

MDOC Per Diem Calculation Worksheet for Regional Correctional Facilities

SCHEDULE A

Instructions: This should be completed and submitted to the Montana Department of Corrections by the governing body for the acquisition of detention services for state inmates. The cost information contained in this form will be reviewed by a representative from the MDOC Administrative and Financial Services Division. 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 an MDOC representative to negotiate a per diem rate and its effective date. Upon completion of negotiations, a contract will be issued by the MDOC Administrative and Financial Services Division and forwarded to the governing body for review and signature. **The governing body 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 allowable costs for state, local and Indian tribal governments. If additional guidance is required please contact Montana Department of Corrections, Administrative and Financial Services Division, (406) 444-3930.

Section I - General Information

Facility Name	Dawson County Corrections	Facility Physical Address	440 Colorado Blvd
Phone Number	406-377-7600		Glendive, MT
Fax Number	406-377-1374		59330
Facility Administrator	Tom Green		

Section II - Financial Data Summary

TOTAL OPERATING COST FOR REGIONAL CORRECTIONAL FACILITY:

A. Time Frame (Fiscal Year): FROM: 07/01/2016 TO: 06/30/2017
(MM/DD/YYYY) (MM/DD/YYYY)

ANNUAL COST
(Auto-calculated from figures on following pages)

B. Total Personnel Salaries (Schedule B - Part I)	\$	2,622,419
C. Total Personnel Benefits (Schedule B - Part II)	\$	333,990
D. Total Consultants and Contract Service (Schedule C)	\$	500,402
E. Total Other Direct Operating Costs (Schedule D)	\$	400,917
F. Indirect Cost Proposal (Schedule E)*	\$	308,618
<small>*A certified indirect cost rate proposal must be submitted if reimbursement for indirect costs greater than 6% is requested.</small>		
G. Total Equipment Depreciation Costs (Schedule F)	\$	15,494
H. Total Building Depreciation Costs (Schedule G)	\$	34,088
I. Total Actual Costs (Sum of Schedule B-G)	\$	4,215,927
TOTAL ACTUAL COSTS FOR PRIOR FISCAL YEAR.....	\$	4,123,714

Actual State Inmate Days:	51,883
Actual State Inmate Days Per Diem:	\$81.26

Section III - Inmate Population Information

Time Frame of Inmate Information FROM: 07/01/2016 TO: 06/30/2017
 (Must correspond with time frame on previous page) (MM/DD/YYYY) (MM/DD/YYYY)

Inmate Capacity of Regional Correctional Facility:

Type of Inmate	Male	Female	Juvenile	TOTAL
Federal	0	0	0	0
Local	0	0	0	0
State	0	0	0	0
TOTAL	0	0	0	0

Actual Inmate Days:

Type of Inmate	Male	Female	Juvenile	TOTAL
Federal	0	0	0	0
Local	0	0	0	0
State	51,883	0	0	51,883
TOTAL	51,883	0	0	51,883

Average Daily Population:

Type of Inmate	Male	Female	Juvenile	TOTAL
Federal	0	0	0	0
Local	0	0	0	0
State	0	0	0	0
TOTAL	0	0	0	0

Section IV - Per Diem

Proposed State Inmate Per Diem Rate: \$ 0.00

Federal Inmate Per Diem Rate (if applicable): \$ 0.00

Section V - Local Government Contact

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

Name Tom Green Department/Office Corrections
 Title Warden Street 440 Colorado Blvd
 Phone (406) 345-1213 Fax (406) 377-1364 City Glendive State MT Zip 59330

Section IV - Certification Statement

This is to certify that, to the best of my knowledge and belief, the data furnished in Schedules B through G is accurate, complete and current, and do not include any unallocable or unallowable costs prohibited by OMB Circular No. A-87 (Cost Principles for State, Local and Indian Tribal Governments) or any cost not related to the regional correctional facility as discussed on Form MDOC-243 (Cost Sheet for Detention Services). The records of the governing body are available for review and audit by the authorized representative of the MDOC Administrative and Financial Services Division to verify any per diem rate negotiated.

Name Tom Green Title Warden
 Signature _____ Date _____

FY 2016

52062

SCHEDULE B, PART II TOTAL PERSONNEL BENEFITS

Direct Personnel Benefits Supporting Regional Correctional Facility Operations

Instructions: Provide name of retirement plans (i.e. P.E.R.S. public employees retirement system), insurance plans (i.e., Blue Cross/Blue Shield), or unemployment insurance contribution plans for positions listed in Schedule B - Part I. The Personnel Salaries used to calculate each category below should match the Total Personnel Salaries from Schedule B, Part I. The only exception would be if insurance is accounted for as a total cost per person instead of a percentage of total personnel salaries.

	(A)	(B)	(C)	(D)
Number of Employees Participating	Total Personnel Salaries	Employer Contribution	Total Personnel Benefits	(B) x (C)=(D)
		\$2,622,419		

1. RETIREMENT PROGRAM(S)

a. PERS	19	\$0	6.80%	\$0
b. GWPORS	33	\$0	9.53%	\$0
c. TRS		\$0	8.47%	\$0
c. OTHER		\$0	0.00%	\$0
Total Personnel Salaries		\$0		

2. INSURANCE PROGRAM(S) - this can be accounted for as a total cost per person or as a percentage of total personnel salaries.

a. HealthLife	52	\$0	100.00%	\$0
b.			0.00%	\$0
Total Personnel Salaries		\$0		

3. WORKER'S COMPENSATION PLAN (i.e. unemployment, worker's compensation, FICA)

a. Worker's Compensation	52	\$0	4.53%	\$0
Total Personnel Salaries		\$0		

4. FICA

a. FICA	52	\$0	7.65%	\$0
Total Personnel Salaries		\$0		

5. UNEMPLOYMENT INSURANCE PROGRAM

a. Unemployment	52	\$0	0.35%	\$0
Total Personnel Salaries		\$0		

6. OTHER EMPLOYER CONTRIBUTION PLAN

a.		\$0	0.00%	\$0
Total Personnel Salaries		\$0		

7. OTHER EMPLOYER CONTRIBUTION PLAN

a.		\$0	0.00%	\$0
Total Personnel Salaries		\$0		

	2016	2017
TOTAL PERSONNEL BENEFITS	\$356,047	\$333,990

Difference
-\$22,058

TOTAL PERSONNEL BENEFITS AS A PERCENTAGE OF TOTAL PERSONNEL SALARIES 12.74%

Accounts	5712.000.130.420230.130	299,086.37
	5712.000.135.420210.130	34,903.13
	5712.000.130.420230.192	
	5712.000.130.420230.193	
	5712.000.135.420210.193	

**SCHEDULE C
TOTAL CONSULTANTS AND CONTRACT SERVICES**

Instructions: List only those services directly involved in regional correctional facility operations and benefiting state inmates. Provide a detailed "description of service" to include position titles, # of hours and services provided.

Type of Service	# of Employees	Description of Service	(A) Annual Cost 2016	Annual Cost 2017	Allocation Method <small>Direct Cost Center/ Bed Ratio/ Square Foot/ Cubic Foot</small>	(B) % Allocated to State Inmates	(C) Allocated Cost (A) x (B) = (C)			
1 Medical	4	Fit for Duty Physical	\$85.00		Direct Cost	100.00%	\$0	Account 350 - Plains Synergy Healthcare	-\$85.00	
		Med Pass Nurses	\$242.50	\$43	Direct Cost	100.00%	\$43	Account 350 - Joy Burman	-\$200.00	
		Med Pass Nurses	\$547.50		Direct Cost	100.00%	\$0	Account 350 - McKenzie Petty	-\$547.50	
		Med Pass Nurses	\$924.38	\$10,179	Direct Cost	100.00%	\$10,179	Account 350 - Tammy Hart	\$9,254.38	
		Ambulance Care	\$1,367.59		Direct Cost	100.00%	\$0	Account 392 - City of Glendive	-\$1,367.59	
		Training	\$0.00	\$95	Direct Cost	100.00%	\$95	Account 350 - Mary Jo Gehmert	\$95.20	
		Training	\$224.40		Direct Cost	100.00%	\$0	Account 350 - Billings Clinic	-\$224.40	
		Medical Director / PA	\$30,651.00	\$26,078	Direct Cost	100.00%	\$26,078	Account 350 - Glendive Medical Center	-\$4,573.00	
		Med Pass Nurses	\$8,506.89	\$468	Bed Ratio	100.00%	\$468	Account 350 - Wendi Robinson	-\$8,039.39	-\$5,687.30
2 Dental	2	Dentistry	\$0.00		Direct Cost	100.00%	\$0	Account 392 - Sand Creek	\$0.00	
		Dentistry	\$0.00		Direct Cost	100.00%	\$0	Account 392 - Eickmann, Timm H DDS	\$0.00	
		Dentistry	\$44,367.00	\$22,920.00	Direct Cost	100.00%	\$22,920	Account 392 - Kevin McPherson	-\$21,447.00	
		Dentistry	\$48,163.00	\$18,053.00	Direct	100.00%	\$18,053	Account 392 - Glendive Family Dentistry	-\$30,110.00	-\$51,557.00
3 Mental Health	1	Mental Health	\$0.00		Direct Cost	100.00%	\$0	Account 350 - Ken Corpi	\$0.00	
		Mental Health	\$4,930.00		Direct Cost	100.00%	\$0	Account 350 - Peter Bruno	-\$4,930.00	
		Mental Health	\$0.00		Direct Cost	100.00%	\$0	Account 350 - Bob Zadow	\$0.00	
		Parenting	\$0.00		Direct Cost	100.00%	\$0	Account 350 - Ken Corpi	\$0.00	
		LAC & CRP Services	\$0.00	\$4,585	Direct Cost	100.00%	\$4,585	Account 350 - CCCS, Inc	\$4,585.00	
		CD Treatment	\$4,300.00	\$4,300	Direct Cost	100.00%	\$4,300	Account 350 - Dennis Latka	\$0.00	
		EMMH	\$30,136.19	\$32,999	Direct Cost	100.00%	\$32,999	Account 350 - Eastern Montana Mental Health	\$2,862.94	\$2,517.94
		Equine Training	\$7,250.00	\$4,000	Direct Cost	100.00%	\$4,000	Account 350 - Dennis Latka	-\$3,250.00	
4 Educational		Equine Training	\$0.00	\$1,100	Direct Cost	100.00%	\$1,100	Account 350 - Grant Desaye	\$1,100.00	
		Equine Training	\$1,360.00		Direct Cost	100.00%	\$0	Account 350 - Big Sky Shires & Equine	-\$1,360.00	
		Equine Training	\$300.00		Direct Cost	100.00%	\$0	Account 350 - Equine Assisted Growth	-\$300.00	
		Hiset Testing	\$970.00	\$200	Direct Cost	100.00%	\$200	Account 350 - Educational Testing Services	-\$770.00	
		Hiset Testing	\$2,625.78	\$375	Direct Cost	100.00%	\$375	Account 350 - Kara Barthel	-\$2,250.78	
		Teacher	\$7,370.00	\$7,165	Direct Cost	100.00%	\$7,165	Account 350 - Carol Marlow	-\$205.00	
		GED and Testing	\$0.00		Direct Cost	100.00%	\$0	Account 350 - Dawson Community College	\$0.00	-\$7,035.78
		Photo Copier Servicing	\$0.00	\$58	Direct Cost	100.00%	\$58	Account 350 - Boss Office & Computer	\$58.19	
5 Building Maintenance		Snow Removal	\$425.00	\$1,700	Direct Cost	100.00%	\$1,700	Account 350 - Ron Doll	\$1,275.00	
		Kitchen Ice Machine	\$0.00		Direct Cost	100.00%	\$0	Account 350 - Walt's Electric	\$0.00	
		Mechanical Technology Inc	\$0.00		Direct Cost	100.00%	\$0	Account 350	\$0.00	\$1,333.19
									\$0.00	
6 Video Conferencing		Conference Services	\$0.00		Bed Ratio	100.00%	\$0	Account 350 - State of Montana	\$0.00	
								\$0.00	\$0.00	
7 Food Service		CBM Food Service	\$321,982.78	\$357,184	Bed Ratio	100.00%	\$357,184	Account 223	\$35,200.79	
								\$0.00	\$35,200.79	
8 Lawyer		Union Negotiations	\$11,976.49	\$6,710	Direct Cost	100.00%	\$6,710	Account 350 - Felt, Martin, Frazier & W	-\$5,266.16	
		Ins Deductible / Lawsuit	\$2,125.00		Direct Cost	100.00%	\$0	Account 350 - Employers Mutual Casualty	-\$2,125.00	
		Notary Bond	\$0.00		Direct Cost	100.00%	\$0	Account 350 - Troy Keiser	\$0.00	-\$7,391.16
9 Computer Consulting		Computer Services	\$300.25			100.00%	\$0	Account 350 - Williamson Computer / Boss	-\$300.25	
								\$0.00	-\$300.25	
10 Pest Control		Pest Control	\$1,150.76	\$1,081		100.00%	\$1,081	Account 350 - Ecolab	-\$70.10	
								\$0.00	-\$70.10	
11 Professional Licensing		Licensure	\$617.65	\$468		100.00%	\$468	Account 350 - Business Card	-\$150.15	
								\$0.00	-\$150.15	
								\$0.00	\$0.00	
12 Fire Suppression Inspection		Fire Suppression System	\$2,707.25	\$643		100.00%	\$643	Account 350 - RCS Extinguisher Services	-\$2,064.65	
								\$0.00	-\$2,064.65	
Total Consultants and Contract Services			\$535,606.41	\$500,402			\$500,402		-\$35,204.47	

Difference
-35,204

SCHEDULE D - TOTAL OTHER DIRECT OPERATING COSTS

Instructions: List only those costs associated with the operation of the regional correctional facility that directly benefit state inmates. Costs associated with local court and law enforcement activities are not allowable costs for the purpose of determining facility operating costs. You must show the allocation method used. All costs must be tied to the approved chart of accounts.

Cost Category	(A) Annual Cost 2016	Actual Cost 2017	(B) Allocation method Direct Cost Center/ Bed Ratio/ Square Foot/Cubic Foot	(C) Percentage	(D) Allocated Cost (A) x (C) = (D)		
Inmate compensation	\$18,576	\$18,762	Direct Cost Center	100.00%	\$18,762	Account 190	\$186
Food & Kitchen Supplies	\$0		Bed Ratio	100.00%	\$0		\$0
Board of Prisoners	\$16,723	\$20,039	Direct Cost	100.00%	\$20,039	Account 391 - Account 392 - Netflix, parenting materials	\$3,316
Prescriptions	\$23,324	\$23,608	Direct Cost Center	100.00%	\$23,608	Account 392 - Diamond Pharmacy & Gabert	\$284
Medical Care Supplies	\$3,724	\$2,679	Bed Ratio	100.00%	\$2,679	Account 227, 392 (ambulance)	-\$1,045
Bedding & Linens	\$0		Bed Ratio	100.00%	\$0		\$0
Toiletries	\$0		Bed Ratio	100.00%	\$0		\$0
Employee Uniforms <i>(regional correctional facility staff only)</i>	\$6,671	\$14,162	Bed Ratio	100.00%	\$14,162	Account 221	\$7,491
Safety & Sanitation Supplies & Services	\$48,438	\$35,480	Bed Ratio	100.00%	\$35,480	Account 218, 226	-\$12,958
Maintenance Supplies	\$29,854	\$36,013	Bed Ratio	100.00%	\$36,013	Account 230,350 (sprinkler blowout - \$51.00), 364	\$6,159
Office Supplies	\$16,235	\$18,949	Bed Ratio	100.00%	\$18,949	Account 210 + Account 940 - Boss Office & Computer	\$2,714
Minor tools & Equipment under \$5,000 <i>(Please use Schedule F for equipment over \$5,000.)</i>	\$7,349	\$17,416	Bed Ratio	100.00%	\$17,416	Account 212,250	\$10,067
Recreation & Education Supplies	\$0		Bed Ratio	100.00%	\$0		\$0
Postage	\$4,816	\$2,125	Bed Ratio	100.00%	\$2,125	Account 312 + \$18.67 account 350	-\$2,691
Telephone & Communications	\$21,528	\$26,354	Bed Ratio	100.00%	\$26,354	Account 313 -	\$4,826
Travel Expense	\$6,031	\$5,925	Direct Cost Center	100.00%	\$5,925	Account 370 / 350 (Fadness Funeral credit \$683.85)	-\$106
Vehicle Expense	\$3,171	\$994	Direct Cost Center	100.00%	\$994	Account 360+ 76.97 from #350	-\$2,177
Utilities	\$106,562	\$111,215	Cubic Footage	100.00%	\$111,215	Account 340	\$4,653
Employee Training	\$9,346	\$10,904	Bed Ratio	100.00%	\$10,904	Account 380	\$1,558
Property Insurance	\$33,193	\$46,747	Square Footage	100.00%	\$46,747	Account 510 + insurance premium notice (wasn't originally r	\$13,554
Taxes	\$0		Bed Ratio	100.00%	\$0		\$0
Education	\$0			100.00%	\$0	Account 333 and work books from 350	\$0
Misc - State Board of Prisoners	\$0			100.00%	\$0		\$0
Chiller Cost - Interest Expense	\$0		Bed Ratio	100.00%	\$0	Account 620	\$0
Inmate Transport	\$1,867	\$2,090	Bed Ratio	100.00%	\$2,090	Account 311	\$223
Publications/Subscriptions/Dues/Advertising	\$199	\$927	Bed Ratio	100.00%	\$927	Account 330, 392 (Pharmacy License Renewal 392) 350 Bo	\$728
Garbage Service	\$6,528	\$6,528	Bed Ratio	100.00%	\$6,528	Account 590	\$0
MACO - Damages	\$0		Bed Ratio	100.00%	\$0	Account 350	\$0
Credits - Auditor's Adjustment	\$0		Bed Ratio	100.00%	\$0	Account 350	\$0
Credits <i>(e.g. phone credits, insurance rebates, recoveries or indemnities on losses, commissary income)</i>	\$0			0.00%	\$0		\$0
Total Other Direct Operating Costs	\$364,135	\$400,917			\$400,917	Difference	\$36,782

CERTIFICATE OF INDIRECT COST RATE PROPOSAL FY 2017

Regional Correctional Facility

Dawson County Correction Facility

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish indirect costs or billings for the above named fiscal year are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the contract(s) to which they apply. Unallowable costs have not been included in this proposal.

(2) All costs included in this proposal are properly allocable to the contract(s) on the basis of a beneficial or causal relationship between the expenses incurred and the contract(s) 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.

Governing Body: Dawson County Correctional Facility
Name of Official: Tom Green
Signature: _____
Title: Warden
Date of Execution: _____

MDOC Business Management Services Division

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish indirect costs or billings for the above named fiscal year are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the contract(s) to which they apply. Unallowable costs have not been included in this proposal.

(2) All costs included in this proposal are properly allocable to the contract(s) on the basis of a beneficial or causal relationship between the expenses incurred and the contract(s) 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.

MDOC Business Management Services Division
Name of Official: _____
Signature: _____
Title: _____
Date of Execution: _____

APPROVED
 NOT APPROVED

SCHEDULE E - INDIRECT COST RATE PROPOSAL

Instructions: If you intend to claim indirect costs at a rate higher than the flat 8% allowed by MDOC you must provide the following indirect cost rate proposal with appropriate accounting documentation to support these calculations. An indirect cost is any cost not directly identified with a single, final cost objective and not subject to treatment as a direct cost. See OMB Circular A-87, Attachment E. If an indirect cost rate proposal is not submitted and approved by the MDOC Administrative Financial Services Division the regional correctional facility will be allowed to recoup no more than 8% of its direct costs as indirect costs.

(A) Type of Service Provided	(B) Organization Providing Service	(C) No. of Employees Involved FTE	(D) Total Cost	(E) % of Time Spent in Support of Regional Correctional Facility Operations	(F) % Allocated to State Inmates	(G) Allowable Indirect cost ((D) x (E)) x (F) = (G) \$
Accounting Services		0.00	\$0	0.00%	0.00%	\$0
Human Resources		0.00	\$0	0.00%	0.00%	\$0
Purchasing		0.00	\$0	0.00%	0.00%	\$0
Administrative Services		0.00	\$0	0.00%	0.00%	\$0
Budget Services		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0
		0.00	\$0	0.00%	0.00%	\$0

Total Indirect Costs: \$0

Total Direct Costs: \$3,857,727

Indirect Cost Rate: 0.00%

Flat 8% Indirect Cost Rate

Total Direct Costs: \$3,857,727

Indirect Cost Rate: 8.00%

Total Indirect Costs: \$308,618

SCHEDULE G - BUILDING DEPRECIATION

Instructions: Provide an explanation of method used by governing body 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 or State assistance 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

(1) Facility	(2) Date of Construction	(3) Original Construction Cost	(5) Enter % of square footage for state inmates	(6) Total Depreciation Allowed
Main Building	1998	7,729,260.00	85.00%	\$6,569,871
Additions	1999-2004	148,850.00	85.00%	\$126,523
Land Addition	2008	\$8,014	100.00%	\$8,014
				\$0
				\$0
				\$0
Subtotal		\$7,886,124		\$6,704,408
Reduce Cost by MDOC grant		-\$5,000,000	100.00%	-\$5,000,000
Subtotal, after grant proceeds		\$2,886,124		\$1,704,408
Building Allowance (2% of above)				\$34,088

Part II - Show method of calculating depreciation of building used by governing body if the 2% use allowance is not used.