

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, Computation of Indirect Costs and Cost Sheets for Detention Services based on the 2010 Cost Allocation Plan.

DATED this 29th day of March, 2011.

MOVED by Rusty Hike, seconded by Jim Thompson, that the above Resolution be adopted. Carried.

YEAS:

NAYS:

ABSENT:

Rusty Hike
Jim Thompson
Ameyana
Tom Michael
Jim Hoke

none

none

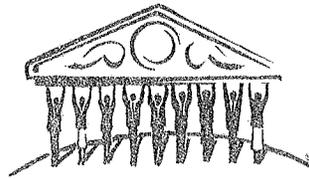
ABSTAIN:

none

Attest:
SEAL



Debra L. Houghtaling
County Clerk



MAXIMUS

HELPING GOVERNMENT SERVE THE PEOPLE®

May 30, 2012

Mr. Brian Hansen
Sarpy County Fiscal Administrator
1210 Golden Gate Drive, Suite 1132
Papillion, NE 68406

Dear Brian:

The State of Nebraska Child Support Office has clarified some changes they wanted us to make on the 2010 Indirect Cost Allocation Plan, and indirect rate computation. It had to do with the change from allowing general administrative time for your office to new methodology that no longer allows that allocation. Enclosed is a revised FY 2012 rate calculation that replaces the one we sent to you on April 11, 2011. All other rates and cost plan calculations remain the same.

Your new rate for the period of July 1, 2011 through June 30, 2012 has increased slightly from 41.79 to 49.70%. Any quarterly reports you have already filed with the State for this period will be adjusted with this new rate.

I want to stress that this was not an error made by MAXIMUS as others have claimed. It is my understanding that all three consulting firms that submitted FY 2010 cost plans in the State of Nebraska were recently asked to make this adjustment by the State.

If you have any questions on the indirect rate computation, I will be happy to answer them. Please contact me at (877) 942-6466 extension 504, or e-mail me at donaldworkman@maximus.com

Sincerely yours,

Donald E. Workman
Principal Consultant
MAXIMUS Consulting Services, Inc.

Enclosure

**SARPY COUNTY, NEBRASKA
 CLERK OF THE DISTRICT COURT - IV-D CHILD SUPPORT
 COMPUTATION OF INDIRECT COST RATE WITH TRANSITION TO NEW METHODOLOGY
 FOR THE FISCAL YEAR ENDING JUNE 30, 2012 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$7,569
Equipment Use Charge	158
Miscellaneous General	320
Other Expense	11,293
Insurance	716
Building and Grounds	19,347
Personnel	1,451
Fiscal Administration	349
Purchasing	196
Data Center	3,390
County Clerk	976
County Treasurer	360
County Attorney	853
Clerk District Court Operating Expense	<u>1,167</u>

Total Indirect Costs - New Methodology

\$48,145

II. Roll Forward Adjustment (2)

\$9,115

III. Indirect Costs Plus Roll Forward

\$57,260 (A)

IV. FY 2010 Direct IV-D Salaries (Per Claims)

\$115,207 (B)

V. FY 2012 Fixed Indirect Cost Rate (A/B)

49.70%

(1) Based on Actual FY 2010 costs.

(2) FY 2010 Indirect Cost Rate

85.65%

FY 2010 Direct Salaries

\$115,207

Total FY 2010 Fixed Recovery

\$98,675

Reverse Roll-Forward in Fixed Rate

(3,275)

Adjusted FY 2010 Fixed Recovery

\$95,400

Computed FY 2010 Indirect Costs with Old Methodology

104,515

Under Recovery

\$9,115



March 21, 2011

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

Dear Brian:

Enclosed is Sarpy County's completed Countywide Cost Allocation Plan based on actual costs for the fiscal year ended June 30, 2010.

Also enclosed are the following indirect cost rate computations for the County's July 1, 2011, through June 30, 2012.

Clerk of the District Court - The rate for FY 2012 is 41.79 percent. This compares to a rate of 82.21 percent for FY 2011.

County Attorney Child Support Enforcement - The rate for FY 2012 is 15.92 percent. This compares to a rate of 26.95 percent for FY 2011.

County Wide - A special indirect cost rate has been computed for use in grant applications. The rate of 34.13 applies to FY 2011.

Enclosed is Sarpy County's computation of the daily rate for housing federal prisoners. The Jail rate based on Actual FY 2010 is \$109.63. This compares to a rate of \$108.31 based on FY 2009. The Juvenile Detention rate based on actual FY 2010 costs is \$246.22. This compares to a rate of \$247.55 based on actual FY 2009. The CARE program for juvenile house arrest rate based on actual FY 2010 cost is \$22.52. This compares to a rate of \$22.22 based on actual FY 2009.

I have enclosed a sheet with instructions on how to claim indirect costs relating to space provided to the Nebraska Department of Health and Human Services. Please have the County Board Chairman sign the Certification Statement and return it to the address below.

I enjoyed working with you on this project, and look forward seeing you again next year. Please, contact me at (877) 942-6466 if you have any questions in this regard or otherwise desire our assistance.

Sincerely yours,

A handwritten signature in black ink that reads "Don Workman".

Donald E. Workman
Principal Consultant
MAXIMUS Consulting Services, Inc.

Enclosures

**SARPY COUNTY, NEBRASKA
COMPUTATION OF COUNTYWIDE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDING JUNE 30, 2012 (1)**

I. Indirect Costs:		
Countywide Central Service Allocations	\$10,147,278	
Less: County Benefits Allocated	<u>(\$2,442,292)</u>	
Total Indirect Costs		\$7,704,986
II. Roll Forward Adjustment (2)		<u>(\$36,542)</u>
III. Indirect Costs Plus Roll Forward		<u>\$7,668,444 (A)</u>
IV. FY 2010 Direct Salaries		
Total County Salaries	\$30,799,184	
Less: Central Service Departments	<u>(\$8,327,881)</u>	
Total Direct Salaries		<u>\$22,471,303 (B)</u>
V. FY 2012 Fixed Indirect Cost Rate (A/B)		<u><u>34.13%</u></u>

(1) Based on actual FY 2010 Costs.

(2) FY 2010 Indirect Cost Rate	30.85%
FY 2010 Direct Salaries	<u>\$22,471,303</u>
Total FY 2010 Fixed Recovery	\$6,932,397
Reverse Roll-forward in Fixed Rate	<u>809,131</u>
Adjusted FY 2010 Fixed Recovery	\$7,741,528
Actual FY 2010 Indirect Costs	<u>7,704,986</u>
FY 2010 Over-recovery	<u><u>\$36,542</u></u>

**SARPY COUNTY, NEBRASKA
COUNTY ATTORNEY - CHILD SUPPORT ENFORCMENT UNIT
COMPUTATION OF INDIRECT COST RATE
FOR THE FISCAL YEAR ENDING JUNE 30, 2012 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$19,593
Depreciation Expense	7
Employee Benefits	1,752
Miscellaneous General	1,629
Other Expense	17,547
Insurance	286
Building and Grounds	50,084
Personnel	7,540
Fiscal Administration	2,980
Purchasing	1,687
Data Center	3,547
County Clerk	5,578
County Treasurer	2,166
County Attorney Department Admin	41,148
County Sheriff	<u>272</u>

Total Indirect Costs \$155,816

II. Roll Forward Adjustment (2) (\$37,523)

III. Indirect Costs Plus Roll Forward \$118,293 (A)

IV. FY 2010 Direct Salaries (Per Claims) \$743,020 (B)

V. FY 2012 Fixed Indirect Cost Rate (A/B) 15.92%

(1) Based on Actual FY 2010 costs.

(2) FY 2010 Indirect Cost Rate 25.82%

FY 2010 Direct Salaries \$743,020

Total FY 2010 Fixed Recovery \$191,848

Reverse Roll-forward in Fixed Rate 1,491

Adjusted FY 2010 Fixed Recovery \$193,339

Actual FY 2010 Indirect Costs 155,816

Over Recovery \$37,523

**SARPY COUNTY, NEBRASKA
 CLERK OF THE DISTRICT COURT - IV-D CHILD SUPPORT
 COMPUTATION OF INDIRECT COST RATE
 FOR THE FISCAL YEAR ENDING JUNE 30, 2012 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$7,569
Equipment Use Charge	158
Miscellaneous General	320
Other Expense	11,293
Insurance	716
Building and Grounds	19,347
Personnel	1,451
Fiscal Administration	349
Purchasing	196
Data Center	3,390
County Clerk	976
County Treasurer	360
County Attorney	853
Clerk District Court Operating Expense	<u>1,167</u>

Total Indirect Costs \$48,145

II. Roll Forward Adjustment (2) \$0

III. Indirect Costs Plus Roll Forward \$48,145 (A)

IV. FY 2010 Direct IV-D Salaries (Per Claims) \$115,207 (B)

V. FY 2012 Fixed Indirect Cost Rate (A/B) 41.79%

**SARPY COUNTY, NEBRASKA
CLERK OF THE DISTRICT COURT - IV-D CHILD SUPPORT
COMPUTATION OF INDIRECT COST RATE
FOR THE FISCAL YEAR ENDING JUNE 30, 2012 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$7,569
Equipment Use Charge	158
Miscellaneous General	320
Other Expense	11,293
Insurance	716
Building and Grounds	19,347
Personnel	1,451
Fiscal Administration	349
Purchasing	196
Data Center	3,390
County Clerk	976
County Treasurer	360
County Attorney	853
Clerk District Court Operating Expense	<u>1,167</u>

Total Indirect Costs \$48,145

II. Roll Forward Adjustment (2) (\$47,255)

III. Indirect Costs Plus Roll Forward \$890 (A)

IV. FY 2010 Direct IV-D Salaries (Per Claims) \$115,207 (B)

V. FY 2012 Fixed Indirect Cost Rate (A/B) 0.77%

N/A FOR FY 2012 - ROLL FORWARD NOT USED

(1) Based on Actual FY 2010 costs.

(2) FY 2010 Indirect Cost Rate	85.65%
FY 2010 Direct Salaries	<u>\$115,207</u>
Total FY 2010 Fixed Recovery	\$98,675
Reverse Roll-Forward in Fixed Rate	<u>(3,275)</u>
Adjusted FY 2010 Fixed Recovery	\$95,400
Actual FY 2010 Indirect Costs	<u>48,145</u>
Over Recovery	<u>\$47,255</u>

Deb Houghtaling

Fred Uhe
Chief Deputy

Sarpy County Clerk

Renee Lansman
Assistant Chief Deputy

1210 Golden Gate Drive • Papillion, Nebraska 68046-2895
Phone: 402-593-2105 • Fax: 402-593-4471 • Website www.Sarpy.com • Email: Clerk@sarpy.com

April 1, 2011

Maximus Consulting Services
Donald E. Workman, Principal Consultant
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 March 29, 2011.

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, 2010 to establish cost allocations or billings for use in Fiscal Year 2012, 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: Tom Richards

Name of Official: Tom Richards

Title: Chairman, Sarpy County Board

Date of Execution: 3/29/11

**CLAIMING INDIRECT EXPENSE
FOR SPACE OCCUPIED BY THE NEBRASKA
DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Enclosed is a rate computation sheet for indirect expense. Please complete and sign the indirect rate sheet. The Federal Financial Participation rate (FFP) will be applied to the amount by Nebraska HHSS Finance and Support. Send the original signed sheet to:

Kerry Jarecki
Nebraska HHSS Finance and Support
P.O. Box 95026
Lincoln, NE 68509-5026

Request that when payment is made a **copy** of the rate sheet be returned for your records and reconciliation with the treasurer.

Deb Houghtaling

Fred Uhe
Chief Deputy

Sarpy County Clerk

Renee Lansman
Assistant Chief Deputy

1210 Golden Gate Drive • Papillion, Nebraska 68046-2895
Phone: 402-593-2105 • Fax: 402-593-4471 • Website www.Sarpy.com • Email: Clerk@sarpy.com

April 1, 2011

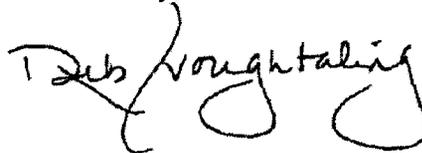
Nebraska HHSS Finance and Support
Kerry Jarecki
P.O. Box 95026
Lincoln NE 68509

RE: Cost Allocation Plan

Dear Ms. Jarecki:

Please find enclosed the Computation of Indirect Costs approved by the Sarpy County Board on March 29, 2011.

Sincerely,



Debra J. Houghtaling
Sarpy County Clerk

Enclosure
/kk

**SARPY COUNTY, NEBRASKA
NEBRASKA HEALTH & HUMAN SERVICE SYSTEMS
COMPUTATION OF INDIRECT COSTS
FOR THE FISCAL YEAR ENDING JUNE 30, 2012 (1)**

2011 APR -5 P 1:11
REC'D HHSS ACCOUNTING

I. Indirect Costs:

Countywide Central Service Allocations:

	FY 2010	FY 2012
Fixed Amount	\$47,317	\$39,402
Add (Deduct) Carry Forward	<u>\$4,695</u>	<u>(\$7,915)</u>
Total Fixed Amount	<u>\$52,012</u>	<u>\$31,487</u>
Actual Amount	\$39,402	\$31,487
Add (Deduct) Carry Forward	<u>\$4,695</u>	<u>\$0</u>
Total Actual Amount	<u>\$44,097</u>	<u>\$31,487</u>
Carry Forward	(\$7,915)	\$0
 Total For Reimbursement		 <u>\$31,487</u>

II. NHHSS Use Only:

FFP Rate	<u>47.97</u> %
Amount Reimbursed To County	<u>\$ 15,104.31</u>

Tom Richards
Typed Name

Tom Richards
Signature

Chairman
Title

3/29/11
Date

Rate is based on actual FY 2010 costs and is, therefore, "final" for that year. Rate is also to be used on a "fixed" basis for Fiscal Year 2012. 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

Fred Uhe
Chief Deputy

Sarpy County Clerk

Renee Lansman
Assistant Chief Deputy

1210 Golden Gate Drive • Papillion, Nebraska 68046-2895
Phone: 402-593-2105 • Fax: 402-593-4471 • Website www.Sarpy.com • Email: Clerk@sarpy.com

April 1, 2011

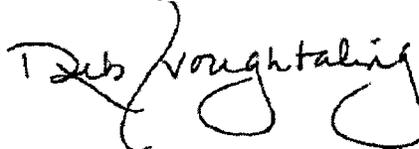
U.S. Marshall-Gordon McDevitt
111 S. 18 Plz. #B06
Omaha NE 68102

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 March 29, 2011.

Sincerely,



Debra J. Houghtaling
Sarpy County Clerk

Enclosure
/kk

Instructions

U.S. Department of Justice
United States Marshals Service

COST SHEET FOR DETENTION SERVICES

SCHEDULE A

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

Section I - General Information

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

Section II - Financial Data Summary

TOTAL OPERATING COST FOR JAIL:

A. Time Frame (Fiscal Year): FROM: 7/2009 TO: 6/2010
(Month/Year) (Month/Year)

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

B. Total Personnel Costs (Schedule B - Part I)	<u>\$1,343,848.93</u>
C. Total Personnel Benefits (Schedule B - Part II)	<u>\$333,293.00</u>
D. Total Consultants and Contract Service (Schedule C)	<u>\$111,505.00</u>
E. Other Direct Operating Costs (Schedule D)	<u>\$41,758.00</u>
F. Indirect Costs (Schedule E)*	<u>\$144,898.43</u>
<i>*A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.</i>	
G. Equipment Depreciation Costs (Schedule F)	<u>\$18,748.00</u>
H. Building Depreciation Costs (Schedule G)	<u>\$83,032.00</u>
I. Total Operating Costs (Schedule B-G)	<u>\$2,077,083.36</u>
TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR	<u>\$1,988,341.72</u>

Section III - Prisoner Population Information

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

FROM: 7/2009 TO: 6/2010
(Month/Year) (Month/Year)

Inmate Capacity of Jail:

Male	Female	Juvenile	TOTAL
		36	36

Average Daily Population:

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				
Local			23.11	23.11
State				
TOTAL			23.11	23.11

Section IV - Per Diem

Proposed Per Diem Rate for Federal Prisoners: \$246.22 (2,077,083.36 / 8,436)

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 Donald E. Workman Department/Office _____
 Title Principal Consultant Street 3800 Old Cheney Road #101-251
 Phone (877) 942-6466 FAX (866) 942-6465 City Lincoln State NE ZIP 68516

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 Tom Richards Date 3/29/11
 Name Tom Richards 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) \$
Captain	45,444.00	Part Time	\$0.80	36,223.41
Director	85,909.00	Full Time	\$0.75	64,431.75
Assistant Director	66,571.00	Full Time	\$0.75	49,928.25
Office Coordinator	47,623.00	Full Time	\$0.75	35,717.25
Supervisor	54,767.00	Full Time	\$3.00	164,301.00
Supervisor	54,767.00	Full Time	\$1.50	82,150.50
Supervisor	49,720.00	Full Time	\$1.00	49,720.00
Senior Juvenile Services Officer	41,105.00	Full Time	\$5.00	205,525.00
Juvenile Services Officer	38,232.30	Full Time	\$10.00	382,323.00
Juvenile Services Officer	20,874.83	Part Time	\$6.00	125,248.98
Overtime	52,781.00		\$1.00	52,781.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

(Use continuation sheet if needed)

Unallowable Costs:

Holdover - Boarding Contracts \$198,295.04
 Half Captain Salary 45,444.00
 Capital Outlay 11,373.24
 Total \$255,112.28

Total Salary Cost \$ 1,248,350.14
 FICA Benefits 7.65 % \$ 95,498.79
 Total Salary Cost plus FICA \$ 1,343,848.93

**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 \$
1. RETIREMENT PROGRAM(S)				
a. Regular Retirement (\$110,563)	Full-time: 1	88,130.00	100 %	88,130.00
b.	Part-time:		%	0.00
2. INSURANCE PROGRAM(S)				
a. Name: Health Insurance - Indirect (287,329 x 79.71)	Full-time: 1	229,030.00	100 %	229,030.00
	Part-time:		%	0.00
b. Name:	Full-time:		%	0.00
	Part-time:		%	0.00
3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e. unemployment, worker's compensation)				
a. Uniform Allowance (20,239 x .7971)	Full-time: 1	16,133.00	100 %	16,133.00
	Part-time:		%	0.00
b.	Full-time:		%	0.00
	Part-time:		%	0.00
c.	Full-time:		%	0.00
	Part-time:		%	0.00

333,293.00

**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 & Dentists - Indirect		11,083.00
2. DENTAL:			
3. OTHER:	Contract Services 22505 \$13,008 x .7971		10,369.00
4. OTHER:	Preparation of daily meals for detainees by Sarpy County Jail 30111		90,053.00
5. OTHER:			

Total Consultants and Contract Services

\$

\$111,505.00

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 - \$10	10.00
Clothing (Prisoner)		
Medical Care Supplies	30100 - \$7,662	7,662.00
Equipment Rental	40200 - \$4,795 x 79.71%	3,822.00
Toiletries		
Law Enforcement Supplies	30112 - \$1,363 x 79.71%	1,086.00
Utilities		
Uniforms (Jail Staff Only)		
Safety & Sanitation	30127 - \$7 x 79.71%	6.00
Maintenance Supplies	30209 - \$13,606 x 79.71%	10,845.00
Office Supplies & Postage	30101 - \$2,668 x 79.71%	2,127.00
Telephone & Communications	20200 - \$5,254 x 79.71%	4,188.00
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	Road Equipment Repair - 21401 - \$8,298 x 79.71%	6,614.00
Other	Dues and Subscriptions - 21801 - \$1,519 x 79.71%	1,211.00
Other	21300 Building Repair	2,844.00
Other	204400 Radio Repair - \$1,424 x 79.71%	1,135.00
Other	21200 - Office Equipment Repair - \$261 x 79.71%	208.00
Total Other Direct Costs		41,758.00

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: Sarasota County Board
Signature: Tom Richards
Name of Official: Tom Richards
Title: Chairman
Date of Execution: 3/29/11

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 & Subscriptions	Sarpy County		542.00	79.71	432.03
Safety Program	Sarpy County		118.00	79.71	94.06
Auditing & Accounting	Sarpy County		2,532.00	79.71	2,018.26
Insurance Administration	Sarpy County		601.00	79.71	479.06
Cost Allocation Plan Prep	Sarpy County		681.00	79.71	542.83
County Insurance	Sarpy County		13,485.00	79.71	10,748.89
Unemployment	Sarpy County		0.00	79.71	0.00
Personnel Department	Sarpy County		16,159.00	79.71	12,880.34
Fiscal Administration	Sarpy County		9,184.00	79.71	7,320.57
Purchasing Department	Sarpy County		5,188.00	79.71	4,135.35
Data Center	Sarpy County		0.00	79.71	0.00
Accounting & Payroll	Sarpy County		13,157.00	79.71	10,487.44
Banking Activities	Sarpy County		5,348.00	79.71	4,262.89
Building Maintenance	Sarpy County		96,110.00	95.20	91,496.72
					0.00
					0.00
					0.00
					0.00
<i>Total:</i>		0			144,898.43

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
			0.00
Subtotal		\$4,360,955.00	87,219.10
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Program			
Total			\$83,032.00

*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 x 95.20% = \$83,032
 No interest paid in FY 2010

Instructions

U.S. Department of Justice
United States Marshals Service

COST SHEET FOR DETENTION SERVICES

SCHEDULE A

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

Section I - General Information

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

Section II - Financial Data Summary

TOTAL OPERATING COST FOR JAIL:

A. Time Frame (Fiscal Year): FROM: 7/2009 TO: 6/2010
(Month/Year) (Month/Year)

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

B. Total Personnel Costs (Schedule B - Part I)	<u>\$341,992.84</u>
C. Total Personnel Benefits (Schedule B - Part II)	<u>\$84,838.00</u>
D. Total Consultants and Contract Service (Schedule C)	<u>\$2,640.00</u>
E. Other Direct Operating Costs (Schedule D)	<u>\$137,363.00</u>
F. Indirect Costs (Schedule E)*	<u>\$18,206.57</u>
<i>*A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.</i>	
G. Equipment Depreciation Costs (Schedule F)	<u>\$0.00</u>
H. Building Depreciation Costs (Schedule G)	<u>\$4,187.00</u>
I. Total Operating Costs (Schedule B-G)	<u>\$589,227.41</u>
TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR	<u>\$639,290.30</u>

Section III - Prisoner Population Information

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

FROM: 7/2009 TO: 6/2010
(Month/Year) (Month/Year)

Inmate Capacity of Jail:

Male	Female	Juvenile	TOTAL

Average Daily Population:

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				
Local			71.68	71.68
State				
TOTAL			71.68	71.68

Section IV - Per Diem

Proposed Per Diem Rate for Federal Prisoners: \$22.52 (\$589,227.41 / 26,163)

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 Donald E. Workman Department/Office _____
 Title Principal Consultant Street 3800 Old Cheney Road # 101-251
 Phone (877) 942-6466 FAX (866) 942-6465 City Lincoln State NE ZIP 68516

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 Tom Richards Date 3/29/11
 Name Tom Richards 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) \$
Captain	45,444.00	Part Time	\$0.20	9,220.59
Director	85,909.00	Full Time	\$0.25	21,477.25
Assistant Director	66,571.00	Full Time	\$0.25	16,642.75
Office Coordinator	47,623.00	Full Time	\$0.25	11,905.75
Supervisor	55,212.00	Full Time	\$1.00	55,212.00
Supervisor	54,767.00	Full Time	\$0.25	13,691.75
Supervisor	54,767.00	Full Time	\$0.25	13,691.75
Senior Juvenile Services Officer	44,969.00	Full Time	\$0.25	11,242.25
Senior Juvenile Services Officer	47,930.00	Full Time	\$1.00	47,930.00
Juvenile Services Officer	37,176.00	Full Time	\$1.00	37,176.00
Juvenile Services Officer	22,953.00	Part Time	\$1.00	22,953.00
Juvenile Services Officer	25,036.00	Part Time	\$1.00	25,036.00
Juvenile Services Officers	139,165.00		\$0.10	13,916.50
Overtime	17,594.00		\$1.00	17,594.00
				0.00
				0.00
				0.00
				0.00

(Use continuation sheet if needed)

Total Salary Cost \$ 317,689.59
 FICA Benefits 7.65 % \$ 24,303.25
Total Salary Cost plus FICA \$ 341,992.84

**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 \$
1. RETIREMENT PROGRAM(S)				
a. Regular Retirement (\$110,563)	Full-time: 1	22,433.00	100 %	22,433.00
b.	Part-time:		%	0.00
2. INSURANCE PROGRAM(S)				
a. Name: Health Insurance - Indirect (287,329 x 20.29)	Full-time: 1	58,229.00	100 %	58,299.00
	Part-time:		%	0.00
b. Name:	Full-time:		%	0.00
	Part-time:		%	0.00
3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e. unemployment, worker's compensation)				
a. Uniform Allowance (20,239 x .2029)	Full-time: 1	4,106.00	100 %	4,106.00
	Part-time:		%	0.00
b.	Full-time:		%	0.00
	Part-time:		%	0.00
c.	Full-time:		%	0.00
	Part-time:		%	0.00

84,838.00

**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:			
2. DENTAL:			
3. OTHER:	Contract Services 22505 \$13,008 x .2029		2,640.00
4. OTHER:			
5. OTHER:			

Total Consultants and Contract Services

\$

2,640.00

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		
Clothing (Prisoner)		
Medical Care Supplies		
Equipment Rental	40200 - \$4,795 x 20.29%	973.00
Toiletries		
Law Enforcement Supplies	30112 - \$1,363 x 20.29%	277.00
Utilities		
Uniforms (Jail Staff Only)		
Safety & Sanitation	30127 - \$7 x 20.29%	1.00
Maintenance Supplies	30209 - \$13,606 x 20.29%	2,761.00
Office Supplies & Postage	30101 - \$2,668 x 20.29%	541.00
Telephone & Communications	20200 - \$5,254 x 20.29%	1,066.00
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	Road Equipment Repair - 21401 - \$8,298 x 20.29%	1,684.00
Other	Dues and Subscriptions - 21801 - \$1,519 x 20.29%	308.00
Other	50322 House Arrest Equipment - CARE Program	129,410.00
Other	204400 Radio Repair - \$1,424 x 20.29%	289.00
Other	21200 - Office Equipment Repair - \$261 x 20.29%	53.00
Total Other Direct Costs		137,363.00

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 Board
Signature: Tom Richards
Name of Official: Tom Richards
Title: Chairman
Date of Execution: 3/29/11

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 & Subscriptions	Sarpy County		542.00	20.29	109.97
Safety Program	Sarpy County		118.00	20.29	23.94
Auditing & Accounting	Sarpy County		2,532.00	20.29	513.74
Insurance Administration	Sarpy County		601.00	20.29	121.94
Cost Allocation Plan Prep	Sarpy County		681.00	20.29	138.17
County Insurance	Sarpy County		13,485.00	20.29	2,736.11
Unemployment	Sarpy County		0.00	20.29	0.00
Personnel Department	Sarpy County		16,159.00	20.29	3,278.66
Fiscal Administration	Sarpy County		9,184.00	20.29	1,863.43
Purchasing Department	Sarpy County		5,188.00	20.29	1,052.65
Data Center	Sarpy County		0.00	20.29	0.00
Accounting & Payroll	Sarpy County		13,157.00	20.29	2,669.56
Banking Activities	Sarpy County		5,348.00	20.29	1,085.11
Building Maintenance	Sarpy County		96,110.00	4.80	4,613.28
					0.00
					0.00
					0.00
					0.00
<i>Total:</i>		0			18,206.57

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
			0.00
Subtotal		\$4,360,955	87,219.10
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Program			
Total			\$4,187

*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 x 4.80% = \$4,187
 No interest paid in FY 2010

Instructions

U.S. Department of Justice
United States Marshals Service

COST SHEET FOR DETENTION SERVICES

SCHEDULE A

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

Section I - General Information

Name of Facility:
Sarpy County Jail

Phone Number : (402) 593-2288

Physical Address of Facility:
1208 Golden Gate Drive
Papillion, NE 68046

Section II - Financial Data Summary

TOTAL OPERATING COST FOR JAIL:

A. Time Frame (Fiscal Year): FROM: 7/2009 TO: 6/2010
(Month/Year) (Month/Year)

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

B. Total Personnel Costs (Schedule B - Part I)	<u>\$3,420,565.88</u>
C. Total Personnel Benefits (Schedule B - Part II)	<u>\$819,190.00</u>
D. Total Consultants and Contract Service (Schedule C)	<u>\$189,559.00</u>
E. Other Direct Operating Costs (Schedule D)	<u>\$391,783.00</u>
F. Indirect Costs (Schedule E)*	<u>\$1,020,018.00</u>
<i>*A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.</i>	
G. Equipment Depreciation Costs (Schedule F)	<u>\$6,717.00</u>
H. Building Depreciation Costs (Schedule G)	<u>\$127,822.92</u>
I. Total Operating Costs (Schedule B-G)	<u>\$5,975,655.80</u>
TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR	<u>\$5,917,652.97</u>

Section III - Prisoner Population Information

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

FROM: 7/2009 TO: 6/2010
(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	149.34			149.34
State				
TOTAL	149.34			149.34

Section IV - Per Diem

Proposed Per Diem Rate for Federal Prisoners: \$109.63 ($\$5,975,655.80 / 54,508 = \109.63)

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 Donald E. Workman Department/Office _____
 Title Principal Consultant Street 3800 Old Cheney Road #101-251
 Phone (877) 942-6466 FAX (866) 942-6465 City Lincoln State NE ZIP 68516

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 Tom Richards Date 3/29/11
 Name Tom Richards 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's Salary	91,306.00	Full Time	\$1.00	91,306.00
Other Deputy's Salaries	59,274.34	Full Time	\$38.00	2,252,424.92
Salary - Clerical	35,807.34	Full Time	\$3.00	107,422.02
Salary - Booking	34,453.25	Full Time	\$8.00	275,626.00
Salary - Nurse	69,413.00	Full Time	\$1.00	69,413.00
Salary - Part Time Nurse	53,583.70	Part Time	\$3.00	160,751.10
Overtime	220,545.00		\$1.00	220,545.00
				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)

Unallowable Costs:		Total Salary Cost	\$ <u>3,177,488.04</u>
Commerical Trans	41	FICA Benefits <u>7.65</u> %	\$ <u>243,077.84</u>
Board of Prisoners	9,576	Total Salary Cost plus FICA	\$ <u>3,420,565.88</u>
Boarding Contracts	335,245		
Capital Outlay	27,911		
	<u>372,773</u>		

**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 \$
1. RETIREMENT PROGRAM(S)				
a. Regular Retirement	Full-time:	267,787.00	100 %	265,787.00
b.	Part-time:		%	0.00
2. INSURANCE PROGRAM(S)				
a. Name: Group Insurance - Indirect	Full-time:	507,608.00	100 %	507,608.00
	Part-time:		%	0.00
b. Name:	Full-time:		%	0.00
	Part-time:		%	0.00
3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e. unemployment, worker's compensation)				
a. Uniform Allowance	Full-time:	45,795.00	100 %	45,795.00
	Part-time:		%	0.00
b.	Full-time:		%	0.00
	Part-time:		%	0.00
c.	Full-time:		%	0.00
	Part-time:		%	0.00

819,190.00

**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 - Indirect - \$191,909.00 Minus Prisoner Medical Costs Reimbursement 100-037019-453205 <\$2,350.00>		189,559.00
2. DENTAL:			
3. OTHER:			
4. OTHER:			
5. OTHER:			

Total Consultants and Contract Services

\$

189,559.00

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	318,759.00
Clothing (Prisoner)		
Medical Care Supplies	30105	2,743.00
Bedding & Linens	30100	22,000.00
Toiletries		
Recreation and Education		
Utilities		
Uniforms (Jail Staff Only)		
Safety & Sanitation		
Maintenance Supplies	30112 - 30209	5,783.00
Office Supplies & Postage	22000 - 22200 - 30101	14,159.00
Telephone & Communications	20200	1,341.00
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 & Subs - 21801 - 21820	7,311.00
Other	Equipment Repair 20400 - 21200 - 21210 - 21400 - 21600	10,905.00
Other	Building Repair 21300	1,999.00
Other	Travel Expense 21701 - 21702	2,663.00
Other	Vehicle Rental - 21705 Miscellaneous 29900	588.00
Total Other Direct Costs		388,251.00

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 the 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: Sary County Board
Signature: Tom Richards
Name of Official: Tom Richards
Title: Chairman
Date of Execution: 3/29/11

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		960.00	100	960.00
Safety Committee	Sarpy County		207.00	100	207.00
Auditing & Accounting	Sarpy County		2,930.00	100	2,930.00
Insurance Administration	Sarpy County		1,070.00	100	1,070.00
Cost Allocation Plan Prep	Sarpy County		2,254.00	100	2,254.00
Telephone Service	Sarpy County		8,199.00	100	8,199.00
County Insurance	Sarpy County		75,753.00	100	75,753.00
Unemployment	Sarpy County		5,188.00	100	5,188.00
Jail Utilities	Sarpy County		166,317.00	100	166,317.00
County Personnel	Sarpy County		28,554.00	100	28,554.00
Fiscal Administration	Sarpy County		10,628.00	100	10,628.00
Purchasing	Sarpy County		6,008.00	100	6,008.00
Data Center	Sarpy County		0.00	100	0.00
County Clerk	Sarpy County		20,828.00	100	20,828.00
County Treasurer	Sarpy County		8,035.00	100	8,035.00
Sheriff Administration	Sarpy County		431,153.00	100	431,153.00
Jail Maintenance	Sarpy County		251,934.00	100	251,934.00
					0.00
<i>Total:</i>		0			1,020,018.00

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	6,720,655.00	134,413.10
Addition(s)			0.00
Annex			0.00
Other (Please specify): Improvements: (04) 8,141 (05) 7,995 (06)109,355	2004-2005-2006	125,491.00	2,509.82
			0.00
Subtotal		6,720,655.13	136,922.92
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Program			9,100.00
Total			127,822.92

*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)