



Cochise County, Arizona Sheriff Department

Adult Detention Per Diem Rate Study

Based on FY 2013 Actual Expenditures



© 2014 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 2013 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, 2013. 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 225, 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 2013 average daily cost or per diem rate to house a detainee in the Cochise County adult detention facilities is \$85.73. 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, 2013. 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 \$163.40
- Cost per prisoner booking \$183.20
- All inclusive cost per prisoner day \$85.73

Exhibit 1

Adult Detention Per Diem Rate Calculation Summary				
Cost Component	Housing	Transportation	Booking	Total Cost
County-wide Indirect Cost	\$ 891,476	\$ 69,692	\$ 170,539	\$ 1,131,708
Sheriff Administration	\$ 359,272	\$ 70,329	\$ 132,336	\$ 561,936
County Jail	\$ 3,086,966	\$ 586,616	\$ 486,709	\$ 4,160,290
Jail Medical Service	\$ 633,663	\$ -	\$ -	\$ 633,663
Jail Mental Health Service	\$ 109,040	\$ -	\$ -	\$ 109,040
Total Costs	\$ 5,080,417	\$ 726,637	\$ 789,583	\$ 6,596,637
# of Prisoner Transports		4,447		
Component - Cost Per Prisoner Transport		\$ 163.40		
# of Prisoner Bookings			4,310	
Component - Cost Per Prisoner Booking			\$ 183.20	
# of Prisoner Days	76,945	76,945	76,945	76,945
Grand Total - Detention Cost Per Day	\$ 66.03	\$ 9.44	\$ 10.26	\$ 85.73

The FY 2013 average cost of booking and intake was \$183.20. 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	\$ 170,539
Sheriff Administration	\$ 132,336
County Jail	\$ 486,709
Jail Medical Service	\$ -
Jail Mental Health Service	\$ -
Total Costs	\$ 789,583
# of Prisoner Bookings	4,310
Component - Cost Per Prisoner Booking	\$ 183.20

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 \$75.47 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	\$ 891,476	\$ 69,692	\$ 961,169	\$ 170,539	\$ 1,131,708
Sheriff Administration	\$ 359,272	\$ 70,329	\$ 429,601	\$ 132,336	\$ 561,936
County Jail	\$ 3,086,966	\$ 586,616	\$ 3,673,581	\$ 486,709	\$ 4,160,290
Jail Medical Service	\$ 633,663	\$ -	\$ 633,663	\$ -	\$ 633,663
Jail Mental Health Service	\$ 109,040	\$ -	\$ 109,040	\$ -	\$ 109,040
Total Costs	\$ 5,080,417	\$ 726,637	\$ 5,807,054	\$ 789,583	\$ 6,596,637
# of Prisoner Days			76,945		
Component - Daily Cost of Prisoner Housing & Transport			\$ 75.47		
# of Prisoner Bookings				4,310	
Component - Cost Per Prisoner Booking				\$ 183.20	
Grand Total - 1st Day Rate					\$ 258.67

Section 2

Methodology & Format

Sheriff Cost Allocation Plan

Overview

The Sheriff Cost Allocation Plan has been prepared in accordance with Federal 2 CFR 225 (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, 2013, 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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

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
3300 COUNTY JAIL			37
6 Department Costs			38
6 Incoming Costs			39

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

Summary Schedule

Department	BOOKING	TRANSPOR TATION	DETENTION	OTHER	2nd Allocation Orphans	Total
1 INDIRECT COSTS - SHERIFF ADMIN	\$71,006	\$37,736	\$192,772	\$848,696	\$0	\$1,150,210
2 INDIRECT COSTS - COUNTY JAIL	99,533	31,957	537,140	0	0	668,629
3 INDIRECT COSTS - MEDICAL SVCS	0	0	135,510	0	0	135,510
4 INDIRECT COSTS - JAIL MENTAL HE	0	0	26,055	0	0	26,055
5 3100 SHERIFF ADMIN	132,336	70,329	359,272	2,689,902	0	3,251,838
6 3300 COUNTY JAIL	486,709	586,616	3,086,966	0	0	4,160,290
7 5220 HEALTH - JAIL MEDICAL	0	0	633,663	0	0	633,663
8 5230 HEALTH - JAIL MENTAL HEALT	0	0	109,040	0	0	109,040
Total Current Allocations	\$789,583	\$726,637	\$5,080,417	\$3,538,598	\$0	\$10,135,235

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 2013 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, 2013. 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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

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	35,859	0	10,177	14,982	3,905	6,795
Equipment Use	S	21,499	0	6,101	8,982	2,341	4,074
General Government	S	4,953	0	1,406	2,069	539	939
Board of Supervisors	S	7,505	0	2,130	3,136	817	1,422
HR - Personnel	S	15,299	0	4,342	6,392	1,666	2,899
Facilities Mgmt	S	135,082	0	38,336	56,437	14,710	25,598
Utilities	S	52,526	0	14,907	21,945	5,720	9,954
HR - Risk Mgmt	S	39,238	0	11,136	16,394	4,273	7,436
MIS	S	527,150	0	149,605	220,243	57,407	99,895
IT - GIS	S	30,318	0	8,604	12,667	3,302	5,745
Communications	S	30,259	0	8,588	12,642	3,295	5,734
Wireless	S	11,784	0	3,344	4,923	1,283	2,233
Fleet Management	P	88,295	0	0	0	0	88,295
Finance - Budget	S	8,734	0	2,479	3,649	951	1,655
Finance - Accounting	S	32,361	0	9,184	13,520	3,524	6,132
Finance - Payroll	S	5,663	0	1,607	2,366	617	1,073
Procurement	S	63,111	0	17,911	26,368	6,873	11,960
Attorney	S	23,071	0	6,548	9,639	2,512	4,372
Treasurer	S	17,503	0	4,967	7,313	1,906	3,317
Subtotal - Services & Supplies		1,150,210	0	301,371	443,668	115,643	289,528
Department Cost Total		1,150,210	0	301,371	443,668	115,643	289,528
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		1,150,210	0	301,371	443,668	115,643	289,528
General Admin Distribution			0	0	0	0	0
Grand Total		\$1,150,210	\$301,371	\$443,668	\$115,643	\$289,528	

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

ADMIN Allocations

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	7	4.38%	\$13,185	\$0	\$13,185	\$0	\$13,185
10 TRANSPORTATION	7	4.38%	13,185	0	13,185	0	13,185
11 DETENTION	53	33.13%	99,829	0	99,829	0	99,829
12 OTHER	93	58.13%	175,172	0	175,172	0	175,172
Subtotal	160	100.00%	301,371	0	301,371	0	301,371
Direct Bills					0		0
Total					\$301,371		\$301,371

Basis Units: # of Positions Supervised
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

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	5.53%	\$24,551	\$0	\$24,551	\$0	\$24,551
11 DETENTION	26.50	20.95%	92,942	0	92,942	0	92,942
12 OTHER	93.00	73.52%	326,175	0	326,175	0	326,175
Subtotal	126.50	100.00%	443,668	0	443,668	0	443,668
Direct Bills					0		0
Total					\$443,668		\$443,668

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

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

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%	\$57,821	\$0	\$57,821	\$0	\$57,821
12 OTHER	50	50.00%	57,821	0	57,821	0	57,821
Subtotal	100	100.00%	115,643	0	115,643	0	115,643
Direct Bills					0		0
Total					\$115,643		\$115,643

Basis Units: Relative Effort
Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

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%	\$289,528	\$0	\$289,528	\$0	\$289,528
Subtotal	100	100.00%	289,528	0	289,528	0	289,528
Direct Bills					0		0
Total					\$289,528		\$289,528

Basis Units: Direct to Other
 Source:

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

Allocation Summary

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

Department	ADMIN	DISPATCH	RECORDS	OTHER	Total
9 BOOKING	\$13,185	\$0	\$57,821	\$0	\$71,006
10 TRANSPORTATION	13,185	24,551	0	0	37,736
11 DETENTION	99,829	92,942	0	0	192,772
12 OTHER	175,172	326,175	57,821	289,528	848,696
Total	\$301,371	\$443,668	\$115,643	\$289,528	\$1,150,210

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 2013 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, 2013. 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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

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>			.00%	.00%	.00%	.00%
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	7,093	0	954	960	5,179
Board of Supervisors	S	15,238	0	2,050	2,062	11,127
HR - Personnel	S	31,061	0	4,178	4,203	22,681
Facilities Mgmt	P	105,251	0	0	16,454	88,797
Utilities	P	237,573	0	0	37,140	200,432
HR - Risk Mgmt	S	79,664	0	10,715	10,779	58,171
MIS	S	35,979	0	4,839	4,868	26,272
IT - GIS	S	0	0	0	0	0
Communications	S	0	0	0	0	0
Wireless	S	23,371	0	3,143	3,162	17,066
Fleet Management	S	8,011	0	1,077	1,084	5,850
Finance - Budget	S	0	0	0	0	0
Finance - Accounting	S	0	0	0	0	0
Finance - Payroll	S	11,497	0	1,546	1,556	8,395
Procurement	S	0	0	0	0	0
Attorney	S	25,682	0	3,454	3,475	18,753
Treasurer	S	0	0	0	0	0
Subtotal - Services & Supplies		668,629	0	31,957	99,533	537,140
Department Cost Total		668,629	0	31,957	99,533	537,140
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		668,629	0	31,957	99,533	537,140
General Admin Distribution			0	0	0	0
Grand Total		\$668,629		\$31,957	\$99,533	\$537,140

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

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%	\$31,957	\$0	\$31,957	\$0	\$31,957
Subtotal	100	100.00%	31,957	0	31,957	0	31,957
Direct Bills					0		0
Total					\$31,957		\$31,957
Basis Units: Direct to Transportation							
Source:							

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

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%	\$99,533	\$0	\$99,533	\$0	\$99,533
Subtotal	100	100.00%	99,533	0	99,533	0	99,533
Direct Bills					0		0
Total					\$99,533		\$99,533

Total
Basis Units: Direct to Booking
Source:

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

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%	\$537,140	\$0	\$537,140	\$0	\$537,140
Subtotal	100	100.00%	537,140	0	537,140	0	537,140
Direct Bills					0		0
Total					\$537,140		\$537,140

Basis Units: Direct to Detention
Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

Allocation Summary

Dept:2 INDIRECT COSTS - COUNTY JAIL

Department	TRANSPOR T	BOOKING	DETENTION	Total
9 BOOKING	\$0	\$99,533	\$0	\$99,533
10 TRANSPORTATION	31,957	0	0	31,957
11 DETENTION	0	0	537,140	537,140
Total	<u>\$31,957</u>	<u>\$99,533</u>	<u>\$537,140</u>	<u>\$668,629</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 2013 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, 2013. 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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

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	695	0	695
Board of Supervisors	S	1,365	0	1,365
HR - Personnel	S	2,782	0	2,782
MIS	S	1,143	0	1,143
Fleet Management	S	179	0	179
Finance - Payroll	S	1,030	0	1,030
Attorney	S	2,724	0	2,724
Treasurer	S	0	0	0
Health Admin	S	123,879	0	123,879
HR - Risk Mgmt	S	1,713	0	1,713
Subtotal - Services & Supplies		135,510	0	135,510
Department Cost Total		135,510	0	135,510
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		135,510	0	135,510
General Admin Distribution			0	0
Grand Total		\$135,510		\$135,510

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

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%	\$135,510	\$0	\$135,510	\$0	\$135,510
Subtotal	100	100.00%	135,510	0	135,510	0	135,510
Direct Bills					0		0
Total					\$135,510		\$135,510
Basis Units: Direct to Detention							
Source:							

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

Allocation Summary

Dept:3 INDIRECT COSTS - MEDICAL SVCS

Department	SERVICES	Total
11 DETENTION	\$135,510	\$135,510
Total	\$135,510	\$135,510

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 2013 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, 2013. 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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

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	118	0	118
Board of Supervisors	S	227	0	227
HR - Personnel	S	464	0	464
HR - Risk Mgmt	S	285	0	285
MIS	S	0	0	0
Fleet Management	S	9	0	9
Finance - Accounting	S	0	0	0
Finance - Payroll	S	172	0	172
Attorney	S	467	0	467
Treasurer	S	0	0	0
Health Admin	S	24,313	0	24,313
Subtotal - Services & Supplies		26,055	0	26,055
Department Cost Total		26,055	0	26,055
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		26,055	0	26,055
General Admin Distribution			0	0
Grand Total		\$26,055		\$26,055

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

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%	\$26,055	\$0	\$26,055	\$0	\$26,055
Subtotal	100	100.00%	26,055	0	26,055	0	26,055
Direct Bills					0		0
Total					\$26,055		\$26,055

Basis Units: Direct to Detention
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

Allocation Summary

Dept:4 INDIRECT COSTS - JAIL MENTAL HEALTH

Department	SERVICES	Total
11 DETENTION	\$26,055	\$26,055
Total	\$26,055	\$26,055

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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

A. Department Costs

Dept:5 3100 SHERIFF ADMIN

Description		Amount	General Admin	ADMIN	DISPATCH	RECORDS	OTHER
Personnel Costs							
Salaries	S1	1,212,367	0	344,070	506,527	132,027	229,744
<i>Salary % Split</i>			<i>.00%</i>	<i>28.38%</i>	<i>41.78%</i>	<i>10.89%</i>	<i>18.95%</i>
Benefits	S	456,157	0	129,457	190,582	49,675	86,442
Subtotal - Personnel Costs		1,668,524	0	473,527	697,109	181,702	316,185
Services & Supplies Cost							
Office Supplies	S	30,960	0	8,786	12,935	3,372	5,867
Operating Supplies	S	8,016	0	2,275	3,349	873	1,519
Repair & Maint Supply	S	382	0	108	160	42	72
Small Tools	S	16,488	0	4,679	6,889	1,796	3,124
Professional Svcs	S	62,381	0	17,704	26,063	6,793	11,821
Communications	S	38,597	0	10,954	16,126	4,203	7,314
Travel & Training	S	29,300	0	8,315	12,242	3,191	5,552
Advertising	S	153	0	43	64	17	29
Fleet Charges	P	1,272,728	0	0	0	0	1,272,728
Printing & Binding	S	2,007	0	570	839	219	380
Operating Lease	S	16,069	0	4,560	6,714	1,750	3,045
Repair & Maint	S	106,233	0	30,149	44,384	11,569	20,131
Judgements & Damages	D	65,454	0	0	0	0	0
Subtotal - Services & Supplies		1,648,768	0	88,144	129,763	33,823	1,331,584
Department Cost Total		3,317,292	0	561,671	826,872	215,525	1,647,769
Adjustments to Cost							
Judgements & Damages	D	(65,454)	0	0	0	0	0
Subtotal - Adjustments		(65,454)	0	0	0	0	0
Total Costs After Adjustments		3,251,838	0	561,671	826,872	215,525	1,647,769
General Admin Distribution			0	0	0	0	0
Grand Total		\$3,251,838		\$561,671	\$826,872	\$215,525	\$1,647,769

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:5 3100 SHERIFF ADMIN

No Indirect Costs

Page Intentionally Left Blank

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

ADMIN Allocations

Dept:5 3100 SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	7	4.38%	\$24,573	\$0	\$24,573	\$0	\$24,573
10 TRANSPORTATION	7	4.38%	24,573	0	24,573	0	24,573
11 DETENTION	53	33.13%	186,054	0	186,054	0	186,054
12 OTHER	93	58.13%	326,472	0	326,472	0	326,472
Subtotal	160	100.00%	561,671	0	561,671	0	561,671
Direct Bills					0		0
Total					\$561,671		\$561,671

Basis Units: # of Positions Supervised
Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

DISPATCH Allocations

Dept:5 3100 SHERIFF ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 TRANSPORTATION	7.00	5.53%	\$45,756	\$0	\$45,756	\$0	\$45,756
11 DETENTION	26.50	20.95%	173,218	0	173,218	0	173,218
12 OTHER	93.00	73.52%	607,898	0	607,898	0	607,898
Subtotal	126.50	100.00%	826,872	0	826,872	0	826,872
Direct Bills					0		0
Total					\$826,872		\$826,872

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

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

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%	\$107,763	\$0	\$107,763	\$0	\$107,763
12 OTHER	50	50.00%	107,763	0	107,763	0	107,763
Subtotal	100	100.00%	215,525	0	215,525	0	215,525
Direct Bills					0		0
Total					\$215,525		\$215,525

Basis Units: Relative Effort
Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

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%	\$1,647,769	\$0	\$1,647,769	\$0	\$1,647,769
Subtotal	100	100.00%	1,647,769	0	1,647,769	0	1,647,769
Direct Bills					0		0
Total					\$1,647,769		\$1,647,769

Basis Units: Direct to Other
 Source:

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

Allocation Summary

Dept:5 3100 SHERIFF ADMIN

Department	ADMIN	DISPATCH	RECORDS	OTHER	Total
9 BOOKING	\$24,573	\$0	\$107,763	\$0	\$132,336
10 TRANSPORTATION	24,573	45,756	0	0	70,329
11 DETENTION	186,054	173,218	0	0	359,272
12 OTHER	326,472	607,898	107,763	1,647,769	2,689,902
Total	\$561,671	\$826,872	\$215,525	\$1,647,769	\$3,251,838

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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

A. Department Costs

Dept:6 3300 COUNTY JAIL

Description		Amount	General Admin	TRANSPOR T	BOOKING	DETENTION
Personnel Costs						
Salaries	S1	2,472,357	634,160	247,236	248,719	1,342,243
<i>Salary % Split</i>			<i>25.65%</i>	<i>10.00%</i>	<i>10.06%</i>	<i>54.29%</i>
Benefits	S	978,709	251,039	97,871	98,458	531,341
Subtotal - Personnel Costs		<u>3,451,066</u>	<u>885,198</u>	<u>345,107</u>	<u>347,177</u>	<u>1,873,584</u>
Services & Supplies Cost						
Office Supplies	S	21,080	5,407	2,108	2,121	11,444
Operating Supplies	P	41,349	0	0	0	41,349
Repair Supplies	P	28,427	0	0	0	28,427
Fleet Charges	P	117,542	0	117,542	0	0
Professional Svcs	P	9,603	0	0	0	9,603
Communications	S	5,995	1,538	600	603	3,255
Travel	P	1,215	0	1,215	0	0
Operating Leases & Rentals	P	16,043	0	0	16,043	0
Repair & Maint	S	388	100	39	39	211
Machinery & Equipment	S	0	0	0	0	0
Support & Care	P	467,582	0	0	0	467,582
Subtotal - Services & Supplies		<u>709,224</u>	<u>7,044</u>	<u>121,503</u>	<u>18,806</u>	<u>561,871</u>
Department Cost Total		4,160,290	892,243	466,610	365,983	2,435,454
Adjustments to Cost						
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		4,160,290	892,243	466,610	365,983	2,435,454
General Admin Distribution			(892,243)	120,006	120,726	651,511
Grand Total		<u><u>\$4,160,290</u></u>		<u><u>\$586,616</u></u>	<u><u>\$486,709</u></u>	<u><u>\$3,086,966</u></u>

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

B. Incoming Costs - (Default Spread Salary%)

No Indirect Costs

Dept:6 3300 COUNTY JAIL

Page Intentionally Left Blank

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

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%	\$586,616	\$0	\$586,616	\$0	\$586,616
Subtotal	100	100.00%	586,616	0	586,616	0	586,616
Direct Bills					0		0
Total					\$586,616		\$586,616
Basis Units: Direct to Transportation							
Source:							

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

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%	\$486,709	\$0	\$486,709	\$0	\$486,709
Subtotal	100	100.00%	486,709	0	486,709	0	486,709
Direct Bills					0		0
Total					\$486,709		\$486,709
Basis Units: Direct to Booking							
Source:							

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

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%	\$3,086,966	\$0	\$3,086,966	\$0	\$3,086,966
Subtotal	100	100.00%	3,086,966	0	3,086,966	0	3,086,966
Direct Bills					0		0
Total					\$3,086,966		\$3,086,966

Basis Units: Direct to Detention
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

Allocation Summary

Dept:6 3300 COUNTY JAIL

Department	TRANSPOR T	BOOKING	DETENTION	Total
9 BOOKING	\$0	\$486,709	\$0	\$486,709
10 TRANSPORTATION	586,616	0	0	586,616
11 DETENTION	0	0	3,086,966	3,086,966
Total	\$586,616	\$486,709	\$3,086,966	\$4,160,290

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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

A. Department Costs

Dept:7 5220 HEALTH - JAIL MEDICAL

Description		Amount	General Admin	SERVICES
Personnel Costs				
Salaries	S1	235,190	0	235,190
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	81,053	0	81,053
Subtotal - Personnel Costs		<u>316,243</u>	0	<u>316,243</u>
Services & Supplies Cost				
Office Supplies	S	3,718	0	3,718
Operating Supplies	S	20,707	0	20,707
Small Tools	S	0	0	0
Fleet Charges	S	2,623	0	2,623
Professional Svcs	S	41,990	0	41,990
Communications	S	1,589	0	1,589
Travel & Training	S	3,355	0	3,355
Operating Leases	S	1,508	0	1,508
Support & Care of Persons	S	241,930	0	241,930
Subtotal - Services & Supplies		<u>317,420</u>	0	<u>317,420</u>
Department Cost Total		633,663	0	633,663
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		633,663	0	633,663
General Admin Distribution			0	0
Grand Total		<u><u>\$633,663</u></u>		<u><u>\$633,663</u></u>

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

ACTUAL FY 2013
5/12/2014

B. Incoming Costs - (Default Spread Salary%)

No Indirect Costs

Dept:7 5220 HEALTH - JAIL MEDICAL

Page Intentionally Left Blank

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

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%	\$633,663	\$0	\$633,663	\$0	\$633,663
Subtotal	100	100.00%	633,663	0	633,663	0	633,663
Direct Bills					0		0
Total					\$633,663		\$633,663

Basis Units: Direct to Detention
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

Allocation Summary

Dept:7 5220 HEALTH - JAIL MEDICAL

Department	SERVICES	Total
11 DETENTION	\$633,663	\$633,663
Total	\$633,663	\$633,663

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 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

A. Department Costs

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

Description		Amount	General Admin	SERVICES
Personnel Costs				
Salaries	S1	46,159	0	46,159
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	16,809	0	16,809
Subtotal - Personnel Costs		62,968	0	62,968
Services & Supplies Cost				
Office Supplies	S	72	0	72
Fleet Charges	S	125	0	125
Small Tools	S	2,197	0	2,197
Communications	S	0	0	0
Travel & Training	S	1,126	0	1,126
Operating Leases	S	681	0	681
Support & Care of Persons	S	41,871	0	41,871
Subtotal - Services & Supplies		46,072	0	46,072
Department Cost Total		109,040	0	109,040
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		109,040	0	109,040
General Admin Distribution			0	0
Grand Total		\$109,040		\$109,040

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

B. Incoming Costs - (Default Spread Salary%)

No Indirect Costs

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

Page Intentionally Left Blank

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
 5/12/2014

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%	\$109,040	\$0	\$109,040	\$0	\$109,040
Subtotal	100	100.00%	109,040	0	109,040	0	109,040
Direct Bills					0		0
Total					\$109,040		\$109,040

Basis Units: Direct to Detention
 Source:

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2013
5/12/2014

Allocation Summary

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

Department	SERVICES	Total
11 DETENTION	\$109,040	\$109,040
Total	\$109,040	\$109,040