

Instructions

U.S. Department of Justice
United States Marshals Service

COST SHEET FOR DETENTION SERVICES

SCHEDULE A

Instructions: This should be completed and submitted to the U.S. Marshal by the local government for the acquisition of detention services for federal prisoners. The cost information contained in this form will be reviewed by a representative from the U.S. Marshals Service Headquarters. Upon request, additional supporting data in addition to that included as part of this cost sheet may be requested. The individual designated in Section V will be contacted by a U.S. Marshals Service representative to negotiate a jail per them rate and its effective date. Upon completion of negotiations, and Intergovernmental Service Agreement (ICTA) will be issued by the U.S. Marshals Service Headquarters and forwarded to the local government for review and signature. **Local Governments shall only request the reimbursement of costs to the extent provided for in the latest revision of OMB Circular No. A-87.** OMB Circular No. A-87 sets forth the principles and standards for determining costs for federal awards carried out through agreements with state and local governments. If additional guidance is required, please contact U.S. Marshals Service Headquarters, Prisoner Services Division (202) 307-5100.

Section I - General Information

Name of Facility: JUNIATA COUNTY PRISON Physical Address of Facility: Cost of operation per inmate per day \$136.52
Phone Number : () _____

Section II - Financial Data Summary

TOTAL OPERATING COST FOR JAIL:

A. Time Frame (Fiscal Year): FROM: 1/1/2011 TO: 12/31/2011
(Month/Year) (Month/Year)

ANNUAL COST

(Auto-calculated from figures on following pages)

B. Total Personnel Costs (Schedule B - Part I)	<u>719,347.57</u>
C. Total Personnel Benefits (Schedule B - Part II)	<u>301,868.33</u>
D. Total Consultants and Contract Service (Schedule C)	<u>103,005.46</u>
E. Other Direct Operating Costs (Schedule D)	<u>269,739.38</u>
F. Indirect Costs (Schedule E)*	<u>39,138.00</u>
*A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.	
G. Equipment Depreciation Costs (Schedule F)	<u>NA</u>
H. Building Depreciation Costs (Schedule G)	<u>NA</u>
I. Total Operating Costs (Schedule B-G)	<u>1,433,098.60</u>
TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR	<u>1,396,017.28</u>

Section III - Prisoner Population Information

Time frame of Prisoner Information
(Must correspond with timeframe on previous page)

FROM: 1/1/2011 TO: 12/31/2011
(Month/Year) (Month/Year)

Inmate Capacity of Jail:

Male	Female	Juvenile	TOTAL
48	0	0	48

Average Daily Population:

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				NA
Local				28.76
State				NA
TOTAL				28.76

Section IV - Per Diem

Proposed Per Diem Rate for Federal Prisoners: \$ _____

State Prisoner Per Diem (if applicable): \$ _____

Section V - Local Government Contact

Please provide the name of the individual authorized to represent and to act for the Local Government in jail day rate negotiations.

Name _____ Department/Office _____
 Title _____ Street _____
 Phone () _____ FAX () _____ City _____ State _____ ZIP _____

Section VI - Certification Statement

This is to certify that, to the best of my knowledge and belief the date furnished in Schedules B through G are accurate, complete and current, and do not include any unallocable, or unallowable, or unallowable costs prohibited by OMB Circular No. A-87 (Cost Principles for State and Local Governments) or any cost not related to the jail facility as discussed on Form USM-243 (Cost Sheet for Detention Services). The records of this agency area available for review and audit by the authorized representative of the U.S. Government to verify any jail per diem rate negotiated.

Signature _____ Date _____
 Name _____ Title _____

**SCHEDULE B PART I -
 PERSONNEL COSTS**

Direct Costs-Personnel Supporting Detention Facility

Instructions: List only those positions directly involved in jail operations and benefiting federal prisoners.

Type of Position	(A) Annual Salary Cost \$	(B) Full Time or Part Time	(C) Number of Positions	(D) Total Salary Cost (A) x (C) = (D) \$
<i>Includes OT Full and Part Time</i>				<i>668,228.12</i>
<i>Social Security And Medicare</i>				<i>51,119.45</i>

(Use continuation sheet if needed)

Total Salary Cost \$ 668,228.12
 FICA Benefits _____ % \$ 51,119.45
 Total Salary Cost plus FICA \$ 719,347.57

**SCHEDULE B PART II -
PERSONNEL BENEFITS**

Direct Costs-Personnel Supporting Detention Facility

Instructions: Provide name of retirement plans (i.e., N.Y.S. employees retirement system), insurance plans (i.e., Blue Cross/Blue Shield), or unemployment insurance contribution plans for positions listed in Schedule B - Part I).

	Number of Employees Participating	Total Salary Base \$	Employer Contribution %	Annual Cost \$
1. RETIREMENT PROGRAM(S)				
a. Retirement	Full-time:		%	46,775.97
b.	Part-time:		%	
2. INSURANCE PROGRAM(S)				
a. Name: Health + Dental	Full-time:		%	200,228.02
	Part-time:		%	
b. Name: Life	Full-time:		%	1,566.00
	Part-time:		%	
3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e. unemployment, worker's compensation)				
a. Workers Comp.	Full-time:		%	49,047.94
	Part-time:		%	
b. Unemployment	Full-time:		%	4,350.40
	Part-time:		%	
c.	Full-time:		%	
	Part-time:		%	

301,868.33

**SCHEDULE C
 CONSULTANTS AND CONTRACT SERVICES**

Instructions: List only those positions directly involved in jail operations and benefiting federal prisoners. Provide a detailed "description of service".

Type of Service	Description of Service	No. of Contract Employees	Annual Cost \$
1. MEDICAL: <i>Inmate</i>	<i>Includes hospital, doctor meds, dental, eye etc</i>		<i>90,725.00</i>
2. DENTAL:			
3. OTHER:	<i>Contracted Services - PIMCC, DSI, copier</i>		<i>12,280.46</i>
4. OTHER:			
5. OTHER:			

Total Consultants and Contract Services

\$ *103,005.46*

SCHEDULE D - OTHER DIRECT JAIL OPERATING COSTS

Instructions: List only those costs associated with the operation of the jail that directly benefit federal prisoners. Costs associated with local court and law enforcement activities are not allowable costs for the purpose of determining facility operating costs.

Cost category	Description	Annual Cost \$
Food & Kitchen Supplies		59,793.00
Clothing (Prisoner)	Inmate Labor	1,507.89
Medical Care Supplies		
Bedding & Linens		
Toiletries		
Recreation and Education		
Utilities		34,621.56
Uniforms (Jail Staff Only)		4,432.00
Safety & Sanitation		
Maintenance Supplies	Repairs + Maintenance	56,097.56
Office Supplies & Postage		11,490.63
Telephone & Communications		669.50
Equipment under \$5,000 (Please use Schedule E for equipment over \$5,000.)	Capital Outlay	0
Credits (e.g. telephone credits, insurance rebates, recoveries or indemnities on losses commissary income)	Boarding of Prisoners	97,854.48
Other Training		2,400.00
Other Travel + Meals		752.76
Other Dues + Sub		120.00
Other Advertising		0
Other		
Total Other Direct Costs		269,739.38

CERTIFICATE OF COST ALLOCATION PLAN

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 [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) 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 properly allocable to Federal awards on the bases 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: _____
Signature: _____
Name of Official: _____
Title: _____
Date of Execution: _____

NA

SCHEDULE E - COST ALLOCATION PLANS/INDIRECT COST PROPOSALS

Instructions: If you intend to claim central service costs you must provide a cost allocation plan. See OMB Circular A-87, Attachment C. Similarly, if you intend to claim indirect costs you must provide an indirect cost proposal. An indirect cost is any cost not directly identified with a single, final cost objective and is not subject to treatment as a direct cost. See OMB Circular A-87, Attachment E.

(A) Type of service Provided	(B) Organization Providing Service	(C) No. of Employees Involved	(D) Total Cost of Salaries and Benefits \$	(E) % of Time Spent in Support of Jail Operations %	(F) Allowable Indirect Cost (D) x (E) = F \$
<i>Based on Maximus Central Services Cost Allocation Plan Note: 2011 Report not available As of this date, 3/2/11</i>					
<i>2010 figure was used</i>					
<i>Total:</i>					<i>39,138.00</i>

SCHEDULE G - BUILDING DEPRECIATION

Instructions: Provide an explanation of method used by state, county or city to depreciate buildings. Show date of construction-, cost of construction (cost of land/site is not allowable)-, number of years in depreciation cycle. Note that federal assistance revenues used for building construction are considered offsetting revenues and are to be subtracted from cost of construction. In lieu of building depreciation an annual use allowance of 2% of acquisition cost may be substituted. Treatment of these costs must be consistent with local government's method. If claiming debt service arising from construction or renovation of a facility, please specify in "other" below.

Part I - Depreciation Computation

Facility	Year of Construction	Original Construction Cost	Annual Depreciation Claimed *
Main Building			
Addition(s)			
Annex			
Other (Please specify):			
Subtotal			
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Program			
Total			

Not Available

*Generally 2% of original construction cost

Part II - Method of calculating depreciation used by state, county or city (i.e., specify depreciation method if 2% depreciation allowance is not utilized by the state, county, or city)