

**Inmate Population  
Trends and Projections  
for  
Lincoln County  
South Dakota**

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**February 2017**

**LINCOLN COUNTY SHERIFF'S OFFICE -  
JAIL EVALUATION**

**TRANSMITTAL LETTER, FINANCIAL STATEMENT,  
AND FORECASTED FINANCIAL STATEMENT**

DRAFT

**CASEY  PETERSON**  
*Leading the Way.*

**RAPID CITY, SOUTH DAKOTA  
GILLETTE, WYOMING**

# Average Length of Stay Increases 47% in One Year

## Lincoln County Sheriff Department - Jail Evaluation Selected Notes to the Statement of Inmate Expenses

### NOTE A - NATURE OF OPERATIONS

The Lincoln County Sheriff's Office (LCS) does not have a facility to house inmates of the County. LCS contracts with other local governments in the region to house inmates. LCS is charged boarding fees, medical care, and meals for inmates. LCS is responsible for transporting inmates from the various facilities to court or other appointments. Costs of housing inmates are billed by monthly by each contracted facility and the nature of all the charges is often obscured in invoices; therefore, a detailed breakdown of the nature of charges is not readily available.

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Presentation

The accompanying Forecasted Statement of Operations has been prepared using the modified accrual basis of accounting. Revenues are generally recognized when they become measurable and available. "Available" means resources are collected or will be collected soon enough after the end of the calendar year that can be used to pay the bills of the current period. The accrual period for the County is 60 days. Expenditures are recognized when the related liability is incurred.

Other indirect expenditures may exist but are not included in the Forecasted Statement of Operations as those expenditures are supported by other County departments, and management has determined the impacts are not material to the Forecasted Statement of Operations.

### NOTE C- AVERAGE DAILY CENSUS OF INMATES

Inmate statistics for 2017 and 2018 are as follows:

	2017	2018
Average Monthly Inmate Days	1,656	1,536
Average Daily Population (ADP)	32	44
Average Length of Stay (ALOS) (in Days)	7.1	10.5
Total Inmate Days	11,828	16,165

### NOTE D- CONTRACTED INMATE HOUSING

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### Average Daily Prisoner Population Analysis

	2017		2018	Percent Change	2018 Adj. w/ 2017 ALOS
<b>Red data</b> is from p. 4 of Casey & Peterson's Lincoln County Sheriff's Office - Jail Evaluation report of Sept. 19, 2019					
<b>A</b> Average Monthly Inmate Days	1,656	Sheriff Data	1,536	-7.2%	1,536
<b>B</b> Average Length of Stay (ALOS) (in days)	7.14	Sheriff Data	10.52	47.3%	7.14
<b>C</b> Total Inmate Days	11,829	A X B	16,165	36.7%	10,972
<b>D</b> Average Daily Population (ADP)	32.41	C/365	44.29	36.7%	30.06

## Lincoln County, SD Average Daily Jail Population 2009 - 2018

