

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION APPROVING INDIRECT COST ALLOCATION PLAN

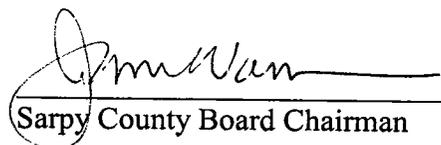
WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6) (Reissue 2007), the County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

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, 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 2012 Cost Allocation Plan.

The above Resolution was approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on the 12th day of February, 2013.


 Sarpy County Board Chairman

Attest:

SEAL




 County Clerk

Sarpy County Board of Commissioners

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

ADMINISTRATOR Mark Wayne

DEPUTY ADMINISTRATOR Scott Bovick

FISCAL ADMIN./PURCHASING AGT. Brian Hanson



COMMISSIONERS

Don Kelly District 1

Jim Thompson District 2

Tom Richards District 3

Brenda Carlisle District 4

Jim Warren District 5

MEMO

To: Sarpy County Board

From: Brian Hanson

Re: Approval of Cost Allocation Plan

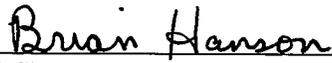
On February 12, 2013, the County Board will be requested to approve the Cost Allocation Plan prepared by Maximus, Inc. The plan is over 200 pages long so I have not included a copy in your packet. The plan calculates seven important rates for us:

1. The Indirect Reimbursement Rate for County Attorney Child Support expenses. This rate increased from 22.14% last year to 23.24% this year.
2. The Indirect Reimbursement Rate for District Court Child Support expenses. This rate decreased from 41.63% last year to 34.50% this year.
3. The Indirect Reimbursement Rate for space rented to the Department of Health and Human Services during the 2012 FY. The recoverable amount increased from \$44,537 to \$82,530.
4. The County-wide Indirect Cost Rate. This rate can be used for federal grants that allow for reimbursement of indirect costs. This rate is decreased from 35.58% last year to 33.85%.
5. The Cost Sheet for Detention Services which determines our cost for housing prisoners. This rate increased from \$117.42 last year to \$121.31 this year computed on the average daily population of 146.
6. The Cost Sheet for Detention Services which determines our rate for housing juveniles in custody at the Juvenile Justice Center. This rate decreased from \$308.29 last year to \$306.16 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 \$26.87 last year to \$35.61 this year.

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

February 4, 2013



Brian E. Hanson

BEH/dp

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



January 30, 2013

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

Dear Brian:

Enclosed Sarpy County's completed Countywide Cost Allocation Plan for the fiscal year ended June 30, 2012, and accompanying documentation.

Included in the above items are the following indirect cost rate computations for the County's July 1, 2013, through June 30, 2014 Fiscal Year: Clerk of the District Court Title IV-D, County Attorney Title IV-D Child Support Enforcement, an indirect expense computation for housing the Nebraska Health and Human Services office in the Sarpy County Annex, and a County Wide indirect rate for use in grant applications. A separate schedule explains the new rates, and changes from previous years.

Also enclosed is Sarpy County's computation of the daily rate for housing federal prisoners. Rates for the Jail, Juvenile Center, and CARE program are sent with a separate schedule showing the new rate, and a brief explanation of the change from the previous year.

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 working with you in the future. 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, appearing to read "Don Workman".

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

Enclosures

Deb Houghtaling Sarpy County Clerk

Renee Lansman
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

February 14, 2013

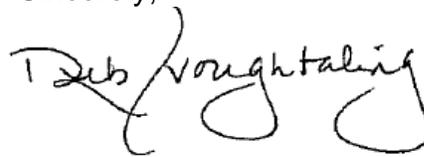
Maximus Consulting Services
Donald E. Workman, Principal Consultant
3800 Old Cheney Road #101-251
Lincoln NE 68516

RE: Certification Statement for Cost Allocation Plan

Dear Mr. Workman:

Please find enclosed the signed "Certification of Cost Allocation Plan" approved by the Sarpy County Board on February 12, 2013.

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 this proposal based on Fiscal Year Ended June 30, 2012, to establish cost allocations or billings for use in Fiscal Year 2014, are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: Sarpy County, Nebraska

Signature:  _____

Name of Official: Jim Warren

Title: Chairman

Date of Execution: 2/12/13

SARPY COUNTY INDIRECT RATE VARIATIONS

FOR THE FISCAL YEAR 2012 COST PLAN

Clerk of the District Court:

The indirect rate for FY 2014 is **34.50%**, compared to a rate of 41.63% in FY 2013. All transition to the new methodology not allowing allocation of General Office Administration costs is now complete. No adjustment due to the transition is reflected in this rate change, and all roll-forwards are computed exactly as before the change. The main reason for a slight drop is lower Title IV-D percentages on the Justice Time Study for FY 2012, and a **negative roll-forward*** of 3,957.

County Attorney:

The indirect rate for FY 2014 is **23.24%**, compared to a rate of 22.14% in FY 2013. Overall indirect costs for the IV-D Attorney were slightly lower from 182,291 in FY 2011 to 174,962 in FY 2012. The County Attorney had a **positive roll-forward*** of 10,425, and that accounted for the rate almost being identical to the previous year.

Nebraska Department of Health and Human Services:

Indirect costs for housing the NDHHS increased from 44,537 in the FY 2011 cost plan to 82,530 in FY 2012. All changes in square footage changes have been phased in starting with this cost plan. The actual indirect cost for FY 2012 was 60,966, compared with 44,537 in FY 2011. Most of that increase was due to Sarpy County charging 12,113 less in rent this year. There was a **positive carry-forward*** of 21,564 added to the 60,966 giving you the 82,530 "Total For Reimbursement" Things should level out around the 60,000 mark, provided the rent and square footage figures stay the same in coming years.

County Wide Rate:

The indirect rate for FY 2014 is **33.85%**, compared to a rate of 35.58% in FY 2013. This is a rate that can be used in grant applications if needed. The change was minimal.

***Roll-Forwards:** The indirect rate used for a fiscal year is an estimate based on actual indirect costs two years previous. At the end of the end, the estimate is reconciled against actual indirect costs. If the estimate is too high, the results are a "negative roll-forward, subtracting the overage from the indirect costs, usually resulting in a lower indirect rate. If the estimated rate is too low, the shortage will be added to the next year's indirect costs, usually resulting in a higher indirect rate.

***Carry-Forwards:** Similar to the roll-forward in, but used on the NDHHS building use. This is a one-time payment reimbursement rather than an adjusted rate.

**SARPY COUNTY, NEBRASKA
COUNTY ATTORNEY - CHILD SUPPORT ENFORCMENT UNIT
COMPUTATION OF INDIRECT COST RATE
FOR THE FISCAL YEAR ENDING JUNE 30, 2014 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$14,747
Depreciation Expense	0
Employee Benefits	5,398
Miscellaneous General	2,860
Other Expense	17,736
Insurance	341
Building and Grounds	45,179
Personnel	10,430
Fiscal Administration	3,269
Purchasing	2,024
Data Center	2,784
County Clerk	8,614
County Treasurer	2,698
County Attorney Department Admin	45,452
County Attorney Operating Expense	13,267
County Sheriff	<u>163</u>

Total Indirect Costs	\$174,962
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II. Roll Forward Adjustment (2)	<u>\$10,425</u>
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III. Indirect Costs Plus Roll Forward	<u>\$185,387</u> (A)
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IV. FY 2012 Direct Salaries (Per Claims)	<u>\$797,824</u> (B)
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V. FY 2014 Fixed Indirect Cost Rate (A/B)	<u><u>23.24%</u></u>
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(1) Based on Actual FY 2012 costs.

(2) FY 2012 Indirect Cost Rate	15.92%
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FY 2012 Direct Salaries	<u>\$797,824</u>
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Total FY 2012 Fixed Recovery	\$127,014
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Reverse Roll-forward in Fixed Rate	<u>37,523</u>
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Adjusted FY 2012 Fixed Recovery	\$164,537
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Actual FY 2012 Indirect Costs	<u>174,962</u>
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Under Recovery	<u><u>\$10,425</u></u>
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**SARPY COUNTY, NEBRASKA
CLERK OF THE DISTRICT COURT - IV-D CHILD SUPPORT
COMPUTATION OF INDIRECT COST RATE
FOR THE FISCAL YEAR ENDING JUNE 30, 2014 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$4,958
Equipment Use Charge	140
Miscellaneous General	1,957
Other Expense	9,776
Insurance	782
Building and Grounds	15,190
Personnel	1,502
Fiscal Administration	423
Purchasing	262
Data Center	4,046
County Clerk	1,214
County Treasurer	377
County Attorney	884
Clerk District Court Operating Expense	<u>1,106</u>

Total Indirect Costs - New Methodology

\$42,617

II. Roll Forward Adjustment (2)

(\$3,957)

III. Indirect Costs Plus Roll Forward

\$38,660 (A)

IV. FY 2012 Direct IV-D Salaries (Per Claims)

\$112,050 (B)

V. FY 2014 Fixed Indirect Cost Rate (A/B)

34.50%

(1) Based on Actual FY 2012 costs.

(2) FY 2012 Indirect Cost Rate

49.70%

FY 2012 Direct Salaries

\$112,050

Total FY 2012 Fixed Recovery

\$55,689

Reverse Roll-Forward in Fixed Rate

(9,115)

Adjusted FY 2012 Fixed Recovery

\$46,574

Actual FY 2012 Indirect Costs

42,617

Over Recovery

\$3,957

**SARPY COUNTY, NEBRASKA
NEBRASKA HEALTH & HUMAN SERVICE SYSTEMS
COMPUTATION OF INDIRECT COSTS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014 (1)**

RECEIVED
FEB 15 2013
By Support Services

I. Indirect Costs:

Countywide Central Service Allocations:

	FY 2012	FY 2014
Fixed Amount	\$39,402	\$60,966
Add (Deduct) Carry Forward	<u>(\$7,915)</u>	<u>\$21,564</u>
 Total Fixed Amount	 <u>\$31,487</u>	 <u>\$82,530</u>
 Actual Amount	 \$60,966	 \$82,530
Add (Deduct) Carry Forward	<u>(\$7,915)</u>	<u>\$0</u>
 Total Actual Amount	 <u>\$53,051</u>	 <u>\$82,530</u>
 Carry Forward	 \$21,564	 \$0
 Total For Reimbursement		 <u>\$82,530</u>

II. NHHSS Use Only:

FFP Rate

47.59 %

Amount Reimbursed To County

\$ 39,276.03

Jim Warren
Typed Name

Chairman
Title

2/12/13
Date


Signature

Rate is based on actual FY 2012 costs and is, therefore, "final" for that year. Rate is also to be used on a "fixed" basis for Fiscal Year 2014. 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.

194087

Deb Houghtaling Sarpy County Clerk

Renee Lansman
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

February 14, 2013

Nebraska HHSS Finance and Support
Greg Hood
P.O. Box 95026
Lincoln NE 68509-5026

RE: Cost Allocation Plan

Dear Mr. Good:

Please find enclosed the "Nebraska Health & Human Service Systems Computation of Indirect Costs for the Fiscal Year ending June 30, 2014" approved by the Sarpy County Board on February 12, 2013. When payment is made, please provide a copy of the rate sheet to the address above for our records and reconciliation with the Treasurer.

Sincerely,



Debra J. Houghtaling
Sarpy County Clerk

Enclosure
DH/cv

**SARPY COUNTY, NEBRASKA
COMPUTATION OF COUNTYWIDE INDIRECT COST RATE
FOR THE FISCAL YEAR ENDING JUNE 30, 2014 (1)**

I. Indirect Costs:		
Countywide Central Service Allocations	\$11,164,751	
Less: County Benefits Allocated	<u>(\$2,603,968)</u>	
Total Indirect Costs		\$8,560,783
II. Roll Forward Adjustment (2)		<u>(\$53,819)</u>
III. Indirect Costs Plus Roll Forward		<u>\$8,506,964 (A)</u>
IV. FY 2012 Direct Salaries		
Total County Salaries	\$34,536,727	
Less: Central Service Departments	<u>(\$9,403,237)</u>	
Total Direct Salaries		<u>\$25,133,490 (B)</u>
V. FY 2014 Fixed Indirect Cost Rate (A/B)		<u><u>33.85%</u></u>

(1) Based on actual FY 2012 Costs.

(2) FY 2012 Indirect Cost Rate	34.13%
FY 2012 Direct Salaries	<u>\$25,133,490</u>
Total FY 2012 Fixed Recovery	\$8,578,060
Reverse Roll-forward in Fixed Rate	<u>36,542</u>
Adjusted FY 2012 Fixed Recovery	\$8,614,602
Actual FY 2012 Indirect Costs	<u>8,560,783</u>
FY 2012 Over-recovery	<u><u>\$53,819</u></u>

**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:

Greg Hood
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.

SARPY COUNTY JAIL RATE VARIATIONS FOR THE FISCAL YEAR 2012 COST PLAN

Jail Rate:

The Jail rate based on Actual **FY 2012** is **\$121.31**. This compares to a rate of \$117.42 based on FY 2011. Overall jail direct and indirect expense is very similar to FY 2011 with only slight increases. The prisoner days went from 52,592 in FY 2011 to 53,276 in FY 2012. The small increase in per diem would follow these trends

Juvenile Center:

The Holdover Juvenile Detention rate based on actual **FY 2012** costs is **\$306.16**. This compares to a rate of \$308.29 based on actual FY 2011.

Care Program:

The CARE program for juvenile house arrest rate based on actual **FY 2012** cost is **\$35.61**. This compares to a rate of \$26.87 based on actual FY 2011.

In FY 2011, Holdover accounted for 79.54 percent of total JJC salaries versus 20.46 for the CARE program. In FY 2012, the percentage was 76.90 for Holdover, and 23.10 for CARE. These percentages are generated from a wage and salary analysis of all JJC center employees provided to us by Dick Shea. This accounts for an overall higher expense for CARE versus lower for Holdover. In addition, Holdover had slightly higher prisoner days this year – 7,300 versus 7,125 for FY 2011, and CARE had lower prisoner days – 20,341 for this year versus 22,539 for FY 2011. All of these factors mean a slightly lower per diem for Holdover and a significant increase for CARE. All JJC direct and indirect expense has normal small increases in all areas.

INSTRUCTIONS: Form USM-243 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 diem 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. Detailed instructions can be found on the U.S. Marshals Service web site at <http://www.usmarshals.gov/prisoner/243instr.htm>. If additional guidance is required, please contact U.S. Marshals Service Headquarters, Prisoner Operations Division (202) 307-5100.

SCHEDULE A

SECTION I - GENERAL INFORMATION

1. NAME OF FACILITY: Sarpy County Jail	2. PHONE NUMBER: (402) 593-2288
3. PHYSICAL ADDRESS OF FACILITY: 1208 Golden Gate Drive, Papillion, NE 68046	

SECTION II - FINANCIAL DATA SUMMARY

4. TOTAL OPERATING COST FOR JAIL:

A. TIME FRAME (Fiscal Year): From: 7/2011 To: 6/2012
(Month Year) (Month Year)

Do not fill in the values for B through I below. These values are automatically calculated from the data entered on subsequent pages.

ANNUAL COST

B. Total Personnel Costs (Schedule B - Part I).....	\$3,842,218.55
C. Total Personnel Benefits (Schedule B - Part II).....	\$816,886.82
D. Total Consultants and Contract Service (Schedule C).....	\$179,252.00
E. Other Direct Operating Costs (Schedule D).....	\$382,425.00
F. Indirect Costs (Schedule E*).....	\$1,098,914.00
<i>* A certified cost allocation plan must be submitted if reimbursement for indirect costs is required.</i>	
G. Equipment Depreciation Costs (Schedule F).....	\$15,222.00
H. Building Depreciation Costs (Schedule G).....	\$127,822.92
I. Total Operating Costs (Schedule B-G).....	\$6,462,741.28
TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR.....	\$6,175,279.89

SECTION III - PRISONER POPULATION INFORMATION

5. TIME FRAME (Must correspond with timeframe in Section II): From: 7/2011 To: 6/2012
(Month Year) (Month Year)

6. INMATE CAPACITY OF JAIL:

Male	Female	Juvenile	TOTAL
148			148

7. AVERAGE DAILY POPULATION:

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				
Local	146			146
State				
TOTAL	146			146

SECTION IV - PER DIEM

8. PROPOSED PER DIEM RATE FOR FEDERAL PRISONERS:
 \$ 121.31 (\$6,462,741.28 / 53,276 = \$121.31)

9. STATE PRISONER PER DIEM (If applicable):
 \$

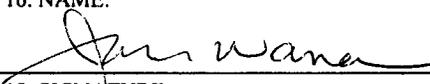
SECTION V - LOCAL GOVERNMENT CONTACT

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

10. NAME: Donald E. Workman		11. DEPARTMENT/OFFICE: MAXIMUS Consulting Services, Inc.	
12. TITLE: Principal Consultant		13. PHONE NUMBER: (877) 942-6466	14. FAX NUMBER: (877) 942-6465
15. STREET ADDRESS: 3900 Old Cheney Road, #201-251		15a. CITY: Lincoln	15b. STATE: NE 15c. 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.

16. NAME: 	17. TITLE: Chairman
18. SIGNATURE: Jim Warren	19. DATE: 2/12/13

**SCHEDULE C
CONSULTANTS AND CONTRACT SERVICES**

22.) 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 \$181,273 Minus Prisoner Medical Costs Reimbursement 100-037019-453205 (2,021)		\$179,252.00
2. DENTAL:			
3. OTHER:			
4. OTHER:			
5. OTHER:			
Total Consultants and Contract Services:			\$179,252.00

**SCHEDULE D
OTHER DIRECT JAIL OPERATING COSTS**

23.) 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	\$309,085.00
Clothing (Prisoner)		
Medical Care Supplies	30105	\$2,718.00
Bedding & Linens	30100	\$22,006.00
Toiletries		
Recreation and Education		
Utilities		
Uniforms (Jail Staff Only)		
Safety & Sanitation		
Maintenance Supplies	30112 - 30209	\$5,191.00
Office Supplies & Postage	22000 - 22200 - 30101	\$12,535.00
Telephone & Communications	20200	\$1,054.00
Equipment costing less than \$5,000 <i>(Use Schedule F for equipment costing more than \$5,000)</i>		
Credits (e.g. telephone credits, insurance rebates, recoveries or indemnities on losses commissary income)		()
Other	Dues & Subs - 21801 - 21820	\$9,712.00
Other	Equipment Repair - 21200 - 21210 - 21400 - 21600	\$13,382.00
Other	Building Repair	\$2,245.00
Other	Travel Expense 21701 - 21702 - 21704	\$3,891.00
Other	Miscellaneous	\$606.00
Total Other Direct Costs:		\$382,425.00

SCHEDULE E
COST ALLOCATION PLANS/INDIRECT COST PROPOSALS

29.) 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 & Subs	Sarpy County		\$1,013.00	100.0%	\$1,013.00
Safety Committee	Sarpy County		\$83.00	100.0%	\$83.00
Audit and Accounting Update	Sarpy County		\$3,396.00	100.0%	\$3,396.00
Insurance Administration	Sarpy County		\$132.00	100.0%	\$132.00
Cost Allocation Plan Prep	Sarpy County			100.0%	\$0.00
Phone Service	Sarpy County		\$7,761.00	100.0%	\$7,761.00
County Insurance	Sarpy County		\$75,053.00	100.0%	\$75,053.00
Unemployment	Sarpy County		\$0.00	100.0%	\$0.00
Jail Utilities	Sarpy County		\$193,034.00	100.0%	\$193,034.00
County Personnel Dept	Sarpy County		\$32,058.00	100.0%	\$32,058.00
Fiscal Administration Dept	Sarpy County		\$11,286.00	100.0%	\$11,286.00
Purchasing Department	Sarpy County		\$6,965.00	100.0%	\$6,965.00
Data Center	Sarpy County			100.0%	\$0.00
County Clerk	Sarpy County		\$27,163.00	100.0%	\$27,163.00
County Treasurer	Sarpy County		\$8,611.00	100.0%	\$8,611.00
Sheriff Administration	Sarpy County		\$463,020.00	100.0%	\$463,020.00
Jail Maintenance	Sarpy County		\$269,339.00	100.0%	\$269,339.00
Totals:			\$1,098,914.00	1700.0%	\$1,098,914.00

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 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.

24. GOVERNMENTAL UNIT:

Sarpy County Board of Commissioners

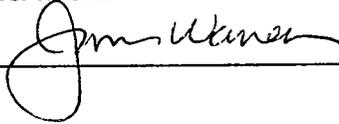
25. NAME OF OFFICIAL:

Jim Warren

26. TITLE:

Chairman

27. SIGNATURE:



28. DATE:

2/12/13

**SCHEDULE G
BUILDING DEPRECIATION**

31.) 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.

a.) Depreciation Computation:

Facility	Year of Construction	Original Construction Cost	Annual Depreciation Claimed *
Main Building	1989	\$6,720,655.00	\$134,413.10
Improvements (04) 8,141 (05) 7,995 (06) 109,355	04-05-06-12	\$125,491.00	\$2,509.82
Subtotal:		\$6,846,146.00	\$136,922.92
Less Federal grant assistance revenues or grants including awards under Cooperative Agreement Program (place - symbol before amount):		(\$9,100.00)	(\$9,100.00)
Total:		\$6,837,046.00	\$127,822.92

* Generally 2% of original construction cost.

b.) 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):

INSTRUCTIONS: Form USM-243 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 diem 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. Detailed instructions can be found on the U.S. Marshals Service web site at <http://www.usmarshals.gov/prisoner/243instr.htm>. If additional guidance is required, please contact U.S. Marshals Service Headquarters, Prisoner Operations Division (202) 307-5100.

SCHEDULE A

SECTION I - GENERAL INFORMATION

1. NAME OF FACILITY: Sarpy County Juvenile Program	2. PHONE NUMBER: (402) 537-2000
3. PHYSICAL ADDRESS OF FACILITY: 9701 Cornhusker, Papillion, NE 68046	

SECTION II - FINANCIAL DATA SUMMARY

4. TOTAL OPERATING COST FOR JAIL:

A. TIME FRAME (Fiscal Year): From: 7/2011 To: 6/2012
(Month Year) (Month Year)

Do not fill in the values for B through I below. These values are automatically calculated from the data entered on subsequent pages

ANNUAL COST

B. Total Personnel Costs (Schedule B - Part I).....	\$1,519,585.85
C. Total Personnel Benefits (Schedule B - Part II).....	\$395,248.05
D. Total Consultants and Contract Service (Schedule C).....	\$9,963.16
E. Other Direct Operating Costs (Schedule D).....	\$36,815.59
F. Indirect Costs (Schedule E*).....	\$171,072.00
<i>* A certified cost allocation plan must be submitted if reimbursement for indirect costs is required.</i>	
G. Equipment Depreciation Costs (Schedule F).....	\$19,276.00
H. Building Depreciation Costs (Schedule G).....	\$83,032.49
I. Total Operating Costs (Schedule B-G).....	\$2,234,993.14

TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR..... \$2,196,553.23

SECTION III - PRISONER POPULATION INFORMATION

5. TIME FRAME (Must correspond with timeframe in Section II): From: 7/2011 To: 6/2012
(Month/Year) (Month/Year)

6. INMATE CAPACITY OF JAIL:

Male	Female	Juvenile	TOTAL
		36	36

7. AVERAGE DAILY POPULATION:

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				
Local			20	20
State				
TOTAL			20	20

SECTION IV - PER DIEM

8. PROPOSED PER DIEM RATE FOR FEDERAL PRISONERS:
 \$ 306.16 (\$2,234,993.14 / 7,300 = \$306.16)

9. STATE PRISONER PER DIEM (If applicable):
 \$

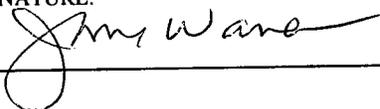
SECTION V - LOCAL GOVERNMENT CONTACT

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

10. NAME: Donald E. Workman		11. DEPARTMENT/OFFICE: MAXIMUS Consulting Services, Inc.	
12. TITLE: Principal Consultant		13. PHONE NUMBER: (877) 942-6466 x 504	14. FAX NUMBER: (866) 942-6465
15. STREET ADDRESS: 3900 Old Cheney Road, #201-251		15a. CITY: Lincoln	15b. STATE: NE 15c. 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.

16. NAME: <u>Jim Warren</u>		17. TITLE: <u>Chairman</u>	
18. SIGNATURE: 			19. DATE: <u>2/12/13</u>

**SCHEDULE B
PART II - PERSONNEL BENEFITS**

Direct Costs - Personnel Supporting Detention Facility

21. List name of retirement plans (e.g., N.Y.S. employees retirement system), insurance plans (e.g., Blue Cross/Blue Shield), or unemployment insurance contribution plans for positions listed in Schedule B - Part I).

	No. of Employees Participating	Total Salary Base \$	Employer Contribution %	Annual Cost \$
1. RETIREMENT PROGRAM(S)				
a. Regular Retirement (\$129,863.65 x .7690)	Full-Time: <u> 1 </u> Part-Time: _____	\$99,865.15	100.0%	\$99,865.15
b.	Full-Time: _____ Part-Time: _____			
2. INSURANCE PROGRAM(S)				
a. Name: Health Insurance - Indirect (\$364,740 x .7690)	Full-Time: <u> 1 </u> Part-Time: _____	\$280,485.06	100.0%	\$280,485.06
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name: Uniform Allowance (\$19,373 x 76.90)	Full-Time: <u> 1 </u> Part-Time: _____	\$14,897.84	100.0%	\$14,897.84
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			

a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
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a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
b. Name:	Full-Time: _____ Part-Time: _____			
3. OTHER EMPLOYER CONTRIBUTION PLANS (e.g. unemployment, worker's compensation)				
a.	Full-Time: _____ Part-Time: _____			
b.	Full-Time: _____ Part-Time: _____			
c.	Full-Time: _____ Part-Time: _____			
TOTAL:				\$395,248.05

**SCHEDULE C
CONSULTANTS AND CONTRACT SERVICES**

22.) 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 2205 (\$12,956 x .7690)		\$9,963.16
4. OTHER:			
5. OTHER:			
Total Consultants and Contract Services:			\$9,963.16

**SCHEDULE D
OTHER DIRECT JAIL OPERATING COSTS**

23.) 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		
Bedding & Linens		
Toiletries		
Recreation and Education		
Utilities		
Law Enforcement Supplies	30112 - \$3,908.13 x .7690	\$3,005.35
Safety & Sanitation	30127 - \$100 x .7690	\$76.90
Maintenance Supplies	30209 - \$16,634.97 x .7690	\$12,792.29
Office Supplies & Postage	30101 - \$3,173.99 x .7690	\$2,440.80
Telephone & Communications	20200 - \$5,256.50 x .7690	\$4,042.25
Equipment costing less than \$5,000 <i>(Use Schedule F for equipment costing more than \$5,000)</i>		
<i>Credits (e.g. telephone credits, insurance rebates, recoveries or indemnities on losses commissary income)</i>		()
Other	Equipment Rent 400200 - \$4,462.28 x .7690	\$3,431.49
Other	Road Equipment Repair 21401 - \$8,384.02 x .7690	\$6,447.31
Other	Dues & Subs 21801 - \$1,646.96 x .7690	\$1,266.51
Other	Other Equipment Repair 21600 - \$4,307.79 x .7690	\$3,312.69
Other		
Total Other Direct Costs:		\$36,815.59

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 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.

24. GOVERNMENTAL UNIT:

Sarpy County Board of Commissioners

25. NAME OF OFFICIAL:

Jim Warren

26. TITLE:

Chairman

27. SIGNATURE:



28. DATE:

2/12/13

**SCHEDULE G
BUILDING DEPRECIATION**

31.) 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.

a.) Depreciation Computation:

Facility	Year of Construction	Original Construction Cost	Annual Depreciation Claimed *
Main Building	2003	\$4,352,222.00	\$87,044.44
Improvements	2004	\$8,733.00	\$174.66
Subtotal:		\$4,360,955.00	\$87,219.10
Less Federal grant assistance revenues or grants including awards under Cooperative Agreement Program (place - symbol before amount):		\$0.00	
Total:		\$4,360,955.00	\$83,032.49

* Generally 2% of original construction cost.

b.) 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% = \$83,032.49
No Interest paid in FY 2012

INSTRUCTIONS: Form USM-243 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 diem 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. Detailed instructions can be found on the U.S. Marshals Service web site at <http://www.usmarshals.gov/prisoner/243instr.htm>. If additional guidance is required, please contact U.S. Marshals Service Headquarters, Prisoner Operations Division (202) 307-5100.

SCHEDULE A

SECTION I - GENERAL INFORMATION

1. NAME OF FACILITY:

Sarpy County CARE Program

2. PHONE NUMBER:

(402) 537-2000

3. PHYSICAL ADDRESS OF FACILITY:

9701 Cornhusker, Papillion, NE 68046

SECTION II - FINANCIAL DATA SUMMARY

4. TOTAL OPERATING COST FOR JAIL:

A. TIME FRAME (Fiscal Year): From: 7/2011 To: 6/2012
(Month Year) (Month Year)

Do not fill in the values for B through I below. These values are automatically calculated from the data entered on subsequent pages.

ANNUAL COST

B. Total Personnel Costs (Schedule B - Part I).....	<u>\$456,346.03</u>
C. Total Personnel Benefits (Schedule B - Part II).....	<u>\$118,728.44</u>
D. Total Consultants and Contract Service (Schedule C).....	<u>\$2,992.84</u>
E. Other Direct Operating Costs (Schedule D).....	<u>\$111,415.92</u>
F. Indirect Costs (Schedule E*).....	<u>\$30,632.00</u>
<i>* A certified cost allocation plan must be submitted if reimbursement for indirect costs is required.</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>\$724,302.23</u>
 TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR.....	 <u>\$605,659.83</u>

SECTION III - PRISONER POPULATION INFORMATION

5. TIME FRAME (Must correspond with timeframe in Section II): From: 7/2011 To: 6/2012
(Month/Year) (Month/Year)

6. INMATE CAPACITY OF JAIL:

Male	Female	Juvenile	TOTAL

7. AVERAGE DAILY POPULATION:

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				
Local			56	56
State				
TOTAL			56	56

SECTION IV - PER DIEM**8. PROPOSED PER DIEM RATE FOR FEDERAL PRISONERS:**

\$ 35.61 (\$724,302.23 / 20,341 = \$35.61)

9. STATE PRISONER PER DIEM (If applicable):

\$

SECTION V - LOCAL GOVERNMENT CONTACT

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

10. NAME: Donald E. Workman		11. DEPARTMENT/OFFICE: MAXIMUS Consulting Services, Inc.	
12. TITLE: Principal Consultant		13. PHONE NUMBER: (877) 942-6466 x 504	14. FAX NUMBER: (866) 942-6465
15. STREET ADDRESS: 3900 Old Cheney Road, #201-251		15a. CITY: Lincoln	15b. STATE: NE
			15c. 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.

16. NAME: <i>Jim Warren</i>		17. TITLE: <i>Chairman</i>	
18. SIGNATURE: <i>Jim Warren</i>			19. DATE: <i>2/12/13</i>

**SCHEDULE B
PART II - PERSONNEL BENEFITS**

Direct Costs - Personnel Supporting Detention Facility

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

	No. of Employees Participating	Total Salary Base \$	Employer Contribution %	Annual Cost \$
1. RETIREMENT PROGRAM(S)				
a. Regular Retirement (\$129,863.65 x .2310)	Full-Time: <u>1</u> Part-Time: _____	\$29,998.50	100.0%	\$29,998.50
b.	Full-Time: _____ Part-Time: _____			
2. INSURANCE PROGRAM(S)				
a. Name: Health Insurance - Indirect (\$364,740 x .2310)	Full-Time: <u>1</u> Part-Time: _____	\$84,254.94	100.0%	\$84,254.94
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name: Uniform Allowance (\$19,373 x 23.10)	Full-Time: <u>1</u> Part-Time: _____	\$4,475.00	100.0%	\$4,475.00
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			

a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
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a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
a. Name:	Full-Time: _____ Part-Time: _____			
b. Name:	Full-Time: _____ Part-Time: _____			
3. OTHER EMPLOYER CONTRIBUTION PLANS (e.g. unemployment, worker's compensation)				
a.	Full-Time: _____ Part-Time: _____			
b.	Full-Time: _____ Part-Time: _____			
c.	Full-Time: _____ Part-Time: _____			
TOTAL:				\$118,728.44

**SCHEDULE C
CONSULTANTS AND CONTRACT SERVICES**

22.) 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 2205 (\$12,956 x .2310)		\$2,992.84
4. OTHER:			
5. OTHER:			
Total Consultants and Contract Services:			\$2,992.84

**SCHEDULE D
OTHER DIRECT JAIL OPERATING COSTS**

23.) 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		
Bedding & Linens		
Toiletries		
Recreation and Education		
Utilities		
Law Enforcement Supplies	30112 - \$3,908.13 x .2310	\$902.77
Safety & Sanitation	30127 - \$100 x .2310	\$23.00
Maintenance Supplies	30209 - \$16,634.97 x .2310	\$3,842.67
Office Supplies & Postage	30101 - \$3,173.99 x .2310	\$733.19
Telephone & Communications	20200 - \$5,256.50 x .2310	\$1,214.25
Equipment costing less than \$5,000 (Use Schedule F for equipment costing more than \$5,000)		
Credits (e.g. telephone credits, insurance rebates, recoveries or indemnities on losses commissary income)		()
Other	Equipment Rent 400200 - \$4,462.28 x .2310	\$1,030.79
Other	Road Equipment Repair 21401 - \$8,384.02 x .2310	\$1,936.70
Other	Dues & Subs 21801 - \$1,646.96 x .2310	\$380.45
Other	50322 House Arrest Equipment - CARE Program	\$100,357.00
Other	Other Equipment Repair 21600 - \$4,307.79 x .2310	\$995.10
Total Other Direct Costs:		\$111,415.92

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 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.

24. GOVERNMENTAL UNIT:

Sarpy County Board of Commissioners

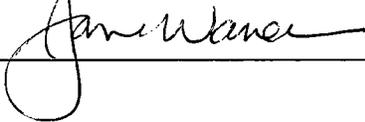
25. NAME OF OFFICIAL:

Jim Warren

26. TITLE:

Chairman

27. SIGNATURE:



28. DATE:

2/12/13

**SCHEDULE G
BUILDING DEPRECIATION**

31.) 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.

a.) Depreciation Computation:

Facility	Year of Construction	Original Construction Cost	Annual Depreciation Claimed *
Main Building	2003	\$4,352,222.00	\$87,044.44
Improvements	2004	\$8,733.00	\$174.66
Subtotal:		\$4,360,955.00	\$87,219.10
Less Federal grant assistance revenues or grants including awards under Cooperative Agreement Program (place - symbol before amount):			
Total:		\$4,360,955.00	\$4,187.00

* Generally 2% of original construction cost.

b.) 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 2012