

**U.S. Department of Homeland Security
Jail Services Cost Statement**

Summary Statement

Instructions: The City/County/State Government must submit this complete form to the appropriate DHS contracting officer prior to the negotiation of an Intergovernmental Service Agreement (IGSA) for jail services. The DHS may request additional supporting data. OMG Circular No. A-87 as amended 8/29/97, sets forth the principals and standards for determining allowable costs for Federal agreements with state and local governments. If additional guidance is required, please contact the cognizant DHS contracting officer.

Name of Jail Facility: Jackson County Juvenile Services Center

Phone Number: 541-774-4835

Physical Location of Jail Facility:

609 W. 10th Street
Medford, Oregon 97501

	<u>Male</u>	<u>Female</u>	<u>Juv</u>	<u>Total</u>
<u>Average Daily Population</u>			20	20
<u>Capacity of the Jail</u>			20	20

SUMMARY OF JAIL ANNUAL OPERATING COSTS:

- 1. Personnel Costs (Schedule A) \$750,964
- 2. Contracted Service Costs (Schedule B) \$6,776
- 3. Direct Costs (Schedule C) \$794,736
- 4. Indirect Costs (Schedule D) \$0
- 5. Income/credits (pay telephone usage, commissary, insurance rebates, recoveries or indemnities on losses, etc) (\$0)
- 6. Total Estimated Operating Cost For This Fiscal Year (add lines 1,2,3,4 and 5).. \$1,552,476

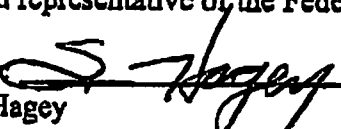
PROPOSED DETAINEE DAY RATE (line 6 divided by 365, divided by the total

average daily jail population) \$213

Certification Statement

This is to certify that I have reviewed the data and to the best of my knowledge and belief:

- (1) All costs included in this cost statement are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments." All unallowable costs have been excluded.
- (2) All costs included in this cost statement are properly allocable to the Federal jail agreement. Costs treated as indirect costs have not been claimed as direct costs. Like types of costs have been accounted for consistently.
- (3) The City/County/State records supporting this cost statement are available for review and audit by an authorized representative of the Federal Government.

Signature of authorized signatory 
Typed Name of Official: Shane Hagey
Title: Community Justice Director

Date: 12-07-06

Name(s) and Phone nos. of Person(s) authorized to negotiate rates on behalf of the city, county or state: Shane Hagey 541-774-4901

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Schedule A: Personnel Costs				
Instructions: List the positions directly involved in jail operations which benefit federal detainees.				
Positions	(A) Annual Cost	(B) Number of Positions	(C) Total Salary Cost (A) x (B) = (C)	
Full Time Positions	\$57,144	12.89 FTE	\$736,582	
Part Time Positions	\$14,382	.6 FTE	\$14,382	
Provide information on benefits for the positions listed above unless benefits are claimed under indirect costs.				
1.	FICA Benefits 7.65% x \$429,857 (Total Salary Cost)		= \$32,884	
2.	Retirement Program(s)	Number of Employees Participating	Total Salary Base	Employer Contribution Annual Cost
a.		Full - time: 12.89	\$8,954	27% \$115,419
b.		Part - time: 0	\$0	0% \$0
3.	Insurance Program(s)			
a.		Full - time: 12.89	\$11,558	38% \$148,989
b.		Part - time: 0	\$0	0% \$0
4.	Other Employer Contribution Plans (unemployment compensation, worker's compensation)			
a.		Full - time: 12.89	\$1,249	.001% \$16,096
b.		Part - time: 0	\$0	0% \$0
5.	Other (Uniform allowance, etc.)			\$0
			Total Personal Costs	\$750,964

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Schedule B: Contracted Service Costs				
Instructions: List the positions directly involved in jail operations which benefit federal detainees.				
Type of Service	Description of Service	Annual Cost	% Allocable to Federal Inmate	Cost to IGSA (annual cost x % allocable)
1. Medical	1.0FTE Health Nurse; .34 FTE Doctor	\$110,000	1.818%	\$2,000
2. Dental	Emergency services only.	\$0	Billed for actual costs incurred for services outside facility	
3. Mental Health	Crisis services only	\$0		\$0
4. Translators	Translation services - as needed	Additional billing for actual costs incurred for services. Department has Spanish speaking staff.		
5. Other: (e.g. legal, custodial, maintenance, etc.)	Building Repair/maintenance; maintenance services; County dept. charge backs	\$262,692	1.818%	\$4,776
Total Contracted Services		\$6,776		

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Schedule C: Direct Jail Operating Costs

Instructions: List the jail operating costs that directly benefit federal inmates and that the city/county/state treats as direct costs. Costs associated with local court and law enforcement activities are not allowable costs for the purpose of determining IGSA costs.

Cost Category	Description	Annual Cost
Bedding and Linen	Sheets, blankets, mattresses, towels	Included in office supply & postage
Clothing (inmate)	Pants, shirts, sweatshirt, socks, shoes, underwear (\$6,800 annually)	\$170
Depreciation (see page 6)	Depreciation	\$790,592
Education	Teacher - paid by local school district (provided at no cost to dept.)	\$0
Equipment under \$5,000	minor computer equipment, (\$3,000 annually)	\$82
Food & Food Preparation Supplies	Food contract with Aramark (\$1.761 per meal)	\$1,928
Laundry	Supplies	Included in office supply & postage
Library	Books	Included in office supply & postage
Maintenance Supplies	Custodial Supplies (\$3,000 annually)	\$55
Medical Care Supplies	Medical supplies (\$5,300 annually)	\$97
Office Supplies & Postage	Copier, postage, printing, supplies and expenses (bedding, linen, laundry, library, recreation, safety, toiletries) (\$25,00 annually)	\$455
Recreation	Basketballs, volleyballs	Included in office supply & postage
Safety	Restraint devices, BBP, etc	Included in office supply & postage
Sanitation	Water and Sewer costs (\$15,000 annually)	\$273
Telephone & Communications	Basic service, cell phones (\$1,600 annually)	\$29
Toiletries	Hygiene products	Included in office supply & postage
Utilities	Natural gas (\$7,500 annually), Electricity (\$40,000 annually)	\$864
Transportation costs		Included in Other
Other	Travel and Training (\$10,500 annually)	\$191
Total Direct Costs		\$794,736

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Schedule D: Indirect Jail Operating Costs / Cost Allocation Plan

An indirect cost - any cost not directly identified with a single, final cost objective, and is not a direct cost

1. List your cognizant Federal Agency and Point of Contact

Jackson County does not expend Federal Awards in excess of \$50 million yearly, and as such, does not have an assigned Cognizant Agency. Jackson County's Federal Oversight Agency for fiscal year 2004-05 was the Department of the Interior. (Audited 2005-06 financial data will be available by December 31, 2006.)

Agency:
Name of contact:
Phone:

2. Does the City/County/State claim service costs? Yes.

If so, attach a copy of the cost allocation plan. (See OMB Circular A-87, Attachment C). See attached Methodology and Certification of Plan.

Is it certified by the cognizant Federal agency? No. Jackson County does not have an assigned Federal Cognizant Agency. The Cost Allocation plan is certified by the County Finance Director / Treasurer.

3. Has the City/County/State developed an indirect cost proposal?

If yes, list the date it was certified by the cognizant Federal agency and attach it to this submission. (see OMB Circular A-87, Attachment B)

Total Certified Allocable, Allowable Indirect Costs. \$0

Jackson County has not established an indirect cost rate with a Federal Agency. Jackson County's cost allocation plan was established in accordance with OMB Circular A-87, and is Certified by the Jackson County Finance Director / Treasurer.

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Building Depreciation				
<p>Instructions: Provide an explanation to the depreciation method used by the city/county/state to depreciate buildings. In lieu of building depreciation an annual use allowance of 2% of the acquisition cost may be submitted. Treatment of these costs must be consistent with the method used by the city/county/state. Any debt service arising from construction or renovation of a facility should be listed under "other" below.</p>				
<p align="center">Method of depreciation used: Straight Line Depreciation (As of 6/30/06)</p>				
Facility	Date of Construction	Original Construction Cost	Number of Years in Depreciation Schedule	Annual Depreciation Claimed
Main Building	June, 2005	\$ 15,782,567.84	20	\$ 788,588.26
Addition(s)	June, 2006	\$ 487,893.40	20	\$ 2,003.67
Other (Please specify)	"	\$		\$
Federal Assistance, Grants, Awards under the Cooperative Agreement Program. (Federal construction money must be subtracted from building cost prior to depreciation)				(\$ 0.00)
Total				\$ 790,591.93
Equipment Depreciation				
<p>List the equipment over \$5,000 in value that is being depreciated. Equipment must be used directly for jail operations. Treatment of these costs must be consistent with the method used by the city/county/state. A use allowance not to exceed 6 2/3% of the acquisition cost of useable equipment may be submitted in lieu of depreciation.</p>				
<p>Digital Copier: Purchased June, 2006 for \$7,890.00, useful life 4 years. Straight line depreciation.</p>				
<p>Copier / Printer / Fax: Purchased Aug, 2006 for \$10,457.00, useful life 4 years. Straight line depreciation.</p>				

- Board of Commissioners Program budgets as a percentage of the total operating budget. *
- Budget Program budgets as a percentage of the total operating budget.
- County Collections Time studies applied to transaction counts.
- County Counsel For 2001-02 and forward, the following system is in effect:

 Costs are accumulated based on billable attorney hours, estimated for the following year and charged quarterly for all departments except Human Resources (HR). The charging of special project costs are addressed as they arise (M50, M7, etc).

 HR services are captured and charged as noted below. In addition, copies of summary bills are provided by county counsel to HR monthly with detail available upon request.
 - I. Litigation - In-house and contracted services are charged to the Self-Insurance fund (561-20000).
 - II. HR Issues
 - A. Arbitration & Grievances - County counsel charges self-insurance monthly, based on actual hours (561-00000). Self-Insurance charges departments as part of the annual calculation of charge-backs for the subsequent year. HR provides guidance as to whether any of the costs are to be charged to specific departments, versus allocated among departments based on the number of positions.
 - B. Agreement, Contracts & Policies - These costs are accumulated as general HR charges, and are covered by a transfer of funds from the fiduciary program of the general fund.
- Courier Number of pieces of incoming and outgoing mail, by location.
- Facility Maintenance Direct hours for projects, maintenance by square footage.
- General Administration Program budgets as a percentage of the total operating budget.

- GIS** Projects which can be identified to specific departments are charged to those departments. The remainder is offset by a general fund transfer then included in IT general charges.
- Human Resources** Number of employees as of the preceding June 30 (not FTE's)
- Information Technology** Costs, excluding E1 maintenance costs, that may be specifically identified to a benefitting program are so charged, the remainder is allocated based on the number of PC workstations in each program. E1 maintenance charges are split in half for 2005-06. One-half is charged based on the number of PCs, the other half is charged based on the number of employees on the preceding June 30. The rationale for the charge by employees is that roughly half of the system is used to drive HR and PY.
- Internal Auditing** Direct audit hours where applicable, prior year actual for general audit work, and the percent of federal funds to total federal funds for single audit costs.
- Property Management** Direct hours, when applicable.
- Treasury** Costs that may be specifically identified to a benefitting program are so charged, including but not limited to departments receiving payment by credit card, debt service issuance and administration, special deposit arrangements, special handling. The amount applicable to outside agencies is funded by general fund transfer, the remainder is allocated based on treasury transaction counts (RC and RO) in the financial system.

* For purposes of cost allocation, operating budget consists of budgets with assigned staff, thereby eliminating capital project budgets. Furthermore, contingency and unappropriated ending fund balances are back-out for all funds except HHS, where reserves are actively re-allocated through the year.

CERTIFICATE OF COST ALLOCATION PLAN

For Fiscal Year 2005-2006

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledgo and belief:

1. All costs included in this proposal to establish cost allocations or billings are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are property allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Jackson County, Oregon

Signature: 

Name of Official: Gary A. Cadle

Title: Finance Director

Date of Execution: 