

**BOARD OF COUNTY COMMISSIONERS**  
**SARPY COUNTY, NEBRASKA**

**RESOLUTION APPROVING INDIRECT COST ALLOCATION PLAN**

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6) (Reissue 2007), 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 2007), 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 2009 Cost Allocation Plan.

DATED this 2<sup>nd</sup> day of March, 2010.

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

YEAS:

NAYS:

ABSENT:

[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]

none

none

ABSTAIN:

none

Attest:  
SEAL



[Signature]  
County Clerk

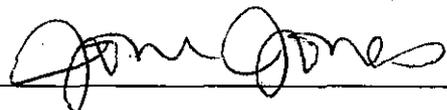
## CERTIFICATION OF COST ALLOCATION PLAN

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, 2009, to establish cost allocations or billings for use in Fiscal Year 2011, 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: 

Name of Official: Joni Jones

Title: Chairman, Sarpy County Board

Date of Execution: March 2, 2010



February 16, 2010

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 ended June 30, 2009.

Also enclosed are the following indirect cost rate computations for the county's July 1, 2010 through June 30, 2011, fiscal year:

Clerk of the District Court – The rate for FY 2011 is 82.21 percent. This compares to a rate of 85.65 percent for FY 2010.

County Attorney Child Support Enforcement – The rate for FY 2011 is 26.95 percent. This compares to a rate of 25.82 percent for FY 2010.

County Wide – A special indirect cost rate has been computed for use in grant applications. The rate of 33.79 percent applies to FY 2011.

Sarpy County may expect total estimated IV-D indirect cost recoveries of \$203,000 in FY 2011 from the prepared FY 2009 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 the actual FY 2009 costs is \$108.31. This compares to a rate of \$101.80 based on FY 2008. The Juvenile Detention Rate based on actual FY 2009 costs is \$247.55. This compares to a rate of \$214.02 based on actual FY 2008. The CARE program for juvenile house arrest rate based on actual FY 2009 costs is \$22.22. This compares to a rate of \$21.36 based on actual FY 2008.

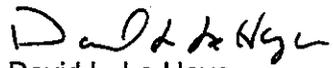
The computation of indirect costs relating to the space provided to the Nebraska Health & Human Service Systems is for your use. The request for reimbursement of these costs should be sent to Kerry Jarecki, Nebraska Health & Human Service.

Please have the Chairman of the Board sign the Certification Statement and return it to us at the address below.

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, Inc.

A handwritten signature in black ink, appearing to read "David L. La Haye". The signature is written in a cursive style with a large initial "D".

David L. La Haye  
Manager

Enclosures

## CERTIFICATION OF COST ALLOCATION PLAN

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- (1) All costs included in the proposal based on Fiscal Year Ended June 30, 2009, to establish cost allocations or billings for use in Fiscal Year 2011, 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:



Name of Official:

Joni Jones

Title:

Chairman, Sarpy County Board

Date of Execution:

March 2, 2010

**COST SHEET FOR DETENTION SERVICES**

**SCHEDULE A**

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

**Section I - General Information**

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

**Section II - Financial Data Summary**

**TOTAL OPERATING COST FOR JAIL:**

A. Time Frame (Fiscal Year): FROM: 7/2008 TO: 6/2009  
(Month/Year) (Month/Year)

	<u>ANNUAL COST</u>
B. Total Personnel Costs (Schedule B - Part I) .....	\$424,027.33
C. Total Personnel Benefits (Schedule B - Part II) .....	\$93,820.00
D. Total Consultants and Contract Service (Schedule C) .....	\$2,758.00
E. Other Direct Operating Costs (Schedule D) .....	\$92,713.00
F. Indirect Costs (Schedule E)* .....	\$20,897.97
<i>*A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.</i>	
G. Equipment Depreciation Costs (Schedule F) .....	\$0.00
H. Building Depreciation Costs (Schedule G) .....	\$5,074.00
I. Total Operating Costs (Schedule B-G) .....	\$639,290.30
<b>TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR .....</b>	<b>\$548,860.00</b>

### Section III - Prisoner Population Information

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

FROM: 7/2008

6/2009

(Month/Year)

(Month/Year)

Inmate Capacity of Jail:

Male	Female	Juvenile	TOTAL

Average Daily Population:

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				
Local			78.6	78.6
State				
<b>TOTAL</b>			78.6	78.6

### Section IV - Per Diem

Proposed Per Diem Rate for Federal Prisoners: \$ 22.22 ( \$639,290 / 28,768 )

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

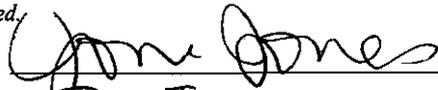
### Section V - Local Government Contact

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

Name David L. La Haye Department/Office \_\_\_\_\_  
 Title Principal Consultant Street 215 So. Century Ave. #314  
 Phone (877) 942-6466 FAX (866) 942-6465 City Waunakee State WI ZIP 53597

### Section VI - Certification Statement

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

Signature  Date March 2, 2010  
 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	45,055.00	Part Time	\$0.23	10,533.86
Director	83,061.00	Full Time	\$0.23	19,419.66
Assistant Director	63,923.00	Full Time	\$0.23	14,945.20
Administrative Assistant	46,044.00	Full Time	\$0.23	10,765.09
Training Supervisor	52,941.00	Full Time	\$0.23	12,377.61
Senior Juvenile Service Officer	41,339.00	Full Time	\$2.00	82,678.00
Supervisor	53,386.00	Full Time	\$1.00	53,386.00
Juvenile Services Officer	36,932.75	Full Time	\$4.00	147,731.00
Juvenile Service Officer	6,857.00	Part Time	\$3.00	20,571.00
Nurse	2,266.00	Part Time	\$1.00	2,266.00
Overtime	19,221.00		\$1.00	19,221.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

(Use continuation sheet if needed)

Total Salary Cost \$ 393,894.41  
 FICA Benefits 7.65 % \$ 30,132.92  
 Total Salary Cost plus FICA \$ 424,027.33

**SCHEDULE B PART II -  
 PERSONNEL BENEFITS**

Direct Costs-Personnel Supporting Detention Facility

**Instructions:** Provide name of retirement plans (i.e., N.Y.S. employees retirement system), insurance plans (i.e., Blue Cross/Blue Shield), or unemployment insurance contribution plans for positions listed in Schedule B - Part 1).

	Number of Employees Participating	Total Salary Base \$	Employer Contribution	Annual Cost \$
<b>1. RETIREMENT PROGRAM(S)</b>				
a. Regular Retirement (\$107,009)	Full-time: 1	25,018.00	100 %	25,018.00
b.	Part-time:		%	0.00
<b>2. INSURANCE PROGRAM(S)</b>				
a. Name: Health Insurance - Indirect (\$275,696 x 23.38%)	Full-time: 1	64,458.00	100 %	64,458.00
	Part-time:		%	0.00
b. Name:	Full-time:		%	0.00
	Part-time:		%	0.00
<b>3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e. unemployment, worker's compensation)</b>				
a. Uniform Allowance (\$18,581 x 23.38%)	Full-time: 1	4,344.00	100 %	4,344.00
	Part-time:		%	0.00
b.	Full-time:		%	0.00
	Part-time:		%	0.00
c.	Full-time:		%	0.00
	Part-time:		%	0.00

<b>93,820.00</b>
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**SCHEDULE C  
 CONSULTANTS AND CONTRACT SERVICES**

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

Type of Service	Description of Service	No. of Contract Employees	Annual Cost \$
1. MEDICAL:			
2. DENTAL:			
3. OTHER:	Contract Services 22505 \$11,796 x 23.38%		2,758.00
4. OTHER:			
5. OTHER:			

**Total Consultants and Contract Services**

\$

<b>2,758.00</b>
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**SCHEDULE D - OTHER DIRECT JAIL OPERATING COSTS**

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

Cost category	Description	Annual Cost \$
Food & Kitchen Supplies		
Clothing (Prisoner)		
Medical Care Supplies		
Equip Rent	40200 - \$4,771 x 23.38%	1,115.00
Toiletries		
Law Enforcement Supplies	30112 - \$1,639 x 23.38%	383.00
Utilities		
Uniforms (Jail Staff Only)		
Safety & Sanitation	30127 - \$108 x 23.38%	25.00
Maintenance Supplies	30209 - \$13,450 x 23.38%	3,145.00
Office Supplies & Postage	30101 - \$4,629 x 23.38%	1,082.00
Telephone & Communications	20200 - \$5,615 x 23.38%	1,313.00
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)		( )
Other	21401 - \$8,491 x 23.38%	1,985.00
Other	21801 - \$1,779 x 23.38%	416.00
Other	50322 - \$83,249	83,249.00
Other		
Other		
<b>Total Other Direct Costs</b>		<b>92,713.00</b>

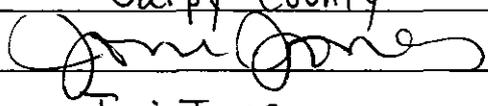
### CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the bases of a beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Sarpy County  
Signature:   
Name of Official: Joni Jones  
Title: Chairman  
Date of Execution: March 2, 2010

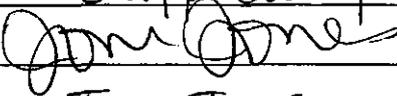
### CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the bases of a beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Sarpy County  
Signature:   
Name of Official: Joni Jones  
Title: Chairman  
Date of Execution: March 2 2010

**SCHEDULE E - COST ALLOCATION PLANS/INDIRECT COST PROPOSALS**

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

(A) Type of service Provided	(B) Organization Providing Service	(C) No. of Employees Involved	(D) Total Cost of Salaries and Benefits \$	(E) % of Time Spent in Support of Jail Operations %	(F) Allowable Indirect Cost (D) x (E) = F S
Dues and Subscriptions	Sarpy County		630.00	23.38	147.29
Safety Committee	Sarpy County		468.00	23.38	109.42
Audit & Accounting	Sarpy County		2,949.00	23.38	689.48
Insurance Admin	Sarpy County		64.00	23.38	14.96
Cost Allocation Plan	Sarpy County		706.00	23.38	165.06
County Insurance	Sarpy County		12,296.00	23.38	2,874.80
Unemployment	Sarpy County		0.00	23.38	0.00
Personnel	Sarpy County		16,092.00	23.38	3,762.31
Fiscal Administration	Sarpy County		7,684.00	23.38	1,796.52
Purchasing	Sarpy County		4,703.00	23.38	1,099.56
Data Center	Sarpy County		0.00	23.38	0.00
Accounting & Payroll	Sarpy County		19,622.00	23.38	4,587.62
Banking	Sarpy County		3,805.00	23.38	889.61
Building Maintenance	Sarpy County		99,987.00	4.8	4,799.38
					0.00
					0.00
					0.00
					0.00
<i>Total:</i>		0			<b>20,936.02</b>



**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	2003	4,352,222.00	87,044.44
Addition(s)			0.00
Annex			0.00
Other (Please specify): Improvements	FY 2004	8,733.00	174.66
Interest	FY 2009		0.00
<b>Subtotal</b>		4,360,955.00	87,219.10
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Program			
<b>Total</b>			5,074 <sup>1</sup>

\*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)**

$$\$87,219 + \$18,487 = \$105,706 \times 4.80\% = \$5,074$$

**COST SHEET FOR DETENTION SERVICES**

**SCHEDULE A**

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

**Section I - General Information**

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

**Section II - Financial Data Summary**

**TOTAL OPERATING COST FOR JAIL:**

A. Time Frame (Fiscal Year): FROM: 7/2008 TO: 6/2009  
(Month/Year) (Month/Year)

	<u>ANNUAL COST</u>
B. Total Personnel Costs (Schedule B - Part I) .....	\$3,293,228.97
C. Total Personnel Benefits (Schedule B - Part II) .....	\$795,562.00
D. Total Consultants and Contract Service (Schedule C) .....	\$235,110.00
E. Other Direct Operating Costs (Schedule D) .....	\$384,665.00
F. Indirect Costs (Schedule E)* .....	\$1,045,686.00
<i>*A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.</i>	
G. Equipment Depreciation Costs (Schedule F) .....	\$61,265.00
H. Building Depreciation Costs (Schedule G) .....	\$102,136.00
I. Total Operating Costs (Schedule B-G) .....	\$5,917,652.97
<b>TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR .....</b>	<b>\$5,454,134.00</b>

**Section III - Prisoner Population Information**

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

FROM: 7/2008 TO: 6/2009  
(Month/Year) (Month/Year)

Inmate Capacity of Jail:

Male	Female	Juvenile	TOTAL
148			148

Average Daily Population:

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				
Local	149.68			149.68
State				
<b>TOTAL</b>	149.68			149.68

**Section IV - Per Diem**

Proposed Per Diem Rate for Federal Prisoners: \$ 108.31 (5,917,652 / 54,636)

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

**Section V - Local Government Contact**

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

Name David L. La Haye Department/Office \_\_\_\_\_  
 Title Principal Consultant Street 215 So. Century Ave. #314  
 Phone (877) 942-6466 FAX (866) 942-6465 City Waunakee State WI ZIP 53597

**Section VI - Certification Statement**

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

Signature  Date March 2, 2010  
 Name Joni Jones Title Chairman, Sarpy County

**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	89,496.00	Full Time	\$1.00	89,496.00
Other Deputy's Salary	52,722.88	Full Time	\$42.00	2,214,360.96
Clerical Salary	33,127.00	Full Time	\$3.00	99,381.00
Booking Salary	35,409.40	Full Time	\$8.00	283,275.20
Nurse Salary	62,219.00	Full Time	\$1.00	62,219.00
Nurse - Part Time	44,280.00	Part Time	\$4.00	177,120.00
Overtime	129,348.00		\$1.00	129,348.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

(Use continuation sheet if needed)

Total Salary Cost \$ 3,055,200.16  
 FICA Benefits 7.65 % \$ 233,722.81  
 Total Salary Cost plus FICA \$ 3,288,922.97

**SCHEDULE B PART II -  
PERSONNEL BENEFITS**

Direct Costs-Personnel Supporting Detention Facility

Instructions: Provide name of retirement plans (i.e., N.Y.S. employees retirement system), insurance plans (i.e., Blue Cross/Blue Shield), or unemployment insurance contribution plans for positions listed in Schedule B - Part 1).

	Number of Employees Participating	Total Salary Base \$	Employer Contribution %	Annual Cost \$
<b>1. RETIREMENT PROGRAM(S)</b>				
a. Regular Retirement	Full-time:		%	262,127.00
b.	Part-time:		%	0.00
<b>2. INSURANCE PROGRAM(S)</b>				
a. Name: Group Insurance - Indirect	Full-time:		%	489,144.00
	Part-time:		%	0.00
b. Name:	Full-time:		%	0.00
	Part-time:		%	0.00
<b>3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e. unemployment, worker's compensation)</b>				
a. Uniform Allowance	Full-time:	44,291.00	100 %	44,291.00
	Part-time:		%	0.00
b.	Full-time:		%	0.00
	Part-time:		%	0.00
c.	Full-time:		%	0.00
	Part-time:		%	0.00

795,562.00
------------

**SCHEDULE C  
 CONSULTANTS AND CONTRACT SERVICES**

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

Type of Service	Description of Service	No. of Contract Employees	Annual Cost \$
1. MEDICAL:	Visiting Doctors and Dentists - Indirect		237,379.00
2. DENTAL:			
3. OTHER:	Medical Reimbursement		-2,903.00
4. OTHER:	Consulting Fee for Master Control Center		634.00
5. OTHER:			

**Total Consultants and Contract Services**

\$ **235,110.00**

**SCHEDULE D - OTHER DIRECT JAIL OPERATING COSTS**

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

Cost category	Description	Annual Cost \$
Food & Kitchen Supplies	30111 - \$308,716	308,716.00
Clothing (Prisoner)	21210 - \$1,445	1,445.00
Medical Care Supplies	30105 - \$2,571	2,571.00
Bedding & Linens	30100 - \$22,075	22,075.00
Toiletries		
Recreation and Education		
Utilities		
Uniforms (Jail Staff Only)		
Safety & Sanitation		
Maintenance Supplies	30112 - \$2,757; 30209 - \$2,588	5,345.00
Office Supplies & Postage	22000 - \$2,014; 22200 - \$22; 29900 - \$129; 30101 - \$13,115	15,280.00
Telephone & Communications	20200 - \$1,501	1,501.00
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)		( )
Other	Dues & Subscriptions 21801 - \$6,202; 21820 - \$3,292	9,494.00
Other	Equip Repair 20400 - \$607; 21200 \$475; 21400 - 2,380; 21600 - \$8	11,810.00
Other	Bldg Repair 21300 - \$1,666	1,666.00
Other	Travel 21701 - \$1,197; 21702 - \$3,101; 21704 - \$38; 21705 - \$426	4,762.00
Other		
<b>Total Other Direct Costs</b>		<b>384,665.00</b>

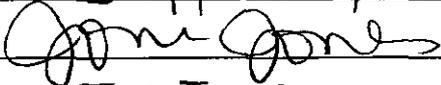
**CERTIFICATE OF COST ALLOCATION PLAN**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the bases of a beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Sarpy County  
Signature:   
Name of Official: Joni Jones  
Title: Chairman  
Date of Execution: March 2, 2010

**SCHEDULE E - COST ALLOCATION PLANS/INDIRECT COST PROPOSALS**

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

(A) Type of service Provided	(B) Organization Providing Service	(C) No. of Employees Involved	(D) Total Cost of Salaries and Benefits \$	(E) % of Time Spent in Support of Jail Operations %	(F) Allowable Indirect Cost (D) x (E) = F \$
Dues and Subscriptions	Sarpy County		988.00	100	988.00
Safety Committee	Sarpy County		729.00	100	729.00
Audit & Accounting	Sarpy County		3,436.00	100	3,436.00
Insurance Administration	Sarpy County		102.00	100	102.00
Cost Allocation Plan	Sarpy County		2,375.00	100	2,375.00
Telephone Services	Sarpy County		8,038.00	100	8,038.00
County Insurance	Sarpy County		61,345.00	100	61,345.00
Jail Utilities	Sarpy County		158,750.00	100	158,750.00
Personnel	Sarpy County		25,031.00	100	25,031.00
Fiscal Administration	Sarpy County		8,956.00	100	8,956.00
Purchasing	Sarpy County		5,478.00	100	5,478.00
Data Center	Sarpy County		0.00	100	0.00
Financial Administration	Sarpy County		24,640.00	100	24,640.00
Banking	Sarpy County		4,436.00	100	4,436.00
Sheriff's Administration	Sarpy County		470,649.00	100	470,649.00
Jail Maintenance	Sarpy County		270,733.00	100	270,733.00
					0.00
					0.00
<b>Total:</b>		0			1,045,686.00



**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	6,720,658.00	134,413.16
Addition(s)			0.00
Annex			0.00
Other (Please specify):	2004 2005 2006	125,491.00	2,509.82
			0.00
<b>Subtotal</b>		<b>6,846,149.00</b>	<b>136,922.98</b>
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Program			9,100.00
<b>Total</b>			<b>102,136</b>

\*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 -  $\$127,823 \times 79.904\% = \$102,136$

**COST SHEET FOR DETENTION SERVICES**

**SCHEDULE A**

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

**Section I - General Information**

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

**Section II - Financial Data Summary**

**TOTAL OPERATING COST FOR JAIL:**

A. Time Frame (Fiscal Year): FROM: 7/2008 TO: 6/2009  
(Month/Year) (Month/Year)

	<u>ANNUAL COST</u>
B. Total Personnel Costs (Schedule B - Part I) .....	\$1,212,253.74
C. Total Personnel Benefits (Schedule B - Part II) .....	\$307,465.00
D. Total Consultants and Contract Service (Schedule C) .....	\$121,825.00
E. Other Direct Operating Costs (Schedule D) .....	\$49,447.00
F. Indirect Costs (Schedule E)* .....	\$148,069.98
<i>*A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.</i>	
G. Equipment Depreciation Costs (Schedule F) .....	\$9,649.00
H. Building Depreciation Costs (Schedule G) .....	\$100,632.00
I. Total Operating Costs (Schedule B-G) .....	<u>\$1,988,341.72</u>
<b>TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR .....</b>	<u>\$1,451,468.00</u>

**Section III - Prisoner Population Information**

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

FROM: 7/2008 6/2009  
(Month/Year) (Month/Year)

Inmate Capacity of Jail:

Male	Female	Juvenile	TOTAL
		21	21

Average Daily Population:

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal			3	3
Local			18.95	18.95
State				
<b>TOTAL</b>			21.95	21.95

**Section IV - Per Diem**

Proposed Per Diem Rate for Federal Prisoners: \$ 247.55 (1,988,342 / 8,032)

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

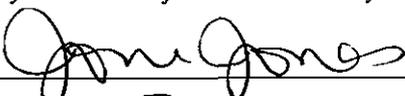
**Section V - Local Government Contact**

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

Name David L. La Haye Department/Office \_\_\_\_\_  
 Title Principal Consultant Street 215 So. Century Ave. #314  
 Phone (877) 942-6466 FAX (866) 942-6465 City Wauwaukee State WI ZIP 53597

**Section VI - Certification Statement**

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

Signature  Date March 2 2010  
 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	45,055.00	Part Time	\$0.77	34,521.14
Director	83,061.00	Full Time	\$0.77	63,641.34
Assistant Director	63,923.00	Full Time	\$0.77	48,977.80
Administrative Assistant	46,044.00	Full Time	\$0.77	35,278.91
Training Supervisor	52,941.00	Full Time	\$0.77	40,563.39
Senior Juvenile Service Officer	47,320.00	Full Time	\$2.00	94,640.00
Supervisor	52,941.00	Full Time	\$3.00	158,823.00
Juvenile Services Officer	41,133.00	Full Time	\$10.00	411,330.00
Juvenile Service Officer	14,571.00	Part Time	\$8.00	116,568.00
Nurse	12,842.00	Part Time	\$1.00	12,842.00
Overtime	108,921.00		\$1.00	108,921.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

(Use continuation sheet if needed)

Unallowable Costs:

Holdover - Boarding Contracts \$158,990  
 Half Capitan Salary 45,055  
 Capital Outlay 13,466  
 Total \$217,511

Total Salary Cost \$ 1,126,106.59  
 FICA Benefits 7.65 % \$ 86,147.15  
 Total Salary Cost plus FICA \$ 1,212,253.74

**SCHEDULE B PART II -  
 PERSONNEL BENEFITS**

Direct Costs-Personnel Supporting Detention Facility

**Instructions:** Provide name of retirement plans (i.e., N.Y.S. employees retirement system), insurance plans (i.e., Blue Cross/Blue Shield), or unemployment insurance contribution plans for positions listed in Schedule B - Part 1).

	Number of Employees Participating	Total Salary Base \$	Employer Contribution	Annual Cost \$
<b>1. RETIREMENT PROGRAM(S)</b>				
a. Regular Retirement (\$107,009)	Full-time: 1	81,990.00	100 %	81,990.00
b.	Part-time:		%	0.00
<b>2. INSURANCE PROGRAM(S)</b>				
a. Name: Health Insurance - Indirect (\$275,696 x 76.62%)	Full-time: 1	211,238.00	100 %	211,238.00
	Part-time:		%	0.00
b. Name:	Full-time:		%	0.00
	Part-time:		%	0.00
<b>3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e. unemployment, worker's compensation)</b>				
a. Uniform Allowance (\$18,581 x 76.62%)	Full-time: 1	14,237.00	100 %	14,237.00
	Part-time:		%	0.00
b.	Full-time:		%	0.00
	Part-time:		%	0.00
c.	Full-time:		%	0.00
	Part-time:		%	0.00

<b>307,465.00</b>
-------------------

**SCHEDULE C  
 CONSULTANTS AND CONTRACT SERVICES**

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

Type of Service	Description of Service	No. of Contract Employees	Annual Cost \$
1. MEDICAL:	Visiting Doctors & Dentists - Indirect		28,285.00
2. DENTAL:			
3. OTHER:	Contract Services 22505 \$11,796 x 76.62%		9,038.00
4. OTHER:	Preparation of daily meals for detainees by Sarpy County Jail 30111		84,502.00
5. OTHER:			

**Total Consultants and Contract Services**

\$

**121,825.00**

**SCHEDULE D - OTHER DIRECT JAIL OPERATING COSTS**

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

Cost category	Description	Annual Cost \$
Freight	22200 - \$53	53.00
Miscellaneous	29900 - \$112	112.00
Medical Care Supplies	30105 - \$1,723	1,723.00
Equip Rent	40200 - \$4,771 x 76.62%	3,656.00
Supplies	30100 - \$7,560	7,560.00
Law Enforcement - Supplie	30112 - \$1,639 x 76.62%	1,256.00
Utilities		
Office Supplies	21200 - \$160	160.00
	30127 - \$108 x 76.62%	83.00
Maintenance Supplies	30209 - \$13,450 x 76.62%	10,305.00
Office Supplies & Postage	30101 - \$4,629 x 76.62%	3,547.00
Telephone & Communications	20200 - \$5,615 x 76.62%	4,302.00
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)		( )
Other	21401 - \$8,491 x 76.62%	6,505.00
Other	21801 - \$1,779 x 76.62%	1,363.00
Other	2040 - \$1,179	1,179.00
Other	21300 - \$7,643	7,643.00
Other		
<b>Total Other Direct Costs</b>		<b>49,447.00</b>

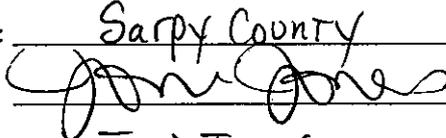
### CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the bases of a beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Sarpy County  
Signature:   
Name of Official: Joni Jones  
Title: Chairman  
Date of Execution: March 2, 2010

**SCHEDULE E - COST ALLOCATION PLANS/INDIRECT COST PROPOSALS**

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

(A) Type of service Provided	(B) Organization Providing Service	(C) No. of Employees Involved	(D) Total Cost of Salaries and Benefits \$	(E) % of Time Spent in Support of Jail Operations %	(F) Allowable Indirect Cost (D) x (E) = F \$
Dues and Subscriptions	Sarpy County		630.00	76.62	482.71
Safety Committee	Sarpy County		468.00	76.62	358.58
Audit & Accounting	Sarpy County		2,949.00	76.62	2,259.52
Insurance Admin	Sarpy County		64.00	76.62	49.04
Cost Allocation Plan	Sarpy County		706.00	76.62	540.94
County Insurance	Sarpy County		12,296.00	76.62	9,421.20
Unemployment	Sarpy County		0.00	76.62	0.00
Personnel	Sarpy County		16,092.00	76.62	12,329.69
Fiscal Administration	Sarpy County		7,684.00	76.62	5,887.48
Purchasing	Sarpy County		4,703.00	76.62	3,603.44
Data Center	Sarpy County		0.00	76.62	0.00
Accounting & Payroll	Sarpy County		19,622.00	76.62	15,034.38
Banking	Sarpy County		3,805.00	76.62	2,915.39
Building Maintenance	Sarpy County		99,987.00	95.2	95,187.62
					0.00
					0.00
					0.00
					0.00
<b>Total:</b>		0			<b>148,069.98</b>



**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	2003	4,352,222.00	87,044.44
Addition(s)			0.00
Annex			0.00
Other (Please specify): Improvements	FY 2004	8,733.00	174.66
Interest	FY 2009		0.00
<b>Subtotal</b>		4,360,955.00	<b>87,219.10</b>
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Program			
<b>Total</b>			<b>100,632</b>

\*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)**

$$\$87,219 + \$18,487 = \$105,706 \times 95.20\% = \$100,632$$

**SARPY COUNTY, NEBRASKA  
COUNTY ATTORNEY - CHILD SUPPORT ENFORCMENT UNIT  
COMPUTATION OF INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2011 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$18,726
Depreciation Expense	0
Employee Benefits	0
Miscellaneous General	1,509
Other Expense	17,839
Insurance	0
Building and Grounds	64,090
Personnel	6,705
Fiscal Administration	2,080
Purchasing	1,270
Data Center	1,624
County Clerk	5,970
County Treasurer	1,030
County Attorney Department Admin	51,369
County Attorney Operating Expense	15,274
County Sheriff	<u>514</u>

Total Indirect Costs \$188,000

II. Roll Forward Adjustment (2) (\$4,747)

III. Indirect Costs Plus Roll Forward \$183,253 (A)

IV. FY 2009 Direct Salaries (Per Claims) \$679,973 (B)

V. FY 2011 Fixed Indirect Cost Rate (A/B) 26.95%

---

(1) Based on Actual FY 2009 costs.

(2) FY 2009 Indirect Cost Rate 28.06%

FY 2009 Direct Salaries \$679,973

Total FY 2009 Fixed Recovery \$190,800

Reverse Roll-forward in Fixed Rate 1,947

Adjusted FY 2009 Fixed Recovery \$192,747

Actual FY 2009 Indirect Costs 188,000

Over Recovery \$4,747

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, 2011 (1)

I. Countywide Central Service Allocations:

Building Use Charge	\$9,050
Equipment Use Charge	258
Employee Benefits	5,551
Miscellaneous General	311
Other Expense	14,295
Insurance	678
Building and Grounds	30,975
Personnel	1,508
Fiscal Administration	526
Purchasing	323
Data Center	4,384
County Clerk	1,459
County Treasurer	261
County Attorney	723
Clerk District Court Operating Expense	1,309
Clerk District Court Department Admin	22,829

Total Indirect Costs \$94,440

II. Roll Forward Adjustment (2) \$3,152

III. Indirect Costs Plus Roll Forward \$97,592 (A)

IV. FY 2009 Direct IV-D Salaries (Per Claims) \$118,711 (B)

V. FY 2011 Fixed Indirect Cost Rate (A/B) 82.21%

---

(1) Based on Actual FY 2009 costs.

(2) FY 2009 Indirect Cost Rate 82.86%

FY 2009 Direct Salaries \$118,711

Total FY 2009 Fixed Recovery \$98,364

Reverse Roll-Forward in Fixed Rate (7,076)

Adjusted FY 2009 Fixed Recovery \$91,288

Actual FY 2009 Indirect Costs 94,440

Under Recovery \$3,152

**SARPY COUNTY, NEBRASKA  
COMPUTATION OF COUNTYWIDE INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2011 (1)**

I. Indirect Costs:

Countywide Central Service Allocations	\$10,019,099	
Less: County Benefits Allocated	<u>(\$2,365,656)</u>	

Total Indirect Costs	\$7,653,443
----------------------	-------------

II. Roll Forward Adjustment (2)	<u>(\$205,885)</u>
---------------------------------	--------------------

III. Indirect Costs Plus Roll Forward	<u>\$7,447,558 (A)</u>
---------------------------------------	------------------------

IV. FY 2009 Direct Salaries

Total County Salaries	\$29,816,767
Less: Central Service Departments	<u>(\$7,779,260)</u>

Total Direct Salaries	<u>\$22,037,507 (B)</u>
-----------------------	-------------------------

V. FY 2011 Fixed Indirect Cost Rate (A/B)	<u><u>33.79%</u></u>
---	----------------------

---

(1) Based on actual FY 2009 Costs.

(2) FY 2009 Indirect Cost Rate	31.86%
--------------------------------	--------

FY 2009 Direct Salaries	<u>\$22,037,507</u>
-------------------------	---------------------

Total FY 2009 Fixed Recovery	\$7,021,150
------------------------------	-------------

Reverse Roll-forward in Fixed Rate	<u>838,178</u>
------------------------------------	----------------

Adjusted FY 2009 Fixed Recovery	\$7,859,328
---------------------------------	-------------

Actual FY 2009 Indirect Costs	<u>7,653,443</u>
-------------------------------	------------------

FY 2009 Over-recovery	<u>\$205,885</u>
-----------------------	------------------

**SARPY COUNTY, NEBRASKA  
NEBRASKA HEALTH & HUMAN SERVICE SYSTEMS  
COMPUTATION OF INDIRECT COSTS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2011 (1)**

I. Indirect Costs:

Countywide Central Service Allocations:

	FY 2008	FY 2010
Fixed Amount	\$47,148	\$54,687
Add (Deduct) Carry Forward	<u>\$8,633</u>	<u>\$7,539</u>
 Total Fixed Amount	 <u><u>\$55,781</u></u>	 <u><u>\$62,226</u></u>
Actual Amount	\$54,687	\$62,226
Add (Deduct) Carry Forward	<u>\$8,633</u>	<u>\$0</u>
 Total Actual Amount	 <u><u>\$63,320</u></u>	 <u><u>\$62,226</u></u>
 Carry Forward	 \$7,539	 \$0
 Total For Reimbursement		 <u><u>\$62,226</u></u>

II. NHHSS Use Only:

FFP Rate \_\_\_\_\_ %

Amount Reimbursed To County \$           

Typed Name	Title	Date
Signature		

---

Rate is based on actual FY 2009 costs and is, therefore, "final" for that year. Rate is also to be used on a "fixed" basis for Fiscal Year 2011. 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.

# *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



## COMMISSIONERS

**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 March 2, 2010, 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 increased from 25.82% last year to 26.95% this year.
2. The Indirect Reimbursement Rate for District Court Child Support expenses. This rate decreased from 85.65% last year to 82.21% 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 increased from \$52,012 to \$62,226.
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 increased from 30.85% last year to 33.79%.
5. The Cost Sheet for Detention Services which determines our rate for housing federal prisoners. This rate increased from \$101.80 last year to \$108.31 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 increased from \$214.02 last year to \$247.55 this year.

7. The Cost Sheet for the Sarpy County CARE Program which determines our rate for juveniles in the CARE Program. This rate increased from \$21.36 last year to \$22.22 this year.

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

February 26, 2010

Brian Hanson

Brian E. Hanson

BEH/dp

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