



Cochise County, Arizona

Sheriff Department

Adult Detention Per Diem Rate Study

Based on FY 2014 Actual Expenditures



© 2015 MGT of America, Inc.
2109 S Upland Hills, Wichita, KS 67235
316-214-3163 ♦ bschlyer@mgtofamerica.com

Table of Contents

- Section 1 - Introduction & Summary of Results
- Section 2 - Methodology & Format
- Section 3 - Sheriff Departmental Cost Allocation Plan

Section 1
Introduction & Summary of Results

Introduction

The FY 2014 Adult Detention Per Diem Rate Study for Cochise County, Arizona (County) identifies the cost of staff, facilities and services required to maintain an adult prisoner in the county detention facilities for the year ended June 30, 2014. MGT of America, Inc. (MGT) has prepared the study at the request of the County. The study was prepared in accordance with the policies and procedures contained in the Federal 2 CFR 200, formerly known as the US Office of Management & Budget Circular A-87 "*Cost Principles for State, Local & Indian Tribal Governments*".

County personnel provided the expenditure and allocation data to MGT consultants. To calculate the costs of services, MGT consultants then prepared a Departmental Cost Allocation Plan utilizing a double step-down methodology.

Summary of Results

The FY 2014 average daily cost or per diem rate to house a detainee in the Cochise County adult detention facilities is \$70.44. This cost includes the cost of detention, transportation and booking and is most appropriately applied to federal and state prisoner contracts.

In subsequent schedules, the cost for booking is segregated from the cost of detention and transportation. Rates are based on actual expenditures and statistics from the fiscal year ended June 30, 2014. Rates are calculated by dividing the total costs of the County associated with adult detention by the total number of prisoner days during

the fiscal year. Exhibit 1 provides the calculation of the average daily per diem rate as well as the rates of several components.

- Cost per prisoner transport \$155.94
- Cost per prisoner booking \$256.15
- All inclusive cost per prisoner day \$70.44

Exhibit 1

Adult Detention Per Diem Rate Calculation Summary				
Cost Component	Housing	Transportation	Booking	Total Cost
County-wide Indirect Cost	\$ 869,462	\$ 55,326	\$ 165,617	\$ 1,090,405
Sheriff Administration	\$ 319,521	\$ 62,255	\$ 138,243	\$ 520,020
County Jail	\$ 3,125,538	\$ 590,087	\$ 503,777	\$ 4,219,401
Jail Medical Service	\$ 704,348	\$ -	\$ -	\$ 704,348
Jail Mental Health Service	\$ 130,466	\$ -	\$ -	\$ 130,466
Total Costs	\$ 5,149,334	\$ 707,668	\$ 807,637	\$ 6,664,639
# of Prisoner Transports		4,538		
Component - Cost Per Prisoner Transport		\$ 155.94		
# of Prisoner Bookings			3,153	
Component - Cost Per Prisoner Booking			\$ 256.15	
# of Prisoner Days	94,608	94,608	94,608	94,608
Grand Total - Detention Cost Per Day	\$ 54.43	\$ 7.48	\$ 8.54	\$ 70.44

The FY 2014 average cost of booking and intake was \$256.15. This cost was determined by dividing the total cost of booking and record keeping activities by the number of detention bookings during the fiscal year. The booking rate is most appropriately applied to inmates that are booked into the facility and released without an overnight stay. Exhibit 2 displays the calculation for this rate.

Exhibit 2

Adult Detention - Booking & Intake Rate	
Cost Component	Booking
County-wide Indirect Cost	\$ 165,617
Sheriff Administration	\$ 138,243
County Jail	\$ 503,777
Jail Medical Service	\$ -
Jail Mental Health Service	\$ -
Total Costs	\$ 807,637
# of Prisoner Bookings	3,153
Component - Cost Per Prisoner Booking	\$ 256.15

In addition to a total cost per diem and booking rate, we have also calculated a 1st day rate which is most appropriately applied to local inmates and inmates from other municipal and county jurisdictions. The 1st day rate recovers the costs of booking and housing the inmate overnight for the first day of their stay in the detention

facility. If this rate is charged, subsequent detention days for the same inmate during the same stay should be charged at a rate of \$61.91 per day.

The 1st day rate is determined by adding the average cost of a prisoner booking to the average daily rate using only detention and transportation costs. Exhibit 3 displays the calculation for this rate.

Exhibit 3

Adult Detention Per Diem - 1st Day Rate Calculation					
Cost Component	Housing	Transportation	Housing & Transport Total	Booking	Total Cost
County-wide Indirect Cost	\$ 869,462	\$ 55,326	\$ 924,787	\$ 165,617	\$ 1,090,405
Sheriff Administration	\$ 319,521	\$ 62,255	\$ 381,776	\$ 138,243	\$ 520,020
County Jail	\$ 3,125,538	\$ 590,087	\$ 3,715,624	\$ 503,777	\$ 4,219,401
Jail Medical Service	\$ 704,348	\$ -	\$ 704,348	\$ -	\$ 704,348
Jail Mental Health Service	\$ 130,466	\$ -	\$ 130,466	\$ -	\$ 130,466
Total Costs	\$ 5,149,334	\$ 707,668	\$ 5,857,002	\$ 807,637	\$ 6,664,639
# of Prisoner Days			94,608		
Component - Daily Cost of Prisoner Housing & Transport			\$ 61.91		
# of Prisoner Bookings				3,153	
Component - Cost Per Prisoner Booking				\$ 256.15	
Grand Total - 1st Day Rate					\$ 318.06

Section 2

Methodology & Format

Sheriff Cost Allocation Plan

Overview

The Sheriff Cost Allocation Plan has been prepared in accordance with Federal 2 CFR 200 (OMB A-87). A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. All expenditure and statistical information used for this calculation is from the fiscal year ended June 30, 2014, or a representative sample period.

Methodology

A multiple allocation base double-step down allocation methodology is used for the calculation. This methodology recognizes that the utilization of services by users varies by type of service. The cost of each service or activity is allocated to users based on an appropriate allocation base related to the service performed. In selecting an allocation base to be used, the objective has been to use a base that is readily available and reasonably results in the allocation of costs to users based on the relative benefit derived.

Format

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating division and department to every County receiving

division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

The remaining pages of the Cost Allocation Plan are the details schedules for every central service division and department. The detail schedules for each central service division and department are structured in the following format.

- ❖ Narrative. Lists the division and department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.
- ❖ Departmental Costs (A). The actual expenditures for that division and department.
- ❖ Incoming Costs (B). The support costs coming into the division and department from other allocating divisions and departments.
- ❖ Total Allocated (C). The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.
- ❖ Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.
- ❖ Allocation Summary. The summary of allocated costs by function.

Section 3
Departmental Cost Allocation Plan

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			3
INDIRECT COSTS - SHERIFF ADMIN			4
1 Department Costs			5
1 Incoming Costs			6
1 ADMIN	# of Positions Supervised		7
1 DISPATCH	# of Positions Served (Weighted for Service Level)		8
1 RECORDS	Relative Effort		9
1 OTHER	Direct to Other		10
1 Allocation Summary			11
INDIRECT COSTS - COUNTY JAIL			12
2 Department Costs			13
2 Incoming Costs			14
2 TRANSPORT	Direct to Transportation		15
2 BOOKING	Direct to Booking		16
2 DETENTION	Direct to Detention		17
2 Allocation Summary			18
INDIRECT COSTS - MEDICAL SVCS			19
3 Department Costs			20
3 Incoming Costs			21
3 SERVICES	Direct to Detention		22
3 Allocation Summary			23
INDIRECT COSTS - JAIL MENTAL HEALTH			24
4 Department Costs			25
4 Incoming Costs			26
4 SERVICES	Direct to Detention		27
4 Allocation Summary			28
3100 SHERIFF ADMIN			29
5 Department Costs			30
5 Incoming Costs			31
5 ADMIN	# of Positions Supervised		32
5 DISPATCH	# of Positions Served (Weighted for Service Level)		33
5 RECORDS	Relative Effort		34
5 OTHER	Direct to Other		35
5 Allocation Summary			36

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

3300 COUNTY JAIL			37
6 Department Costs			38
6 Incoming Costs			39
6 TRANSPORT	Direct to Transportation		40
6 BOOKING	Direct to Booking		41
6 DETENTION	Direct to Detention		42
6 Allocation Summary			43
5220 HEALTH - JAIL MEDICAL			44
7 Department Costs			45
7 Incoming Costs			46
7 SERVICES	Direct to Detention		47
7 Allocation Summary			48
5230 HEALTH - JAIL MENTAL HEALTH			49
8 Department Costs			50
8 Incoming Costs			51
8 SERVICES	Direct to Detention		52
8 Allocation Summary			53

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

Summary Schedule

Department	BOOKING	TRANSPOR TATION	DETENTION	OTHER	2nd Allocation Orphans	Total
1 INDIRECT COSTS - SHERIFF ADMIN	\$58,774	\$26,468	\$135,844	\$773,797	\$0	\$994,883
2 INDIRECT COSTS - COUNTY JAIL	106,843	28,858	568,524	0	0	704,225
3 INDIRECT COSTS - MEDICAL SVCS	0	0	140,820	0	0	140,820
4 INDIRECT COSTS - JAIL MENTAL HE	0	0	24,274	0	0	24,274
5 3100 SHERIFF ADMIN	138,243	62,255	319,521	3,036,603	0	3,556,623
6 3300 COUNTY JAIL	503,777	590,087	3,125,538	0	0	4,219,401
7 5220 HEALTH - JAIL MEDICAL	0	0	704,348	0	0	704,348
8 5230 HEALTH - JAIL MENTAL HEALT	0	0	130,466	0	0	130,466
Total Current Allocations	\$807,637	\$707,668	\$5,149,334	\$3,810,401	\$0	\$10,475,040

INDIRECT COSTS - SHERIFF ADMINISTRATION
Nature and Extent of Services

Costs of support services provided by central service departments of Cochise County, Arizona to the Sheriff Administration Division have been identified in the FY 2014 OMB A-87 Central Service Cost Allocation Plan, Schedule A. The Plan has been prepared based on actual expenditures and data for the year ended June 30, 2014. The Plan has been prepared in accordance with U.S. Office of Management and Budget Circular A-87. Allocated costs to Sheriff Administration have been grouped and allocated as follows:

Administration - Allocated costs associated with Sheriff Department administrative staff have been allocated on the number of Department positions supervised by the administrative staff.

Dispatch - Allocated costs associated with dispatch operations have been allocated on the number of positions served. Detention staff have been weighted at 50% to acknowledge their reduced level of activity.

Records - Allocated costs associated with record keeping have been allocated on the estimated level of effort provided.

Other - Allocated costs associated with investigation and patrol activities have been directly allocated to Other.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

A. Department Costs

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

Description		Amount	General Admin	ADMIN	DISPATCH	RECORDS	OTHER
Personnel Costs							
Salaries	S1	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Building Use	S	38,162	0	10,716	15,921	4,217	7,308
Equipment Use	S	3,087	0	867	1,288	341	591
General Government	S	10,814	0	3,037	4,512	1,195	2,071
Board of Supervisors	S	9,726	0	2,731	4,058	1,075	1,863
HR - Personnel	S	15,517	0	4,357	6,474	1,715	2,972
Facilities Mgmt	S	66,645	0	18,714	27,804	7,364	12,763
Utilities	S	48,001	0	13,479	20,026	5,304	9,192
HR - Risk Mgmt	S	42,090	0	11,819	17,560	4,651	8,060
MIS	S	447,242	0	125,586	186,589	49,420	85,647
IT - GIS	S	24,741	0	6,947	10,322	2,734	4,738
Communications	S	32,398	0	9,097	13,516	3,580	6,204
Wireless	S	6,220	0	1,747	2,595	687	1,191
Fleet Management	P	101,517	0	0	0	0	101,517
Finance - Budget	S	8,229	0	2,311	3,433	909	1,576
Finance - Accounting	S	28,162	0	7,908	11,749	3,112	5,393
Finance - Payroll	S	5,352	0	1,503	2,233	591	1,025
Procurement	S	62,968	0	17,681	26,270	6,958	12,058
Attorney	S	25,661	0	7,206	10,706	2,836	4,914
Treasurer	S	18,351	0	5,153	7,656	2,028	3,514
Subtotal - Services & Supplies		994,883	0	250,857	372,712	98,717	272,597
Department Cost Total		994,883	0	250,857	372,712	98,717	272,597
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		994,883	0	250,857	372,712	98,717	272,597
General Admin Distribution			0	0	0	0	0
Grand Total		\$994,883		\$250,857	\$372,712	\$98,717	\$272,597

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

Page Intentionally Left Blank

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

ADMIN Allocations

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	7.00	3.75%	\$9,416	\$0	\$9,416	\$0	\$9,416
10 TRANSPORTATION	7.00	3.75%	9,416	0	9,416	0	9,416
11 DETENTION	53.00	28.42%	71,289	0	71,289	0	71,289
12 OTHER	119.50	64.08%	160,737	0	160,737	0	160,737
Subtotal	186.50	100.00%	250,857	0	250,857	0	250,857
Direct Bills					0		0
Total					\$250,857		\$250,857

Basis Units: # of Positions Supervised
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

DISPATCH Allocations

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 TRANSPORTATION	7.00	4.58%	\$17,052	\$0	\$17,052	\$0	\$17,052
11 DETENTION	26.50	17.32%	64,555	0	64,555	0	64,555
12 OTHER	119.50	78.10%	291,105	0	291,105	0	291,105
Subtotal	153.00	100.00%	372,712	0	372,712	0	372,712
Direct Bills					0		0
Total					\$372,712		\$372,712

Basis Units: # of Positions Served (Weighted for Service Level)

Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

RECORDS Allocations

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	50	50.00%	\$49,358	\$0	\$49,358	\$0	\$49,358
12 OTHER	50	50.00%	49,358	0	49,358	0	49,358
Subtotal	100	100.00%	98,717	0	98,717	0	98,717
Direct Bills					0		0
Total					\$98,717		\$98,717

Basis Units: Relative Effort
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

OTHER Allocations

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 OTHER	100	100.00%	\$272,597	\$0	\$272,597	\$0	\$272,597
Subtotal	100	100.00%	272,597	0	272,597	0	272,597
Direct Bills					0		0
Total					\$272,597		\$272,597

Basis Units: Direct to Other
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

Allocation Summary

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

Department	ADMIN	DISPATCH	RECORDS	OTHER	Total
9 BOOKING	\$9,416	\$0	\$49,358	\$0	\$58,774
10 TRANSPORTATION	9,416	17,052	0	0	26,468
11 DETENTION	71,289	64,555	0	0	135,844
12 OTHER	160,737	291,105	49,358	272,597	773,797
Total	\$250,857	\$372,712	\$98,717	\$272,597	\$994,883

INDIRECT COSTS - COUNTY JAIL
Nature and Extent of Services

Costs of support services provided by central service departments of Cochise County, Arizona to the County Jail have been identified in the FY 2014 OMB A-87 Central Service Cost Allocation Plan, Schedule A. The Plan has been prepared based on actual expenditures and data for the year ended June 30, 2014. The Plan has been prepared in accordance with U.S. Office of Management and Budget Circular A-87. Allocated costs to County Jail have been grouped and allocated as follows:

Transport - Allocated costs associated with transport have been allocated directly to Transport.

Booking - Allocated costs associated with the booking and intake function have been allocated directly to Booking.

Detention - Allocated costs associated with the housing of prisoners have been allocated directly to Detention.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

A. Department Costs

Dept:2 INDIRECT COSTS - COUNTY JAIL

Description		Amount	General Admin	TRANSPOR T	BOOKING	DETENTION
Personnel Costs						
Salaries	S1	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Building Use	P	88,208	0	0	13,790	74,418
Equipment Use	S	0	0	0	0	0
General Government	S	14,481	3,519	1,484	1,547	7,931
Board of Supervisors	S	19,452	4,727	1,994	2,077	10,654
HR - Personnel	S	31,034	7,541	3,181	3,314	16,997
Facilities Mgmt	P	101,487	0	0	15,866	85,621
Utilities	P	257,918	0	0	40,321	217,597
HR - Risk Mgmt	S	84,180	20,456	8,628	8,990	46,105
MIS	S	50,075	12,168	5,133	5,348	27,426
IT - GIS	S	0	0	0	0	0
Communications	S	0	0	0	0	0
Wireless	S	12,336	2,998	1,264	1,317	6,756
Fleet Management	S	7,634	1,855	782	815	4,181
Finance - Budget	S	0	0	0	0	0
Finance - Accounting	S	0	0	0	0	0
Finance - Payroll	S	10,704	2,601	1,097	1,143	5,863
Procurement	S	0	0	0	0	0
Attorney	S	26,716	6,492	2,738	2,853	14,632
Treasurer	S	0	0	0	0	0
Subtotal - Services & Supplies		704,225	62,357	26,303	97,383	518,183
Department Cost Total		704,225	62,357	26,303	97,383	518,183
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		704,225	62,357	26,303	97,383	518,183
General Admin Distribution			(62,357)	2,555	9,461	50,341
Grand Total		\$704,225		\$28,858	\$106,843	\$568,524

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 INDIRECT COSTS - COUNTY JAIL

Page Intentionally Left Blank

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

TRANSPORT Allocations

Dept:2 INDIRECT COSTS - COUNTY JAIL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 TRANSPORTATION	100	100.00%	\$28,858	\$0	\$28,858	\$0	\$28,858
Subtotal	100	100.00%	28,858	0	28,858	0	28,858
Direct Bills					0		0
Total					\$28,858		\$28,858

Basis Units: Direct to Transportation
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

BOOKING Allocations

Dept:2 INDIRECT COSTS - COUNTY JAIL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	100	100.00%	\$106,843	\$0	\$106,843	\$0	\$106,843
Subtotal	100	100.00%	106,843	0	106,843	0	106,843
Direct Bills					0		0
Total					\$106,843		\$106,843

Basis Units: Direct to Booking
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

DETENTION Allocations

Dept:2 INDIRECT COSTS - COUNTY JAIL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$568,524	\$0	\$568,524	\$0	\$568,524
Subtotal	100	100.00%	568,524	0	568,524	0	568,524
Direct Bills					0		0
Total					\$568,524		\$568,524

Basis Units: Direct to Detention
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

Allocation Summary

Dept:2 INDIRECT COSTS - COUNTY JAIL

Department	TRANSPOR T	BOOKING	DETENTION	Total
9 BOOKING	\$0	\$106,843	\$0	\$106,843
10 TRANSPORTATION	28,858	0	0	28,858
11 DETENTION	0	0	568,524	568,524
Total	<u>\$28,858</u>	<u>\$106,843</u>	<u>\$568,524</u>	<u>\$704,225</u>

INDIRECT COSTS - MEDICAL SERVICES
Nature and Extent of Services

Costs of support services provided by central service departments of Cochise County, Arizona to the Jail Medical Services have been identified in the FY 2014 OMB A-87 Central Service Cost Allocation Plan, Schedule A. The Plan has been prepared based on actual expenditures and data for the year ended June 30, 2014. The Plan has been prepared in accordance with U.S. Office of Management and Budget Circular A-87. Allocated costs to Jail Medical Services have been directly allocated to Detention.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

A. Department Costs

Dept:3 INDIRECT COSTS - MEDICAL SVCS

Description		Amount	General Admin	SERVICES
Personnel Costs				
Salaries	S1	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
General Government	S	1,435	0	1,435
Board of Supervisors	S	1,742	0	1,742
HR - Personnel	S	2,779	0	2,779
MIS	S	0	0	0
Fleet Management	S	122	0	122
Finance - Payroll	S	959	0	959
Attorney	S	2,867	0	2,867
Treasurer	S	0	0	0
Health Admin	S	129,207	0	129,207
HR - Risk Mgmt	S	1,709	0	1,709
Subtotal - Services & Supplies		140,820	0	140,820
Department Cost Total		140,820	0	140,820
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		140,820	0	140,820
General Admin Distribution			0	0
Grand Total		\$140,820		\$140,820

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:3 INDIRECT COSTS - MEDICAL SVCS

Page Intentionally Left Blank

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

SERVICES Allocations

Dept:3 INDIRECT COSTS - MEDICAL SVCS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$140,820	\$0	\$140,820	\$0	\$140,820
Subtotal	100	100.00%	140,820	0	140,820	0	140,820
Direct Bills					0		0
Total					\$140,820		\$140,820

Basis Units: Direct to Detention
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

Allocation Summary

Dept:3 INDIRECT COSTS - MEDICAL SVCS

Department	SERVICES	Total
11 DETENTION	\$140,820	\$140,820
Total	\$140,820	\$140,820

INDIRECT COSTS - MENTAL HEALTH SERVICES
Nature and Extent of Services

Costs of support services provided by central service departments of Cochise County, Arizona to the Jail Mental Health Services have been identified in the FY 2014 OMB A-87 Central Service Cost Allocation Plan, Schedule A. The Plan has been prepared based on actual expenditures and data for the year ended June 30, 2014. The Plan has been prepared in accordance with U.S. Office of Management and Budget Circular A-87. Allocated costs to Jail Mental Services have been directly allocated to Detention

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

A. Department Costs

Dept:4 INDIRECT COSTS - JAIL MENTAL HEALTH

Description		Amount	General Admin	SERVICES
Personnel Costs				
Salaries	S1	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
General Government	S	286	0	286
Board of Supervisors	S	290	0	290
HR - Personnel	S	463	0	463
HR - Risk Mgmt	S	285	0	285
MIS	S	0	0	0
Fleet Management	S	6	0	6
Finance - Accounting	S	0	0	0
Finance - Payroll	S	160	0	160
Attorney	S	640	0	640
Treasurer	S	0	0	0
Health Admin	S	22,144	0	22,144
Subtotal - Services & Supplies		24,274	0	24,274
Department Cost Total		24,274	0	24,274
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		24,274	0	24,274
General Admin Distribution			0	0
Grand Total		\$24,274		\$24,274

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:4 INDIRECT COSTS - JAIL MENTAL HEALTH

Page Intentionally Left Blank

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

SERVICES Allocations

Dept:4 INDIRECT COSTS - JAIL MENTAL HEALTH

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$24,274	\$0	\$24,274	\$0	\$24,274
Subtotal	100	100.00%	24,274	0	24,274	0	24,274
Direct Bills					0		0
Total					\$24,274		\$24,274

Basis Units: Direct to Detention
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

Allocation Summary

Dept:4 INDIRECT COSTS - JAIL MENTAL HEALTH

Department	SERVICES	Total
11 DETENTION	\$24,274	\$24,274
Total	\$24,274	\$24,274

SHERIFF ADMINISTRATION (3100)
Nature and Extent of Services

The Sheriff Administration Division is responsible for the administration, coordination, and support of all activities of the Sheriff Department. The Division includes costs of administering, dispatch, and record keeping. Costs of Sheriff Administration have been identified and allocated as follows:

Administration - Costs associated with the general administration and support within the Department have been allocated on the number of Department positions supervised.

Dispatch - Costs associated with dispatch operations have been allocated on the number of positions served. Detention staff have been weighted at 50% to acknowledge their reduced level of activity.

Records - Costs associated with record keeping have been allocated on the estimated level of effort provided.

Other - All other costs have been directly allocated to Other.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

A. Department Costs

Dept:5 3100 SHERIFF ADMIN

Description		Amount	General Admin	ADMIN	DISPATCH	RECORDS	OTHER
Personnel Costs							
Salaries	S1	1,216,359	0	341,554	507,465	134,408	232,933
<i>Salary % Split</i>			<i>.00%</i>	<i>28.08%</i>	<i>41.72%</i>	<i>11.05%</i>	<i>19.15%</i>
Benefits	S	494,061	0	138,732	206,122	54,594	94,613
Subtotal - Personnel Costs		1,710,420	0	480,286	713,587	189,001	327,545
Services & Supplies Cost							
Office Supplies	S	22,266	0	6,252	9,289	2,460	4,264
Operating Supplies	S	10,277	0	2,886	4,288	1,136	1,968
Repair & Maint Supply	S	487	0	137	203	54	93
Small Tools	S	15,087	0	4,236	6,294	1,667	2,889
Professional Svcs	S	75,168	0	21,107	31,360	8,306	14,395
Communications	S	39,876	0	11,197	16,636	4,406	7,636
Travel & Training	S	28,795	0	8,086	12,013	3,182	5,514
Advertising	S	137	0	38	57	15	26
Fleet Charges	P	1,455,321	0	0	0	0	1,455,321
Printing & Binding	S	1,832	0	514	764	202	351
Operating Lease	S	17,938	0	5,037	7,484	1,982	3,435
Repair & Maint	S	114,378	0	32,117	47,719	12,639	21,903
Machinery & Equipment	S	63,632	0	17,868	26,547	7,031	12,186
Miscellaneous Expenses	S	1,009	0	283	421	111	193
Judgements & Damages	D	60,757	0	0	0	0	0
Subtotal - Services & Supplies		1,906,960	0	109,760	163,076	43,192	1,530,175
Department Cost Total		3,617,380	0	590,046	876,663	232,194	1,857,720
Adjustments to Cost							
Judgements & Damages	D	(60,757)	0	0	0	0	0
Subtotal - Adjustments		(60,757)	0	0	0	0	0
Total Costs After Adjustments		3,556,623	0	590,046	876,663	232,194	1,857,720
General Admin Distribution			0	0	0	0	0
Grand Total		\$3,556,623		\$590,046	\$876,663	\$232,194	\$1,857,720

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:5 3100 SHERIFF ADMIN

No Indirect Costs

Page Intentionally Left Blank

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

ADMIN Allocations

Dept:5 3100 SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	7.00	3.75%	\$22,146	\$0	\$22,146	\$0	\$22,146
10 TRANSPORTATION	7.00	3.75%	22,146	0	22,146	0	22,146
11 DETENTION	53.00	28.42%	167,681	0	167,681	0	167,681
12 OTHER	119.50	64.08%	378,072	0	378,072	0	378,072
Subtotal	186.50	100.00%	590,046	0	590,046	0	590,046
Direct Bills					0		0
Total					\$590,046		\$590,046

Basis Units: # of Positions Supervised
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

DISPATCH Allocations

Dept:5 3100 SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 TRANSPORTATION	7.00	4.58%	\$40,109	\$0	\$40,109	\$0	\$40,109
11 DETENTION	26.50	17.32%	151,840	0	151,840	0	151,840
12 OTHER	119.50	78.10%	684,714	0	684,714	0	684,714
Subtotal	153.00	100.00%	876,663	0	876,663	0	876,663
Direct Bills					0		0
Total					\$876,663		\$876,663

Basis Units: # of Positions Served (Weighted for Service Level)

Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

RECORDS Allocations

Dept:5 3100 SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	50	50.00%	\$116,097	\$0	\$116,097	\$0	\$116,097
12 OTHER	50	50.00%	116,097	0	116,097	0	116,097
Subtotal	100	100.00%	232,194	0	232,194	0	232,194
Direct Bills					0		0
Total					\$232,194		\$232,194

Basis Units: Relative Effort
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

OTHER Allocations

Dept:5 3100 SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 OTHER	100	100.00%	\$1,857,720	\$0	\$1,857,720	\$0	\$1,857,720
Subtotal	100	100.00%	1,857,720	0	1,857,720	0	1,857,720
Direct Bills					0		0
Total					\$1,857,720		\$1,857,720

Basis Units: Direct to Other
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

Allocation Summary

Dept:5 3100 SHERIFF ADMIN

Department	ADMIN	DISPATCH	RECORDS	OTHER	Total
9 BOOKING	\$22,146	\$0	\$116,097	\$0	\$138,243
10 TRANSPORTATION	22,146	40,109	0	0	62,255
11 DETENTION	167,681	151,840	0	0	319,521
12 OTHER	378,072	684,714	116,097	1,857,720	3,036,603
Total	\$590,046	\$876,663	\$232,194	\$1,857,720	\$3,556,623

COUNTY JAIL (3300)
Nature and Extent of Services

The County Jail is responsible for the booking, detention and transportation of prisoners. Costs of the County Jail have been identified and allocated as follows:

General Administration - Costs associated with the general administration and support of County Jail operations have been allocated to jail activities based on personal services costs of assigned staff

Transportation - Costs associated with the transportation of prisoners have been directly allocated to Transportation.

Booking - Costs associated with the booking of prisoners have been directly allocated to Booking.

Detention - Costs associated with the detention of prisoners have been directly allocated to Detention.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

A. Department Costs

Dept:6 3300 COUNTY JAIL

Description		Amount	General Admin	TRANSPOR T	BOOKING	DETENTION
Personnel Costs						
Salaries	S1	2,490,414	605,171	255,267	265,976	1,364,000
<i>Salary % Split</i>			<i>24.30%</i>	<i>10.25%</i>	<i>10.68%</i>	<i>54.77%</i>
Benefits	S	947,105	230,147	97,078	101,151	518,729
Subtotal - Personnel Costs		3,437,519	835,317	352,346	367,127	1,882,729
Services & Supplies Cost						
Office Supplies	S	12,192	2,963	1,250	1,302	6,678
Operating Supplies	P	48,399	0	0	0	48,399
Repair Supplies	P	40,613	0	0	0	40,613
Fleet Charges	P	119,139	0	119,139	0	0
Professional Svcs	P	13,715	0	0	0	13,715
Communications	S	6,850	1,665	702	732	3,752
Travel	P	2,663	0	2,663	0	0
Operating Leases & Rentals	P	15,847	0	0	15,847	0
Repair & Maint	S	1,892	460	194	202	1,036
Machinery & Equipment	S	0	0	0	0	0
Support & Care	P	520,572	0	0	0	520,572
Subtotal - Services & Supplies		781,882	5,087	123,948	18,083	634,765
Department Cost Total		4,219,401	840,404	476,293	385,210	2,517,494
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		4,219,401	840,404	476,293	385,210	2,517,494
General Admin Distribution			(840,404)	113,793	118,567	608,044
Grand Total		\$4,219,401		\$590,087	\$503,777	\$3,125,538

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2014
5/12/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:6 3300 COUNTY JAIL

No Indirect Costs

Page Intentionally Left Blank

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

TRANSPORT Allocations

Dept:6 3300 COUNTY JAIL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 TRANSPORTATION	100	100.00%	\$590,087	\$0	\$590,087	\$0	\$590,087
Subtotal	100	100.00%	590,087	0	590,087	0	590,087
Direct Bills					0		0
Total					\$590,087		\$590,087

Basis Units: Direct to Transportation
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

BOOKING Allocations

Dept:6 3300 COUNTY JAIL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	100	100.00%	\$503,777	\$0	\$503,777	\$0	\$503,777
Subtotal	100	100.00%	503,777	0	503,777	0	503,777
Direct Bills					0		0
Total					\$503,777		\$503,777

Basis Units: Direct to Booking
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

DETENTION Allocations

Dept:6 3300 COUNTY JAIL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$3,125,538	\$0	\$3,125,538	\$0	\$3,125,538
Subtotal	100	100.00%	3,125,538	0	3,125,538	0	3,125,538
Direct Bills					0		0
Total					\$3,125,538		\$3,125,538

Basis Units: Direct to Detention
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

Allocation Summary

Dept:6 3300 COUNTY JAIL

Department	TRANSPOR T	BOOKING	DETENTION	Total
9 BOOKING	\$0	\$503,777	\$0	\$503,777
10 TRANSPORTATION	590,087	0	0	590,087
11 DETENTION	0	0	3,125,538	3,125,538
Total	\$590,087	\$503,777	\$3,125,538	\$4,219,401

HEALTH - MEDICAL SERVICES (5220)
Nature and Extent of Services

The Jail Medical Services Program of the County Health Department is responsible for providing medical services for County prisoners. Costs of jail medical services have been identified and directly allocated to Detention.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

A. Department Costs

Dept:7 5220 HEALTH - JAIL MEDICAL

Description		Amount	General Admin	SERVICES
Personnel Costs				
Salaries	S1	256,278	0	256,278
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	87,438	0	87,438
Subtotal - Personnel Costs		343,716	0	343,716
Services & Supplies Cost				
Office Supplies	S	4,715	0	4,715
Operating Supplies	S	17,224	0	17,224
Small Tools	S	559	0	559
Fleet Charges	S	1,899	0	1,899
Professional Svcs	S	22,992	0	22,992
Communications	S	2,266	0	2,266
Travel & Training	S	1,770	0	1,770
Operating Leases	S	1,774	0	1,774
Support & Care of Persons	S	307,433	0	307,433
Subtotal - Services & Supplies		360,632	0	360,632
Department Cost Total		704,348	0	704,348
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		704,348	0	704,348
General Admin Distribution			0	0
Grand Total		\$704,348		\$704,348

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:7 5220 HEALTH - JAIL MEDICAL

No Indirect Costs

Page Intentionally Left Blank

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2014
5/12/2015

SERVICES Allocations

Dept:7 5220 HEALTH - JAIL MEDICAL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$704,348	\$0	\$704,348	\$0	\$704,348
Subtotal	100	100.00%	704,348	0	704,348	0	704,348
Direct Bills					0		0
Total					\$704,348		\$704,348

Basis Units: Direct to Detention
Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

Allocation Summary

Dept:7 5220 HEALTH - JAIL MEDICAL

Department	SERVICES	Total
11 DETENTION	\$704,348	\$704,348
Total	\$704,348	\$704,348

HEALTH - MENTAL HEALTH SERVICES (5230)
Nature and Extent of Services

The Jail Mental Health Services Program of the County Health Department is responsible for providing mental health services for County prisoners. Costs of jail mental services have been identified and directly allocated to Detention.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

A. Department Costs

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

Description		Amount	General Admin	SERVICES
Personnel Costs				
Salaries	S1	42,774	0	42,774
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	16,871	0	16,871
Subtotal - Personnel Costs		59,645	0	59,645
Services & Supplies Cost				
Office Supplies	S	107	0	107
Fleet Charges	S	75	0	75
Small Tools	S	94	0	94
Communications	S	27,885	0	27,885
Travel & Training	S	0	0	0
Operating Leases	S	844	0	844
Support & Care of Persons	S	41,816	0	41,816
Subtotal - Services & Supplies		70,821	0	70,821
Department Cost Total		130,466	0	130,466
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		130,466	0	130,466
General Admin Distribution			0	0
Grand Total		\$130,466		\$130,466

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

No Indirect Costs

Page Intentionally Left Blank

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
 5/12/2015

SERVICES Allocations

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$130,466	\$0	\$130,466	\$0	\$130,466
Subtotal	100	100.00%	130,466	0	130,466	0	130,466
Direct Bills					0		0
Total					\$130,466		\$130,466

Basis Units: Direct to Detention
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 200 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2014
5/12/2015

Allocation Summary

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

Department	SERVICES	Total
11 DETENTION	\$130,466	\$130,466
Total	\$130,466	\$130,466