

# Report To The Mississippi Legislature



## Mississippi Department of Corrections' FY 1996 Cost Per Inmate Day

November 12, 1996

Mississippi law requires that state contracts for private prisons save a minimum of ten percent on "at least the same level and quality of service offered by the Department of Corrections." The law also requires that PEER contract annually with a certified public accounting firm to determine a state cost per inmate day for correctional facilities. This certified cost per inmate day serves as the basis for measuring the required ten percent savings.

For Fiscal Year 1996, the Department of Corrections' general cost per inmate day (for all security levels combined) was \$38.08, including debt service for a facility. FY 1996 costs per inmate day for individual security classifications were:

- Minimum security--\$37.48
- Medium security--\$41.40
- Maximum security--\$50.57

**The PEER Committee**

## **PEER: The Mississippi Legislature's Oversight Agency**

The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A standing joint committee, the PEER Committee is composed of five members of the House of Representatives appointed by the Speaker and five members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms with one Senator and one Representative appointed from each of the U. S. Congressional Districts. Committee officers are elected by the membership with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of three Representatives and three Senators voting in the affirmative.

Mississippi's constitution gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues which may require legislative action. PEER has statutory access to all state and local records and has subpoena power to compel testimony or the production of documents.

PEER provides a variety of services to the Legislature, including program evaluations, economy and efficiency reviews, financial audits, limited scope evaluations, fiscal notes, special investigations, briefings to individual legislators, testimony, and other governmental research and assistance. The Committee identifies inefficiency or ineffectiveness or a failure to accomplish legislative objectives, and makes recommendations for redefinition, redirection, redistribution and/or restructuring of Mississippi government. As directed by and subject to the prior approval of the PEER Committee, the Committee's professional staff executes audit and evaluation projects obtaining information and developing options for consideration by the Committee. The PEER Committee releases reports to the Legislature, Governor, Lieutenant Governor, and the agency examined.

The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

**Mississippi Department of Corrections' FY 1996**

**Cost Per Inmate Day**

**November 12, 1996**

**The PEER Committee**

**Mississippi Legislature**

The Mississippi Legislature

**Joint Committee on Performance Evaluation and Expenditure Review**

PEER Committee

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November 12, 1996

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Honorable Ronnie Musgrove, Lieutenant Governor  
Honorable Tim Ford, Speaker of the House  
Members of the Mississippi State Legislature

MISS. CODE ANN. Section 47-5-1211 (1) (3) (b) requires PEER to contract annually with a certified public accounting firm to establish the state's cost per inmate day to be used as the basis for measuring the validity of the ten percent savings of private prison contractor costs. The PEER Committee engaged Deloitte & Touche LLP to prepare the enclosed cost determinations for FY 1996. PEER released this report entitled **Mississippi Department of Corrections' FY 1996 Cost Per Inmate Day** at its November 12, 1996, meeting.

  
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Senator Bill Canon, Chairman

**This report does not recommend increased  
funding or additional staff.**

# Mississippi Department of Corrections' FY 1996 Cost Per Inmate Day

## Executive Summary

November 12, 1996

### Background

During its 1994 special session, the Legislature passed Senate Bill 2005 (now codified as MISS. CODE ANN. § 47-5-1201 et seq.) to address short- and long-term bed capacity within the state's correctional system. The bill created the State Prison Emergency Construction and Management Board to expedite the contracting and construction of proposed public and private prison facilities authorized by the bill.

MISS. CODE ANN. § 47-5-1211 (1) (3) (a) states:

*No contract for private incarceration shall be entered into unless the cost of the private operation, including the state's cost for monitoring the private operation, offers a cost savings of at least ten percent (10%) to the Department of Corrections for at least the same level and quality of service offered by the Department of Corrections.*

This section also requires PEER to contract annually with a certified public accounting firm to establish a state cost per inmate day for a comparable state facility. The law further requires that the state cost per inmate day be certified annually and that the certified cost be used as the basis for measuring the validity of the ten percent savings of the contractor costs.

PEER received two bids in response to its request for proposals for cost determinations of

MDOC's FY 1996 cost per inmate day for 1,000-bed minimum-, medium-, and maximum-security facilities. PEER contracted with Deloitte & Touche LLP to perform the cost determinations.

### Cost Per Day Determination

Deloitte & Touche provided cost per inmate day determinations for all security levels of inmates combined (i.e., MDOC's general cost per inmate day) and also on the basis of security classification (i.e., minimum, medium, or maximum) of inmates.

MDOC's FY 1996 general cost per inmate day totaled \$38.08 and included the following components:

<b>Direct Costs</b>	
Basic housing & visitation	\$20.55
Education & training	1.89
Food	1.22
Farming	.73
Medical	4.01
Parole Board	.13
Allocated Administrative Costs	<u>1.98</u>
Total Operating Costs	\$30.51
Annual Debt Service	<u>7.57</u>
Total Average Daily Costs	<u>\$38.08</u>

MDOC's FY 1996 costs per inmate day for individual security classifications, as detailed on page 7 of the report, were as follows: minimum security, \$37.48; medium security, \$41.40; and, maximum security, \$50.57.

#### For More Information or Clarification, Contact:

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# **MISSISSIPPI DEPARTMENT OF CORRECTIONS SPECIAL REPORTS ON INCARCERATION COSTS**

**Financial Schedules for the Fiscal Year Ended June  
30, 1996, and Independent Accountants' Reports**

# MISSISSIPPI DEPARTMENT OF CORRECTIONS SPECIAL REPORTS ON INCARCERATION COSTS

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## INDEPENDENT ACCOUNTANTS' REPORT

To the Mississippi Joint Legislative Committee on Performance Evaluation and Expenditure Review:

We have examined the accompanying Schedule of Average Daily Costs Per State Inmate of the Mississippi Department of Corrections ("MDOC") for the year ended June 30, 1996. Except as explained in the following paragraph, our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary in the circumstances. The procedures were designed to determine average costs per inmate day based on historical cost data. We have not audited or reviewed the underlying accounting records used in developing the cost determinations and, accordingly, do not express an opinion or any other form of assurance on the underlying accounting records. The Schedule and the assertions on which it is based are the responsibility of MDOC's management. Our responsibility is to express an opinion on the Schedule based on our examination.

We were not engaged to examine debt service costs, which are included in the Schedule of Average Daily Costs Per State Inmate. These costs were provided by the Joint Legislative Committee on Performance Evaluation and Expenditure Review.

In our opinion, except for debt service costs, such Schedule referred to above presents, in all material respects, average daily costs per state inmate for a 1,000 bed facility for the year ended June 30, 1996, in conformity with the measurement and disclosure criteria set forth in Note 2 to the Schedule. Because of the matters discussed in the preceding paragraph, the scope of our work was not sufficient to express, and we do not express, an opinion on the appropriateness of the debt service cost component.

This schedule is based on the most accurate data and information available from MDOC staff at the time. However, should MDOC management significantly alter the assumptions in the design, construction, and operational concept for a 1,000-bed correctional facility as presented in this report, the state cost per inmate amount would change accordingly.

*Deloitte & Touche LLP*

October 17, 1996



# MISSISSIPPI DEPARTMENT OF CORRECTIONS SPECIAL REPORT ON INCARCERATION COSTS

## SCHEDULE OF AVERAGE DAILY COSTS PER STATE INMATE (FOR ADULT MALE INMATES IN 1,000-BED FACILITY) YEAR ENDED JUNE 30, 1996

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### OPERATING COSTS:

#### Direct costs:

Basic housing and visitation	\$ 20.55
Education and training	1.89
Food	1.22
Farming	0.73
Medical	4.01
Parole board	0.13
Allocated administration costs	<u>1.98</u>

Total operating costs	30.51
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ANNUAL DEBT SERVICE	<u>7.57</u>
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TOTAL AVERAGE DAILY COSTS	<u>\$ 38.08</u>
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See notes to schedule.

# MISSISSIPPI DEPARTMENT OF CORRECTIONS SPECIAL REPORT ON INCARCERATION COSTS

## NOTES TO SCHEDULE YEAR ENDED JUNE 30, 1996

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### 1. THE ENTITY

The Mississippi Department of Corrections ("MDOC" or the "Department") has the responsibility to provide for the care, custody, study, training, supervision, and treatment of adult offenders committed to the Department and to plan, develop, coordinate, and manage a statewide comprehensive correctional system.

MDOC includes the following entities:

***Mississippi State Penitentiary ("MSP")*** - MSP, a correctional facility in Sunflower County, incarcerates approximately 5,500 adult male felons and has oversight responsibility for the Community Work Centers in the northern part of the State.

***Central Mississippi Correctional Facility ("CMCF")*** - CMCF is located in Rankin County, Mississippi. CMCF serves as the central receiving and classification center for MDOC and houses approximately 2,500 medium custody offenders, including all female offenders. CMCF has oversight responsibilities for the Community Work Centers in the central part of the State.

***South Mississippi Correctional Institution (SMCI)*** - SMCI is located in Greene County and incarcerates approximately 1,000 medium custody adult felons and has oversight responsibilities for the Community Work Centers in the southern part of the State.

***County Jails*** - MDOC provides reimbursement to counties housing state prisoners at the authorized rate of \$20 per day, plus actual medical costs.

#### **Community Services Division:**

***Community Work Centers*** - Community Work Centers are community-based treatment units designed to provide a gradual, systematic reintroduction of an inmate into community life. The program provides low cost "A" custody beds to house inmates.

***Restitution Centers*** - Restitution Centers are minimal housing units for felons who are working to pay court costs, confinement fees, and family support.

***Probation and Parole*** - Community Services provides minimum supervision to adult offenders who are on court probation status, parole, or incarcerated in a local Restitution Center.

## 2. BASIS OF PRESENTATION

The cost per inmate day is derived by dividing the cost of all incarcerated inmate facilities (i.e., MSP, CMCf and SMCI) by the total inmate days incurred at all incarcerated inmate facilities during the fiscal year ended June 30, 1996. The number of inmate days used in this calculation was obtained from census reports prepared daily on a system-wide basis.

Operating expenditures were determined from MDOC's internal accounting records which reflect final unaudited costs by cost center. Operating costs are accounted for by functional cost centers. Costs of basic confinement and prison programs are presented separately to facilitate an understanding of the operating costs. In arriving at amounts presented in the accompanying schedule, certain reclassifications and allocations were necessary. Explanations of certain operating cost categories presented together with explanations of the significant reclassifications and allocations are as follows:

***Basic Housing and Visitation*** - MSP Records Department salaries were allocated to the entire MDOC population.

***Education and Training*** - Education and training consists of the following programs: Alcohol and Drug, Adult Basic Education, Vocational Education, Regimented Inmate Discipline, Pre-Release, Project Aware, and Life Skills Program.

***Food Costs*** - Direct purchases of food supplies are recorded by facility. Certain purchases received at the main warehouse locations at the Mississippi State Penitentiary are subsequently transferred to other locations. Reclassification of costs of food to other facilities is based on records of shipments made to the respective facilities.

***Medical Costs*** - Medical costs, except those associated with state inmates housed in county jails, are not accounted for by specific facility. Medical costs include salaries and other costs of MDOC medical facilities and payments to hospitals and physicians. Medical costs have been identified with each facility based on the ratio of facility inmate days to total inmate days.

***Administrative Costs*** - Administrative costs include activities of the Office of the Commissioner, Deputy Commissioner, financial and administration, purchasing, building and grounds, personnel and management information systems. These costs have been allocated to specific facilities based on the number of personnel positions at each location.

***Parole Board Costs*** - The Parole Board deals with inmate parole hearings at all facilities. Parole Board costs have been allocated to specific facilities based on the number of hearings held for inmates at each facility during the fiscal year. The use of hearings is considered to be the most rational basis of allocation of costs to benefited functions, since the conduct of hearings is the primary function of the Parole Board.

***Debt Service Costs*** - These expenses relate to debt service on bonds issued to finance construction of housing and support buildings for MDOC purposes. The identification of expenditures was provided by the Performance Evaluation and Expenditure Review Committee and represents debt service costs associated with inmates held in medium security. Medium security debt service costs are hypothetical third year payments on "Bond Buyer" twenty-year AA general obligation bond rates as of August 3, 1994. This medium security debt service figure is appropriate for use as a benchmark for the private 1,000-bed medium security facility in Marshall County awarded to Wackenhut Corrections on November 29, 1994, and the private 1000-bed medium security facility in Leflore County operated by Corrections Corporation of America. This would not be the appropriate debt service figure to use as a benchmark for any new medium security facility. Any new medium-security facility's debt service would equal that of a minimum-security facility.

***Support from Other State Agencies*** - Certain other state agencies provide support to the activities of MDOC. In some cases, MDOC is charged a service fee for services. These services include building construction and property management, purchasing, treasury and disbursement, legislative audit, legal, records management, and courier services. Although the State of Mississippi prepares an annual cost allocation plan which identifies service costs by agency, costs attributable to MDOC are not specifically quantified due to the fact that MDOC does not administer a significant amount of federal grants. Management of MDOC estimates that services received but unbilled are insignificant to the total operating costs of the Department.

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## INDEPENDENT ACCOUNTANTS' REPORT

To the Mississippi Joint Legislative Committee on Performance Evaluation and Expenditure Review:

We have examined the accompanying Schedule of Average Daily Costs Per State Inmate by Security Classification of the Mississippi Department of Corrections ("MDOC") for the year ended June 30, 1996. Except as explained in the following paragraph, our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary in the circumstances. The procedures were designed to determine average costs per inmate day based on historical cost data. We have not audited or reviewed the underlying accounting records used in developing the cost determinations and, accordingly, do not express an opinion or any other form of assurance on the underlying accounting records. The Schedule and the assertions on which it is based are the responsibility of MDOC's management. Our responsibility is to express an opinion on the Schedule based on our examination.

We were not engaged to examine debt service costs, which are included in the Schedule of Average Daily Costs Per State Inmate by Security Classification. These costs were provided by the Joint Legislative Committee on Performance Evaluation and Expenditure Review.

In our opinion, except for debt service costs, such Schedule referred to above presents, in all material respects, average daily costs per state inmate by security classification for a 1,000 bed facility for adult males for the year ended June 30, 1996, in conformity with the measurement and disclosure criteria set forth in Note 2 to the Schedule. Because of the matters discussed in the preceding paragraph, the scope of our work was not sufficient to express, and we do not express, an opinion on the appropriateness of the debt service cost component.

This schedule is based on the most accurate data and information available from MDOC staff at the time. However, should MDOC management significantly alter the assumptions in the design, construction, and operational concept for a 1,000-bed correctional facility as presented in this report, the state cost per inmate amount would change accordingly.

*Deloitte & Touche LLP*

October 17, 1996

**Deloitte Touche  
Tohmatsu  
International**

# **MISSISSIPPI DEPARTMENT OF CORRECTIONS SPECIAL REPORT ON INCARCERATION COSTS**

## **SCHEDULE OF AVERAGE DAILY COSTS PER STATE INMATE BY SECURITY CLASSIFICATION (FOR ADULT MALE INMATES IN 1,000-BED CORRECTIONAL FACILITY) YEAR ENDED JUNE 30, 1996**

	Security Classification		
	Minimum	Medium	Maximum
OPERATING COSTS:			
Direct costs:			
Basic housing and visitation	\$ 18.61	\$ 24.74	\$ 33.26
Education and training	3.05	1.70	-
Food	1.37	1.10	1.37
Farming	0.98	0.15	0.98
Medical	4.01	4.01	4.01
Parole board	0.11	0.15	0.11
Allocated administration costs	<u>1.98</u>	<u>1.98</u>	<u>1.98</u>
Total operating costs	30.11	33.83	41.71
ANNUAL DEBT SERVICE	<u>7.37</u>	<u>7.57</u>	<u>8.86</u>
TOTAL AVERAGE DAILY COSTS	<u>\$ 37.48</u>	<u>\$ 41.40</u>	<u>\$ 50.57</u>

See notes to schedule.



# MISSISSIPPI DEPARTMENT OF CORRECTIONS SPECIAL REPORT ON INCARCERATION COSTS

NOTES TO SCHEDULE  
YEAR ENDED JUNE 30, 1996

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## 1. THE ENTITY

The Mississippi Department of Corrections ("MDOC" or the "Department") has the responsibility to provide for the care, custody, study, training, supervision, and treatment of adult offenders committed to the Department and to plan, develop, coordinate, and manage a statewide comprehensive correctional system.

In addition to basic confinement, the following programs are provided:

- Alcohol and Drug
- Adult Basic Education
- Vocational Education
- Regimented Inmate Discipline
- Pre-Release
- Life Skills Program

MDOC includes the following entities:

***Mississippi State Penitentiary ("MSP")*** - MSP, a correctional facility in Sunflower County, incarcerates approximately 5,500 adult male felons and has oversight responsibility for the Community Work Centers in the northern part of the State.

***Central Mississippi Correctional Facility ("CMCF")*** - CMCF is located in Rankin County, Mississippi. CMCF serves as the central receiving and classification center for MDOC and houses approximately 2,500 medium custody offenders, including all female offenders. CMCF has oversight responsibilities for the Community Work Centers in the central part of the State.

***South Mississippi Correctional Institution (SMCI)*** - SMCI is located in Greene County and incarcerates approximately 1,000 medium custody adult felons and has oversight responsibilities for the Community Work Centers in the southern part of the State.

***County Jails*** - MDOC provides reimbursement to counties housing state prisoners at the authorized rate of \$20 per day, plus actual medical costs.

### **Community Services Division:**

***Restitution Centers*** - Restitution Centers are minimal housing units for felons who are working to pay court costs, confinement fees, and family support.

***Community Work Centers*** - Community Work Centers are community-based treatment units designed to provide a gradual, systematic reintroduction of an inmate into community life. The program provides low cost "A" custody beds to house inmates.

***Probation and Parole*** - Community Services provides minimum supervision to adult offenders who are on court probation status, parole, or incarcerated in a local Restitution Center.

## **2. BASIS OF PRESENTATION**

Expenditures are presented by security classification and are based on the cost of operations at facilities considered by management and the Performance Evaluation and Expenditure Review Committee to provide the most representative data for the security classifications presented, as follows:

Minimum Security - Unit 25 at the Mississippi State Penitentiary  
Medium Security - South Mississippi Correctional Institution  
Maximum Security - Unit 32 at the Mississippi State Penitentiary

Operating expenditures were determined from MDOC's internal accounting records which reflect final unaudited costs by cost center. Operating costs are accounted for by functional cost centers. Costs of basic confinement and prison programs are presented separately to facilitate an understanding of the operating costs. In arriving at amounts presented in the accompanying schedule, certain allocations and reclassifications were necessary to identify costs by security classification. The significant allocations and reclassifications are as follows:

***Basic Housing and Visitation*** - Salary costs included in basic housing and visitation have been divided between salaries directly benefiting the inmate units presented and those which indirectly benefit the inmate units presented. Such indirect salaries have been allocated to units 25 and 32 based on the ratio of unit inmate days to facility inmate days, with the exception of MSP Records Department and Legal Staff Salaries. MSP Records Department Salaries were allocated to the entire MDOC population and MSP Legal Staff Salaries were allocated to all incarcerated inmates (i.e., MSP, CMCF and SMCI).

***Food Costs*** - Direct purchases of food supplies are recorded by facility. Certain purchases received at the main warehouse locations at the Mississippi State Penitentiary are subsequently transferred to other locations. Reclassification of costs of food to other facilities is based on records of shipments made to the respective facilities. Food costs incurred by the Mississippi State Penitentiary are allocated to units 25 and 32 based on the ratio of unit inmate days to facility inmate days.

***Medical Costs*** - Medical costs, except those associated with state inmates housed in county jails, are not accounted for by specific facility. Medical costs include salaries and other costs of MDOC medical facilities and payments to hospitals and physicians. Medical costs have been identified with each facility based on the ratio of facility inmate days to total inmate days.

***Administrative Costs*** - Administrative costs include activities of the Office of the Commissioner, Deputy Commissioner, financial and administration, purchasing, building and grounds, personnel and management information systems. These costs have been allocated to specific units based on the ratio of unit inmate days to total inmate days.



***Parole Board Costs*** - The Parole Board deals with inmate parole hearings at all facilities. Parole Board costs have been allocated to specific facilities based on the number of hearings held for inmates at each facility during the fiscal year and suballocated to the Mississippi State Penitentiary's units 25 and 32 based on the ratio of inmate days to facility inmate days. The use of hearings is considered to be the most rational basis of allocation of costs to benefited functions, since the conduct of hearings is the primary function of the Parole Board. The use of inmate days is considered to be the most rational basis of allocation of costs to benefited units, since the Parole Board was unable to identify which of the hearings were attributable to the Mississippi State Penitentiary's specific units.

***Separate Operations Costs*** - Although the accompanying schedules identify costs associated with the Mississippi State Penitentiary's units 25 and 32 and South Mississippi Correctional Institution, care should be made with inferences that the separate costs are indicative of costs to operate each facility on a stand-alone basis. As with any organization, certain economies of scale and interdependencies exist which would affect the comparison of separately determined costs and stand-alone operations. For example, the Central Mississippi Correctional Facility provides certain admission and screening functions which benefit all facilities.

***Debt Service Costs*** - These expenses relate to debt service on bonds issued to finance construction of housing and support buildings for MDOC purposes. The identification of expenditures by facility was provided by the Performance Evaluation and Expenditure Review Committee. Debt Service figures for minimum and maximum facility costs were derived from "Bond Buyer" twenty-year AA general obligation bond rates as of October 17, 1996. Medium security debt service costs are hypothetical third year payments on "Bond Buyer" twenty-year AA general obligation bond rates as of August 3, 1994. This medium security debt service figure is appropriate for use as a benchmark for the private 1,000-bed medium security facility in Marshall County awarded to Wackenhut Corrections on November 29, 1994, and the private 1000-bed medium-security facility in Leflore County operated by Corrections Corporation of America. This would not be the appropriate debt service figure to use as a benchmark for any new medium security facility. Any new medium-security facility's debt service would equal that of a minimum-security facility.

***Cost Per Inmate Day*** - The cost per inmate day is derived by dividing the cost of each facility/unit by the total inmate days incurred at each facility/unit during the fiscal year ended June 30, 1996. The number of inmate days used in this calculation was obtained from census reports prepared daily on a system-wide basis.

***Support From Other State Agencies*** - Certain other state agencies provide support to the activities of MDOC. In some cases, MDOC is charged a service fee for services. These services include building construction and property management, purchasing, treasury and disbursement, legislative audit, legal, records management, and courier services. Although the State of Mississippi prepares an annual cost allocation plan which identifies service costs by agency, costs attributable to MDOC are not specifically quantified due to the fact that MDOC does not administer a significant amount of federal grants. Management of MDOC estimates that services received but unbilled are insignificant to the total operating costs of the Department.

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