

TABLE 1:

Tennessee: Northeast Correctional Center, Year ending June 30, 1994

Total Annual Expenditures	Administrative	Food Service	Medical	Maintenance	Support Services	Education	Commissary	Security	Total
Salaries	\$1,126,655	\$272,486	\$25,914	\$183,228	\$48,513	\$613,477	\$43,448	\$4,059,872	\$6,373,593
Fringe Benefits	\$346,424	\$86,641	\$6,075	\$54,853	\$10,840	\$133,385	\$12,623	\$1,209,771	\$1,860,611
Communications	\$45,230	\$370	\$111	\$87		\$34	\$54	\$3,726	\$49,611
Utilities			\$4,350	\$1,058,730					\$1,063,080
Printings	\$24,126		\$631		\$30	\$3,356		\$27,535	\$55,678
Professional services	\$914,599	\$729	\$1,601,697	\$1,379	\$70	\$27,886	\$77	\$56,160	\$2,602,597
Travel	\$153,661	\$90	\$444	\$13,885	\$402	\$962		\$3,265	\$172,707
Miscellaneous	\$2,296	\$30	\$74,200					\$518,347	\$594,874
Supplies	\$300,239	\$1,174,825	\$334,824	\$271,041	\$57,701	\$31,167	\$18	\$419,806	\$2,589,622
Maintenance	\$215	\$243	\$906	\$48,131	\$920	\$545		\$7,502	\$58,462
Rental & insurance				\$19,060	\$434			\$1,835	\$21,328
Equipment	\$121,265	\$1,436		\$3,440	\$1,472	\$8,514		\$1,407	\$137,533
Commissary		\$1,027		\$1,563			\$563,490	\$27	\$566,107
Total reported expenditures	\$3,034,710	\$1,537,876	\$2,049,151	\$1,655,395	\$120,381	\$819,326	\$619,710	\$6,309,252	\$16,145,802
Fiscal Review Adjustments									
Commissary revenue							(\$555,218)		(\$555,218)
Change in inventory		\$50,426							\$50,426
Medical & Mental Health									
Health services			(\$1,828,823)						(\$1,828,823)
Mental Health services			(\$220,328)						(\$220,328)
Medical security								(\$35,972)	(\$35,972)
Inmate supervision, C.E.T.								(\$317,927)	(\$317,927)
Rental vehicle depreciation	(\$52,372)								(\$52,372)
Equipment	(\$121,265)	(\$1,436)		(\$3,440)	(\$1,472)	(\$8,514)		(\$1,407)	(\$137,533)
Non-comparable programs									
Chain bus operation								(\$37,646)	(\$37,646)
Canine unit								(\$40,263)	(\$40,263)
Carl Perkins grant						(\$14,490)			(\$14,490)
Rental equipment depr.				(\$19,896)				(\$2,069)	(\$21,964)
Accrual of liabilities	\$10,560	\$10,981					\$7,809	\$3,579	\$32,928
Emp. charged to incorrect code						(\$4,314)			(\$4,314)
Total review adjustments	(\$163,077)	\$59,971	(\$2,049,151)	(\$23,336)	(\$1,472)	(\$27,317)	(\$547,409)	(\$431,704)	(\$3,183,494)
Total Adjusted Expenditures on Operating Costs	\$2,871,634	\$1,597,848	\$0	\$1,632,060	\$118,909	\$792,009	\$72,301	\$5,877,548	\$12,962,308
Average Daily Census = 1,149									
Per capita daily expenditure (adjusted) on operating costs	\$6.85	\$3.81	\$0.00	\$3.89	\$0.28	\$1.89	\$0.17	\$14.01	\$30.91
Percentage of total adjusted operating cost	22.15%	12.33%	0.00%	12.59%	0.92%	6.11%	0.56%	45.34%	100.00%

Source: FRC Report, Appendix A.

TABLE 2:

Tennessee: Northwest Correctional Center, Year ending June 30, 1994

Total Annual Expenditures	Administrative	Food Service	Medical	Maintenance	Support Services	Education	Commissary	Security	Total
Salaries	\$438,818.45	\$313,906.12	\$28,517.36	\$163,353.35	\$246,446.85	\$750,963.14	\$39,579.61	\$4,393,516.46	\$6,375,101.34
Fringe Benefits	\$128,082.32	\$81,092.19	\$8,520.80	\$48,793.26	\$69,542.68	\$171,819.39	\$12,079.23	\$1,289,478.28	\$1,809,408.15
Communications	\$40,589.76	\$582.80	\$499.40					\$4,447.68	\$46,119.64
Utilities	\$4,108.14		\$5,157.06	\$898,866.72					\$908,131.92
Printings	\$23,379.14		\$11,486.61	\$2,799.36	\$24.28	\$24,596.00	\$3,530.48	\$37,020.61	\$102,836.48
Professional services	\$903,781.07	\$1,019.64	\$1,454,647.23	\$1,514.75	\$10,122.79	\$31,776.73	\$75.00	\$45,169.06	\$2,448,106.27
Travel	\$137,093.49	\$426.26	\$199.94	\$1,325.38	\$177.76	\$287.48		\$1,587.74	\$141,098.05
Miscellaneous	\$3,977.28	\$38.12	\$40.00	\$381.25		\$14.07	\$168.49	\$356,944.93	\$361,564.14
Supplies	\$299,632.23	\$1,275,962.43	\$196,650.22	\$236,825.45	\$12,402.02	\$61,317.00	\$8,034.29	\$547,485.76	\$2,638,309.40
Maintenance	\$26,627.06	\$8,557.20		\$21,882.72		\$17.62		\$9,917.26	\$67,001.86
Rental & insurance	\$9,793.56		\$36.99	\$17,829.61	\$375.00	\$75.00		\$7,173.99	\$35,284.15
Equipment	\$99,366.76	\$2,047.26	\$990.62	\$4,906.50		\$28,264.90		\$9,405.47	\$144,981.51
Commissary		\$849.66					\$376,027.93		\$376,877.59
Total reported expenditures	\$2,115,249.26	\$1,684,481.68	\$1,706,746.23	\$1,398,478.35	\$339,091.38	\$1,069,131.33	\$439,495.03	\$6,702,147.24	\$15,454,820.50
Fiscal Review Adjustments									
Commissary revenue							(\$376,027.93)		(\$376,027.93)
Change in inventory		\$37,147.21							\$37,147.21
Medical & Mental Health									
Health services			(\$1,424,165.06)						(\$1,424,165.06)
Mental Health services			(\$275,247.91)						(\$275,247.91)
Medical security								(\$8,294.70)	(\$8,294.70)
Inmate supervision, C.E.T.								(\$198,252.83)	(\$198,252.83)
Rental vehicle depreciation	(\$49,202.98)								(\$49,202.98)
Equipment	(\$99,366.76)	(\$2,047.26)	(\$990.62)	(\$4,906.50)		(\$28,264.90)		(\$9,405.47)	(\$144,981.51)
Non-comparable programs									
Chain bus operation								(\$10,171.72)	(\$10,171.72)
Chapter 1 grant						(\$38,515.43)			(\$38,515.43)
Carl Perkins grant						(\$36,720.00)			(\$36,720.00)
Rental equipment depr.				(\$17,997.84)					(\$17,997.84)
Cost reallocation	\$6,342.64		(\$6,342.64)						\$0.00
Total review adjustments	(\$142,227.10)	\$35,099.95	(\$1,706,746.23)	(\$22,904.34)	\$0.00	(\$103,500.33)	(\$376,027.93)	(\$226,124.72)	(\$2,542,430.70)
Total Adjusted Expenditures on Operating Costs	\$1,973,022.16	\$1,719,581.63	\$0.00	\$1,375,574.01	\$339,091.38	\$965,631.00	\$63,467.10	\$6,476,022.52	\$12,912,389.80
Average Daily Census = 1,070									
Per capita daily expenditure (adjusted) on operating costs	\$5.05	\$4.40	\$0.00	\$3.52	\$0.87	\$2.47	\$0.16	\$16.58	\$33.06
Percentage of total adjusted operating cost	15.28%	13.32%	0.00%	10.65%	2.63%	7.48%	0.49%	50.15%	100.00%

Source: FRC Report, Appendix B.

TABLE 3:

South Central Correctional Center, Year ending June 30, 1994

Total Annual Expenditure	Administrative	Food Service	Maintenance	Support Services	Education	Commissary	Security	Total
Salaries	\$633,603	\$214,220	\$153,181	\$453,799	\$440,473		*****	\$5,244,277
Fringe Benefits	\$504,880	\$28,417	\$19,455	\$58,239	\$55,802		\$478,574	\$1,145,367
Communications	\$35,296							\$35,296
Utilities*	\$0		\$1,130,585					\$1,130,585
Printings	\$25,348							\$25,348
Professional services	\$323,020	\$1,200	\$69		\$1,054		\$5,063	\$330,406
Travel	\$62,924							\$62,924
Miscellaneous	\$117,012						\$458,840	\$575,852
Supplies	\$64,743	\$1,213,749	\$71,729		\$44,326		\$284,880	\$1,679,427
Maintenance			\$354,776					\$354,776
Rental & insurance	\$299,660		\$2,016					\$301,676
Commissary Purchases						\$594,882		\$594,882
Commissary Revenues						(\$594,882)		(\$594,882)
Total Reported Operating Costs	\$2,066,486	\$1,457,586	\$1,731,811	\$512,038	\$541,655	\$0	*****	\$10,885,934
Overhead Allocation	\$970,417							\$970,417
Total expenditures before Fiscal Review Committee adjustments	\$3,036,903	\$1,457,586	\$1,731,811	\$512,038	\$541,655	\$0	*****	\$11,856,351
Fiscal Review Adjustments								
Paroled/released inmate payment	\$10,930							\$10,930
Paroled/released inmate bus ticket	\$1,945							\$1,945
New construction security							\$113,345	\$113,345
Inmate teleph. syst. instal. security							\$4,218	\$4,218
Electric breaker for inmate tel. syst.							\$225	\$225
Bunk beds for segregation							\$3,768	\$3,768
Pump repair			\$1,762					\$1,762
Heating/cooling system chemicals			\$689					\$689
Fire protection service inspection			\$1,245					\$1,245
Tenn. Dept. of Personnel costs	\$186							\$186
Monitoring expenses								
Salaries & benefits	\$102,264							\$102,264
Travel	\$7,064							\$7,064
Telephone	\$6,217							\$6,217
In-service training	\$850	\$14						\$864
Supplies							\$115	\$115
Printing, duplicating & binding	\$36							\$36
Awards & indemnities							\$172	\$172
Data processing services	\$479,788							\$479,788
Telecommunications	\$332,664						\$44,973	\$377,637
Insurance			\$2,589					\$2,589
Equip. rental, net of depreciation	(\$376)							(\$376)
Maintenance, repairs & service	\$400						\$13,350	\$13,750
Total FRC adjustments	\$941,968	\$14	\$6,285	\$0	\$0	\$0	\$180,167	\$1,128,434
UNADJUSTED Expenditure on Operating Cost	\$2,066,486	\$1,457,586	\$1,731,811	\$512,038	\$541,655	\$0	*****	\$10,885,934
Average Daily Census = 1,053								
Per capita daily UNADJUSTED expenditure on operating cost	\$5.38	\$3.79	\$4.51	\$1.33	\$1.41	\$0.00	\$11.91	\$28.32
Percentage of UNADJUSTED operating cost	18.98%	13.39%	15.91%	4.70%	4.98%	0.00%	42.04%	100.00%
CCA Corporate Overhead	\$970,417							\$970,417
Total UNADJUSTED exp. on op. cost plus corporate OVERHEAD	\$3,036,903	\$1,457,586	\$1,731,811	\$512,038	\$541,655	\$0	*****	\$11,856,351
Per capita daily UNADJUSTED exp. on op. cost plus corp. OVERHEAD	\$7.90	\$3.79	\$4.51	\$1.33	\$1.41	\$0.00	\$11.91	\$30.85
Percentage of UNADJUSTED exp. on op. cost plus corp. OVERHEAD	25.61%	12.29%	14.61%	4.32%	4.57%	0.00%	38.60%	100.00%
Total ADJUSTED Expenditure on Op. Cost plus Corp. OVERHEAD	\$3,978,871	\$1,457,600	\$1,738,096	\$512,038	\$541,655	\$0	*****	\$12,984,785
Per capita daily ADJUSTED exp. on op. costs plus corp. OVERHEAD	\$10.35	\$3.79	\$4.52	\$1.33	\$1.41	\$0.00	\$12.38	\$33.78
Percentage of ADJUSTED operating cost plus corp. OVERHEAD	30.64%	11.23%	13.39%	3.94%	4.17%	0.00%	36.63%	100.00%

Source: FRC Report, Appendix C and CCA Statement of Department Expenditures.

*Utility expenses have been entered as "Maintenance" for consistency with reports from NWCC and NECC.

TABLE 4

Tennessee: South Central Operating Surplus for CCA

	Operating Surplus (with LBC Medical Expense Estimate)	Operating Surplus (with CCA Medical Expense Estimate)
Revenue Sources		
CCA Payments from State	\$13,046,885	\$13,046,885
Commissary Revenue	\$594,882	\$594,882
TOTAL CCA REVENUE	\$13,641,767	\$13,641,767
Non-Medical Corp. Operating Costs		
Salaries	\$5,244,277	\$5,244,277
Fringe benefits	\$1,145,367	\$1,145,367
Communications	\$35,296	\$35,296
Utilities	\$1,130,585	\$1,130,585
Printings	\$25,348	\$25,348
Professional services	\$330,406	\$330,406
Travel	\$62,924	\$62,924
Miscellaneous	\$575,852	\$575,852
Supplies	\$1,679,427	\$1,679,427
Maintenance	\$354,776	\$354,776
Rental & insurance	\$301,676	\$301,676
Commissary purchases	\$594,882	\$594,882
TOTAL NON-MED. CCA OP. COSTS	\$11,480,816	\$11,480,816
Estimated Medical Cost	\$1,555,971	\$1,178,477
TOTAL CCA OPERATING COSTS	\$13,036,787	\$12,659,293
OPERATING SURPLUS	\$604,980	\$982,474
REPORTED CCA CORPORATE OVERHEAD EXPENSE	\$970,417	\$970,417
GROSS MARGIN (operating surplus divided by operating cost)	4.64%	7.76%

Source: LBC Spreadsheets; FRC Report, Appendix C and CCA Statement of Department Expenditures.

Note: Operating surplus is computed as a residual (revenue less expenses). Central office overhead expenses reported to the FRC by CCA are listed for the purposes of comparison.

Tennessee: South Central State Operating Expense

	Using Medical Exp. Estimate from LBC	Using Medical Exp. Report from CCA
Revenue paid to CCA	\$13,046,885	\$13,046,885
less Medical Expenses	(\$1,555,971)	(\$1,178,477)
plus fiscal Review Adjustments	\$1,128,434	\$1,128,434
GROSS STATE OPER. EXPENSE	\$12,619,348	\$12,996,842
less State Tax Revenue	(\$318,148)	(\$318,148)
NET STATE OPERATING EXPENSE	\$12,301,200	\$12,678,694

Source: LBC Spreadsheets; FRC Report, Appendix C and CCA Statement of Department Expenditures.

TABLE 8:

Tennessee: Public and Private Sector Prison Employee Benefit Rates

	Administrative	Food Service	Medical	Maintenance	Support Services	Education	Commissary	Security	Total
Northeast Correctional Center									
Salaries	\$1,126,655	\$272,486	\$25,914	\$183,228	\$48,513	\$613,477	\$43,448	\$4,059,872	\$6,373,593
Fringe Benefits	\$346,424	\$86,641	\$6,075	\$54,853	\$10,840	\$133,385	\$12,623	\$1,209,771	\$1,860,611
Benefit rate:	30.75%	31.80%	23.44%	29.94%	22.34%	21.74%	29.05%	29.80%	29.19%
Northwest Correctional Center									
Salaries	\$438,818.45	\$313,906.12	\$28,517.36	\$163,353.35	\$246,446.85	\$750,963.14	\$39,579.61	\$4,393,516.46	\$6,375,101.34
Fringe Benefits	\$128,082.32	\$81,092.19	\$8,520.80	\$48,793.26	\$69,542.68	\$171,819.39	\$12,079.23	\$1,289,478.28	\$1,809,408.15
Benefit rate:	29.19%	25.83%	29.88%	29.87%	28.22%	22.88%	30.52%	29.35%	28.38%
South Central Corr. Center									
Salaries	\$633,603	\$214,220		\$153,181	\$453,799	\$440,473		\$3,349,001	\$5,244,277
Fringe Benefits	\$504,880	\$28,417		\$19,455	\$58,239	\$55,802		\$478,574	\$1,145,367
Benefit rate:	79.68%	13.27%		12.70%	12.83%	12.67%		14.29%	21.84%

Source: FRC Report, Appendices A, B, C, and CCA Statement of Department Expenditures.

TABLE 6

Tennessee: Public and Private Sector Daily Expenditures Per Inmate

	Administrative	Food Service	Medical	Maintenance	Support Services	Education	Commissary	Security	Total
Northeast Correctional Center									
Average Daily Census = 1,149									
Per capita daily expenditure on ADJUSTED operating cost	\$6.85	\$3.81	\$0.00	\$3.89	\$0.28	\$1.89	\$0.17	\$14.01	\$30.91
Percentage of total expenditure on ADJUSTED operating cost	22.15%	12.33%	0.00%	12.59%	0.92%	6.11%	0.56%	45.34%	100.00%
Northwest Correctional Center									
Average Daily Census = 1,070									
Per capita daily expenditure on ADJUSTED operating costs	\$5.05	\$4.40	\$0.00	\$3.52	\$0.87	\$2.47	\$0.16	\$16.58	\$33.06
Percentage of total expenditure on ADJUSTED operating cost	15.28%	13.32%	0.00%	10.65%	2.63%	7.48%	0.49%	50.15%	100.00%
South Central Correct. Center									
Average Daily Census = 1,053									
Per capita daily expenditure on UNADJUSTED operating cost	\$5.38	\$3.79	\$0.00	\$4.51	\$1.33	\$1.41	\$0.00	\$11.91	\$28.32
Percentage of expenditure on UNADJUSTED operating cost	18.98%	13.39%	0.00%	15.91%	4.70%	4.98%	0.00%	42.04%	100.00%
SCCC Corporate Overhead (CCA)	\$970,417								\$970,417
SCCC Per capita daily expenditure on UNADJUSTED operating costs plus corporate OVERHEAD	\$7.90	\$3.79	\$0.00	\$4.51	\$1.33	\$1.41	\$0.00	\$11.91	\$30.85
Percentage of UNADJUSTED operating cost plus OVERHEAD	25.61%	12.29%	0.00%	14.61%	4.32%	4.57%	0.00%	38.60%	100.00%
SCCC Per capita daily expenditure on ADJUSTED operating cost plus corporate OVERHEAD	\$10.35	\$3.79	\$0.00	\$4.52	\$1.33	\$1.41	\$0.00	\$12.38	\$33.78
Percentage of ADJUSTED operating cost plus OVERHEAD	30.64%	11.23%	0.00%	13.39%	3.94%	4.17%	0.00%	36.63%	100.00%

Source: FRC Report, Appendices A, B, C, and CCA Statement of Department Expenditures.

TABLE 7

Tennessee: Public and Private Prison Labor Costs

Northeast Corr. Center:	Administrative	Food Service	Medical	Maintenance	Support Services	Education	Commissary	Security	Total
NECC Salaries	\$1,126,655	\$272,486	\$25,914	\$183,228	\$48,513	\$613,477	\$43,448	\$4,059,872	\$6,373,593
NECC Fringe Benefits	\$346,424	\$86,641	\$6,075	\$54,853	\$10,840	\$133,385	\$12,623	\$1,209,771	\$1,860,611
Total Labor Cost	\$1,473,079	\$359,127	\$31,988	\$238,081	\$59,353	\$746,863	\$56,071	\$5,269,642	\$8,234,204
<i>Labor cost per inmate per day (NECC average daily census = 1149)</i>	\$3.51	\$0.86	\$0.08	\$0.57	\$0.14	\$1.78	\$0.13	\$12.57	\$19.63
<i>Total ADJUSTED Expenditure on Operating Cost (including medical)</i>	\$2,871,634	\$1,597,848	\$2,049,151	\$1,632,060	\$118,909	\$792,009	\$72,301	\$5,877,548	\$15,011,459
<i>Wages and Benefits as a percentage of total ADJUSTED expenditures (by service)</i>	51.30%	22.48%	1.56%	14.59%	49.91%	94.30%	77.55%	89.66%	54.85%

Northwest Corr. Center	Administrative	Food Service	Medical	Maintenance	Support Services	Education	Commissary	Security	Total
NWCC Salaries	\$438,818	\$313,906	\$28,517	\$163,353	\$246,447	\$750,963	\$39,580	\$4,393,516	\$6,375,101
NWCC Fringe Benefits	\$128,082	\$81,092	\$8,521	\$48,793	\$69,543	\$171,819	\$12,079	\$1,289,478	\$1,809,408
Total Labor Cost	\$566,901	\$394,998	\$37,038	\$212,147	\$315,990	\$922,783	\$51,659	\$5,682,995	\$8,184,509
<i>Labor cost per inmate per day (NWCC average daily census = 1070)</i>	\$1.45	\$1.01	\$0.09	\$0.54	\$0.81	\$2.36	\$0.13	\$14.55	\$20.96
<i>Total ADJUSTED Expenditure on Operating Cost (including medical)</i>	\$1,973,022	\$1,719,582	\$1,706,746	\$1,375,574	\$339,091	\$965,631	\$63,467	\$6,476,023	\$14,619,136
<i>Wages and Benefits as a percentage of total ADJUSTED expenditures (by service)</i>	28.73%	22.97%	2.17%	15.42%	93.19%	95.56%	81.39%	87.75%	55.98%

South Central Corr. Ctr.	Administrative	Food Service	Medical	Maintenance	Support Services	Education	Commissary	Security	Total
SCCC Salaries	\$633,603	\$214,220		\$153,181	\$453,799	\$440,473		\$3,349,001	\$5,244,277
SCCC Fringe Benefits	\$504,880	\$28,417		\$19,455	\$58,239	\$55,802		\$478,574	\$1,145,367
State Monitor Salaries and Benefits	\$102,264								\$102,264
Total Labor Cost	\$1,240,747	\$242,637	\$0	\$172,636	\$512,038	\$496,275	\$0	\$3,827,575	\$6,491,908
<i>Total labor cost per inmate day (SCCC average daily census = 1053)</i>	\$3.23	\$0.63	\$0.00	\$0.45	\$1.33	\$1.29	\$0.00	\$9.96	\$16.89
<i>ADJUSTED Exp. on Operating, Overhead, and Monitoring Cost</i>	\$3,978,871	\$1,457,600	\$0	\$1,738,096	\$512,038	\$541,655	\$0	\$4,756,525	\$12,984,785
<i>Wages and Benefits as a percentage of total ADJUSTED Exp. on Operat., Overhead and Monitoring Cost</i>	31.18%	16.65%	0.00%	9.93%	100.00%	91.62%	0.00%	80.47%	50.00%

Source: FRC Report, Appendices A, B, C, and CCA Statement of Department Expenditures.

TABLE 5:

Tennessee Per Diem Rate Estimates Reconciled

	NWCC		NECC		SCCC - Private Cost Basis (assume tax included in FRC data)		Basis, (using the LBC Medical expense estimate)		SCCC - Revenue Basis, (using the CCA Medical expense estimate)	
	Total	Per diem	Total	Per Diem	Total	Per diem	Total	Per Diem	Total	Per Diem
Actual avg. daily pop. (ADP)	1070		1149		1053		1053		1053	
OPERATING COST ESTIMATES:										
Tenn. Fiscal Rev. Committee (FRC) Adj. Op. cost for actual ADP	\$12,912,390	\$33.06	\$12,962,308	\$30.91	\$12,984,785	\$33.78				
Tenn. Fiscal Rev. Committee (FRC) Adj. Op. Cost for ADP=1053	\$12,853,137	\$33.44	\$12,649,880	\$32.91	\$12,984,785	\$33.78				
WA Legis. Bud. Committee (LBC) Adj. Op. Cost for ADP=1053	\$12,852,869	\$33.44	\$12,644,455	\$32.90	\$12,984,785	\$33.78	\$12,619,347	\$32.83	\$12,996,842	\$33.82
OVERHEAD ADJUSTMENTS:										
State overhead		\$2.38		2.38		\$1.60		\$1.60		\$1.60
Tax benefit to state						(\$0.83)		(\$0.83)		(\$0.83)
NON-MEDICAL PER DIEM RATES:										
<i>EQUALIZED PER DIEM (from WA Leg. Bud. Committee for ADP=1053)</i>		\$35.82		\$35.28		\$34.55		\$33.61		\$34.59
<i>EQUALIZED PER DIEM (from Tenn. Fiscal Rev. Comm. for ADP=1053)</i>		\$36.03		35.47		\$35.38				
<i>OBSERVED PER DIEM (at actual ADP, from Tenn. Fiscal Review Comm.)</i>		\$35.65		33.47		\$35.38				
MEDICAL ADJUSTMENTS:										
Medical Costs (reported by FRC for observed ADP)		\$4.37		\$4.89		\$4.05		\$4.05		\$3.07
<i>EQUALIZED PER DIEM (including medical costs; using WA LBC estimate of non-medical op. cost)</i>		\$40.19		\$40.16		\$38.60		\$37.65		\$37.65

Source: LBC Spreadsheets; FRC Report, Appendices A, B, C and CCA Statement of Department Expenditures.

TABLE 9:

Louisiana: Reported Per Diem Rates

<i>Avoyelles</i>	FY95-96	FY94-95	FY93-94	FY92-93	FY91-92
Budget appropriations	*****	\$11,489,804	\$10,241,028	\$9,557,889	\$6,681,684
Professional services				\$94,751	\$70,147
Risk mgmt. insurance		\$264,544	\$448,343	\$297,178	\$78,653
Indirect costs allocated	\$414,490	\$250,380	\$430,230	\$337,327	\$340,149
Compensated leave	\$135,452	\$120,946	\$54,773	\$110,904	\$115,214
Vocational education	\$335,000	\$230,000	\$223,000	\$216,000	\$207,692
Total	*****	\$12,355,674	\$11,397,374	\$10,614,049	\$7,493,539
Average daily inmates	1,442	1,288	1,263	1,135	699
Per diem rates	\$27.05	\$26.28	\$24.72	\$25.62	\$29.37

<i>Allen</i>	FY95-96	FY94-95	FY93-94	FY92-93	FY91-92
Management fee	*****	\$10,883,830	\$10,456,159	\$8,600,531	\$6,024,095
Risk mgmt. insurance	\$66,534	\$33,277	\$35,031	\$37,359	\$22,097
Contract monitors	\$85,716	\$25,740	\$79,419	\$75,804	\$71,810
HVAC	\$54,065	\$58,980	\$49,980	\$49,980	\$49,980
Total indirect cost	\$71,285	\$30,333	\$34,338	\$20,151	
Vocational education	\$61,600				
ACA Accreditation		(\$9,150)			(\$8,350)
Prison industries	(\$248,800)	(\$224,462)	(\$222,537)	(\$182,617)	(\$118,009)
Sales & use tax	(\$227,000)	(\$204,795)	(\$183,177)	(\$166,616)	(\$107,669)
Total	*****	\$10,593,753	\$10,249,213	\$8,434,592	\$5,933,954
Average daily inmates	1421	1282	1271	1043	674
Per diem rates	\$23.66	\$22.64	\$22.09	\$22.16	\$24.12

<i>Winn</i>	FY95-96	FY94-95	FY93-94	FY92-93	FY91-92
Management fee	*****	\$11,210,214	\$10,598,333	\$9,005,472	\$6,044,227
Risk mgmt. insurance	\$66,001	\$29,821	\$61,723	\$31,609	\$25,159
Contract monitors	\$92,543	\$28,621	\$79,543	\$73,828	\$81,389
HVAC	\$43,747	\$47,724	\$47,724	\$48,624	\$48,834
Total indirect cost	\$59,958	\$30,549	\$23,033	\$20,091	
ACA Accreditation		(\$9,150)			(\$8,350)
Prison industries	(\$46,000)	(\$44,231)	(\$21,265)	(\$20,447)	
Sales & use tax	(\$229,716)	(\$204,156)	(\$202,878)	(\$174,763)	(\$108,787)
Total	*****	\$11,089,392	\$10,586,213	\$8,984,414	\$6,082,472
Average daily inmates	1438	1278	1270	1094	681
Per diem rates	\$23.88	\$23.77	\$22.84	\$22.50	\$24.47

Source: Archambeault and Deis (1996).

TABLE 10

Louisiana: Revised Per Diem Rates

	Avoyelles (state-operated)	Allen (Wackenhut)	Winn (Corr. Corp. of Am.)
Population	1442	1421	1438
Management fee		\$12,406,778	\$12,549,039
Budget appropriation	\$13,351,580		
Risk mgmt insurance		\$66,534	\$66,001
Contract monitors		\$85,716	\$92,543
HVAC		\$54,065	\$43,747
Indirect costs	\$414,490	\$71,285	\$59,958
Compensated leave	\$135,452		
Vocational education	\$335,000	\$61,600	
Prison industries		(\$248,800)	(\$46,000)
Sales & use tax		(\$227,000)	(\$229,716)
REPORTED TOTAL (Archambeault and Deis)	\$14,236,522	\$12,270,178	\$12,535,572
REPORTED PER DIEM (Archambeault & Deis)	\$27.05	\$23.66	\$23.88
<i>less est. of budget returned to state</i>	(\$228,374)		
<i>plus cost of prison industry operations</i>		\$248,800	\$46,000
<i>less contrib. to unfunded pension liability</i>	(\$410,000)		
<i>less indirect cost allocation</i>	(\$414,490)	(\$71,285)	(\$59,958)
<i>plus LBC insurance adjustment</i>		\$17,198	\$17,060
<i>plus allowance for record system analysts</i>		\$26,255	\$29,193
REVISED TOTAL	\$13,183,658	\$12,491,146	\$12,567,867
REVISED PER DIEM	\$25.05	\$24.08	\$23.94

Source: Archambeault & Deis (1996); additional data provided by the Washington State Legislative Budget Committee

TABLE 11

Florida: DOC Operating Cost Comparison Fiscal Year 1996-97

Cost Comparison of Bay and Moore Haven with Average Adult Male State Prisons	Adult Male			Adult Female	
	DC Average Adult Male	Moore Haven Correctional Institute	Bay Correctional Institute	DC Jefferson Corr. Inst.	Gadsden Corr. Institute
DC Annual Report	\$44.28	\$46.32	\$45.04	\$46.79	\$47.57
Adjustments necessary for an equitable comparison* Comparative per diem cost	(\$1.14)	\$2.84	\$3.00	\$1.80	\$2.80
	\$43.14	\$49.16	\$48.04	\$48.59	\$50.37
*What adjustments were made:	Adult Male			Adult Female	
	DC adult Male Avg. (9 Inst.)	Moore Haven Correctional Institute	Bay Correctional Institute	DC Jefferson Corr. Inst.	Gadsden Corr. Institute
Starting Point - Base Cost: Accumulated Direct Cost (annual Report); or Contracted Per diem Rate (@95% Cap.)	\$38.24	\$47.07	\$45.36	\$46.70	\$47.57
Adjustments to Private Institutions:					
Reductions to cost:					
1. Property Tax Credit		(\$1.35)	(\$0.87)		
2. Contractor Monitor Credit		(\$0.19)	(\$0.19)		
3. Medical Copyments Cost		(\$0.01)	(\$0.01)		
Additions to cost:					
1. On-site DC Classification Staff		\$0.34	\$0.31		
2. Hospitalization Cost Limit (>\$7500)		\$0.33	\$0.22		
3. Inmate Welfare Trust Fund		\$1.21	\$1.21		\$1.61
4. Indirect Cost Benefit Received From Correctional Privatization Commission		\$0.92	\$0.92		
Department of Corrections		\$0.95	\$1.05		\$1.16
Other State Agencies		\$0.03	\$0.04		\$0.03
Adjustments to State-Operated Institutions:					
Reductions to cost:					
1. Public Work Squads	(\$0.36)	(\$0.14)		(\$0.30)	
2. Mental Health Unit				(\$3.39)	
Additions to cost:					
1. Indirect Cost Benefit Received From: Department of Corrections	\$3.33			\$3.33	
Other State Agencies	\$0.24			\$0.24	
2. Equalization of Education Programs					
Deduct Actual Costs	(\$1.10)			(\$1.09)	
Add Enhanced Program	\$2.28			\$2.22	
3. Equalization of substance abuse Programs					
Deduct Actual Costs	(\$0.26)			(\$0.67)	
Add Enhanced Program	\$0.77			\$1.46	
Total Adjusted "Comparable" Per Diem Cost	\$43.14	\$49.16	\$48.04	\$48.50	\$50.37

Source: Florida DOC (1998), Exhibit 1.

Table 12

Florida: OPPAGA Cost Comparison, Fiscal Year 1996-97

Cost Comparison of Bay and Moore Haven with Hypothetically Similar Lawtey State Prison	Private Prisons		State Prison
	Bay	Moore Haven	Lawtey
Total due the vendors based on contracted per diem rates	\$11,723,543	\$12,122,766	
Less:			
Deduction for on-site monitor salaries	(\$74,543)	(\$74,406)	
Deduction for property taxes included in contract but not paid	(\$223,757)	(\$347,699)	
Medical co-payments collected from inmates retained by vendors	(\$2,975)	(\$1,471)	
Total Payments to Vendor	\$11,422,268	\$11,699,190	\$12,135,469
1996-97 Per diem:			
Operating	\$36.65	\$36.40	\$36.36
Health services	\$5.46	\$6.63	\$8.56
Education programs	\$2.11	\$2.36	\$0.45
Total 1996-97 Unadjusted Per Diem	\$44.22	\$45.39	\$45.37
Adjustments			
Adjust private prisons to lawtey's avg. pop. (733 inmates)			
Bay (708): Add 25 inmates @ \$41.60 per day	(\$0.14)		
Moore Haven (706): Add 27 inmates @ \$8.87 per day		(\$1.41)	
On-site dept. classification staff at private prisons	\$0.30	\$0.32	
Hospital Cost Limit (-\$7,500) for private prisons	\$0.21	\$0.30	
Sales tax adjustment*	(\$0.15)	(\$0.15)	
Pmts. to Maj. Maintenance Reserve Fund for private prisons	(\$0.28)	(\$0.28)	
Salary adjustment for location of Moore Haven		(\$1.81)	
Credit for cost of supervising public work squads			(\$0.62)
Credit for Inmate Welfare Trust Fund net revenue			(\$1.41)
Adjust. medical costs for higher grade inmates at Lawtey			(\$3.41)
Adjust education programs at Lawtey			\$1.95
Adjust substance abuse programs at Lawtey			\$0.53
Net Total of Adjustments	(\$0.06)	(\$3.03)	(\$2.96)
Indirect Cost Allocation from			
Department of Corrections	\$0.98	\$0.89	\$3.33
Correctional Privatization Commission	\$0.89	\$0.89	
Other State Agencies	\$0.05	\$0.04	\$0.24
Total Indirect Allocation	\$1.92	\$1.82	\$3.57
Total Adjusted Per Diem	\$46.08	\$44.18	\$45.98
Estimated Cost Savings (Per Diem)	(\$0.10)	\$1.80	
Percentage Cost Savings Based on State Cost	-0.22%	3.91%	
Annualized Savings	(\$26,754.00)	\$481,581.00	

Source: OPPAGA (1998), Appendix D

TABLE 13

Florida: CCA Cost Comparison, Fiscal Year 1996-97

Cost Comparison of Bay and Moore Haven with Hypothetically Similar Lawtey State Prison	Private Prisons		State Prison
	Bay	Moore Haven	Lawtey
Total due the vendors based on contracted per diem rates	\$11,723,543	\$12,122,767	
Less:			
Deduction for on-site monitor salaries	(\$74,543)	(\$74,406)	
Deduction for property taxes included in contract but not paid	(\$223,757)	(\$347,699)	
Medical co-payments collected from inmates retained by vendors	(\$2,975)	(\$1,471)	
Total Payments to Vendor	\$11,422,268	\$11,699,191	\$12,232,407
1996-97 Per diem:			
Operating	\$36.65	\$36.40	\$36.73
Health services	\$5.46	\$6.63	\$8.55
Education programs	\$2.11	\$2.36	\$0.45
Total 1996-97 Unadjusted Per Diem	\$44.22	\$45.39	\$45.73
Adjustments			
Adjust private prisons to lawtey's avg. pop. (733 inmates)			
Bay (708): Add 25 inmates @ \$41.60 per day	(\$0.14)		
Moore Haven (706): Add 27 inmates @ \$8.87 per day		(\$1.41)	
On-site dept. classification staff at private prisons	\$0.30	\$0.32	
Hospital Cost Limit (>\$7,500) for private prisons	\$0.21	\$0.30	
Sales tax adjustment*	(\$0.35)	(\$0.35)	
Florida Franchise & Excise Tax Adjustment	(\$0.18)	(\$0.18)	
Pmts. to Maj. Maintenance Reserve Fund for private prisons	(\$0.28)	(\$0.28)	
Salary adjustment for location of Moore Haven		\$0.00	
Credit for cost of supervising public work squads			(\$0.62)
Credit for inmate Welfare Trust Fund net revenue	(\$1.10)	(\$1.10)	(\$1.41)
Adjust. medical costs for higher grade inmates at Lawtey			\$0.00
Adjust education programs at Lawtey			\$1.95
Adjust substance abuse programs at Lawtey			\$0.53
Net Total of Adjustments	(\$1.54)	(\$2.70)	\$0.45
Indirect Cost Allocation from			
Department of Corrections	\$0.98	\$0.89	\$3.33
Correctional Privatization Commission	\$0.89	\$0.89	
Other State Agencies	\$0.05	\$0.04	\$0.24
Total Indirect Allocation	\$1.92	\$1.82	\$3.57
Total Adjusted Per Diem	\$44.60	\$44.51	\$49.75
Estimated Cost Savings (Per Diem)	\$5.15	\$5.24	
Percentage Cost Savings Based on State Cost	10.35%	10.53%	
TRUE COST COMPARISON			
Unadjusted Per Diem	\$44.22	\$44.51	\$45.73
Indirect costs excluding DOC from private costs	\$5.15	\$5.24	\$3.57
Total Adjusted Per Diem	\$45.16	\$46.32	\$49.30
Estimated Cost Savings (per diem)	\$4.14	\$2.98	
Percentage Cost Savings Based on State Cost	8.3%	6.0%	
Total Payments to Vendors	\$11,425,243	\$11,700,661	
Mandays	258,302	257,739	

Source: OPPAGA (1998), Revised Appendix Attached to CCA Letter
(CCA modifications to OPPAGA cost adjustments are underlined.)

TABLE 14:

Texas: Private and Public Per Diem Costs

	Cost of Private Facilities		Est.cost of Equiv. State-Run Facilities	
	CCA	Wackenhut	CCA	Wackenhut
Prison Unit Operating Costs				
Salary and Fringe Benefits	\$0.00	\$0.00	\$24.64	\$24.90
Other Divisional Salaries	\$0.00	\$0.00	\$0.38	\$0.38
Other Operating Costs	\$0.00	\$0.00	\$6.22	\$6.22
Contract Operating Payment	\$29.44	\$29.27	\$0.00	\$0.00
Debt Service	\$5.81	\$5.98	\$5.81	\$5.98
Total	\$35.25	\$35.25	\$37.05	\$37.48
Contract Monitoring Costs				
On-site Monitors	\$0.24	\$0.24	\$0.00	\$0.00
Monitor Coordinator	\$0.03	\$0.03	\$0.00	\$0.00
Total	\$0.27	\$0.27	\$0.00	\$0.00
Cost of Services Provided by TDCJ				
Classification	\$0.39	\$0.39	\$0.39	\$0.39
Major Medical	\$1.39	\$1.39	\$1.39	\$1.39
Total	\$1.78	\$1.78	\$1.78	\$1.78
TDCJ Administrative Costs	\$1.51	\$1.51	\$3.87	\$3.87
Net Effect of Taxes	(\$2.19)	(\$2.19)	\$0.00	\$0.00
TOTAL STATE COST	\$36.62	\$36.62	\$42.70	\$43.13

Source: Sunset Final Report (1991), p. 11.

TABLE 15:
Prison Operating Cost in the U.K., FY 1996-97

Cost of Privately-Operated Facilities ('000s):

Comparison Group:	Blackenhurst (a)	Buckley Hall (b)	Doncaster (c)	Wolds (d)
Op. Cost from Annual Report	£11,214	£5,625	£12,881	£7,215
Timing corrections	(£5)	(£17)	(£92)	£12
VAT Adjustment	(£3)	£0	£0	(£23)
Escort Services	(£631)	£0	£0	£0
Prison Service overhead	£184	£197	£207	£198
REVISED TOTAL	£10,759	£5,805	£12,996	£7,402
Avg. Daily Population	708	344	919	353
Original Per Diem	£43.39	£44.80	£38.40	£56.00
Adjusted Per Diem	£41.63	£46.23	£38.74	£57.45

Cost of Publicly-Operated Facilities ('000s):

Comparison Group:	Bedford (d)	Birmingham (c)	Chelmsford (d)	Elmley (a)	Holme Hd (a)	Leeds (c)	Lewes (d)	Stocken (b)	Wellingborough (b)
Op. cost from Annual Report	£6,953	£15,989	£8,809	£11,409	£13,029	£17,522	£8,803	£6,553	£5,823
VAT Adjustment	(£73)	(£117)	(£92)	(£146)	(£107)	(£152)	(£70)	(£127)	(£68)
Capital Expenditure	£49	£37	£62	£110	£31	£52	£14	£126	£32
Central Services	£520	£864	£568	£817	£843	£969	£550	£369	£435
Escort Services	£0	(£473)	£0	(£238)	(£706)	£0	(£206)	£0	£0
REVISED TOTAL	£7,449	£16,300	£9,347	£11,952	£13,090	£18,391	£9,091	£6,921	£6,222
Avg. Daily Population	354	996	433	651	710	883	314	417	316
Original Per Diem	£53.81	£43.98	£55.74	£48.01	£50.28	£54.37	£76.81	£43.05	£50.49
Adjusted Per Diem	£57.65	£44.84	£59.14	£50.30	£50.51	£57.06	£79.32	£45.47	£53.94

Source: Woodbridge, J. "Prison Service Report No. 3, Dec. 1977", p. 11.