	1,678.76
Payroll	653,025.66
Payroll - Employee Benefits	273,100.08
Payroll - Food Preparation Salaries	76,979.37
Payroll - Medical Personnel	45,796.54
Staff Uniforms, Supplies and Equipment	6,382.94
Telephone and Utilities	128,987.31

Clay County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 7,680.52	
Transportation	8,639.00	\$ 2,383,022.78
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 493,833.33
Funding from Fiscal Court to Meet Expenditures		493,833.33
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 27,800.00	1.17%
State Revenues	1,273,197.94	53.43%
Housing Prisoners Other Counties	509,229.00	21.37%
Income from Inmates	78,004.80	3.27%
Other Income	957.71	0.04%
Funding from Fiscal Court	493,833.33	20.72%
	<hr/>	<hr/>
Totals	\$ 2,383,022.78	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	101,470
Inmate Cost Per Day	\$ 23.48
Inmate Cost Per Day	
Without Debt Service	\$ 17.74
Per Capita Contribution Per	
County Population	\$ 20.36

**Clinton County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Supplement	\$ 1,844.47	
Court Costs, Jail Operation	34,014.50	
DUI Service Fee	2,847.17	
Jail Fee Booking	36,859.07	
Jail Medical Allotment	3,630.80	
Jail Operation Payment (Allotment)	44,495.50	
Other Receipts	1,984.76	
SSA Prisoner Payments	400.00	
Telephone Commissions	4,486.04	
Interest On Checking	292.16	\$ 130,854.47

Expenditures:

Bonds and Insurance	\$ 9,828.40	
Cleaning Supplies	195.51	
Food, Food Preparation and Equipment	24,629.20	
Housing Prisoners	4,750.00	
Inmate Clothing, Linens and Hygiene	326.56	
Juvenile Expenses	2,497.00	
Maintenance and Repairs - Buildings and Equipment	5,473.30	
Medical Costs	14,154.24	
Office Supplies and Equipment	1,157.40	
Other Expenses	1,279.82	
Payroll	142,049.00	
Payroll - Employee Benefits	36,029.27	
Staff Uniforms, Supplies and Equipment	334.94	
Telephone and Utilities	19,305.40	
Transportation	1,573.81	263,583.85
Excess of Expenditures Over Operating Revenues		\$ 132,729.38
Funding from Fiscal Court to Meet Expenditures		132,729.38
Balance		\$ 265,458.76

Clinton County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 400.00	0.15%
State Revenues	86,832.44	32.94%
Income from Inmates	43,329.87	16.44%
Other Income	292.16	0.11%
Funding from Fiscal Court	<u>132,729.38</u>	<u>50.36%</u>
Totals	<u>\$ 263,583.85</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	9,490
Inmate Cost Per Day	\$ 27.01
Inmate Cost Per Day Without Debt Service	\$ 27.01
Per Capita Contribution Per County Population	\$ 13.89

**Crittenden County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Bed Allotment - State	\$ 27,499.91	
Board - Housing Jail	21,225.00	
Booking Fees - Prisoner	5,995.50	
Court Costs -Circuit	3,291.39	
Court Costs Supplement	8,202.56	
DUI Fees	1,343.17	
Jail Bond Acceptance Fees	1,558.00	
Juvenile Justice	400.00	
Medical Allotment	2,520.94	
Miscellaneous	940.48	
Reimbursements For Medicine	458.46	
Telephone Commissions	2,246.44	
Work Release	1,195.00	
Interest	49.88	\$ 76,926.73

Expenditures:

Capital Projects/Debt Service/Lease Agreements	\$ 11,965.28
Cleaning Supplies	588.76
Food, Food Preparation and Equipment	19,601.96
Furniture and Fixtures	150.00
Housing Prisoners	703.10
Inmate Clothing, Linens and Hygiene	60.17
Juvenile Expenses	3,138.83
Maintenance and Repairs - Buildings and Equipment	69,933.20
Medical Expenditures	8,338.96
Office Equipment and Supplies	1,204.12
Other Expenses	5,087.02
Payroll	170,581.55
Payroll - Employee Benefits	31,517.37
Telephone and Utilities	13,447.78

Crittenden County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues, and Subscriptions	\$	250.00	
Transportation Expenses		1,476.52	\$ 338,044.62
			<hr/>
Excess of Expenditures Over Operating Revenues	\$		261,117.89
Funding from Fiscal Court to Meet Expenditures			<hr/> 261,117.89
			<hr/>
Balance	\$		<hr/> <hr/> -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 44,198.45	13.08%
Income from Inmates	32,678.40	9.67%
Other Income	49.88	0.01%
Funding from Fiscal Court	<hr/> 261,117.89	<hr/> 77.24%
Totals	<hr/> <hr/> \$ 338,044.62	<hr/> <hr/> 100.00%

Total Inmate Population

Per Inmate Days		6,435
Inmate Cost Per Day	\$	51.94
Inmate Cost Per Day		
Without Debt Service	\$	50.08
Per Capita Contribution Per		
County Population	\$	29.02

Cumberland County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fee	\$ 1,385.34	
Court Costs	3,603.83	
Court Costs HB 413	11,400.10	
DUI Fees	2,491.53	
Jail Medical	2,775.72	
Jail Operation	30,278.38	
Prisoner Reimbursement Per Diem	2,767.75	
Reimbursements	98.00	
Interest	388.29	\$ 55,188.94

Expenditures:

Food, Food Preparation and Equipment	\$ 88.25	
Housing Prisoners	91,730.95	
Juvenile Expenditures	3,196.00	
Medical Expenditures	13,117.84	
Payroll	19,999.92	
Payroll - Employee Benefits	10,085.56	
Training, Dues and Subscriptions	2,432.03	
Transportation	20,116.80	160,767.35
Excess of Expenditures Over Operating Revenues		\$ 105,578.41
Funding from Fiscal Court to Meet Expenditures		105,578.41
Balance		\$ -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 50,549.56	31.45%
Income from Inmates	4,251.09	2.64%
Other Income	388.29	0.24%
Funding from Fiscal Court	105,578.41	65.67%
	<u>\$ 160,767.35</u>	<u>100.00%</u>

Per Capita Contribution Per County Population \$ 14.73

**Daviess County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contract Housing - KY	\$ 16,271.00	
Contract Services - Highway Maintenance	2,005.00	
Court Costs	85,803.49	
DUI Fees	23,438.64	
Federal Prisoner Housing	4,202.10	
Guard Hour Reimbursements	10,475.00	
Home Monitoring Fees	5,152.00	
IN - Housing Other	111,155.00	
IN DOC - State Prisoners	1,200,640.00	
Inmate Reimbursement Fees	296,991.22	
KY DOC State Prisoners	3,020,012.42	
Medical Discounts	1,006.94	
Medical Reimbursements - Others	74,275.86	
Miscellaneous	46,908.00	
Prisoner Benefit Uniforms	82,435.25	
Social Security Incentive	14,600.00	
State Bed Allotment	363,159.24	
State Medical Allotment	22,390.86	
Telephone Commissions	165,204.96	
Work Release Fees	44,372.83	
Interest Income	8,303.19	\$ 5,598,803.00

Expenditures:

Bonds and Insurance	\$ 95,304.09
Capital Projects/Debt Service/Lease Agreements	445,052.56
Communication Equipment	2,885.70
Food, Food Preparation and Equipment	719,723.93
Furniture and Fixtures	580.57
Inmate Clothing, Linens and Hygiene	25,076.16
Maintenance and Repairs - Buildings and Equipment	56,700.15
Medical Expenditures	321,579.67
Office Equipment and Supplies	104,275.52
Other Expenditures	48,827.70

Daviess County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Payroll	\$2,035,665.87	
Payroll - Employee Benefits	1,112,236.90	
Payroll - Food	61,087.99	
Telephone and Utilities	246,573.11	
Training, Dues, and Subscriptions	8,049.70	
Transportation Expenses	9,164.55	
Staff Uniforms, Supplies and Equipment	13,056.33	\$ 5,305,840.50
		<hr/>
Excess of Revenues Over Expenditures		\$ 292,962.50
Funding from Fiscal Court		0.00
		<hr/>
Balance		<u>\$ 292,962.50</u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 18,802.10	0.34%
State Revenues	3,516,809.65	62.81%
Housing Prisoners Other Counties	1,328,066.00	23.72%
Income from Inmates	726,822.06	12.98%
Other Income	8,303.19	0.15%
	<hr/>	<hr/>
Totals	<u>\$ 5,598,803.00</u>	<u>100.00%</u>

Total Inmate Population	
Per Inmate Days	229,844
Inmate Cost Per Day	\$ 23.08
Inmate Cost Per Day	
Without Debt Service	\$ 21.15
Per Capita Contribution Per	
County Population	\$ (3.16)

Edmonson County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Jail Operation	\$ 4,888.39	
Court Costs Supplements	11,400.10	
DUI Service Fee	1,093.32	
Jail Medical Allotment	2,456.56	
Jail Operation Payment Allotment	25,257.94	
Jailer Bond Acceptance Fee	65.00	
Prisoner Reimbursements	<u>19,906.96</u>	\$ 65,068.27

Expenditures:

Food, Food Preparation and Equipment	\$ 413.66	
Housing Prisoners	142,074.00	
Medical Costs	27,576.08	
Office Supplies and Equipment	65.00	
Other Expenses	100.00	
Payroll	31,546.91	
Payroll - Employee Benefits	3,178.96	
Staff Uniforms, Supplies and Equipment	153.25	
Transportation	<u>4,796.91</u>	<u>209,904.77</u>
Excess of Expenditures Over Operating Revenues		\$ 144,836.50
Funding from Fiscal Court to Meet Expenditures		<u>144,836.50</u>
Balance		<u><u>\$ -</u></u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 45,096.31	21.49%
Income from Inmates	19,971.96	9.51%
Funding from Fiscal Court	<u>144,836.50</u>	<u>69.00%</u>
Totals	<u><u>\$ 209,904.77</u></u>	<u><u>100.00%</u></u>

Per Capita Contribution Per County Population \$ 12.15

Elliott County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$	1,184.76	
DUI Service Fee		1,261.83	
HB 413		11,400.10	
Jail Medical Payments		1,675.38	
Jail Operation		25,257.94	
Prisoners Reimbursements		2,290.00	
Interest Earnings		7.21	
		<u>7.21</u>	\$ 43,077.22

Expenditures:

Housing Prisoners	\$	85,544.00	
Juvenile Expenses		400.00	
Medical Costs		4,290.87	
Office Supplies and Equipment		220.00	
Payroll		21,164.46	
Payroll - Employee Benefits		3,149.52	
Transportation Expenses		<u>3,471.49</u>	<u>118,240.34</u>
Excess of Expenditures Over Operating Revenues	\$		75,163.12
Funding from Fiscal Court to Meet Expenditures			<u>75,163.12</u>
Balance	\$		<u><u>-</u></u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 40,780.01	34.48%
Income from Inmates	2,290.00	1.94%
Other Income	7.21	0.01%
Funding from Fiscal Court	<u>75,163.12</u>	<u>63.57%</u>
Totals	<u>\$ 118,240.34</u>	<u>100.00%</u>

Per Capita Contribution Per County Population \$ 11.00

**Estill County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Collection, HB 452	\$	4,388.24	
DUI Fees		1,937.62	
HB413 Court Costs Supplement		11,400.10	
Jail Bond Collection Fees		5,535.40	
Jail Reimbursements		173.90	
Miscellaneous Revenues		1,133.00	
Social Security Administration Finders Fee		1,000.00	
State Jail Medical		3,804.40	
State/Jail Allotment		49,508.04	
Telephone Commissions		2,728.25	
Work Release		3,227.75	
Interest		49.98	
		<u>49.98</u>	\$ 84,886.68

Expenses:

Bonds and Insurance	\$	38,629.51
Capital Projects and Debt Service		12,018.52
Cleaning Supplies		3,861.97
Contracted Services		1,133.00
Food, Food Preparation and Equipment		31,555.38
Housing Prisoners		71,195.00
Inmate Clothing, Linens and Hygiene		1,188.25
Maintenance and Repairs - Buildings and Equipment		4,908.20
Medical Costs		22,487.00
Office Supplies and Equipment		3,244.17
Other Expenses		2,175.52
Payroll		217,431.62
Payroll - Employee Benefits		60,857.83
Service Agreements		986.44
Telephone and Utilities		9,411.26

Estill County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 2,352.40	
Transportation	1,763.39	\$ 485,199.46
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 400,312.78
Funding from Fiscal Court to Meet Expenditures		400,312.78
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 1,000.00	0.21%
State Revenues	71,038.40	14.64%
Income from Inmates	12,798.30	2.64%
Other Income	49.98	0.01%
Funding from Fiscal Court	400,312.78	82.50%
	<hr/>	<hr/>
Totals	\$ 485,199.46	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	8,030
Inmate Cost Per Day	\$ 51.56
Inmate Cost Per Day	
Without Debt Service	\$ 50.06
Per Capita Contribution Per	
County Population	\$ 26.40

Fleming County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$	3,026.06	
DUI Fees		2,295.08	
General Prisoner Population		33,536.18	
Interest		0.05	
Jail Medical Payment		3,413.30	
Miscellaneous		20.00	
State Jail Allotment		39,819.82	
Other Revenue		11,400.01	\$ 93,510.50

Expenditures:

Food, Food Preparation and Equipment	\$	657.31	
Juvenile Expenditures		3,909.00	
Housing Prisoners		157,080.00	
Medical Costs		9,896.41	
Office Supplies and Equipment		11.98	
Other Expenditures		290.00	
Payroll		29,799.12	
Payroll - Employee Benefits		8,699.02	
Telephone and Utilities		468.90	
Training, Dues and Subscriptions		2,267.96	
Transportation		23,815.47	236,895.17
Excess of Expenditures Over Operating Revenues	\$		143,384.67
Funding from Fiscal Court to Meet Expenditures			143,384.67
Balance	\$		-

Fleming County
 Jail Fund
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 48,554.26	20.49%
Income from Inmates	44,956.19	18.98%
Other Income	0.05	0.00%
Funding from Fiscal Court	<u>143,384.67</u>	<u>60.53%</u>
Totals	<u>\$ 236,895.17</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 9.90	

**Floyd County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Controlled Intake Prisoner	\$ 321,381.98	
DUI Service Fee	13,000.67	
Inmate - Medical	4,069.58	
Inter-County Prisoner	975.00	
Jail Bond Acceptance Fees	4,091.63	
Jail Medical Allotment	77,094.11	
Jail Operation Allotment	123,016.80	
Miscellaneous	24,475.57	
Social Security Administration	22,800.00	
Telephone Commissions	27,899.42	
Interest Income	430.44	\$ 619,235.20

Expenditures:

Bonds and Insurance	\$ 50,000.00
Capital Projects/Debt Service/Lease Agreements	466,204.58
Cleaning Supplies	49,213.10
Payroll - Employee Benefits	292,897.92
Food, Food Preparation and Equipment	196,411.57
Housing Prisoners	9,912.98
Inmate Clothing, Linens and Hygiene	2,399.06
Maintenance and Repairs - Buildings and Equipment	39,067.10
Medical Expenditures	79,348.01
Office Supplies and Equipment	9,547.80
Other Expenses	18,017.61
Payroll	555,261.58
Payroll - Food	91,012.10
Payroll - Medical Personnel	7,912.50
Telephone and Utilities	60,195.83
Training, Dues, and Subscriptions	3,943.80

Floyd County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Transportation Expenses	\$ 12,061.03	
Staff Uniforms, Supplies and Equipment	2,933.31	\$ 1,946,339.88
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 1,327,104.68
Funding from Fiscal Court to Meet Expenditures		1,327,104.68
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 22,800.00	1.18%
State Revenues	534,493.56	27.46%
Housing Prisoners Other Counties	975.00	0.05%
Income from Inmates	60,536.20	3.11%
Other Income	430.44	0.02%
Funding from Fiscal Court	1,327,104.68	68.18%
	<hr/>	<hr/>
Totals	\$ 1,946,339.88	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	55,699
Inmate Cost Per Day	\$ 34.77
Inmate Cost Per Day	
Without Debt Service	\$ 26.40
Per Capita Contribution Per	
County Population	\$ 31.32

**Franklin County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Bond Fees	\$ 9,455.00	
DUI Service Fee	10,937.00	
Federal Prisoner Receipts	1,620.00	
Federal Prisoner Transport Revenues	28,096.00	
General Prisoners - Transport	550.00	
Inmate Fees Administration/Medical	94,722.00	
Inter-County Jail Contracts	652,235.00	
Jail Court Costs	55,143.00	
Jail Medical Allotment	9,497.00	
Jail Operation Allotment	135,489.00	
Medical and Transport	92,316.00	
State Prisoner Payments	1,147,010.00	
Telephone	103,919.00	
Work Release Program	36,933.00	
Miscellaneous Revenues	<u>11,328.00</u>	\$ 2,389,250.00

Expenditures:

Bonds and Insurance	\$ 88,911.00
Capital Projects and Debt Service	634,748.27
Cleaning Supplies	29,227.59
Communication Equipment	4,131.95
Data Processing and Service Total	7,807.00
Food, Food Preparation and Equipment	225,340.06
Inmate Clothing, Linens and Hygiene	15,130.19
Maintenance and Repairs - Buildings and Equipment	154,579.00
Medical Costs	418,319.24
Office Supplies and Equipment	21,124.31
Other Expenses	45,796.00
Payroll	1,365,238.46
Payroll - Employee Benefits	555,727.26
Staff Uniforms, Supplies and Equipment	3,584.25
Telephone and Utilities	213,337.78

Franklin County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 8,099.89	
Transportation	7,531.33	\$ 3,798,633.58
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 1,409,383.58
Funding from Fiscal Court to Meet Expenditures		1,409,383.58
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 29,716.00	0.79%
State Revenues	1,450,392.00	38.18%
Housing Prisoners Other Counties	652,235.00	17.17%
Income from Inmates	256,907.00	6.76%
Funding from Fiscal Court	1,409,383.58	37.10%
	<hr/>	<hr/>
Totals	\$ 3,798,633.58	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	109,500
Inmate Cost Per Day	\$ 34.69
Inmate Cost Per Day	
Without Debt Service	\$ 28.89
Per Capita Contribution Per	
County Population	\$ 29.28

**Fulton County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contract - Others	\$ 70,690.11	
Court Costs Supplement	10,570.11	
Drug Testing	2,760.00	
DUI Fees	2,477.29	
Home Incarceration	4,282.00	
Jailer's Bond Fee	1,620.00	
Medical (State Payment)	178,139.90	
Miscellaneous	9,237.58	
Other Receipts (Vehicle Impound)	3,906.00	
Prisoner Reimbursement	11,982.49	
SSA Incentive Payment	8,200.00	
State - Court Costs	6,396.41	
State - Fees	50,799.84	
State - Medical	3,476.70	
State Prisoners	747,498.53	
State Prisoners - Class D	1,291,964.33	
Telephone Commissions	34,658.22	
Work Release	4,272.32	
Interest	621.84	\$ 2,443,553.67

Expenditures:

Bonds and Insurance	\$ 51,803.62
Capital Projects and Debt Service	105,905.98
Cleaning Supplies	39,109.56
Contracted Services	4,249.61
Food, Food Preparation and Equipment	264,600.25
Home Incarceration	2,146.90
Housing Prisoners	5,000.00
Inmate Clothing, Linens and Hygiene	24,964.74
Maintenance and Repairs - Buildings and Equipment	126,116.62
Medical Costs	232,285.81
Office Supplies and Equipment	34,229.48
Other Expenses	4,159.54

Fulton County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Payroll	\$ 672,935.49	
Payroll - Employee Benefits	252,465.28	
Payroll - Medical Personnel	21,000.00	
Staff Uniforms, Supplies and Equipment	65,577.97	
Telephone and Utilities	127,092.93	
Training, Dues and Subscriptions	2,511.89	
Transportation	109,138.05	\$ 2,145,293.72
		<hr/>
Excess of Revenues Over Expenditures		\$ 298,259.95
Funding Required		<hr/>
		<hr/>
Balance		\$ 298,259.95
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 8,200.00	0.33%
State Revenues	2,291,323.11	93.77%
Housing Prisoners Other Counties	70,690.11	2.89%
Income from Inmates	72,718.61	2.98%
Other Income	621.84	0.03%
	<hr/>	<hr/>
Totals	\$ 2,443,553.67	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	94,473
Inmate Cost Per Day	\$ 22.66
Inmate Cost Per Day	
Without Debt Service	\$ 21.53
Per Capita Contribution Per	
County Population	\$ (40.54)

Gallatin County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Jail	\$ 14,147.47	
DUI Jail Service	3,130.22	
HB 413	16,112.74	
Jail Medical	1,988.44	
Jail Operations Pay	25,258.30	
Miscellaneous Revenues	734.83	
Interest	142.41	\$ 61,514.41

Expenditures:

Communication Equipment	\$ 851.99	
Housing Prisoners	133,652.92	
Juvenile Expenses	282.00	
Medical Costs	6,570.33	
Office Supplies and Equipment	42.61	
Other Expenses	59.88	
Payroll	34,556.05	
Payroll - Employee Benefits	4,533.91	
Staff Uniforms, Supplies and Equipment	1,937.27	
Telephone and Utilities	1,403.03	
Training, Dues and Subscriptions	2,533.98	
Transportation	4,841.08	191,265.05
Excess of Expenditures Over Operating Revenues		\$ 129,750.64
Funding from Fiscal Court to Meet Expenditures		129,750.64
Balance		\$ -

Galatin County
 Jail Fund
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 60,637.17	31.71%
Income from Inmates	734.83	0.38%
Other Income	142.41	0.07%
Funding from Fiscal Court	<u>129,750.64</u>	<u>67.84%</u>
Totals	<u>\$ 191,265.05</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 16.26	

Garrard County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 6,487.94	
Court Costs Supplement	11,400.10	
DUI Fees	2,994.59	
Jail Medical	2,816.44	
Medical Reimbursements	36.77	
Miscellaneous	10.00	
Prisoners Reimbursement	20,637.82	
State Fees	33,109.42	
Work Release	720.00	
Interest	3.06	\$ 78,216.14
	<hr/>	

Expenditures:

Housing Prisoners	\$ 329,308.51	
Juvenile Expenses	33,130.00	
Medical Costs	43,604.08	
Other Expenditures	522.50	
Payroll	27,763.80	
Payroll - Employee Benefits	4,667.16	
Telephone and Utilities	592.09	
Training, Dues and Subscriptions	100.00	
Transportation	25,000.08	464,688.22
	<hr/>	
Excess of Expenditures Over Operating Revenues		\$ 386,472.08
Funding from Fiscal Court to Meet Expenditures		<hr/> 386,472.08
Balance		<hr/> <hr/> \$ -

Garrard County
 Jail Fund
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 56,808.49	12.22%
Housing Prisoners Other Counties	3.06	0.00%
Income from Inmates	21,404.59	4.61%
Funding from Fiscal Court	<u>386,472.08</u>	<u>83.17%</u>
Totals	<u>\$ 464,688.22</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 23.91	

**Grant County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

AOC Rent - Pretrial	\$ 28,485.69	
Bond Acceptance Fees	2,813.35	
Bond Payment Fees	7,389.49	
Canteen	5,074.42	
Contracts With Other Counties	223,405.00	
Drug Test	24,083.12	
DUI Fees	7,698.55	
Federal Prisoner Housing	951,968.15	
Home Incarceration	4,861.50	
Insurance Reimbursement	689.71	
Medical Allotment	3,346.98	
Medical Reimbursements	30,792.55	
Miscellaneous	5,934.21	
Pay Phone Commission	138,164.70	
Reimbursements	1,490.82	
SB 332 Revenue Housing	129,727.79	
Social Security Incentive	8,400.00	
State Fees	46,097.64	
State Prisoner	1,233,428.83	
Transports	700.00	
Work Release Prisoners	83,512.22	
Interest	<u>2,528.94</u>	\$ 2,940,593.66

Expenditures:

Bonds and Insurance	\$ 44,200.00
Capital Projects/Debt Service/Lease Agreements	584,396.02
Cleaning Supplies	42,546.27
Communication Equipment	4,859.36
Food, Food Preparation and Equipment	245,303.65
Inmate Clothing, Linens and Hygiene	20,553.03
Maintenance and Repairs - Buildings and Equipment	63,896.80
Medical Expenses	240,599.16
Office Supplies and Equipment	34,248.37
Other Expenses	1,256.92

Grant County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Payroll	\$1,477,280.67	
Payroll - Employee Benefits	493,296.31	
Payroll - Medical Personnel	43,310.36	
Staff Uniforms, Supplies and Equipment	12,780.04	
Telephone and Utilities	175,298.13	
Training, Dues, and Subscriptions	15,924.71	
Transportation Expenses	14,498.72	\$ 3,514,248.52
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 573,654.86
Funding from Fiscal Court to Meet Expenditures		573,654.86
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 960,368.15	27.34%
State Revenues	1,319,057.69	37.53%
Housing Prisoners Other Counties	223,405.00	6.36%
Income from Inmates	427,844.39	12.17%
Other Income	9,918.43	0.28%
Funding from Fiscal Court	573,654.86	16.32%
	<hr/>	<hr/>
Totals	\$ 3,514,248.52	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	110,900
Inmate Cost Per Day	\$ 31.69
Inmate Cost Per Day	
Without Debt Service	\$ 26.42
Per Capita Contribution Per	
County Population	\$ 23.59

**Graves County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felon Payments	\$ 704,377.02	
Court Costs, Jail Operation	39,183.05	
DUI Service Fees	6,618.68	
Inter-County Jail Contract With Other Counties	49,004.21	
Jail (Work Release)	14,809.00	
Jail Bond Fees	7,181.35	
Jail Medical Payments	3,248.24	
Jail Operation Pay	89,560.44	
Miscellaneous Payments	54,225.32	
Reimbursements/Refunds	24,778.35	
State Prisoner Payment (Controlled Intake)	62,319.25	
Interest	452.77	\$ 1,055,757.68

Expenditures:

Capital Projects/Debt Service/Lease Agreements	\$ 154,159.84	
Cleaning Supplies	42,039.35	
Food, Food Preparation and Equipment	154,337.88	
Housing Prisoners	353,694.52	
Inmate Clothing, Linens and Hygiene	8,495.58	
Maintenance and Repairs - Buildings and Equipment	31,572.72	
Medical Costs	68,298.35	
Office Supplies and Equipment	47,251.88	
Payroll	800,993.82	
Payroll - Employee Benefits	117,693.01	
Staff Uniforms, Supplies and Equipment	7,816.35	
Telephone and Utilities	32,810.67	
Transportation	25,603.85	1,844,767.82
Excess of Expenditures Over Operating Revenues		\$ 789,010.14
Funding from Fiscal Court to Meet Expenditures		789,010.14
Balance		\$ -

Graves County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 905,306.68	49.08%
Housing Prisoners Other Counties	49,004.21	2.66%
Income from Inmates	100,994.02	5.47%
Other Income	452.77	0.02%
Funding from Fiscal Court	789,010.14	42.77%
Totals	<u>\$ 1,844,767.82</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	45,625
Inmate Cost Per Day	\$ 32.68
Inmate Cost Per Day Without Debt Service	\$ 29.30
Per Capita Contribution Per County Population	\$ 21.10

**Grayson County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contracts - Other Counties	\$ 139,117.00	
Court Costs	12,603.38	
DUI Service Fees	3,410.02	
Federal Prisoners	4,864,435.05	
General Population	8,846.50	
Home Incarceration	100.00	
Inmate Phone Commission	209,548.67	
Jail Medical Payments	31,288.63	
Jail Operations Payments	74,670.72	
Miscellaneous	31,811.84	
Prisoner Fee Reimbursements	54,161.72	
State Prisoners Payments	2,124,380.52	
Surplus Sales	3,725.00	
Work Release	14,936.34	
Interest Income	<u>25,107.45</u>	\$ 7,598,142.84

Expenditures:

Bonds and Insurance	\$ 178,471.40
Capital Projects and Debt Service	735,314.88
Cleaning Supplies	124,444.19
Communication Equipment	24,960.30
Consultants	198.46
Data Processing and Service	23,704.84
Equipment and Repairs	6,910.36
Food, Food Preparation and Equipment	650,785.46
Furniture and Fixtures	14,150.00
Inmate Clothing, Linens and Hygiene	14,502.45
Legal Fees	10,679.81
Maintenance and Repairs - Buildings and Equipment	176,547.99
Medical Costs	229,258.67
Office Supplies and Equipment	80,812.20
Other Expenses	29,049.64
Payroll	2,962,884.81
Payroll - Employee Benefits	1,425,694.11
Payroll - Medical Personnel	62,955.88

Grayson County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Staff Uniforms, Supplies and Equipment	\$ 58,989.42	
Telephone and Utilities	326,183.17	
Training, Dues and Subscriptions	18,993.49	
Transportation	324,033.71	\$ 7,479,525.24
		<hr/>
Excess of Revenues Over Expenditures		\$ 118,617.60
Funding from Fiscal Court		0.00
		<hr/>
Balance		\$ 118,617.60
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 4,864,435.05	64.02%
State Revenues	2,255,199.77	29.68%
Housing Prisoners Other Counties	139,117.00	1.83%
Income from Inmates	335,666.02	4.42%
Other Income	3,725.00	0.05%
	<hr/>	<hr/>
Totals	\$ 7,598,142.84	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	204,385
Inmate Cost Per Day	\$ 36.60
Inmate Cost Per Day	
Without Debt Service	\$ 33.00
Per Capita Contribution Per	
County Population	\$ (4.74)

Green County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs-HB413	\$ 11,400.10	
Court Costs-HB452	3,004.90	
DUI Fees	2,283.24	
Medical Money	2,282.00	
Other Services	5.00	
Reimbursement Fees SB332	1,725.00	
Reimbursements	669.84	
State Allotment	25,258.30	
Interest	129.30	\$ 46,757.68
	<u>129.30</u>	

Expenditures:

Housing Prisoners	\$ 106,106.00	
Medical Costs	10,652.16	
Other Expenses	705.59	
Payroll	37,909.00	
Payroll - Employee Benefits	8,077.53	
Training, Dues and Subscriptions	2,333.06	
Transportation	5,666.59	171,449.93
	<u>5,666.59</u>	
Excess of Expenditures Over Operating Revenues		\$ 124,692.25
Funding from Fiscal Court to Meet Expenditures		<u>124,692.25</u>
Balance		<u><u>\$ -</u></u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 44,228.54	25.79%
Income from Inmates	2,399.84	1.40%
Other Income	129.30	0.08%
Funding from Fiscal Court	<u>124,692.25</u>	<u>72.73%</u>
Totals	<u><u>\$ 171,449.93</u></u>	<u><u>100.00%</u></u>

Per Capita Contribution Per County Population \$ 10.69

**Greenup County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs HB 452	\$ 51,000.71	
Federal Prisoners	272.00	
General Population Intake	8,440.45	
General Prison Housing	37,092.19	
General Prisoner Medical Co-Pay	1,653.99	
House Bill 413	11,400.10	
Jail Bond Fees	310.00	
Juvenile Parent Reimbursement	40.00	
KST Class D	227,845.01	
KST Controlled Intake	135,516.09	
KST DUI Fees	9,413.71	
Medical Allotment	6,400.92	
Miscellaneous Receipts	670.99	
SSA Incentive Pay	2,400.00	
State Allotment	78,978.12	
Telephone Fees	25,062.59	
Interest	255.75	\$ 596,752.62

Expenditures:

Bonds and Insurance	\$ 15,321.53
Capital Projects/Debt Service/Lease Agreements	244,843.14
Cleaning Supplies	17,454.67
Communication Equipment	284.70
Equipment and Repairs	403.97
Food, Food Preparation and Equipment	170,881.55
Housing Prisoners	3,368.50
Juvenile Expenses	2,591.00
Maintenance and Repairs - Buildings and Equipment	18,126.18
Medical Costs	59,048.18
Office Supplies and Equipment	5,936.49
Payroll	498,810.20
Payroll - Employee Benefits	204,054.53
Payroll - Food Preparation Salaries	45,471.76

Greenup County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 63,865.49	
Training, Dues and Subscriptions	4,514.08	
Transportation	1,366.55	\$ 1,356,342.52
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 759,589.90
Funding from Fiscal Court to Meet Expenditures		759,589.90
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 2,672.00	0.20%
State Revenues	520,554.66	38.38%
Income from Inmates	73,270.21	5.40%
Other Income	255.75	0.02%
Funding from Fiscal Court	759,589.90	56.00%
	<hr/>	<hr/>
Totals	\$ 1,356,342.52	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	40,330
Inmate Cost Per Day	\$ 33.48
Inmate Cost Per Day	
Without Debt Service	\$ 27.41
Per Capita Contribution Per	
County Population	\$ 20.38

**Hancock County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs - Jail HB 413	\$ 11,400.10	
Court Costs - Jail HB 452	4,283.27	
DUI Service Fee	1,214.95	
Jail Bond Acceptance Fee	200.00	
Jail Medical Payments	1,890.92	
Jail Operation Pay	25,258.30	
Miscellaneous	2,011.32	
Prisoner Reimbursements - SB 332	800.00	
Work Release - Jail	1,095.00	
Other Receipts	817.78	\$ 48,971.64

Expenditures:

Cleaning Supplies	\$ 2,062.86	
Equipment and Repairs	2,033.02	
Food, Food Preparation and Equipment	14,719.69	
Housing Prisoners	20,164.63	
Inmate Clothing, Linens and Hygiene	297.18	
Maintenance and Repairs - Buildings and Equipment	16,423.32	
Medical Costs	7,131.83	
Office Supplies and Equipment	1,124.31	
Payroll	112,280.83	
Payroll - Employee Benefits	46,176.01	
Payroll - Food Preparation Salaries	16,254.10	
Service Agreements	4,203.35	
Staff Uniforms, Supplies and Equipment	1,286.16	
Telephone and Utilities	9,900.94	
Training, Dues and Subscriptions	250.00	
Transportation	1,393.53	255,701.76
Excess of Expenditures Over Operating Revenues		\$ 206,730.12
Funding from Fiscal Court to Meet Expenditures		206,730.12
Balance		\$ -

Hancock County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 44,047.54	17.22%
Income from Inmates	4,924.10	1.93%
Funding from Fiscal Court	<u>206,730.12</u>	<u>80.85%</u>
Totals	<u>\$ 255,701.76</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	3,650
Inmate Cost Per Day	\$ 64.53
Inmate Cost Per Day Without Debt Service	\$ 64.53
Per Capita Contribution Per County Population	\$ 24.44

**Hardin County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felons	\$1,521,911.14	
Contracts With Other Counties	187,189.50	
Court Costs Supplement	11,400.10	
Court Costs/Hardin County Circuit Clerk/Jail Operations	113,875.59	
Housing Juveniles - Other Counties	347,130.00	
Insurance Reimbursement	1,620.28	
Medical Reimbursements	19,104.64	
Miscellaneous Payments	28,754.19	
Miscellaneous Receipts	2,784.51	
Operation Payment/Allotment	184,739.52	
Other Receipts (HMH BD. DESG. FUNDS)	582,538.00	
Other Receipts (RC Building)	948.00	
Prisoners Per Diem/Booking Fees	61,317.17	
Social Security Incentive	8,600.00	
State - Housing Juveniles	237,150.00	
State DUI Service Fees	52,588.21	
State Grant-Litter Abatement	71,828.84	
State Medical Payment	169,754.00	
State Prisoner Payments	386,613.60	
Telephone Commissions	169,700.48	
Work Release and Weekenders	76,456.46	
Interest	<u>10,852.40</u>	\$ 4,246,856.63

Expenditures:

Bonds and Insurance	\$ 172,257.63
Capital Projects and Debt Service	804,890.86
Cleaning Supplies	112,797.34
Communication Equipment	3,764.22
Contracted Services	8,262.35
Data Processing and Service	2,650.31
Equipment and Repairs	16,817.99
Food, Food Preparation and Equipment	537,932.25
Furniture and Fixtures	4,440.00
Inmate Clothing, Linens and Hygiene	39,947.02
Maintenance and Repairs - Buildings and Equipment	286,192.80

Hardin County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Medical Costs	\$ 591,719.85	
Office Supplies and Equipment	34,176.65	
Other Expenses	509.10	
Payroll	2,118,326.51	
Payroll - Employee Benefits	852,610.80	
Payroll - Food Preparation Salaries	116,378.30	
Staff Uniforms, Supplies and Equipment	11,409.93	
Telephone and Utilities	329,677.21	
Training, Dues and Subscriptions	8,427.79	
Transportation	39,341.61	\$ 6,092,530.52
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 1,845,673.89
Funding from Fiscal Court to Meet Expenditures		<hr/> 1,845,673.89
		<hr/>
Balance		<hr/> <hr/> \$ -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 8,600.00	0.15%
State Revenues	2,749,861.00	45.13%
Housing Prisoners Other Counties	534,319.50	8.77%
Income from Inmates	943,223.73	15.48%
Other Income	10,852.40	0.18%
Funding from Fiscal Court	<hr/> 1,845,673.89	<hr/> 30.29%
Totals	<hr/> <hr/> \$ 6,092,530.52	<hr/> <hr/> 100.00%

Total Inmate Population

Per Inmate Days	161,193
Inmate Cost Per Day	\$ 37.80
Inmate Cost Per Day	
Without Debt Service	\$ 32.80
Per Capita Contribution Per	
County Population	\$ 19.21

**Harlan County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs, Jail Operation	\$ 5,908.69	
Court Costs, Supplement	11,400.10	
DUI Service Fees	5,504.51	
Jail Medical Payments	10,211.90	
Jail Operation Pay	152,263.08	
Jailers Bond Fees	2,624.00	
Miscellaneous	23,512.53	
SSA Incentive Pay	9,000.00	
Telephone Commissions	26,168.61	
Vending Machine Commissions	297.46	
Work Release	2,221.00	
Other Medical Payments	15,865.46	\$ 264,977.34

Expenditures:

Cleaning Supplies	\$ 23,045.44	
Food, Food Preparation and Equipment	75,001.98	
Housing Prisoners	23,232.35	
Maintenance and Repairs - Buildings and Equipment	42,979.48	
Medical Costs	77,945.30	
Office Supplies and Equipment	4,001.27	
Other Expenditures	702.49	
Payroll	528,497.51	
Payroll - Employee Benefits	175,982.96	
Staff Uniforms, Supplies and Equipment	4,613.15	
Telephone and Utilities	49,995.84	
Training, Dues and Subscriptions	1,798.45	
Transportation	5,164.20	1,012,960.42
Excess of Expenditures Over Operating Revenues		\$ 747,983.08
Funding from Fiscal Court to Meet Expenditures		747,983.08
Balance		\$ -

Harlan County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 9,000.00	0.89%
State Revenues	185,288.28	18.29%
Income from Inmates	70,689.06	6.98%
Funding from Fiscal Court	<u>747,983.08</u>	<u>73.84%</u>
Totals	<u>\$ 1,012,960.42</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	33,580
Inmate Cost Per Day	\$ 29.47
Inmate Cost Per Day Without Debt Service	\$ 29.47
Per Capita Contribution Per County Population	\$ 23.43

Harrison County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs - HB 452	\$ 5,572.22	
DUI Fees From State	3,178.44	
HB 413 - Court Costs Supplement	11,400.10	
Senate Bill 332	7,180.00	
State Fees (Allotment)	38,654.88	
State Fees Medical	3,223.14	
Miscellaneous Revenues	3,160.26	\$ 72,369.04

Expenditures:

Communication Equipment	\$ 547.63	
Debt Collection/Billing Services Total	1,792.50	
Food, Food Preparation and Equipment	312.11	
Home Incarceration	976.00	
Housing Prisoners	304,433.66	
Maintenance and Repairs - Buildings and Equipment	104.00	
Medical Costs	24,055.62	
Office Supplies and Equipment	2,569.87	
Payroll	89,822.42	
Payroll - Employee Benefits	24,678.16	
Telephone and Utilities	2,292.11	
Training, Dues and Subscriptions	3,193.80	
Transportation	35,885.82	490,663.70
Excess of Expenditures Over Operating Revenues		\$ 418,294.66
Funding from Fiscal Court to Meet Expenditures		418,294.66
Balance		\$ -

Harrison County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court
Fiscal Year Ended June 30, 2005
(Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 62,028.78	12.64%
Income from Inmates	10,340.26	2.11%
Funding from Fiscal Court	<u>418,294.66</u>	<u>85.25%</u>
Totals	<u>\$ 490,663.70</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 22.91	

**Hart County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Supplement HB 413	\$ 11,400.10	
DUI Fees	2,370.99	
Housing Class D	713,466.78	
Housing Control Intake	230,460.30	
Insurance Proceeds	3,530.00	
Operation Court Costs	10,723.16	
Prisoner Reimbursements	93,498.80	
Reimbursements	2,541.79	
Social Security Incentive	2,400.00	
State Jail Bed Allotment	51,709.08	
State Medical Jail Allotment	88,316.08	
Telephone Commissions	25,605.43	
Interest	1,549.19	\$ 1,237,571.70

Expenditures:

Bonds and Insurance	\$ 22,611.96
Capital Projects and Debt Service	185,769.16
Cleaning Supplies	27,331.11
Communication Equipment	82.62
Food, Food Preparation and Equipment	139,021.61
Housing Prisoners	2,830.92
Inmate Clothing, Linens and Hygiene	6,828.21
Juvenile Expenses	1,980.00
Maintenance and Repairs - Buildings and Equipment	38,718.48
Medical Costs	189,973.91
Office Supplies and Equipment	9,531.45
Other Expenses	230.35
Payroll	635,495.69
Payroll - Employee Benefits	193,505.13
Payroll - Medical Personnel	6,300.00
Telephone and Utilities	94,150.37

Hart County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$	7,956.12	
Transportation		2,152.69	\$ 1,564,469.78
			<hr/>
Excess of Expenditures Over Operating Revenues	\$		326,898.08
Funding from Fiscal Court to Meet Expenditures			326,898.08
			<hr/>
Balance	\$		-
			<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 2,400.00	0.15%
State Revenues	1,108,446.49	70.85%
Income from Inmates	121,646.02	7.78%
Other Income	5,079.19	0.32%
Funding from Fiscal Court	326,898.08	20.90%
	<hr/>	<hr/>
Totals	\$ 1,564,469.78	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	58,522
Inmate Cost Per Day	\$ 26.65
Inmate Cost Per Day	
Without Debt Service	\$ 23.48
Per Capita Contribution Per	
County Population	\$ 17.92

**Henderson County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fees	\$ 36,840.00	
Court Costs	47,765.64	
DUI Fees	18,561.04	
Federal Prisoner Payment	734,674.72	
Federal Prisoner Transport Revenue	45,797.33	
Holding State Prisoners	1,494,388.24	
Inter-County Prisoners	627,265.00	
Jail Bond Fees	7,078.00	
Jail Medical Allotment	11,740.98	
Jail Operation	192,122.04	
KST-Reimbursements	297,427.00	
Miscellaneous Revenue	174.32	
Reimbursements	161,271.88	
Social Security Administration Incentive	16,400.00	
Telephone	210,000.00	
Work Release	35,284.63	
Interest	<u>2,887.18</u>	\$ 3,939,678.00

Expenditures:

Capital Projects and Debt Service	\$ 613,410.18
Cleaning Supplies	51,293.67
Communication Equipment	5,145.51
Data Processing and Service Total	8,136.72
Equipment and Repairs	18,170.65
Food, Food Preparation and Equipment	488,086.90
Furniture and Fixtures	1,310.37
Home Incarceration	226.35
Inmate Clothing, Linens and Hygiene	45,581.24
Maintenance and Repairs - Buildings and Equipment	70,325.85
Medical Costs	598,606.93
Office Supplies and Equipment	19,118.02
Other Expenses	5,618.00

Henderson County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Payroll	\$1,618,006.81	
Payroll - Employee Benefits	532,136.03	
Payroll - Food Preparation Salaries	77,680.41	
Staff Uniforms, Supplies and Equipment	9,928.58	
Telephone and Utilities	146,920.14	
Training, Dues and Subscriptions	21,558.22	
Transportation	29,218.37	\$ 4,360,478.95
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 420,800.95
Funding from Fiscal Court to Meet Expenditures		420,800.95
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 751,074.72	17.21%
State Revenues	2,062,004.94	47.29%
Housing Prisoners Other Counties	627,265.00	14.39%
Income from Inmates	496,446.16	11.39%
Other Income	2,887.18	0.07%
Funding from Fiscal Court	420,800.95	9.65%
	<hr/>	<hr/>
Totals	\$ 4,360,478.95	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	152,261
Inmate Cost Per Day	\$ 28.64
Inmate Cost Per Day	
Without Debt Service	\$ 24.61
Per Capita Contribution Per	
County Population	\$ 9.26

Henry County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Supplement	\$ 11,400.10	
DUI Receipts	5,401.73	
Jail Court Fees	22,078.79	
Medical	5,788.03	
Miscellaneous	13.94	
State Allotment	53,377.32	
Interest	975.34	\$ 99,035.25

Expenditures:

Housing Prisoners	\$ 354,143.88	
Juvenile Expenses	1,974.00	
Medical Costs	27,730.95	
Other Expenses	338.37	
Payroll	81,826.71	
Payroll - Employee Benefits	15,554.97	
Staff Uniforms, Supplies and Equipment	990.18	
Training, Dues and Subscriptions	3,027.94	
Transportation	10,143.00	495,730.00
Excess of Expenditures Over Operating Revenues		\$ 396,694.75
Funding from Fiscal Court to Meet Expenditures		396,694.75
Balance		\$ -

Funding Sources:

Category	Amount	Percentage
State Revenues	\$ 98,045.97	19.78%
Income from Inmates	13.94	0.00%
Other Income	975.34	0.20%
Funding from Fiscal Court	396,694.75	80.02%
Totals	\$ 495,730.00	100.00%

Per Capita Contribution Per County Population \$ 25.15

**Hickman County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Boarding Fee	\$ 12,437.60	
Bond Acceptance Fee	520.00	
Booking Fee	5,357.39	
City Payroll Tax	1,938.94	
Contracts With Other Counties	138,705.76	
Court Cost Supplement	11,400.10	
Court Costs	452.56	
Dispatch Service	16,076.63	
Doctor Nurse RX Co-Pays	5,815.24	
Drug Testing	1,116.80	
DUI Fees	778.53	
Health Insurance	19,326.10	
Home Incarceration	920.00	
Jail Medical Payment	2,452.66	
Miscellaneous	1,181.76	
Social Security Administration	3,200.00	
State Fees	33,819.46	
State Prisoners	541,996.95	
Telephone Cards	9,471.35	
Telephone Commissions	16,805.68	
Work Release	11,658.70	
Interest	<u>289.76</u>	\$ 835,721.97

Expenditures:

Bonds and Insurance	\$ 19,194.00
Canteen Materials/Phone Cards	5,250.00
Capital Projects and Debt Service	192,913.77
Cleaning Supplies	4,064.15
Food, Food Preparation and Equipment	95,001.99
Home Incarceration	496.75
Inmate Clothing, Linens and Hygiene	4,380.18
Juvenile Expenses	94.00
Maintenance and Repairs - Buildings and Equipment	28,693.80
Medical Costs	17,653.86

Hickman County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Office Supplies and Equipment	\$	4,361.43	
Other Expenses		555.35	
Payroll		383,746.96	
Payroll - Employee Benefits		112,868.49	
Payroll - Food Preparation Salaries		75.00	
Payroll - Medical Personnel		9,000.00	
Staff Uniforms, Supplies and Equipment		1,596.43	
Telephone and Utilities		45,394.31	
Training, Dues and Subscriptions		3,311.48	
Transportation		1,496.94	\$ 930,148.89
			<hr/>
Excess of Expenditures Over Operating Revenues	\$		94,426.92
Funding from Fiscal Court to Meet Expenditures			94,426.92
			<hr/>
Balance	\$		-
			<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 3,200.00	0.34%
State Revenues	590,900.26	63.53%
Housing Prisoners Other Counties	138,705.76	14.91%
Income from Inmates	84,610.62	9.10%
Other Income	18,305.33	1.97%
Funding from Fiscal Court	94,426.92	10.15%
	<hr/>	<hr/>
Totals	\$ 930,148.89	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population

Per Inmate Days		32,118
Inmate Cost Per Day	\$	28.96
Inmate Cost Per Day		
Without Debt Service	\$	22.95
Per Capita Contribution Per		
County Population	\$	18.26

**Hopkins County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Supplement	\$ 11,400.10	
Insurance Reimbursements	4,395.00	
Interstate Prisoner Housing	33,985.00	
Jail Allotment-KST	163,172.04	
Jail Bond Fees	3,460.82	
Jail Commissary Reimbursements	29,159.46	
Jail Court Costs	32,391.41	
Jail Medical-KST	165,071.12	
Jail-Medical Reimbursements	17,251.41	
Jail-Telephone Commissions	86,388.62	
Jail-Work Release	56,230.27	
KST-DUI	12,678.05	
KST-Housing State Prisoners	1,987,827.60	
Miscellaneous Revenue	400.00	
Other Receipts	29,946.47	
Reimbursements	57,068.33	
SB332 Jail Fees	136,608.36	
Social Security Incentive	14,000.00	
Surplus Equipment Sales	3,982.25	
Interest	6,168.25	\$ 2,851,584.56

Expenditures:

Bonds and Insurance	\$ 27,076.13
Capital Projects and Debt Service	984,195.01
Cleaning Supplies	31,953.65
Equipment and Repairs	12,872.37
Food, Food Preparation and Equipment	314,625.80
Inmate Clothing, Linens and Hygiene	13,057.83
Maintenance and Repairs - Buildings and Equipment	43,000.45
Materials and Supplies	39,982.28
Medical Costs	457,931.13
Office Supplies and Equipment	31,733.43
Other Expenses	31,836.71
Payroll	1,531,747.80
Payroll - Employee Benefits	615,323.25

Hopkins County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Service Agreements	\$ 4,463.46	
Staff Uniforms, Supplies and Equipment	6,357.32	
Telephone and Utilities	262,212.80	
Training, Dues and Subscriptions	13,173.85	
Transportation	29,377.85	\$ 4,450,921.12
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 1,599,336.56
Funding from Fiscal Court to Meet Expenditures		<hr/> 1,599,336.56 <hr/>
Balance		<hr/> <hr/> \$ - <hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 14,000.00	0.32%
State Revenues	2,372,540.32	53.30%
Income from Inmates	454,893.74	10.22%
Other Income	10,150.50	0.23%
Funding from Fiscal Court	<hr/> 1,599,336.56 <hr/>	<hr/> 35.93% <hr/>
Totals	<hr/> <hr/> \$ 4,450,921.12 <hr/> <hr/>	<hr/> <hr/> 100.00% <hr/> <hr/>

Total Inmate Population	
Per Inmate Days	138,100
Inmate Cost Per Day	\$ 32.23
Inmate Cost Per Day	
Without Debt Service	\$ 25.10
Per Capita Contribution Per	
County Population	\$ 34.16

**Jackson County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Collections, Circuit Clerk	\$ 10,388.50	
DUI Fees	1,868.87	
Jail Meal Per Diem	22.00	
State Jail Allotment	45,178.68	
State Jail Medical	3,818.04	
Interest	328.31	\$ 61,604.40
	<hr/>	

Expenditures:

Cleaning Supplies	\$ 12,172.19	
Contracted Services	2,715.90	
Food, Food Preparation and Equipment	98,636.40	
Housing Prisoners	29,139.15	
Juvenile Expenditures	4,419.23	
Maintenance and Repairs - Buildings and Equipment	6,920.87	
Medical Costs	31,613.65	
Office Supplies and Equipment	5,384.25	
Other Expenses	6,000.00	
Payroll	116,067.73	
Payroll - Employee Benefits	36,073.01	
Payroll - Food Preparation Salaries	31,687.90	
Telephone and Utilities	22,841.23	
Training, Dues and Subscriptions	2,842.23	
Transportation	2,758.23	409,271.97
	<hr/>	
Excess of Expenditures Over Operating Revenues		\$ 347,667.57
Funding from Fiscal Court to Meet Expenditures		<hr/> 347,667.57
		<hr/>
Balance		\$ <u><u>-</u></u>

Jackson County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 61,254.09	14.96%
Income from Inmates	22.00	0.01%
Other Income	328.31	0.08%
Funding from Fiscal Court	<u>347,667.57</u>	<u>84.95%</u>
Totals	<u>\$ 409,271.97</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	10,950
Inmate Cost Per Day	\$ 34.31
Inmate Cost Per Day Without Debt Service	\$ 34.31
Per Capita Contribution Per County Population	\$ 25.52

**Jessamine County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Adult Prisoners	\$ 49.98	
Booking Fees	59,117.00	
Class D Felons	285,657.72	
Commission on Pay Phones	15,271.84	
Court Costs Supplement	11,400.10	
DUI Fees	8,510.10	
Housing Paid By Inmate	25,290.58	
Jail Bond Fees	10,010.00	
Medical - Other Counties	75.00	
Refunds	18,867.93	
Social Security Incentive	5,400.00	
State Jail Medical	5,570.06	
State Prisoners	166,983.84	
State/Jail Allotment	88,821.22	
Transporting C.S. Workers	4,630.00	
Work Release	56,664.00	
Interest	213.19	\$ 762,532.56

Expenditures:

Capital Projects and Debt Service	\$ 102,001.52
Cleaning Supplies	33,092.06
Equipment and Repairs	13,645.31
Food, Food Preparation and Equipment	191,076.10
Home Incarceration	6,974.64
Housing Prisoners	24.00
Inmate Clothing, Linens and Hygiene	9,224.09
Maintenance and Repairs - Buildings and Equipment	20,881.83
Medical Costs	103,032.53
Office Supplies and Equipment	5,240.37
Other Expenses	385.57
Payroll	884,185.69
Payroll - Employee Benefits	136,597.13
Payroll - Food Preparation Salaries	30,161.14
Staff Uniforms, Supplies and Equipment	7,765.08
Telephone and Utilities	79,351.66

Jessamine County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 3,943.80	
Transportation	12,382.72	\$ 1,639,965.24
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 877,432.68
Funding from Fiscal Court to Meet Expenditures		877,432.68
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 5,400.00	0.34%
State Revenues	566,943.04	34.57%
Housing Prisoners Other Counties	49.98	0.00%
Income from Inmates	189,926.35	11.58%
Other Income	213.19	0.01%
Funding from Fiscal Court	877,432.68	53.50%
	<hr/>	<hr/>
	\$ 1,639,965.24	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	55,587
Inmate Cost Per Day	\$ 29.50
Inmate Cost Per Day	
Without Debt Service	\$ 27.67
Per Capita Contribution Per	
County Population	\$ 20.74

Johnson County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contracts With Other Counties	\$ 693,004.26	
DUI Fees	4,849.14	
Jail Medical	26,411.66	
State Jail Fees	83,155.92	
Interest	669.43	\$ 808,090.41
	<u>669.43</u>	

Expenditures:

Capital Projects and Debt Service	\$ 740,716.41	
Housing Prisoners	398,880.13	
Juvenile Expenses	2,076.00	
Medical Costs	56,253.07	
Payroll	34,999.92	
Payroll - Employee Benefits	12,330.63	1,245,256.16
	<u>12,330.63</u>	

Excess of Expenditures Over Operating Revenues	\$ 437,165.75
Funding from Fiscal Court to Meet Expenditures	<u>437,165.75</u>

Balance	<u><u>\$ -</u></u>
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Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 114,416.72	9.19%
Housing Prisoners Other Counties	693,004.26	55.65%
Other Income	669.43	0.05%
Funding from Fiscal Court	<u>437,165.75</u>	<u>35.11%</u>
Totals	<u><u>\$ 1,245,256.16</u></u>	<u><u>100.00%</u></u>

Per Capita Contribution Per County Population	\$ 18.33
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**Kenton County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felons	\$ 303,091.00	
Collection Bond Fees	28,715.00	
Court Costs	83,622.00	
Court Costs HB 413	10,570.00	
DUI Service Fee	24,221.00	
Federal Prisoners	13,593.00	
Jail Operations	492,879.66	
Medical Payment	161,004.00	
Miscellaneous Receipts	10.34	
Phone Commission	219,866.00	
Prisoner Booking Fees	168,946.00	
Prisoner Housing Fees	125,555.00	
Prisoner Medical Fees	35,232.00	
Social Security Administration Incentive	27,600.00	
State Prisoners	841,223.00	
Work Release	27,755.00	
Interest	<u>13,822.00</u>	\$ 2,577,705.00

Expenditures:

Bonds and Insurance	\$ 65,000.00
Capital Projects and Debt Service	562,243.00
Cleaning Supplies	29,997.00
Data Processing and Service Total	44,775.00
Food, Food Preparation and Equipment	387,795.00
Inmate Clothing, Linens and Hygiene	51,302.00
Juvenile Expenses	81,699.00
Maintenance and Repairs - Buildings and Equipment	24,822.00
Medical Costs	775,965.00
Office Supplies and Equipment	33,205.00
Parking Fees	20,000.00
Payroll	3,035,062.00
Payroll - Employee Benefits	1,798,732.00
Staff Uniforms, Supplies and Equipment	29,844.00

Kenton County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 267,416.00	
Training, Dues and Subscriptions	3,413.00	
Transportation	21,666.00	\$ 7,232,936.00
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 4,655,231.00
Funding from Fiscal Court to Meet Expenditures		4,655,231.00
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 41,193.00	0.57%
State Revenues	1,916,610.66	26.50%
Income from Inmates	606,079.34	8.38%
Other Income	13,822.00	0.19%
Funding from Fiscal Court	4,655,231.00	64.36%
	<hr/>	<hr/>
Totals	\$ 7,232,936.00	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	163,663
Inmate Cost Per Day	\$ 43.69
Inmate Cost Per Day	
Without Debt Service	\$ 40.26
Per Capita Contribution Per	
County Population	\$ 30.45

Knott County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

County Jail Allotment	\$ 55,087.94	
Court Costs	2,387.91	
Court Costs Supplement	7,137.81	
DUI Fees	3,603.54	
Other Receipts	90.00	
Routine Medical	8,032.99	
Interest	18.12	\$ 76,358.31

Expenditures:

Capital Projects and Debt Service	\$ 34,244.16	
Food, Food Preparation and Equipment	25,315.58	
Housing Prisoners	137,517.85	
Inmate Clothing, Linens and Hygiene	919.27	
Maintenance and Repairs - Buildings and Equipment	40,442.53	
Medical Costs	13,404.98	
Office Supplies and Equipment	2,098.85	
Payroll	183,516.07	
Payroll - Employee Benefits	103,432.36	
Service Agreements	189.00	
Telephone and Utilities	26,744.96	
Training, Dues and Subscriptions	250.00	
Transportation	932.12	569,007.73

Excess of Expenditures Over Operating Revenues	\$ 492,649.42
Funding from Fiscal Court to Meet Expenditures	492,649.42

Balance	\$ -

Knott County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 76,250.19	13.40%
Income from Inmates	90.00	0.02%
Other Income	18.12	0.00%
Funding from Fiscal Court	<u>492,649.42</u>	<u>86.58%</u>
Totals	<u>\$ 569,007.73</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	2,555
Inmate Cost Per Day	\$ 84.44
Inmate Cost Per Day Without Debt Service	\$ 77.74
Per Capita Contribution Per County Population	\$ 27.60

Knox County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Collection	\$ 12,716.43	
DUI Fees	6,776.64	
Other Revenues	4,590.00	
Reimbursement	15.00	
State Jail Medical	22,319.44	
State/Jail Allotment	73,838.16	
Interest	580.27	\$ 120,835.94

Expenditures:

Capital Projects and Debt Service	\$ 40,855.06	
Food, Food Preparation and Equipment	5,269.34	
Housing Prisoners	853,779.40	
Juvenile Expenses	42,341.27	
Maintenance and Repairs - Buildings and Equipment	4,047.57	
Medical Costs	70,364.53	
Office Supplies and Equipment	11,640.56	
Payroll	160,319.46	
Payroll - Employee Benefits	54,353.93	
Telephone and Utilities	14,433.82	
Training, Dues and Subscriptions	2,183.00	
Transportation	17,261.87	1,276,849.81

Excess of Expenditures Over Operating Revenues	\$ 1,156,013.87
Funding from Fiscal Court to Meet Expenditures	1,156,013.87

Balance	\$ -

Knox County
 Jail Fund
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 115,650.67	9.05%
Income from Inmates	4,605.00	0.36%
Other Income	580.27	0.05%
Funding from Fiscal Court	<u>1,156,013.87</u>	<u>90.54%</u>
Totals	<u>\$ 1,276,849.81</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 36.23	

**Larue County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Bond Acceptance Fees	\$ 765.00	
Booking Fees	9,673.57	
Class C Inmates	74,782.86	
Class D Felons	433,762.76	
Community Service Prisoners	16,388.82	
Contracts-Other Counties	117,630.01	
Controlled Intake Prisoners	103,912.27	
Court Costs Supplement	11,400.10	
DUI Fees	1,695.41	
General Prisoner Population	23,501.00	
Jail Medical Payment	5,061.44	
Juvenile Day Reimbursements	22,397.60	
Miscellaneous	2,053.57	
Social Security Incentive	3,200.00	
State Fees	38,103.53	
Telephone Commissions	23,135.79	
Interest	59.58	\$ 887,523.31

Expenditures:

Bonds and Insurance	\$ 23,590.33
Capital Projects and Debt Service	216,732.12
Cleaning Supplies	20,266.91
Communication Equipment	865.00
Equipment and Repairs	5,539.25
Food, Food Preparation and Equipment	169,817.52
Furniture and Fixtures	273.04
Inmate Clothing, Linens and Hygiene	3,059.45
Juvenile Expenditures	17,225.95
Maintenance and Repairs - Buildings and Equipment	12,893.39
Medical Costs	91,447.21
Office Supplies and Equipment	3,577.76
Other Expenses	6,623.89
Payroll	386,654.34
Payroll - Employee Benefits	120,478.89
Telephone and Utilities	74,079.70

Larue County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 5,662.49	
Transportation	8,295.91	\$ 1,167,083.15
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 279,559.84
Funding from Fiscal Court to Meet Expenditures		279,559.84
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 3,200.00	0.27%
State Revenues	707,504.79	60.62%
Housing Prisoners Other Counties	117,630.01	10.08%
Income from Inmates	59,128.93	5.07%
Other Income	59.58	0.01%
Funding from Fiscal Court	279,559.84	23.95%
	<hr/>	<hr/>
Totals	\$ 1,167,083.15	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	41,975
Inmate Cost Per Day	\$ 27.39
Inmate Cost Per Day	
Without Debt Service	\$ 22.23
Per Capita Contribution Per	
County Population	\$ 20.73

**Laurel County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Controlled Intake	\$ 897,679.05	
Court Costs Jail Operation	29,703.83	
Court Costs Supplement	11,400.10	
DUI Service Fees	9,564.73	
Federal Medical Reimbursement	744.00	
Federal Prisoner Payment	345,481.42	
Inter-County Jail Contracts	613.28	
Jail Bed Allotment	195,541.56	
Jail Medical Payments	12,121.30	
Jail Work Release	17,413.96	
Jailer Bond Acceptance Fees	7,860.00	
Other Receipts	88,814.97	
Prisoner Reimbursements	38,536.13	
Reimbursements	11,141.10	
Social Security Incentive Pay	23,200.00	
Telephone Reimbursements	113,826.64	
Vending Machine Commission	1,044.48	
Interest	<u>1,185.38</u>	\$ 1,805,871.93

Expenditures:

Bonds and Insurance	\$ 177.63
Capital Projects and Debt Service	99,969.71
Cleaning Supplies	49,660.29
Communication Equipment	4,577.35
Contracted Services	5,330.00
Data Processing and Service Total	25,505.85
Food, Food Preparation and Equipment	269,428.92
Housing Prisoners	48.00
Inmate Clothing, Linens and Hygiene	11,456.69
Maintenance and Repairs - Buildings and Equipment	12,739.38
Medical Costs	188,149.48
Office Supplies and Equipment	23,027.15
Other Expenses	76.75
Payroll	1,482,938.90
Payroll - Employee Benefits	507,670.13

Laurel County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Staff Uniforms, Supplies and Equipment	\$ 8,831.38	
Telephone and Utilities	162,997.45	
Training, Dues and Subscriptions	6,206.36	
Transportation	11,346.27	\$ 2,870,137.69
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 1,064,265.76
Funding from Fiscal Court to Meet Expenditures		<hr/> 1,064,265.76
		<hr/>
Balance		\$ <hr/> <hr/> -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 369,425.42	12.87%
State Revenues	1,156,010.57	40.28%
Housing Prisoners Other Counties	613.28	0.02%
Income from Inmates	278,637.28	9.71%
Other Income	1,185.38	0.04%
Funding from Fiscal Court	<hr/> 1,064,265.76	<hr/> 37.08%
Totals	<hr/> <hr/> \$ 2,870,137.69	<hr/> <hr/> 100.00%

Total Inmate Population	
Per Inmate Days	151,031
Inmate Cost Per Day	\$ 19.00
Inmate Cost Per Day	
Without Debt Service	\$ 18.34
Per Capita Contribution Per	
County Population	\$ 19.01

Lawrence County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 20,534.32	
DUI Service Fee	4,136.04	
Jail Medical Allotment	7,839.87	
Jail Operations	32,615.86	
Miscellaneous	15,446.73	
Interest	54.98	\$ 80,627.80

Expenditures:

Food, Food Preparation and Equipment	\$ 202.38	
Housing Prisoners	212,250.00	
Juvenile Expenses	799.00	
Medical Costs	65,682.45	
Other Expenses	30,580.81	
Payroll	98,721.68	
Training, Dues and Subscriptions	580.50	
Transportation	1,329.02	410,145.84

Excess of Expenditures Over Operating Revenues	\$ 329,518.04
Funding from Fiscal Court to Meet Expenditures	329,518.04
Balance	\$ -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 65,126.09	15.88%
Income from Inmates	15,446.73	3.77%
Other Income	54.98	0.01%
Funding from Fiscal Court	329,518.04	80.34%
Totals	\$ 410,145.84	100.00%

Per Capita Contribution Per County Population	\$ 20.53
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Lee County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Collection, Circuit Clerk	\$	1,391.97	
DUI Fees		563.05	
HB 413 Receipts		4,591.44	
Reimbursements		350.00	
State Jail Medical		2,816.44	
State/Jail Allotment		32,132.98	
Interest		76.40	
		<u>76.40</u>	\$ 41,922.28

Expenditures:

Housing Prisoners	\$	147,760.41	
Medical Expenses		13,362.11	
Other Expenditures		3,500.00	
Payroll		34,384.86	
Payroll - Employee Benefits		4,715.27	
Training, Dues, and Subscriptions		785.84	
Transportation Expenses		<u>1,455.91</u>	<u>205,964.40</u>

Excess of Expenditures Over Operating Revenues	\$	164,042.12
Funding from Fiscal Court to Meet Expenditures		<u>164,042.12</u>
Balance	\$	<u><u>-</u></u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 41,495.88	20.14%
Income from Inmates	350.00	0.17%
Other Income	76.40	0.04%
Funding from Fiscal Court	<u>164,042.12</u>	<u>79.65%</u>
Totals	<u>\$ 205,964.40</u>	<u>100.00%</u>

Per Capita Contribution Per County Population	\$ 21.07
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Leslie County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 3,831.91	
Court Costs Supplement	11,400.10	
DUI Service Fee	2,218.36	
Jail Allotment	32,765.98	
Jail Medical	3,321.64	
Interest	57.93	\$ 53,595.92

Expenditures:

Housing Prisoners	\$ 278,329.87	
Medical Costs	25,767.77	
Other Expenses	7.00	
Payroll	92,867.72	396,972.36
Excess of Expenditures Over Operating Revenues		\$ 343,376.44
Funding from Fiscal Court to Meet Expenditures		343,376.44
Balance		\$ -

Funding Sources:

Category	Amount	Percentage
State Revenues	\$ 53,537.99	13.49%
Other Income	57.93	0.01%
Funding from Fiscal Court	343,376.44	86.50%
Totals	\$ 396,972.36	100.00%

Per Capita Contribution Per County Population	\$ 28.51
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**Letcher County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 4,990.00	
Court Costs Supplement	11,400.00	
DUI Fees	2,337.00	
Housing Control	138,258.00	
Jail Bed Allotment	147,679.00	
Jail Bond Fees	2,304.00	
Medical Allotment	9,951.00	
Miscellaneous Revenues	3,352.00	
Phone Commission	19,301.00	
Reimbursements and Refunds	299.00	
Social Security Administration	30,800.00	
Work Release	4,860.00	
Interest Checking	598.00	\$ 376,129.00

Expenditures:

Cleaning Supplies	\$ 3,642.76	
Food, Food Preparation and Equipment	131,816.11	
Furniture and Fixtures	1,694.53	
Housing Prisoners	6,779.00	
Inmate Clothing, Linens and Hygiene	3,864.71	
Maintenance and Repairs - Buildings and Equipment	7,935.79	
Medical Costs	23,156.14	
Office Supplies and Equipment	2,362.01	
Other Expenses	12,438.99	
Payroll	373,105.98	
Payroll - Employee Benefits	123,320.75	
Payroll - Food	40,413.29	
Telephone and Utilities	25,214.00	
Training, Dues, and Subscriptions	500.00	
Transportation Expenses	1,538.86	757,782.92

Excess of Expenditures Over Operating Revenues	\$ 381,653.92
Funding from Fiscal Court to Meet Expenditures	381,653.92

Balance	\$ -

Letcher County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 30,800.00	4.07%
State Revenues	314,615.00	41.52%
Income from Inmates	30,116.00	3.97%
Other Income	598.00	0.08%
Funding from Fiscal Court	<u>381,653.92</u>	<u>50.36%</u>
Totals	<u>\$ 757,782.92</u>	<u>100.00%</u>

Total Inmate Population	
Per Inmate Days	31,025
Inmate Cost Per Day	\$ 24.21
Inmate Cost Per Day	
Without Debt Service	\$ 24.21
Per Capita Contribution Per	
County Population	\$ 15.47

**Lewis County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Bond Collection Fee	\$ 14,202.50	
Class D Felons	387,708.75	
Court Costs	11,055.95	
Dispatch Reimbursements	5,000.04	
DUI Fees	2,883.13	
Jail Medical Payments	3,485.88	
Jail Operation Payments	32,675.78	
Telephone	10,900.48	
Miscellaneous	<u>10,052.40</u>	\$ 477,964.91

Expenditures:

Bonds and Insurance	\$ 25,000.00	
Capital Projects and Debt Service	111,465.00	
Cleaning Supplies	16,182.39	
Food, Food Preparation and Equipment	60,838.37	
Furniture and Fixtures	1,882.81	
Inmate Clothing, Linens and Hygiene	4,621.75	
Juvenile Expenses	846.00	
Maintenance and Repairs - Buildings and Equipment	20,180.01	
Medical Costs	38,585.34	
Office Supplies and Equipment	6,232.36	
Other Expenses	1,625.57	
Payroll	451,519.50	
Payroll - Employee Benefits	90,650.72	
Staff Uniforms, Supplies and Equipment	6,161.18	
Telephone and Utilities	34,485.95	
Training, Dues and Subscriptions	519.39	
Transportation	<u>3,849.17</u>	<u>874,645.51</u>
Excess of Expenditures Over Operating Revenues		\$ 396,680.60
Funding from Fiscal Court to Meet Expenditures		<u>396,680.60</u>
Balance		<u><u>\$ -</u></u>

Lewis County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 437,809.49	50.06%
Income from Inmates	35,155.38	4.02%
Other Income	5,000.04	0.57%
Funding from Fiscal Court	<u>396,680.60</u>	<u>45.35%</u>
Totals	<u>\$ 874,645.51</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	23,725
Inmate Cost Per Day	\$ 36.83
Inmate Cost Per Day Without Debt Service	\$ 32.13
Per Capita Contribution Per County Population	\$ 28.70

Lexington Fayette Urban County Government
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Administrative Fees	\$ 126,958.00	
Booking Fees	214,771.00	
Bureau of Prisons	163,769.00	
Class D Felons	8,357.00	
Class D Felons - Adults	107,626.00	
District Court Fees	781,030.00	
DUI Fees	66,007.00	
Immigration /Naturalization	13,409.00	
Military	3,645.00	
Other Revenues	89,630.00	
Outside Providers	196,535.00	
Revenue State Contribution	1,160,800.00	
State Medical Payments	181,274.00	
Revenue State Prisoner Fee	1,001,397.00	
Social Security Incentive	50,040.00	
U.S. Marshall	1,402,361.00	\$ 5,567,609.00

Expenditures:

Capital Projects/Debt Service/Lease Agreements	\$4,061,638.00	
Food, Food Preparation and Equipment	1,443,780.00	
Inmate Clothing, Linens and Hygiene	79,181.00	
Medical Costs	2,970,520.00	
Materials and Supplies	252,076.00	
Other Expenses	164,853.00	
Payroll	11,661,161.00	
Payroll - Employee Benefits	4,855,057.00	
Telephone and Utilities	839,858.00	
Training, Dues and Subscriptions	18,149.00	
Transportation	315,365.00	26,661,638.00

Excess of Expenditures Over Operating Revenues		\$ 21,094,029.00
Funding Required to Meet Expenditures		21,094,029.00

Balance		\$ -
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Lexington Fayette Urban County Government
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 1,633,224.00	6.12%
State Revenues	3,306,491.00	12.40%
Housing Prisoners Other Counties	196,535.00	0.74%
Income from Inmates	431,359.00	1.62%
Funding from Fiscal Court	<u>21,094,029.00</u>	<u>79.12%</u>
Totals	<u>\$ 26,661,638.00</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	438,000
Inmate Cost Per Day	\$ 60.87
Inmate Cost Per Day Without Debt Service	\$ 51.60
Per Capita Contribution Per County Population	\$ 79.19

**Lincoln County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fees	\$ 16,205.17	
Class C State Prisoner Pay	32,456.83	
Class D State Prisoner Payment	303,263.62	
Court Costs Supplement	7,788.98	
Court Costs, Jail Operation	10,513.72	
DUI Fees	2,567.83	
Home Incarceration Fees	1,510.00	
Insurance Reimbursement	1,774.90	
Jail Bond Fees	2,670.87	
Jail Contracts, Other Counties	307,877.91	
Jail Medical Payments	4,729.46	
Jail Operation Payment	69,483.39	
Jail Work Release	13,972.69	
Miscellaneous Reimbursements (Canteen Deputy)	10,871.01	
Miscellaneous Revenue	1,383.30	
Nurse/Medical Fees	7,671.74	
Prisoner Reimbursements/Refunds	8,145.34	
Social Security Administration - Incentive	5,600.00	
State Prisoner, Controlled Intake	98,765.92	
Telephone Commissions	12,234.02	
Interest	477.14	\$ 919,963.84

Expenditures:

Bonds and Insurance	\$ 20,632.71
Cleaning Supplies	19,722.39
Equipment and Repairs	6,620.65
Food, Food Preparation and Equipment	138,699.53
Home Incarceration	2,374.00
Inmate Clothing, Linens and Hygiene	3,197.92
Maintenance and Repairs - Buildings and Equipment	17,776.16
Medical Costs	62,034.42
Office Supplies and Equipment	3,129.01
Other Expenses	2,126.02

Lincoln County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Payroll	\$ 452,083.96	
Payroll - Employee Benefits	144,034.47	
Payroll - Medical Personnel	10,550.80	
Service Agreements	872.00	
Staff Uniforms, Supplies and Equipment	1,167.66	
Telephone and Utilities	32,659.14	
Training, Dues and Subscriptions	6,644.28	
Transportation	3,561.61	927,886.73
		<hr/>
Excess of Expenditures Over Operating Revenues	\$ 7,922.89	
Prior Year Surplus From Jail Fund Used To Meet Current Expenditures		7,922.89
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 5,600.00	0.61%
State Revenues	529,569.75	57.07%
Housing Prisoners Other Counties	307,877.91	33.18%
Income from Inmates	76,439.04	8.24%
Other Income	477.14	0.05%
Funding from Fiscal Court	7,922.89	0.85%
	<hr/>	<hr/>
Totals	\$ 927,886.73	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	40,990
Inmate Cost Per Day	\$ 22.64
Inmate Cost Per Day	
Without Debt Service	\$ 22.64
Per Capita Contribution Per	
County Population	\$ 0.32

Lincoln County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court
Fiscal Year Ended June 30, 2005
(Continued)

Lincoln County did not have any transfers in from any other county funds to support the Detention Center. Prior year carry forward from the Jail Fund was used to meet current year jail expenditures.

**Livingston County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fees	\$ 3,750.00	
Court Costs	7,470.23	
Court Costs Supplement	10,570.11	
DUI Fees	2,606.54	
Insurance Reimbursement	5,103.28	
Jail Acceptance Bond	554.07	
Jail Allotment	25,258.30	
Jail Medical Payment	4,222.55	
Telephone Commissions	2,170.27	
Work Release	<u>6,835.00</u>	\$ 68,540.35

Expenditures:

Bonds and Insurance	\$ 8,081.20	
Cleaning Supplies	4,279.74	
Food, Food Preparation and Equipment	18,378.78	
Furniture and Fixtures	310.90	
Housing Prisoners	31,750.00	
Inmate Clothing, Linens and Hygiene	921.84	
Juvenile Expenses	470.00	
Maintenance and Repairs - Buildings and Equipment	1,975.64	
Medical Costs	28,955.66	
Office Supplies and Equipment	2,162.33	
Other Expenses	465.29	
Payroll	168,623.08	
Payroll - Employee Benefits	74,417.10	
Payroll - Food Preparation Salaries	36,140.19	
Staff Uniforms, Supplies and Equipment	4,640.03	
Telephone and Utilities	11,704.98	
Training, Dues and Subscriptions	825.00	
Transportation	<u>2,856.27</u>	<u>396,958.03</u>

Excess of Expenditures Over Operating Revenues	\$ 328,417.68
Funding from Fiscal Court to Meet Expenditures	<u>328,417.68</u>

Balance	<u><u>\$ -</u></u>
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Livingston County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 50,127.73	12.63%
Income from Inmates	18,412.62	4.64%
Funding from Fiscal Court	<u>328,417.68</u>	<u>82.73%</u>
Totals	<u>\$ 396,958.03</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	4,380
Inmate Cost Per Day	\$ 83.27
Inmate Cost Per Day Without Debt Service	\$ 83.27
Per Capita Contribution Per County Population	\$ 33.64

**Logan County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 23,500.79	
Court Costs Supplement HB 413	11,400.10	
DUI Service Fees	6,354.03	
Federal Reimbursements/Refunds	8,000.00	
Insurance Reimbursement	250.00	
Inter-county Contracts	12,716.00	
Medical Payment	5,765.10	
Operations Payment	83,369.40	
Prisoner Per Diem	24,177.00	
Prisoner Reimbursement	22,755.67	
Reimbursement	4,632.68	
State Prisoner Pay	402,809.98	
Telephone Commissions	44,968.00	
Work Release	1,863.00	
Interest	<u>1,134.46</u>	\$ 653,696.21

Expenditures:

Bonds and Insurance	\$ 16,103.83
Capital Projects and Debt Service	335,162.35
Cleaning Supplies	22,798.04
Data Processing and Service Total	8,065.00
Food, Food Preparation and Equipment	209,558.82
Furniture and Fixtures	972.01
Housing Prisoners	3,388.00
Inmate Clothing, Linens and Hygiene	13,148.21
Juvenile Expenses	33,852.75
Maintenance and Repairs - Buildings and Equipment	36,573.89
Medical Costs	202,871.46
Office Supplies and Equipment	13,810.68
Other Expenses	1,490.18
Payroll	647,810.95
Payroll - Employee Benefits	251,475.58
Staff Uniforms, Supplies and Equipment	14,347.56

Logan County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 106,369.09	
Training, Dues and Subscriptions	9,827.82	
Transportation	36,155.30	\$ 1,963,781.52
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 1,310,085.31
Funding from Fiscal Court to Meet Expenditures		<u>1,310,085.31</u>
		<hr/>
Balance		<u>\$ -</u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 8,000.00	0.41%
State Revenues	533,199.40	27.15%
Housing Prisoners Other Counties	12,716.00	0.65%
Income from Inmates	98,646.35	5.02%
Other Income	1,134.46	0.06%
Funding from Fiscal Court	<u>1,310,085.31</u>	<u>66.71%</u>
Totals	<u>\$ 1,963,781.52</u>	<u>100.00%</u>

Total Inmate Population	
Per Inmate Days	63,254
Inmate Cost Per Day	\$ 30.46
Inmate Cost Per Day	
Without Debt Service	\$ 25.16
Per Capita Contribution Per	
County Population	\$ 48.44

**Louisville Metropolitan
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Canteen Sales	\$ 390,139.43	
DUI Service Fees	91,677.81	
Federal Prisoner Payment	124,877.37	
Federal Reimbursements	6,536.16	
Home Incarceration Program Fees	523,763.25	
Jail Insurance Proceeds	3,029.70	
Jail Operation Pay	4,634,130.61	
Prisoner Reimbursement - Booking Fees	640,563.45	
Reimbursements and Refunds	7,317.51	
State Prisoner Payment (Controlled Intake)	166,410.66	
Telephone Commissions	61,194.56	
Telephone Reimbursements	851,736.58	
Vending Machine Commissions	58,640.46	
Other Revenues	<u>144,401.45</u>	\$ 7,704,419.00

Expenditures:

Bonds and Insurance	\$ 24,686.00	
Contracted Services	2,545,912.01	
Equipment and Repairs	59,584.57	
Food, Food Preparation and Equipment	1,770,061.00	
Medical Costs	3,700,000.00	
Materials and Supplies Total	1,794,826.13	
Office Supplies and Equipment	9,795.26	
Other Expenses	15,717.70	
Payroll	21,223,972.70	
Payroll - Employee Benefits	8,019,517.55	
Transportation	<u>59,339.10</u>	<u>39,223,412.02</u>
Excess of Expenditures Over Operating Revenues		\$ 31,518,993.02
Funding Required to Meet Expenditures		<u>31,518,993.02</u>
Balance		<u><u>\$ -</u></u>

Louisville Metropolitan
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 131,413.53	0.33%
State Revenues	4,892,219.08	12.47%
Income from Inmates	2,677,756.69	6.83%
Other Income	3,029.70	0.01%
Funding from Fiscal Court	<u>31,518,993.02</u>	<u>80.36%</u>
Totals	<u>\$ 39,223,412.02</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days 731,777

Inmate Cost Per Day

Inmate Cost Per Day

Without Debt Service \$ 53.60

Per Capita Contribution Per

County Population \$ 45.03

Lyon County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Supplement - HB 413	\$ 11,400.10	
Court Costs, Jail Operation	28,281.93	
DUI Service Fees	4,251.21	
Home Incarceration Fees	544.00	
Jail Medical Allotment	1,879.02	
Jail Operation Allotment	25,258.30	
Jailer's Bond Acceptance Fee	2,140.00	
Prisoner Reimbursements	4,341.00	
State Reimbursement-Insurance	444.50	
Miscellaneous	708.80	
	<u>708.80</u>	\$ 79,248.86

Expenditures:

Bonds and Insurance	\$ 2,725.97	
Housing Prisoners	74,712.63	
Maintenance and Repairs - Buildings and Equipment	314.39	
Medical Costs	2,204.82	
Office Supplies and Equipment	276.53	
Other Expenses	789.50	
Payroll	49,747.20	
Payroll - Employee Benefits	19,115.24	
Telephone and Utilities	3,382.74	
Training, Dues and Subscriptions	2,794.72	
Transportation	10,488.64	
	<u>10,488.64</u>	<u>166,552.38</u>
Excess of Expenditures Over Operating Revenues		\$ 87,303.52
Funding from Fiscal Court to Meet Expenditures		<u>87,303.52</u>
Balance		<u><u>\$ -</u></u>

Lyon County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court
Fiscal Year Ended June 30, 2005
(Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 71,515.06	42.94%
Income from Inmates	7,733.80	4.64%
Funding from Fiscal Court	<u>87,303.52</u>	<u>52.42%</u>
Totals	<u><u>\$ 166,552.38</u></u>	<u><u>100.00%</u></u>
Per Capita Contribution Per County Population	\$ 10.64	

**Madison County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fees	\$ 78,389.50	
Contracts With Other Counties	105,826.00	
Court Costs Collection, Jail Operations	52,773.87	
DUI Fees	19,077.59	
Federal Prisoners	682.00	
Jail Bond Collection Fees	4,310.00	
Jail Reimbursements	10,782.93	
Law Enforcement Supplement	10,570.11	
Miscellaneous	100,935.77	
State Jail Medical	17,101.80	
State Prisoners	732,868.95	
State/Jail Allotment	255,425.52	
Work Release	53,266.18	
Interest	138.75	\$ 1,442,148.97

Expenditures:

Bonds and Insurance	\$ 725.73
Cleaning Supplies	61,785.76
Communication Equipment	3,710.09
Data Processing and Service	5,603.00
Equipment and Repairs	800.00
Food, Food Preparation and Equipment	363,672.24
Furniture and Fixtures	626.20
Inmate Clothing, Linens and Hygiene	1,353.10
Juvenile Expenses	11,890.88
Maintenance and Repairs - Buildings and Equipment	33,912.22
Medical Costs	30,297.90
Office Supplies and Equipment	3,182.98
Payroll	762,971.76
Payroll - Employee Benefits	202,259.98
Payroll - Food Preparation Salaries	68,090.00
Staff Uniforms, Supplies and Equipment	3,365.66

Madison County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 95,763.51	
Training, Dues and Subscriptions	4,101.42	
Transportation	8,515.46	\$ 1,662,627.89
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 220,478.92
Funding from Fiscal Court to Meet Expenditures		220,478.92
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 682.00	0.04%
State Revenues	1,087,817.84	65.43%
Housing Prisoners Other Counties	105,826.00	6.36%
Income from Inmates	247,684.38	14.90%
Other Income	138.75	0.01%
Funding from Fiscal Court	220,478.92	13.26%
	<hr/>	<hr/>
Totals	\$ 1,662,627.89	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	83,950
Inmate Cost Per Day	\$ 19.66
Inmate Cost Per Day	
Without Debt Service	\$ 19.66
Per Capita Contribution Per	
County Population	\$ 2.89

Magoffin County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 15,765.08	
DUI Receipts	3,071.84	
Jail Medical Allotment	3,769.88	
Jail Operations Pay Allotment	45,344.64	
Reimbursements	136.95	
Interest Income	25.04	\$ 68,113.43

Expenditures:

Housing Prisoners	\$ 188,386.23	
Juvenile Expenses	4,078.00	
Maintenance and Repairs - Buildings and Equipment	4,457.82	
Medical Costs	37,846.66	
Office Supplies and Equipment	1,035.40	
Payroll	135,256.25	
Payroll - Employee Benefits	39,064.39	
Training, Dues, and Subscriptions	8,457.11	
Transportation Expenses	6,000.00	424,581.86
Excess of Expenditures Over Operating Revenues		\$ 356,468.43
Funding from Fiscal Court to Meet Expenditures		356,468.43
Balance		\$ -

Funding Sources:

Category	Amount	Percentage
State Revenues	\$ 67,951.44	16.00%
Income from Inmates	136.95	0.03%
Other Income	25.04	0.01%
Funding from Fiscal Court	356,468.43	83.96%
Totals	\$ 424,581.86	100.00%

Per Capita Contribution Per County Population \$ 26.49

**Marion County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

C.C. Housing	\$ 202,359.60	
Class "D" Felon	763,537.60	
Control Intake	245,458.80	
Court Costs	40,461.56	
DUI Service Fee	26,466.29	
Inter-County Prisoners	749,482.01	
Jail Bond Accept Fee	5,225.65	
Jail Medical Allotment	125,837.32	
Jail Operation Payment	53,875.26	
Litter Pick-up	16,000.00	
Miscellaneous Revenue	4,572.45	
Other Receipts	576.94	
Phone Communication	64,230.83	
Reimbursements	37,001.78	
SSA Treasury	17,600.00	
Work Release Program	13,055.00	
Interest Income	<u>2,635.00</u>	\$ 2,368,376.09

Expenditures:

Capital Projects and Debt Service	\$ 379,933.67
Cleaning Supplies	35,761.29
Data Processing and Service Total	10,893.09
Food, Food Preparation and Equipment	237,129.71
Housing Prisoners	3,557.75
Inmate Clothing, Linens and Hygiene	20,138.19
Maintenance and Repairs - Buildings and Equipment	49,535.19
Medical Costs	143,322.40
Office Supplies and Equipment	14,846.32
Other Expenditures	5,306.08
Payroll	1,039,023.17
Payroll - Employee Benefits	326,723.66
Staff Uniforms, Supplies and Equipment	5,675.17
Telephone and Utilities	117,231.77

Marion County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$	8,278.75	
Transportation		6,172.41	\$ 2,403,528.62
			<hr/>
Excess of Expenditures Over Operating Revenues	\$		35,152.53
Prior Year Surplus From Jail Fund Used To Meet Current Expenditures			35,152.53
			<hr/>
Balance	\$		-
			<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 17,600.00	0.73%
State Revenues	1,473,996.43	61.33%
Housing Prisoners Other Counties	749,482.01	31.18%
Income from Inmates	124,662.65	5.19%
Other Income	2,635.00	0.11%
Funding from Fiscal Court	35,152.53	1.46%
	<hr/>	<hr/>
Totals	\$ 2,403,528.62	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	101,202
Inmate Cost Per Day	\$ 23.71
Inmate Cost Per Day	
Without Debt Service	\$ 19.96
Per Capita Contribution Per	
County Population	\$ 1.88

Marion County did not have any transfers in from any other county funds to support the Detention Center. Prior year carry forward from the Jail Fund was used to meet current year jail expenditures.

**Marshall County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contracts With Other Counties	\$ 103,366.19	
Court Costs	1,699.39	
Court Costs Supplement	7,808.69	
DUI Fees	3,385.01	
Jail Medical Payment	33,266.91	
Legal Process Fee	21,892.92	
Miscellaneous	152.70	
Phone Commission	43,909.43	
State Fees	55,617.72	
State Prisoner Pay	15,384.10	
State Prisoners	1,070,296.31	
Work Release	22,625.00	
Interest	<u>2,235.21</u>	\$ 1,381,639.58

Expenditures:

Bonds and Insurance	\$ 180,101.50
Cleaning Supplies	21,892.54
Equipment and Repairs	10,536.27
Food, Food Preparation and Equipment	112,668.27
Housing Prisoners	5,907.84
Inmate Clothing, Linens and Hygiene	11,681.87
Juvenile Expenses	289.48
Maintenance and Repairs - Buildings and Equipment	25,098.37
Medical Costs	67,485.75
Office Supplies and Equipment	14,956.12
Other Expenses	2,444.93
Payroll	632,521.00
Payroll - Employee Benefits	192,012.03
Payroll - Food Preparation Salaries	58,345.31
Staff Uniforms, Supplies and Equipment	3,548.95
State Inmate Pay	8,799.95
Telephone and Utilities	101,688.50

Marshall County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 3,193.80	
Transportation	7,112.95	\$ 1,460,285.43
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 78,645.85
Prior Year Surplus From Jail Fund Used To Meet Current Expenditures		78,645.85
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 1,209,351.05	82.81%
Housing Prisoners Other Counties	103,366.19	7.08%
Income from Inmates	66,687.13	4.57%
Other Income	2,235.21	0.15%
Funding from Fiscal Court	78,645.85	5.39%
	<hr/>	<hr/>
	\$ 1,460,285.43	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	53,716
Inmate Cost Per Day	\$ 27.07
Inmate Cost Per Day	
Without Debt Service	\$ 27.07
Per Capita Contribution Per	
County Population	\$ 2.55

Marshall County did not have any transfers in from any other county funds to support the Detention Center. Prior year carry forward from the Jail Fund was used to meet current year jail expenditures.

Martin County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 15,765.08	
DUI Cost	3,071.84	
Jail Allotment	44,408.35	
Jail Medical	3,769.88	
Reimbursement	136.95	
Interest	25.04	\$ 67,177.14

Expenditures:

Housing Prisoners	\$ 201,789.10	
Juvenile Expenses	4,078.00	
Medical Expenses	37,846.66	
Office Supplies and Equipment	1,035.40	
Other Expenses	1,823.22	
Payroll	135,256.25	
Payroll - Employee Benefits	37,241.17	
Training, Dues and Subscriptions	5,134.68	
Transportation Expenses	13,780.25	437,984.73
Excess of Expenses Over Operating Receipts		\$ 370,807.59
Funding from Fiscal Court to Meet Expenditures		370,807.59
Balance		\$ -

Funding Sources:

Category	Amount	Percentage
State Revenues	\$ 67,015.15	15.30%
Income from Inmates	136.95	0.03%
Other Income	25.04	0.01%
Funding from Fiscal Court	370,807.59	84.66%
Totals	\$ 437,984.73	100.00%

Per Capita Contribution Per County Population \$ 30.08

**Mason County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contracts With Other Counties	\$ 281,795.00	
Court Costs Collections	18,429.09	
DUI Fees	2,694.02	
Home Incarceration Fees	1,181.00	
Housing, Class D	234,003.77	
Jail Bond Collection Fees	45,934.26	
Jail Housing Reimbursements	45,432.97	
Medical Reimbursements	15,801.36	
Miscellaneous Revenues	7,902.76	
Salary Reimbursement	4,800.00	
Social Security Administration - Incentive	3,600.00	
State Jail Medical	5,521.74	
State Prisoners	172,481.83	
State/Jail Allotment	86,148.12	
Telephone Commissions	39,837.06	
Vending Machine Receipts	3,735.54	
Work Release	5,814.75	
Interest	237.80	\$ 975,351.07

Expenditures:

Bonds and Insurance	\$ 23,484.35
Capital Projects and Debt Service	168,774.04
Cleaning Supplies	26,047.08
Contracted Services	10,845.78
Food, Food Preparation and Equipment	117,415.90
Home Incarceration	1,560.00
Inmate Clothing, Linens and Hygiene	10,260.44
Maintenance and Repairs - Buildings and Equipment	40,327.24
Medical Costs	124,490.07
Office Supplies and Equipment	7,810.25
Other Expenses	752.21
Payroll	682,493.60
Payroll - Employee Benefits	460,856.32
Staff Uniforms, Supplies and Equipment	6,530.09
Telephone and Utilities	99,030.50

Mason County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 9,678.14	
Transportation	2,210.77	\$ 1,792,566.78
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 817,215.71
Funding from Fiscal Court to Meet Expenditures		817,215.71
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 3,600.00	0.20%
State Revenues	519,278.57	28.97%
Housing Prisoners Other Counties	281,795.00	15.72%
Income from Inmates	170,439.70	9.51%
Other Income	237.80	0.01%
Funding from Fiscal Court	817,215.71	45.59%
	<hr/>	<hr/>
Totals	\$ 1,792,566.78	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	46,960
Inmate Cost Per Day	\$ 38.17
Inmate Cost Per Day	
Without Debt Service	\$ 34.58
Per Capita Contribution Per	
County Population	\$ 48.25

**McCracken County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contracts With Other Counties	\$ 3,580.00	
Court Costs	33,171.28	
DUI Fees	16,894.38	
General Prisoner Population	71,610.22	
Home Incarceration Fees	125,771.50	
Jail Bond Acceptance Fee	4,680.00	
Medical Allotment	15,699.20	
State Jailers Allotment	254,306.64	
State Prisoners	1,393,100.52	
Telephone Commissions	225,523.36	
Miscellaneous	<u>47,593.41</u>	\$ 2,191,930.51

Expenditures:

Capital Projects and Debt Service	\$ 460,594.79
Cleaning Supplies	201,876.64
Communication Equipment	13,475.38
Data Processing and Service	14,845.57
Food, Food Preparation and Equipment	848,416.29
Furniture and Fixtures	982.85
Inmate Clothing, Linens and Hygiene	78,216.27
Maintenance and Repairs - Buildings and Equipment	121,213.12
Medical Costs	571,544.97
Office Supplies and Equipment	24,968.31
Other Expenses	7,394.43
Payroll	1,512,172.83
Payroll - Employee Benefits	609,302.59
Payroll - Food Preparation Salaries	174,209.20
Payroll - Medical Personnel	107,156.56
Staff Uniforms, Supplies and Equipment	22,619.03

McCracken County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 281,776.94	
Training, Dues and Subscriptions	6,541.29	
Transportation	15,956.37	\$ 5,073,263.43
		<hr/>
Excess of Expenditures Over Operating Revenues		\$ 2,881,332.92
Funding from Fiscal Court to Meet Expenditures		2,881,332.92
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 1,713,172.02	33.77%
Housing Prisoners Other Counties	3,580.00	0.07%
Income from Inmates	475,178.49	9.37%
Funding from Fiscal Court	2,881,332.92	56.79%
	<hr/>	<hr/>
Totals	\$ 5,073,263.43	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	154,395
Inmate Cost Per Day	\$ 32.86
Inmate Cost Per Day	
Without Debt Service	\$ 29.88
Per Capita Contribution Per	
County Population	\$ 44.53

**McCreary County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Controlled Intake	\$ 86,080.40	
Court Costs	29,377.09	
DUI Service Fees	7,873.12	
Jail Medical Payments	10,880.51	
Jail Operation Payment	48,871.32	
Miscellaneous Revenues	10,806.06	
Interest	103.72	\$ 193,992.22

Expenditures:

Capital Projects and Debt Service	\$ 24,777.59	
Cleaning Supplies	4,296.24	
Contracted Services	42,799.00	
Food, Food Preparation and Equipment	62,484.73	
Furniture and Fixtures	11,605.55	
Maintenance and Repairs - Buildings and Equipment	20,632.42	
Medical Costs	76,297.04	
Office Supplies and Equipment	835.24	
Payroll	203,054.65	
Payroll - Employee Benefits	69,649.00	
Telephone and Utilities	31,954.72	
Training, Dues and Subscriptions	2,153.72	
Transportation	13,526.77	564,066.67
Excess of Expenditures Over Operating Revenues		\$ 370,074.45
Funding from Fiscal Court to Meet Expenditures		370,074.45
Balance		\$ -

McCreary County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 183,082.44	32.45%
Income from Inmates	10,806.06	1.92%
Other Income	103.72	0.02%
Funding from Fiscal Court	<u>370,074.45</u>	<u>65.61%</u>
Totals	<u>\$ 564,066.67</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	12,426
Inmate Cost Per Day	\$ 45.39
Inmate Cost Per Day Without Debt Service	\$ 43.40
Per Capita Contribution Per County Population	\$ 21.70

McLean County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 5,063.78	
Court Costs Supplement	21,836.32	
DUI Fees From State	1,698.12	
Jail Operation	25,245.94	
Medical Allotment	2,277.12	
Work Release	1,398.00	
Other Receipts	1,290.75	\$ 58,810.03

Expenditures:

Equipment and Repairs	\$ 217.97	
Housing Prisoners	130,667.15	
Juvenile Expenses	7,091.54	
Medical Costs	7,790.73	
Other Expenses	168.64	
Payroll	27,532.83	
Payroll - Employee Benefits	10,584.11	
Staff Uniforms, Supplies and Equipment	363.58	
Telephone and Utilities	2,969.16	
Training, Dues and Subscriptions	4,850.88	
Transportation	6,561.69	198,798.28

Excess of Expenses Over Operating Receipts \$ 139,988.25

Funding from Fiscal Court to Meet Expenditures 139,988.25

Balance \$ -

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 56,121.28	28.23%
Income from Inmates	2,688.75	1.35%
Funding from Fiscal Court	<u>139,988.25</u>	<u>70.42%</u>
Totals	<u><u>198,798.28</u></u>	<u><u>100.00%</u></u>

Per Capita Contribution Per County Population \$ 14.02

**Meade County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Bond Collection Fees	\$ 791.00	
Canteen Reimbursements To Jail Fund	11,500.00	
Court Costs Collections, Circuit Clerk	8,575.16	
DUI Fees	6,406.72	
Housing Juveniles	24,772.00	
Jail Fees Charged/Detention Center	28,235.58	
Jail Medical Payments	54,827.53	
Miscellaneous Payments	372.94	
Recouped Public Defender Fees	1,920.75	
Senate Bill 332/Booking Fees	11,995.70	
State Prisoners	721,261.00	
State/Jail Allotment	34,645.54	
Telephone Commissions	39,391.62	
VINE System Program/Incentive	3,800.00	
Work Release	23,663.50	
Interest	779.10	\$ 972,938.14

Expenditures:

Cleaning Supplies	\$ 28,466.38
Data Processing and Service Total	9,872.00
Equipment and Repairs	8,010.41
Food, Food Preparation and Equipment	198,244.00
Home Incarceration	2,746.54
Inmate Clothing, Linens and Hygiene	4,184.01
Juvenile Expenses	48,048.50
Maintenance and Repairs - Buildings and Equipment	21,553.01
Medical Costs	41,465.39
Office Supplies and Equipment	5,960.03
Other Expenses	833.70
Payroll	517,004.07
Payroll - Employee Benefits	172,034.28
Payroll - Food Preparation Salaries	48,030.16
Payroll - Medical Personnel	30,440.05
Staff Uniforms, Supplies and Equipment	4,410.06
Telephone and Utilities	102,849.74

Meade County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 3,439.74	
Transportation	3,754.93	\$ 1,251,347.00
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 278,408.86
Funding from Fiscal Court to Meet Expenditures		278,408.86
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 856,208.70	68.42%
Income from Inmates	115,950.34	9.27%
Other Income	779.10	0.06%
Funding from Fiscal Court	278,408.86	22.25%
	<hr/>	<hr/>
Totals	\$ 1,251,347.00	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	49,941
Inmate Cost Per Day	\$ 24.09
Inmate Cost Per Day	
Without Debt Service	\$ 24.09
Per Capita Contribution Per	
County Population	\$ 9.84

Menifee County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 5,529.27	
DUI Receipts	1,157.20	
Jail Allotment	32,867.98	
Medical Allotment	1,689.86	
Miscellaneous	964.09	\$ 42,208.40

Expenditures:

Housing Prisoners	\$ 132,724.23	
Juvenile Expenses	6,415.00	
Medical Costs	2,681.76	
Other Expenses	1,036.82	
Payroll	25,934.66	
Payroll - Employee Benefits	12,244.26	
Telephone and Utilities	1,301.37	
Training, Dues, and Subscriptions	3,440.91	
Transportation Expenses	2,133.82	187,912.83
Excess of Expenses Over Operating Receipts		\$ 145,704.43
Funding from Fiscal Court to Meet Expenditures		145,704.43
Balance		\$ -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 41,244.31	21.95%
Income from Inmates	964.09	0.51%
Funding from Fiscal Court	145,704.43	77.54%
Totals	\$ 187,912.83	100.00%

Per Capita Contribution Per
County Population

\$ 21.53

Mercer County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Canteen and Medical	\$ 6,347.73	
Court Costs	8,525.12	
DUI Service Fees	3,220.03	
HB 413-Court Costs	10,570.11	
Jail Medical	10,209.64	
Jail Operation	51,245.88	
Miscellaneous	867.66	
Work Release	11,058.48	
Interest - Certificate of Deposits	8,713.64	
Interest-Checking Account	1,045.82	\$ 111,804.11

Expenditures:

Bonds and Insurance	\$ 715.00	
Capital Projects/Debt Service/Lease Agreements	467,764.40	
Housing Prisoners	1,695.00	
Juvenile Expenses	4,040.00	
Medical Costs	126,771.82	
Office Supplies and Equipment	301.58	
Other Expenses	116.19	
Payroll	60,176.70	
Payroll - Employee Benefits	19,122.36	
Telephone and Utilities	4,704.41	
Training, Dues, and Subscriptions	3,157.12	
Transportation Expenses	5,859.57	
Staff Uniforms, Supplies and Equipment	194.20	694,618.35
Excess of Expenses Over Operating Receipts		\$ 582,814.24
Funding from Fiscal Court to Meet Expenditures		582,814.24
Balance		\$ -

Mercer County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court
Fiscal Year Ended June 30, 2005
(Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 83,770.78	12.06%
Income from Inmates	18,273.87	2.63%
Other Income	9,759.46	1.41%
Funding from Fiscal Court	<u>582,814.24</u>	<u>83.90%</u>
Totals	<u>\$ 694,618.35</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 27.12	

Metcalfe County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs / Jail Operations	\$ 2,934.22	
Court Costs Supplement - HB 413	11,400.10	
DUI Fees	1,028.78	
Jail Medical Payments	2,331.50	
Jail Operation Payment	25,258.30	
Work Release	160.00	
Reimbursements	<u>456.34</u>	\$ 43,569.24

Expenditures:

Housing Prisoners	\$ 120,043.64	
Medical Costs	1,035.66	
Other Expenses	441.92	
Payroll	31,393.16	
Payroll - Employee Benefits	5,491.58	
Staff Uniforms, Supplies and Equipment	749.45	
Telephone and Utilities	1,363.45	
Training, Dues and Subscriptions	1,406.30	
Transportation	<u>8,817.31</u>	<u>170,742.47</u>
Excess of Expenses Over Operating Receipts		\$ 127,173.23
Funding from Fiscal Court to Meet Expenditures		<u>127,173.23</u>
Balance		<u><u>\$ -</u></u>

Metcalfe County
 Jail Fund
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 42,952.90	25.16%
Income from Inmates	616.34	0.36%
Funding from Fiscal Court	<u>127,173.23</u>	<u>74.48%</u>
Totals	<u>\$ 170,742.47</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 12.51	

**Monroe County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Controlled Intake	\$ 36,362.00	
Court Costs	2,018.00	
DUI Service Fee	1,042.00	
Jail Allotment	47,650.00	
Jail Bond Fees	1,416.00	
Jail Medical	3,718.00	
Miscellaneous	3,575.11	
Phone Commission	2,321.00	
Prisoners Fees	4,215.00	
Interest	845.00	\$ 103,162.11

Expenditures:

Food, Food Preparation and Equipment	\$ 37,533.00	
Housing Prisoners	54,075.00	
Juvenile Expenses	94.00	
Maintenance and Repairs - Buildings and Equipment	7,548.00	
Medical Costs	782.00	
Office Supplies and Equipment	330.00	
Other Expenses	1,760.61	
Payroll	161,448.00	
Payroll - Employee Benefits	23,563.00	
Telephone and Utilities	21,577.00	
Training, Dues and Subscriptions	5,514.00	
Transportation	9,489.00	323,713.61

Excess of Expenses Over Operating Receipts	\$ 220,551.50
Funding from Fiscal Court to Meet Expenditures	220,551.50

Balance	\$ -

Monroe County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 90,790.00	28.05%
Income from Inmates	11,527.11	3.56%
Other Income	845.00	0.26%
Funding from Fiscal Court	<u>220,551.50</u>	<u>68.13%</u>
Totals	<u>\$ 323,713.61</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	9,490
Inmate Cost Per Day	\$ 28.40
Inmate Cost Per Day Without Debt Service	\$ 28.40
Per Capita Contribution Per County Population	\$ 18.92

Montgomery County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felon Payments	\$ 243,606.31	
Court Costs - Jail Operation	17,360.09	
DUI Fees - State	5,246.53	
Inter-county Jail Contracts	417,019.56	
Jail Bond Collection Fees	11,160.00	
Jail Booking Fees	57,720.00	
Jail Operation Pay - State	99,110.76	
Jail Work Release	32,834.00	
Medical Reimbursement	65,581.29	
Miscellaneous Revenues	225.00	
Social Security Incentive	9,000.00	
State Fees - Medical Allotment	3,196.24	
State Prisoners - Controlled Intake	257,734.20	
Telephone Commission	29,405.13	
Vending Machine Commission	1,409.53	
Interest	269.90	
	\$ 1,250,878.54	

Expenditures:

Bonds and Insurance	\$ 3,851.00
Capital Projects and Debt Service	71,268.32
Cleaning Supplies	3,059.28
Communication Equipment	1,354.88
Equipment and Repairs	3,468.60
Food, Food Preparation and Equipment	173,319.07
Inmate Clothing, Linens and Hygiene	20,079.02
Maintenance and Repairs - Buildings and Equipment	51,079.18
Medical Costs	62,604.66
Office Supplies and Equipment	3,574.91
Other Expenses	7,424.39
Payroll	761,847.07
Payroll - Employee Benefits	270,236.50
Payroll - Food Preparation Salaries	68,934.97
Payroll - Medical Personnel	8,186.10
Staff Uniforms, Supplies and Equipment	2,803.61
Telephone and Utilities	94,317.61

Montgomery County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 8,428.32	
Transportation	18,424.04	\$ 1,634,261.53
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 383,382.99
Funding from Fiscal Court to Meet Expenditures		383,382.99
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 9,000.00	0.54%
State Revenues	626,254.13	38.32%
Housing Prisoners Other Counties	417,019.56	25.52%
Income from Inmates	198,334.95	12.14%
Other Income	269.90	0.02%
Funding from Fiscal Court	383,382.99	23.46%
	<hr/>	<hr/>
Totals	\$ 1,634,261.53	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	54,750
Inmate Cost Per Day	\$ 29.85
Inmate Cost Per Day	
Without Debt Service	\$ 28.55
Per Capita Contribution Per	
County Population	\$ 16.23

Morgan County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs, Jail	\$ 8,296.81	
DUI Service Fees	2,024.30	
HB 413 Additional Court Costs	7,788.98	
Jail Medical Allotment	2,878.58	
Jail Operation	25,272.34	
Miscellaneous	254.61	
Reimbursement of Fees	45,334.19	
Interest	92.90	\$ 91,942.71

Expenditures:

Bonds and Insurance	\$ 76.13	
Housing Prisoners	210,554.00	
Juvenile Expenses	910.00	
Medical Costs	8,213.35	
Other Expenses	23,428.96	
Payroll	65,505.38	
Payroll - Employee Benefits	19,368.91	
Telephone and Utilities	2,370.87	
Training, Dues and Subscriptions	1,451.78	
Transportation	5,944.07	337,823.45
Excess of Expenses Over Operating Receipts		\$ 245,880.74
Funding from Fiscal Court to Meet Expenditures		245,880.74
Balance		\$ -

Morgan County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court
Fiscal Year Ended June 30, 2005
(Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 46,261.01	13.70%
Income from Inmates	45,588.80	13.49%
Other Income	92.90	0.03%
Funding from Fiscal Court	<u>245,880.74</u>	<u>72.78%</u>
Totals	<u>\$ 337,823.45</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 17.12	

**Muhlenburg County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fees	\$ 29,626.00	
Controlled Intake	1,210,585.00	
DUI Service Fee	4,690.00	
Inter-county Prisoner Contribution	21,731.00	
Jail Medical Allotment	125,500.00	
Jail Operation Payment	116,281.00	
Miscellaneous	268.00	
Telephone Commission	38,486.00	
Work Release Program	35,096.00	\$ 1,582,263.00

Expenditures:

Bonds and Insurance	\$ 1,877.75
Capital Projects/Debt Service/Lease Agreements	729,723.75
Cleaning Supplies	39,896.57
Food, Food Preparation and Equipment	258,234.56
Inmate Clothing, Linens and Hygiene	21,112.61
Juvenile Expenses	28,611.88
Maintenance and Repairs - Buildings and Equipment	62,180.29
Medical Costs	144,094.63
Office Supplies and Equipment	17,957.87
Other Expenses	869.41
Payroll	1,022,642.96
Payroll - Employee Benefits	332,500.00
Staff Uniforms, Supplies and Equipment	10,338.90
Telephone and Utilities	136,429.40

Muhlenberg County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues, and Subscriptions	\$ 3,786.41	
Transportation Expenses	25,929.00	\$ 2,836,185.99
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 1,253,922.99
Funding from Fiscal Court to Meet Expenditures		1,253,922.99
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 1,457,056.00	51.37%
Housing Prisoners Other Counties	21,731.00	0.77%
Income from Inmates	103,476.00	3.65%
Funding from Fiscal Court	1,253,922.99	44.21%
	<hr/>	<hr/>
Totals	\$ 2,836,185.99	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population

Per Inmate Days	82,125
Inmate Cost Per Day	\$ 34.19
Inmate Cost Per Day	
Without Debt Service	\$ 25.30
Per Capita Contribution Per	
County Population	\$ 39.49

**Nelson County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Canteen	\$ 88,806.23	
Controlled Intake	79,843.26	
Court Costs	31,288.71	
DUI Fees	5,245.18	
Inter-county Prisoners	5,693.91	
Jail Allotment	54,858.60	
Jail bonds	3,985.00	
Jail Medical	10,775.39	
Juvenile Housing	15,750.00	
Medical Reimbursements	9,106.63	
Prisoner Booking Fees	5,756.82	
Work Release	70,047.79	
Miscellaneous Revenue	<u>1,057.89</u>	\$ 382,215.41

Expenditures:

Canteen Materials/Phone Cards	\$ 103,136.97	
Cleaning Supplies	24,202.27	
Food, Food Preparation and Equipment	167,984.06	
Housing Prisoners	142,036.00	
Inmate Clothing, Linens and Hygiene	11,042.38	
Maintenance and Repairs - Buildings and Equipment	19,713.44	
Medical Costs	153,665.44	
Office Supplies and Equipment	7,811.19	
Payroll	576,284.47	
Payroll - Employee Benefits	142,545.91	
Staff Uniforms, Supplies and Equipment	22,691.15	
Telephone and Utilities	52,492.67	
Training, Dues and Subscriptions	<u>3,210.00</u>	<u>1,426,815.95</u>
Excess of Expenses Over Operating Receipts		\$ 1,044,600.54
Funding from Fiscal Court to Meet Expenditures		<u>1,044,600.54</u>
Balance		<u><u>\$ -</u></u>

Nelson County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 197,761.14	13.86%
Housing Prisoners Other Counties	5,693.91	0.40%
Income from Inmates	169,653.73	11.89%
Other Income	9,106.63	0.64%
Funding from Fiscal Court	<u>1,044,600.54</u>	<u>73.21%</u>
Totals	<u>\$ 1,426,815.95</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	51,376
Inmate Cost Per Day	\$ 25.01
Inmate Cost Per Day	
Without Debt Service	\$ 25.01
Per Capita Contribution Per	
County Population	\$ 25.80

Nicholas County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs, Jail Operation	\$ 2,364.55	
DUI Service Fees	1,140.96	
Jail Medical Allotment	2,016.54	
Jail Operation Pay	25,253.02	
Reimbursement from Prisoners	50.00	
Transporting Prisoners	11,400.10	
Interest	343.29	\$ 42,568.46

Expenditures:

Housing Prisoners	\$ 81,640.00	
Juvenile Expenses	2,444.00	
Maintenance and Repairs - Buildings and Equipment	1,229.32	
Medical Costs	4,658.45	
Payroll	22,242.78	
Payroll - Employee Benefits	7,295.61	
Staff Uniforms, Supplies and Equipment	1,362.37	
Training, Dues and Subscriptions	1,646.48	
Transportation	721.05	123,240.06
Excess of Expenses Over Operating Receipts		\$ 80,671.60
Funding from Fiscal Court to Meet Expenditures		80,671.60
Balance		\$ -

Nicholas County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court
Fiscal Year Ended June 30, 2005
(Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 42,175.17	34.22%
Income from Inmates	50.00	0.04%
Other Income	343.29	0.28%
Funding from Fiscal Court	<u>80,671.60</u>	<u>65.46%</u>
Totals	<u>\$ 123,240.06</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 11.40	

**Ohio County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

\$20 Booking/Per Diem Fee	\$ 2,754.68	
AOC Office Rent	1,512.00	
Court Costs	22,735.46	
DUI Fees	4,432.56	
Home Incarceration Fees	2,688.00	
Inter-county Jail	115,202.68	
Jail Allotment/Corrections	71,309.00	
Jailer Bond Acceptance Fee	625.36	
Medical Allotment	5,045.90	
Pay Phone Commission	13,356.14	
Refunds/Reimbursements	51.00	
SSA Incentive Payment	1,800.00	
Transporting	392.00	
Work Release/Weekenders	1,357.00	
Interest	194.05	\$ 243,455.83

Expenditures:

Bonds and Insurance	\$ 10,142.15
Cleaning Supplies	8,317.36
Communication Equipment	2,448.57
Equipment and Repairs	526.75
Food, Food Preparation and Equipment	57,619.08
Home Incarceration	2,373.90
Housing Prisoners	10,119.94
Inmate Clothing, Linens and Hygiene	2,467.79
Maintenance and Repairs - Buildings and Equipment	13,127.26
Medical Costs	10,002.94
Office Supplies and Equipment	2,755.79
Other Expenses	6,275.00
Payroll	270,098.66
Payroll - Employee Benefits	84,484.39
Payroll - Medical Personnel	6,000.00
Staff Uniforms, Supplies and Equipment	3,472.93
Telephone and Utilities	19,965.69

Ohio County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 6,693.48	
Transportation	10,211.40	\$ 527,103.08
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 283,647.25
Funding from Fiscal Court to Meet Expenditures		283,647.25
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 1,800.00	0.33%
State Revenues	105,034.92	19.93%
Housing Prisoners Other Counties	115,202.68	21.86%
Income from Inmates	21,173.18	4.02%
Other Income	245.05	0.05%
Funding from Fiscal Court	283,647.25	53.81%
	<hr/>	<hr/>
Totals	527,103.08	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	17,520
Inmate Cost Per Day	\$ 29.51
Inmate Cost Per Day	
Without Debt Service	\$ 29.51
Per Capita Contribution Per	
County Population	\$ 12.04

**Oldham County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Bond Repayment	\$ 4,548.03	
Booking Fees	19,511.14	
Contracts with Other Counties	103,106.00	
Court Costs	23,972.11	
DUI Fees	6,703.41	
Federal Prisoners	333,825.85	
Home Incarceration	59,362.50	
Inmate Medical Reimbursements	13,639.21	
Inmates Per Diem	45,638.62	
Jail Medical Payment	6,646.98	
Miscellaneous Revenue	2,002.50	
Reimbursements	2,697.69	
State Fees	104,972.35	
State Prisoners	176,122.65	
Telephone Commission	18,156.89	
Work Release	26,786.00	
Interest	114.45	\$ 947,806.38

Expenditures:

Bonds and Insurance	\$ 24,497.00
Cleaning Supplies	11,921.43
Contracts with Private Agencies	25,175.58
Food, Food Preparation and Equipment	146,225.73
Inmate Clothing, Linens and Hygiene	4,255.06
Maintenance and Repairs - Buildings and Equipment	64,220.14
Medical Costs	85,025.40
Office Supplies and Equipment	3,590.15
Payroll	737,969.06
Payroll - Employee Benefits	343,483.67
Payroll - Medical Personnel	44,877.60
Staff Uniforms, Supplies and Equipment	6,183.35
Telephone and Utilities	50,646.48

Oldham County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$	3,193.81	
Transportation		9,824.91	\$ 1,561,089.37
			<hr/>
Excess of Expenses Over Operating Receipts	\$		613,282.99
Funding from Fiscal Court to Meet Expenditures			613,282.99
			<hr/>
Balance	\$		-
			<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 333,825.85	21.38%
State Revenues	318,417.50	20.40%
Housing Prisoners Other Counties	103,106.00	6.60%
Income from Inmates	185,096.86	11.86%
Other Income	7,360.17	0.47%
Funding from Fiscal Court	613,282.99	39.29%
	<hr/>	<hr/>
Totals	1,561,089.37	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	29,124
Inmate Cost Per Day	\$ 53.60
Inmate Cost Per Day	
Without Debt Service	\$ 53.60
Per Capita Contribution Per	
County Population	\$ 11.77

Owen County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Supplement HB 413 - Court Facility Fees	\$ 10,570.11	
Court Costs, Jail Operation	7,461.80	
DUI Service Fees	1,894.26	
Jail Medical Payments	1,781.50	
Jail Operation Pay	25,255.54	
Miscellaneous Payments	70.00	
Home Incarceration Program Fees	720.00	\$ 47,753.21

Expenditures:

Bonds and Insurance	\$ 3,082.33	
Communication Equipment	602.49	
Contracts with Private Agencies	167.50	
Food, Food Preparation and Equipment	354.54	
Housing Prisoners	165,159.42	
Medical Costs	2,607.16	
Office Supplies and Equipment	26.00	
Other Expenses	24.00	
Payroll	34,628.63	
Payroll - Employee Benefits	7,173.04	
Training, Dues and Subscriptions	2,831.92	
Transportation	3,601.40	220,258.43

Excess of Expenses Over Operating Receipts	\$ 172,505.22
Funding from Fiscal Court to Meet Expenditures	172,505.22

Balance	\$ -

Owen County
 Jail Fund
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 46,963.21	21.32%
Income from Inmates	790.00	0.36%
Funding from Fiscal Court	<u>172,505.22</u>	<u>78.32%</u>
Totals	<u>\$ 220,258.43</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 15.27	

Owsley County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$	170.92	
DUI Fees		886.93	
Jail Allotment		29,267.06	
Jail Fee Reimbursement		3,647.08	
Jail Medical		2,835.68	
LGED Grant		100,000.00	
Miscellaneous Revenue		958.05	
Interest		53.86	
		<u>53.86</u>	\$ 137,819.58

Expenditures:

Capital Projects and Debt Service	\$	100,000.00	
Housing Prisoners		144,176.59	
Medical Costs		17,869.30	
Other Expenses		224.31	
Payroll		20,400.00	
Payroll - Employee Benefits		3,212.52	
Telephone and Utilities		479.52	
Transportation		3,729.98	
		<u>3,729.98</u>	<u>290,092.22</u>
Excess of Expenses Over Operating Receipts	\$		152,272.64
Funding from Fiscal Court to Meet Expenditures			<u>152,272.64</u>
Balance	\$		<u><u>-</u></u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 133,160.59	45.90%
Income from Inmates	4,605.13	1.59%
Other Income	53.86	0.02%
Funding from Fiscal Court	<u>152,272.64</u>	<u>52.49%</u>
Totals	<u><u>\$ 290,092.22</u></u>	<u><u>100.00%</u></u>

Per Capita Contribution Per County Population \$ 32.06

Pendleton County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Collection, Circuit Clerk	\$ 7,315.48	
Court Costs Supplement	11,400.10	
DUI Fees	2,220.54	
Other Revenues	331.63	
State Jail Medical	2,594.36	
State/Jail Allotment	28,974.22	
Interest	843.97	\$ 53,680.30

Expenditures:

Contracted Services	\$ 56,360.65	
Housing Prisoners	218,596.00	
Juvenile Expenses	5,481.00	
Maintenance and Repairs - Buildings and Equipment	171.88	
Medical Costs	10,839.09	
Office Supplies and Equipment	781.98	
Other Expenses	33,311.69	
Payroll	51,594.74	
Payroll - Employee Benefits	8,245.37	
Staff Uniforms, Supplies and Equipment	204.00	
Telephone and Utilities	1,872.37	
Training, Dues and Subscriptions	3,718.08	
Transportation	13,552.53	404,729.38
Excess of Expenses Over Operating Receipts		\$ 351,049.08
Funding from Fiscal Court to Meet Expenditures		351,049.08
Balance		\$ -

Pendleton County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court
Fiscal Year Ended June 30, 2005
(Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 52,504.70	12.97%
Income from Inmates	331.63	0.08%
Other Income	843.97	0.21%
Funding from Fiscal Court	<u>351,049.08</u>	<u>86.74%</u>
Totals	<u><u>404,729.38</u></u>	<u><u>100.00%</u></u>
Per Capita Contribution Per County Population	\$ 23.20	

**Perry County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 11,400.10	
Drug Forfeiture	6,345.00	
DUI Fees	24,097.38	
Housing Intake Controlled	635,311.09	
Inter County Prisoners	120,670.09	
Jail Medical	58,183.84	
Jail Operations	110,912.28	
Miscellaneous	3,290.48	
Reimbursements	2,021.95	
SSA Treasury	18,000.00	
Telephone Commission	61,876.90	
Interest	404.57	\$ 1,052,513.68

Expenditures:

Capital Projects and Debt Service	\$ 419,447.58	
Cleaning Supplies	37,016.89	
Equipment and Repairs	80.00	
Food, Food Preparation and Equipment	221,284.81	
Housing Prisoners	13,000.63	
Inmate Clothing, Linens and Hygiene	14,874.22	
Maintenance and Repairs - Buildings and Equipment	29,327.60	
Medical Costs	248,711.03	
Office Supplies and Equipment	11,136.07	
Other Expenses	3,205.91	
Payroll	840,574.00	
Payroll - Employee Benefits	128,734.06	
Staff Uniforms, Supplies and Equipment	1,172.79	
Telephone and Utilities	45,009.40	
Training, Dues and Subscriptions	3,065.01	2,016,640.00

Excess of Expenses Over Operating Receipts	\$ 964,126.32
Funding from Fiscal Court to Meet Expenditures	964,126.32

Balance	\$ -
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Perry County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 18,000.00	0.90%
State Revenues	839,904.69	41.65%
Housing Prisoners Other Counties	120,670.09	5.98%
Income from Inmates	67,189.33	3.33%
Other Income	6,749.57	0.33%
Funding from Fiscal Court	<u>964,126.32</u>	<u>47.81%</u>
Totals	<u>\$ 2,016,640.00</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	91,250
Inmate Cost Per Day	\$ 21.96
Inmate Cost Per Day	
Without Debt Service	\$ 17.36
Per Capita Contribution Per	
County Population	\$ 32.39

**Pike County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

ADF Funds	\$ 5,489.90	
Class D Felon Payments	451,938.50	
Community Custody - Class C	22,957.66	
County Jail Fee	28,112.85	
County Work Release	3,525.00	
Court Costs Supplement	11,400.10	
DUI Fees From State	16,355.91	
Federal Work Release	58,202.00	
Jail Bond Acceptance Fee	14,072.00	
Medical Reimbursements	15,591.93	
Prisoner Reimbursement - Booking Fees	58,172.63	
SSA Incentive Payment	16,600.00	
State Jail Allotment	183,509.04	
State Medical Allotment	14,297.46	
State Prisoners Controlled Intake	303,672.05	
Telephone Refunds	77,296.65	
U.S. Marshall Service	38,833.07	
Weekend Work Release	1,027.50	
Miscellaneous Reimbursements	<u>10,802.71</u>	\$ 1,331,856.96

Expenditures:

Bonds and Insurance	\$ 75,631.99
Capital Projects and Debt Service	370,588.20
Cleaning Supplies	34,912.58
Communication Equipment	1,096.50
Contracts with Private Agencies	2,678.00
Food, Food Preparation and Equipment	284,372.54
Housing Prisoners	324.00
Inmate Clothing, Linens and Hygiene	23,389.11
Maintenance and Repairs - Buildings and Equipment	64,067.01
Medical Costs	117,806.99
Office Supplies and Equipment	24,402.52
Other Expenses	85.00

Pike County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Payroll	\$ 898,712.18	
Payroll - Employee Benefits	468,485.16	
Payroll - Food Preparation Salaries	60,944.28	
Staff Uniforms, Supplies and Equipment	6,012.07	
Telephone and Utilities	134,966.03	
Training, Dues and Subscriptions	4,653.22	
Transportation	12,560.58	\$ 2,585,687.96
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 1,253,831.00
Funding from Fiscal Court to Meet Expenditures		1,253,831.00
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 55,433.07	2.14%
State Revenues	1,009,620.62	39.05%
Income from Inmates	266,803.27	10.32%
Funding from Fiscal Court	1,253,831.00	48.49%
	<hr/>	<hr/>
Totals	\$ 2,585,687.96	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	98,370
Inmate Cost Per Day	\$ 26.28
Inmate Cost Per Day	
Without Debt Service	\$ 22.51
Per Capita Contribution Per	
County Population	\$ 18.69

**Powell County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Collection, Circuit Clerk	\$ 13,757.07	
DUI Fees	7,051.54	
Jail Bond Collection Fees	2,435.00	
Jail Booking Fees	15,242.80	
Miscellaneous Revenues	5,516.72	
Refunds	3,068.94	
State Jail Medical	6,626.30	
State Prisoners	24,178.18	
State/Jail Allotment	75,653.28	
Interest	143.05	\$ 153,672.88

Expenditures:

Bonds and Insurance	\$ 4,000.00	
Capital Projects and Debt Service	65,935.63	
Cleaning Supplies	1,595.16	
Equipment and Repairs	349.79	
Food, Food Preparation and Equipment	57,221.75	
Housing Prisoners	48,929.40	
Maintenance and Repairs - Buildings and Equipment	3,834.75	
Medical Costs	21,401.95	
Office Supplies and Equipment	418.67	
Other Expenses	9,799.39	
Payroll	284,926.15	
Payroll - Employee Benefits	81,557.12	
Staff Uniforms, Supplies and Equipment	2,938.15	
Telephone and Utilities	28,124.70	
Training, Dues and Subscriptions	4,964.24	
Transportation	5,894.41	621,891.26
Excess of Expenses Over Operating Receipts		\$ 468,218.38
Funding from Fiscal Court to Meet Expenditures		468,218.38
Balance		\$ -

Powell County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 127,266.37	20.47%
Income from Inmates	26,263.46	4.22%
Other Income	143.05	0.02%
Funding from Fiscal Court	<u>468,218.38</u>	<u>75.29%</u>
Totals	<u>\$ 621,891.26</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	10,950
Inmate Cost Per Day	\$ 52.33
Inmate Cost Per Day Without Debt Service	\$ 46.30
Per Capita Contribution Per County Population	\$ 34.39

**Pulaski County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Boarding Fees	\$ 30,510.79	
Booking Fees	112,676.59	
Circuit Clerk	25,792.63	
Class D Felons	666,449.65	
Commissary Salary Reimbursement	7,102.39	
Contracts With Other Counties	12,291.33	
DUI Fees	12,948.26	
Federal Prisoners	134,114.72	
Interest	7,087.42	
Jail Bond Fees	6,640.00	
Jail Medical	13,637.32	
Jail Operational	224,874.84	
Kaco Lease Receipts	53,642.00	
Miscellaneous	4,064.60	
Reimbursement-Prisoner Transportation	14,931.43	
SSA Incentive	14,800.00	
State Prisoners	300,199.24	
Telephone Reimbursements	49,361.02	
Work Release	<u>31,112.15</u>	\$ 1,722,236.38

Expenditures:

Bonds and Insurance	\$ 504.46
Capital Projects/Debt Service/Lease Agreements	324,647.23
Cleaning Supplies	20,798.75
Communication Equipment	3,878.77
Food, Food Preparation and Equipment	299,251.10
Furniture and Fixtures	3,197.84
Housing Prisoners	1,325.00
Inmate Clothing, Linens and Hygiene	21,637.33
Maintenance and Repairs - Buildings and Equipment	41,983.24
Medical Costs	94,051.21
Office Supplies and Equipment	20,063.64
Other Expenses	15,511.41

Pulaski County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Payroll	\$ 959,986.62	
Payroll - Employee Benefits	605,820.56	
Payroll - Food	26,670.26	
Payroll - Medical Personnel	45,506.74	
Staff Uniforms, Supplies and Equipment	15,589.91	
Telephone and Utilities	109,833.44	
Training, Dues and Subscriptions	12,700.71	
Transportation Expenses	28,655.45	\$ 2,651,613.67
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 929,377.29
Funding from Fiscal Court to Meet Expenditures		929,377.29
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 148,914.72	5.62%
State Revenues	1,258,833.37	47.47%
Housing Prisoners Other Counties	12,291.33	0.46%
Income from Inmates	241,467.54	9.11%
Other Income	60,729.42	2.29%
Funding from Fiscal Court	929,377.29	35.05%
	<hr/>	<hr/>
Totals	\$ 2,651,613.67	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population

Per Inmate Days	82,653
Inmate Cost Per Day	\$ 32.07
Inmate Cost Per Day	
Without Debt Service	\$ 28.14
Per Capita Contribution Per	
County Population	\$ 15.83

Robertson County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$	1,082.51	
DUI Fees		443.43	
Jail Medical Allotment		1,227.62	
Jail Operations Pay		25,255.54	
Reimbursements		6,315.00	
Rentals and Leases		2,700.00	
Miscellaneous		87.74	
		<u>87.74</u>	\$ 37,111.84

Expenditures:

Bonds and Insurance	\$	922.20	
Housing Prisoners		27,125.00	
Juvenile Expenses		282.00	
Maintenance and Repairs - Buildings and Equipment		863.80	
Medical Costs		332.32	
Payroll		21,085.82	
Payroll - Employee Benefits		7,076.26	
Training, Dues and Subscriptions		1,546.48	
Transportation		432.45	
		<u>432.45</u>	<u>59,666.33</u>
Excess of Expenses Over Operating Receipts	\$		22,554.49
Funding from Fiscal Court to Meet Expenditures			<u>22,554.49</u>
Balance			<u>\$ -</u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 28,009.10	46.94%
Income from Inmates	6,402.74	10.73%
Other Income	2,700.00	4.53%
Funding from Fiscal Court	<u>22,554.49</u>	<u>37.80%</u>
Totals	<u>\$ 59,666.33</u>	<u>100.00%</u>

Per Capita Contribution Per County Population \$ 9.77

Rockcastle County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fees	\$ 11,003.56	
Court Costs	39,192.96	
DUI Fees	4,052.50	
Jail Bond Accept Fees	947.15	
Jail Contract With Other Counties	0.03	
Jail Work Release	740.00	
Jail, Bed Allotment	79,546.20	
Medical Allotment	5,267.24	
Miscellaneous Receipts	8,435.58	
Other Charges for Services	12,283.22	
State Prisoners	744,201.88	
Telephone Commissions	24,724.21	
Vending Machine Commissions	1,222.88	
Interest Income	<u>519.54</u>	\$ 932,136.95

Expenditures:

Bonds and Insurance	\$ 11,447.68
Capital Projects/Debt Service/Lease Agreements	130,384.81
Cleaning Supplies	13,612.09
Food, Food Preparation and Equipment	181,873.29
Furniture and Fixtures	698.90
Housing Prisoners	1,703.00
Inmate Clothing, Linens and Hygiene	96.73
Maintenance and Repairs - Buildings and Equipment	14,363.71
Medical Costs	63,121.84
Office Supplies and Equipment	4,204.45
Other Expenditures	1,460.00
Payroll	367,256.53
Payroll - Employee Benefits	82,681.95
Payroll - Food Preparation Salaries	37,410.75
Payroll - Medical Personnel	4,800.00
Staff Uniforms, Supplies and Equipment	343.00
Telephone and Utilities	2,701.01

Rockcastle County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 8,473.40	
Transportation	2,925.06	\$ 929,558.20
		<hr/>
Excess of Receipts Over Expenses		\$ 2,578.75
Funding from Fiscal Court to Meet Expenditures		<hr/> -
		<hr/>
Balance		<u><u>\$ 2,578.75</u></u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 872,260.78	93.57%
Housing Prisoners Other Counties	0.03	0.00%
Income from Inmates	59,356.60	6.37%
Other Income	519.54	0.06%
	<hr/>	<hr/>
Totals	<u><u>\$ 932,136.95</u></u>	<u><u>100.00%</u></u>

Total Inmate Population	
Per Inmate Days	35,430
Inmate Cost Per Day	\$ 26.19
Inmate Cost Per Day	
Without Debt Service	\$ 22.51
Per Capita Contribution Per	
County Population	\$ (0.15)

**Rowan County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fees	\$ 23,480.00	
Court Costs	20,087.92	
Court Costs Supplement	11,400.10	
DUI. Fees	6,087.70	
Housing Class C and D	236,230.61	
Housing Controlled Intake	158,397.25	
Housing Other County	290,700.00	
Jail Allotment	68,458.44	
Jail Bond Acceptance Fee	4,265.00	
Medical Allotment	5,566.60	
Medical Co-Pay Fee	3,414.81	
Miscellaneous	8,198.92	
SSA Incentive Payment	8,800.00	
Telephone Commission	29,220.36	
Work Release	7,333.00	
Interest	45.43	\$ 881,686.14

Expenditures:

Capital Projects and Debt Service	\$ 122,636.99
Cleaning Supplies	12,400.21
Communication Equipment	1,826.25
Equipment and Repairs	1,639.23
Food, Food Preparation and Equipment	109,305.05
Housing Prisoners	41,917.00
Inmate Clothing, Linens and Hygiene	6,965.01
Maintenance and Repairs - Buildings and Equipment	51,009.37
Medical Costs	50,774.27
Office Supplies and Equipment	3,783.68
Other Expenditures	232.59
Payroll	513,062.86
Payroll - Employee Benefits	197,682.77
Payroll - Food Preparation Salaries	41,759.17
Staff Uniforms, Supplies and Equipment	1,025.12
Telephone and Utilities	49,319.81

Rowan County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 2,203.67	
Transportation	29,800.06	\$ 1,237,343.11
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 355,656.97
Funding from Fiscal Court to Meet Expenditures		355,656.97
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 8,800.00	0.72%
State Revenues	506,228.62	40.91%
Housing Prisoners Other Counties	290,700.00	23.49%
Income from Inmates	75,912.09	6.14%
Other Income	45.43	0.00%
Funding from Fiscal Court	355,656.97	28.74%
	<hr/>	<hr/>
Totals	\$ 1,237,343.11	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	45,625
Inmate Cost Per Day	\$ 26.20
Inmate Cost Per Day	
Without Debt Service	\$ 23.51
Per Capita Contribution Per	
County Population	\$ 16.04

**Russell County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Charges for Service Fee	\$ 5,488.70	
Court Costs	27,127.45	
Court Costs Supplement	11,400.10	
DUI Fees	4,965.56	
Jail Medical Payments	3,812.82	
Jail Operation Pay	40,026.96	
Miscellaneous	40.00	
Reimbursements	2,547.73	
Telephone Commission	3,073.70	
Interest on Checking	127.03	\$ 98,610.05

Expenditures:

Bonds and Insurance	\$ 38,944.01	
Cleaning Supplies	3,870.21	
Food, Food Preparation and Equipment	35,463.59	
Housing Prisoners	214,768.00	
Juvenile Expenses	470.00	
Maintenance and Repairs - Buildings and Equipment	11,721.93	
Medical Costs	26,649.29	
Office Supplies and Equipment	3,201.91	
Other Expenses	2,810.14	
Payroll	151,574.79	
Payroll - Employee Benefits	38,512.18	
Payroll - Food Preparation Salaries	21,989.93	
Telephone and Utilities	15,490.92	
Training, Dues and Subscriptions	3,367.44	
Transportation Expenses	3,287.82	572,122.16
Excess of Expenses Over Operating Receipts		\$ 473,512.11
Funding from Fiscal Court to Meet Expenditures		473,512.11
Balance		\$ -

Russell County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	87,332.89	15.27%
Income from Inmates	11,110.13	1.94%
Other Income	167.03	0.03%
Funding from Fiscal Court	<u>473,512.11</u>	<u>82.76%</u>
Totals	<u>\$ 572,122.16</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	10,220
Inmate Cost Per Day	\$ 34.92
Inmate Cost Per Day Without Debt Service	\$ 34.92
Per Capita Contribution Per County Population	\$ 28.12

**Scott County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fees (Inmate Reimbursements)	\$ 31,682.36	
Court Costs/Jail Operation (County Jail Fees)	26,292.39	
DUI Service Fees (State)	3,246.23	
Jail Contracts/Other Counties (Lodging)	19,000.00	
Jail Medical Payments	39,562.47	
Jail Operation Pay (Jail Allotment)	72,656.82	
Jailers Bond Acceptance Fee (Inmates)	4,981.76	
Juvenile Housing Per Diem	66,270.00	
Reimbursements	540.42	
State Prisoners (Controlled Intake)	186,768.44	
Telephone Commissions (Jail)	16,414.23	
Work Release Fees and Weekend Fees	4,914.91	
Miscellaneous Revenue	800.00	\$ 473,130.03

Expenditures:

Bonds and Insurance	\$ 2,000.00
Capital Projects and Debt Service	54,632.41
Cleaning Supplies	28,815.14
Communication Equipment	2,638.40
Contracted Services	7,500.00
Equipment and Repairs	2,177.85
Food, Food Preparation and Equipment	202,400.33
Furniture and Fixtures	438.00
Housing Prisoners	4,178.00
Inmate Clothing, Linens and Hygiene	17,057.02
Juvenile Expenses	62,345.00
Maintenance and Repairs - Buildings and Equipment	81,788.21
Medical Costs	91,354.10
Office Supplies and Equipment	22,315.26
Payroll	830,745.40
Payroll - Employee Benefits	543,497.19
Payroll - Food Preparation Salaries	60,282.22
Staff Uniforms, Supplies and Equipment	16,631.11
Telephone and Utilities	90,886.23

Scott County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 3,693.80	
Transportation	6,977.90	\$ 2,132,353.57
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 1,659,223.54
Funding from Fiscal Court to Meet Expenditures		<hr/> 1,659,223.54
		<hr/>
Balance		\$ <hr/> <hr/> -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 394,796.35	18.52%
Housing Prisoners Other Counties	19,000.00	0.89%
Income from Inmates	59,333.68	2.78%
Funding from Fiscal Court	<hr/> 1,659,223.54	<hr/> 77.81%
Totals	<hr/> <hr/> \$ 2,132,353.57	<hr/> <hr/> 100.00%

Total Inmate Population	
Per Inmate Days	28,272
Inmate Cost Per Day	\$ 73.07
Inmate Cost Per Day	
Without Debt Service	\$ 71.14
Per Capita Contribution Per	
County Population	\$ 43.63

**Shelby County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Booking Fees	\$ 35,242.34	
Contracts With Other Counties	64,803.00	
Court Costs Collection, Circuit Clerk	28,683.46	
DUI	13,849.70	
Federal Grants	100,320.00	
Housing, Class D	362,170.72	
Jail Bond Collection Fees	4,088.00	
Jail Court Costs Supplement	8,082.16	
Jail Expansion Loan	499,999.00	
Jail Medical	3,665.05	
Jail Reimbursements	303,483.19	
Miscellaneous Revenues	9,730.15	
Per Diem Fee	14,235.75	
State Jail Medical	41,056.35	
State Prisoners	90,850.48	
State/Jail Allotment	76,956.48	
Telephone Commissions	36,006.97	
Work Release	<u>66,521.20</u>	\$ 1,759,744.00

Expenditures:

Bonds and Insurance	\$ 15,028.47
Capital Projects and Debt Service	694,317.40
Cleaning Supplies	7,572.92
Food, Food Preparation and Equipment	235,620.41
Housing Prisoners	30,125.00
Inmate Clothing, Linens and Hygiene	39,652.35
Maintenance and Repairs - Buildings and Equipment	87,607.27
Medical Costs	135,555.49
Office Supplies and Equipment	10,092.51
Other Expenses	801.13
Payroll	822,362.58
Payroll - Employee Benefits	386,135.66
Payroll - Food Preparation Salaries	42,554.22
Payroll - Medical Personnel	50,468.99
Staff Uniforms, Supplies and Equipment	2,785.09

Shelby County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 80,272.83	
Training, Dues and Subscriptions	11,928.77	
Transportation	5,406.60	\$ 2,658,287.69
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 898,543.69
Funding from Fiscal Court to Meet Expenditures		898,543.69
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 100,320.00	3.78%
State Revenues	625,314.40	23.52%
Housing Prisoners Other Counties	64,803.00	2.44%
Income from Inmates	469,307.60	17.65%
Other Income	499,999.00	18.81%
Funding from Fiscal Court	898,543.69	33.80%
	<hr/>	<hr/>
Totals	\$ 2,658,287.69	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	53,290
Inmate Cost Per Day	\$ 49.32
Inmate Cost Per Day	
Without Debt Service	\$ 36.29
Per Capita Contribution Per	
County Population	\$ 24.14

**Simpson County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Payments	\$1,170,935.40	
Court Costs HB452	13,539.61	
Court Costs Supplement HB 413	11,400.10	
DUI Fees	3,754.07	
Jail Medical Payments	102,623.02	
Jail Operation Pay	74,907.96	
Jail Reimbursements State Medical	2,645.70	
Jailer Bond Acceptance Fee	5,665.53	
Miscellaneous Revenues	31,204.98	
Other Receipts - Commissary	18,316.40	
Prisoner Reimbursement	55,711.54	
State Pay- Controlled Intake	115,213.65	
Telephone Commission	35,592.64	
Work Release	1,088.00	
Interest	450.42	\$ 1,643,049.02

Expenditures:

Capital Projects and Debt Service	\$ 342,483.10
Cleaning Supplies	5,961.58
Communication Equipment	4,366.30
Data Processing and Service Total	3,070.00
Food, Food Preparation and Equipment	265,122.36
Furniture and Fixtures	10,300.28
Inmate Clothing, Linens and Hygiene	6,878.47
Maintenance and Repairs - Buildings and Equipment	63,724.94
Medical Costs	260,405.36
Office Supplies and Equipment	12,764.52
Other Expenditures	2,901.38
Payroll	808,321.66
Payroll - Employee Benefits	290,351.34
Staff Uniforms, Supplies and Equipment	2,618.15
Telephone and Utilities	109,537.10

Simpson County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 6,671.48	
Transportation	9,999.49	\$ 2,205,477.51
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 562,428.49
Funding from Fiscal Court to Meet Expenditures		562,428.49
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	1,492,373.81	67.67%
Income from Inmates	150,224.79	6.81%
Other Income	450.42	0.02%
Funding from Fiscal Court	562,428.49	25.50%
	<hr/>	<hr/>
Totals	\$ 2,205,477.51	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	62,050
Inmate Cost Per Day	\$ 35.54
Inmate Cost Per Day	
Without Debt Service	\$ 30.02
Per Capita Contribution Per	
County Population	\$ 33.30

Spencer County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 13,224.26	
DUI Fees	3,114.71	
Jail Allotment	25,260.22	
Jail Medical	1,362.30	
Juvenile Payments	8,100.00	
Reimbursement	410.10	
Interest	351.55	\$ 51,823.14

Expenditures:

Housing Prisoners	\$ 118,868.80	
Juvenile Expenses	8,820.00	
Medical Costs	11,346.34	
Other Expenses	236.00	
Payroll	30,001.84	
Payroll - Employee Benefits	5,384.52	
Training, Dues and Subscriptions	2,419.72	
Transportation Expenditures	36,377.98	213,455.20

Excess of Expenses Over Operating Receipts	\$ 161,632.06
Funding from Fiscal Court to Meet Expenditures	161,632.06

Balance	\$ -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 51,061.49	23.93%
Income from Inmates	410.10	0.19%
Other Income	351.55	0.16%
Funding from Fiscal Court	161,632.06	75.72%
Totals	\$ 213,455.20	100.00%

Per Capita Contribution Per County Population	\$ 10.90
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Taylor County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Supplement	\$ 11,400.10	
DUI Fees	6,359.25	
Incarceration	2,340.00	
State Jail Medical	6,432.71	
State Jail Allotment	72,853.25	
Interest	<u>5,210.40</u>	\$ 104,595.71

Expenditures:

Capital Projects and Debt Service	\$ 6,800.00	
Housing Prisoners	615,754.50	
Juvenile Expenses	6,555.98	
Medical Costs	45,643.09	
Office Supplies and Equipment	428.04	
Other Expenses	977.15	
Payroll	25,887.42	
Payroll - Employee Benefits	8,323.05	
Training, Dues and Subscriptions	5,963.52	
Transportation	<u>86,582.97</u>	<u>802,915.72</u>
Excess of Expenses Over Operating Receipts		\$ 698,320.01
Funding from Fiscal Court to Meet Expenditures		<u>698,320.01</u>
Balance		<u><u>\$ -</u></u>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 97,045.31	12.09%
Income from Inmates	2,340.00	0.29%
Other Income	5,210.40	0.65%
Funding from Fiscal Court	<u>698,320.01</u>	<u>86.97%</u>
Totals	<u><u>\$ 802,915.72</u></u>	<u><u>100.00%</u></u>

Per Capita Contribution Per County Population 29.74

**Three Forks
Regional Jail
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felon Payments	\$ 815,545.56	
County Contributions	391,242.35	
Intercounty Jail Contract With Other Counties	224,962.00	
Jail Medical Payments	3,066.08	
Miscellaneous Revenues	99,736.82	
Other Receipts	1,535.30	
Prisoner Reimbursements - Per Diem Fees	28,837.60	
Telephone Commissions	38,505.55	
Vending Machine Commissions	433.44	\$ 1,603,864.70

Expenditures:

Bonds and Insurance	\$ 119,409.94	
Capital Projects/Debt Service/Lease Agreements	316,188.31	
Cleaning Supplies	17,348.56	
Contracted Services	16,275.77	
Equipment and Repairs	7,633.31	
Food, Food Preparation and Equipment	126,750.99	
Inmate Clothing, Linens and Hygiene	4,093.94	
Maintenance and Repairs - Buildings and Equipment	4,810.54	
Medical Costs	35,095.51	
Materials and Supplies Total	5,946.70	
Office Supplies and Equipment	3,330.74	
Other Expenses	92,448.39	
Payroll	550,139.89	
Payroll - Employee Benefits	131,535.17	
Payroll - Food Preparation Salaries	38,346.61	
Payroll - Medical Personnel	25,128.01	
Staff Uniforms, Supplies and Equipment	4,444.52	
Telephone and Utilities	99,048.19	
Transportation	3,540.47	1,601,515.56
Excess of Receipts Over Expenses		\$ 2,349.14

Three Forks
 Regional Jail
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 818,611.64	51.04%
Housing Prisoners Other Counties	224,962.00	14.03%
Income from Inmates	169,048.71	10.54%
Other Income	<u>391,242.35</u>	<u>24.39%</u>
Totals	<u>\$ 1,603,864.70</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	64,843
Inmate Cost Per Day	\$ 24.70
Inmate Cost Per Day Without Debt Service	\$ 19.82

**Todd County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

County Police Supplement	\$ 19,326.76	
Court Costs	7,121.61	
DUI Fees	2,954.24	
Home Incarceration	1,800.00	
Jail Class C State	78,301.80	
Jail Fees (State)	26,547.58	
Jail Medical	1,827.68	
Jail-State Medical	8,102.22	
Juvenile State	1,120.00	
Pay Telephone	1,947.87	
State Prisoners	26,043.40	
Work Release	900.00	
Miscellaneous	384.00	
	\$ 176,377.16	

Expenditures:

Bonds and Insurance	\$ 3,750.00
Capital Projects and Debt Service	11,090.43
Cleaning Supplies	419.11
Communication Equipment	30.00
Court Costs Program Support	13,454.64
Equipment and Repairs	189.10
Food, Food Preparation and Equipment	43,602.86
Housing Prisoners	267,908.54
Inmate Clothing, Linens and Hygiene	601.72
Juvenile Expenses	3,572.00
Maintenance and Repairs - Buildings and Equipment	1,231.65
Medical Costs	27,792.06
Office Supplies and Equipment	1,137.46
Other Expenses	465.99
Payroll	204,959.96
Payroll - Employee Benefits	36,939.68
Staff Uniforms, Supplies and Equipment	909.70
Telephone and Utilities	10,550.58

Todd County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 4,002.55	
Transportation	1,003.46	\$ 633,611.49
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 457,234.33
Funding from Fiscal Court to Meet Expenditures		457,234.33
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 163,243.07	25.77%
Income from Inmates	13,134.09	2.07%
Funding from Fiscal Court	457,234.33	72.16%
	<hr/>	<hr/>
Totals	\$ 633,611.49	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	6,570
Inmate Cost Per Day	\$ 55.12
Inmate Cost Per Day	
Without Debt Service	\$ 53.43
Per Capita Contribution Per	
County Population	\$ 38.54

**Trigg County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Supplement	\$ 11,400.10	
Court Costs, Jail Operations	6,350.72	
DUI Service Fees	3,679.48	
Jail Bond Acceptance Fees	1,450.00	
Jail Medical Allotment	2,708.51	
Jail Operation Allotment	35,565.24	
State Prisoner Payment	400.00	
Telephone Commission	2,829.79	
Vending	134.90	
Work Release Program	5,655.00	
Miscellaneous	105.72	\$ 70,279.46

Expenditures:

Equipment and Repairs Total	\$ 6,667.18	
Food, Food Preparation and Equipment	14,191.37	
Inmate Clothing, Linens and Hygiene	261.96	
Juvenile Expenses	15,702.00	
Maintenance and Repairs - Buildings and Equipment	178.00	
Medical Costs	5,458.74	
Office Supplies and Equipment	269.47	
Other Expenditures	14,014.79	
Payroll	160,338.57	
Payroll - Employee Benefits	28,242.54	
Payroll - Food Preparation Salaries	23,712.76	
Training, Dues and Subscriptions	889.32	
Transportation	71.05	269,997.75
Excess of Expenses Over Operating Receipts		\$ 199,718.29
Funding from Fiscal Court to Meet Expenditures		199,718.29
Balance		\$ -

Trigg County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 60,104.05	22.26%
Income from Inmates	10,175.41	3.77%
Funding from Fiscal Court	<u>199,718.29</u>	<u>73.97%</u>
Totals	<u>\$ 269,997.75</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	4,380
Inmate Cost Per Day	\$ 58.06
Inmate Cost Per Day Without Debt Service	\$ 58.06
Per Capita Contribution Per County Population	\$ 15.07

Trimble County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Supplement HB 413	\$ 11,400.10	
DUI Fees	976.46	
Jail Medical	1,894.44	
State Fees	25,258.30	
Other Receipts	35.00	
	\$ 39,564.30	

Expenditures:

Housing Prisoners	\$ 180,997.76	
Maintenance and Repairs - Buildings and Equipment	2,211.02	
Medical Costs	8,904.68	
Office Supplies and Equipment	264.95	
Payroll	39,882.74	
Payroll - Employee Benefits	6,012.31	
Telephone and Utilities	603.48	
Training, Dues and Subscriptions	475.00	
Transportation	7,451.05	
	246,802.99	
Excess of Expenses Over Operating Receipts		\$ 207,238.69
Funding from Fiscal Court to Meet Expenditures		207,238.69
Balance		\$ -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 39,529.30	16.02%
Income from Inmates	35.00	0.01%
Funding from Fiscal Court	207,238.69	83.97%
Totals	\$ 246,802.99	100.00%

Per Capita Contribution Per County Population	\$ 22.91
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**Union County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contracts With Other Counties	\$ 11,160.00	
County Costs, Supplement	11,400.10	
Court Costs	8,148.85	
DUI Fees State	4,813.33	
General Prisoner Population	5,644.67	
Jailer Bond Acceptance Fees	3,235.00	
Miscellaneous Revenue	4,383.52	
Prisoner Reimbursement	16,705.27	
Reimbursements	20.79	
State Fees Board	51,391.32	
State Fees Medical	4,105.92	
Telephone Commissions	6,279.94	
Work Release	7,535.00	
Interest	99.65	\$ 134,923.36

Expenditures:

Bonds and Insurance	\$ 2,000.00
Capital Projects and Debt Service	90,380.09
Cleaning Supplies	7,241.16
Equipment and Repairs	4,534.54
Food, Food Preparation and Equipment	50,686.08
Furniture and Fixtures	10.00
Housing Prisoners	115,574.00
Inmate Clothing, Linens and Hygiene	1,085.47
Juvenile Expenses	738.00
Maintenance and Repairs - Buildings and Equipment	15,040.71
Medical Costs	15,075.23
Office Supplies and Equipment	2,191.63
Other Expenditures	4,035.18
Payroll	362,556.66
Payroll - Employee Benefits	181,768.17
Staff Uniforms, Supplies and Equipment	2,603.48
Telephone and Utilities	25,792.22

Union County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 2,845.35	
Transportation	1,332.02	\$ 885,489.99
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 750,566.63
Funding from Fiscal Court to Meet Expenditures		750,566.63
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	79,859.52	9.02%
Housing Prisoners Other Counties	11,160.00	1.26%
Income from Inmates	43,804.19	4.95%
Other Income	99.65	0.01%
Funding from Fiscal Court	750,566.63	84.76%
	<hr/>	<hr/>
Totals	\$ 885,489.99	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	18,250
Inmate Cost Per Day	\$ 42.15
Inmate Cost Per Day	
Without Debt Service	\$ 37.19
Per Capita Contribution Per	
County Population	\$ 47.78

**Warren County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felons	\$1,493,130.60	
Controlled Intake	649,619.95	
Court Costs	80,333.13	
DUI Service Fee	39,004.90	
Federal Prisoner	1,599,231.29	
Home Incarceration	82,639.50	
Insurance Reimbursements	1,460.31	
Jail Contracts	3,750.00	
Jail Fees	327,213.14	
Jail Funds	27,117.17	
Jail Medical	135,165.23	
Jail Work Release	16,990.13	
Jailers Bond Fees	3,660.00	
Miscellaneous	905.06	
Reimbursements	77,698.96	
Social Security	12,956.00	
Telephone	313,155.75	
Interest	<u>1,849.48</u>	\$ 4,865,880.60

Expenditures:

Bonds and Insurance	\$ 39,450.00
Capital Projects and Debt Service	855,689.56
Cleaning Supplies	76,259.48
Communication Equipment	5,897.45
Contracted Services	61,023.56
Data Processing and Service Total	8,723.79
Food, Food Preparation and Equipment	544,108.60
Furniture and Fixtures	1,012.46
Home Incarceration	29,432.46
Inmate Clothing, Linens and Hygiene	3,670.53
Maintenance and Repairs - Buildings and Equipment	67,273.28
Medical Costs	745,579.22
Office Supplies and Equipment	30,237.88
Other Expenses	1,295.20

Warren County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Payroll	\$2,221,903.65	
Payroll - Employee Benefits	821,185.58	
Payroll - Medical Personnel	19,864.85	
Staff Uniforms, Supplies and Equipment	9,091.35	
Telephone and Utilities	250,411.78	
Training, Dues and Subscriptions	4,914.80	
Transportation	64,984.60	\$ 5,862,010.08
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 996,129.48
Funding from Fiscal Court to Meet Expenditures		996,129.48
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 1,612,187.29	27.51%
State Revenues	2,424,370.98	41.36%
Housing Prisoners Other Counties	3,750.00	0.06%
Income from Inmates	823,722.85	14.05%
Other Income	1,849.48	0.03%
Funding from Fiscal Court	996,129.48	16.99%
	<hr/>	<hr/>
Totals	\$ 5,862,010.08	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	216,019
Inmate Cost Per Day	\$ 27.14
Inmate Cost Per Day	
Without Debt Service	\$ 23.18
Per Capita Contribution Per	
County Population	\$ 10.25

Washington County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 6,272.48	
Court Costs-Supplement	11,400.10	
DUI. Service Fee	2,189.09	
Jail Medical Allotment	1,685.94	
Jail Operation Pay	25,258.30	
Prisoner Reimbursement	160.00	
Reimbursements	<u>4,666.00</u>	\$ 51,631.91

Expenditures:

Communication Equipment	\$ 35.00	
Equipment and Repairs	521.24	
Food, Food Preparation and Equipment	138.14	
Housing Prisoners	141,154.00	
Medical Costs	10,008.47	
Office Supplies and Equipment	117.81	
Other Expenses	105.39	
Payroll	61,471.56	
Payroll - Employee Benefits	15,319.74	
Staff Uniforms, Supplies and Equipment	552.93	
Telephone and Utilities	356.97	
Training, Dues and Subscriptions	1,447.66	
Transportation	<u>8,815.07</u>	<u>240,043.98</u>
Excess of Expenses Over Operating Receipts		\$ 188,412.07
Funding from Fiscal Court to Meet Expenditures		<u>188,412.07</u>
Balance		<u><u>\$ -</u></u>

Washington County
 Jail Fund
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 46,805.91	19.50%
Income from Inmates	4,826.00	2.01%
Funding from Fiscal Court	<u>188,412.07</u>	<u>78.49%</u>
Totals	<u>\$ 240,043.98</u>	<u>100.00%</u>
Per Capita Contribution Per County Population	\$ 16.72	

**Wayne County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class C/Community Custody	\$ 99,673.00	
Court Costs	7,649.00	
DUI Fees	2,525.00	
HB 413 Court Costs Supplement	11,400.00	
Housing Class D	430,625.00	
Incarceration Fee-GPP	34,270.00	
Inter-county Jail Contract	6,925.00	
Jail Medical	74,330.00	
Jail Work Release	1,980.00	
Miscellaneous	473.00	
Prisoner Reimbursements	11,360.00	
Reimbursements	5,638.00	
SSA Incentive	9,400.00	
State Fees	55,728.00	
State Prisoner Controlled Intake	226,295.00	
Telephone Commission	30,183.00	
Vending Machine Commission	1,564.00	
Interest on Checking	706.00	\$ 1,010,724.00

Expenditures:

Capital Projects and Debt Service	\$ 353,045.00
Cleaning Supplies	27,563.00
Communication Equipment	3,390.00
Equipment and Repairs	1,226.00
Food, Food Preparation and Equipment	248,255.00
Furniture and Fixtures	1,405.00
Inmate Clothing, Linens and Hygiene	19,995.00
Juvenile Expenses	1,548.00
Maintenance and Repairs - Buildings and Equipment	25,280.00
Medical Costs	122,039.00
Office Supplies and Equipment	4,318.00
Other Expenses	21,431.00
Payroll	447,819.00
Payroll - Employee Benefits	135,837.00
Staff Uniforms, Supplies and Equipment	4,610.00

Wayne County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 100,179.00	
Training, Dues and Subscriptions	3,150.00	
Transportation	6,223.00	\$ 1,527,313.00
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 516,589.00
Funding from Fiscal Court to Meet Expenditures		516,589.00
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 9,400.00	0.61%
State Revenues	908,225.00	59.47%
Housing Prisoners Other Counties	6,925.00	0.45%
Income from Inmates	85,468.00	5.60%
Other Income	706.00	0.05%
Funding from Fiscal Court	516,589.00	33.82%
	<hr/>	<hr/>
Totals	\$ 1,527,313.00	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	63,762
Inmate Cost Per Day	\$ 23.93
Inmate Cost Per Day	
Without Debt Service	\$ 18.39
Per Capita Contribution Per	
County Population	\$ 25.32

**Webster County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Class D Felon Payments	\$ 539,072.87	
Court Costs	5,142.16	
Court Costs Supplement	11,400.10	
DUI Service Fees	3,070.91	
Inter-County Housing	9,233.60	
Jail Bond Acceptance Fee	2,423.00	
Medical	3,344.38	
Miscellaneous	176.96	
Operation Pay	41,703.12	
Prisoner Reimbursements	38,093.28	
Reimbursements	33,740.03	
Social Security Administration	2,600.00	
State Reimbursements	43.40	
Telephone Commissions	18,834.01	
Interest	909.55	\$ 709,787.37

Expenditures:

Capital Projects and Debt Service	\$ 72,043.04
Cleaning Supplies	8,879.15
Communication Equipment	1,252.30
Data Processing and Service	7,500.00
Equipment and Repairs	12,607.73
Food, Food Preparation and Equipment	141,522.85
Inmate Clothing, Linens and Hygiene	2,836.12
Juvenile Expenses	846.00
Maintenance and Repairs - Buildings and Equipment	34,176.48
Medical Costs	17,106.37
Office Supplies and Equipment	4,529.08
Other Expenses	5,372.95
Payroll	439,109.27
Payroll - Employee Benefits	125,483.96
Payroll - Food Preparation Salaries	17,784.14
Service Agreements	1,739.00
Staff Uniforms, Supplies and Equipment	4,405.59

Webster County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Telephone and Utilities	\$ 71,134.49	
Training, Dues and Subscriptions	5,205.37	
Transportation	6,700.09	\$ 980,233.98
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 270,446.61
Funding from Fiscal Court to Meet Expenditures		270,446.61
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	\$ 2,600.00	0.27%
State Revenues	603,776.94	61.60%
Housing Prisoners Other Counties	9,233.60	0.94%
Income from Inmates	93,267.28	9.51%
Other Income	909.55	0.09%
Funding from Fiscal Court	270,446.61	27.59%
	<hr/>	<hr/>
Totals	\$ 980,233.98	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	35,772
Inmate Cost Per Day	\$ 27.38
Inmate Cost Per Day	
Without Debt Service	\$ 25.36
Per Capita Contribution Per	
County Population	\$ 19.14

**Whitley County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Contracts With Other Counties	\$ 790,316.21	
Court Costs Supplement	11,400.10	
Court Costs - Jail Operation	12,602.28	
DUI Fees - State	4,161.25	
Incarceration Fees - Circuit Court	2,329.65	
Jail Bond Fees	11,122.00	
Jail Medical Payments	8,011.90	
Jail Operations	112,378.44	
Miscellaneous Revenue	103.00	
Prisoner Reimbursement - Booking Fees	44,198.00	
Interest	1,564.48	\$ 998,187.31

Expenses:

Bonds and Insurance	\$ 23,660.00	
Capital Projects and Debt Service	442,268.06	
Cleaning Supplies	38,460.46	
Food, Food Preparation and Equipment	312,315.65	
Housing Prisoners	19,248.31	
Inmate Clothing, Linens and Hygiene	17,251.38	
Legal Fees and Judgments	1,000.00	
Maintenance and Repairs - Buildings and Equipment	7,130.33	
Medical Costs	162,350.11	
Office Supplies and Equipment	16,097.67	
Other Expenses	76.80	
Payroll	625,607.32	
Payroll - Employee Benefits	196,108.12	
Payroll - Medical Personnel	19,323.52	
Staff Uniforms, Supplies and Equipment	7,329.29	
Telephone and Utilities	94,761.03	
Transportation	4,560.30	1,987,548.35

Excess of Expenses Over Operating Receipts	\$ 989,361.04
Funding from Fiscal Court to Meet Expenditures	989,361.04

Balance	\$ -
---------	------

Whitley County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 148,553.97	7.47%
Housing Prisoners Other Counties	790,316.21	39.76%
Income from Inmates	57,752.65	2.91%
Other Income	1,564.48	0.08%
Funding from Fiscal Court	<u>989,361.04</u>	<u>49.78%</u>
Totals	<u>\$ 1,987,548.35</u>	<u>100.00%</u>

Total Inmate Population

Per Inmate Days	68,248
Inmate Cost Per Day	\$ 28.84
Inmate Cost Per Day	
Without Debt Service	\$ 22.36
Per Capita Contribution Per	
County Population	\$ 26.34

Wolfe County
Jail Fund
Statement of Revenues,
Expenditures, and Funding From Fiscal Court

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs	\$ 13,479.53	
DUI Fees	2,723.59	
Jail - HB 431	11,400.10	
Jail Fees	33,706.44	
Reimbursement - Bank Service Charges	12.75	
State Medical	2,933.18	
Savings Interest	19.14	\$ 64,274.73

Expenditures:

Housing Prisoners	\$ 151,981.94	
Juvenile Expenses	658.00	
Medical Costs	11,097.54	
Office Supplies and Equipment	211.75	
Other Expenses	6.25	
Payroll	40,154.24	
Payroll - Employee Benefits	9,570.29	
Transportation	10,142.14	223,822.15
Excess of Expenses Over Operating Receipts		\$ 159,547.42
Funding from Fiscal Court to Meet Expenditures		159,547.42
Balance		\$ -

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
State Revenues	\$ 64,242.84	28.70%
Income from Inmates	12.75	0.01%
Other Income	19.14	0.01%
Funding from Fiscal Court	159,547.42	71.28%
Totals	\$ 223,822.15	100.00%

Per Capita Contribution Per County Population \$ 22.65

**Woodford County
Detention Center
Statement of Revenues,
Expenditures, and Funding From Fiscal Court**

Fiscal Year Ended June 30, 2005

Operating Revenues:

Court Costs Jail Operation	\$ 82,192.50	
Court Costs Supplement	7,788.98	
DUI Service Fees	8,517.19	
Federal Prisoners	37,584.00	
Inmate Phone Commission	24,012.28	
Jail Bond Fees	1,430.00	
Jail Contract With Other Counties	31,062.00	
Jail Medical Payments	5,025.19	
Jail Work Release	8,638.00	
Medical Reimbursements	24,937.65	
State Fees	67,626.12	
State Prisoner Payment	259,841.80	
Miscellaneous Revenue	<u>1,803.04</u>	\$ 560,458.75

Expenditures:

Bonds and Insurance	\$ 8,949.15
Capital Projects/Debt Service/Lease Agreements	202,044.51
Cleaning Supplies	22,015.39
Food, Food Preparation and Equipment	117,345.28
Furniture and Fixtures	25,027.40
Home Incarceration	13,817.80
Inmate Clothing, Linens and Hygiene	4,395.39
Juvenile Expenses	10,035.00
Maintenance and Repairs - Buildings and Equipment	50,303.79
Medical Costs	53,745.13
Office Supplies and Equipment	10,638.79
Other Expenses	679.47
Payroll	644,403.67
Payroll - Employee Benefits	233,424.16
Staff Uniforms, Supplies and Equipment	2,415.65
Telephone and Utilities	54,436.46

Woodford County
 Detention Center
 Statement of Revenues,
 Expenditures, and Funding From Fiscal Court
 Fiscal Year Ended June 30, 2005
 (Continued)

Expenditures: (Continued)

Training, Dues and Subscriptions	\$ 8,222.76	
Transportation	5,408.69	\$ 1,467,308.49
		<hr/>
Excess of Expenses Over Operating Receipts		\$ 906,849.74
Funding from Fiscal Court to Meet Expenditures		906,849.74
		<hr/>
Balance		\$ -
		<hr/> <hr/>

Funding Sources:

<u>Category</u>	<u>Amount</u>	<u>Percentage</u>
Federal Revenues	37,584.00	2.56%
State Revenues	430,991.78	29.37%
Housing Prisoners Other Counties	31,062.00	2.12%
Income from Inmates	60,820.97	4.15%
Funding from Fiscal Court	906,849.74	61.80%
	<hr/>	<hr/>
Totals	\$ 1,467,308.49	100.00%
	<hr/> <hr/>	<hr/> <hr/>

Total Inmate Population	
Per Inmate Days	27,464
Inmate Cost Per Day	\$ 53.06
Inmate Cost Per Day	
Without Debt Service	\$ 45.70
Per Capita Contribution Per	
County Population	\$ 37.85



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

July 11, 2005

Dear Jailer:

Attached is a copy of a survey the Auditor of Public Accounts staff will be completing on all Kentucky jails this year. The review period is for the year ended June 30, 2005, for financial data. For many of the questions, the jail practices of your facility as of the interview date will be utilized.

In preparation of this survey, we have consulted the Kentucky Jailer's Association, the Kentucky County Judge/Executive's Association, the Kentucky Association of Magistrates and Commissioners, the Kentucky Association of Counties, the Governor's Office for Local Development, and the Department of Corrections.

The purpose and impetus for it is:

- Jail expenditures are a rapidly growing component of County Expenditures.
- Although the APA audits fiscal courts, which includes jail expenditures and revenue, issues and questions continue to arise regarding specific jail financial matters and practices.
- The Department of Corrections promulgated 501 KAR 3:030 and 501 KAR 7:030 which provide for additional audit requirements of certain jail funds.
- Unfortunately, several jails have recently experienced financial problems that further highlighted the need for expanded audit procedures.

In meeting with the previously referenced organizations, it was agreed that a uniform comprehensive compilation of jail data would be extremely beneficial to address jail operations and funding. These surveys will be shared with your local fiscal court and compiled in a report to share with the organizations previously referenced, as well as with the 2006 General Assembly.

After we complete these surveys, we will prepare an audit scope of work for the next audit year. If we determine a financial problem in the current year audit or as a result of the survey, we will follow-up as necessary.



Letter to Jailers
July 11, 2005
Page 2

A representative of the APA will contact you to schedule an appointment to complete the survey. Interviews will begin in mid-August and should be completed by early December of 2005. Please allow about four hours for this interview and we want to thank you for your assistance and cooperation.

In addition, we want to commend your organization, the Kentucky Jailer's Association, for their leadership and cooperation in this matter. Please feel free to contact me, or any of the following staff, if you have any questions about this project.

DIVISION OF FINANCIAL AUDIT (502-573-0050)

John Cubine, Director,	ext. 200	john.cubine@auditor.ky.gov
Charlene Daniels, Assistant Director,	ext. 212	charlene.daniels@auditor.ky.gov
Judy Spalding, Manager, Northeast Branch	ext. 229	judy.spalding@auditor.ky.gov
Bobby Bowling, Manager, Southeast Branch	ext. 219	bobby.bowling@auditor.ky.gov
Jeff Fryman, Manager, West Branch	ext. 222	jeff.fryman@auditor.ky.gov
Steve Newkirk, Manager, Central Branch	ext. 253	steve.newkirk@auditor.ky.gov

Sincerely,



Crit Luallen
Auditor of Public Accounts

Attachment

cc: County Treasurer

**JAIL SURVEY
JAILER
_____, COUNTY
2005**

**CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS**



**105 SEA HERO ROAD, SUITE 2
FRANKFORT, KY 40601-5404
TELEPHONE (502) 573-0050
FACSIMILE (502) 573-0067**



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

To: Jailer

From: John Cubine,
Director, Financial Audit Division

Date: July 11, 2005

RE: Surveys of Open and Closed Jails

We have worked with the Kentucky Jailer's Association, Governor's Office for Local Development, Department of Corrections, Kentucky County Judge Executive Association, Kentucky Magistrates and Commissioners Association, and Kentucky Association of Counties in preparing the questions for these surveys. This will be the most comprehensive survey that the Auditor of Public Accounts has ever conducted in relation to jails. We appreciate the involvement of everyone associated with preparing these surveys.

We will have an auditor from our office help you complete the survey. Policy questions should be answered as of the date of the survey. Financial information such as "what were your medical expenses?" will be calculated from July 1, 2004 through June 30, 2005. You should be able to answer most of the questions either as "yes", "no", or "not-applicable." If an answer is left blank, please be sure to explain why in the comments section. Several questions require an amount to be listed. Please try to keep the answers concise and to the point in the comments section when you give an explanation.

A copy of each county's survey will be shared with fiscal court and a separate statewide report will be prepared. This report is a public document and is subject to the open records act.

If you have any questions, please contact Jeff Fryman, 1-800-247-9126 extension 222. We appreciate your time and assistance in completing this survey.



_____, County
Jail Survey
Open Jail
 _____, Jailer

Questions	Amounts	Y E S	N O	N/ A	Comments
A. Jail Capacity					
Is this a full service jail?		___	___		
How many buildings house inmates?	_____				
Are the inmates on more than one floor (two level building)?		___	___		
What is the facility's rated capacity (beds) from the Department of Corrections?	_____				
On average, how many inmates are in the facility each day?	_____				
B. Management					
How long have you been in office?	_____				
Did you have previous corrections or law enforcement experience?		___	___		
Is there or has there ever been a jail committee or consultant to review the operations and management of the jail?		___	___		
If yes, when (year).	_____				
What were the recommendations of the consultant or committee? Please explain.					_____
What changes or policies have you placed in operation to reduce the cost of operating the jail? Please describe policies in comments section.					
Staffing		___	___		_____
Food		___	___		_____
Medical		___	___		_____

Questions	Amounts	Y E S	N O	N/ A	Comments
B. Management (Continued)					
Transportation	_____	_____	_____	_____	_____
Collections from Inmates	_____	_____	_____	_____	_____
Other	_____	_____	_____	_____	_____
Did any members of the fiscal court visit the jail last year?		_____	_____	_____	
Are there any areas you want the auditor's office to review where you suspect fraud, illegal acts, theft, or inefficiency? Please explain.		_____	_____	_____	
C. Inmate Population					
How many inmates (days) did you house last fiscal year (June 30, 2005)?	_____				
Number of State Inmates (days)	_____			_____	
Number of Federal Inmates (days)	_____			_____	
Number of Inmates - Housing Prisoners - Other Counties (days)	_____			_____	
Number of County Inmates (days)	_____			_____	
D. Budget					
Did you assist the fiscal court in the preparation of the budget for the Jail Fund?		_____	_____	_____	
Are actual revenues and expenses compared to the Jail Fund budget each month?		_____	_____	_____	
Are significant variances between actual to budget examined?		_____	_____	_____	
Are all revenues generated by jail activities deposited into the Jail Fund? (Do not consider canteen profits.)		_____	_____	_____	

Questions	Amounts	Y E S	N O	N/ A	Comments
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D. Budget (Continued)

How much money, if any, was transferred from the General Fund or other funds to support the Jail Fund last fiscal year? _____

Are all of the costs reflected in the Jail Fund budget?

Are all debt service payments included in the Jail Fund budget? _____

Are all insurance payments (buildings and any other insurance other than buildings) included in the Jail Fund budget? _____

Is the employer share of FICA, retirement, and health insurance included in the Jail Fund budget? _____

Are applicable utilities included in the Jail Fund budget? _____

Are inmate transportation costs reflected in the Jail Fund budget? _____

Are there any other expenses of the jail that are not reflected in the Jail Fund budget? Please explain. _____

Are there any other expenses paid from the Jail Fund budget that are for other activities? For example 911 activities. Please explain. _____

What is the average inmate cost per day? _____

E. Charges to Inmates

Do the inmates receive a document explaining the charges? (Ask for a copy) _____

Questions	Amounts	Y E S	N O	N/ A	Comments
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E. Charges to Inmates (Continued)

Reimbursement Rate for Housing Prisoners - Other Counties	_____				
Processing or Booking Fee	_____				
Daily Housing Fee for Local Inmates	_____				
Daily Housing Fee for State Inmates	_____				
Daily Housing Fee for Federal Inmates (Range)	_____				
Work Release Fee Per Day - Percentage	_____				
Flat Amount	_____				
Home Incarceration Hook Up Fee	_____				
Home Incarceration Fee Per Day	_____				
Medical Fees Per Visit by Nurse or Doctor State Inmates	_____				
County Inmates	_____				
Federal Inmates	_____				
Dietary Fees	_____				
Other Fees (Please describe.)	_____				

F. Booking

Please provide the auditor with the written policy explaining the booking system.

Is the booking process tied to the accounting system?

Does the accounting system generate a report so that a deputy can compare the funds per report with those on hand?

Does the accounting system generate pre-numbered receipts to be issued to the inmates?

Questions	Amounts	Y E S	N O	N/ A	Comments
F. Booking (Continued)					
When funds (cash and checks) are collected from inmates, are pre-numbered receipts issued to inmates (Manual System)?		___	___		
Are voided receipts kept?		___	___		
Do inmates and deputies sign property sheets?		___	___		
Are envelopes used to hold the cash and property for inmates?		___	___		
When funds are collected from inmates, are these funds in a secure location (lock box)? Who has access?		___	___		
Is inmate property held in a secure location?		___	___		
Does a designated person (other than the deputies collecting the funds) reconcile the funds taken in to a report or log to determine if any funds are missing?		___	___		
Does a designated person take the cash and checks, and receipts to the accounting department?		___	___		
Are the prenumbered receipts reconciled to cash received by the accounting department?		___	___		
G. Canteen					
Is a private vendor used for canteen operation? Please explain and provide a copy of the contract to the auditor.		___	___		_____

Questions	Amounts	Y E S	N O	N/ A	Comments
G. Canteen (Continued)					
If you are not using a private vendor, where are canteen supplies and food purchased for the canteen?					_____
How do you determine where to purchase canteen supplies, i.e. price comparison, bidding, etc.?					_____
When you obtain price quotes, is a record of these quotes maintained?		_____	_____	_____	
Is sales tax charged and remitted to Revenue Cabinet?		_____	_____		
Please explain the controls that are in place to protect the canteen inventory.					_____
Is a physical inventory periodically taken?		_____	_____		
Are the inventory count sheets retained?		_____	_____		
Do you have excessive inventory supplies? (Supplies that would last longer than 2 months)		_____	_____		
When canteen supplies are delivered by the vendor, does someone initial the invoice that the supplies were received?		_____	_____		
Is this a different person than the person who made the order?		_____	_____		
Does someone compare the invoice to determine if the prices and quantities are correct, before it is sent to the accounting department to be paid?		_____	_____		
Do you review or have someone else review the bills (independent of the person making the orders) before they are paid?		_____	_____		

Questions	Amounts	Y E S	N O	N/ A	Comments
G. Canteen (Continued)					
Do you prohibit employees from making personal purchases of food, equipment, and kitchen supplies through the Canteen Fund?	_____	_____			
Do you prohibit employees from purchasing food and kitchen supplies with their personal funds and then being reimbursed from the Canteen Fund?	_____	_____			
Are any bonus or gifts given to the jail from vendors for purchases for the Canteen?	_____	_____			
If bonus and gifts are provided by the vendors, what are your policies? How are these items used or disposed of? Please explain.					_____
Are inmates allowed to use cash to make canteen purchases?	_____	_____			
Are deputies allowed to use cash to make canteen purchases?	_____	_____			
How are sales accounted for (type of accounting records maintained)? Please explain.					_____
Computer System	_____	_____			
Software Company - Name?					_____
Manual System	_____	_____			
Are periodic physical inventories of property and equipment conducted and reconciled to detailed property and equipment records?	_____	_____			

Questions	Amounts	Y E S	N O	N/ A	Comments
G. Canteen (Continued)					
Are canteen supplies kept in a secure or restricted access location?	_____	_____			
Was a canteen report submitted to the County Treasurer for fiscal year ended June 30, 2005?		_____	_____		
What were gross canteen sales for fiscal year ended June 30, 2005?	_____				
Can you determine the amount of profit earned by the Canteen for fiscal year ended June 30, 2005?		_____	_____		
What was the balance left in the Canteen Fund as of June 30, 2005? (Do not include any funds due inmates.)	_____				
Are monies left by prisoners in Jail Canteen Fund or Inmate Fund transferred to an escrow account?		_____	_____		
If a question arises as to the allowability of charges to the canteen profit funds, how do you resolve it? Please explain.					_____
H. Inmate Accounts					
As of June 30, 2005 can you print out a report that states the balance in each inmate's account?		_____	_____		
As of June 30, 2005 can you print out a report that states the total amount held for all inmates? Amount held?	_____	_____	_____		

Questions	Amounts	Y E S	N O	N/ A	Comments
H. Inmate Accounts (Continued)					
Are inmates periodically provided with a statement which shows the amount held on their behalf?		_____	_____		
When inmates are released, do they sign a document stating that they received their property and the remaining balance in their account?		_____	_____		
If the inmate asserts that there is a discrepancy, how is it handled?					_____
I. Food					
Is a private vendor used to provide food services for the inmates? Please explain and provide the auditor with a copy of the contract.		_____	_____		_____
Where is food purchased?		_____	_____	_____	_____
How do you determine where to purchase food, i.e. price comparison, bidding, etc.?		_____	_____	_____	_____
When you obtain price quotes, is a record of these quotes maintained?		_____	_____		
Are meal or food expenses properly posted to the budget of the Jail Fund?		_____	_____		
What was the total food expense for fiscal year ended June 30, 2005?	_____				

Questions	Amounts	Y E S	N O	N/ A	Comments
I. Food (Continued)					
What is the cost per meal per inmate? (divide total food cost by inmate days) <i>Include</i> food preparation expenses and deputies salaries applicable to meals as part of food cost.	_____				
Do you have full-time staff supervising the kitchen and food preparation?		___	___		
Are any bonus or gifts given to the jail from vendors?		___	___		
If bonus and gifts are provided by the vendors, what are your policies? Please explain.					_____
Please explain the controls that are in place to protect the food inventory.					_____
Is a physical inventory periodically taken?		___	___		
Are the inventory count sheets retained?		___	___		
Do you have excessive inventory supplies? (Supplies that would last longer than 2 months)		___	___		
Are food supplies kept in a secure or restricted access location?		___	___		
When food supplies or kitchen equipment is delivered by the vendor, does someone initial the invoice that the supplies or equipment was received?		___	___		
Is this a different person than the person who made the order?		___	___		

Questions	Amounts	Y E S	N O	N/ A	Comments
I. Food (Continued)					
Does someone examine the invoice to determine if the prices and quantities are correct, before it is sent to the accounting department?		_____	_____		
Does someone review the bills (independent of the person making the orders) before they are submitted to the County Treasurer for payment?		_____	_____		
Do you prohibit employees from making personal purchases of food, equipment, and kitchen supplies through the jail?		_____	_____		
Do you prohibit employees from purchasing food and kitchen supplies for the jail with their personal funds and then being reimbursed from the Jail Fund?		_____	_____		
J. Medical Services					
What was the total medical expense for fiscal year ended June 30, 2005?	_____				
Less State Inmate Days x 1.91	_____				
Less State Catastrophic Payments	_____				
Less Other State Medical Payments	_____				
Net Unreimbursed Medical Costs	=====				
Can you break down the medical costs between State, County and Federal inmates?		_____	_____		
Is a private vendor used for medical services? Please explain and provide the auditor with a copy of the contract.		_____	_____		_____

Questions	Amounts	Y E S	N O	N/ A	Comments
J. Medical Services (Continued)					
Are inmates required to sign a form stating that they are responsible for all medical costs?		___	___		
How are medical providers selected? (bid, advertise, etc.)					_____
Do you have a medical technician or deputy on duty 24 hours per day?		___	___		
Do you have a nurse or doctor on call to examine inmates, before they are sent to the hospital?		___	___		
Does the fiscal court or jail utilize Correct Care or some other insurance provider to monitor medical expense of the inmates? (Work Release)		___	___		
Are invoices reviewed by someone (doctor, medical deputy, or nurse) prior to payment?		___	___		
Are invoices initialed that they have been reviewed before they are sent to the accounting department to be paid?		___	___		
Are rates for medical services negotiated?		___	___		
What rate schedule is used, i.e. Medicaid, state health ins. rate, etc?					_____
Do you pursue "catastrophic reimbursement funds?" If yes, do you receive much reimbursement?		___	___		_____
Have you been told that catastrophic funds are not available?		___	___		

Questions	Amounts	Y E S	N O	N/ A	Comments
J. Medical Services (Continued)					
Can you breakdown the amount paid to each medical vendor? (if yes, document how much to each vendor)		_____	_____		
Where are prescriptions purchased?					_____
How are unused prescription disposed of?					_____
When an inmate is transferred, do you send a supply of medication?		_____	_____		
Do you send bills to collect unpaid medical expenses from the inmates?		_____	_____		
If the inmate does not pay, are these bills sent to an outside collection agency?		_____	_____		
What is the rate of collections from the collection agency?	_____				
Are medical expenses properly posted to the budget of the Jail Fund?		_____	_____		
What are the controls for dispensing drugs and prescriptions? Please explain.					_____
Is prescription drug inventory counted daily? Please explain.		_____	_____		_____
K. Collections from Released Prisoners					
Do you require released inmates to sign an agreement to pay any funds due to the jail?		_____	_____		
Do you send bills to collect unpaid jail expenses from the inmates?		_____	_____		

Questions	Amounts	Y E S	N O	N/ A	Comments
K. Collections from Released Prisoners (Continued)					
If the inmate does not pay, are these bills sent to an outside collection agency?		_____	_____		
What is the rate of collections from the collection agency?	_____				
Are past due collections turned over to the County Attorney for collection?		_____	_____		
Do you know the amount due from inmates (accounts receivable) outstanding as of June 30, 2005? List amount if possible.	_____	_____	_____		
Does someone other than the person posting accounts receivable call customers to follow-up on delinquent accounts?		_____	_____		
Are pre-numbered receipts issued to inmates when they make payments?		_____	_____		
Are the pre-numbered receipts issued to inmates reconciled to a daily cash check-out report?		_____	_____		
L. Invoices to Department of Corrections					
What system or procedures are used to bill the Department of Corrections? (Orion, JAM, etc.)					_____
Does someone compare the amount billed to the Department of Corrections to the amount remitted?		_____	_____		
Are unpaid claims re-submitted if there is missing information from the original claim such as an inmate's PIN number?		_____	_____		

Questions	Amounts	Y E S	N O	N/ A	Comments
L. Invoices to Department of Corrections (Continued)					
How often do you bill? (monthly, weekly, intermittently)					_____
Are bills submitted to the Department of Corrections paid within 30 days? If not, explain why.		___	___		
What system or procedures are used to bill other counties for housing prisoners?					_____
Are all medical expenses billed?		___	___		
Does someone compare the amount billed to the amount remitted?		___	___		
How often do you bill? (monthly, weekly, intermittently)					_____
Are bills normally paid within 30 days after receipt by the county?		___	___	___	
Are there any uncollected amounts that have been past due for a over 3 months?		___	___		
N. Telephone Commissions					
How do you determine which vendor to use? Please explain.					_____
Who is the vendor? Please provide a copy of the contract to the auditor.					_____
Was the jail allowed a bonus or equipment to sign up with that vendor? Please explain.		___	___		_____

Questions	Amounts	Y E S	N O	N/ A	Comments
N. Telephone Commissions					
(Continued)					
Does the vendor allow you to take credit against the balance of the telephone commissions if you make a purchase and send them the invoice?		___	___		
If this is true, is the County Judge/Executive or County Treasurer aware of these transactions?		___	___		
Do you sell calling cards?		___	___		
Does the vendor credit your commission against the cost of the calling cards?		___	___		
O. Payroll					
How many employees do you have?	_____				
Please explain the payroll system.					_____
Do you require that background checks be made before an applicant is hired?		___	___		
Are background checks performed routinely on all employees?		___	___		
Are personnel files maintained on each employee?		___	___		
Are withholding forms, updated each year?		___	___		
Are your employees under nonhazardous duty retirement?		___	___		

Questions	Amounts	Y E S	N O	N/ A	Comments
O. Payroll (Continued)					
Are personnel policies in regard to vacation, sick, compensatory and holiday leave in writing?		_____	_____		
Do these policies agree with the policies approved by fiscal court for other county employees?		_____	_____		
Is there an automated time system in place to maintain the time charges?		_____	_____		
Does this automated system also prepare time reports?		_____	_____		
Are employees required to sign time reports?		_____	_____		
Do supervisor's sign time reports?		_____	_____		
Do you review time charges, before they are submitted to fiscal court for payment?		_____	_____		
Does the accounting department of the jail keep track of leave balances?		_____	_____		
Does the County Treasurer, Payroll Officer, or Finance Officer for the fiscal court keep track of leave balances for jail employees?		_____	_____		
Who distributes the payroll checks?					
Are payroll expenses properly posted to the budget of the Jail Fund?		_____	_____		
What was the total payroll expense for fiscal year ended June 30, 2005?	_____				

Questions	Amounts	Y E S	N O	N/ A	Comments
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O. Payroll (Continued)

Was there a significant amount of overtime paid during fiscal year ended June 30, 2005? _____

How is the payroll officer notified when an employee is terminated? _____

P. Jail Property and Equipment

Are video cameras installed either just inside or outside all exit doors? _____

Are permanent identification tags attached to property and equipment? _____

Are periodic physical inventories of property and equipment conducted and reconciled to detailed property and equipment records? _____

Q. Vehicles and Transportation Costs

Vehicles:

Number of Vehicles _____

Average Age of Vehicles _____

Average Mileage of Vehicles _____

Are employees allowed to drive official vehicles from the jail to their home when they are off duty or outside of normal work hours? If yes, how many employees are assigned vehicles? If yes, please explain your policy for assigning these vehicles to employees. _____

Questions	Amounts	Y E S	N O	N/ A	Comments
R. Accounting Department					
Are accounting duties separated between two different employees? Please explain.		_____	_____		_____
Are pre-numbered receipts issued for all revenue received directly (walk-ins) from the public?		_____	_____		
Does someone log in the mail?		_____	_____		
Do you use a “For Deposit Only” endorsement stamp on all checks upon receipt?		_____	_____		
Are multi-part deposit slips used and is the amount on the in-house copy compared to the amount deposited on the bank statement, daily cash checkout report, and receipts ledger?		_____	_____		
Are deposits made daily?		_____	_____		
Does someone other than the employee preparing the deposit slip make the deposit?		_____	_____		
Are bank accounts reconciled monthly?		_____	_____		
Does someone other than the employee responsible for cash receipts, accounts receivable, and cash disbursements reconcile the bank statement?		_____	_____		
Are vacations mandated for all personnel in accounts receivable and cash handling functions?		_____	_____		
Are employees cross trained so that someone else does the job during an employee's vacation?		_____	_____		

Questions	Amounts	Y E S	N O	N/ A	Comments
R. Accounting Department (Continued)					
Are employees who handle cash, sign checks to pay vendors or make deposits bonded?		___	___		
Are blank checks ever signed?		___	___		
Are unused checks secured at all times?		___	___		
Does someone check the mathematical accuracy of vendor invoices?		___	___		
Do you require original invoices before payment is authorized?		___	___		
Are invoices stamped “paid” and marked with a check number? (Jail Canteen)		___	___		
Are out of state purchases made? Please explain if yes.		___	___		_____
Do you prohibit checks written to “cash” or “bearer”?		___	___		
Is cash and checks taken to the County Treasurer for work release fees, booking prisoners, and home incarceration fees?		___	___		
Are copies of the original receipts retained in your office?		___	___		
Do you obtain a receipt from the County Treasurer?		___	___		
Are jail employees given access to Jail Fund deposit tickets or allowed to make deposits directly into the Jail Fund rather than remitting deposits to the County Treasurer?		___	___		

Questions	Amounts	Y E S	N O	N/ A	Comments
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R. Accounting Department (Continued)

Who authorizes purchases? Please list name and function:

S. Conclusion

Is there any other issues that you would like to discuss?

This survey was conducted on _____, 2005 and represents information provided by the undersigned. The APA has not independently verified this information and the undersigned realizes that this information will be provided to the Fiscal Court and may become part of a report to be prepared and released by APA. This information does not replace or supersede any other regulatory or reporting requirements related to Jail operations.

Official Date

Official Date

**JAIL SURVEY
COUNTY TREASURER
_____, COUNTY
2005**

**CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS**



**105 SEA HERO ROAD, SUITE 2
FRANKFORT, KY 40601-5404
TELEPHONE (502) 573-0050
FACSIMILE (502) 573-0067**



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

To: County Treasurer

From: John Cubine,
Director, Financial Audit Division

Date: July 11, 2005

RE: Surveys of Open and Closed Jails

We have worked with the Kentucky Jailer's Association, Governor's Office for Local Development, Department of Corrections, Kentucky County Judge Executive Association, Kentucky Magistrates and Commissioners Association, and Kentucky Association of Counties in preparing the questions for these surveys. This will be the most comprehensive survey that the Auditor of Public Accounts has ever conducted in relation to jails. We appreciate the involvement of everyone associated with preparing these surveys.

We will have an auditor from our office help you complete the survey. Policy questions should be answered as of the date of the survey. Financial information such as "what were your medical expenses?" will be calculated from July 1, 2004 through June 30, 2005. You should be able to answer most of the questions either as "yes", "no", or "not-applicable." If an answer is left blank, please be sure to explain why in the comments section. Several questions require an amount to be listed. Please try to keep the answers concise and to the point in the comments section when you give an explanation.

A copy of each county's survey will be shared with fiscal court and a separate statewide report will be prepared. This report is a public document and is subject to the open records act.

If you have any questions, please contact Jeff Fryman, 1-800-247-9126 extension 222. We appreciate your time and assistance in completing this survey.



_____, County
Jail Survey
Open Jail

_____, County Treasurer

Questions	Amounts	Y E S	N O	N/ A	Comments
A. Budget					
Are actual revenues and expenses compared to the Jail Fund budget each month? Please provide a copy of the completed Jail Fund budget (County Treasurer original) for fiscal year ended	_____	_____	_____	_____	
Are significant variances between actual to budget examined?	_____	_____	_____	_____	
Are all revenues generated by jail activities deposited into the Jail Fund? (Do not consider canteen profits.)	_____	_____	_____	_____	
How much money, if any, was transferred from the General Fund or other funds to support the Jail Fund last fiscal year?	_____				
Are all of the costs reflected in the Jail Fund budget?	_____	_____	_____	_____	
Are all debt service payments included in the Jail Fund budget?	_____	_____	_____	_____	
Are all insurance payments (buildings and any other insurance other than buildings) included in the Jail Fund budget?	_____	_____	_____	_____	
Is the employer share of FICA, retirement, and health insurance included in the Jail Fund budget?	_____	_____	_____	_____	
Are applicable utilities included in the Jail Fund budget?	_____	_____	_____	_____	
Are inmate transportation costs reflected in the Jail Fund budget?	_____	_____	_____	_____	
Are there any other expenses of the jail that are not reflected in the Jail Fund budget? Please explain.	_____	_____	_____	_____	_____

Questions	Amounts	Y E S	N O	N/ A	Comments
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A. Budget (Continued)

Are there any other expenses paid from the Jail Fund budget that are for other activities? For example 911 activities. Please explain.

Jail Fund - Per County Treasurer's Records (Based on County Financial Statement -July 1, 2004 through June 30, 2005)

Cash Balance July 1, 2004 _____
 Actual Receipts _____
 Actual Expenditures _____
 Actual Transfers In _____
 Actual Transfers Out _____
 Cash Balance June 30, 2005 _____

Adjusted Receipts:

Actual Receipts Deposited to Jail Fund From County Financial Statement _____
 Total Revenues Earned By the Jail That Were Not Deposited Into the Jail Fund. _____

Total - Adjusted Receipts

=====

Adjusted Expenditures:

Actual Expenditures Made from the Jail Fund From County Financial Statement _____
 Total Payments Made on Behalf of the Jail That Were Not Paid From the Jail Fund. _____
 Total Expenditures That Were Paid From the Jail Fund that *Were Not Related* to the Jail. (911 Expenses) _____

Total - Adjusted Expenditures

=====

Questions	Amounts	Y E S	N O	N/ A	Comments
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A. Budget (Continued)

Profit (Loss) to Operate Jail:

Total - Adjusted Receipts _____

Total - Adjusted Expenditures _____

Total Profit (Loss) for Fiscal Year. _____

Determination of State and Local Funds to operate the Jail.

State Funds - What was the total amount of receipts provided to the fiscal court from the State of Kentucky to offset Jail expenses? (This is for fiscal year ending June 30, 2005 based on the County Treasurer's financial statement.) _____

Adjusted Expenditures _____

Local Funds (Adjusted Expenditures less State Funds Received) _____

What is the average inmate cost per day? (Adjusted expenditures divided by number of inmates days per fiscal year.) _____

Questions	Amounts	Y E S	N O	N/ A	Comments
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B. Conclusion

Are there any areas you want the auditor's office to review where you suspect fraud, illegal acts, theft, or inefficiency? Please explain.

Is there any other issues that you would like to discuss?

This survey was conducted on _____, 2005 and represents information provided by the undersigned. The APA has not independently verified this information and the undersigned realizes that this information will be provided to the Fiscal Court and may become part of a report to be prepared and released by APA. This information does not replace or supersede any other regulatory or reporting requirements related to Jail operations.

 Official Date

 Official Date



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

July 11, 2005

Dear Jailer:

Attached is a copy of a survey the Auditor of Public Accounts staff will be completing on all Kentucky jails this year. We recognize that your jail is closed, however we still want to conduct this survey to determine present policies and cost information. The review period is for the year ended June 30, 2005, for financial data. For many of the questions, the jail practices of your facility as of the interview date will be utilized.

In preparation of this survey, we have consulted the Kentucky Jailer's Association, the Kentucky County Judge/Executive's Association, the Kentucky Association of Magistrates and Commissioners, the Kentucky Association of Counties, the Governor's Office for Local Development, and the Department of Corrections.

The purpose and impetus for it is:

- Jail expenditures are a rapidly growing component of County Expenditures.
- Although the APA audits fiscal courts, which includes jail expenditures and revenue, issues and questions continue to arise regarding specific jail financial matters and practices.
- The Department of Corrections promulgated 501 KAR 3:030 and 501 KAR 7:030 which provide for additional audit requirements of certain jail funds.
- Unfortunately, several jails have recently experienced financial problems that further highlighted the need for expanded audit procedures.

In meeting with the previously referenced organizations, it was agreed that a uniform comprehensive compilation of jail data would be extremely beneficial to address jail operations and funding. These surveys will be shared with your local fiscal court and compiled in a report to share with the organizations previously referenced, as well as with the 2006 General Assembly.

After we complete these surveys, we will prepare an audit scope of work for the next audit year. If we determine a financial problem in the current year audit or as a result of the survey, we will follow-up as necessary.



Letter to Jailers
July 11, 2005
Page 2

A representative of the APA will contact you to schedule an appointment to complete the survey. Interviews will begin in mid-August and should be completed by early December of 2005. Please allow about four hours for this interview and we want to thank you for your assistance and cooperation.

In addition, we want to commend your organization, the Kentucky Jailer's Association, for their leadership and cooperation in this matter. Please feel free to contact me, or any of the following staff, if you have any questions about this project.

DIVISION OF FINANCIAL AUDIT (502-573-0050)

John Cubine, Director,	ext. 200	john.cubine@auditor.ky.gov
Charlene Daniels, Assistant Director,	ext. 212	charlene.daniels@auditor.ky.gov
Judy Spalding, Manager, Northeast Branch	ext. 229	judy.spalding@auditor.ky.gov
Bobby Bowling, Manager, Southeast Branch	ext. 219	bobby.bowling@auditor.ky.gov
Jeff Fryman, Manager, West Branch	ext. 222	jeff.fryman@auditor.ky.gov
Steve Newkirk, Manager, Central Branch	ext. 253	steve.newkirk@auditor.ky.gov

Sincerely,



Crit Luallen
Auditor of Public Accounts

Attachment

cc: County Treasurer

**JAIL SURVEY
CLOSED JAIL
JAILER**

_____, COUNTY
2005

**CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS**



**105 SEA HERO ROAD, SUITE 2
FRANKFORT, KY 40601-5404
TELEPHONE (502) 573-0050
FACSIMILE (502) 573-0067**



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

To: Jailer

From: John Cubine,
Director, Financial Audit Division

Date: July 11, 2005

RE: Surveys of Open and Closed Jails

We have worked with the Kentucky Jailer's Association, Governor's Office for Local Development, Department of Corrections, Kentucky County Judge Executive Association, Kentucky Magistrates and Commissioners Association, and Kentucky Association of Counties in preparing the questions for these surveys. This will be the most comprehensive survey that the Auditor of Public Accounts has ever conducted in relation to jails. We appreciate the involvement of everyone associated with preparing these surveys.

We will have an auditor from our office help you complete the survey. Policy questions should be answered as of the date of the survey. Financial information such as "what were your medical expenses?" will be calculated from July 1, 2004 through June 30, 2005. You should be able to answer most of the questions either as "yes", "no", or "not-applicable." If an answer is left blank, please be sure to explain why in the comments section. Several questions require an amount to be listed. Please try to keep the answers concise and to the point in the comments section when you give an explanation.

A copy of each county's survey will be shared with fiscal court and a separate statewide report will be prepared. This report is a public document and is subject to the open records act.

If you have any questions, please contact Jeff Fryman, 1-800-247-9126 extension 222. We appreciate your time and assistance in completing this survey.



_____, County
Jail Survey
Closed Jail

_____, Jailer

Questions	Amounts	Y E S	N O	N/ A	Comments
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A. Management

How long have you been in office? _____

Are you a transportation officer? _____

Are you a bailiff to the Circuit and District Courts of the county? _____

Were you requested to sign a contract concerning your job duties? _____

By Whom? (Please provide the auditor with a copy.) _____

What changes or policies have you placed in operation to reduce the costs? Please describe policies in comments section.

Staffing _____

Transportation _____

Collections from Inmates _____

Other _____

Are there any areas you want the auditor's office to review where you suspect fraud, illegal acts, theft, or inefficiency? Please explain. _____

B. Transfer of Inmates

Please explain how personal property, cash and checks is accounted for, before an inmate is transferred to a jail? _____

When funds (cash and checks) are collected, are pre-numbered receipts issued to the inmates? _____

Jail Survey – Closed Jail
(Continued)

Questions	Amounts	Y E S	N O	N/ A	Comments
B. Transfer of Inmates (Continued)					
Are voided receipts kept?		_____	_____		
Do inmates and deputies sign property sheets?		_____	_____		
When funds and property are collected from inmates, are these funds in a secure location (lock box)? Who has access?		_____	_____		_____
After transfer is made, does someone from the jail sign a receipt for the property, cash and checks that they receive?		_____	_____		
C. Payroll					
How many employees are you responsible for?	_____			_____	
Are background checks required to be made before an applicant is hired as a transportation officer or bailiff?		_____	_____		
Are background checks performed routinely on all employees?		_____	_____		
Are employees under nonhazardous duty retirement?		_____	_____		
Are you required to sign time employee time reports?		_____	_____		
On average, how many hours do you work each week?	_____				

Jail Survey – Closed Jail
(Continued)

Questions	Amounts	Y E S	N O	N/ A	Comments
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D. Vehicles

Vehicles:

Number of Vehicles _____

Average Age of Vehicles _____

Average Mileage of Vehicles _____

E. Conclusion

Is there any other issues that you would like to discuss?

This survey was conducted on _____, 2005 and represents information provided by the undersigned. The APA has not independently verified this information and the undersigned realizes that this information will be provided to the Fiscal Court and may become part of a report to be prepared and released by APA. This information does not replace or supersede any other regulatory or reporting requirements related to Jail operations.

Official Date

Official Date

**JAIL SURVEY
CLOSED JAIL
COUNTY TREASURER
_____, COUNTY
2005**

**CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS**



**105 SEA HERO ROAD, SUITE 2
FRANKFORT, KY 40601-5404
TELEPHONE (502) 573-0050
FACSIMILE (502) 573-0067**



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

To: County Treasurer

From: John Cubine,
Director, Financial Audit Division

Date: July 11, 2005

RE: Surveys of Open and Closed Jails

We have worked with the Kentucky Jailer's Association, Governor's Office for Local Development, Department of Corrections, Kentucky County Judge Executive Association, Kentucky Magistrates and Commissioners Association, and Kentucky Association of Counties in preparing the questions for these surveys. This will be the most comprehensive survey that the Auditor of Public Accounts has ever conducted in relation to jails. We appreciate the involvement of everyone associated with preparing these surveys.

We will have an auditor from our office help you complete the survey. Policy questions should be answered as of the date of the survey. Financial information such as "what were your medical expenses?" will be calculated from July 1, 2004 through June 30, 2005. You should be able to answer most of the questions either as "yes", "no", or "not-applicable." If an answer is left blank, please be sure to explain why in the comments section. Several questions require an amount to be listed. Please try to keep the answers concise and to the point in the comments section when you give an explanation.

A copy of each county's survey will be shared with fiscal court and a separate statewide report will be prepared. This report is a public document and is subject to the open records act.

If you have any questions, please contact Jeff Fryman, 1-800-247-9126 extension 222. We appreciate your time and assistance in completing this survey.



_____, County
Jail Survey
Closed Jail

_____, County Treasurer

Questions	Amounts	Y E S	N O	N/ A	Comments
A. Budget					
Are actual revenues and expenses compared to the Jail Fund budget each month? Please provide a copy of the completed Jail Fund budget (County Treasurer original) for fiscal year ended June 30, 2005.	_____	_____	_____	_____	
Are significant variances between actual to budget examined?	_____	_____	_____	_____	
Are all revenues applicable to the Jail Fund deposited into the Jail Fund? (Do not consider canteen profits.)	_____	_____	_____	_____	
How much money, if any, was transferred from the General Fund or other funds to support the Jail Fund last fiscal year?	_____				
Are all of the costs reflected in the Jail Fund budget?	_____	_____	_____	_____	
Are all debt service payments included in the Jail Fund budget?	_____	_____	_____	_____	
Are all insurance payments (buildings and any other insurance other than buildings) included in the Jail Fund budget?	_____	_____	_____	_____	
Is the employer share of FICA, retirement, and health insurance included in the Jail Fund budget?	_____	_____	_____	_____	
Are applicable utilities included in the Jail Fund budget?	_____	_____	_____	_____	
Are inmate transportation costs reflected in the Jail Fund budget?	_____	_____	_____	_____	
Are there any other expenses of the Jail Fund that are not reflected in the Jail Fund budget? Please explain.	_____	_____	_____	_____	_____

Questions	Amounts	Y E S	N O	N/ A	Comments
A. Budget (Continued)					
Are there any other expenses paid from the Jail Fund budget that are for other activities? For example 911 activities. Please explain.					
<i>Jail Fund - Per County Treasurer's Records (Based on County Financial Statement -July 1, 2004 through June 30, 2005)</i>					
Cash Balance July 1, 2004					
Actual Receipts					
Actual Expenditures					
Actual Transfers In					
Actual Transfers Out					
Cash Balance June 30, 2005					
<i>Adjusted Receipts:</i>					
Actual Receipts Deposited to Jail Fund From County Financial Statement					
Total Revenues Earned By Jail Fund Activities That Were Not Deposited Into the Jail Fund.					
Total - Adjusted Receipts					
<i>Adjusted Expenditures:</i>					
Actual Expenditures Made from the Jail Fund From County Financial Statement					
Total Payments Made on Behalf of the Jail Fund That Were Not Paid From the Jail Fund.					
Total Expenditures That Were Paid From the Jail Fund that <i>Were Not Related</i> to the Jail Fund. (911					
Total - Adjusted Expenditures					

Questions	Amounts	Y E S	N O	N/ A	Comments
A. Budget (Continued)					
<i>Net Amount for Other Counties To House Inmates</i>					
<i>Total - Adjusted Receipts</i>	_____				
<i>Total - Adjusted Expenditures</i>	_____				
 <i>Total Net Cost</i>	 =====				
 Determination of State and Local Funds					
State Funds - What was the total amount of receipts provided to the fiscal court from the State of Kentucky to offset closed Jail expenses? (This is for fiscal year ending June 30, 2005 based on the County Treasurer's financial	_____				
<i>Adjusted Expenditures</i>	_____				
 Local Funds (Adjusted Expenditures less State Funds Received)	_____				
 What is the average inmate cost per day? (Adjusted expenditures divided by number of inmates days per fiscal year.)	_____				
 B. Medical Services					
What was the total medical expense for fiscal year ended June 30, 2005?	_____				
Less State Medical Payments If Any	_____				
 Net Unreimbursed Medical Costs	 =====				
 Are inmates required to sign a form stating that they are responsible for all medical costs?		_____	_____		
 Are bills sent to collect unpaid medical expenses from inmates?		_____	_____		

Questions	Amounts	Y E S	N O	N/ A	Comments
B. Medical Services (Continued)					
Are these bill sent from your county?		_____	_____		
If another county collects the medical expenses from the inmates, does the fiscal receive credit for these collections?		_____	_____		
Are medical expenses properly posted to the Jail Fund budget?		_____	_____		
C. Collections from Released Prisoners					
Does someone representing your county try to collect unpaid jail expenses from released prisoners? Please explain.		_____	_____		_____
Does someone representing the county know the total amount due from released prisoners as of June 30, 2005?	_____	_____	_____		
D. Payroll					
Please explain the payroll system.					_____
Are personnel files maintained on each employee?		_____	_____		
Are withholding forms, updated each year?		_____	_____		
Are personnel policies in regard to vacation, sick, compensatory and holiday leave in writing?		_____	_____		
Are Jail Fund employees required to sign time reports? (Do not include elected officials.)		_____	_____		
Do you review time charges, before they are submitted to fiscal court for payment?		_____	_____		

Questions	Amounts	Y E S	N O	N/ A	Comments
D. Payroll (Continued)					
Does the County Treasurer, Payroll Officer, or Finance Officer for the fiscal court keep track of leave balances?		_____	_____		
Who distributes Jail Fund payroll checks?					_____
Are payroll expenses properly posted to the budget of the Jail Fund?		_____	_____		
What was the total payroll expense from the Jail Fund for fiscal year ended June 30, 2005?	_____				
Was there a significant amount of overtime paid during fiscal year ended June 30, 2005?	_____	_____	_____		
How is the payroll officer notified when an employee is terminated?					_____
E. Vehicles and Transportation Costs					
What was the transportation costs for fiscal year ending June 30, 2005?	_____				

Questions	Amounts	Y E S	N O	N/ A	Comments
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F. Conclusion

Are there any areas you want the auditor's office to review where you suspect fraud, illegal acts, theft, or inefficiency? Please explain.

Is there any other issues that you would like to discuss?

This survey was conducted on _____, 2005 and represents information provided by the undersigned. The APA has not independently verified this information and the undersigned realizes that this information will be provided to the Fiscal Court and may become part of a report to be prepared and released by APA. This information does not replace or supersede any other regulatory or reporting requirements related to Jail operations.

Official Date

Official Date