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 standards and principles 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: Average Daily Population
609 W. 10th Street
Medford, Oregon 97501
Capacity of the Jail
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
Schedule A: Personnel Costs

Instructions: List the positions directly involved in jail operations which benefit federal detainees.

<table>
<thead>
<tr>
<th>Positions</th>
<th>(A) Annual Cost</th>
<th>(B) Number of Positions</th>
<th>(C) Total Salary Cost (A) x (B) = (C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Time Positions</td>
<td>$57,144</td>
<td>12.89 FTE</td>
<td>$736,582</td>
</tr>
<tr>
<td>Part Time Positions</td>
<td>$14,382</td>
<td>.6 FTE</td>
<td>$14,382</td>
</tr>
</tbody>
</table>

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)
   a. Full-time: 12.89  
   b. Part-time: 0

3. Insurance Program(s)
   a. Full-time: 12.89  
   b. Part-time: 0

4. Other Employer Contribution Plans (unemployment compensation, worker's compensation)
   a. Full-time: 12.89  
   b. Part-time: 0

5. Other (Uniform allowance, etc.)

Total Personal Costs $750,964
U.S. Department of Homeland Security
Jail Services Cost Statement

Schedule B: Contracted Service Costs

<table>
<thead>
<tr>
<th>Type of Service</th>
<th>Description of Service</th>
<th>Annual Cost</th>
<th>% Allocable to Federal Inmate</th>
<th>Cost to IGSA (annual cost x % allocable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Medical</td>
<td>1.0FTE Health Nurse; .34 FTE Doctor</td>
<td>$110,000</td>
<td>1.818%</td>
<td>$2,000</td>
</tr>
<tr>
<td>2. Dental</td>
<td>Emergency services only.</td>
<td>$0</td>
<td>Billed for actual costs incurred for services outside facility</td>
<td></td>
</tr>
<tr>
<td>3. Mental Health</td>
<td>Crisis services only</td>
<td>$0</td>
<td></td>
<td>$0</td>
</tr>
<tr>
<td>4. Translators</td>
<td>Translation services - as needed</td>
<td></td>
<td>Additional billing for actual costs incurred for services. Department has Spanish speaking staff</td>
<td></td>
</tr>
<tr>
<td>5. Other: (e.g. legal, custodial, maintenance, etc.)</td>
<td>Building Repair/maintenance; maintenance services; County dept. charge backs</td>
<td>$262,692</td>
<td>1.818%</td>
<td>$4,776</td>
</tr>
</tbody>
</table>

Total Contracted Services $6,776
# U.S. Department of Homeland Security
## Jail Services Cost Statement

### 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 IGSF costs.

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

**Total Direct Costs** $794,736
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<table>
<thead>
<tr>
<th>Schedule D: Indirect Jail Operating Costs / Cost Allocation Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>An indirect cost - any cost not directly identified with a single, final cost objective, and is not a direct cost</td>
</tr>
</tbody>
</table>

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 E)

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

### Building Depreciation

Instructions: Provide an explanation for 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.

#### Method of depreciation used: Straight Line Depreciation (As of 6/30/06)

<table>
<thead>
<tr>
<th>Facility</th>
<th>Date of Construction</th>
<th>Original Construction Cost</th>
<th>Number of Years in Depreciation Schedule</th>
<th>Annual Depreciation Claimed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Main Building</td>
<td>June, 2005</td>
<td>$ 15,782,567.84</td>
<td>20</td>
<td>$ 788,588.26</td>
</tr>
<tr>
<td>Addition(s)</td>
<td>June, 2006</td>
<td>$ 487,893.40</td>
<td>20</td>
<td>$ 2,003.67</td>
</tr>
<tr>
<td>Other (Please specify)</td>
<td>&quot;</td>
<td>$</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>Federal Assistance, Grants, Awards under the Cooperative Agreement Program. (Federal construction money must be subtracted from building cost prior to depreciation)</td>
<td>($ 0.00)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td>$ 790,591.93</td>
</tr>
</tbody>
</table>

### Equipment Depreciation

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 2/3% of the acquisition cost of useable equipment may be submitted in lieu of depreciation.

**Digital Copier:**
Purchased June, 2006 for $7,890.00, useful life 4 years. Straight line depreciation.

**Copier / Printer / Fax:**
Purchased Aug, 2006 for $10,457.00, useful life 4 years. Straight line depreciation.
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 (561-2000).

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 B1 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. B1 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.

CAP allocation methodology, wpd
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 knowledge 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: January 27, 2006