

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION APPROVING INDIRECT COST ALLOCATION PLAN

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6) (Reissue 1997), the County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. §23-103 (Reissue 1997), the powers of the County as a body are exercised by the County Board; and,

WHEREAS, Sarpy County has contracted with Maximus, Inc. for the preparation of an indirect cost allocation plan which is used to determine reimbursement rates for child support collection and enforcement, the daily rate for housing juveniles in custody of the federal government, the daily rate for housing prisoners, the daily rate of juveniles in the CARE Program, and eligible reimbursement for Health & Human Services office space.

NOW, THEREFORE BE IT RESOLVED, By the Sarpy County Board of Commissioners that the Chairman of such Board is hereby authorized to sign the Certification of Cost Allocation Plan and Cost Sheets for Detention Services based on the 2008 Cost Allocation Plan.

DATED this 7th day of April, 2009.

MOVED by Rich Jansen, seconded by Rusty Hike, that the above Resolution be adopted. Carried.

YEAS:

NAYS:

ABSENT:

[Signature]
[Signature]
[Signature]
JIM RICHARDS
Patrick J. Thomas

none

none

ABSTAIN:
none

Attest:
SEAL



[Signature]
County Clerk

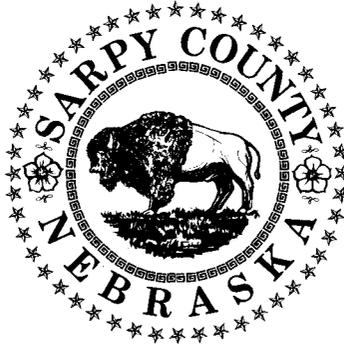
Sarpy County Board of Commissioners

1210 GOLDEN GATE DRIVE
PAPILLION, NE 68046-2895
593-4155
www.sarpy.com

ADMINISTRATOR
Mark Wayne

DEPUTY ADMINISTRATOR
Scott Bovick

FISCAL ADMIN./PURCHASING AGT.
Brian Hanson



<u>COMMISSIONERS</u>	
Rusty Hike	District 1
Joni Jones	District 2
Tom Richards	District 3
Pat Thomas	District 4
Rich Jansen	District 5

MEMO

To: Sarpy County Board

From: Brian Hanson

Re: Approval of Cost Allocation Plan

On April 7, 2009, the County Board will be requested to approve the Cost Allocation Plan prepared by Maximus, Inc. The plan is almost 200 pages long so I have not included a copy in your packet. The plan calculates seven important rates for us:

1. The Indirect Reimbursement Rate for County Attorney Child Support expenses. This rate decreased from 28.06% last year to 25.82% this year.
2. The Indirect Reimbursement Rate for District Court Child Support expenses. This rate increased from 82.86% last year to 85.65% this year.
3. The Indirect Reimbursement Rate for space rented to the Department of Health and Human Services. This provides revenue over and above the direct rent for space in the Courthouse Annex East. The recoverable amount decreased from \$55,781 to \$52,012.
4. The County-wide Indirect Cost Rate. This rate can be used for federal grants that allow for reimbursement of indirect costs. This rate is decreased from 31.86% last year to 30.85%.
5. The Cost Sheet for Detention Services which determines our rate for housing federal prisoners. This rate increased from \$93.05 last year to \$101.80 this year computed on the average daily population of 148. The Federal government will not accept this rate and is currently paying a rate of \$70.00. But we are not currently holding Federal prisoners because our jail is more than full with our own prisoners.

6. The Cost Sheet for Detention Services which determines our rate for housing juveniles in custody of the federal government. This rate decreased from \$266.14 last year to \$214.02 this year. This is because the number of juveniles we are holding has increased more than the cost of holding them.
7. The Cost Sheet for the Sarpy County CARE Program which determines our rate for juveniles in the CARE Program. This rate decreased from \$32.40 last year to \$21.36 this year.

If you have any questions, please call me at 593-2349.

April 1, 2009

Brian Hanson

Brian E. Hanson

BEH/dp

cc: Mark Wayne
Deb Houghtaling
Scott Bovick
Carol Kremer
Bill Mackenzie
Dick Shea



March 27, 2009

Mr. Brian E. Hanson
Sarpy County, Fiscal Administrator
1210 Golden Gate Dr, Suite 1132
Papillion Nebraska 68046

Dear Mr. Hanson:

Enclosed is Sarpy County's completed Countywide Cost Allocation Plan based on actual costs for the fiscal year ended June 30, 2008.

Also enclosed are the following indirect cost rate computations for the County's July 1, 2009, through June 30, 2010, fiscal year:

Clerk of the District Court - The rate for FY 2010 is 85.65 percent. This compares to a rate of 82.86 percent for FY 2009.

County Attorney Child Support Enforcement - The rate for FY 2010 is 25.82 percent. This compares to a rate of 28.06 percent for FY 2009.

County Wide - A special indirect cost rate has been computed for use in grant applications. The rate of 30.85 percent applies to FY 2010.

Sarpy County may expect total estimated IV-D indirect cost recoveries of \$205,000 in FY 2010 from the prepared FY 2008 Cost Allocation Plan. This is over 17 times our annual fee of \$11,500.

Enclosed is Sarpy County's computation of the daily rate for housing federal prisoners. The Jail Rate based on actual FY 2008 costs is \$101.80. This compares to a rate of \$93.05 based on actual FY 2007. The Juvenile Detention Rate based on actual FY 2008 costs is \$214.02. This compares to a rate of \$266.14 based on actual FY 2007. The CARE Program for juvenile house arrest rate based on actual FY 2008 costs is \$21.36. This compares to a rate of \$32.40 based on actual FY 2007.

The computation of indirect costs relating to the space provided to the Nebraska Health & Human Service Systems is for your use. The request for reimbursement of these costs should be sent to Kerry Jarecki, Nebraska Health & Human Service.



Mr. Brian E. Hanson
Page -2-
March 27, 2009

Please have the Chairman of the Board sign the Certification Statement and return it to us at 3800 Old Cheney Road #101-251, Lincoln, Nebraska 68516.

MAXIMUS is pleased for the opportunity to have again been of service to Sarpy County. Please, contact me if you have any questions in this regard or otherwise desire our assistance.

Sincerely yours,

MAXIMUS

A handwritten signature in black ink, appearing to read "Wesley J. Ehlers", with a long horizontal flourish extending to the right.

Wesley J. Ehlers
Principal Consultant

Enclosures

**SARPY COUNTY, NEBRASKA
 CLERK OF THE DISTRICT COURT - IV-D CHILD SUPPORT COLLECTIONS
 COMPUTATION OF INDIRECT COST RATE
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$9,097
Equipment Use Charge	319
Employee Benefits	4,011
Miscellaneous General	399
Other Expense	12,920
Insurance	868
Building and Grounds	26,715
Personnel	1,330
Fiscal Administration	431
Purchasing	271
Data Center	4,754
County Clerk	2,031
County Treasurer	470
County Attorney	711
Clerk District Court Operating Expense	9,169
Clerk District Court Department Admin	23,995

Total Indirect Costs \$97,491

II. Roll Forward Adjustment (2)

\$3,275

III. Indirect Costs Plus Roll Forward

\$100,766 (A)

IV. FY 2008 Direct IV-D Salaries (Per Claims)

\$117,655 (B)

V. FY 2010 Fixed Indirect Cost Rate (A/B)

85.65%

(1) Based on Actual FY 2008 costs.

(2) FY 2008 Indirect Cost Rate

95.67%

FY 2008 Direct Salaries

\$117,655

Total FY 2008 Fixed Recovery

\$112,561

Reverse Roll-Forward in Fixed Rate

(18,345)

Adjusted FY 2008 Fixed Recovery

\$94,216

Actual FY 2008 Indirect Costs

97,491

Under Recovery

\$3,275

**SARPY COUNTY, NEBRASKA
COUNTY ATTORNEY - CHILD SUPPORT ENFORCMENT UNIT
COMPUTATION OF INDIRECT COST RATE
FOR THE FISCAL YEAR ENDING JUNE 30, 2010 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$19,145	
Depreciation Expense	334	
Employee Benefits	4,047	
Miscellaneous General	1,561	
Other Expense	17,200	
Insurance	356	
Building and Grounds	56,221	
Personnel	6,358	
Fiscal Administration	2,268	
Purchasing	1,425	
Data Center	2,684	
County Clerk	9,945	
County Treasurer	2,315	
County Attorney Department Admin	41,693	
County Attorney Operating Expense	5,617	
County Sheriff	<u>520</u>	
 Total Indirect Costs		 \$171,689
 II. Roll Forward Adjustment (2)		 <u>(\$1,491)</u>
III. Indirect Costs Plus Roll Forward		<u>\$170,198 (A)</u>
IV. FY 2008 Direct Salaries (Per Claims)		<u>\$659,211 (B)</u>
V. FY 2010 Fixed Indirect Cost Rate (A/B)		<u>25.82%</u>

(1) Based on Actual FY 2008 costs.

(2) FY 2008 Indirect Cost Rate	24.62%	
FY 2008 Direct Salaries		<u>\$659,211</u>
Total FY 2008 Fixed Recovery		\$162,298
Reverse Roll-forward in Fixed Rate		<u>10,882</u>
Adjusted FY 2008 Fixed Recovery		\$173,180
Actual FY 2008 Indirect Costs		<u>171,689</u>
Over Recovery		<u>\$1,491</u>

**SARPY COUNTY, NEBRASKA
COMPUTATION OF COUNTYWIDE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDING JUNE 30, 2010 (1)**

I. Indirect Costs:

Countywide Central Service Allocations	\$8,967,477
Less: County Benefits Allocated	<u>(\$1,705,112)</u>

Total Indirect Costs	\$7,262,365
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II. Roll Forward Adjustment (2)	<u>(\$809,131)</u>
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III. Indirect Costs Plus Roll Forward	<u>\$6,453,234 (A)</u>
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IV. FY 2008 Direct Salaries

Total County Salaries	\$28,065,965
Less: Central Service Departments	<u>(\$7,145,213)</u>

Total Direct Salaries	<u>\$20,920,752 (B)</u>
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V. FY 2010 Fixed Indirect Cost Rate (A/B)	<u>30.85%</u>
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(1) Based on actual FY 2008 Costs.

(2) FY 2008 Indirect Cost Rate	39.32%
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FY 2008 Direct Salaries	<u>\$20,920,752</u>
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Total FY 2008 Fixed Recovery	\$8,226,040
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Reverse Roll-forward in Fixed Rate	<u>(154,544)</u>
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Adjusted FY 2008 Fixed Recovery	\$8,071,496
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Actual FY 2008 Indirect Costs	<u>7,262,365</u>
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FY 2008 Over-recovery	<u>\$809,131</u>
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Deb Houghtaling

Sarpy County Clerk

1210 Golden Gate Drive, Suite 1118
Papillion, Nebraska 68046-2895

Phone: (402) 593-2105
Fax: (402) 593-4360

Fred Uhe
Chief Deputy

April 9, 2009

Maximus Wesley Ehlers
3800 Old Cheney Road #101-251
Lincoln NE 68516

RE: Certification Statement for Cost Allocation Plan

Dear Mr. Ehlers:

Please find enclosed the signed Certification of Cost Allocation Plan approved by the Sarpy County Board on 4/7/2009.

Sincerely,


Debra J. Houghtaling
Sarpy County Clerk

Enclosure
/cv

CERTIFICATION 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 the proposal based on Fiscal Year Ended June 30, 2008, to establish cost allocations or billings for use in Fiscal Year 2010, 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 allocated to Federal awards on the basis of a beneficial or causal 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: **SARPY COUNTY, NEBRASKA**

Signature: Joni Jones

Name of Official: Joni Jones

Title: Chairman

Date of Execution: April 7, 2009

Deb Houghtaling

Sarpy County Clerk

1210 Golden Gate Drive, Suite 1118
Papillion, Nebraska 68046-2895

Phone: (402) 593-2105
Fax: (402) 593-4360

Fred Uhe
Chief Deputy

April 13, 2009

NE Health and Human Services
Kerry Jarecki-Finance/Support
PO BOX 95026
Lincoln NE 68509

RE: Cost Allocation Plan

Dear Ms. Jarecki:

Please find enclosed the Computation of Indirect Costs approved by the Sarpy County Board on 4/7/2009.

Sincerely,



Debra J. Houghtaling
Sarpy County Clerk

enclosure
/cv

**SARPY COUNTY, NEBRASKA
NEBRASKA HEALTH & HUMAN SERVICE SYSTEMS
COMPUTATION OF INDIRECT COSTS
FOR THE FISCAL YEAR ENDING JUNE 30, 2010 (1)**

I. Indirect Costs:

Countywide Central Service Allocations:

	FY 2008	FY 2010
Fixed Amount	\$42,622	\$47,317
Add (Deduct) Carry Forward	<u>\$4,450</u>	<u>\$4,695</u>
 Total Fixed Amount	 <u>\$47,072</u>	 <u>\$52,012</u>
Actual Amount	\$47,317	\$52,012
Add (Deduct) Carry Forward	<u>\$4,450</u>	<u>\$0</u>
 Total Actual Amount	 <u>\$51,767</u>	 <u>\$52,012</u>
 Carry Forward	 \$4,695	 \$0
 Total For Reimbursement		 <u>\$52,012</u>

II. NHHSS Use Only:

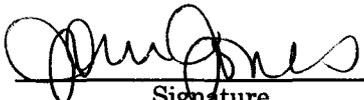
FFP Rate _____ %

Amount Reimbursed To County \$ _____

Joni Jones
Typed Name

Chairman
Title

4-7-2009
Date


Signature

Rate is based on actual FY 2008 costs and is, therefore, "final" for that year. Rate is also to be used on a "fixed" basis for Fiscal Year 2010. Under the fixed rate procedure, indirect costs will be adjusted annually through the "carry-forward" procedure, as prescribed by OMB Circular A-87 and ASMB C-10.

Deb Houghtaling

Sarpy County Clerk

1210 Golden Gate Drive, Suite 1118
Papillion, Nebraska 68046-2895

Phone: (402) 593-2105
Fax: (402) 593-4360

Fred Uhe
Chief Deputy

April 13, 2009

U.S. Marshall-Gordon McDevitt
111 S. 18 Plz. #B06
Omaha NE 68102

RE: Cost Allocation Plan

Dear Mr. McDevitt:

Please find enclosed the cost sheets for Detention Services for the Juvenile Justice Center and the CARE program approved by the Sarpy County Board on 4/7/2009.

Sincerely,



Debra J. Houghtaling
Sarpy County Clerk

enclosure
/cv

SCHEDULE A

Instructions: This form will 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 diem rate and its effective date. Upon completion of negotiations, an Intergovernmental Service Agreement (IGA) 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, (703) 416-8900.

SECTION I – GENERAL INFORMATION

Name of Facility Sarpy County Juvenile Center Physical Address of Facility 9701 Cornhusker
 Phone Number (402) 537-7000 Papillion, Nebraska 68046

SECTION II – FINANCIAL DATA SUMMARY

TOTAL OPERATING COST FOR JUVENILE CENTER:

A. Time Frame (Fiscal Year)	FROM: <u>7/2007</u>	TO: <u>6/2008</u>	
	(Month/Year)	(Month/Year)	
B. Total Personnel Cost (Schedule B – Part I)			<u>\$1,049,929</u>
C. Total Personnel Benefits (Schedule B – Part II)			<u>\$222,446</u>
D. Total Consultants and Contract Service (Schedule C)			<u>\$117,233</u>
E. Other Direct Operating Costs (Schedule D)			<u>\$47,777</u>
* A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.			
F. Indirect Costs (Schedule E)*			<u>\$139,574</u>
G. Equipment Depreciation Costs (Schedule F)			<u>\$8,813</u>
H. Building Depreciation Costs (Schedule G)			<u>\$133,227</u>
I. Total Operating Costs (Sum of Schedules B-G)			<u>\$1,718,999</u>
TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR			<u>\$1,563,033</u>

SECTION III – PRISONER POPULATION INFORMATION

Time Frame of Prisoner Information
(Must correspond with time frame on previous page)
Inmate Capacity of Jail

FROM: 7/2007 TO: 6/2008

Male	Female	Juvenile	TOTAL
			21

Type of Prisoner	Male	Female	Juvenile	Total
Federal			3.00	3.00
Local			18.95	18.95
State				
TOTAL			21.95	21.95

SECTION IV – PER DIEM

Proposed Per Diem Rate for Federal Prisoners: \$ 214.02 (\$1,718,999 ÷ 8,032)

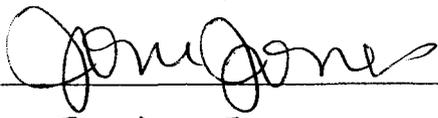
State Prisoner Per Diem Rate (if applicable): \$ N/A

SECTION V – LOCAL GOVERNMENT CONTACT

Name Wesley J. Ehlers Department/Office _____
Title Principal Consultant Street 3800 Old Cheney Road #101-251
Phone (877) 942-6466 Fax: (866) 942-6465 City Lincoln State Nebraska ZIP 68516

SECTION VI – CERTIFICATION STATEMENT

This is to certify that, to the best of my knowledge and belief, the above data furnished in Schedules B through G are accurate, complete, and current and does not include any unallocable or unallowable costs prohibited by OMB Circular A-87 (Cost Principles for State and Local Governments) or as discussed on Form USM-243 (Cost Sheet for Detention Services). The records of this agency are available for review by the authorized representative of the U.S. Government to verify any jail day rate negotiated.

Signature  Date April 7, 2009
Name Joni Jones Title Chairman

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) \$
Capitan	44,480	Part Time	0.7159	\$31,843
Director	79,669	Full Time	0.7159	57,035
Assistant Director	61,662	Full Time	0.7159	44,144
Administrative Assistant	43,348	Full Time	0.7159	31,033
Training Supervisor	51,061	Full Time	0.7159	36,555
Supervisor	49,887	Full Time	3.00	149,662
Senior Juvenile Service Officer	42,524	Full Time	2.00	85,047
Juvenile Service Officer	35,019	Full Time	10.00	350,190
Juvenile Service Officer	9,409	Part Time	8.00	75,274
Nurse	12,726	Part Time	1.00	12,726
Overtime				101,808

Total Salary Cost \$975,314

(Use continuation sheet if needed)

FICA Benefits 7.65 % 74,612

Total Salary Cost plus FICA \$1,049,929

Unallowable Costs:

HOLDOVER – BOARDING CONTRACTS	\$88,263
HALF CAPITAN SALARY	44,480
CAPITAL OUTLAY	<u>8,690</u>
TOTAL	\$141,433

SCHEDULE B
PART II – PERSONNEL BENEFITS
Direct Costs – Personnel Supporting Detention Center

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.

PART III – PERSONNEL BENEFITS (REGULAR STAFF)				
1. RETIREMENT PROGRAM(S)	Number of Employees Participating	Total Salary Base	Employer Contribution	Annual Cost
a. Regular Retirement (\$94,543 x 71.59%)	Full-Time	\$	%	\$67,683
b.	Part-Time	\$	%	\$
2. INSURANCE PROGRAM(S)				
a. Name: Health Insurance – Indirect (\$198,716 x 71.59%)	Full-Time	\$	%	\$142,261
	Part-Time	\$	%	\$
b. Name:	Full-Time	\$	%	\$
	Part-Time	\$	%	\$
3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e., unemployment, worker's compensation)				
a. Uniform Allowance (\$17,463 x 71.59%)	Full-Time	\$	%	\$12,502
	Part-Time	\$	%	\$
b.	Full-Time	\$	%	\$
	Part-Time	\$	%	\$
c.	Full-Time	\$	%	\$
	Part-Time	\$	%	\$

Total Benefits: \$222,446

**SCHEDULE C
 CONSULTANTS AND CONTRACT SERVICES**

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

Type of Service	Description of Service	# of Contract Employees	Annual Cost
1. MEDICAL	Visiting Doctors and Dentist – Indirect		\$25,223
2. DENTAL			\$
3. FOOD SERVICE:	Preparation of Daily Meals for Detainees		\$83,494
	By Sarpy County Jail 30111		
4. OTHER:	Contracted Services 22505		\$8,516
	\$11,896 x 71.59%		
5. OTHER:			\$
Total Consultants and Contract Services			\$117,233

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 allowed costs for the purpose of determining facility operating costs.

COST CATEGORY	DESCRIPTION	ANNUAL COST
Freight	22200 - \$247	\$247
Miscellaneous	29900 - \$4	\$4
Medical Care Supplies	30105 - \$2,512	\$2,512
Equipment Rent	40200 - \$4,265 @ 71.59%	\$3,053
Supplies	30100 - \$7,190	\$7,190
Law Enforcement Supplies	30112 - \$296 @ 71.59%	\$212
Office Equipment Repair	21200 - \$0	\$0
Uniforms (Jail Staff Only)		\$
Safety and Sanitation	30127 - \$261 @ 71.59%	\$187
Maintenance Supplies	30209 - \$15,023 @ 71.59%	\$10,755
Office Supplies and Postage	30101 - \$3,025 @ 71.59%	\$2,166
Telephone and Telegraph	20200 - \$5,399 @ 71.59%	\$3,865
Equipment under \$5,000 (Please use Schedule F for equipment over \$5,000)		\$
Credits (e.g., Telephone credits, insurance rebates, recoveries, or indemnities on losses commissionary income)		\$
Other – Radio Repair	20400 - \$786	\$786
Other – Building Repair	21300 - \$1,922	\$1,922
Other – Equipment Repair	21401 - \$17,935 @ 71.59%	\$12,840
Other – Travel Expense	21701 - \$1,036	\$1,036
Other – Dues and Subscriptions	21801 - \$1,399 @ 71.59%	\$1,002
Other		\$
Total Other Direct Costs		\$47,777

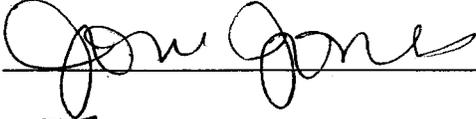
CERTIFICATE OF COST ALLOCATION PLAN

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 basis of a beneficial or causal 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.

Government Unit: Sarpy County

Signature: 

Name of Official: Joni Jones

Title: Chairman

Date of Execution: April 7, 2009

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 Number of Employees Involved	D Total Cost \$	E % of Time Spent In Support of Jail Operations %	F Allowable Indirect Cost (D) x (E) = (F) \$
Dues and Subscriptions	Sarpy County		696	71.59	498
Safety Committee	Sarpy County		184	71.59	132
Annual Audit & Accounting Update	Sarpy County		2,206	71.59	1,579
Insurance Administration	Sarpy County		74	71.59	53
Cost Allocation Plans	Sarpy County		728	71.59	521
County Insurance	Sarpy County		14,109	71.59	10,101
Unemployment	Sarpy County		796	71.59	570
Personnel	Sarpy County		12,219	71.59	8,748
Fiscal Administration	Sarpy County		5,926	71.59	4,242
Purchasing	Sarpy County		3,722	71.59	2,665
Data Center	Sarpy County		0	71.59	0
Accounting and Payroll	Sarpy County		20,921	71.59	14,977
Banking	Sarpy County		4,970	71.59	3,558
Building Maintenance	Sarpy County		96,565	95.20	91,930
TOTAL:					139,574

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	Occupied March 2003	\$4,352,222	\$87,044
Addition(s)		\$	\$
Annex		\$	\$
Other (Please Specify) Improvements	FY 2004	\$8,733	\$175
Other (Please Specify) Interest	FY 2008	\$	\$52,725
Subtotal		\$	\$139,944
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Programs			\$0
Total			(1) \$139,944

* Generally 2% of original construction cost

(1) \$139,944 @95.20% = \$133,227

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)

SCHEDULE A

Instructions: This form will 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 diem rate and its effective date. Upon completion of negotiations, an Intergovernmental Service Agreement (IGA) 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, (703) 416-8900.

SECTION I – GENERAL INFORMATION

Name of Facility Sarpy County CARE Program Physical Address of Facility 9701 Cornhusker
 Phone Number (402) 537-7000 Papillion, Nebraska 68046

SECTION II – FINANCIAL DATA SUMMARY

TOTAL OPERATING COST FOR CARE PROGRAM:

A. Time Frame (Fiscal Year)	FROM: <u>7/2007</u>	TO: <u>6/2008</u>	
	(Month/Year)	(Month/Year)	
B. Total Personnel Cost (Schedule B – Part I)			<u>\$416,082</u>
C. Total Personnel Benefits (Schedule B – Part II)			<u>\$88,276</u>
D. Total Consultants and Contract Service (Schedule C)			<u>\$3,380</u>
E. Other Direct Operating Costs (Schedule D)			<u>\$76,576</u>
* A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.			
F. Indirect Costs (Schedule E)*			<u>\$23,542</u>
G. Equipment Depreciation Costs (Schedule F)			<u>\$0</u>
H. Building Depreciation Costs (Schedule G)			<u>\$6,717</u>
I. Total Operating Costs (Sum of Schedules B-G)			<u>\$614,573</u>
TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR			<u>\$499,905</u>

SECTION III – PRISONER POPULATION INFORMATION

Time Frame of Prisoner Information
(Must correspond with time frame on previous page)
Inmate Capacity of Jail

FROM: 7/2007 TO: 6/2008

Male	Female	Juvenile	TOTAL

Type of Prisoner	Male	Female	Juvenile	Total
Federal				
Local			78.60	78.60
State				
TOTAL			78.60	78.60

SECTION IV – PER DIEM

Proposed Per Diem Rate for Federal Prisoners: \$ 21.36 (\$614,573 ÷ 28,768)

State Prisoner Per Diem Rate (if applicable): \$ N/A

SECTION V – LOCAL GOVERNMENT CONTACT

Name Wesley J. Ehlers Department/Office _____
 Title Principal Consultant Street 3800 Old Cheney Road #101-251
 Phone (877) 942-6466 Fax: (866) 942-6465 City Lincoln State Nebraska ZIP 68516

SECTION VI – CERTIFICATION STATEMENT

This is to certify that, to the best of my knowledge and belief, the above data furnished in Schedules B through G are accurate, complete, and current and does not include any unallocable or unallowable costs prohibited by OMB Circular A-87 (Cost Principles for State and Local Governments) or as discussed on Form USM-243 (Cost Sheet for Detention Services). The records of this agency are available for review by the authorized representative of the U.S. Government to verify any jail day rate negotiated.

Signature  Date April 7, 2009
 Name Joni Jones Title Chairman

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) \$
Capitan	44,480	Part Time	0.2841	\$12,637
Director	79,669	Full Time	0.2841	22,634
Assistant Director	61,662	Full Time	0.2841	17,518
Administrative Assistant	43,348	Full Time	0.2841	12,315
Training Supervisor	51,061	Full Time	0.2841	14,506
Supervisor	51,506	Full Time	1.00	51,506
Senior Juvenile Service Officer	45,297	Full Time	2.00	90,593
Juvenile Service Officer	35,019	Full Time	4.00	140,076
Juvenile Service Officer	4,428	Part Time	3.00	13,284
Nurse	670	Part Time	1.00	670
Overtime				11,312

Total Salary Cost \$387,051

(Use continuation sheet if needed)

FICA Benefits 7.65 % 29,031

Total Salary Cost plus FICA \$416,082

Unallowable Costs:

SCHEDULE B
PART II – PERSONNEL BENEFITS
Direct Costs – Personnel Supporting Detention Center

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.

PART III – PERSONNEL BENEFITS (REGULAR STAFF)				
1. RETIREMENT PROGRAM(S)	Number of Employees Participating	Total Salary Base	Employer Contribution	Annual Cost
a. Regular Retirement (\$94,543 x 28.41%)	Full-Time	\$	%	\$26,860
b.	Part-Time	\$	%	\$
2. INSURANCE PROGRAM(S)				
a. Name: Health Insurance – Indirect (\$198,716 x 28.41%)	Full-Time	\$	%	\$56,455
	Part-Time	\$	%	\$
b. Name:	Full-Time	\$	%	\$
	Part-Time	\$	%	\$
3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e., unemployment, worker's compensation)				
a. Uniform Allowance (\$17,463 x 28.41%)	Full-Time	\$	%	\$4,961
	Part-Time	\$	%	\$
b.	Full-Time	\$	%	\$
	Part-Time	\$	%	\$
c.	Full-Time	\$	%	\$
	Part-Time	\$	%	\$

Total Benefits: \$88,276

SCHEDULE C CONSULTANTS AND CONTRACT SERVICES

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

Type of Service	Description of Service	# of Contract Employees	Annual Cost
1. MEDICAL	Visiting Doctors and Dentist – Indirect		\$0
2. DENTAL			\$
3. FOOD SERVICE:	Preparation of Daily Meals for Detainees		\$0
	By Sarpy County Jail 30111		
4. OTHER:	Contracted Services 22505		\$3,380
	\$11,896 x .2841		
5. OTHER:			\$
Total Consultants and Contract Services			\$3,380

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 allowed costs for the purpose of determining facility operating costs.

COST CATEGORY	DESCRIPTION	ANNUAL COST
Freight		\$
Miscellaneous	29900 - \$0	\$
Medical Care Supplies	30105 - \$0	\$
Equipment Rent	40200 - \$4,265 @ 28.41%	\$1,212
Supplies	30100 - \$0	\$
Law Enforcement Supplies	30112 - \$296 @ 28.41%	\$84
Office Equipment Repair	21200 - \$0	\$
Uniforms (Jail Staff Only)		\$
Safety and Sanitation	30127 - \$261 @ 28.41%	\$74
Maintenance Supplies	30209 - \$15,023 @ 28.41%	\$4,268
Office Supplies and Postage	30101 - \$3,025 @ 28.41%	\$859
Telephone and Telegraph	20200 - \$5,399 @ 28.41%	\$1,534
Equipment under \$5,000 (Please use Schedule F for equipment over \$5,000)		\$
Credits (e.g., Telephone credits, insurance rebates, recoveries, or indemnities on losses commissioner income)		\$
Other – Radio Repair	20400 - \$0	\$
Other – Building Repair	21300 - \$0	\$
Other – Equipment Repair	21401 - \$17,935 @ 28.41%	\$5,095
Other – Travel Expense	21701 - \$0	\$
Other – Dues and Subscriptions	21801 - \$1,399 @ 28.41%	\$397
Other – Equipment Lease	50322 - \$63,053	\$63,053
Total Other Direct Costs		\$76,576

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 basis of a beneficial or causal 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.

Government Unit: Sarpy County

Signature: Joni Jones

Name of Official: Joni Jones

Title: Chairman

Date of Execution: April 7, 2009

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 Number of Employees Involved	D Total Cost \$	E % of Time Spent In Support of Jail Operations %	F Allowable Indirect Cost (D) x (E) = (F) \$
Dues and Subscriptions	Sarpy County		696	28.41	198
Safety Committee	Sarpy County		184	28.41	52
Annual Audit & Accounting Update	Sarpy County		2,206	28.41	627
Insurance Administration	Sarpy County		74	28.41	21
Cost Allocation Plans	Sarpy County		728	27.75	207
County Insurance	Sarpy County		14,109	28.41	4,008
Unemployment	Sarpy County		796	28.41	226
Personnel	Sarpy County		12,219	28.41	3,471
Fiscal Administration	Sarpy County		5,926	28.41	1,684
Purchasing	Sarpy County		3,722	28.41	1,057
Data Center	Sarpy County		0	28.41	0
Accounting and Payroll	Sarpy County		20,921	28.41	5,944
Banking	Sarpy County		4,970	28.41	1,412
Building Maintenance	Sarpy County		96,565	4.80	4,635
TOTAL:					23,542

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	Occupied March 2003	\$4,352,222	\$87,044
Addition(s)		\$	\$
Annex		\$	\$
Other (Please Specify) Improvements	FY 2004	\$8,733	\$175
Other (Please Specify) Interest	FY 2008	\$	\$52,725
Subtotal		\$	\$139,944
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Programs			\$0
Total			(1) \$139,944

* Generally 2% of original construction cost

(1) \$139,944 @ 4.80% = \$6,717

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)

SCHEDULE A

Instructions: This form will 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 diem rate and its effective date. Upon completion of negotiations, an Intergovernmental Service Agreement (IGA) 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, (703) 416-8900.

SECTION I – GENERAL INFORMATION

Name of Facility Sarpy County Jail Physical Address of Facility 1208 Golden Gate Drive
Phone Number (402) 593-2285 Papillion, Nebraska 68046-2800

SECTION II – FINANCIAL DATA SUMMARY

TOTAL OPERATING COST FOR JAIL:

A. Time Frame (Fiscal Year) FROM: 7/2007 TO: 6/2008
(Month/Year) (Month/Year)

B. Total Personnel Cost (Schedule B – Part I)	<u>\$3,258,999</u>
C. Total Personnel Benefits (Schedule B – Part II)	<u>\$652,333</u>
D. Total Consultants and Contract Service (Schedule C)	<u>\$209,239</u>
E. Other Direct Operating Costs (Schedule D)	<u>\$391,198</u>
* A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.	
F. Indirect Costs (Schedule E)*	<u>\$1,053,214</u>
G. Equipment Depreciation Costs (Schedule F)	<u>\$105,273</u>
H. Building Depreciation Costs (Schedule G)	<u>\$102,136</u>
I. Total Operating Costs (Sum of Schedules B-G)	<u>\$5,772,392</u>
TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR	<u>\$5,083,374</u>

SECTION III – PRISONER POPULATION INFORMATION

Time Frame of Prisoner Information
(Must correspond with time frame on previous page)
Inmate Capacity of Jail

FROM: 7/2007 TO: 6/2008

Male	Female	Juvenile	TOTAL
			148

Type of Prisoner	Male	Female	Juvenile	Total
Federal				
Local				154.93
State				
TOTAL				154.93

SECTION IV – PER DIEM

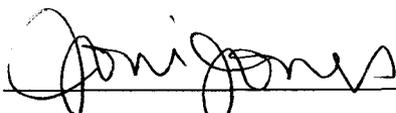
Proposed Per Diem Rate for Federal Prisoners: \$ 101.80 (\$5,772,392 ÷ 56,703)
State Prisoner Per Diem Rate (if applicable): \$ N/A

SECTION V – LOCAL GOVERNMENT CONTACT

Name Wesley J. Ehlers Department/Office _____
Title Principal Consultant Street 3800 Old Cheney Rd #101 - 251
Phone (877) 942-6466 Fax: (866) 942-6465 City Lincoln State Nebraska ZIP 68516

SECTION VI – CERTIFICATION STATEMENT

This is to certify that, to the best of my knowledge and belief, the above data furnished in Schedules B through G are accurate, complete, and current and does not include any unallocable or unallowable costs prohibited by OMB Circular A-87 (Cost Principles for State and Local Governments) or as discussed on Form USM-243 (Cost Sheet for Detention Services). The records of this agency are available for review by the authorized representative of the U.S. Government to verify any jail day rate negotiated.

Signature  Date 4-7-09
Name Joni Jones Title Chairman

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) \$
Deputy Salary	\$88,323	Full Time	1	\$88,323
Other Deputy's Salary	\$51,185	Full Time	42	\$2,149,771
Clerical Salary	\$37,025	Full Time	3	\$111,074
Booking Salary	\$33,738	Full Time	8	\$269,903
Nurse Salary	\$61,409	Full Time	1	\$61,409
Nurse – Part Time	\$39,849	Part Time	4	\$159,395
Overtime				\$193,012

Total Salary Cost \$3,032,887

FICA Benefits 7.65 % \$226,112

Total Salary Cost plus FICA \$3,258,999

(Use continuation sheet if needed)

SCHEDULE B
PART II – PERSONNEL BENEFITS
 Direct Costs – Personnel Supporting Detention Center

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.

PART III – PERSONNEL BENEFITS (REGULAR STAFF)				
1. RETIREMENT PROGRAM(S)	Number of Employees Participating	Total Salary Base	Employer Contribution	Annual Cost
a. Regular Retirement	Full-Time	\$	%	\$253,572
b.	Part-Time	\$	%	\$
2. INSURANCE PROGRAM(S)				
a. Name: Group Insurance – Indirect	Full-Time	\$	%	\$352,556
	Part-Time	\$	%	\$
b. Name:	Full-Time	\$	%	\$
	Part-Time	\$	%	\$
3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e., unemployment, worker's compensation)				
a. Uniform Allowance	Full-Time	\$	%	\$46,205
	Part-Time	\$	%	\$
b.	Full-Time	\$	%	\$
	Part-Time	\$	%	\$
c.	Full-Time	\$	%	\$
	Part-Time	\$	%	\$
TOTAL				\$652,333

Unallowable Costs:

Commercial Transportation	2,463
Board of Prisoners	11,084
Boarding Contracts	780,778
Capital Outlay	<u>62,586</u>
TOTAL	<u>\$856,911</u>

SCHEDULE C CONSULTANTS AND CONTRACT SERVICES

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

Type of Service	Description of Service	# of Contract Employees	Annual Cost
1. MEDICAL	Visiting Doctors and Dentist – Indirect		\$178,980
2. DENTAL			\$
3. OTHER:	Medical Reimbursement – 100-53205		\$(2,662)
4. OTHER:	Consulting Fee for Master Control Center		\$32,921
5. OTHER:			\$
Total Consultants and Contract Services			\$209,239

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 allowed costs for the purpose of determining facility operating costs.

COST CATEGORY	DESCRIPTION	ANNUAL COST
Food and Kitchen Supplies	30111 - \$319,404	\$319,404
Clothing (Prisoner)	21210 - \$607	\$607
Medical Care Supplies	30105 - \$3,324	\$3,324
Bedding and Linens	30100 - \$19,550	\$19,550
Toiletries		
Recreation and Education		
Utilities		
Uniforms (Jail Staff Only)		
Safety and Sanitation		
Maintenance Supplies	30112 - \$2,661; 30209 - \$3,181	\$5,842
Office Supplies and Postage	22000 - \$2,240; 22200 - \$50; 29900 - \$90; 30101 - \$12,811	\$15,191
Telephone and Telegraph	20200 - \$1,226; 22500-\$0	\$1,276
Equipment under \$5,000 (Please use Schedule F for equipment over \$5,000)		
Credits (e.g., Telephone credits, insurance rebates, recoveries, or indemnities on losses commissary income)	100-40606 - \$0	\$0
Dues and Subscriptions	21801 - \$5,018; 21820 - \$2,839	\$7,857
Equipment Repair	20400 - \$808; 21200 - \$331; 21400 - \$1,799; 21401 - \$0; 21600 - \$10,842	\$13,780
Building Repair	21300 - \$2,384	\$2,384
Equipment Rent	40200 - \$0; 21705 - \$0	\$0
Travel Expenses	21701 - \$583; 21702 - \$1,243; 21704 - \$83; 21705 - \$62 21706 - \$12	\$1,983
Other		
Total Other Direct Costs		\$391,198

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 basis of a beneficial or causal 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.

Government Unit: Sarpy County

Signature: Joni Jones

Name of Official: Joni Jones

Title: Chairman

Date of Execution: April 7, 2009

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 Number 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) \$
Dues and Subscriptions	Sarpy County				\$1,238
Safety Committee	Sarpy County				329
Annual Audit & Accounting Update	Sarpy County				2,872
Insurance Administration	Sarpy County				130
Cost Allocation Plan 06	Sarpy County				2,339
Telephone Services	Sarpy County				7,894
County Insurance	Sarpy County				94,169
Jail Utilities	Sarpy County				139,861
Personnel	Sarpy County				21,688
Fiscal Administration	Sarpy County				7,715
Purchasing	Sarpy County				4,846
Data Center	Sarpy County				0
Financial Administration	Sarpy County				33,881
Banking	Sarpy County				7,887
Sheriff Administration	Sarpy County				464,361
Jail Maintenance	Sarpy County				264,004
TOTAL:					\$1,053,214

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	1989	\$6,720,655	\$134,413
Addition(s)			
Annex			
Other (Please Specify) Improvements	2004 2005 2006	\$8,141 \$7,995 \$109,355	\$2,510
Other (Please Specify)			
Subtotal		\$6,846,146	\$136,923
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Programs			\$(9,100)
Total			(1) \$127,823

* 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)

(1) Jail is 79.904% of total square feet occupied - $\$127,823 \times 79.904\% = \$102,136$