

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

**RESOLUTION APPROVING INDIRECT COST ALLOCATION PLAN**

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6) (Reissue 2012), 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 2012), 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 2013 Cost Allocation Plan.

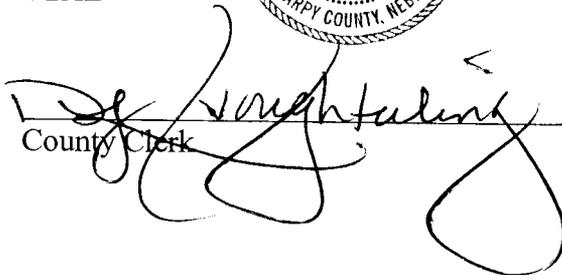
The above Resolution was approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on the 25<sup>th</sup> day of February, 2014.

  
\_\_\_\_\_  
Sarpy County Board Chairman

Attest:

SEAL



  
\_\_\_\_\_  
County Clerk

# Sarpy County Board of Commissioners

1210 GOLDEN GATE DRIVE  
PAPILLION, NE  
593-4155  
[www.sarpy.com](http://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

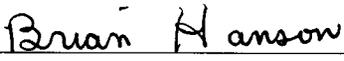
On February 25, 2014, the County Board will be requested to approve the Cost Allocation Plan prepared by Maximus, Inc. The plan is over 200 pages long so I have not included a copy in your packet. The plan calculates seven important rates for us:

1. The Indirect Reimbursement Rate for County Attorney Child Support expenses. This rate decreased from 23.24% last year to 20.12% this year.
2. The Indirect Reimbursement Rate for District Court Child Support expenses. This rate increased from 34.50% last year to 35.45% this year.
3. The Indirect Reimbursement Rate for space rented to the Department of Health and Human Services during the 2013 FY. The recoverable amount increased from \$82,530 to \$90,257.
4. The County-wide Indirect Cost Rate. This rate can be used for federal grants that allow for reimbursement of indirect costs. This rate increased from 33.85% last year to 37.07% this year.
5. The Cost Sheet for Detention Services which determines our cost for housing prisoners. This rate increased from \$121.31 last year to \$139.89 this year. The total prisoner days dropped from 53,276 in FY 2012 to 48,641 in FY 2013 which is the main reason for the large rate increase. The Jail staff has reduced the jail population to ensure that capacity is not exceeded during peak times.
6. The Cost Sheet for Detention Services which determines our rate for housing juveniles in custody at the Juvenile Justice Center. This rate increased from \$306.16 last year to \$346.11 this year. The total prisoner days dropped from 7300 in FY 2012 to 6,236 in FY 2013 which was the main reason for the large rate increase. More juveniles are being placed in alternative placements and programs rather than staff secure detention.

7. The Cost Sheet for the Sarpy County CARE Program which determines our rate for juveniles in the CARE Program. This rate decreased from \$35.61 last year to \$29.36 this year. Some costs formerly allocated to the CARE program have been reallocated to other programs for the 2013 FY.

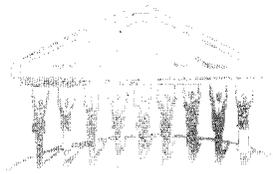
If you have any questions, please call me at 593-2349.

February 20, 2014

  
\_\_\_\_\_  
Brian E. Hanson

BEH/mg

cc: Mark Wayne  
Deb Houghtaling  
Scott Bovick  
Carol Kremer  
Bill Mackenzie  
Dick Shea  
Vickie Raymond  
Dan Williamson



# MAXIMUS

HELPING GOVERNMENT SERVE THE PEOPLE®

February 18, 2014

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

Dear Brian:

Enclosed are supporting documents for Sarpy County's completed Countywide Cost Allocation Plan for the fiscal year ended June 30, 2013 which will be sent separately.

Included in the above items are the following indirect cost rate computations for the County's July 1, 2014, through June 30, 2015 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,

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](http://www.Sarpy.com) • Email: [Clerk@sarpy.com](mailto:Clerk@sarpy.com)

February 28, 2014

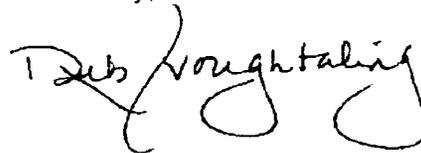
Maximus Consulting Services  
Donald E. Workman, Principal Consultant  
3800 Old Cheney Road #101-251  
Lincoln NE 68516

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 25, 2014.

Sincerely,



Debra J. Houghtaling  
Sarpy County Clerk

Enclosure  
DH/sm

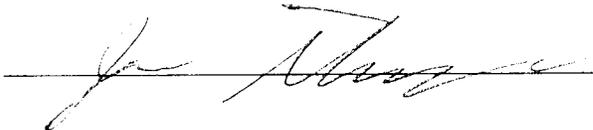
## CERTIFICATION OF COST ALLOCATION PLAN

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, 2013, to establish cost allocations or billings for use in Fiscal Year 2015, 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

Signature: 

Name of Official: Jim Thompson

Title: Chairman

Date of Execution: 2-25-14

# SARPY COUNTY INDIRECT RATE VARIATIONS

## FOR THE FISCAL YEAR 2013 COST PLAN

### **Clerk of the District Court:**

The indirect rate for FY 2015 is **35.45%**, compared to a rate of 34.50% in FY 2014. In FY 2013, the Title IV-D percentages on the Justice Time Study for were slightly higher than FY 2012, and this in turn raised the amount of indirect costs. Due to a 60.72% rate used in FY 2013, it made the recovery higher than the increased indirect costs. This resulted in a **negative roll-forward\*** of 4,468, but the adjustment made was minimal.

### **County Attorney:**

The indirect rate for FY 2015 is **20.12%**, compared to a rate of 23.24% in FY 2014. Overall indirect costs for the IV-D Attorney were slightly higher from 174,962 in FY 2012 to 192,192 in FY 2012. The County Attorney had a **negative roll-forward\*** of 18,719, and that accounted for the rate decreasing by a small amount.

### **Nebraska Department of Health and Human Services:**

Indirect costs for housing the NDHHS increased from 82,530 in the FY 2012 cost plan to **90,257** in FY 2013. All changes in square footage changes are now complete with this cost plan. The actual indirect cost for FY 2012 was 67,397, compared with 60,966 in FY 2012. Most of that increase was due to Sarpy County charging no rent in FY 2013. There was a **positive carry-forward\*** of 22,860 added to the 67,397 giving you the 90,257 "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 2015 is **37.07%**, compared to a rate of 33.85% in FY 2014. 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  
CLERK OF THE DISTRICT COURT - IV-D CHILD SUPPORT  
COMPUTATION OF INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2015 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$4,801
Equipment Use Charge	160
Miscellaneous General	1,946
Other Expense	12,374
Insurance	700
Building and Grounds	19,859
Personnel	1,839
Fiscal Administration	527
Purchasing	321
County Clerk	1,608
County Treasurer	436
County Attorney	1,015
Clerk District Court Operating Expense	<u>1,475</u>

**Total Indirect Costs - No Admin Methodology**

\$47,061

II. Roll Forward Adjustment (2)

(\$4,468)

III. Indirect Costs Plus Roll Forward

\$42,593 (A)

IV. FY 2013 Direct IV-D Salaries (Per Claims)

\$120,148 (B)

V. FY 2015 Fixed Indirect Cost Rate (A/B)

35.45%

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(1) Based on Actual FY 2013 costs.

(2) FY 2013 Indirect Cost Rate

60.72%

FY 2013 Direct Salaries

\$120,148

Total FY 2013 Fixed Recovery

\$72,954

Reverse Roll-Forward in Fixed Rate

(21,425)

Adjusted FY 2013 Fixed Recovery

\$51,529

Actual FY 2013 Indirect Costs

47,061

Over Recovery

\$4,468

**SARPY COUNTY, NEBRASKA  
COUNTY ATTORNEY - CHILD SUPPORT ENFORCMENT UNIT  
COMPUTATION OF INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2015 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$12,517
Depreciation Expense	0
Employee Benefits	6,422
Miscellaneous General	3,249
Other Expense	20,431
Insurance	333
Building and Grounds	51,772
Personnel	11,290
Fiscal Administration	3,667
Purchasing	2,242
Data Center	4,780
County Clerk	10,169
County Treasurer	2,785
County Attorney Department Admin	49,422
County Attorney Operating Expense	12,993
County Sheriff	<u>120</u>

Total Indirect Costs \$192,192

II. Roll Forward Adjustment (2) (\$18,719)

III. Indirect Costs Plus Roll Forward \$173,473 (A)

IV. FY 2013 Direct Salaries (Per Claims) \$862,325 (B)

V. FY 2015 Fixed Indirect Cost Rate (A/B) 20.12%

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(1) Based on Actual FY 2013 costs.

(2) FY 2013 Indirect Cost Rate 22.14%

FY 2013 Direct Salaries \$862,325

Total FY 2013 Fixed Recovery \$190,919

Reverse Roll-forward in Fixed Rate 19,992

Adjusted FY 2013 Fixed Recovery \$210,911

Actual FY 2013 Indirect Costs 192,192

Over Recovery \$18,719

# 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](http://www.Sarpy.com) • Email: [Clerk@sarpy.com](mailto:Clerk@sarpy.com)

February 28, 2014

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, 2015" approved by the Sarpy County Board on February 25, 2014. 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/sm

**SARPY COUNTY, NEBRASKA  
NEBRASKA HEALTH & HUMAN SERVICE SYSTEMS  
COMPUTATION OF INDIRECT COSTS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2015 (1)**

I. Indirect Costs:

Countywide Central Service Allocations:

	FY 2013	FY 2015
Fixed Amount	\$44,537	\$67,397
Add (Deduct) Carry Forward	<u>(\$10,150)</u>	<u>\$22,860</u>
 Total Fixed Amount	 <u>\$34,387</u>	 <u>\$90,257</u>
Actual Amount	\$67,397	\$90,257
Add (Deduct) Carry Forward	<u>(\$10,150)</u>	<u>\$0</u>
 Total Actual Amount	 <u>\$57,247</u>	 <u>\$90,257</u>
 Carry Forward	 \$22,860	 \$0

Total For Reimbursement \$90,257

II. NHHSS Use Only:

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

Amount Reimbursed To County \$           

Jim Thompson  
Typed Name

Chairman  
Title

2-25-14  
Date

  
Signature

---

Rate is based on actual FY 2013 costs and is, therefore, "final" for that year. Rate is also to be used on a "fixed" basis for Fiscal Year 2015. Under the fixed rate procedure, indirect costs will be adjusted annually through the "carry-forward" procedure, as prescribed by OMB Circular A-87 and ASMB C-10.

**SARPY COUNTY, NEBRASKA  
COMPUTATION OF COUNTYWIDE INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2015 (1)**

I. Indirect Costs:		
Countywide Central Service Allocations	\$11,946,571	
Less: County Benefits Allocated	<u>(\$2,785,068)</u>	
Total Indirect Costs		\$9,161,503
II. Roll Forward Adjustment (2)		<u>\$243,238</u>
III. Indirect Costs Plus Roll Forward		<u>\$9,404,741 (A)</u>
IV. FY 2013 Direct Salaries		
Total County Salaries	\$34,771,770	
Less: Central Service Departments	<u>(\$9,403,774)</u>	
Total Direct Salaries		<u>\$25,367,996 (B)</u>
V. FY 2015 Fixed Indirect Cost Rate (A/B)		<u><u>37.07%</u></u>

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(1) Based on actual FY 2013 Costs.

(2) FY 2013 Indirect Cost Rate		35.58%
FY 2013 Direct Salaries		<u>\$25,367,996</u>
Total FY 2013 Fixed Recovery		\$9,025,933
Reverse Roll-forward in Fixed Rate		<u>(107,668)</u>
Adjusted FY 2013 Fixed Recovery		\$8,918,265
Actual FY 2013 Indirect Costs		<u>9,161,503</u>
FY 2013 Over-recovery		<u><u>(\$243,238)</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.

Send a copy of the indirect cost sheet submitted, and the signed cost plan certification to:

MAXIMUS Consulting Services  
3900 Old Cheney Road #201-251  
Lincoln, NE 68516

We will monitor all indirect payment requests against our records to ensure that a prompt payment is made to your county.

Thank you for your help on this matter.

## SARPY COUNTY JAIL RATE VARIATIONS FOR THE FISCAL YEAR 2013 COST PLAN

### **Jail Rate:**

The Jail rate based on Actual FY 2013 is **\$139.89**. This compares to a rate of \$121.31 based on FY 2012. Overall jail direct and indirect expense is similar to FY 2012 with only slight increases. The prisoner days dropped from 53,276 in FY 2012 to 48,641 in FY 2013. This is the main reason for the increase.

### **Juvenile Center:**

The Holdover Juvenile Detention rate based on actual FY 2013 costs is **\$346.11**. This compares to a rate of \$306.16 based on actual FY 2012.

### **Care Program:**

The CARE program for juvenile house arrest rate based on actual FY 2013 cost is **\$29.36**. This compares to a rate of \$35.61 based on actual FY 2012.

In FY 2012, Holdover accounted for 76.30 percent of total JJC salaries versus 23.10 for the CARE program. FY 2013 was the first time the salaries of the JJC were split three ways – 71.39 for Holdover, 21.73 for CARE, and 6.88% for Programs. Even though overall JJC direct and indirect expense were similar to the previous year, splitting the time three ways resulted in lower costs for Holdover and CARE as a basis for the rates. The prisoner days for Holdover dropped from 7,300 in FY 2012 to 6,236 in FY 2013, making the per diem increase around \$40 per day. The CARE program had a slight decrease in prisoner days from 20,341 in FY 2012 to 20,177 in FY 2013. Since the prisoner days were similar, but the expense was lower, that was responsible for the decrease.

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

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

4. TOTAL OPERATING COST FOR JAIL:  
A. TIME FRAME (Fiscal Year): From: 7/2012 To: 6/2013  
(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

TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR.....

5. TIME FRAME (Must correspond with timeframe in Section II): From: 7/2012 To: 6/2013  
(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	133			133
State				
<b>TOTAL</b>	133			133

8. PROPOSED PER DIEM RATE FOR FEDERAL PRISONERS:

\$139.89 (\$6,804,512.54 / 48,641 = \$139.89)

9. STATE PRISONER PER DIEM (If applicable):

\$

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

*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:

  
 Jim Thompson

17. TITLE:

Chairman

18. SIGNATURE:

19. DATE:

2-25-14

Unallowable Costs:

Commercial Trans	746
Board of Prisoners	7,948
Boarding Contracts	297,137
Capital Outlay	40,587
	<u>346,418</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 1).

	No. of Employees Participating	Total Salary Base \$	Employer Contribution %	Annual Cost \$
<b>1. RETIREMENT PROGRAM(S)</b>				
a. Regular Retirement	Full-Time: 53 Part-Time: 2	\$310,525.69	100.0%	\$310,525.69
b.	Full-Time: _____ Part-Time: _____			
<b>2. INSURANCE PROGRAM(S)</b>				
a. Name: Group Insurance - Indirect	Full-Time: 53 Part-Time: _____	\$533,005.00	100.0%	\$533,005.00
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: _____			
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	Full-Time: 38 Part-Time: _____	\$33,416.07	100.0%	\$33,416.07
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: _____			
<b>TOTAL:</b>				<b>\$876,946.76</b>

**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 - \$223,441 - indirect  Minus Prisoner Medical Costs Reimbursement 100-037019-453205 (1,804)		\$221,637.00
2. DENTAL:			
3. OTHER:			
4. OTHER:			
5. OTHER:			
<b>Total Consultants and Contract Services:</b>			<b>\$221,637.00</b>

**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	\$275,192.34
Clothing (Prisoner)		
Medical Care Supplies	30105	\$4,231.87
Bedding & Linens	30100	\$22,754.70
Toiletries		
Recreation and Education		
Utilities		
Uniforms (Jail Staff Only)		
Safety & Sanitation		
Maintenance Supplies	30112 - 30209	\$4,832.43
Office Supplies & Postage	22000 - 22200 - 30101	\$12,889.34
Telephone & Communications	20200	\$1,429.00
Equipment costing <u>less than</u> \$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	Dues & Subs - 21801 - 21820	\$9,137.48
Other	Equipment Repair - 21200 - 21210 - 21400 - 21600	\$13,025.44
Other	Building Repair 21300	\$6,072.83
Other	Travel Expense - 21701 - 21702 - 21704	\$2,436.95
Other	Miscellaneous	\$45.00
<b>Total Other Direct Costs:</b>		<b>\$352,047.38</b>

**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		\$1,117.00	100.0%	\$1,117.00
Safety Committee	Sarpy County		\$29.00	100.0%	\$29.00
Audit & Accounting Update	Sarpy County		\$4,757.00	100.0%	\$4,757.00
Insurance Administration	Sarpy County		\$131.00	100.0%	\$131.00
Cost Allocation Plan Prep	Sarpy County		\$0.00	100.0%	\$0.00
Phone Service	Sarpy County		\$9,234.00	100.0%	\$9,234.00
County Insurance	Sarpy County		\$82,739.00	100.0%	\$82,739.00
Unemployment	Sarpy County		\$0.00	100.0%	\$0.00
Jail Utilities	Sarpy County		\$177,300.00	100.0%	\$177,300.00
County Personnel Department	Sarpy County		\$37,593.00	100.0%	\$37,593.00
Fiscal Administration Dept	Sarpy County		\$11,866.00	100.0%	\$11,866.00
Purchasing Department	Sarpy County		\$7,247.00	100.0%	\$7,247.00
Data Center	Sarpy County		\$0.00	100.0%	\$0.00
County Clerk	Sarpy County		\$33,628.00	100.0%	\$33,628.00
County Treasurer	Sarpy County		\$9,185.00	100.0%	\$9,185.00
Sheriff Administration	Sarpy County		\$577,267.00	100.0%	\$577,267.00
Jail Maintenance	Sarpy County		\$238,717.00	100.0%	\$238,717.00
<b>Totals:</b>			\$1,190,810.00	1700.0%	\$1,190,810.00

**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 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.

24. GOVERNMENTAL UNIT:

Sarpy County

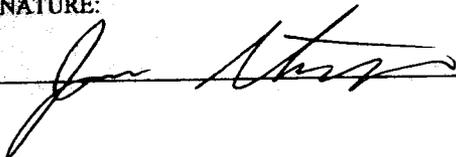
25. NAME OF OFFICIAL:

Jim Thompson

26. TITLE:

Chairman

27. SIGNATURE:



28. DATE:

2-25-14



**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) 109355	04-05-06	\$125,491.00	\$2,509.82
<b>Subtotal:</b>		\$6,846,146.00	\$136,922.92
<b>Less Federal grant assistance revenues or grants including awards under Cooperative Agreement Program (place - symbol before amount):</b>		(\$9,100.00)	(\$9,100.00)
<b>Total:</b>		\$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

1. NAME OF FACILITY: Sarpy County Juvenile Program	2. PHONE NUMBER: (402) 537-2000
---	------------------------------------

3. PHYSICAL ADDRESS OF FACILITY:  
9701 Cornhusker, Papillion, NE 68046

SUMMARY

4. TOTAL OPERATING COST FOR JAIL:  
A. TIME FRAME (Fiscal Year): From: 7/2012 To: 6/2013  
(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 Operating Costs (Schedule B - Part I)	\$1,449,096.16
C. Total Operating Costs (Schedule B - Part II)	\$35,870.90
D. Total Operating Costs (Schedule B - Part III)	\$0.00
E. Other Direct Operating Costs (Schedule D)	\$35,038.77
F. Total Operating Costs (Schedule E)	\$187,763.01
G. Total Operating Costs (Schedule F)	\$18,134.00
H. Total Operating Costs (Schedule G)	\$35,038.77
I. Total Operating Costs (Schedule H)	\$18,134.00

TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR..... \$2,234,993.14

**SECTION III - PRISONER POPULATION INFORMATION**

5. TIME FRAME (Must correspond with timeframe in Section II): From: 7/2012 To: 6/2013  
(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			17	17
Local				
State				
<b>TOTAL</b>			17	17

**SECTION IV - PER DIEM**

8. PROPOSED PER DIEM RATE FOR FEDERAL PRISONERS:

\$346.11 (\$2,158,343.46 / 6,236 = \$346.11)

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:

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:

Jim Thompson

17. TITLE:

Chairman

18. SIGNATURE:



19. DATE:

2-25-14



**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 \$
<b>1. RETIREMENT PROGRAM(S)</b>				
a. Regular Retirement (\$120,953.58 x .7139)	Full-Time: <u>1</u> Part-Time: _____	\$86,348.76	100.0%	\$86,348.76
b.	Full-Time: _____ Part-Time: _____			
<b>2. INSURANCE PROGRAM(S)</b>				
a. Name: Health Insurance - Indirect (\$384,147 x .7139)	Full-Time: <u>1</u> Part-Time: _____	\$274,242.54	100.0%	\$274,242.54
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 (\$21,403 x .7139)	Full-Time: <u>1</u> Part-Time: _____	\$15,279.60	100.0%	\$15,279.60
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: _____			
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:** \$375,870.90

**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 (\$13,196.70 x .71.39)		\$9,421.12
4. OTHER:			
5. OTHER:			
<b>Total Consultants and Contract Services:</b>			\$9,421.12

**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 - \$4,085.86 x .7139	\$2,916.90
Safety & Sanitation		
Maintenance Supplies	30209 - \$18,298.19 x .7139	\$13,063.08
Office Supplies & Postage	30101 - \$3,538.49 x .7139	\$2,526.13
Telephone & Communications	20200 - \$5,286.90 x .7139	\$3,774.32
Equipment costing <b>less than \$5,000</b> (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 - \$5,022.52 x .7139	\$3,585.58
Other	Auto Maintenance 21400 - \$10,120.82 x .7139	\$7,225.25
Other	Dues & Subscriptions 21801 - \$879 x .7139	\$627.52
Other	Other Equipment Repair 21600 - \$1,848.98 x .7139	\$1,319.99
Other		
<b>Total Other Direct Costs:</b>		<b>\$35,038.77</b>



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

25. NAME OF OFFICIAL:

Jim Thompson

26. TITLE:

Chairman

27. SIGNATURE:



28. DATE:

2-25-14



**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	\$8,776.00	\$174.66
<b>Subtotal:</b>		\$4,360,998.00	\$87,219.10
<b>Less Federal grant assistance revenues or grants including awards under Cooperative Agreement Program (place - symbol before amount):</b>			
<b>Total:</b>		\$4,360,998.00	\$83,032.49

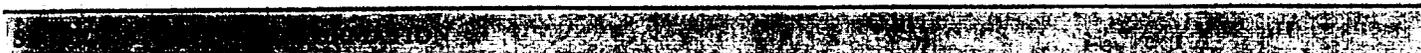
\* Generally 2% of original construction cost.

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 2013

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



1. NAME OF FACILITY:

Sarpy County CARE Program

2. PHONE NUMBER:

(402) 537-2000

3. PHYSICAL ADDRESS OF FACILITY:

9701 Cornhusker, Papillion, NE 68046



4. TOTAL OPERATING COST FOR JAIL:

A. TIME FRAME (Fiscal Year): From: 7/2012 To: 6/2013  
(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)	\$342,473.07
C. Total Personnel Costs (Schedule B - Part II)	\$1,400,000.00
D. Total Contract Service Costs (Schedule C)	\$2,867.64
E. Other Contract Service Costs (Schedule D)	\$97,136.54
F. Total Contract Service Costs (Schedule E)	\$31,381.93
G. Equipment Depreciation Costs (Schedule F)	\$0.00
H. Building Depreciation Costs (Schedule G)	\$4,187.00
I. Total Operating Costs (Schedule B-G)	\$397,485.39

TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR..... \$724,302.23

**SECTION III - PRISONER POPULATION INFORMATION**

5. TIME FRAME (Must correspond with timeframe in Section II): From: 7/2012 To: 6/2013  
(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			55	55
State				
<b>TOTAL</b>			55	55

**SECTION IV - PER DIEM**

## 8. PROPOSED PER DIEM RATE FOR FEDERAL PRISONERS:

\$29.36 ( $\$592,455.39 / 20,177 = \$29.36$ )

## 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:

## 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:

Jim Thompson

## 17. TITLE:

Chairman

## 18. SIGNATURE:



## 19. DATE:

2-25-14



**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 \$
<b>1. RETIREMENT PROGRAM(S)</b>				
a. Regular Retirement (\$120,953.58 x .2173)	Full-Time: <u>  1  </u> Part-Time: _____	\$26,283.21	100.0%	\$26,283.21
b.	Full-Time: _____ Part-Time: _____			
<b>2. INSURANCE PROGRAM(S)</b>				
a. Name: Health Insurance - Indirect (\$384,147 x .2173)	Full-Time: <u>  1  </u> Part-Time: _____	\$83,475.14	100.0%	\$83,475.14
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 (\$21,403 x .2173)	Full-Time: <u>  1  </u> Part-Time: _____	\$4,650.87	100.0%	\$4,650.87
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: _____			
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: _____			
<b>TOTAL:</b>				<b>\$114,409.22</b>

**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 (\$13,196.70 x .2173)		\$2,867.64
4. OTHER:			
5. OTHER:			
<b>Total Consultants and Contract Services:</b>			<b>\$2,867.64</b>

**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 - \$4,085.86 x .2173	\$887.86
Safety & Sanitation		
Maintenance Supplies	30209 - \$18,298.19 x .2173	\$3,976.20
Office Supplies & Postage	30101 - \$3,538.49 x .2173	\$768.91
Telephone & Communications	20200 - \$5,286.90 x .2173	\$1,148.84
Equipment costing <u>less than</u> \$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 - \$5,022.52 x .2173	\$1,091.39
Other	Auto Maintenance 21400 - \$10,120.82 x .2173	\$2,199.25
Other	Dues & Subscriptions 21801 - \$879 x .2173	\$191.01
Other	50322 House Arrest Equipment - CARE Program	\$86,471.30
Other	Other Equipment Repair 21600 - \$1,848.98 x .2173	\$401.78
<b>Total Other Direct Costs:</b>		<b>\$97,136.54</b>



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

25. NAME OF OFFICIAL:

Jim Thompson

26. TITLE:

Chairman

27. SIGNATURE:



28. DATE:

2-25-14



**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	\$8,776.00	\$174.66
<b>Subtotal:</b>		\$4,360,998.00	\$87,219.10
<b>Less Federal grant assistance revenues or grants including awards under Cooperative Agreement Program (place - symbol before amount):</b>		\$0.00	\$0.00
<b>Total:</b>		\$4,360,998.00	

\* 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 2013

**A CENTRAL SERVICES  
COST ALLOCATION PLAN**

**SARPY COUNTY, NEBRASKA**

**FISCAL YEAR 2013**

**FISCAL YEAR ENDED JUNE 30, 2013,  
FOR USE IN FISCAL YEAR 2015**

**MAXIMUS<sup>®</sup>**  
***HELPING GOVERNMENT SERVE THE PEOPLE<sup>®</sup>***



**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:

(77) All costs included in the proposal based on Fiscal Year Ended June 30, 2013, to establish cost allocations or billings for use in Fiscal Year 2015, 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.

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

I declare that the foregoing is true and correct:

Governmental Unit: **SARPY COUNTY, NEBRASKA**

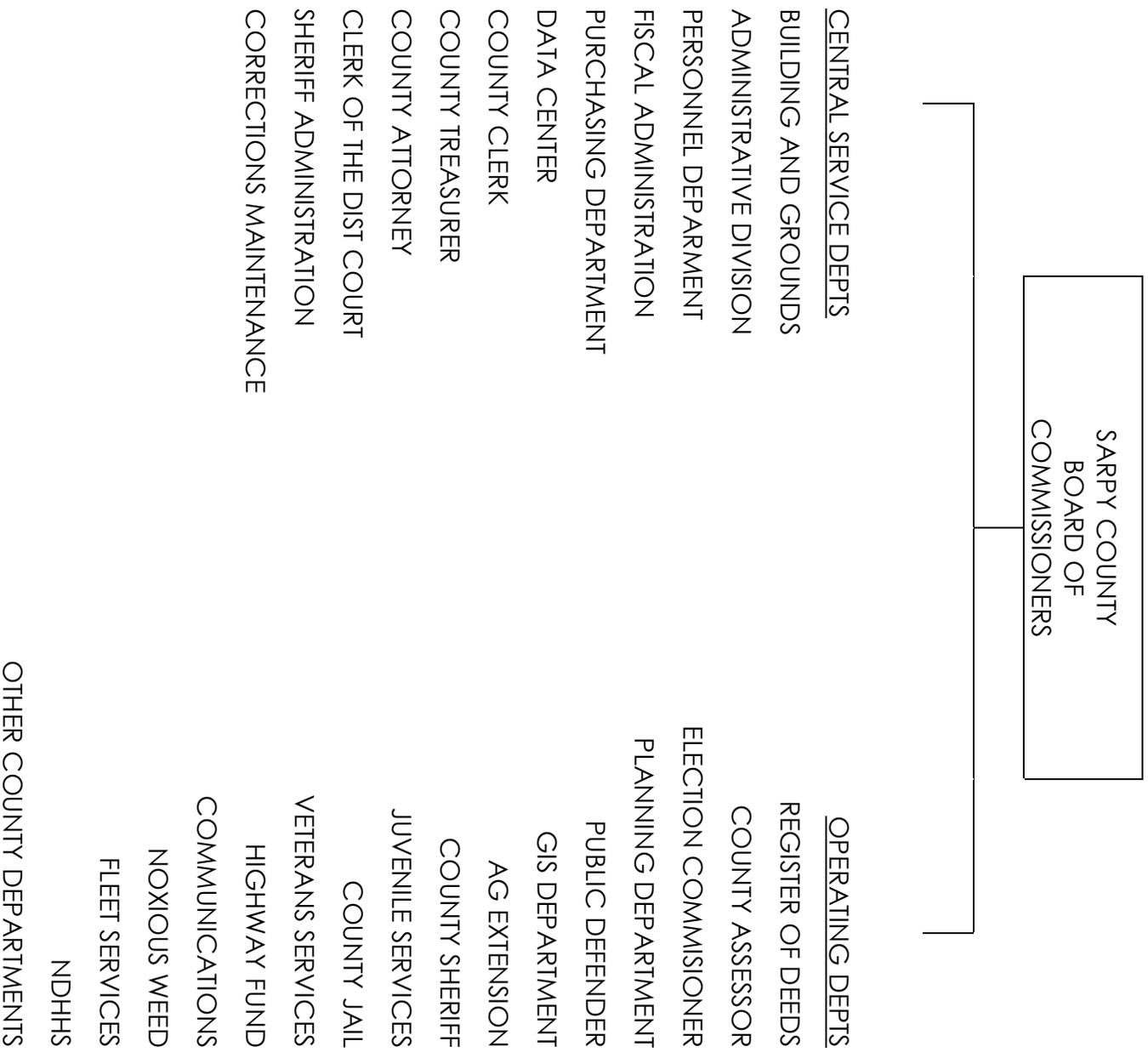
Signature: \_\_\_\_\_

Name of Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

**SARPY COUNTY, NEBRASKA  
2013 ORGANIZATION CHART**



## **INTRODUCTION**

A cost allocation plan (CAP) distributes the allowable costs of **central service** departments to **grantee** departments or programs. **Central services** departments are those administrative units that generally provide services to other governmental departments, rather than directly to the general public. Examples include county administration, purchasing, finance, data processing, attorney, etc. Grantee departments are those units that provide services or programs that directly benefit the general public. Examples of grantee departments include: child support, health department programs, social/human service programs, parks and recreation, planning, law enforcement, programs for the elderly, etc.

## **USES OF COST ALLOCATION PLANS**

A CAP is prepared for a number of reasons. Principally, these include:

- Identify the value of indirect costs associated with federally funded programs for proper and accurate claim reimbursement.
- Basis to charge enterprise funds and/or internal service funds for services provided by the general fund - for further distribution and “charge-back” purposes.
- Determine the full cost of departments providing user fee related services to the public.
- Obtain management information regarding agency costs and programs.

As indicated above, most agencies have CAPs prepared in order to recover money to the general fund. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, a great deal of valuable management information is also developed, which is also being used by an increasing number of agencies in an effort to better manage their programs.

## **METHODOLOGY**

This cost allocation plan contains Section 1 costs and was prepared in accordance with the policies and procedures contained in OMB Circular A-87. A consistent approach has been followed in the treatment of direct and indirect costs and in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements. Statistics used to allocate costs were also taken from actual data.

A double step-down allocation procedure was used to distribute costs among central services and to other (grantee) departments that receive benefits. The MAXIMUS cost allocation system allows for numerous step-down allocations. For most situations, two allocations are adequate. A multiple step-down procedure initially requires a sequential ordering of

departments. Department indirect cost allocations are then made in the order selected, to all benefiting departments, including cross-allocations to other central service departments. To insure that the cross-benefit of services among central service departments is truly recognized, a step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

**First Allocation** - The actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, lobbying, and other "general government" costs as designated by OMB Circular A-87) plus all allocated costs from other central service departments which have been identified up to this point.

**Second Allocation** - Costs from other central service departments made subsequent to the department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and
2. After the second allocation of each central service department, that department was "closed" and could

not receive any additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

### **FORMAT OF THE REPORT**

A Table of Contents is included at the beginning of the plan. The allocation of central service costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents, also permits the ready identification of the following summary data and detail sections of the plan:

#### **Summary Data**

Five summary schedules are provided at the beginning of the plan. The following summarizes the purpose and information contained in each of the reports. Certain schedules, such as Schedule A, always appear in the plan, while others appear only when necessary or appropriate.

1. **Allocated Costs by Department (Schedule A)** - provides a summary of the costs allocated from each central service department to each operating department, and shows the roll forwards and adjustments used to calculate the proposed costs. The central service departments are listed on the left

side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.

The roll forward is an adjustment between estimated costs and actual costs when they become known. The difference between estimated and actual costs is included as an adjustment (roll forward) in a subsequent cost allocation plan. For example, the 20x1 cost allocation plan, prepared in 20x2, determines the actual costs for 20x1 and “fixes” costs for 20x3. The 20x3 plan, prepared in 20x4, determines the actual costs for 20x3 and “fixes” costs for 20x5. The difference between the 20x1 “fixed” costs for 20x3 (prepared in 20x2) and the 20x3 (prepared in 20x4) actual costs is the roll forward value included in the 20x3 cost allocation plan.

This approach allows both the local government and the grantor agency to be made “whole” even when the adjustment is made in a later period.

2. **Fixed Costs Proposed (Schedule B)** - provides a more detailed report on how the proposed costs for the operating departments are calculated. The operating departments are listed on the left side of the page and detail the roll forward calculation for each department.

In general, this schedule takes the difference between actual costs for this year (column 1) and the forecast costs for this year (column 2), adds that difference to the actual costs for this year (column 1) and any one time adjustments (column 5) to produce a proposed or forecasted cost for the next year (column 6). The amount shown in the last column on Schedule B equals the amount shown in the bottom row of Schedule A.

3. **Summary of Allocated Costs (Schedule C)** - shows the departmental expenditures for each central service department and the allocated costs for each operating department. The schedule has two parts.

The top section lists all of the central service departments with the total expenditures and any cost adjustments for each. These are values that do not include any incoming costs from other central service departments. The bottom section lists all of the operating departments with the total costs allocated to each (prior to any roll forward or cost adjustments).

4. **Detail of Allocated Costs (Schedule D)** - recaps in detail, how the costs (both direct and incoming) have been allocated from each central service department to each operating department. The central service

departments are listed across the top of the page and all the departments down the left side of the page.

Each cell in this schedule will be the intersection of a central service department (column) and another department (row). If the intersection is with the same department, then the number in that cell is the total direct expenditures plus all incoming costs for that department. This is the total amount allocated by this central service department (column), less any costs allocated to itself, and the number can be found on the .002 schedule in the detail for this department. If the intersection is not with the same department, then the number in that cell is the amount allocated for that central service department (column) to the department represented by that row.

The bottom of the report shows the direct billings of each central service department and any unallocated amounts disallowed in the processing of that department. The sum of the column should be zero, since the right-hand most column of Schedule D is summed across for all departments. Central service departments sum to zero, while the operating departments sum to the total allocated to that department as shown on Schedules A and C.

5. **Summary of Allocation Bases (Schedule E)** - summarizes the bases used to allocate the costs for each function of all central service departments.

#### **Detail Data**

There is a series of five detailed schedules, which are printed for each central service department. The schedules are numbered, with the first department being 1.xxx, where xxx is the detail schedule number.

1. **Nature and Extent of Services (Schedule .001)** - presents a narrative description of the central service department and each function that was identified. Also described are the allocation bases used for each function and other relevant information on expenditures. Appropriate sections of OMB Circular A-87 that authorize the allocation of costs may be referenced on this page.
2. **Costs to be Allocated (Schedule .002)** - presents a summary of the total costs to be allocated based on actual expenditures from the financial statements and incoming costs from other central service departments.

The first section, "Expenditures per financial statement", is the sum of all of that central service department's expense items and is intended to tie-in

directly to the client's financial records. These costs are always allocated on the first allocation.

The next section "deductions," lists expense items, which are deducted from the total. These costs have been disallowed from allocation. An example would be a capital expense. This elimination is handled on the first allocation. The next section, "Allocated additions," represents costs allocated to this central service department from other central service departments. These costs can be included in either the first or second allocation. By nature of the double step-down allocation procedures, no costs can be allocated to a department before it in the sequence during the second allocation.

The final section "Departmental cost adjustments," are costs which do not show up in the central service department's expenses or revenues, but apply to one or more of its functions. The final line shows the total costs to be allocated for the central service department in the right column.

3. **Costs to be Allocated by Function (Schedule .003)** - shows, in detail, the costs for each central service department by function to the extent deemed necessary to insure the application of allocation bases

which most closely correlate with the benefits derived by receiving departments. Total costs allocated are the same as reflected on the previous schedule, less costs that have been disallowed from further allocation. Functions of the central service department are listed across the top of the page and a detailed schedule is provided on each function.

4. **Function by Function Allocations (Schedule .004 - .00x)** - present detailed schedules of the allocation for each function, except for General Administration and any disallowed functions.

Departments receiving allocated costs are listed down the left-hand column. The next column shows the allocation units for each department followed by the percentage of the total units for the function. The "Gross allocated" column shows the total costs allocated to the department on the first allocation. By definition, the total of this column equals the total for the functional column in the .003 schedule. The next column shows any direct billed costs which are deducted from the gross allocated costs to determine the total costs allocated on the first allocation. The next column shows costs allocated on the second allocation, while the right-hand most column shows the total costs allocated to that department for the function.

Costs of General Administration are re-allocated through the "Reallocate admin" line to all other departmental functions based on functional costs.

5. **Department Cost Allocation Summary** - is the last schedule in each central service department, and provides a summary of the costs allocated by function presented in the preceding schedules. The departments that received allocations are listed on the left side of the page and the central service department's functions are listed across the top.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
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**SARPY COUNTY, NEBRASKA**  
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**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
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**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Allocated Costs By Department**

Central Service Departments	County Board	Register Deeds	Assessor	Elections	Planning	Bd Equalization	County Court
Building Use Charge	13,025	17,687	12,827	0	6,757	0	17,284
Depreciation Expense	0	2,462	8,593	115	5,598	0	0
Employee Benefit	48,018	76,829	168,064	57,622	43,217	0	0
Miscellaneous General	413	672	1,379	4,567	850	61	2,260
Other Expenses	4,220	19,995	23,953	12,659	5,055	0	34,151
Insurance	924	2,947	7,720	3,106	1,850	114	670
Unemployment	0	0	0	0	0	0	0
Buildings and Grounds	53,872	73,155	53,058	0	27,950	0	63,546
Administrative Division	0	0	0	0	18,182	0	0
Personnel	3,386	5,419	11,852	4,064	3,048	0	0
Fiscal Administration	747	1,222	2,445	11,051	1,867	153	5,636
Purchasing	460	749	1,498	6,751	1,140	92	3,445
Data Center	3,456	36,809	8,564	7,437	2,704	0	2,779
County Clerk	2,809	4,513	9,713	10,331	3,347	105	3,863
County Treasurer	746	1,200	2,569	3,460	973	38	1,423
County Attorney	120,482	5,238	62,860	5,238	83,814	0	0
Clerk District Court	0	0	0	0	0	0	0
Corrections & Sheriff	0	0	0	0	0	0	5,986
Sheriff Administration	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>252,558</b>	<b>248,897</b>	<b>375,095</b>	<b>126,401</b>	<b>206,352</b>	<b>563</b>	<b>141,043</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>252,558</b>	<b>248,897</b>	<b>375,095</b>	<b>126,401</b>	<b>206,352</b>	<b>563</b>	<b>141,043</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>252,558</b>	<b>248,897</b>	<b>375,095</b>	<b>126,401</b>	<b>206,352</b>	<b>563</b>	<b>141,043</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Allocated Costs By Department**

Central Service Departments	Juvenile Court	District Court	Public Defender	Jury Commissiner	CASA	GIS	Ag Extension
Building Use Charge	33,110	29,851	15,097	0	1,441	0	0
Depreciation Expense	0	724	0	0	0	1,230	0
Employee Benefit	28,811	43,217	139,254	9,603	14,406	43,217	9,603
Miscellaneous General	3,527	939	1,971	7,305	272	667	112
Other Expenses	22,614	5,815	9,052	276	770	0	16,017
Insurance	2,970	3,234	7,899	739	868	2,808	765
Unemployment	0	0	0	0	0	0	0
Buildings and Grounds	177,702	123,470	22,410	0	5,963	0	0
Administrative Division	0	0	0	0	0	0	0
Personnel	2,031	3,048	9,821	677	1,016	3,048	677
Fiscal Administration	8,623	2,088	4,091	18,164	595	1,409	220
Purchasing	5,265	1,279	2,500	11,095	369	864	139
Data Center	5,409	37,786	8,113	0	3,080	585,940	225
County Clerk	7,288	3,499	9,463	12,910	1,096	3,033	611
County Treasurer	2,513	1,029	2,650	4,700	317	857	167
County Attorney	0	0	0	0	0	0	0
Clerk District Court	0	0	0	0	0	0	0
Corrections & Sheriff	0	0	30,173	0	0	0	0
Sheriff Administration	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>299,863</b>	<b>255,979</b>	<b>262,494</b>	<b>65,469</b>	<b>30,193</b>	<b>643,073</b>	<b>28,536</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>299,863</b>	<b>255,979</b>	<b>262,494</b>	<b>65,469</b>	<b>30,193</b>	<b>643,073</b>	<b>28,536</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>299,863</b>	<b>255,979</b>	<b>262,494</b>	<b>65,469</b>	<b>30,193</b>	<b>643,073</b>	<b>28,536</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Allocated Costs By Department**

Central Service Departments	Investigations	Sheriff Patrol	Vehicle Inspectn	Juvenile Intake	Victim Witness	Adult Pre-Trial	Juvenile Svcs
Building Use Charge	0	0	769	0	0	0	87,610
Depreciation Expense	13,005	135,993	0	0	0	0	18,125
Employee Benefit	153,659	460,977	48,018	67,226	57,622	52,820	384,147
Miscellaneous General	4,402	5,583	1,074	704	333	819	5,071
Other Expenses	0	0	1,539	5,387	0	0	12,259
Insurance	25,054	81,396	2,086	2,057	1,383	2,441	38,943
Unemployment	0	0	0	0	928	0	499
Buildings and Grounds	0	0	3,181	0	0	0	0
Administrative Division	0	0	0	0	0	0	0
Personnel	10,837	32,510	3,386	4,741	4,064	3,726	27,092
Fiscal Administration	10,067	11,188	2,394	1,359	493	1,732	10,373
Purchasing	6,151	6,831	1,463	829	299	1,060	6,336
Data Center	0	0	0	0	8,338	17,804	0
County Clerk	14,249	29,714	3,938	4,146	3,092	3,713	25,480
County Treasurer	4,327	8,177	1,162	1,124	793	1,050	7,079
County Attorney	0	0	0	19,496	13,493	0	0
Clerk District Court	0	0	0	0	0	0	0
Corrections & Sheriff	0	0	0	0	0	0	106,588
Sheriff Administration	124,401	409,359	30,653	0	0	0	0
<b>Total Allocated</b>	<b>366,152</b>	<b>1,181,728</b>	<b>99,663</b>	<b>107,069</b>	<b>90,838</b>	<b>85,165</b>	<b>729,602</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>366,152</b>	<b>1,181,728</b>	<b>99,663</b>	<b>107,069</b>	<b>90,838</b>	<b>85,165</b>	<b>729,602</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>366,152</b>	<b>1,181,728</b>	<b>99,663</b>	<b>107,069</b>	<b>90,838</b>	<b>85,165</b>	<b>729,602</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Allocated Costs By Department**

Central Service Departments	County Jail	Work Release	Court Services	Warrants - Sheriff	Probation	Community Svc	Emergency Mgmt
Building Use Charge	119,445	0	1,129	0	10,731	1,457	0
Depreciation Expense	16,479	0	14,667	5,920	614	0	1,276
Employee Benefit	533,005	4,802	206,479	57,622	0	0	14,406
Miscellaneous General	6,034	11	1,839	1,470	823	7	599
Other Expenses	232,675	0	0	0	23,240	2,308	544
Insurance	82,739	0	24,421	9,376	414	0	943
Unemployment	0	0	0	0	0	0	0
Buildings and Grounds	177,300	0	4,671	0	86,626	6,024	0
Administrative Division	0	0	0	0	0	0	6,060
Personnel	37,593	338	14,562	4,064	0	0	1,016
Fiscal Administration	11,866	0	3,362	3,327	2,054	17	1,409
Purchasing	7,247	0	2,050	2,028	1,255	12	864
Data Center	0	0	0	0	14,498	4,733	375
County Clerk	33,628	230	12,177	5,035	1,408	12	1,654
County Treasurer	9,185	56	3,246	1,509	519	4	523
County Attorney	0	0	0	0	0	0	0
Clerk District Court	0	0	0	0	0	0	0
Corrections & Sheriff	238,717	0	0	0	0	0	0
Sheriff Administration	577,267	0	118,659	47,329	0	0	0
<b>Total Allocated</b>	<b>2,083,180</b>	<b>5,437</b>	<b>407,262</b>	<b>137,680</b>	<b>142,182</b>	<b>14,574</b>	<b>29,669</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>2,083,180</b>	<b>5,437</b>	<b>407,262</b>	<b>137,680</b>	<b>142,182</b>	<b>14,574</b>	<b>29,669</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,083,180</b>	<b>5,437</b>	<b>407,262</b>	<b>137,680</b>	<b>142,182</b>	<b>14,574</b>	<b>29,669</b>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Allocated Costs By Department**

Central Service Departments	Mental Hlth Bd	Veterans Svc	Human Services	Highway Fund	Communications	Tourism	Relief Fund
Building Use Charge	0	2,945	571	0	21,786	0	0
Depreciation Expense	0	0	0	356,236	216,701	0	0
Employee Benefit	9,603	38,415	14,406	0	0	0	0
Miscellaneous General	500	303	2,478	11,509	4,693	2,587	1,103
Other Expenses	0	6,195	7,543	374	0	0	0
Insurance	433	1,450	4,550	0	21,445	7,458	478
Unemployment	0	0	0	0	4,718	0	0
Buildings and Grounds	0	23,773	4,605	0	90,112	0	0
Administrative Division	4,040	16,162	6,060	0	0	12,122	0
Personnel	677	2,709	1,016	29,463	27,770	2,031	0
Fiscal Administration	1,188	526	6,094	26,227	9,371	6,281	2,750
Purchasing	726	323	3,721	16,025	5,725	3,836	1,682
Data Center	0	7,737	19,832	4,883	533,505	1,652	0
County Clerk	1,274	2,198	4,866	37,957	25,254	5,683	1,885
County Treasurer	412	578	1,706	11,474	6,938	1,921	695
County Attorney	73,337	0	5,238	31,431	0	0	0
Clerk District Court	0	0	0	0	0	0	0
Corrections & Sheriff	0	0	0	0	0	0	0
Sheriff Administration	0	0	0	0	281,977	0	0
<b>Total Allocated</b>	<b>92,190</b>	<b>103,314</b>	<b>82,686</b>	<b>525,579</b>	<b>1,249,995</b>	<b>43,571</b>	<b>8,593</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>92,190</b>	<b>103,314</b>	<b>82,686</b>	<b>525,579</b>	<b>1,249,995</b>	<b>43,571</b>	<b>8,593</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>92,190</b>	<b>103,314</b>	<b>82,686</b>	<b>525,579</b>	<b>1,249,995</b>	<b>43,571</b>	<b>8,593</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Allocated Costs By Department**

Central Service Departments	State Institutn	Alcohol Diversn	JAIBG	FG - Title 1D	Juvenile Pre-Trial	State Education	Truancy
Building Use Charge	0	8,584	0	0	0	0	0
Depreciation Expense	0	0	0	0	0	0	0
Employee Benefit	0	0	0	0	0	0	0
Miscellaneous General	204	1,194	279	255	0	414	146
Other Expenses	0	624	5,387	0	0	2,627	0
Insurance	238	0	92	278	0	1,778	640
Unemployment	0	0	0	0	0	6,664	0
Buildings and Grounds	0	69,298	0	0	0	0	0
Administrative Division	0	0	0	0	0	32,324	0
Personnel	0	4,741	0	677	0	5,419	677
Fiscal Administration	509	2,580	696	577	0	577	306
Purchasing	311	1,578	426	357	0	357	184
Data Center	0	0	0	0	0	0	0
County Clerk	349	4,983	477	855	0	4,070	669
County Treasurer	129	1,433	176	257	0	1,038	189
County Attorney	0	25,077	0	0	0	0	0
Clerk District Court	0	0	0	0	0	0	0
Corrections & Sheriff	0	0	0	0	0	0	0
Sheriff Administration	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,740</b>	<b>120,092</b>	<b>7,533</b>	<b>3,256</b>	<b>0</b>	<b>55,268</b>	<b>2,811</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,740</b>	<b>120,092</b>	<b>7,533</b>	<b>3,256</b>	<b>0</b>	<b>55,268</b>	<b>2,811</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,740</b>	<b>120,092</b>	<b>7,533</b>	<b>3,256</b>	<b>0</b>	<b>55,268</b>	<b>2,811</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Allocated Costs By Department**

Central Service Departments	Fed Foreiture Co Atty	SCAAP	Victm Witnes Fnd	FG Perkins	Proj Engage	Fed Grant Great	Drug Enf Grant
Building Use Charge	0	0	7,945	0	0	0	0
Depreciation Expense	7,035	0	0	0	1,076	0	0
Employee Benefit	0	0	0	0	0	0	0
Miscellaneous General	639	48	362	258	0	0	52
Other Expenses	0	0	8,439	0	0	0	0
Insurance	269	201	660	176	0	0	310
Unemployment	0	0	0	0	0	0	0
Buildings and Grounds	0	0	32,861	0	0	0	0
Administrative Division	0	0	0	0	0	0	0
Personnel	0	0	2,031	0	0	0	1,355
Fiscal Administration	1,596	119	730	645	0	0	17
Purchasing	979	69	450	392	0	0	12
Data Center	0	0	0	0	0	0	0
County Clerk	1,094	82	1,878	442	0	0	929
County Treasurer	403	30	519	163	0	0	227
County Attorney	0	0	5,491	0	0	0	0
Clerk District Court	0	0	0	0	0	0	0
Corrections & Sheriff	0	0	0	0	0	0	0
Sheriff Administration	0	0	0	0	0	0	4,330
<b>Total Allocated</b>	<b>12,015</b>	<b>549</b>	<b>61,366</b>	<b>2,076</b>	<b>1,076</b>	<b>0</b>	<b>7,232</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>12,015</b>	<b>549</b>	<b>61,366</b>	<b>2,076</b>	<b>1,076</b>	<b>0</b>	<b>7,232</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>12,015</b>	<b>549</b>	<b>61,366</b>	<b>2,076</b>	<b>1,076</b>	<b>0</b>	<b>7,232</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Allocated Costs By Department**

Central Service Departments	Juvenile Svcs LB 640	Traffic	Brownfield	Adult Drug Court	Drug Eradication	Stormwater	Inheritance Tax
Building Use Charge	0	0	0	0	0	0	0
Depreciation Expense	0	0	0	0	0	0	0
Employee Benefit	0	0	0	0	0	0	0
Miscellaneous General	487	481	0	286	65	143	891
Other Expenses	0	0	0	0	0	0	0
Insurance	2,048	891	0	48	106	501	553
Unemployment	0	0	0	0	0	0	0
Buildings and Grounds	0	0	0	0	0	0	0
Administrative Division	0	0	0	0	0	0	0
Personnel	1,355	1,355	0	0	338	0	0
Fiscal Administration	1,104	1,086	0	713	136	357	2,223
Purchasing	680	668	0	438	81	218	1,360
Data Center	0	0	0	0	0	0	0
County Clerk	1,674	1,663	0	489	322	244	1,524
County Treasurer	502	498	0	180	90	90	562
County Attorney	0	0	0	0	0	0	0
Clerk District Court	0	0	0	0	0	0	0
Corrections & Sheriff	0	0	0	0	0	0	0
Sheriff Administration	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>7,850</b>	<b>6,642</b>	<b>0</b>	<b>2,154</b>	<b>1,138</b>	<b>1,553</b>	<b>7,113</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>7,850</b>	<b>6,642</b>	<b>0</b>	<b>2,154</b>	<b>1,138</b>	<b>1,553</b>	<b>7,113</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>7,850</b>	<b>6,642</b>	<b>0</b>	<b>2,154</b>	<b>1,138</b>	<b>1,553</b>	<b>7,113</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Allocated Costs By Department**

Central Service Departments	Fleet Services	Keno Sales	Landfill	Noxious Weed	Driver Exam	St Appeals Crt	Hlth&Human Svcs
Building Use Charge	0	0	0	0	6,604	5,268	7,408
Depreciation Expense	23,820	3,505	86,519	576	0	0	0
Employee Benefit	0	0	0	0	0	0	0
Miscellaneous General	17,217	61	5,771	812	0	0	186
Other Expenses	0	0	0	0	0	3,078	0
Insurance	0	741	0	0	0	0	0
Unemployment	9,436	0	0	0	0	0	0
Buildings and Grounds	0	0	0	0	27,314	21,788	59,803
Administrative Division	0	0	50,506	4,040	0	0	0
Personnel	5,080	0	8,466	677	0	0	0
Fiscal Administration	42,540	153	13,682	1,969	0	0	0
Purchasing	25,979	92	8,353	1,198	0	0	0
Data Center	2,253	0	3,080	75	0	0	0
County Clerk	32,603	105	15,119	1,810	0	0	0
County Treasurer	11,584	38	4,849	608	0	0	0
County Attorney	0	0	15,715	0	0	0	0
Clerk District Court	0	0	0	0	0	0	0
Corrections & Sheriff	0	0	0	0	0	0	0
Sheriff Administration	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>170,512</b>	<b>4,695</b>	<b>212,060</b>	<b>11,765</b>	<b>33,918</b>	<b>30,134</b>	<b>67,397</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>170,512</b>	<b>4,695</b>	<b>212,060</b>	<b>11,765</b>	<b>33,918</b>	<b>30,134</b>	<b>67,397</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>170,512</b>	<b>4,695</b>	<b>212,060</b>	<b>11,765</b>	<b>33,918</b>	<b>30,134</b>	<b>67,397</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Allocated Costs By Department**

Central Service Departments	IVD County Atty	IVD Clk Dist Crt	All Other	SubTotal	Direct Billed	Unallocated	Total
Building Use Charge	12,333	0	0	441,664	0	0	441,664
Depreciation Expense	0	0	163,924	1,084,193	0	0	1,084,193
Employee Benefit	0	0	0	2,785,068	0	0	2,785,068
Miscellaneous General	3,070	1,673	1,620	113,551	0	667,185	780,736
Other Expenses	19,873	0	84,294	570,963	0	64,552	635,515
Insurance	0	0	9,555	362,766	0	1,084	363,850
Unemployment	0	0	1,983	24,228	0	0	24,228
Buildings and Grounds	51,010	0	0	1,259,492	0	44,379	1,303,871
Administrative Division	0	0	0	149,496	0	98,536	248,032
Personnel	10,837	0	0	298,690	0	0	298,690
Fiscal Administration	3,260	0	4,040	250,004	0	0	250,004
Purchasing	1,993	0	2,466	152,750	0	0	152,750
Data Center	3,981	0	81,055	1,406,103	0	0	1,406,103
County Clerk	9,583	0	2,770	373,908	0	639,738	1,013,646
County Treasurer	2,607	0	1,021	112,313	0	1,838,736	1,951,049
County Attorney	73,525	0	0	540,435	2,295,509	3,033,440	5,869,384
Clerk District Court	0	45,388	0	45,388	163,713	908,408	1,117,509
Corrections & Sheriff	0	0	0	381,464	0	0	381,464
Sheriff Administration	120	0	0	1,594,095	16,844,775	1,432,189	19,871,059
<b>Total Allocated</b>	<b>192,192</b>	<b>47,061</b>	<b>352,728</b>	<b>11,946,571</b>	<b>19,303,997</b>	<b>8,728,247</b>	<b>39,978,815</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>192,192</b>	<b>47,061</b>	<b>352,728</b>	<b>11,946,571</b>	<b>19,303,997</b>	<b>8,728,247</b>	<b>39,978,815</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>192,192</b>	<b>47,061</b>	<b>352,728</b>	<b>11,946,571</b>	<b>19,303,997</b>	<b>8,728,247</b>	<b>39,978,815</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
County Board	252,558	NA	NA	252,558	0	252,558
Register Deeds	248,897	NA	NA	248,897	0	248,897
Assessor	375,095	NA	NA	375,095	0	375,095
Elections	126,401	NA	NA	126,401	0	126,401
Planning	206,352	NA	NA	206,352	0	206,352
Bd Equalization	563	NA	NA	563	0	563
County Court	141,043	NA	NA	141,043	0	141,043
Juvenile Court	299,863	NA	NA	299,863	0	299,863
District Court	255,979	NA	NA	255,979	0	255,979
Public Defender	262,494	NA	NA	262,494	0	262,494
Jury Commissiner	65,469	NA	NA	65,469	0	65,469
CASA	30,193	NA	NA	30,193	0	30,193
GIS	643,073	NA	NA	643,073	0	643,073
Ag Extension	28,536	NA	NA	28,536	0	28,536
Investigations	366,152	NA	NA	366,152	0	366,152
Sheriff Patrol	1,181,728	NA	NA	1,181,728	0	1,181,728
Vehicle Inspectn	99,663	NA	NA	99,663	0	99,663
Juvenile Intake	107,069	NA	NA	107,069	0	107,069
Victim Witness	90,838	NA	NA	90,838	0	90,838
Adult Pre-Trial	85,165	NA	NA	85,165	0	85,165
Juvenile Svcs	729,602	NA	NA	729,602	0	729,602
County Jail	2,083,180	NA	NA	2,083,180	0	2,083,180
Work Release	5,437	NA	NA	5,437	0	5,437
Court Services	407,262	NA	NA	407,262	0	407,262
Warrants - Sheriff	137,680	NA	NA	137,680	0	137,680
Probation	142,182	NA	NA	142,182	0	142,182
Community Svc	14,574	NA	NA	14,574	0	14,574
Emergency Mgmt	29,669	NA	NA	29,669	0	29,669
Mental Hlth Bd	92,190	NA	NA	92,190	0	92,190
Veterans Svc	103,314	NA	NA	103,314	0	103,314
Human Services	82,686	NA	NA	82,686	0	82,686
Highway Fund	525,579	NA	NA	525,579	0	525,579
Communications	1,249,995	NA	NA	1,249,995	0	1,249,995
Tourism	43,571	NA	NA	43,571	0	43,571
Relief Fund	8,593	NA	NA	8,593	0	8,593
State Institutn	1,740	NA	NA	1,740	0	1,740
Alcohol Diversn	120,092	NA	NA	120,092	0	120,092



**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
JAIBG	7,533	NA	NA	7,533	0	7,533
FG - Title 1D	3,256	NA	NA	3,256	0	3,256
Juvenile Pre-Trial	0	NA	NA	0	0	0
State Education	55,268	NA	NA	55,268	0	55,268
Truancy	2,811	NA	NA	2,811	0	2,811
Fed Foreiture Co Atty	12,015	NA	NA	12,015	0	12,015
SCAAP	549	NA	NA	549	0	549
Victm Witnes Fnd	61,366	NA	NA	61,366	0	61,366
FG Perkins	2,076	NA	NA	2,076	0	2,076
Proj Engage	1,076	NA	NA	1,076	0	1,076
Fed Grant Great	0	NA	NA	0	0	0
Drug Enf Grant	7,232	NA	NA	7,232	0	7,232
Juvenile Svcs LB 640	7,850	NA	NA	7,850	0	7,850
Traffic	6,642	NA	NA	6,642	0	6,642
Brownfield	0	NA	NA	0	0	0
Adult Drug Court	2,154	NA	NA	2,154	0	2,154
Drug Eradication	1,138	NA	NA	1,138	0	1,138
Stormwater	1,553	NA	NA	1,553	0	1,553
Inheritance Tax	7,113	NA	NA	7,113	0	7,113
Fleet Services	170,512	NA	NA	170,512	0	170,512
Keno Sales	4,695	NA	NA	4,695	0	4,695
Landfill	212,060	NA	NA	212,060	0	212,060
Noxious Weed	11,765	NA	NA	11,765	0	11,765
Driver Exam	33,918	NA	NA	33,918	0	33,918
St Appeals Crt	30,134	NA	NA	30,134	0	30,134
Hlth&Human Svcs	67,397	NA	NA	67,397	0	67,397
IVD County Atty	192,192	NA	NA	192,192	0	192,192
IVD Clk Dist Crt	47,061	NA	NA	47,061	0	47,061
All Other	352,728	NA	NA	352,728	0	352,728
SubTotal	11,946,571	0	0	11,946,571	0	11,946,571
Direct Billed	19,303,997					19,303,997
Unallocated	8,728,247					8,728,247
Total	39,978,815					39,978,815



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	713,876	
Depreciation Expense	0	1,180,600	
Employee Benefit	0	4,356,811	
Miscellaneous General	5,704,542	( 4,893,951)	
Other Expenses	698,124	222,055	
Insurance	0	500,754	
Unemployment	23,779	0	
Buildings and Grounds	1,026,578	563,230	
Administrative Division	314,404	( 1,100)	
Personnel	296,369	( 7,403)	
Fiscal Administration	236,524	( 2,808)	
Purchasing	142,897	0	
Data Center	2,004,634	( 738,612)	
County Clerk	668,608	57,581	
County Treasurer	1,446,788	( 30,689)	
County Attorney	5,477,798	( 120,232)	
Clerk District Court	809,266	( 52,677)	
Corrections & Sheriff Maintenance	409,904	( 2,079)	
Sheriff Administration	2,139,783	16,833,461	
County Board			252,558
Register Deeds			248,897
Assessor			375,095
Elections			126,401
Planning			206,352
Bd Equalization			563
County Court			141,043
Juvenile Court			299,863
District Court			255,979
Public Defender			262,494
Jury Commissiner			65,469
CASA			30,193
GIS			643,073
Ag Extension			28,536
Investigations			366,152
Sheriff Patrol			1,181,728
Vehicle Inspectn			99,663
Juvenile Intake			107,069
Victim Witness			90,838
Adult Pre-Trial			85,165



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Juvenile Svcs			729,602
County Jail			2,083,180
Work Release			5,437
Court Services			407,262
Warrants - Sheriff			137,680
Probation			142,182
Community Svc			14,574
Emergency Mgmt			29,669
Mental Hlth Bd			92,190
Veterans Svc			103,314
Human Services			82,686
Highway Fund			525,579
Communications			1,249,995
Tourism			43,571
Relief Fund			8,593
State Institutn			1,740
Alcohol Diversn			120,092
JAIBG			7,533
FG - Title 1D			3,256
Juvenile Pre-Trial			0
State Education			55,268
Truancy			2,811
Fed Foreiture Co Atty			12,015
SCAAP			549
Victm Witnes Fnd			61,366
FG Perkins			2,076
Proj Engage			1,076
Fed Grant Great			0
Drug Enf Grant			7,232
Juvenile Svcs LB 640			7,850
Traffic			6,642
Brownfield			0
Adult Drug Court			2,154
Drug Eradication			1,138
Stormwater			1,553
Inheritance Tax			7,113
Fleet Services			170,512
Keno Sales			4,695
Landfill			212,060

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Noxious Weed			11,765	
Driver Exam			33,918	
St Appeals Crt			30,134	
Hlth&Human Svcs			67,397	
IVD County Atty			192,192	
IVD Clk Dist Crt			47,061	
All Other			352,728	
Direct Billed Total			19,303,997	
Unallocated Total			8,728,247	
Totals	21,399,998	18,578,817	39,978,815	Deviation 0

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013**

**Detail Of Allocated Costs**

Department	Building Use Charge 1.5	Depreciation Expense 2.5	Employee Benefit 3.5	Miscellaneous General 4.5	Other Expenses 5.5	Insurance 6.5	Unemployment 7.5
Building Use Charge	( 717,079)	0	0	777	0	0	0
Depreciation Expense	0	( 1,180,872)	0	272	0	0	0
Employee Benefit	0	0	( 4,379,282)	182	0	22,289	0
Miscellaneous General	0	0	9,603	( 835,044)	0	5,201	0
Other Expenses	0	0	0	7,196	( 969,817)	3,782	0
Insurance	0	0	0	1,037	0	( 501,871)	0
Unemployment	0	0	0	307	0	130	( 24,377)
Buildings and Grounds	6,133	16,505	192,074	11,392	2,308	22,620	149
Administrative Division	4,826	0	28,811	1,100	5,167	1,952	0
Personnel	2,282	0	28,811	2,025	3,777	1,741	0
Fiscal Administration	4,826	0	28,811	585	4,397	1,459	0
Purchasing	4,826	0	19,208	2,339	3,597	874	0
Data Center	23,295	58,946	139,254	2,203	53,821	0	0
County Clerk	34,296	1,614	105,641	1,337	44,086	4,145	0
County Treasurer	25,136	1,100	264,101	2,089	69,984	8,832	0
County Attorney	10,468	0	364,941	10,145	31,721	18,901	0
Clerk District Court	24,762	824	134,452	1,409	63,814	3,608	0
Corrections & Sheriff	0	0	48,018	3,639	0	5,950	0
Sheriff Administration	134,565	17,690	230,489	6,274	51,630	36,537	0
County Board	13,025	0	48,018	413	4,220	924	0
Register Deeds	17,687	2,462	76,829	672	19,995	2,947	0
Assessor	12,827	8,593	168,064	1,379	23,953	7,720	0
Elections	0	115	57,622	4,567	12,659	3,106	0
Planning	6,757	5,598	43,217	850	5,055	1,850	0
Bd Equalization	0	0	0	61	0	114	0
County Court	17,284	0	0	2,260	34,151	670	0
Juvenile Court	33,110	0	28,811	3,527	22,614	2,970	0
District Court	29,851	724	43,217	939	5,815	3,234	0
Public Defender	15,097	0	139,254	1,971	9,052	7,899	0
Jury Commissiner	0	0	9,603	7,305	276	739	0
CASA	1,441	0	14,406	272	770	868	0
GIS	0	1,230	43,217	667	0	2,808	0
Ag Extension	0	0	9,603	112	16,017	765	0
Investigations	0	13,005	153,659	4,402	0	25,054	0
Sheriff Patrol	0	135,993	460,977	5,583	0	81,396	0
Vehicle Inspectn	769	0	48,018	1,074	1,539	2,086	0
Juvenile Intake	0	0	67,226	704	5,387	2,057	0
Victim Witness	0	0	57,622	333	0	1,383	928



**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013**

**Detail Of Allocated Costs**

Department	Building Use Charge 1.5	Depreciation Expense 2.5	Employee Benefit 3.5	Miscellaneous General 4.5	Other Expenses 5.5	Insurance 6.5	Unemployment 7.5
Adult Pre-Trial	0	0	52,820	819	0	2,441	0
Juvenile Svcs	87,610	18,125	384,147	5,071	12,259	38,943	499
County Jail	119,445	16,479	533,005	6,034	232,675	82,739	0
Work Release	0	0	4,802	11	0	0	0
Court Services	1,129	14,667	206,479	1,839	0	24,421	0
Warrants - Sheriff	0	5,920	57,622	1,470	0	9,376	0
Probation	10,731	614	0	823	23,240	414	0
Community Svc	1,457	0	0	7	2,308	0	0
Emergency Mgmt	0	1,276	14,406	599	544	943	0
Mental Hlth Bd	0	0	9,603	500	0	433	0
Veterans Svc	2,945	0	38,415	303	6,195	1,450	0
Human Services	571	0	14,406	2,478	7,543	4,550	0
Highway Fund	0	356,236	0	11,509	374	0	0
Communications	21,786	216,701	0	4,693	0	21,445	4,718
Tourism	0	0	0	2,587	0	7,458	0
Relief Fund	0	0	0	1,103	0	478	0
State Institutn	0	0	0	204	0	238	0
Alcohol Diversn	8,584	0	0	1,194	624	0	0
JAIBG	0	0	0	279	5,387	92	0
FG - Title 1D	0	0	0	255	0	278	0
Juvenile Pre-Trial	0	0	0	0	0	0	0
State Education	0	0	0	414	2,627	1,778	6,664
Truancy	0	0	0	146	0	640	0
Fed Foreiture Co Atty	0	7,035	0	639	0	269	0
SCAAP	0	0	0	48	0	201	0
Victm Witnes Fnd	7,945	0	0	362	8,439	660	0
FG Perkins	0	0	0	258	0	176	0
Proj Engage	0	1,076	0	0	0	0	0
Fed Grant Great	0	0	0	0	0	0	0
Drug Enf Grant	0	0	0	52	0	310	0
Juvenile Svcs LB 640	0	0	0	487	0	2,048	0
Traffic	0	0	0	481	0	891	0
Brownfield	0	0	0	0	0	0	0
Adult Drug Court	0	0	0	286	0	48	0
Drug Eradication	0	0	0	65	0	106	0
Stormwater	0	0	0	143	0	501	0
Inheritance Tax	0	0	0	891	0	553	0
Fleet Services	0	23,820	0	17,217	0	0	9,436



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Detail Of Allocated Costs**

Department	Building Use Charge 1.5	Depreciation Expense 2.5	Employee Benefit 3.5	Miscellaneous General 4.5	Other Expenses 5.5	Insurance 6.5	Unemployment 7.5
Keno Sales	0	3,505	0	61	0	741	0
Landfill	0	86,519	0	5,771	0	0	0
Noxious Weed	0	576	0	812	0	0	0
Driver Exam	6,604	0	0	0	0	0	0
St Appeals Crt	5,268	0	0	0	3,078	0	0
Hlth&Human Svcs	7,408	0	0	186	0	0	0
IVD County Atty	12,333	0	0	3,070	19,873	0	0
IVD Clk Dist Crt	0	0	0	1,673	0	0	0
All Other	0	163,924	0	1,620	84,294	9,555	1,983
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	667,185	64,552	1,084	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Detail Of Allocated Costs**

Department	Buildings and Grounds 8.5	Administrative Division 9.5	Personnel 10.5	Fiscal Administration 11.5	Purchasing 12.5	Data Center 13.5	County Clerk 14.5
Building Use Charge	0	0	0	889	600	0	680
Depreciation Expense	0	0	0	0	0	0	0
Employee Benefit	0	0	0	0	0	0	0
Miscellaneous General	0	0	567	3,139	2,110	0	2,816
Other Expenses	0	0	0	14,174	9,531	0	10,849
Insurance	0	0	0	29	21	0	22
Unemployment	0	0	0	57	43	0	44
Buildings and Grounds	( 1,998,147)	71,203	11,336	19,892	13,375	9,937	23,494
Administrative Division	19,958	( 398,023)	1,700	602	407	17,998	1,700
Personnel	18,420	0	( 406,437)	2,551	1,713	213	3,192
Fiscal Administration	19,958	12,122	2,031	( 352,127)	203	42,138	1,470
Purchasing	19,958	8,080	1,355	5,483	( 214,544)	0	4,370
Data Center	96,355	58,586	9,821	3,973	2,431	( 1,730,972)	8,561
County Clerk	141,859	0	7,450	2,241	1,371	66,857	( 1,154,326)
County Treasurer	103,968	0	18,626	1,324	807	62,501	13,537
County Attorney	43,297	0	25,737	23,138	14,136	45,372	33,312
Clerk District Court	102,418	0	9,482	2,716	1,659	0	8,291
Corrections & Sheriff	0	0	3,386	8,097	4,942	0	7,847
Sheriff Administration	128,085	0	16,256	13,818	8,445	79,853	20,495
County Board	53,872	0	3,386	747	460	3,456	2,809
Register Deeds	73,155	0	5,419	1,222	749	36,809	4,513
Assessor	53,058	0	11,852	2,445	1,498	8,564	9,713
Elections	0	0	4,064	11,051	6,751	7,437	10,331
Planning	27,950	18,182	3,048	1,867	1,140	2,704	3,347
Bd Equalization	0	0	0	153	92	0	105
County Court	63,546	0	0	5,636	3,445	2,779	3,863
Juvenile Court	177,702	0	2,031	8,623	5,265	5,409	7,288
District Court	123,470	0	3,048	2,088	1,279	37,786	3,499
Public Defender	22,410	0	9,821	4,091	2,500	8,113	9,463
Jury Commissiner	0	0	677	18,164	11,095	0	12,910
CASA	5,963	0	1,016	595	369	3,080	1,096
GIS	0	0	3,048	1,409	864	585,940	3,033
Ag Extension	0	0	677	220	139	225	611
Investigations	0	0	10,837	10,067	6,151	0	14,249
Sheriff Patrol	0	0	32,510	11,188	6,831	0	29,714
Vehicle Inspectn	3,181	0	3,386	2,394	1,463	0	3,938
Juvenile Intake	0	0	4,741	1,359	829	0	4,146
Victim Witness	0	0	4,064	493	299	8,338	3,092



**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Detail Of Allocated Costs**

Department	Buildings and Grounds 8.5	Administrative Division 9.5	Personnel 10.5	Fiscal Administration 11.5	Purchasing 12.5	Data Center 13.5	County Clerk 14.5
Adult Pre-Trial	0	0	3,726	1,732	1,060	17,804	3,713
Juvenile Svcs	0	0	27,092	10,373	6,336	0	25,480
County Jail	177,300	0	37,593	11,866	7,247	0	33,628
Work Release	0	0	338	0	0	0	230
Court Services	4,671	0	14,562	3,362	2,050	0	12,177
Warrants - Sheriff	0	0	4,064	3,327	2,028	0	5,035
Probation	86,626	0	0	2,054	1,255	14,498	1,408
Community Svc	6,024	0	0	17	12	4,733	12
Emergency Mgmt	0	6,060	1,016	1,409	864	375	1,654
Mental Hlth Bd	0	4,040	677	1,188	726	0	1,274
Veterans Svc	23,773	16,162	2,709	526	323	7,737	2,198
Human Services	4,605	6,060	1,016	6,094	3,721	19,832	4,866
Highway Fund	0	0	29,463	26,227	16,025	4,883	37,957
Communications	90,112	0	27,770	9,371	5,725	533,505	25,254
Tourism	0	12,122	2,031	6,281	3,836	1,652	5,683
Relief Fund	0	0	0	2,750	1,682	0	1,885
State Institutn	0	0	0	509	311	0	349
Alcohol Diversn	69,298	0	4,741	2,580	1,578	0	4,983
JAIBG	0	0	0	696	426	0	477
FG - Title 1D	0	0	677	577	357	0	855
Juvenile Pre-Trial	0	0	0	0	0	0	0
State Education	0	32,324	5,419	577	357	0	4,070
Truancy	0	0	677	306	184	0	669
Fed Foreiture Co Atty	0	0	0	1,596	979	0	1,094
SCAAP	0	0	0	119	69	0	82
Victm Witnes Fnd	32,861	0	2,031	730	450	0	1,878
FG Perkins	0	0	0	645	392	0	442
Proj Engage	0	0	0	0	0	0	0
Fed Grant Great	0	0	0	0	0	0	0
Drug Enf Grant	0	0	1,355	17	12	0	929
Juvenile Svcs LB 640	0	0	1,355	1,104	680	0	1,674
Traffic	0	0	1,355	1,086	668	0	1,663
Brownfield	0	0	0	0	0	0	0
Adult Drug Court	0	0	0	713	438	0	489
Drug Eradication	0	0	338	136	81	0	322
Stormwater	0	0	0	357	218	0	244
Inheritance Tax	0	0	0	2,223	1,360	0	1,524
Fleet Services	0	0	5,080	42,540	25,979	2,253	32,603



**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Detail Of Allocated Costs**

Department	Buildings and Grounds 8.5	Administrative Division 9.5	Personnel 10.5	Fiscal Administration 11.5	Purchasing 12.5	Data Center 13.5	County Clerk 14.5
Keno Sales	0	0	0	153	92	0	105
Landfill	0	50,506	8,466	13,682	8,353	3,080	15,119
Noxious Weed	0	4,040	677	1,969	1,198	75	1,810
Driver Exam	27,314	0	0	0	0	0	0
St Appeals Crt	21,788	0	0	0	0	0	0
Hlth&Human Svcs	59,803	0	0	0	0	0	0
IVD County Atty	51,010	0	10,837	3,260	1,993	3,981	9,583
IVD Clk Dist Crt	0	0	0	0	0	0	0
All Other	0	0	0	4,040	2,466	81,055	2,770
Direct Billings	0	0	0	0	0	0	0
Unallocated	44,379	98,536	0	0	0	0	639,738
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Detail Of Allocated Costs**

Department	County Treasurer	County Attorney	Clerk District Court	Sheriff Administration	Corrections & Sheriff	Total Plan Allocated
	15.5	16.5	17.5	19.5	18.5	
Building Use Charge	257	0	0	0	0	0
Depreciation Expense	0	0	0	0	0	0
Employee Benefit	0	0	0	0	0	0
Miscellaneous General	1,017	0	0	0	0	0
Other Expenses	4,106	0	0	0	0	0
Insurance	8	0	0	0	0	0
Unemployment	17	0	0	0	0	0
Buildings and Grounds	7,921	0	0	0	0	0
Administrative Division	498	0	0	0	0	0
Personnel	1,063	51,683	0	0	0	0
Fiscal Administration	411	0	0	0	0	0
Purchasing	1,557	0	0	0	0	0
Data Center	2,536	5,168	0	0	0	0
County Clerk	1,735	15,505	0	0	0	0
County Treasurer	( 1,993,272)	5,168	0	0	0	0
County Attorney	10,081	( 5,988,815)	0	0	0	0
Clerk District Court	2,247	5,238	( 1,117,509)	0	0	0
Corrections & Sheriff	2,603	0	0	0	( 492,307)	0
Sheriff Administration	6,166	36,669	0	( 19,871,059)	110,843	0
County Board	746	120,482	0	0	0	252,558
Register Deeds	1,200	5,238	0	0	0	248,897
Assessor	2,569	62,860	0	0	0	375,095
Elections	3,460	5,238	0	0	0	126,401
Planning	973	83,814	0	0	0	206,352
Bd Equalization	38	0	0	0	0	563
County Court	1,423	0	0	0	5,986	141,043
Juvenile Court	2,513	0	0	0	0	299,863
District Court	1,029	0	0	0	0	255,979
Public Defender	2,650	0	0	0	30,173	262,494
Jury Commissiner	4,700	0	0	0	0	65,469
CASA	317	0	0	0	0	30,193
GIS	857	0	0	0	0	643,073
Ag Extension	167	0	0	0	0	28,536
Investigations	4,327	0	0	124,401	0	366,152
Sheriff Patrol	8,177	0	0	409,359	0	1,181,728
Vehicle Inspectn	1,162	0	0	30,653	0	99,663
Juvenile Intake	1,124	19,496	0	0	0	107,069
Victim Witness	793	13,493	0	0	0	90,838



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Detail Of Allocated Costs**

Department	County Treasurer 15.5	County Attorney 16.5	Clerk District Court 17.5	Sheriff Administration 19.5	Corrections & Sheriff 18.5	Total Plan Allocated
Adult Pre-Trial	1,050	0	0	0	0	85,165
Juvenile Svcs	7,079	0	0	0	106,588	729,602
County Jail	9,185	0	0	577,267	238,717	2,083,180
Work Release	56	0	0	0	0	5,437
Court Services	3,246	0	0	118,659	0	407,262
Warrants - Sheriff	1,509	0	0	47,329	0	137,680
Probation	519	0	0	0	0	142,182
Community Svc	4	0	0	0	0	14,574
Emergency Mgmt	523	0	0	0	0	29,669
Mental Hlth Bd	412	73,337	0	0	0	92,190
Veterans Svc	578	0	0	0	0	103,314
Human Services	1,706	5,238	0	0	0	82,686
Highway Fund	11,474	31,431	0	0	0	525,579
Communications	6,938	0	0	281,977	0	1,249,995
Tourism	1,921	0	0	0	0	43,571
Relief Fund	695	0	0	0	0	8,593
State Institutn	129	0	0	0	0	1,740
Alcohol Diversn	1,433	25,077	0	0	0	120,092
JAIBG	176	0	0	0	0	7,533
FG - Title 1D	257	0	0	0	0	3,256
Juvenile Pre-Trial	0	0	0	0	0	0
State Education	1,038	0	0	0	0	55,268
Truancy	189	0	0	0	0	2,811
Fed Foreiture Co Atty	403	0	0	0	0	12,015
SCAAP	30	0	0	0	0	549
Victm Witnes Fnd	519	5,491	0	0	0	61,366
FG Perkins	163	0	0	0	0	2,076
Proj Engage	0	0	0	0	0	1,076
Fed Grant Great	0	0	0	0	0	0
Drug Enf Grant	227	0	0	4,330	0	7,232
Juvenile Svcs LB 640	502	0	0	0	0	7,850
Traffic	498	0	0	0	0	6,642
Brownfield	0	0	0	0	0	0
Adult Drug Court	180	0	0	0	0	2,154
Drug Eradication	90	0	0	0	0	1,138
Stormwater	90	0	0	0	0	1,553
Inheritance Tax	562	0	0	0	0	7,113
Fleet Services	11,584	0	0	0	0	170,512



**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013**

**Detail Of Allocated Costs**

Department	County Treasurer	County Attorney	Clerk District Court	Sheriff Administration	Corrections & Sheriff	Total Plan Allocated
	15.5	16.5	17.5	19.5	18.5	
Keno Sales	38	0	0	0	0	4,695
Landfill	4,849	15,715	0	0	0	212,060
Noxious Weed	608	0	0	0	0	11,765
Driver Exam	0	0	0	0	0	33,918
St Appeals Crt	0	0	0	0	0	30,134
Hlth&Human Svcs	0	0	0	0	0	67,397
IVD County Atty	2,607	73,525	0	120	0	192,192
IVD Clk Dist Crt	0	0	45,388	0	0	47,061
All Other	1,021	0	0	0	0	352,728
Direct Billings	0	2,295,509	163,713	16,844,775	0	19,303,997
Unallocated	1,838,736	3,033,440	908,408	1,432,189	0	8,728,247
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,978,815</b>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Building Use Charge</b>		
1.4.1 Courthouse	Usable Square Feet of Space Occupied by Department	Actual Measurement of Courthouse
1.4.2 Law Enf Center	Gross Square Feet of Space by Department	Architect's Study
1.4.3 Annex	Usable Square Feet of Space Occupied by Department	Annex Floorplans
1.4.4 Juvenile Detention	Direct Allocation to Juvenile Detention Center	Detention Director
1.4.5 Bldg & Grnds Storage	Direct Allocation to Building and Grounds	Maintenance Supervisor
1.4.6 Sheriff Office	Square Footage Occupied by Departments	Sarpy County Officials
<b>Depreciation Expense</b>		
2.4.1 Equipmt Depreciation	Actual Current Year Depreciation for Departments	County Depreciation Reports
<b>Employee Benefit</b>		
3.4.1 Hlth/Dental Ins	Average Number of Employees in General Fund Departments	Payroll Registers
<b>Miscellaneous General</b>		
4.4.1 Dues and Subs	Average Number of Employees by Department	Payroll Registers
4.4.2 Safety Committee	Average Number of Employees by Department	Payroll Registers
4.4.3 Audit & Accounting Update	Number of Accounting Transactions for Departments	Claim Search File
4.4.4 Insurance Admin	Average Number of Employees by Department	Payroll Registers
4.4.5 Cst Alc Pln 10	Time Spent Preparing Cost Plan & Indirect Rate Computations	Consultant's Time Log
<b>Other Expenses</b>		
5.4.1 Postage Expense	Amount of Postage Used by Departments	Administrative Offices - Historical Use
5.4.2 Telephone Svc	Number of Extensions Assigned to Nonbilled Departments	County Telephone Directory /Budget Report
5.4.3 Equip Repair	Direct Allocastion to County Data Center	County Records
5.4.4 Copier Expenses	Copier Usage by Department	Administrative Offices
5.4.5 Hum Sv Jail Med	Direct Allocation to County Jail and Juvenile Ctr	Budget Report
<b>Insurance</b>		
6.4.1 Wrkers Comp Ins	Weighted Gross Salaries & Wages for Nonbilled Depts	County Budget Report / Job Class Rates
6.4.2 General Liab	Total Expenditures for Nonbilled Departments	County Budget Report
<b>Unemployment</b>		
7.4.1 Unemploy Claims	Actual Paid Unemployment Claims	Nebraska DOL Quarterly Statements



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Buildings and Grounds</b>		
8.4.1 Courthouse	Usable Square Feet of Space Occupied by Department	Actual Measurement of Courthouse
8.4.2 Jail Utilities	Gross Square Feet of Space by Department	Architect's Study
8.4.3 Annex Utilities	Usable Square Feet of Space Occupied by Department	Annex Floorplans
8.4.4 Annex Maintnce	Usable Square Feet of Space by Benefiting Department	Annex Floorplans / Building Usage
8.4.5 Sheriff Utilities	Direct Allocation to Sheriff Admin	County Records
<b>Administrative Division</b>		
9.4.1 County Admin	Average Number of Employees in Administered Departments	Payroll Registers
<b>Personnel</b>		
10.4.1 County Personnel	Average Number of Employees by Department	Payroll Registers
<b>Fiscal Administration</b>		
11.4.1 Fiscal Admin	Number of Accounting Transactions for Departments	Claim Search File
<b>Purchasing</b>		
12.4.1 Purchasing	Number of Purchase Orders Issued	Claim Search File
<b>Data Center</b>		
13.4.1 Data Center	Hour Resources Provided to Departments	Information Systems Director
<b>County Clerk</b>		
14.4.1 Financial Admin	Total Expenditure Transactions for Departments	Claim Search File / Payroll Registers
14.4.2 Personnel	Average Number of Employees by Department	Payroll Registers
<b>County Treasurer</b>		
15.4.1 Banking	Total Expenditure Transactions for Departments	Claim Search File / Payroll Registers
<b>County Attorney</b>		
16.4.1 Legal Counsel	Percent of Services Provided to Departments	County Attorney
16.4.2 Child Supt Enf	Direct Allocation to IV-D County Attorney	County Records
16.4.3 Juvenile Intake	Direct Allocation to Juvenile Intake	County Records
16.4.4 Vic/Wit Gen Fnd	Direct Allocation to Victim Witness General Fund	County Records
16.4.5 Alcohol Diversn	Direct Allocation to Alcohol Diversion Fund	County Records
16.4.6 Fed Forefiture	Direct Allocation to Fed Forefiture Fund	County Reports
16.4.7 Vic/Wit Grant	Direct Allocation to Victim Witness Fund	County Records



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Clerk District Court</b>		
17.4.1 IVD Chld Spt Co	Direct Allocation to IV-D Clerk District Court	County Records
<b>Corrections &amp; Sheriff Maintenance</b>		
18.4.1 County Jail Mntce	Gross Square Feet of Space by Department	Architect's Study
18.4.2 Juvenile Detn Ctr Maint	Direct Allocation to Juvenile Detention Center	Detention Director
18.4.3 Sheriff Bldg	Direct Allocation to Sheriff Admin	County Records
<b>Sheriff Administration</b>		
19.4.1 Ttl IVD Prc Ser	Direct Allocation to IV-D County Attorney	County Records
19.4.2 Jail Admin	Direct Allocation to County Jail	County Records
19.4.3 Communications	Direct Allocation to Communications	County Sheriff
19.4.4 Investigations	Direct Allocation to Investigations	County Sheriff
19.4.5 Road Patrol	Direct Allocation to Sheriff Patrol	County Sheriff
19.4.6 Vehicle Inspect	Direct Allocation to Vehicle Inspection	County Sheriff
19.4.7 Drug Enf Grant	Direct Allocation to Drug Enforcement Fund	County Sheriff
19.4.8 Court Services	Direct Allocation to Court Services	County Sheriff
19.4.9 Warrants	Direct Allocation to Sheriff Warrants	County Records

**SARPY COUNTY, NEBRASKA**  
**BUILDING USE CHARGE**  
**NATURE AND EXTENT OF SERVICES**

Sarpy County owns and operates various buildings which house its many departments and programs. In lieu of depreciation expense, OMB Circular A-87 provides for a Building Use Charge of two percent of the original cost of buildings plus subsequent capital improvements. Primary among these is the Courthouse Complex consisting of the Hall of Justice and Administration Building. The central service departments in this plan are located in the Courthouse Complex.

The Courthouse was built in 1992 and a major addition was completed during 2008. The total cost of the Courthouse Complex including all improvements is now \$8,145,781. A use charge of \$162,916 and FY 2013 interest expense of \$158,032 has allocated based on usable square footage by department as determined from County's actual measurement of the Courthouse Complex.

The Law Enforcement Center was completed and occupied in 1989. The total cost of the facility including additions in FY 2007 is \$6,846,146. A use charge of \$136,923 has been allocated to the Jail and other departments located in the LEC based on total square feet occupied.

The County Annex was purchased in FY 1994 at a cost of \$815,000. Recent improvements to the building totaled \$803,780. A use charge of \$32,376 has been allocated based on usable square footage by department. The NDHHS office occupied the Annex in May 1994.

The Juvenile Detention Center was completed and occupied in March 2003. The total cost of the facility is \$4,607,487 with improvements of \$8,733. A use charge of \$87,219 has been allocated to this department. There was no bond interest paid in FY 2013.

The New Sheriff Office was completed and occupied in April 2011. The total cost of the facility is \$6,698,196. A use charge of \$133,964 and FY 2012 interest of \$87,921 has been directly allocated to the County Sheriff.

A storage building was constructed in FY 2004 for \$122,302. A use charge of \$2,446 has been allocated to Building and Grounds.

Ref.: OMB Circular A-87, Attachment B, Sections 15 and 26.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building Use Charge**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Miscellaneous General		777	777	
Fiscal Administration		889	889	
Purchasing		600	600	
County Clerk		680	680	
County Treasurer		257	257	
Total Allocated Additions:		<u>3,203</u>	<u>3,203</u>	3,203
Building Use Chg	555,844			
FY 2013 Interest Expense	158,032			
Total Departmental Cost Adjustments:	<u>713,876</u>			713,876
Total To Be Allocated:	<u><u>713,876</u></u>	<u><u>3,203</u></u>		<u><u>717,079</u></u>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Total	General & Admin	Courthouse	Law Enf Center	Annex
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Use Chg	555,844	0	162,916	136,923	32,376
FY 2013 Interest Expense	158,032	0	158,032	0	0
Functional Cost	713,876	0	320,948	136,923	32,376
<b>Allocation Step 1</b>					
1st Allocation	713,876	0	320,948	136,923	32,376
<b>Allocation Step 2</b>					
Inbound- All Others	3,203	3,203	0	0	0
Reallocate Admin Costs		( 3,203)	1,441	614	145
2nd Allocation	3,203	0	1,441	614	145
<b>Total For 010 Building Use Charge</b>					
Total Allocated	717,079	0	322,389	137,537	32,521

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Juvenile Detention	Bldg & Grnds Storage	Sheriff Office
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Building Use Chg	87,219	2,446	133,964
FY 2013 Interest Expense	0	0	0
<b>Functional Cost</b>			
Functional Cost	87,219	2,446	133,964
<b>Allocation Step 1</b>			
1st Allocation	87,219	2,446	133,964
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	391	11	601
2nd Allocation	391	11	601
<b>Total For 010 Building Use Charge</b>			
Total Allocated	87,610	2,457	134,565

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings and Grounds	765	1.1405	3,660		3,660	16	3,676
Administrative Division	1,004	1.4968	4,804		4,804	22	4,826
Fiscal Administration	1,004	1.4968	4,804		4,804	22	4,826
Purchasing	1,004	1.4968	4,804		4,804	22	4,826
Data Center	4,847	7.2259	23,191		23,191	104	23,295
County Clerk	7,136	10.6381	34,143		34,143	153	34,296
County Treasurer	5,230	7.7969	25,024		25,024	112	25,136
County Attorney	2,178	3.2470	10,421		10,421	47	10,468
Clerk District Court	5,152	7.6806	24,651		24,651	111	24,762
County Board	2,710	4.0401	12,967		12,967	58	13,025
Register Deeds	3,680	5.4862	17,608		17,608	79	17,687
Assessor	2,669	3.9790	12,770		12,770	57	12,827
Planning	1,406	2.0961	6,727		6,727	30	6,757
County Court	2,973	4.4322	14,225		14,225	64	14,289
Juvenile Court	6,889	10.2701	32,962		32,962	148	33,110
District Court	6,211	9.2594	29,718		29,718	133	29,851
CASA	300	0.4472	1,435		1,435	6	1,441
Vehicle Inspectn	160	0.2385	766		766	3	769
Court Services	235	0.3503	1,124		1,124	5	1,129
Community Svc	303	0.4517	1,450		1,450	7	1,457
Communications	4,533	6.7578	21,689		21,689	97	21,786
Victm Witnes Fnd	1,653	2.4643	7,909		7,909	36	7,945
Driver Exam	1,374	2.0484	6,574		6,574	30	6,604
St Appeals Crt	1,096	1.6339	5,244		5,244	24	5,268
IVD County Atty	2,566	3.8254	12,278		12,278	55	12,333
<b>SubTotal</b>	<b>67,078</b>	<b>100.0000</b>	<b>320,948</b>		<b>320,948</b>	<b>1,441</b>	<b>322,389</b>
<b>Total</b>	<b>67,078</b>	<b>100.0000</b>	<b>320,948</b>		<b>320,948</b>	<b>1,441</b>	<b>322,389</b>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
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Allocation Basis: Usable Square Feet of Space Occupied by Department

Allocation Source: Actual Measurement of Courthouse

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Law Enf Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Court	1,225	2.1776	2,982		2,982	13	2,995
Public Defender	6,175	10.9768	15,030		15,030	67	15,097
County Jail	48,855	86.8456	118,911		118,911	534	119,445
SubTotal	56,255	100.0000	136,923		136,923	614	137,537
Total	56,255	100.0000	136,923		136,923	614	137,537

Allocation Basis: Gross Square Feet of Space by Department

Allocation Source: Architect's Study

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Personnel	1,232	7.0163	2,272		2,272	10	2,282
Probation	5,794	32.9974	10,683		10,683	48	10,731
Veterans Svc	1,590	9.0552	2,932		2,932	13	2,945
Human Services	308	1.7541	568		568	3	571
Alcohol Diversn	4,635	26.3967	8,546		8,546	38	8,584
Hlth&Human Svcs	4,000	22.7803	7,375		7,375	33	7,408
<b>SubTotal</b>	<b>17,559</b>	<b>100.0000</b>	<b>32,376</b>		<b>32,376</b>	<b>145</b>	<b>32,521</b>
<b>Total</b>	<b>17,559</b>	<b>100.0000</b>	<b>32,376</b>		<b>32,376</b>	<b>145</b>	<b>32,521</b>

Allocation Basis: Usable Square Feet of Space Occupied by Department

Allocation Source: Annex Floorplans

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Juvenile Detention

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Svcs	100	100.0000	87,219		87,219	391	87,610
SubTotal	100	100.0000	87,219		87,219	391	87,610
Total	100	100.0000	87,219		87,219	391	87,610

Allocation Basis: Direct Allocation to Juvenile Detention Center

Allocation Source: Detention Director

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Bldg & Grnds Storage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings and Grounds	100	100.0000	2,446		2,446	11	2,457
SubTotal	100	100.0000	2,446		2,446	11	2,457
Total	100	100.0000	2,446		2,446	11	2,457

Allocation Basis: Direct Allocation to Building and Grounds

Allocation Source: Maintenance Supervisor

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Sheriff Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Administration	35,300	100.0000	133,964		133,964	601	134,565
SubTotal	35,300	100.0000	133,964		133,964	601	134,565
Total	35,300	100.0000	133,964		133,964	601	134,565

Allocation Basis: Square Footage Occupied by Departments

Allocation Source: Sarpy County Officials

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Total	Courthouse	Law Enf Center	Annex	Juvenile Detention	Bldg & Grnds Storage	Sheriff Office
Buildings and Grounds	6,133	3,676	0	0	0	2,457	0
Administrative Division	4,826	4,826	0	0	0	0	0
Personnel	2,282	0	0	2,282	0	0	0
Fiscal Administration	4,826	4,826	0	0	0	0	0
Purchasing	4,826	4,826	0	0	0	0	0
Data Center	23,295	23,295	0	0	0	0	0
County Clerk	34,296	34,296	0	0	0	0	0
County Treasurer	25,136	25,136	0	0	0	0	0
County Attorney	10,468	10,468	0	0	0	0	0
Clerk District Court	24,762	24,762	0	0	0	0	0
Sheriff Administration	134,565	0	0	0	0	0	134,565
County Board	13,025	13,025	0	0	0	0	0
Register Deeds	17,687	17,687	0	0	0	0	0
Assessor	12,827	12,827	0	0	0	0	0
Planning	6,757	6,757	0	0	0	0	0
County Court	17,284	14,289	2,995	0	0	0	0
Juvenile Court	33,110	33,110	0	0	0	0	0
District Court	29,851	29,851	0	0	0	0	0
Public Defender	15,097	0	15,097	0	0	0	0
CASA	1,441	1,441	0	0	0	0	0
Vehicle Inspectn	769	769	0	0	0	0	0
Juvenile Svcs	87,610	0	0	0	87,610	0	0
County Jail	119,445	0	119,445	0	0	0	0
Court Services	1,129	1,129	0	0	0	0	0
Probation	10,731	0	0	10,731	0	0	0
Community Svc	1,457	1,457	0	0	0	0	0
Veterans Svc	2,945	0	0	2,945	0	0	0
Human Services	571	0	0	571	0	0	0
Communications	21,786	21,786	0	0	0	0	0
Alcohol Diversn	8,584	0	0	8,584	0	0	0
Victm Witnes Fnd	7,945	7,945	0	0	0	0	0
Driver Exam	6,604	6,604	0	0	0	0	0
St Appeals Crt	5,268	5,268	0	0	0	0	0
Hlth&Human Svcs	7,408	0	0	7,408	0	0	0
IVD County Atty	12,333	12,333	0	0	0	0	0

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Total	Courthouse	Law Enf Center	Annex	Juvenile Detention	Bldg & Grnds Storage	Sheriff Office
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>717,079</b>	<b>322,389</b>	<b>137,537</b>	<b>32,521</b>	<b>87,610</b>	<b>2,457</b>	<b>134,565</b>

**SARPY COUNTY, NEBRASKA**  
**DEPRECIATION EXPENSE**  
**NATURE AND EXTENT OF SERVICES**

Sarpy County established a depreciation schedule in FY 2003. County departments have depreciation of \$1,180,600 in FY 2013 and this has been allocated to these departments based on their respective current year depreciation charges.

Ref.: OMB Circular A-87, Attachment B, Section 15.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Depreciation Expense**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Miscellaneous General		272	272	
Total Allocated Additions:		<u>272</u>	<u>272</u>	272
Equipment Depreciation	1,180,600			
Total Departmental Cost Adjustments:	<u>1,180,600</u>			1,180,600
Total To Be Allocated:	<u><u>1,180,600</u></u>	<u><u>272</u></u>	<u><u>1,180,872</u></u>	<u><u>1,180,872</u></u>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Depreciation Expense**

	Total	General & Admin	Equipmt Depreciation
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Equipment Depreciation	1,180,600	0	1,180,600
Functional Cost	1,180,600	0	1,180,600
<b>Allocation Step 1</b>			
1st Allocation	1,180,600	0	1,180,600
<b>Allocation Step 2</b>			
Inbound- All Others	272	272	0
Reallocate Admin Costs		( 272)	272
2nd Allocation	272	0	272
<b>Total For 020 Depreciation Expense</b>			
Total Allocated	1,180,872	0	1,180,872

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Equipmt Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings and Grounds	16,501	1.3977	16,501		16,501	4	16,505
Data Center	58,932	4.9917	58,932		58,932	14	58,946
County Clerk	1,614	0.1367	1,614		1,614		1,614
County Treasurer	1,100	0.0932	1,100		1,100		1,100
Clerk District Court	824	0.0698	824		824		824
Sheriff Administration	17,686	1.4981	17,686		17,686	4	17,690
Register Deeds	2,461	0.2085	2,461		2,461	1	2,462
Assessor	8,591	0.7277	8,591		8,591	2	8,593
Elections	115	0.0097	115		115		115
Planning	5,597	0.4741	5,597		5,597	1	5,598
District Court	724	0.0613	724		724		724
GIS	1,230	0.1042	1,230		1,230		1,230
Investigations	13,002	1.1013	13,002		13,002	3	13,005
Sheriff Patrol	135,962	11.5163	135,962		135,962	31	135,993
Juvenile Svcs	18,121	1.5349	18,121		18,121	4	18,125
County Jail	16,475	1.3955	16,475		16,475	4	16,479
Court Services	14,664	1.2421	14,664		14,664	3	14,667
Warrants - Sheriff	5,919	0.5014	5,919		5,919	1	5,920
Probation	614	0.0520	614		614		614
Emergency Mgmt	1,276	0.1081	1,276		1,276		1,276
Highway Fund	356,152	30.1669	356,152		356,152	84	356,236
Communications	216,651	18.3509	216,651		216,651	50	216,701
Fed Foreiture Co Atty	7,033	0.5957	7,033		7,033	2	7,035
Proj Engage	1,076	0.0911	1,076		1,076		1,076
Fleet Services	23,815	2.0172	23,815		23,815	5	23,820
Keno Sales	3,504	0.2968	3,504		3,504	1	3,505
Landfill	86,499	7.3267	86,499		86,499	20	86,519
Noxious Weed	576	0.0488	576		576		576



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Depreciation Expense**

Activity - Equipmt Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Other	163,886	13.8816	163,886		163,886	38	163,924
SubTotal	1,180,600	100.0000	1,180,600		1,180,600	272	1,180,872
Total	1,180,600	100.0000	1,180,600		1,180,600	272	1,180,872

Allocation Basis: Actual Current Year Depreciation for Departments

Allocation Source: County Depreciation Reports

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation Expense**

Receiving Department	Total	Equipmt Depreciation
Buildings and Grounds	16,505	16,505
Data Center	58,946	58,946
County Clerk	1,614	1,614
County Treasurer	1,100	1,100
Clerk District Court	824	824
Sheriff Administration	17,690	17,690
Register Deeds	2,462	2,462
Assessor	8,593	8,593
Elections	115	115
Planning	5,598	5,598
District Court	724	724
GIS	1,230	1,230
Investigations	13,005	13,005
Sheriff Patrol	135,993	135,993
Juvenile Svcs	18,125	18,125
County Jail	16,479	16,479
Court Services	14,667	14,667
Warrants - Sheriff	5,920	5,920
Probation	614	614
Emergency Mgmt	1,276	1,276
Highway Fund	356,236	356,236
Communications	216,701	216,701
Fed Foreiture Co Atty	7,035	7,035
Proj Engage	1,076	1,076
Fleet Services	23,820	23,820
Keno Sales	3,505	3,505
Landfill	86,519	86,519
Noxious Weed	576	576
All Other	163,924	163,924
Direct Billed	0	0

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Depreciation Expense**

Receiving Department	Total	Equipmt Depreciation
Total	1,180,872	1,180,872

**SARPY COUNTY, NEBRASKA**  
**EMPLOYEE BENEFITS (97000)**  
**NATURE AND EXTENT OF SERVICES**

Sarpy County provides various fringe benefits for its employees. These costs, which are charged to the Miscellaneous General account in the general fund, have been allocated as follows:

- Group Health and Dental Insurance - Costs of this coverage, charged to the Miscellaneous General account, have been allocated to the County general fund departments based on the average number of employees assigned to each in FY 2013.

Ref.: OMB A-87, Attachment B, Section 11.d.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Employee Benefit**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Miscellaneous General		182	182	
Insurance		22,289	22,289	
Total Allocated Additions:		<u>22,471</u>	<u>22,471</u>	22,471
Health Insurance	4,113,986			
Dental Insurance	242,825			
Total Departmental Cost Adjustments:	<u>4,356,811</u>			4,356,811
Total To Be Allocated:	<u><u>4,356,811</u></u>	<u><u>22,471</u></u>		<u><u>4,379,282</u></u>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Employee Benefit**

	Total	General & Admin	Hlth/Dental Ins
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Health Insurance	4,113,986	0	4,113,986
Dental Insurance	242,825	0	242,825
Functional Cost	4,356,811	0	4,356,811
<b>Allocation Step 1</b>			
1st Allocation	4,356,811	0	4,356,811
<b>Allocation Step 2</b>			
Inbound- All Others	22,471	22,471	0
Reallocate Admin Costs		( 22,471)	22,471
2nd Allocation	22,471	0	22,471
<b>Total For 030 Employee Benefit</b>			
Total Allocated	4,379,282	0	4,379,282

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Employee Benefit**

Activity - Hlth/Dental Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Miscellaneous General	1.00	0.2193	9,554		9,554	49	9,603
Buildings and Grounds	20.00	4.3860	191,088		191,088	986	192,074
Administrative Division	3.00	0.6579	28,663		28,663	148	28,811
Personnel	3.00	0.6579	28,663		28,663	148	28,811
Fiscal Administration	3.00	0.6579	28,663		28,663	148	28,811
Purchasing	2.00	0.4386	19,109		19,109	99	19,208
Data Center	14.50	3.1798	138,539		138,539	715	139,254
County Clerk	11.00	2.4123	105,099		105,099	542	105,641
County Treasurer	27.50	6.0307	262,746		262,746	1,355	264,101
County Attorney	38.00	8.3333	363,068		363,068	1,873	364,941
Clerk District Court	14.00	3.0702	133,762		133,762	690	134,452
Corrections & Sheriff Maintenance	5.00	1.0965	47,772		47,772	246	48,018
Sheriff Administration	24.00	5.2632	229,306		229,306	1,183	230,489
County Board	5.00	1.0965	47,772		47,772	246	48,018
Register Deeds	8.00	1.7544	76,435		76,435	394	76,829
Assessor	17.50	3.8377	167,202		167,202	862	168,064
Elections	6.00	1.3158	57,326		57,326	296	57,622
Planning	4.50	0.9868	42,995		42,995	222	43,217
Juvenile Court	3.00	0.6579	28,663		28,663	148	28,811
District Court	4.50	0.9868	42,995		42,995	222	43,217
Public Defender	14.50	3.1798	138,539		138,539	715	139,254
Jury Commissiner	1.00	0.2193	9,554		9,554	49	9,603
CASA	1.50	0.3289	14,332		14,332	74	14,406
GIS	4.50	0.9868	42,995		42,995	222	43,217
Ag Extension	1.00	0.2193	9,554		9,554	49	9,603
Investigations	16.00	3.5088	152,871		152,871	788	153,659
Sheriff Patrol	48.00	10.5263	458,612		458,612	2,365	460,977
Vehicle Inspectn	5.00	1.0965	47,772		47,772	246	48,018



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Employee Benefit**

Activity - Hlth/Dental Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Intake	7.00	1.5351	66,881		66,881	345	67,226
Victim Witness	6.00	1.3158	57,326		57,326	296	57,622
Adult Pre-Trial	5.50	1.2061	52,549		52,549	271	52,820
Juvenile Svcs	40.00	8.7719	382,176		382,176	1,971	384,147
County Jail	55.50	12.1713	530,271		530,271	2,734	533,005
Work Release	0.50	0.1096	4,777		4,777	25	4,802
Court Services	21.50	4.7149	205,420		205,420	1,059	206,479
Warrants - Sheriff	6.00	1.3158	57,326		57,326	296	57,622
Emergency Mgmt	1.50	0.3289	14,332		14,332	74	14,406
Mental Hlth Bd	1.00	0.2193	9,554		9,554	49	9,603
Veterans Svc	4.00	0.8772	38,218		38,218	197	38,415
Human Services	1.50	0.3289	14,332		14,332	74	14,406
<b>SubTotal</b>	<b>456.00</b>	<b>100.0000</b>	<b>4,356,811</b>		<b>4,356,811</b>	<b>22,471</b>	<b>4,379,282</b>
<b>Total</b>	<b>456.00</b>	<b>100.0000</b>	<b>4,356,811</b>		<b>4,356,811</b>	<b>22,471</b>	<b>4,379,282</b>

Allocation Basis: Average Number of Employees in General Fund Departments

Allocation Source: Payroll Registers

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Employee Benefit**

Receiving Department	Total	Hlth/Dental Ins
Miscellaneous General	9,603	9,603
Buildings and Grounds	192,074	192,074
Administrative Division	28,811	28,811
Personnel	28,811	28,811
Fiscal Administration	28,811	28,811
Purchasing	19,208	19,208
Data Center	139,254	139,254
County Clerk	105,641	105,641
County Treasurer	264,101	264,101
County Attorney	364,941	364,941
Clerk District Court	134,452	134,452
Corrections & Sheriff	48,018	48,018
Sheriff Administration	230,489	230,489
County Board	48,018	48,018
Register Deeds	76,829	76,829
Assessor	168,064	168,064
Elections	57,622	57,622
Planning	43,217	43,217
Juvenile Court	28,811	28,811
District Court	43,217	43,217
Public Defender	139,254	139,254
Jury Commissiner	9,603	9,603
CASA	14,406	14,406
GIS	43,217	43,217
Ag Extension	9,603	9,603
Investigations	153,659	153,659
Sheriff Patrol	460,977	460,977
Vehicle Inspectn	48,018	48,018
Juvenile Intake	67,226	67,226
Victim Witness	57,622	57,622
Adult Pre-Trial	52,820	52,820
Juvenile Svcs	384,147	384,147
County Jail	533,005	533,005
Work Release	4,802	4,802
Court Services	206,479	206,479
Warrants - Sheriff	57,622	57,622



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Employee Benefit**

Receiving Department	Total	Hlth/Dental Ins
Emergency Mgmt	14,406	14,406
Mental Hlth Bd	9,603	9,603
Veterans Svc	38,415	38,415
Human Services	14,406	14,406
Direct Billed	0	0
<b>Total</b>	<b>4,379,282</b>	<b>4,379,282</b>

**SARPY COUNTY, NEBRASKA**  
**MISCELLANEOUS GENERAL (9700)**  
**NATURE AND EXTENT OF SERVICES**

The Miscellaneous General account in the general fund is used to record various expenses which benefit either specific County departments or all departments as a whole. FY 2013 expenses for Employee Benefit programs have been transferred for convenience to Section 3 of this plan for allocation. Insurance costs have been transferred to Section 6 of this plan to facilitate functional grouping of costs and allocation.

Remaining allowable costs from the Miscellaneous General account have been allocated as follows:

- Dues and Subscriptions - Costs have been allocated based on the average number of employees assigned to departments.
- Safety Committee - Costs have been allocated to departments based on the average number of employees assigned to each.
- Annual Audit and Accounting Software Update - Costs of the County's annual audit and accounting software update have been allocated based on the number of accounting transactions in FY 2013.
- Insurance Administration - Costs have been allocated to departments based on the average number of employees assigned to each.
- Cost Plan Fee - Costs of preparing the County's 2012 cost plan paid in fiscal year 2013 have been allocated based on preparation time per central service and select grantee departments to complete the cost plan and indirect rate computations.

Ref.: OMB Circular A-87, Attachment B, Sections 5, 17, 30, and 33.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Miscellaneous General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,704,542			5,704,542
Employee Benefits	( 4,356,811)			
Insurance Premiums	( 537,140)			
Total Deductions:	( 4,893,951)			( 4,893,951)
Employee Benefit	9,554	49	9,603	
Miscellaneous General		2,210	2,210	
Insurance		5,201	5,201	
Personnel		567	567	
Fiscal Administration		3,139	3,139	
Purchasing		2,110	2,110	
County Clerk		2,816	2,816	
County Treasurer		1,017	1,017	
Total Allocated Additions:	9,554	17,109	26,663	26,663
Total To Be Allocated:	820,145	17,109		837,254

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Miscellaneous General**

	Total	General & Admin	Dues and Subs	Safety Committee	Audit & Accounting Update
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	233,302	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
*Employee Benefits	4,356,811	4,356,811	0	0	0
*Insurance Premiums	537,140	537,140	0	0	0
Dues and Subs	11,794	0	11,794	0	0
Consulting Fees	52,110	0	0	0	0
Contract Service	1,319	0	0	0	0
Audit Fees	46,350	0	0	0	46,350
Safety Committee	309	0	0	309	0
Miscellaneous	35,459	0	0	0	0
Accntng Software Update	93,379	0	0	0	93,379
All Other	336,569	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	5,704,542	4,893,951	11,794	309	139,729
<b>Deductions</b>					
Total Deductions	( 4,893,951)	( 4,893,951)	0	0	0
Functional Cost	810,591	0	11,794	309	139,729
<b>Allocation Step 1</b>					
Inbound- All Others	9,554	9,554	0	0	0
Reallocate Admin Costs		( 9,554)	139	4	1,647
Unallocated Costs	( 653,552)	0	0	0	0
1st Allocation	166,593	0	11,933	313	141,376
<b>Allocation Step 2</b>					
Inbound- All Others	17,109	17,109	0	0	0
Reallocate Admin Costs		( 17,109)	249	7	2,949
Unallocated Costs	( 13,633)	0	0	0	0
2nd Allocation	3,476	0	249	7	2,949

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .3 - Costs Allocated By Activity  
For Department Miscellaneous General**

	Total	General & Admin	Dues and Subs	Safety Committee	Audit & Accounting Udate
Total For 040 Miscellaneous General					
Total Allocated	170,069	0	12,182	320	144,325

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Miscellaneous General**

	Insurance Admin	Cst Alc Pln 10	General Governmt
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	233,302
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
*Employee Benefits	0	0	0
*Insurance Premiums	0	0	0
Dues and Subs	0	0	0
Consulting Fees	0	11,500	40,610
Contract Service	1,319	0	0
Audit Fees	0	0	0
Safety Committee	0	0	0
Miscellaneous	0	0	35,459
Accntng Software Update	0	0	0
All Other	0	0	336,569
<b>Departmental Totals</b>			
Total Expenditures	1,319	11,500	645,940
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,319	11,500	645,940
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	16	136	7,612
Unallocated Costs	0	0	( 653,552)
1st Allocation	1,335	11,636	0
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	28	243	13,633
Unallocated Costs	0	0	( 13,633)
2nd Allocation	28	243	0

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Miscellaneous General**

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	Insurance Admin	Cst Alc Pln 10	General Governmt
Total For 040 Miscellaneous General			
Total Allocated	1,363	11,879	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

Activity - Dues and Subs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Miscellaneous General	1.00	0.1647	20		20		20
Buildings and Grounds	20.00	3.2949	393		393	8	401
Administrative Division	3.00	0.4942	59		59	1	60
Personnel	3.00	0.4942	59		59	1	60
Fiscal Administration	3.00	0.4942	59		59	1	60
Purchasing	2.00	0.3295	39		39	1	40
Data Center	14.50	2.3888	285		285	6	291
County Clerk	11.00	1.8122	216		216	5	221
County Treasurer	27.50	4.5305	541		541	11	552
County Attorney	38.00	6.2603	747		747	16	763
Clerk District Court	14.00	2.3064	275		275	6	281
Corrections & Sheriff Maintenance	5.00	0.8237	98		98	2	100
Sheriff Administration	24.00	3.9539	472		472	10	482
County Board	5.00	0.8237	98		98	2	100
Register Deeds	8.00	1.3180	157		157	3	160
Assessor	17.50	2.8830	344		344	7	351
Elections	6.00	0.9885	118		118	2	120
Planning	4.50	0.7414	88		88	2	90
Juvenile Court	3.00	0.4942	59		59	1	60
District Court	4.50	0.7414	88		88	2	90
Public Defender	14.50	2.3888	285		285	6	291
Jury Commissiner	1.00	0.1647	20		20		20
CASA	1.50	0.2471	29		29	1	30
GIS	4.50	0.7414	88		88	2	90
Ag Extension	1.00	0.1647	20		20		20
Investigations	16.00	2.6359	315		315	7	322
Sheriff Patrol	48.00	7.9077	944		944	20	964
Vehicle Inspectn	5.00	0.8237	98		98	2	100



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

Activity - Dues and Subs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Intake	7.00	1.1532	138		138	3	141
Victim Witness	6.00	0.9885	118		118	2	120
Adult Pre-Trial	5.50	0.9061	108		108	2	110
Juvenile Svcs	40.00	6.5898	786		786	16	802
County Jail	55.50	9.1436	1,092		1,092	25	1,117
Work Release	0.50	0.0824	10		10		10
Court Services	21.50	3.5420	423		423	9	432
Warrants - Sheriff	6.00	0.9885	118		118	2	120
Emergency Mgmt	1.50	0.2471	29		29	1	30
Mental Hlth Bd	1.00	0.1647	20		20		20
Veterans Svc	4.00	0.6590	79		79	2	81
Human Services	1.50	0.2471	29		29	1	30
Highway Fund	43.50	7.1664	855		855	18	873
Communications	41.00	6.7545	806		806	17	823
Tourism	3.00	0.4942	59		59	1	60
Alcohol Diversn	7.00	1.1532	138		138	3	141
FG - Title 1D	1.00	0.1647	20		20		20
State Education	8.00	1.3180	157		157	3	160
Truancy	1.00	0.1647	20		20		20
Victm Witnes Fnd	3.00	0.4942	59		59	1	60
Drug Enf Grant	2.00	0.3295	39		39	1	40
Juvenile Svcs LB 640	2.00	0.3295	39		39	1	40
Traffic	2.00	0.3295	39		39	1	40
Drug Eradication	0.50	0.0824	10		10		10
Fleet Services	7.50	1.2356	147		147	3	150
Landfill	12.50	2.0593	246		246	5	251
Noxious Weed	1.00	0.1647	20		20		20
IVD County Atty	16.00	2.6359	315		315	7	322

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Miscellaneous General**

Activity - Dues and Subs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	607.00	100.0000	11,933		11,933	249	12,182
Total	607.00	100.0000	11,933		11,933	249	12,182

Allocation Basis: Average Number of Employees by Department

Allocation Source: Payroll Registers

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

Activity - Safety Committee

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Miscellaneous General	1.00	0.1647	1		1		1
Buildings and Grounds	20.00	3.2949	10		10		10
Administrative Division	3.00	0.4942	2		2		2
Personnel	3.00	0.4942	2		2		2
Fiscal Administration	3.00	0.4942	2		2		2
Purchasing	2.00	0.3295	1		1		1
Data Center	14.50	2.3888	7		7		7
County Clerk	11.00	1.8122	6		6		6
County Treasurer	27.50	4.5305	14		14		14
County Attorney	38.00	6.2603	20		20		20
Clerk District Court	14.00	2.3064	7		7		7
Corrections & Sheriff Maintenance	5.00	0.8237	3		3		3
Sheriff Administration	24.00	3.9539	12		12		12
County Board	5.00	0.8237	3		3		3
Register Deeds	8.00	1.3180	4		4		4
Assessor	17.50	2.8830	9		9		9
Elections	6.00	0.9885	3		3		3
Planning	4.50	0.7414	2		2		2
Juvenile Court	3.00	0.4942	2		2		2
District Court	4.50	0.7414	2		2		2
Public Defender	14.50	2.3888	7		7		7
Jury Commissiner	1.00	0.1647	1		1		1
CASA	1.50	0.2471	1		1		1
GIS	4.50	0.7414	2		2		2
Ag Extension	1.00	0.1647	1		1		1
Investigations	16.00	2.6359	8		8		8
Sheriff Patrol	48.00	7.9077	25		25	1	26
Vehicle Inspectn	5.00	0.8237	3		3		3



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

Activity - Safety Committee

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Intake	7.00	1.1532	4		4		4
Victim Witness	6.00	0.9885	3		3		3
Adult Pre-Trial	5.50	0.9061	3		3		3
Juvenile Svcs	40.00	6.5898	21		21		21
County Jail	55.50	9.1436	24		24	5	29
Work Release	0.50	0.0824					
Court Services	21.50	3.5420	11		11		11
Warrants - Sheriff	6.00	0.9885	3		3		3
Emergency Mgmt	1.50	0.2471	1		1		1
Mental Hlth Bd	1.00	0.1647	1		1		1
Veterans Svc	4.00	0.6590	2		2		2
Human Services	1.50	0.2471	1		1		1
Highway Fund	43.50	7.1664	22		22	1	23
Communications	41.00	6.7545	21		21		21
Tourism	3.00	0.4942	2		2		2
Alcohol Diversn	7.00	1.1532	4		4		4
FG - Title 1D	1.00	0.1647	1		1		1
State Education	8.00	1.3180	4		4		4
Truancy	1.00	0.1647	1		1		1
Victm Witnes Fnd	3.00	0.4942	2		2		2
Drug Enf Grant	2.00	0.3295	1		1		1
Juvenile Svcs LB 640	2.00	0.3295	1		1		1
Traffic	2.00	0.3295	1		1		1
Drug Eradication	0.50	0.0824					
Fleet Services	7.50	1.2356	4		4		4
Landfill	12.50	2.0593	6		6		6
Noxious Weed	1.00	0.1647	1		1		1
IVD County Atty	16.00	2.6359	8		8		8

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

Activity - Safety Committee

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	607.00	100.0000	313		313	7	320
Total	607.00	100.0000	313		313	7	320

Allocation Basis: Average Number of Employees by Department

Allocation Source: Payroll Registers

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

## Activity - Audit &amp; Accounting Update

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Use Charge	62	0.2923	413		413		413
Miscellaneous General	219	1.0324	1,460		1,460		1,460
Other Expenses	989	4.6622	6,591		6,591	139	6,730
Insurance	2	0.0094	13		13		13
Unemployment	4	0.0189	27		27	1	28
Buildings and Grounds	1,388	6.5432	9,250		9,250	196	9,446
Administrative Division	42	0.1980	280		280	6	286
Personnel	178	0.8391	1,186		1,186	25	1,211
Fiscal Administration	21	0.0990	140		140	3	143
Purchasing	323	1.5227	2,153		2,153	46	2,199
Data Center	234	1.1031	1,560		1,560	33	1,593
County Clerk	132	0.6223	880		880	19	899
County Treasurer	78	0.3677	520		520	11	531
County Attorney	1,363	6.4253	9,084		9,084	192	9,276
Clerk District Court	160	0.7543	1,066		1,066	23	1,089
Corrections & Sheriff Maintenance	477	2.2486	3,179		3,179	67	3,246
Sheriff Administration	814	3.8373	5,425		5,425	115	5,540
County Board	44	0.2074	293		293	6	299
Register Deeds	72	0.3394	480		480	10	490
Assessor	144	0.6788	960		960	20	980
Elections	651	3.0689	4,339		4,339	92	4,431
Planning	110	0.5186	733		733	15	748
Bd Equalization	9	0.0424	60		60	1	61
County Court	332	1.5651	2,213		2,213	47	2,260
Juvenile Court	508	2.3948	3,386		3,386	72	3,458
District Court	123	0.5798	820		820	17	837
Public Defender	241	1.1361	1,606		1,606	34	1,640
Jury Commissioner	1,070	5.0441	7,131		7,131	151	7,282

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Miscellaneous General**

Activity - Audit & Accounting Update

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CASA	35	0.1650	233		233	5	238
GIS	83	0.3913	553		553	12	565
Ag Extension	13	0.0613	87		87	2	89
Investigations	593	2.7955	3,952		3,952	84	4,036
Sheriff Patrol	659	3.1066	4,392		4,392	93	4,485
Vehicle Inspectn	141	0.6647	940		940	20	960
Juvenile Intake	80	0.3771	533		533	11	544
Victim Witness	29	0.1367	193		193	4	197
Adult Pre-Trial	102	0.4808	680		680	14	694
Juvenile Svcs	611	2.8803	4,072		4,072	86	4,158
County Jail	699	3.2951	4,659		4,659	98	4,757
Court Services	198	0.9334	1,320		1,320	28	1,348
Warrants - Sheriff	196	0.9240	1,306		1,306	28	1,334
Probation	121	0.5704	806		806	17	823
Community Svc	1	0.0047	7		7		7
Emergency Mgmt	83	0.3913	553		553	12	565
Mental Hlth Bd	70	0.3300	467		467	10	477
Veterans Svc	31	0.1461	207		207	4	211
Human Services	359	1.6924	2,393		2,393	51	2,444
Highway Fund	1,545	7.2833	10,297		10,297	218	10,515
Communications	552	2.6022	3,679		3,679	78	3,757
Tourism	370	1.7442	2,466		2,466	52	2,518
Relief Fund	162	0.7637	1,080		1,080	23	1,103
State Institutn	30	0.1414	200		200	4	204
Alcohol Diversn	152	0.7165	1,013		1,013	21	1,034
JAIBG	41	0.1933	273		273	6	279
FG - Title 1D	34	0.1603	227		227	5	232
State Education	34	0.1603	227		227	5	232



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

Activity - Audit & Accounting Update

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Truancy	18	0.0849	120		120	3	123
Fed Foreiture Co Atty	94	0.4431	626		626	13	639
SCAAP	7	0.0330	47		47	1	48
Victm Witnes Fnd	43	0.2027	287		287	6	293
FG Perkins	38	0.1791	253		253	5	258
Drug Enf Grant	1	0.0047	7		7		7
Juvenile Svcs LB 640	65	0.3064	433		433	9	442
Traffic	64	0.3017	427		427	9	436
Adult Drug Court	42	0.1980	280		280	6	286
Drug Eradication	8	0.0377	53		53	1	54
Stormwater	21	0.0990	140		140	3	143
Inheritance Tax	131	0.6175	873		873	18	891
Fleet Services	2,506	11.8132	16,696		16,696	351	17,047
Keno Sales	9	0.0424	60		60	1	61
Landfill	806	3.7996	5,372		5,372	114	5,486
Noxious Weed	116	0.5468	773		773	16	789
IVD County Atty	192	0.9051	1,280		1,280	27	1,307
All Other	238	1.1220	1,586		1,586	34	1,620
<b>SubTotal</b>	<b>21,213</b>	<b>100.0000</b>	<b>141,376</b>		<b>141,376</b>	<b>2,949</b>	<b>144,325</b>
<b>Total</b>	<b>21,213</b>	<b>100.0000</b>	<b>141,376</b>		<b>141,376</b>	<b>2,949</b>	<b>144,325</b>

Allocation Basis: Number of Accounting Transactions for Departments

Allocation Source: Claim Search File

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

Activity - Insurance Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Miscellaneous General	1.00	0.1647	2		2		2
Buildings and Grounds	20.00	3.2949	44		44	1	45
Administrative Division	3.00	0.4942	7		7		7
Personnel	3.00	0.4942	7		7		7
Fiscal Administration	3.00	0.4942	7		7		7
Purchasing	2.00	0.3295	4		4		4
Data Center	14.50	2.3888	32		32	1	33
County Clerk	11.00	1.8122	24		24	1	25
County Treasurer	27.50	4.5305	60		60	1	61
County Attorney	38.00	6.2603	84		84	2	86
Clerk District Court	14.00	2.3064	31		31	1	32
Corrections & Sheriff Maintenance	5.00	0.8237	11		11		11
Sheriff Administration	24.00	3.9539	53		53	1	54
County Board	5.00	0.8237	11		11		11
Register Deeds	8.00	1.3180	18		18		18
Assessor	17.50	2.8830	38		38	1	39
Elections	6.00	0.9885	13		13		13
Planning	4.50	0.7414	10		10		10
Juvenile Court	3.00	0.4942	7		7		7
District Court	4.50	0.7414	10		10		10
Public Defender	14.50	2.3888	32		32	1	33
Jury Commissiner	1.00	0.1647	2		2		2
CASA	1.50	0.2471	3		3		3
GIS	4.50	0.7414	10		10		10
Ag Extension	1.00	0.1647	2		2		2
Investigations	16.00	2.6359	35		35	1	36
Sheriff Patrol	48.00	7.9077	106		106	2	108
Vehicle Inspectn	5.00	0.8237	11		11		11



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

Activity - Insurance Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Intake	7.00	1.1532	15		15		15
Victim Witness	6.00	0.9885	13		13		13
Adult Pre-Trial	5.50	0.9061	12		12		12
Juvenile Svcs	40.00	6.5898	88		88	2	90
County Jail	55.50	9.1436	125		125	6	131
Work Release	0.50	0.0824	1		1		1
Court Services	21.50	3.5420	47		47	1	48
Warrants - Sheriff	6.00	0.9885	13		13		13
Emergency Mgmt	1.50	0.2471	3		3		3
Mental Hlth Bd	1.00	0.1647	2		2		2
Veterans Svc	4.00	0.6590	9		9		9
Human Services	1.50	0.2471	3		3		3
Highway Fund	43.50	7.1664	96		96	2	98
Communications	41.00	6.7545	90		90	2	92
Tourism	3.00	0.4942	7		7		7
Alcohol Diversn	7.00	1.1532	15		15		15
FG - Title 1D	1.00	0.1647	2		2		2
State Education	8.00	1.3180	18		18		18
Truancy	1.00	0.1647	2		2		2
Victm Witnes Fnd	3.00	0.4942	7		7		7
Drug Enf Grant	2.00	0.3295	4		4		4
Juvenile Svcs LB 640	2.00	0.3295	4		4		4
Traffic	2.00	0.3295	4		4		4
Drug Eradication	0.50	0.0824	1		1		1
Fleet Services	7.50	1.2356	16		16		16
Landfill	12.50	2.0593	27		27	1	28
Noxious Weed	1.00	0.1647	2		2		2
IVD County Atty	16.00	2.6359	35		35	1	36

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

Activity - Insurance Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	607.00	100.0000	1,335		1,335	28	1,363
Total	607.00	100.0000	1,335		1,335	28	1,363

Allocation Basis: Average Number of Employees by Department

Allocation Source: Payroll Registers

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Miscellaneous General**

Activity - Cst Alc Pln 10

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Use Charge	3	3.1300	364		364		364
Depreciation Expense	2	2.3400	272		272		272
Employee Benefit	1	1.5600	182		182		182
Miscellaneous General	6	6.2500	727		727		727
Other Expenses	3	3.9100	455		455	11	466
Insurance	8	8.5900	1,000		1,000	24	1,024
Unemployment	2	2.3400	272		272	7	279
Buildings and Grounds	12	12.5000	1,455		1,455	35	1,490
Administrative Division	6	6.2500	727		727	18	745
Personnel	6	6.2500	727		727	18	745
Fiscal Administration	3	3.1300	364		364	9	373
Purchasing	0	0.8000	93		93	2	95
Data Center	2	2.3400	272		272	7	279
County Clerk	1	1.5600	182		182	4	186
County Treasurer	7	7.8100	909		909	22	931
Corrections & Sheriff Maintenance	2	2.3400	272		272	7	279
Sheriff Administration	1	1.5600	182		182	4	186
Hlth&Human Svcs	1	1.5600	182		182	4	186
IVD County Atty	11	11.7200	1,364		1,364	33	1,397
IVD Clk Dist Crt	14	14.0600	1,635		1,635	38	1,673
<b>SubTotal</b>	<b>100</b>	<b>100.0000</b>	<b>11,636</b>		<b>11,636</b>	<b>243</b>	<b>11,879</b>
<b>Total</b>	<b>100</b>	<b>100.0000</b>	<b>11,636</b>		<b>11,636</b>	<b>243</b>	<b>11,879</b>

Allocation Basis: Time Spent Preparing Cost Plan & Indirect Rate Computations

Allocation Source: Consultant's Time Log

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Miscellaneous General**

Receiving Department	Total	Dues and Subs	Safety Committee	Audit & Accounting	Insurance Admin	Cst Alc Pln 10
Building Use Charge	777	0	0	413	0	364
Depreciation Expense	272	0	0	0	0	272
Employee Benefit	182	0	0	0	0	182
Miscellaneous General	2,210	20	1	1,460	2	727
Other Expenses	7,196	0	0	6,730	0	466
Insurance	1,037	0	0	13	0	1,024
Unemployment	307	0	0	28	0	279
Buildings and Grounds	11,392	401	10	9,446	45	1,490
Administrative Division	1,100	60	2	286	7	745
Personnel	2,025	60	2	1,211	7	745
Fiscal Administration	585	60	2	143	7	373
Purchasing	2,339	40	1	2,199	4	95
Data Center	2,203	291	7	1,593	33	279
County Clerk	1,337	221	6	899	25	186
County Treasurer	2,089	552	14	531	61	931
County Attorney	10,145	763	20	9,276	86	0
Clerk District Court	1,409	281	7	1,089	32	0
Corrections & Sheriff	3,639	100	3	3,246	11	279
Sheriff Administration	6,274	482	12	5,540	54	186
County Board	413	100	3	299	11	0
Register Deeds	672	160	4	490	18	0
Assessor	1,379	351	9	980	39	0
Elections	4,567	120	3	4,431	13	0
Planning	850	90	2	748	10	0
Bd Equalization	61	0	0	61	0	0
County Court	2,260	0	0	2,260	0	0
Juvenile Court	3,527	60	2	3,458	7	0
District Court	939	90	2	837	10	0
Public Defender	1,971	291	7	1,640	33	0
Jury Commissiner	7,305	20	1	7,282	2	0
CASA	272	30	1	238	3	0
GIS	667	90	2	565	10	0
Ag Extension	112	20	1	89	2	0
Investigations	4,402	322	8	4,036	36	0
Sheriff Patrol	5,583	964	26	4,485	108	0
Vehicle Inspectn	1,074	100	3	960	11	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Miscellaneous General**

Receiving Department	Total	Dues and Subs	Safety Committee	Audit & Accounting	Insurance Admin	Cst Alc Pln 10
Juvenile Intake	704	141	4	544	15	0
Victim Witness	333	120	3	197	13	0
Adult Pre-Trial	819	110	3	694	12	0
Juvenile Svcs	5,071	802	21	4,158	90	0
County Jail	6,034	1,117	29	4,757	131	0
Work Release	11	10	0	0	1	0
Court Services	1,839	432	11	1,348	48	0
Warrants - Sheriff	1,470	120	3	1,334	13	0
Probation	823	0	0	823	0	0
Community Svc	7	0	0	7	0	0
Emergency Mgmt	599	30	1	565	3	0
Mental Hlth Bd	500	20	1	477	2	0
Veterans Svc	303	81	2	211	9	0
Human Services	2,478	30	1	2,444	3	0
Highway Fund	11,509	873	23	10,515	98	0
Communications	4,693	823	21	3,757	92	0
Tourism	2,587	60	2	2,518	7	0
Relief Fund	1,103	0	0	1,103	0	0
State Institutn	204	0	0	204	0	0
Alcohol Diversn	1,194	141	4	1,034	15	0
JAIBG	279	0	0	279	0	0
FG - Title 1D	255	20	1	232	2	0
State Education	414	160	4	232	18	0
Truancy	146	20	1	123	2	0
Fed Foreiture Co Atty	639	0	0	639	0	0
SCAAP	48	0	0	48	0	0
Victm Witnes Fnd	362	60	2	293	7	0
FG Perkins	258	0	0	258	0	0
Drug Enf Grant	52	40	1	7	4	0
Juvenile Svcs LB 640	487	40	1	442	4	0
Traffic	481	40	1	436	4	0
Adult Drug Court	286	0	0	286	0	0
Drug Eradication	65	10	0	54	1	0
Stormwater	143	0	0	143	0	0
Inheritance Tax	891	0	0	891	0	0
Fleet Services	17,217	150	4	17,047	16	0

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Miscellaneous General**

Receiving Department	Total	Dues and Subs	Safety Committee	Audit & Accounting	Insurance Admin	Cst Alc Pln 10
Keno Sales	61	0	0	61	0	0
Landfill	5,771	251	6	5,486	28	0
Noxious Weed	812	20	1	789	2	0
Hlth&Human Svcs	186	0	0	0	0	186
IVD County Atty	3,070	322	8	1,307	36	1,397
IVD Clk Dist Crt	1,673	0	0	0	0	1,673
All Other	1,620	0	0	1,620	0	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>170,069</b>	<b>12,182</b>	<b>320</b>	<b>144,325</b>	<b>1,363</b>	<b>11,879</b>

**SARPY COUNTY, NEBRASKA**  
**OTHER EXPENSE (64800)**  
**NATURE AND EXTENT OF SERVICES**

The County charges certain interdepartmental costs to an account in the General Fund entitled "Other Expenses." Certain costs are allowable for plan purposes and have been functionalized and allocated as follows:

- Postage Expense - Use and maintenance costs have been allocated based on the percent of postage used as determined by the Administration Office.
- Telephone Service - Costs of telephone service have been allocated to user departments based on the number of telephone extensions utilized. Billed departments have been excluded from this allocation.
- Equipment Repair - Costs have been allocated directly to the County Data Center for reallocation.
- Copier Expense - Copier supplies, rental, and maintenance costs have been allocated based on the percent of departmental use in FY 2013.
- Human Services/Jail Medical - Actual FY 2013 jail and juvenile medical expenses have been transferred to this section of the plan and have been allocated directly to these departments.

Ref.: OMB Circular A-87, Attachment B, Sections 10, 28, 29, and 35.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Other Expenses**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	698,124			698,124
Miscellaneous General	7,046	150	7,196	
Insurance		3,782	3,782	
Fiscal Administration		14,174	14,174	
Purchasing		9,531	9,531	
County Clerk		10,849	10,849	
County Treasurer		4,106	4,106	
Total Allocated Additions:	7,046	42,592	49,638	49,638
Medical Costs	223,637			
Copier Revenue	( 382)			
Postage Revenue	( 1,200)			
Total Departmental Cost Adjustments:	222,055			222,055
Total To Be Allocated:	927,225	42,592		969,817

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Other Expenses**

	Total	General & Admin	Postage Expense	Telephone Svc	Equip Repair
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Postal Service	297,333	0	297,333	0	0
Telephone Svc	212,453	0	0	212,453	0
Equipment Repair	39,280	0	0	0	39,280
Supplies	32,508	0	0	0	0
Equipment Rent	55,302	0	0	0	0
All Other	61,248	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	698,124	0	297,333	212,453	39,280
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Medical Costs	223,637	0	0	0	0
Copier Revenue	( 382)	0	0	0	0
Postage Revenue	( 1,200)	0	( 1,200)	0	0
Functional Cost	920,179	0	296,133	212,453	39,280
<b>Allocation Step 1</b>					
Inbound- All Others	7,046	7,046	0	0	0
Reallocate Admin Costs		( 7,046)	2,268	1,627	301
Unallocated Costs	( 61,717)	0	0	0	0
1st Allocation	865,508	0	298,401	214,080	39,581
<b>Allocation Step 2</b>					
Inbound- All Others	42,592	42,592	0	0	0
Reallocate Admin Costs		( 42,592)	13,707	9,834	1,818
Unallocated Costs	( 2,835)	0	0	0	0
2nd Allocation	39,757	0	13,707	9,834	1,818



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Other Expenses**

	Total	General & Admin	Postage Expense	Telephone Svc	Equip Repair
Total For 050 Other Expenses					
Total Allocated	905,265	0	312,108	223,914	41,399



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Other Expenses**

	Copier Expenses	Hum Sv Jail Med	General Governmt
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
Postal Service	0	0	0
Telephone Svc	0	0	0
Equipment Repair	0	0	0
Supplies	32,508	0	0
Equipment Rent	55,302	0	0
All Other	0	0	61,248
<b>Departmental Totals</b>			
Total Expenditures	87,810	0	61,248
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Medical Costs	0	223,637	0
Copier Revenue	( 382)	0	0
Postage Revenue	0	0	0
Functional Cost	87,428	223,637	61,248
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	669	1,712	469
Unallocated Costs	0	0	( 61,717)
1st Allocation	88,097	225,349	0
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	4,047	10,351	2,835
Unallocated Costs	0	0	( 2,835)
2nd Allocation	4,047	10,351	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Other Expenses**

	Copier Expenses	Hum Sv Jail Med	General Governmt
Total For 050 Other Expenses			
Total Allocated	92,144	235,700	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Other Expenses**

Activity - Postage Expense

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative Division	0.38	0.3800	1,134		1,134	52	1,186
Personnel	1.21	1.2100	3,611		3,611	166	3,777
Fiscal Administration	0.38	0.3800	1,134		1,134	52	1,186
Purchasing	0.37	0.3700	1,104		1,104	51	1,155
Data Center	0.40	0.4000	1,194		1,194	55	1,249
County Clerk	8.07	8.0700	24,081		24,081	1,106	25,187
County Treasurer	15.73	15.7300	46,938		46,938	2,156	49,094
County Attorney	2.90	2.9000	8,654		8,654	398	9,052
Clerk District Court	9.35	9.3500	27,900		27,900	1,282	29,182
Sheriff Administration	3.05	3.0500	9,101		9,101	418	9,519
County Board	0.80	0.8000	2,387		2,387	110	2,497
Register Deeds	3.06	3.0600	9,131		9,131	419	9,550
Assessor	3.11	3.1100	9,280		9,280	426	9,706
Elections	1.70	1.7000	5,073		5,073	233	5,306
Planning	1.10	1.1000	3,282		3,282	151	3,433
County Court	6.33	6.3300	18,889		18,889	868	19,757
Juvenile Court	4.52	4.5200	13,488		13,488	620	14,108
Public Defender	2.90	2.9000	8,654		8,654	398	9,052
Ag Extension	2.23	2.2300	6,654		6,654	306	6,960
Probation	1.24	1.2400	3,700		3,700	170	3,870
Veterans Svc	0.65	0.6500	1,940		1,940	89	2,029
Human Services	1.23	1.2300	3,670		3,670	169	3,839
Highway Fund	0.12	0.1200	358		358	16	374
Alcohol Diversn	0.20	0.2000	597		597	27	624
Victm Witnes Fnd	0.01	0.0100	30		30	1	31
IVD County Atty	2.73	2.7300	8,146		8,146	374	8,520
All Other	26.23	26.2300	78,271		78,271	3,594	81,865
<b>SubTotal</b>	<b>100.00</b>	<b>100.0000</b>	<b>298,401</b>		<b>298,401</b>	<b>13,707</b>	<b>312,108</b>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Other Expenses**

Activity - Postage Expense

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	100.00	100.0000	298,401		298,401	13,707	312,108

Allocation Basis: Amount of Postage Used by Departments

Allocation Source: Administrative Offices - Historical Use

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Other Expenses**

Activity - Telephone Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings and Grounds	3	1.0309	2,207		2,207	101	2,308
Administrative Division	4	1.3746	2,943		2,943	135	3,078
Fiscal Administration	3	1.0309	2,207		2,207	101	2,308
Purchasing	2	0.6873	1,471		1,471	68	1,539
Data Center	11	3.7801	8,092		8,092	372	8,464
County Clerk	14	4.8110	10,299		10,299	473	10,772
County Treasurer	22	7.5601	16,185		16,185	743	16,928
County Attorney	20	6.8729	14,713		14,713	676	15,389
Clerk District Court	25	8.5911	18,392		18,392	845	19,237
Sheriff Administration	40	13.7456	29,428		29,428	1,349	30,777
County Board	2	0.6873	1,471		1,471	68	1,539
Register Deeds	9	3.0928	6,621		6,621	304	6,925
Assessor	16	5.4983	11,771		11,771	541	12,312
Elections	8	2.7491	5,885		5,885	270	6,155
County Court	18	6.1856	13,242		13,242	608	13,850
Juvenile Court	6	2.0619	4,414		4,414	203	4,617
District Court	6	2.0619	4,414		4,414	203	4,617
CASA	1	0.3436	736		736	34	770
Ag Extension	8	2.7491	5,885		5,885	270	6,155
Vehicle Inspectn	2	0.6873	1,471		1,471	68	1,539
Juvenile Intake	7	2.4055	5,150		5,150	237	5,387
County Jail	12	4.1237	8,828		8,828	406	9,234
Probation	12	4.1237	8,828		8,828	406	9,234
Community Svc	3	1.0309	2,207		2,207	101	2,308
Veterans Svc	4	1.3746	2,943		2,943	135	3,078
Human Services	2	0.6873	1,471		1,471	68	1,539
JAIBG	7	2.4055	5,150		5,150	237	5,387
State Education	2	0.6873	1,471		1,471	68	1,539



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Other Expenses**

Activity - Telephone Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Victm Witnes Fnd	5	1.7182	3,678		3,678	169	3,847
St Appeals Crt	4	1.3746	2,943		2,943	135	3,078
IVD County Atty	12	4.1237	8,828		8,828	406	9,234
All Other	1	0.3436	736		736	34	770
<b>SubTotal</b>	<b>291</b>	<b>100.0000</b>	<b>214,080</b>		<b>214,080</b>	<b>9,834</b>	<b>223,914</b>
<b>Total</b>	<b>291</b>	<b>100.0000</b>	<b>214,080</b>		<b>214,080</b>	<b>9,834</b>	<b>223,914</b>

Allocation Basis: Number of Extensions Assigned to Nonbilled Departments

Allocation Source: County Telephone Directory /Budget Report

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Other Expenses**

Activity - Equip Repair

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Data Center	100	100.0000	39,581		39,581	1,818	41,399
SubTotal	100	100.0000	39,581		39,581	1,818	41,399
Total	100	100.0000	39,581		39,581	1,818	41,399

Allocation Basis: Direct Allocation to County Data Center

Allocation Source: County Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Other Expenses**

Activity - Copier Expenses

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative Division	0.98	0.9800	863		863	40	903
Fiscal Administration	0.98	0.9800	863		863	40	903
Purchasing	0.98	0.9800	863		863	40	903
Data Center	2.94	2.9400	2,590		2,590	119	2,709
County Clerk	8.82	8.8200	7,770		7,770	357	8,127
County Treasurer	4.30	4.3000	3,788		3,788	174	3,962
County Attorney	7.90	7.9000	6,960		6,960	320	7,280
Clerk District Court	16.71	16.7100	14,721		14,721	674	15,395
Sheriff Administration	12.30	12.3000	10,836		10,836	498	11,334
County Board	0.20	0.2000	176		176	8	184
Register Deeds	3.82	3.8200	3,365		3,365	155	3,520
Assessor	2.10	2.1000	1,850		1,850	85	1,935
Elections	1.30	1.3000	1,145		1,145	53	1,198
Planning	1.76	1.7600	1,551		1,551	71	1,622
County Court	0.59	0.5900	520		520	24	544
Juvenile Court	4.22	4.2200	3,718		3,718	171	3,889
District Court	1.30	1.3000	1,145		1,145	53	1,198
Jury Commissioner	0.30	0.3000	264		264	12	276
Ag Extension	3.15	3.1500	2,775		2,775	127	2,902
Probation	11.00	11.0000	9,691		9,691	445	10,136
Emergency Mgmt	0.59	0.5900	520		520	24	544
Veterans Svc	1.18	1.1800	1,040		1,040	48	1,088
Human Services	2.35	2.3500	2,070		2,070	95	2,165
State Education	1.18	1.1800	1,040		1,040	48	1,088
Victm Witnes Fnd	4.95	4.9500	4,361		4,361	200	4,561
IVD County Atty	2.30	2.3000	2,026		2,026	93	2,119
All Other	1.80	1.8000	1,586		1,586	73	1,659
<b>SubTotal</b>	<b>100.00</b>	<b>100.0000</b>	<b>88,097</b>		<b>88,097</b>	<b>4,047</b>	<b>92,144</b>



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Other Expenses**

Activity - Copier Expenses

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	100.00	100.0000	88,097		88,097	4,047	92,144

Allocation Basis: Copier Usage by Department

Allocation Source: Administrative Offices

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Other Expenses**

Activity - Hum Sv Jail Med

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Svcs	11,632	5.2013	11,721		11,721	538	12,259
County Jail	212,005	94.7987	213,628		213,628	9,813	223,441
SubTotal	223,637	100.0000	225,349		225,349	10,351	235,700
Total	223,637	100.0000	225,349		225,349	10,351	235,700

Allocation Basis: Direct Allocation to County Jail and Juvenile Ctr

Allocation Source: Budget Report

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Other Expenses**

Receiving Department	Total	Postage Expense	Telephone Svc	Equip Repair	Copier Expenses	Hum Sv Jail Med
Buildings and Grounds	2,308	0	2,308	0	0	0
Administrative Division	5,167	1,186	3,078	0	903	0
Personnel	3,777	3,777	0	0	0	0
Fiscal Administration	4,397	1,186	2,308	0	903	0
Purchasing	3,597	1,155	1,539	0	903	0
Data Center	53,821	1,249	8,464	41,399	2,709	0
County Clerk	44,086	25,187	10,772	0	8,127	0
County Treasurer	69,984	49,094	16,928	0	3,962	0
County Attorney	31,721	9,052	15,389	0	7,280	0
Clerk District Court	63,814	29,182	19,237	0	15,395	0
Sheriff Administration	51,630	9,519	30,777	0	11,334	0
County Board	4,220	2,497	1,539	0	184	0
Register Deeds	19,995	9,550	6,925	0	3,520	0
Assessor	23,953	9,706	12,312	0	1,935	0
Elections	12,659	5,306	6,155	0	1,198	0
Planning	5,055	3,433	0	0	1,622	0
County Court	34,151	19,757	13,850	0	544	0
Juvenile Court	22,614	14,108	4,617	0	3,889	0
District Court	5,815	0	4,617	0	1,198	0
Public Defender	9,052	9,052	0	0	0	0
Jury Commissiner	276	0	0	0	276	0
CASA	770	0	770	0	0	0
Ag Extension	16,017	6,960	6,155	0	2,902	0
Vehicle Inspectn	1,539	0	1,539	0	0	0
Juvenile Intake	5,387	0	5,387	0	0	0
Juvenile Svcs	12,259	0	0	0	0	12,259
County Jail	232,675	0	9,234	0	0	223,441
Probation	23,240	3,870	9,234	0	10,136	0
Community Svc	2,308	0	2,308	0	0	0
Emergency Mgmt	544	0	0	0	544	0
Veterans Svc	6,195	2,029	3,078	0	1,088	0
Human Services	7,543	3,839	1,539	0	2,165	0
Highway Fund	374	374	0	0	0	0
Alcohol Diversn	624	624	0	0	0	0
JAIBG	5,387	0	5,387	0	0	0
State Education	2,627	0	1,539	0	1,088	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Other Expenses**

Receiving Department	Total	Postage Expense	Telephone Svc	Equip Repair	Copier Expenses	Hum Sv Jail Med
Victm Witnes Fnd	8,439	31	3,847	0	4,561	0
St Appeals Crt	3,078	0	3,078	0	0	0
IVD County Atty	19,873	8,520	9,234	0	2,119	0
All Other	84,294	81,865	770	0	1,659	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>905,265</b>	<b>312,108</b>	<b>223,914</b>	<b>41,399</b>	<b>92,144</b>	<b>235,700</b>

**SARPY COUNTY, NEBRASKA**  
**INSURANCE (97000)**  
**NATURE AND EXTENT OF SERVICES**

Costs of the County's various insurance coverages were charged to the Miscellaneous General account in the general fund in FY 2013. Costs have been functionalized and allocated as follows:

- Workers' Compensation - Costs have been allocated based on weighted salaries incurred by department in FY 2013. For this purpose, departmental salaries have been weighted to reflect rates by job classification. Billed departments have been excluded from the allocation.
- General Liability Insurance - Costs have been allocated to non-billed departments based on total expenditures in FY 2013.

Note: Beginning in FY 1988, insurance costs were charged directly to selected non-general fund departments.

Ref.: OMB Circular A-87, Attachment B, Section 25.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Miscellaneous General	1,013	24	1,037	
Insurance		2,910	2,910	
Fiscal Administration		29	29	
Purchasing		21	21	
County Clerk		22	22	
County Treasurer		8	8	
Total Allocated Additions:	1,013	3,014	4,027	4,027
Insur Prem 600	269,211			
Insur Prem 601	267,929			
Insurance Settlement	( 36,386)			
Total Departmental Cost Adjustments:	500,754			500,754
Total To Be Allocated:	501,767	3,014		504,781

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Total	General & Admin	Wrkers Comp Ins	General Liab	Official Liab
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Insur Prem 600	269,211	0	0	268,135	0
Insur Prem 601	267,929	0	267,929	0	0
Insurance Settlement	( 36,386)	0	( 36,386)	0	0
Functional Cost	500,754	0	231,543	268,135	0
<b>Allocation Step 1</b>					
Inbound- All Others	1,013	1,013	0	0	0
Reallocate Admin Costs	( 1,013)	( 1,013)	468	543	0
Unallocated Costs	( 1,078)	0	0	0	0
1st Allocation	500,689	0	232,011	268,678	0
<b>Allocation Step 2</b>					
Inbound- All Others	3,014	3,014	0	0	0
Reallocate Admin Costs	( 3,014)	( 3,014)	1,394	1,614	0
Unallocated Costs	( 6)	0	0	0	0
2nd Allocation	3,008	0	1,394	1,614	0
<b>Total For 060 Insurance</b>					
Total Allocated	503,697	0	233,405	270,292	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

Other Insurance	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<b>Departmental Totals</b>	
Total Expenditures	0
<b>Deductions</b>	
Total Deductions	0
<b>Cost Adjustments</b>	
Insur Prem 600	1,076
Insur Prem 601	0
Insurance Settlement	0
Functional Cost	1,076
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	2
Unallocated Costs	( 1,078)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	6
Unallocated Costs	( 6)
2nd Allocation	0
<b>Total For 060 Insurance</b>	
Total Allocated	0

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Wrkers Comp Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings and Grounds	14,335,168	5.5360	12,844		12,844	77	12,921
Administrative Division	270,446	0.1044	242		242	1	243
Personnel	182,313	0.0704	163		163	1	164
Fiscal Administration	203,693	0.0787	183		183	1	184
Purchasing	104,555	0.0404	94		94	1	95
County Clerk	553,242	0.2137	496		496	3	499
County Treasurer	1,227,761	0.4741	1,100		1,100	7	1,107
County Attorney	2,515,762	0.9715	2,254		2,254	14	2,268
Clerk District Court	491,804	0.1899	441		441	3	444
Corrections & Sheriff Maintenance	4,132,957	1.5961	3,703		3,703	22	3,725
Sheriff Administration	27,712,851	10.7023	24,830		24,830	149	24,979
County Board	126,456	0.0488	113		113	1	114
Register Deeds	407,055	0.1572	365		365	2	367
Assessor	1,007,267	0.3890	903		903	5	908
Elections	310,606	0.1200	278		278	2	280
Planning	227,074	0.0877	203		203	1	204
Bd Equalization	70						
Juvenile Court	152,177	0.0588	136		136	1	137
District Court	290,157	0.1121	260		260	2	262
Public Defender	1,129,801	0.4363	1,012		1,012	6	1,018
Jury Commissioner	54,273	0.0210	49		49		49
CASA	118,364	0.0457	106		106	1	107
GIS	343,763	0.1328	308		308	2	310
Ag Extension	35,979	0.0139	32		32		32
Investigations	18,994,442	7.3354	17,019		17,019	102	17,121
Sheriff Patrol	61,513,218	23.7554	55,115		55,115	331	55,446
Vehicle Inspectn	155,104	0.0599	139		139	1	140
Juvenile Intake	291,239	0.1125	261		261	2	263



**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Insurance**

Activity - Wrkers Comp Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Victim Witness	202,012	0.0780	181		181	1	182
Adult Pre-Trial	237,186	0.0916	213		213	1	214
Juvenile Svcs	29,489,496	11.3884	26,422		26,422	159	26,581
County Jail	61,399,747	23.7116	55,014		55,014	331	55,345
Court Services	18,731,719	7.2339	16,783		16,783	101	16,884
Warrants - Sheriff	7,066,924	2.7291	6,332		6,332	38	6,370
Emergency Mgmt	125,497	0.0485	112		112	1	113
Mental Hlth Bd	19,080	0.0074	17		17		17
Veterans Svc	198,522	0.0767	178		178	1	179
Human Services	60,924	0.0235	55		55		55
Communications	2,424,829	0.9364	2,173		2,173	13	2,186
Tourism	124,526	0.0481	112		112	1	113
FG - Title 1D	27,505	0.0106	25		25		25
State Education	252,865	0.0977	227		227	1	228
Truancy	69,651	0.0269	62		62		62
Victm Witnes Fnd	81,891	0.0316	73		73		73
Drug Enf Grant	38,918	0.0150	35		35		35
Juvenile Svcs LB 640	1,504,503	0.5810	1,348		1,348	8	1,356
<b>SubTotal</b>	<b>258,943,392</b>	<b>100.0000</b>	<b>232,011</b>		<b>232,011</b>	<b>1,394</b>	<b>233,405</b>
<b>Total</b>	<b>258,943,392</b>	<b>100.0000</b>	<b>232,011</b>		<b>232,011</b>	<b>1,394</b>	<b>233,405</b>

Allocation Basis: Weighted Gross Salaries & Wages for Nonbilled Depts

Allocation Source: County Budget Report / Job Class Rates

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

## Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Employee Benefit	4,113,986	8.2957	22,289		22,289		22,289
Miscellaneous General	960,037	1.9359	5,201		5,201		5,201
Other Expenses	698,124	1.4077	3,782		3,782		3,782
Insurance	537,140	1.0831	2,910		2,910		2,910
Unemployment	23,779	0.0479	129		129	1	130
Buildings and Grounds	1,778,131	3.5855	9,633		9,633	66	9,699
Administrative Division	313,304	0.6318	1,697		1,697	12	1,709
Personnel	288,966	0.5827	1,566		1,566	11	1,577
Fiscal Administration	233,716	0.4713	1,266		1,266	9	1,275
Purchasing	142,898	0.2881	774		774	5	779
County Clerk	668,437	1.3479	3,621		3,621	25	3,646
County Treasurer	1,416,099	2.8555	7,672		7,672	53	7,725
County Attorney	3,049,064	6.1483	16,519		16,519	114	16,633
Clerk District Court	579,918	1.1694	3,142		3,142	22	3,164
Corrections & Sheriff Maintenance	407,826	0.8224	2,210		2,210	15	2,225
Sheriff Administration	2,118,814	4.2725	11,479		11,479	79	11,558
County Board	148,491	0.2994	804		804	6	810
Register Deeds	472,801	0.9534	2,562		2,562	18	2,580
Assessor	1,248,601	2.5177	6,765		6,765	47	6,812
Elections	518,180	1.0449	2,807		2,807	19	2,826
Planning	301,744	0.6085	1,635		1,635	11	1,646
Bd Equalization	20,795	0.0419	113		113	1	114
County Court	122,692	0.2474	665		665	5	670
Juvenile Court	519,486	1.0475	2,814		2,814	19	2,833
District Court	544,836	1.0986	2,952		2,952	20	2,972
Public Defender	1,261,445	2.5436	6,834		6,834	47	6,881
Jury Commissioner	126,433	0.2549	685		685	5	690
CASA	139,497	0.2813	756		756	5	761

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GIS	458,020	0.9236	2,481		2,481	17	2,498
Ag Extension	134,449	0.2711	728		728	5	733
Investigations	1,454,319	2.9326	7,879		7,879	54	7,933
Sheriff Patrol	4,757,095	9.5925	25,773		25,773	177	25,950
Vehicle Inspectn	356,837	0.7195	1,933		1,933	13	1,946
Juvenile Intake	328,931	0.6633	1,782		1,782	12	1,794
Victim Witness	220,288	0.4442	1,193		1,193	8	1,201
Adult Pre-Trial	408,279	0.8233	2,212		2,212	15	2,227
Juvenile Svcs	2,266,154	4.5696	12,277		12,277	85	12,362
County Jail	5,021,874	10.1262	27,210		27,210	184	27,394
Court Services	1,381,490	2.7857	7,485		7,485	52	7,537
Warrants - Sheriff	551,020	1.1111	2,985		2,985	21	3,006
Probation	75,787	0.1528	411		411	3	414
Emergency Mgmt	152,091	0.3067	824		824	6	830
Mental Hlth Bd	76,210	0.1537	413		413	3	416
Veterans Svc	232,861	0.4696	1,262		1,262	9	1,271
Human Services	823,901	1.6614	4,464		4,464	31	4,495
Communications	3,530,384	7.1188	19,127		19,127	132	19,259
Tourism	1,346,510	2.7152	7,295		7,295	50	7,345
Relief Fund	87,737	0.1769	475		475	3	478
State Institutn	43,541	0.0878	236		236	2	238
JAIBG	16,728	0.0337	91		91	1	92
FG - Title 1D	46,374	0.0935	251		251	2	253
State Education	284,152	0.5730	1,539		1,539	11	1,550
Truancy	106,020	0.2138	574		574	4	578
Fed Foreiture Co Atty	49,320	0.0995	267		267	2	269
SCAAP	36,858	0.0743	200		200	1	201
Victm Witnes Fnd	107,527	0.2168	583		583	4	587

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FG Perkins	32,299	0.0651	175		175	1	176
Drug Enf Grant	50,422	0.1017	273		273	2	275
Juvenile Svcs LB 640	126,838	0.2558	687		687	5	692
Traffic	163,443	0.3296	885		885	6	891
Adult Drug Court	8,827	0.0178	48		48		48
Drug Eradication	19,458	0.0392	105		105	1	106
Stormwater	91,949	0.1854	498		498	3	501
Inheritance Tax	101,421	0.2045	549		549	4	553
Keno Sales	135,775	0.2738	736		736	5	741
All Other	1,751,643	3.5321	9,490		9,490	65	9,555
<b>SubTotal</b>	<b>49,592,072</b>	<b>100.0000</b>	<b>268,678</b>		<b>268,678</b>	<b>1,614</b>	<b>270,292</b>
<b>Total</b>	<b>49,592,072</b>	<b>100.0000</b>	<b>268,678</b>		<b>268,678</b>	<b>1,614</b>	<b>270,292</b>

Allocation Basis: Total Expenditures for Nonbilled Departments

Allocation Source: County Budget Report

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Total	Wrkers Comp Ins	General Liab
Employee Benefit	22,289	0	22,289
Miscellaneous General	5,201	0	5,201
Other Expenses	3,782	0	3,782
Insurance	2,910	0	2,910
Unemployment	130	0	130
Buildings and Grounds	22,620	12,921	9,699
Administrative Division	1,952	243	1,709
Personnel	1,741	164	1,577
Fiscal Administration	1,459	184	1,275
Purchasing	874	95	779
County Clerk	4,145	499	3,646
County Treasurer	8,832	1,107	7,725
County Attorney	18,901	2,268	16,633
Clerk District Court	3,608	444	3,164
Corrections & Sheriff	5,950	3,725	2,225
Sheriff Administration	36,537	24,979	11,558
County Board	924	114	810
Register Deeds	2,947	367	2,580
Assessor	7,720	908	6,812
Elections	3,106	280	2,826
Planning	1,850	204	1,646
Bd Equalization	114	0	114
County Court	670	0	670
Juvenile Court	2,970	137	2,833
District Court	3,234	262	2,972
Public Defender	7,899	1,018	6,881
Jury Commissiner	739	49	690
CASA	868	107	761
GIS	2,808	310	2,498
Ag Extension	765	32	733
Investigations	25,054	17,121	7,933
Sheriff Patrol	81,396	55,446	25,950
Vehicle Inspectn	2,086	140	1,946
Juvenile Intake	2,057	263	1,794
Victim Witness	1,383	182	1,201
Adult Pre-Trial	2,441	214	2,227



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Total	Wrkers Comp Ins	General Liab
Juvenile Svcs	38,943	26,581	12,362
County Jail	82,739	55,345	27,394
Court Services	24,421	16,884	7,537
Warrants - Sheriff	9,376	6,370	3,006
Probation	414	0	414
Emergency Mgmt	943	113	830
Mental Hlth Bd	433	17	416
Veterans Svc	1,450	179	1,271
Human Services	4,550	55	4,495
Communications	21,445	2,186	19,259
Tourism	7,458	113	7,345
Relief Fund	478	0	478
State Institutn	238	0	238
JAIBG	92	0	92
FG - Title 1D	278	25	253
State Education	1,778	228	1,550
Truancy	640	62	578
Fed Foreiture Co Atty	269	0	269
SCAAP	201	0	201
Victm Witnes Fnd	660	73	587
FG Perkins	176	0	176
Drug Enf Grant	310	35	275
Juvenile Svcs LB 640	2,048	1,356	692
Traffic	891	0	891
Adult Drug Court	48	0	48
Drug Eradication	106	0	106
Stormwater	501	0	501
Inheritance Tax	553	0	553
Keno Sales	741	0	741
All Other	9,555	0	9,555
Direct Billed	0	0	0

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .5 - Allocation Summary  
For Department Insurance**

Receiving Department	Total	Wrkers Comp Ins	General Liab
Total	503,697	233,405	270,292

**SARPY COUNTY, NEBRASKA**  
**UNEMPLOYMENT CLAIMS (1200-95000)**  
**NATURE AND EXTENT OF SERVICES**

The costs of Unemployment Claims paid to former County employees are charged to a special fund. Costs are allowable for plan purposes and have been allocated to the last department for which the employee worked based on actual compensation paid.

Ref.: OMB Circular A-87, Attachment B, Section 11.d.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Unemployment**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,779			23,779
Unemployment Admin	0			
Total Deductions:	0			0
Miscellaneous General	299	8	307	
Insurance	129	1	130	
Fiscal Administration		57	57	
Purchasing		43	43	
County Clerk		44	44	
County Treasurer		17	17	
Total Allocated Additions:	428	170	598	598
Total To Be Allocated:	24,207	170		24,377

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Unemployment**

	Total	General & Admin	Unemploy Claims
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
Unemployment Claims	23,779	0	23,779
*Unemployment Admin	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	23,779	0	23,779
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	23,779	0	23,779
<b>Allocation Step 1</b>			
Inbound- All Others	428	428	0
Reallocate Admin Costs		( 428)	428
1st Allocation	24,207	0	24,207
<b>Allocation Step 2</b>			
Inbound- All Others	170	170	0
Reallocate Admin Costs		( 170)	170
2nd Allocation	170	0	170
<b>Total For 070 Unemployment</b>			
Total Allocated	24,377	0	24,377

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Unemployment**

Activity - Unemploy Claims

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings and Grounds	145	0.6098	148		148	1	149
Victim Witness	906	3.8101	922		922	6	928
Juvenile Svcs	487	2.0480	496		496	3	499
Communications	4,602	19.3532	4,685		4,685	33	4,718
State Education	6,501	27.3392	6,618		6,618	46	6,664
Fleet Services	9,204	38.7065	9,369		9,369	67	9,436
All Other	1,934	8.1332	1,969		1,969	14	1,983
<b>SubTotal</b>	<b>23,779</b>	<b>100.0000</b>	<b>24,207</b>		<b>24,207</b>	<b>170</b>	<b>24,377</b>
<b>Total</b>	<b>23,779</b>	<b>100.0000</b>	<b>24,207</b>		<b>24,207</b>	<b>170</b>	<b>24,377</b>

Allocation Basis: Actual Paid Unemployment Claims

Allocation Source: Nebraska DOL Quarterly Statements

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .5 - Allocation Summary  
For Department Unemployment**

Receiving Department	Total	Unemploy Claims
Buildings and Grounds	149	149
Victim Witness	928	928
Juvenile Svcs	499	499
Communications	4,718	4,718
State Education	6,664	6,664
Fleet Services	9,436	9,436
All Other	1,983	1,983
Direct Billed	0	0
<b>Total</b>	<b>24,377</b>	<b>24,377</b>

**SARPY COUNTY, NEBRASKA**  
**BUILDING AND GROUNDS (64100; 64200)**  
**NATURE AND EXTENT OF SERVICES**

The Buildings and Grounds Department provides custodial and maintenance services for the Courthouse Complex. Custodial and maintenance services and utilities are allocated based on usable square feet occupied in the Courthouse as determined by actual measurement of departments.

Utility expenses for the Law Enforcement Center have been allocated to occupants of the facility based on gross square footage.

Utility expenses for the Annex have been allocated based on usable square feet of space occupied. Annex maintenance expenses have been allocated based on usable square feet of space for benefiting departments. Starting in FY 2013 no rent is paid by the Nebraska Department of Health and Human Services to Sarpy County for housing an office in the Annex.

Utility expenses for the new County Sheriff Office have been allocated to that department.

Ref.: OMB Circular A-87, Attachment B, Section 28.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Buildings and Grounds**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,026,578			1,026,578
Capital Outlay	( 5,648)			
Total Deductions:	( 5,648)			( 5,648)
Building Use Charge	6,106	27	6,133	
Depreciation Expense	16,501	4	16,505	
Employee Benefit	191,088	986	192,074	
Miscellaneous General	11,152	240	11,392	
Other Expenses	2,207	101	2,308	
Insurance	22,477	143	22,620	
Unemployment	148	1	149	
Buildings and Grounds		13,888	13,888	
Administrative Division		71,203	71,203	
Personnel		11,336	11,336	
Fiscal Administration		19,892	19,892	
Purchasing		13,375	13,375	
Data Center		9,937	9,937	
County Clerk		23,494	23,494	
County Treasurer		7,921	7,921	
Total Allocated Additions:	249,679	172,548	422,227	422,227
Utility - Lights	427,801			
Utility - Water	51,795			
Utility - Fuel	94,709			
Vending Revenue	( 5,427)			
Courthouse Repair 100-980	0			
Total Departmental Cost Adjustments:	568,878			568,878
Total To Be Allocated:	1,839,487	172,548		2,012,035

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Buildings and Grounds**

	Total	General & Admin	Courthouse	Jail Utilities	Annex Utilities
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	623,083	0	493,793	0	0
FRINGE BENEFITS	95,292	0	75,519	0	0
<b>Other Expense &amp; Cost</b>					
Telephone Svc	8,506	0	6,741	0	0
Building Repair	155,144	0	123,319	0	0
Equipment Repair	5,282	0	4,186	0	0
Travel Expense	629	0	498	0	0
Dues Subs Trning Freight	1,862	0	1,476	0	0
Contract Service	65,858	0	65,858	0	0
Historical Museum	7,233	0	0	0	0
Miscellaneous	0	0	0	0	0
Supplies	58,041	0	45,997	0	0
*Capital Outlay	5,648	5,648	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,026,578	5,648	817,387	0	0
<b>Deductions</b>					
Total Deductions	( 5,648)	( 5,648)	0	0	0
<b>Cost Adjustments</b>					
Utility - Lights	427,801	0	160,596	134,672	42,053
Utility - Water	51,795	0	19,444	16,305	5,091
Utility - Fuel	94,709	0	35,554	29,814	9,310
Vending Revenue	( 5,427)	0	( 5,427)	0	0
Courthouse Repair 100-980	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,589,808	0	1,027,554	180,791	56,454
<b>Allocation Step 1</b>					
Inbound- Employee Benefit - All Unspecified Activities	191,088	0	151,437	0	0
Inbound- All Others	58,591	58,591	0	0	0
Reallocate Admin Costs		( 58,591)	38,788	5,948	1,857
Unallocated Costs	( 40,593)	0	0	0	0
1st Allocation	1,798,894	0	1,217,779	186,739	58,311



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Buildings and Grounds**

	Total	General & Admin	Courthouse	Jail Utilities	Annex Utilities
<b>Allocation Step 2</b>					
Inbound- Employee Benefit - All Unspecified Activities	986	0	781	0	0
Inbound- All Others	171,562	171,562	0	0	0
Reallocate Admin Costs		( 171,562)	113,577	17,416	5,439
Unallocated Costs	( 3,786)	0	0	0	0
2nd Allocation	168,762	0	114,358	17,416	5,439
<b>Total For 080 Buildings and Grounds</b>					
Total Allocated	1,967,656	0	1,332,137	204,155	63,750



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Buildings and Grounds**

	Annex Maintnce	Sheriff Utilities	Other Buildings
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	129,290	0	0
FRINGE BENEFITS	19,773	0	0
<b>Other Expense &amp; Cost</b>			
Telephone Svc	1,765	0	0
Building Repair	7,798	0	24,027
Equipment Repair	1,096	0	0
Travel Expense	131	0	0
Dues Subs Trning Freight	386	0	0
Contract Service	0	0	0
Historical Museum	0	0	7,233
Miscellaneous	0	0	0
Supplies	12,044	0	0
*Capital Outlay	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	172,283	0	31,260
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Utility - Lights	0	84,491	5,989
Utility - Water	0	10,230	725
Utility - Fuel	0	18,705	1,326
Vending Revenue	0	0	0
Courthouse Repair 100-980	0	0	0
Functional Cost	172,283	113,426	39,300
<b>Allocation Step 1</b>			
Inbound- Employee Benefit - All Unspecified Activities	39,651	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	6,973	3,732	1,293
Unallocated Costs	0	0	( 40,593)
1st Allocation	218,907	117,158	0

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Buildings and Grounds**

	Annex Maintnce	Sheriff Utilities	Other Buildings
<b>Allocation Step 2</b>			
Inbound- Employee Benefit - All Unspecified Activities	205	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	20,417	10,927	3,786
Unallocated Costs	0	0	( 3,786)
2nd Allocation	20,622	10,927	0
<b>Total For 080 Buildings and Grounds</b>			
<b>Total Allocated</b>	<b>239,529</b>	<b>128,085</b>	<b>0</b>



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Buildings and Grounds**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings and Grounds	765	1.1405	13,888		13,888		13,888
Administrative Division	1,004	1.4968	18,227		18,227	1,731	19,958
Fiscal Administration	1,004	1.4968	18,227		18,227	1,731	19,958
Purchasing	1,004	1.4968	18,227		18,227	1,731	19,958
Data Center	4,847	7.2259	87,996		87,996	8,359	96,355
County Clerk	7,136	10.6381	129,551		129,551	12,308	141,859
County Treasurer	5,230	7.7969	94,949		94,949	9,019	103,968
County Attorney	2,178	3.2470	39,541		39,541	3,756	43,297
Clerk District Court	5,152	7.6806	93,533		93,533	8,885	102,418
County Board	2,710	4.0401	49,199		49,199	4,673	53,872
Register Deeds	3,680	5.4862	66,809		66,809	6,346	73,155
Assessor	2,669	3.9790	48,455		48,455	4,603	53,058
Planning	1,406	2.0961	25,525		25,525	2,425	27,950
County Court	2,973	4.4322	53,974		53,974	5,127	59,101
Juvenile Court	6,889	10.2701	125,068		125,068	11,880	136,948
District Court	6,211	9.2594	112,759		112,759	10,711	123,470
CASA	300	0.4472	5,446		5,446	517	5,963
Vehicle Inspectn	160	0.2385	2,905		2,905	276	3,181
Court Services	235	0.3503	4,266		4,266	405	4,671
Community Svc	303	0.4517	5,501		5,501	523	6,024
Communications	4,533	6.7578	82,295		82,295	7,817	90,112
Victm Witnes Fnd	1,653	2.4643	30,010		30,010	2,851	32,861
Driver Exam	1,374	2.0484	24,945		24,945	2,369	27,314
St Appeals Crt	1,096	1.6339	19,898		19,898	1,890	21,788
IVD County Atty	2,566	3.8254	46,585		46,585	4,425	51,010
<b>SubTotal</b>	<b>67,078</b>	<b>100.0000</b>	<b>1,217,779</b>		<b>1,217,779</b>	<b>114,358</b>	<b>1,332,137</b>
<b>Total</b>	<b>67,078</b>	<b>100.0000</b>	<b>1,217,779</b>		<b>1,217,779</b>	<b>114,358</b>	<b>1,332,137</b>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Buildings and Grounds**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
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Allocation Basis: Usable Square Feet of Space Occupied by Department

Allocation Source: Actual Measurement of Courthouse

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Buildings and Grounds**

Activity - Jail Utilities

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Court	1,225	2.1776	4,066		4,066	379	4,445
Public Defender	6,175	10.9768	20,498		20,498	1,912	22,410
County Jail	48,855	86.8456	162,175		162,175	15,125	177,300
SubTotal	56,255	100.0000	186,739		186,739	17,416	204,155
Total	56,255	100.0000	186,739		186,739	17,416	204,155

Allocation Basis: Gross Square Feet of Space by Department

Allocation Source: Architect's Study

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Buildings and Grounds**

Activity - Annex Utilities

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Personnel	1,232	7.0163	4,091		4,091	382	4,473
Probation	5,794	32.9974	19,242		19,242	1,794	21,036
Veterans Svc	1,590	9.0552	5,280		5,280	493	5,773
Human Services	308	1.7541	1,023		1,023	95	1,118
Alcohol Diversn	4,635	26.3967	15,392		15,392	1,436	16,828
Hlth&Human Svcs	4,000	22.7803	13,283		13,283	1,239	14,522
SubTotal	17,559	100.0000	58,311		58,311	5,439	63,750
Total	17,559	100.0000	58,311		58,311	5,439	63,750

Allocation Basis: Usable Square Feet of Space Occupied by Department

Allocation Source: Annex Floorplans

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Buildings and Grounds**

Activity - Annex Maintnce

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Personnel	1,232	5.8226	12,746		12,746	1,201	13,947
Juvenile Court	3,600	17.0140	37,245		37,245	3,509	40,754
Probation	5,794	27.3832	59,943		59,943	5,647	65,590
Veterans Svc	1,590	7.5145	16,450		16,450	1,550	18,000
Human Services	308	1.4556	3,187		3,187	300	3,487
Alcohol Diversn	4,635	21.9056	47,953		47,953	4,517	52,470
Hlth&Human Svcs	4,000	18.9045	41,383		41,383	3,898	45,281
SubTotal	21,159	100.0000	218,907		218,907	20,622	239,529
Total	21,159	100.0000	218,907		218,907	20,622	239,529

Allocation Basis: Usable Square Feet of Space by Benefiting Department

Allocation Source: Annex Floorplans / Building Usage

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Buildings and Grounds**

Activity - Sheriff Utilities

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Administration	100	100.0000	117,158		117,158	10,927	128,085
SubTotal	100	100.0000	117,158		117,158	10,927	128,085
Total	100	100.0000	117,158		117,158	10,927	128,085

Allocation Basis: Direct Allocation to Sheriff Admin

Allocation Source: County Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Buildings and Grounds**

Receiving Department	Total	Courthouse	Jail Utilities	Annex Utilities	Annex Maintnce	Sheriff Utilities
Buildings and Grounds	13,888	13,888	0	0	0	0
Administrative Division	19,958	19,958	0	0	0	0
Personnel	18,420	0	0	4,473	13,947	0
Fiscal Administration	19,958	19,958	0	0	0	0
Purchasing	19,958	19,958	0	0	0	0
Data Center	96,355	96,355	0	0	0	0
County Clerk	141,859	141,859	0	0	0	0
County Treasurer	103,968	103,968	0	0	0	0
County Attorney	43,297	43,297	0	0	0	0
Clerk District Court	102,418	102,418	0	0	0	0
Sheriff Administration	128,085	0	0	0	0	128,085
County Board	53,872	53,872	0	0	0	0
Register Deeds	73,155	73,155	0	0	0	0
Assessor	53,058	53,058	0	0	0	0
Planning	27,950	27,950	0	0	0	0
County Court	63,546	59,101	4,445	0	0	0
Juvenile Court	177,702	136,948	0	0	40,754	0
District Court	123,470	123,470	0	0	0	0
Public Defender	22,410	0	22,410	0	0	0
CASA	5,963	5,963	0	0	0	0
Vehicle Inspectn	3,181	3,181	0	0	0	0
County Jail	177,300	0	177,300	0	0	0
Court Services	4,671	4,671	0	0	0	0
Probation	86,626	0	0	21,036	65,590	0
Community Svc	6,024	6,024	0	0	0	0
Veterans Svc	23,773	0	0	5,773	18,000	0
Human Services	4,605	0	0	1,118	3,487	0
Communications	90,112	90,112	0	0	0	0
Alcohol Diversn	69,298	0	0	16,828	52,470	0
Victm Witnes Fnd	32,861	32,861	0	0	0	0
Driver Exam	27,314	27,314	0	0	0	0
St Appeals Crt	21,788	21,788	0	0	0	0
Hlth&Human Svcs	59,803	0	0	14,522	45,281	0
IVD County Atty	51,010	51,010	0	0	0	0

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Buildings and Grounds**

Receiving Department	Total	Courthouse	Jail Utilities	Annex Utilities	Annex Maintnce	Sheriff Utilities
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<u>1,967,656</u>	<u>1,332,137</u>	<u>204,155</u>	<u>63,750</u>	<u>239,529</u>	<u>128,085</u>

**SARPY COUNTY, NEBRASKA**  
**ADMINISTRATIVE DIVISION (61100)**  
**NATURE AND EXTENT OF SERVICES**

The County Board employs staff for the purpose of budget preparation, supervision of departments, and formation of an administrative division to include purchasing, copy center, mail center, and the like.

Costs of budgeting and general County administration have been allocated based on the average number of employees assigned to each department (excluding departments headed by elected officials).

Costs of general government functions of the office have been excluded from allocation.

Ref.: OMB Circular A-87, Attachment B, Section 9.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Administrative Division**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	314,404			314,404
Capital Outlay	( 1,100)			
Total Deductions:	( 1,100)			( 1,100)
Building Use Charge	4,804	22	4,826	
Employee Benefit	28,663	148	28,811	
Miscellaneous General	1,075	25	1,100	
Other Expenses	4,940	227	5,167	
Insurance	1,939	13	1,952	
Buildings and Grounds	18,227	1,731	19,958	
Administrative Division		10,681	10,681	
Personnel		1,700	1,700	
Fiscal Administration		602	602	
Purchasing		407	407	
Data Center		17,998	17,998	
County Clerk		1,700	1,700	
County Treasurer		498	498	
Total Allocated Additions:	59,648	35,752	95,400	95,400
Total To Be Allocated:	<u>372,952</u>	<u>35,752</u>		<u>408,704</u>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Administrative Division**

	Total	General & Admin	County Admin	General Governmt
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	270,446	0	205,244	65,202
FRINGE BENEFITS	37,383	0	28,370	9,013
<b>Other Expense &amp; Cost</b>				
Telephone Svc	927	0	704	223
Travel Expense	641	0	486	155
Dues and Subs	2,612	0	1,982	630
Registration & Meeting Exp	819	0	622	197
Supplies	476	0	361	115
*Capital Outlay	1,100	1,100	0	0
<b>Departmental Totals</b>				
Total Expenditures	314,404	1,100	237,769	75,535
<b>Deductions</b>				
Total Deductions	( 1,100)	( 1,100)	0	0
Functional Cost	313,304	0	237,769	75,535
<b>Allocation Step 1</b>				
Inbound- All Others	59,648	59,648	0	0
Reallocate Admin Costs		( 59,648)	45,267	14,381
Unallocated Costs	( 89,916)	0	0	( 89,916)
1st Allocation	283,036	0	283,036	0
<b>Allocation Step 2</b>				
Inbound- All Others	35,752	35,752	0	0
Reallocate Admin Costs		( 35,752)	27,132	8,620
Unallocated Costs	( 8,620)	0	0	( 8,620)
2nd Allocation	27,132	0	27,132	0
<b>Total For 090 Administrative Division</b>				
Total Allocated	310,168	0	310,168	0

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administrative Division**

Activity - County Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings and Grounds	20.00	25.1571	71,203		71,203		71,203
Administrative Division	3.00	3.7736	10,681		10,681		10,681
Fiscal Administration	3.00	3.7736	10,681		10,681	1,441	12,122
Purchasing	2.00	2.5157	7,120		7,120	960	8,080
Data Center	14.50	18.2390	51,623		51,623	6,963	58,586
Planning	4.50	5.6604	16,021		16,021	2,161	18,182
Emergency Mgmt	1.50	1.8868	5,340		5,340	720	6,060
Mental Hlth Bd	1.00	1.2579	3,560		3,560	480	4,040
Veterans Svc	4.00	5.0314	14,241		14,241	1,921	16,162
Human Services	1.50	1.8868	5,340		5,340	720	6,060
Tourism	3.00	3.7736	10,681		10,681	1,441	12,122
State Education	8.00	10.0629	28,482		28,482	3,842	32,324
Landfill	12.50	15.7233	44,503		44,503	6,003	50,506
Noxious Weed	1.00	1.2579	3,560		3,560	480	4,040
<b>SubTotal</b>	<b>79.50</b>	<b>100.0000</b>	<b>283,036</b>		<b>283,036</b>	<b>27,132</b>	<b>310,168</b>
<b>Total</b>	<b>79.50</b>	<b>100.0000</b>	<b>283,036</b>		<b>283,036</b>	<b>27,132</b>	<b>310,168</b>

Allocation Basis: Average Number of Employees in Administered Departments

Allocation Source: Payroll Registers

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Administrative Division**

Receiving Department	Total	County Admin
Buildings and Grounds	71,203	71,203
Administrative Division	10,681	10,681
Fiscal Administration	12,122	12,122
Purchasing	8,080	8,080
Data Center	58,586	58,586
Planning	18,182	18,182
Emergency Mgmt	6,060	6,060
Mental Hlth Bd	4,040	4,040
Veterans Svc	16,162	16,162
Human Services	6,060	6,060
Tourism	12,122	12,122
State Education	32,324	32,324
Landfill	50,506	50,506
Noxious Weed	4,040	4,040
Direct Billed	0	0
<b>Total</b>	<b>310,168</b>	<b>310,168</b>

**SARPY COUNTY, NEBRASKA**  
**PERSONNEL DIVISION (61200)**  
**NATURE AND EXTENT OF SERVICES**

The Personnel Division was established as a separate organizational unit in FY 2005. Personnel activity costs have been allocated based on the number of employees assigned to departments in FY 2013.

Ref.: OMB Circular A-87, Attachment B, Sections 11.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Personnel**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	296,369			296,369
Capital Outlay	( 7,403)			
Total Deductions:	( 7,403)			( 7,403)
Building Use Charge	2,272	10	2,282	
Employee Benefit	28,663	148	28,811	
Miscellaneous General	1,981	44	2,025	
Other Expenses	3,611	166	3,777	
Insurance	1,729	12	1,741	
Buildings and Grounds	16,837	1,583	18,420	
Personnel		1,700	1,700	
Fiscal Administration		2,551	2,551	
Purchasing		1,713	1,713	
Data Center		213	213	
County Clerk		3,192	3,192	
County Treasurer		1,063	1,063	
County Attorney		51,683	51,683	
Total Allocated Additions:	55,093	64,078	119,171	119,171
Total To Be Allocated:	344,059	64,078		408,137

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Personnel**

	Total	General & Admin	County Personnel
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	182,313	0	182,313
FRINGE BENEFITS	26,633	0	26,633
<b>Other Expense &amp; Cost</b>			
Data Processing	5,124	0	5,124
Equipmenet Repair	79	0	79
Travel Training Dues	1,014	0	1,014
Profess Improvement	13,315	0	13,315
Print & Pub	5,970	0	5,970
Consulting Fees	6,760	0	6,760
Contract Service	30,547	0	30,547
Awards	2,332	0	2,332
Drug Test	4,750	0	4,750
Employee Assistance	9,091	0	9,091
Temporary Help	0	0	0
Supplies	1,038	0	1,038
*Capital Outlay	7,403	7,403	0
<b>Departmental Totals</b>			
Total Expenditures	296,369	7,403	288,966
<b>Deductions</b>			
Total Deductions	( 7,403)	( 7,403)	0
<b>Functional Cost</b>			
Functional Cost	288,966	0	288,966
<b>Allocation Step 1</b>			
Inbound- All Others	55,093	55,093	0
Reallocate Admin Costs		( 55,093)	55,093
1st Allocation	344,059	0	344,059
<b>Allocation Step 2</b>			
Inbound- All Others	64,078	64,078	0
Reallocate Admin Costs		( 64,078)	64,078
2nd Allocation	64,078	0	64,078

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Personnel**

	Total	General & Admin	County Personnel
Total For 100 Personnel			
Total Allocated	408,137	0	408,137



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Personnel**

Activity - County Personnel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Miscellaneous General	1.00	0.1647	567		567		567
Buildings and Grounds	20.00	3.2949	11,336		11,336		11,336
Administrative Division	3.00	0.4942	1,700		1,700		1,700
Personnel	3.00	0.4942	1,700		1,700		1,700
Fiscal Administration	3.00	0.4942	1,700		1,700	331	2,031
Purchasing	2.00	0.3295	1,134		1,134	221	1,355
Data Center	14.50	2.3888	8,219		8,219	1,602	9,821
County Clerk	11.00	1.8122	6,235		6,235	1,215	7,450
County Treasurer	27.50	4.5305	15,588		15,588	3,038	18,626
County Attorney	38.00	6.2603	21,539		21,539	4,198	25,737
Clerk District Court	14.00	2.3064	7,935		7,935	1,547	9,482
Corrections & Sheriff Maintenance	5.00	0.8237	2,834		2,834	552	3,386
Sheriff Administration	24.00	3.9539	13,604		13,604	2,652	16,256
County Board	5.00	0.8237	2,834		2,834	552	3,386
Register Deeds	8.00	1.3180	4,535		4,535	884	5,419
Assessor	17.50	2.8830	9,919		9,919	1,933	11,852
Elections	6.00	0.9885	3,401		3,401	663	4,064
Planning	4.50	0.7414	2,551		2,551	497	3,048
Juvenile Court	3.00	0.4942	1,700		1,700	331	2,031
District Court	4.50	0.7414	2,551		2,551	497	3,048
Public Defender	14.50	2.3888	8,219		8,219	1,602	9,821
Jury Commissiner	1.00	0.1647	567		567	110	677
CASA	1.50	0.2471	850		850	166	1,016
GIS	4.50	0.7414	2,551		2,551	497	3,048
Ag Extension	1.00	0.1647	567		567	110	677
Investigations	16.00	2.6359	9,069		9,069	1,768	10,837
Sheriff Patrol	48.00	7.9077	27,207		27,207	5,303	32,510
Vehicle Inspectn	5.00	0.8237	2,834		2,834	552	3,386



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Personnel**

Activity - County Personnel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Intake	7.00	1.1532	3,968		3,968	773	4,741
Victim Witness	6.00	0.9885	3,401		3,401	663	4,064
Adult Pre-Trial	5.50	0.9061	3,118		3,118	608	3,726
Juvenile Svcs	40.00	6.5898	22,673		22,673	4,419	27,092
County Jail	55.50	9.1436	31,457		31,457	6,136	37,593
Work Release	0.50	0.0824	283		283	55	338
Court Services	21.50	3.5420	12,187		12,187	2,375	14,562
Warrants - Sheriff	6.00	0.9885	3,401		3,401	663	4,064
Emergency Mgmt	1.50	0.2471	850		850	166	1,016
Mental Hlth Bd	1.00	0.1647	567		567	110	677
Veterans Svc	4.00	0.6590	2,267		2,267	442	2,709
Human Services	1.50	0.2471	850		850	166	1,016
Highway Fund	43.50	7.1664	24,657		24,657	4,806	29,463
Communications	41.00	6.7545	23,240		23,240	4,530	27,770
Tourism	3.00	0.4942	1,700		1,700	331	2,031
Alcohol Diversn	7.00	1.1532	3,968		3,968	773	4,741
FG - Title 1D	1.00	0.1647	567		567	110	677
State Education	8.00	1.3180	4,535		4,535	884	5,419
Truancy	1.00	0.1647	567		567	110	677
Victm Witnes Fnd	3.00	0.4942	1,700		1,700	331	2,031
Drug Enf Grant	2.00	0.3295	1,134		1,134	221	1,355
Juvenile Svcs LB 640	2.00	0.3295	1,134		1,134	221	1,355
Traffic	2.00	0.3295	1,134		1,134	221	1,355
Drug Eradication	0.50	0.0824	283		283	55	338
Fleet Services	7.50	1.2356	4,251		4,251	829	5,080
Landfill	12.50	2.0593	7,085		7,085	1,381	8,466
Noxious Weed	1.00	0.1647	567		567	110	677
IVD County Atty	16.00	2.6359	9,069		9,069	1,768	10,837

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Personnel**

Activity - County Personnel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	607.00	100.0000	344,059		344,059	64,078	408,137
Total	607.00	100.0000	344,059		344,059	64,078	408,137

Allocation Basis: Average Number of Employees by Department

Allocation Source: Payroll Registers

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Personnel**

Receiving Department	Total	County Personnel
Miscellaneous General	567	567
Buildings and Grounds	11,336	11,336
Administrative Division	1,700	1,700
Personnel	1,700	1,700
Fiscal Administration	2,031	2,031
Purchasing	1,355	1,355
Data Center	9,821	9,821
County Clerk	7,450	7,450
County Treasurer	18,626	18,626
County Attorney	25,737	25,737
Clerk District Court	9,482	9,482
Corrections & Sheriff	3,386	3,386
Sheriff Administration	16,256	16,256
County Board	3,386	3,386
Register Deeds	5,419	5,419
Assessor	11,852	11,852
Elections	4,064	4,064
Planning	3,048	3,048
Juvenile Court	2,031	2,031
District Court	3,048	3,048
Public Defender	9,821	9,821
Jury Commissiner	677	677
CASA	1,016	1,016
GIS	3,048	3,048
Ag Extension	677	677
Investigations	10,837	10,837
Sheriff Patrol	32,510	32,510
Vehicle Inspectn	3,386	3,386
Juvenile Intake	4,741	4,741
Victim Witness	4,064	4,064
Adult Pre-Trial	3,726	3,726
Juvenile Svcs	27,092	27,092
County Jail	37,593	37,593
Work Release	338	338
Court Services	14,562	14,562
Warrants - Sheriff	4,064	4,064

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Personnel**

Receiving Department	Total	County Personnel
Emergency Mgmt	1,016	1,016
Mental Hlth Bd	677	677
Veterans Svc	2,709	2,709
Human Services	1,016	1,016
Highway Fund	29,463	29,463
Communications	27,770	27,770
Tourism	2,031	2,031
Alcohol Diversn	4,741	4,741
FG - Title 1D	677	677
State Education	5,419	5,419
Truancy	677	677
Victm Witnes Fnd	2,031	2,031
Drug Enf Grant	1,355	1,355
Juvenile Svcs LB 640	1,355	1,355
Traffic	1,355	1,355
Drug Eradication	338	338
Fleet Services	5,080	5,080
Landfill	8,466	8,466
Noxious Weed	677	677
IVD County Atty	10,837	10,837
Direct Billed	0	0
<b>Total</b>	<b>408,137</b>	<b>408,137</b>

**SARPY COUNTY, NEBRASKA**  
**FISCAL ADMINISTRATION (61400)**  
**NATURE AND EXTENT OF SERVICES**

The Fiscal Administration Division was established as a separate organizational unit in FY 1989. Costs have been allocated based on the total number of accounting expenditure transactions in FY 2013.

Ref.: OMB Circular A-87, Attachment B, Sections 1, and 9.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fiscal Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	236,524			236,524
Capital Outlay	( 2,808)			
Total Deductions:	<u>( 2,808)</u>			( 2,808)
Building Use Charge	4,804	22	4,826	
Employee Benefit	28,663	148	28,811	
Miscellaneous General	572	13	585	
Other Expenses	4,204	193	4,397	
Insurance	1,449	10	1,459	
Buildings and Grounds	18,227	1,731	19,958	
Administrative Division	10,681	1,441	12,122	
Personnel	1,700	331	2,031	
Fiscal Administration		301	301	
Purchasing		203	203	
Data Center		42,138	42,138	
County Clerk		1,470	1,470	
County Treasurer		411	411	
Total Allocated Additions:	<u>70,300</u>	<u>48,412</u>	<u>118,712</u>	118,712
Total To Be Allocated:	<u><u>304,016</u></u>	<u><u>48,412</u></u>		<u><u>352,428</u></u>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fiscal Administration**

	Total	General & Admin	Fiscal Admin
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	203,693	0	203,693
FRINGE BENEFITS	28,685	0	28,685
<b>Other Expense &amp; Cost</b>			
Travel Expense	95	0	95
Dues and Subs	229	0	229
Registration & Training	217	0	217
Supplies	797	0	797
*Capital Outlay	2,808	2,808	0
<b>Departmental Totals</b>			
Total Expenditures	236,524	2,808	233,716
<b>Deductions</b>			
Total Deductions	( 2,808)	( 2,808)	0
Functional Cost	233,716	0	233,716
<b>Allocation Step 1</b>			
Inbound- All Others	70,300	70,300	0
Reallocate Admin Costs		( 70,300)	70,300
1st Allocation	304,016	0	304,016
<b>Allocation Step 2</b>			
Inbound- All Others	48,412	48,412	0
Reallocate Admin Costs		( 48,412)	48,412
2nd Allocation	48,412	0	48,412
<b>Total For 110 Fiscal Administration</b>			
Total Allocated	352,428	0	352,428

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fiscal Administration**

## Activity - Fiscal Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Use Charge	62	0.2923	889		889		889
Miscellaneous General	219	1.0324	3,139		3,139		3,139
Other Expenses	989	4.6622	14,174		14,174		14,174
Insurance	2	0.0094	29		29		29
Unemployment	4	0.0189	57		57		57
Buildings and Grounds	1,388	6.5432	19,892		19,892		19,892
Administrative Division	42	0.1980	602		602		602
Personnel	178	0.8391	2,551		2,551		2,551
Fiscal Administration	21	0.0990	301		301		301
Purchasing	323	1.5227	4,629		4,629	854	5,483
Data Center	234	1.1031	3,354		3,354	619	3,973
County Clerk	132	0.6223	1,892		1,892	349	2,241
County Treasurer	78	0.3677	1,118		1,118	206	1,324
County Attorney	1,363	6.4253	19,534		19,534	3,604	23,138
Clerk District Court	160	0.7543	2,293		2,293	423	2,716
Corrections & Sheriff Maintenance	477	2.2486	6,836		6,836	1,261	8,097
Sheriff Administration	814	3.8373	11,666		11,666	2,152	13,818
County Board	44	0.2074	631		631	116	747
Register Deeds	72	0.3394	1,032		1,032	190	1,222
Assessor	144	0.6788	2,064		2,064	381	2,445
Elections	651	3.0689	9,330		9,330	1,721	11,051
Planning	110	0.5186	1,576		1,576	291	1,867
Bd Equalization	9	0.0424	129		129	24	153
County Court	332	1.5651	4,758		4,758	878	5,636
Juvenile Court	508	2.3948	7,280		7,280	1,343	8,623
District Court	123	0.5798	1,763		1,763	325	2,088
Public Defender	241	1.1361	3,454		3,454	637	4,091
Jury Commissioner	1,070	5.0441	15,335		15,335	2,829	18,164

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fiscal Administration**

Activity - Fiscal Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CASA	35	0.1650	502		502	93	595
GIS	83	0.3913	1,190		1,190	219	1,409
Ag Extension	13	0.0613	186		186	34	220
Investigations	593	2.7955	8,499		8,499	1,568	10,067
Sheriff Patrol	659	3.1066	9,445		9,445	1,743	11,188
Vehicle Inspectn	141	0.6647	2,021		2,021	373	2,394
Juvenile Intake	80	0.3771	1,147		1,147	212	1,359
Victim Witness	29	0.1367	416		416	77	493
Adult Pre-Trial	102	0.4808	1,462		1,462	270	1,732
Juvenile Svcs	611	2.8803	8,757		8,757	1,616	10,373
County Jail	699	3.2951	10,018		10,018	1,848	11,866
Court Services	198	0.9334	2,838		2,838	524	3,362
Warrants - Sheriff	196	0.9240	2,809		2,809	518	3,327
Probation	121	0.5704	1,734		1,734	320	2,054
Community Svc	1	0.0047	14		14	3	17
Emergency Mgmt	83	0.3913	1,190		1,190	219	1,409
Mental Hlth Bd	70	0.3300	1,003		1,003	185	1,188
Veterans Svc	31	0.1461	444		444	82	526
Human Services	359	1.6924	5,145		5,145	949	6,094
Highway Fund	1,545	7.2833	22,142		22,142	4,085	26,227
Communications	552	2.6022	7,911		7,911	1,460	9,371
Tourism	370	1.7442	5,303		5,303	978	6,281
Relief Fund	162	0.7637	2,322		2,322	428	2,750
State Institutn	30	0.1414	430		430	79	509
Alcohol Diversn	152	0.7165	2,178		2,178	402	2,580
JAIBG	41	0.1933	588		588	108	696
FG - Title 1D	34	0.1603	487		487	90	577
State Education	34	0.1603	487		487	90	577



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fiscal Administration**

Activity - Fiscal Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Truancy	18	0.0849	258		258	48	306
Fed Foreiture Co Atty	94	0.4431	1,347		1,347	249	1,596
SCAAP	7	0.0330	100		100	19	119
Victm Witnes Fnd	43	0.2027	616		616	114	730
FG Perkins	38	0.1791	545		545	100	645
Drug Enf Grant	1	0.0047	14		14	3	17
Juvenile Svcs LB 640	65	0.3064	932		932	172	1,104
Traffic	64	0.3017	917		917	169	1,086
Adult Drug Court	42	0.1980	602		602	111	713
Drug Eradication	8	0.0377	115		115	21	136
Stormwater	21	0.0990	301		301	56	357
Inheritance Tax	131	0.6175	1,877		1,877	346	2,223
Fleet Services	2,506	11.8132	35,911		35,911	6,629	42,540
Keno Sales	9	0.0424	129		129	24	153
Landfill	806	3.7996	11,551		11,551	2,131	13,682
Noxious Weed	116	0.5468	1,662		1,662	307	1,969
IVD County Atty	192	0.9051	2,752		2,752	508	3,260
All Other	238	1.1220	3,411		3,411	629	4,040
<b>SubTotal</b>	<b>21,213</b>	<b>100.0000</b>	<b>304,016</b>		<b>304,016</b>	<b>48,412</b>	<b>352,428</b>
<b>Total</b>	<b>21,213</b>	<b>100.0000</b>	<b>304,016</b>		<b>304,016</b>	<b>48,412</b>	<b>352,428</b>

Allocation Basis: Number of Accounting Transactions for Departments

Allocation Source: Claim Search File

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Fiscal Administration**

Receiving Department	Total	Fiscal Admin
Building Use Charge	889	889
Miscellaneous General	3,139	3,139
Other Expenses	14,174	14,174
Insurance	29	29
Unemployment	57	57
Buildings and Grounds	19,892	19,892
Administrative Division	602	602
Personnel	2,551	2,551
Fiscal Administration	301	301
Purchasing	5,483	5,483
Data Center	3,973	3,973
County Clerk	2,241	2,241
County Treasurer	1,324	1,324
County Attorney	23,138	23,138
Clerk District Court	2,716	2,716
Corrections & Sheriff	8,097	8,097
Sheriff Administration	13,818	13,818
County Board	747	747
Register Deeds	1,222	1,222
Assessor	2,445	2,445
Elections	11,051	11,051
Planning	1,867	1,867
Bd Equalization	153	153
County Court	5,636	5,636
Juvenile Court	8,623	8,623
District Court	2,088	2,088
Public Defender	4,091	4,091
Jury Commissiner	18,164	18,164
CASA	595	595
GIS	1,409	1,409
Ag Extension	220	220
Investigations	10,067	10,067
Sheriff Patrol	11,188	11,188
Vehicle Inspectn	2,394	2,394
Juvenile Intake	1,359	1,359
Victim Witness	493	493

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Fiscal Administration**

Receiving Department	Total	Fiscal Admin
Adult Pre-Trial	1,732	1,732
Juvenile Svcs	10,373	10,373
County Jail	11,866	11,866
Court Services	3,362	3,362
Warrants - Sheriff	3,327	3,327
Probation	2,054	2,054
Community Svc	17	17
Emergency Mgmt	1,409	1,409
Mental Hlth Bd	1,188	1,188
Veterans Svc	526	526
Human Services	6,094	6,094
Highway Fund	26,227	26,227
Communications	9,371	9,371
Tourism	6,281	6,281
Relief Fund	2,750	2,750
State Institutn	509	509
Alcohol Diversn	2,580	2,580
JAIBG	696	696
FG - Title 1D	577	577
State Education	577	577
Truancy	306	306
Fed Foreiture Co Atty	1,596	1,596
SCAAP	119	119
Victm Witnes Fnd	730	730
FG Perkins	645	645
Drug Enf Grant	17	17
Juvenile Svcs LB 640	1,104	1,104
Traffic	1,086	1,086
Adult Drug Court	713	713
Drug Eradication	136	136
Stormwater	357	357
Inheritance Tax	2,223	2,223
Fleet Services	42,540	42,540
Keno Sales	153	153
Landfill	13,682	13,682
Noxious Weed	1,969	1,969



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Fiscal Administration**

Receiving Department	Total	Fiscal Admin
IVD County Atty	3,260	3,260
All Other	4,040	4,040
Direct Billed	0	0
<b>Total</b>	<b>352,428</b>	<b>352,428</b>

**SARPY COUNTY, NEBRASKA**  
**PURCHASING DIVISION (5700-60900)**  
**NATURE AND EXTENT OF SERVICES**

The Purchasing Division was established as a separate organizational unit in FY 1989. Costs have been allocated based on the number of purchase orders issued to departments in FY 2013.

Ref.: OMB Circular A-87, Attachment B, Section 29.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	142,897			142,897
Capital Outlay	0			
Total Deductions:	0			0
Building Use Charge	4,804	22	4,826	
Employee Benefit	19,109	99	19,208	
Miscellaneous General	2,290	49	2,339	
Other Expenses	3,438	159	3,597	
Insurance	868	6	874	
Buildings and Grounds	18,227	1,731	19,958	
Administrative Division	7,120	960	8,080	
Personnel	1,134	221	1,355	
Fiscal Administration	4,629	854	5,483	
Purchasing		3,116	3,116	
County Clerk		4,370	4,370	
County Treasurer		1,557	1,557	
Total Allocated Additions:	61,619	13,144	74,763	74,763
Total To Be Allocated:	204,516	13,144		217,660

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Purchasing**

	Total	General & Admin	Purchasing
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	104,555	0	104,555
FRINGE BENEFITS	37,943	0	37,943
<b>Other Expense &amp; Cost</b>			
Dues / Subs / Travel	180	0	180
Supplies	219	0	219
*Capital Outlay	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	142,897	0	142,897
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	142,897	0	142,897
<b>Allocation Step 1</b>			
Inbound- All Others	61,619	61,619	0
Reallocate Admin Costs		( 61,619)	61,619
1st Allocation	204,516	0	204,516
<b>Allocation Step 2</b>			
Inbound- All Others	13,144	13,144	0
Reallocate Admin Costs		( 13,144)	13,144
2nd Allocation	13,144	0	13,144
<b>Total For 120 Purchasing</b>			
Total Allocated	217,660	0	217,660



**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Purchasing**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Use Charge	56	0.2932	600		600		600
Miscellaneous General	197	1.0315	2,110		2,110		2,110
Other Expenses	890	4.6602	9,531		9,531		9,531
Insurance	2	0.0105	21		21		21
Unemployment	4	0.0209	43		43		43
Buildings and Grounds	1,249	6.5400	13,375		13,375		13,375
Administrative Division	38	0.1990	407		407		407
Personnel	160	0.8378	1,713		1,713		1,713
Fiscal Administration	19	0.0995	203		203		203
Purchasing	291	1.5237	3,116		3,116		3,116
Data Center	211	1.1048	2,260		2,260	171	2,431
County Clerk	119	0.6231	1,274		1,274	97	1,371
County Treasurer	70	0.3665	750		750	57	807
County Attorney	1,227	6.4248	13,140		13,140	996	14,136
Clerk District Court	144	0.7540	1,542		1,542	117	1,659
Corrections & Sheriff Maintenance	429	2.2463	4,594		4,594	348	4,942
Sheriff Administration	733	3.8381	7,850		7,850	595	8,445
County Board	40	0.2094	428		428	32	460
Register Deeds	65	0.3404	696		696	53	749
Assessor	130	0.6807	1,392		1,392	106	1,498
Elections	586	3.0684	6,275		6,275	476	6,751
Planning	99	0.5184	1,060		1,060	80	1,140
Bd Equalization	8	0.0419	86		86	6	92
County Court	299	1.5656	3,202		3,202	243	3,445
Juvenile Court	457	2.3929	4,894		4,894	371	5,265
District Court	111	0.5812	1,189		1,189	90	1,279
Public Defender	217	1.1362	2,324		2,324	176	2,500
Jury Commissioner	963	5.0424	10,313		10,313	782	11,095



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Purchasing**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CASA	32	0.1676	343		343	26	369
GIS	75	0.3927	803		803	61	864
Ag Extension	12	0.0628	129		129	10	139
Investigations	534	2.7961	5,718		5,718	433	6,151
Sheriff Patrol	593	3.1050	6,350		6,350	481	6,831
Vehicle Inspectn	127	0.6650	1,360		1,360	103	1,463
Juvenile Intake	72	0.3770	771		771	58	829
Victim Witness	26	0.1361	278		278	21	299
Adult Pre-Trial	92	0.4817	985		985	75	1,060
Juvenile Svcs	550	2.8799	5,890		5,890	446	6,336
County Jail	629	3.2935	6,736		6,736	511	7,247
Court Services	178	0.9320	1,906		1,906	144	2,050
Warrants - Sheriff	176	0.9216	1,885		1,885	143	2,028
Probation	109	0.5707	1,167		1,167	88	1,255
Community Svc	1	0.0052	11		11	1	12
Emergency Mgmt	75	0.3927	803		803	61	864
Mental Hlth Bd	63	0.3299	675		675	51	726
Veterans Svc	28	0.1466	300		300	23	323
Human Services	323	1.6913	3,459		3,459	262	3,721
Highway Fund	1,391	7.2835	14,896		14,896	1,129	16,025
Communications	497	2.6024	5,322		5,322	403	5,725
Tourism	333	1.7436	3,566		3,566	270	3,836
Relief Fund	146	0.7645	1,563		1,563	119	1,682
State Institutn	27	0.1414	289		289	22	311
Alcohol Diversn	137	0.7174	1,467		1,467	111	1,578
JAIBG	37	0.1937	396		396	30	426
FG - Title 1D	31	0.1623	332		332	25	357
State Education	31	0.1623	332		332	25	357



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Purchasing**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Truancy	16	0.0838	171		171	13	184
Fed Foreiture Co Atty	85	0.4451	910		910	69	979
SCAAP	6	0.0314	64		64	5	69
Victm Witnes Fnd	39	0.2042	418		418	32	450
FG Perkins	34	0.1780	364		364	28	392
Drug Enf Grant	1	0.0052	11		11	1	12
Juvenile Svcs LB 640	59	0.3089	632		632	48	680
Traffic	58	0.3037	621		621	47	668
Adult Drug Court	38	0.1990	407		407	31	438
Drug Eradication	7	0.0367	75		75	6	81
Stormwater	19	0.0995	203		203	15	218
Inheritance Tax	118	0.6179	1,264		1,264	96	1,360
Fleet Services	2,255	11.8076	24,147		24,147	1,832	25,979
Keno Sales	8	0.0419	86		86	6	92
Landfill	725	3.7962	7,764		7,764	589	8,353
Noxious Weed	104	0.5446	1,114		1,114	84	1,198
IVD County Atty	173	0.9059	1,853		1,853	140	1,993
All Other	214	1.1205	2,292		2,292	174	2,466
<b>SubTotal</b>	<b>19,098</b>	<b>100.0000</b>	<b>204,516</b>		<b>204,516</b>	<b>13,144</b>	<b>217,660</b>
<b>Total</b>	<b>19,098</b>	<b>100.0000</b>	<b>204,516</b>		<b>204,516</b>	<b>13,144</b>	<b>217,660</b>

Allocation Basis: Number of Purchase Orders Issued

Allocation Source: Claim Search File

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Purchasing**

Receiving Department	Total	Purchasing
Building Use Charge	600	600
Miscellaneous General	2,110	2,110
Other Expenses	9,531	9,531
Insurance	21	21
Unemployment	43	43
Buildings and Grounds	13,375	13,375
Administrative Division	407	407
Personnel	1,713	1,713
Fiscal Administration	203	203
Purchasing	3,116	3,116
Data Center	2,431	2,431
County Clerk	1,371	1,371
County Treasurer	807	807
County Attorney	14,136	14,136
Clerk District Court	1,659	1,659
Corrections & Sheriff	4,942	4,942
Sheriff Administration	8,445	8,445
County Board	460	460
Register Deeds	749	749
Assessor	1,498	1,498
Elections	6,751	6,751
Planning	1,140	1,140
Bd Equalization	92	92
County Court	3,445	3,445
Juvenile Court	5,265	5,265
District Court	1,279	1,279
Public Defender	2,500	2,500
Jury Commissiner	11,095	11,095
CASA	369	369
GIS	864	864
Ag Extension	139	139
Investigations	6,151	6,151
Sheriff Patrol	6,831	6,831
Vehicle Inspectn	1,463	1,463
Juvenile Intake	829	829
Victim Witness	299	299

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Purchasing**

Receiving Department	Total	Purchasing
Adult Pre-Trial	1,060	1,060
Juvenile Svcs	6,336	6,336
County Jail	7,247	7,247
Court Services	2,050	2,050
Warrants - Sheriff	2,028	2,028
Probation	1,255	1,255
Community Svc	12	12
Emergency Mgmt	864	864
Mental Hlth Bd	726	726
Veterans Svc	323	323
Human Services	3,721	3,721
Highway Fund	16,025	16,025
Communications	5,725	5,725
Tourism	3,836	3,836
Relief Fund	1,682	1,682
State Institutn	311	311
Alcohol Diversn	1,578	1,578
JAIBG	426	426
FG - Title 1D	357	357
State Education	357	357
Truancy	184	184
Fed Foreiture Co Atty	979	979
SCAAP	69	69
Victm Witnes Fnd	450	450
FG Perkins	392	392
Drug Enf Grant	12	12
Juvenile Svcs LB 640	680	680
Traffic	668	668
Adult Drug Court	438	438
Drug Eradication	81	81
Stormwater	218	218
Inheritance Tax	1,360	1,360
Fleet Services	25,979	25,979
Keno Sales	92	92
Landfill	8,353	8,353
Noxious Weed	1,198	1,198



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Purchasing**

Receiving Department	Total	Purchasing
IVD County Atty	1,993	1,993
All Other	2,466	2,466
Direct Billed	0	0
Total	<u>217,660</u>	<u>217,660</u>

**SARPY COUNTY, NEBRASKA**  
**DATA CENTER (5600-61000)**  
**NATURE AND EXTENT OF SERVICES**

The costs of the County's Data Processing Department are charged to a special internal service fund. The County does not bill departments for computer usage. The costs of data processing service are allowable and have been allocated based on the hours of service provided as determined by the Information Systems director.

Ref.: OMB Circular A-87, Attachment B, Section 6.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Data Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,004,634			2,004,634
Capital Outlay	( 184,623)			
Transfers	( 299,552)			
Total Deductions:	( 484,175)			( 484,175)
Building Use Charge	23,191	104	23,295	
Depreciation Expense	58,932	14	58,946	
Employee Benefit	138,539	715	139,254	
Miscellaneous General	2,156	47	2,203	
Other Expenses	51,457	2,364	53,821	
Buildings and Grounds	87,996	8,359	96,355	
Administrative Division	51,623	6,963	58,586	
Personnel	8,219	1,602	9,821	
Fiscal Administration	3,354	619	3,973	
Purchasing	2,260	171	2,431	
Data Center		680,607	680,607	
County Clerk		8,561	8,561	
County Treasurer		2,536	2,536	
County Attorney		5,168	5,168	
Total Allocated Additions:	427,727	717,830	1,145,557	1,145,557
Misc Revenue	( 254,437)			
Total Departmental Cost Adjustments:	( 254,437)			( 254,437)
Total To Be Allocated:	1,693,749	717,830		2,411,579

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Data Center**

	Total	General & Admin	Data Center
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,057,976	0	1,057,976
FRINGE BENEFITS	330,597	0	330,597
<b>Other Expense &amp; Cost</b>			
Telephone	8,203	0	8,203
Insurance Premiums	6,467	0	6,467
Data Processing	31,493	0	31,493
Equipment Repair	43,356	0	43,356
Travel Expense	511	0	511
Dues and Subs	2,000	0	2,000
Training	7,161	0	7,161
Contract Services	25,335	0	25,335
Supplies	7,360	0	7,360
*Capital Outlay	184,623	184,623	0
*Transfers	299,552	299,552	0
<b>Departmental Totals</b>			
Total Expenditures	2,004,634	484,175	1,520,459
<b>Deductions</b>			
Total Deductions	( 484,175)	( 484,175)	0
<b>Cost Adjustments</b>			
Misc Revenue	( 254,437)	0	( 254,437)
Functional Cost	1,266,022	0	1,266,022
<b>Allocation Step 1</b>			
Inbound- All Others	427,727	427,727	0
Reallocate Admin Costs		( 427,727)	427,727
1st Allocation	1,693,749	0	1,693,749
<b>Allocation Step 2</b>			
Inbound- All Others	717,830	717,830	0
Reallocate Admin Costs		( 717,830)	717,830
2nd Allocation	717,830	0	717,830

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Data Center**

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	Total	General & Admin	Data Center
Total For 130 Data Center			
Total Allocated	2,411,579	0	2,411,579

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Data Center**

Activity - Data Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Buildings and Grounds	233	0.5867	9,937		9,937		9,937
Administrative Division	422	1.0626	17,998		17,998		17,998
Personnel	5	0.0126	213		213		213
Fiscal Administration	988	2.4879	42,138		42,138		42,138
Data Center	15,958	40.1831	680,607		680,607		680,607
County Clerk	890	2.2411	37,958		37,958	28,899	66,857
County Treasurer	832	2.0950	35,485		35,485	27,016	62,501
County Attorney	604	1.5209	25,760		25,760	19,612	45,372
Sheriff Administration	1,063	2.6767	45,337		45,337	34,516	79,853
County Board	46	0.1158	1,962		1,962	1,494	3,456
Register Deeds	490	1.2339	20,898		20,898	15,911	36,809
Assessor	114	0.2871	4,862		4,862	3,702	8,564
Elections	99	0.2493	4,222		4,222	3,215	7,437
Planning	36	0.0907	1,535		1,535	1,169	2,704
County Court	37	0.0932	1,578		1,578	1,201	2,779
Juvenile Court	72	0.1813	3,071		3,071	2,338	5,409
District Court	503	1.2666	21,453		21,453	16,333	37,786
Public Defender	108	0.2720	4,606		4,606	3,507	8,113
CASA	41	0.1032	1,749		1,749	1,331	3,080
GIS	7,800	19.6409	332,668		332,668	253,272	585,940
Ag Extension	3	0.0076	128		128	97	225
Victim Witness	111	0.2795	4,734		4,734	3,604	8,338
Adult Pre-Trial	237	0.5968	10,108		10,108	7,696	17,804
Probation	193	0.4860	8,231		8,231	6,267	14,498
Community Svc	63	0.1586	2,687		2,687	2,046	4,733
Emergency Mgmt	5	0.0126	213		213	162	375
Veterans Svc	103	0.2594	4,393		4,393	3,344	7,737
Human Services	264	0.6648	11,260		11,260	8,572	19,832



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Data Center**

Activity - Data Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Highway Fund	65	0.1637	2,772		2,772	2,111	4,883
Communications	7,102	17.8833	302,898		302,898	230,607	533,505
Tourism	22	0.0554	938		938	714	1,652
Fleet Services	30	0.0755	1,279		1,279	974	2,253
Landfill	41	0.1032	1,749		1,749	1,331	3,080
Noxious Weed	1	0.0025	43		43	32	75
IVD County Atty	53	0.1335	2,260		2,260	1,721	3,981
All Other	1,079	2.7170	46,019		46,019	35,036	81,055
<b>SubTotal</b>	<b>39,713</b>	<b>100.0000</b>	<b>1,693,749</b>		<b>1,693,749</b>	<b>717,830</b>	<b>2,411,579</b>
<b>Total</b>	<b>39,713</b>	<b>100.0000</b>	<b>1,693,749</b>		<b>1,693,749</b>	<b>717,830</b>	<b>2,411,579</b>

Allocation Basis: Hour Resources Provided to Departments

Allocation Source: Information Systems Director

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Data Center**

Receiving Department	Total	Data Center
Buildings and Grounds	9,937	9,937
Administrative Division	17,998	17,998
Personnel	213	213
Fiscal Administration	42,138	42,138
Data Center	680,607	680,607
County Clerk	66,857	66,857
County Treasurer	62,501	62,501
County Attorney	45,372	45,372
Sheriff Administration	79,853	79,853
County Board	3,456	3,456
Register Deeds	36,809	36,809
Assessor	8,564	8,564
Elections	7,437	7,437
Planning	2,704	2,704
County Court	2,779	2,779
Juvenile Court	5,409	5,409
District Court	37,786	37,786
Public Defender	8,113	8,113
CASA	3,080	3,080
GIS	585,940	585,940
Ag Extension	225	225
Victim Witness	8,338	8,338
Adult Pre-Trial	17,804	17,804
Probation	14,498	14,498
Community Svc	4,733	4,733
Emergency Mgmt	375	375
Veterans Svc	7,737	7,737
Human Services	19,832	19,832
Highway Fund	4,883	4,883
Communications	533,505	533,505
Tourism	1,652	1,652
Fleet Services	2,253	2,253
Landfill	3,080	3,080
Noxious Weed	75	75
IVD County Atty	3,981	3,981
All Other	81,055	81,055



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Data Center**

Receiving Department	Total	Data Center
Direct Billed	0	0
Total	<u>2,411,579</u>	<u>2,411,579</u>

**SARPY COUNTY, NEBRASKA**  
**COUNTY CLERK (60200)**  
**NATURE AND EXTENT OF SERVICES**

The County Clerk serves as secretary to the County Board and chief accounting officer for Sarpy County issuing and recording all warrants including payroll. The office is also responsible for issuing numerous licenses, as well as other county-wide personnel and miscellaneous activities.

Financial Administration activities are allocated based on accounting transactions and paychecks issued for departments. The salary on the Deputy Clerk is charged to the Miscellaneous General account. A portion of that Salary is for Lobbying on behalf of Sarpy County. The remainder of that salary has been allocated to the Financial Administration function, since that is the area that the Deputy Clerk works in when not lobbying.

Personnel activities that are part of this department and costs have been allocated based on the number of employees assigned to departments in FY 2013.

Other functions are considered general government and have not been allocated.

Ref.: OMB Circular A-87, Attachment B, Sections 1, and 11.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department County Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	668,608			668,608
Capital Outlay	( 172)			
Total Deductions:	( 172)			( 172)
Building Use Charge	34,143	153	34,296	
Depreciation Expense	1,614		1,614	
Employee Benefit	105,099	542	105,641	
Miscellaneous General	1,308	29	1,337	
Other Expenses	42,150	1,936	44,086	
Insurance	4,117	28	4,145	
Buildings and Grounds	129,551	12,308	141,859	
Personnel	6,235	1,215	7,450	
Fiscal Administration	1,892	349	2,241	
Purchasing	1,274	97	1,371	
Data Center	37,958	28,899	66,857	
County Clerk		5,995	5,995	
County Treasurer		1,735	1,735	
County Attorney		15,505	15,505	
Total Allocated Additions:	365,341	68,791	434,132	434,132
Deputy Salary from 100-970	57,753			
Total Departmental Cost Adjustments:	57,753			57,753
Total To Be Allocated:	1,091,530	68,791		1,160,321

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Clerk**

	Total	General & Admin	Financial Admin	Personnel	General Governmt
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	553,242	83,924	144,468	36,856	287,994
FRINGE BENEFITS	77,849	11,810	20,326	5,185	40,528
<b>Other Expense &amp; Cost</b>					
Telephone Service	672	102	175	45	350
Official Bond	30	5	8	2	15
Data Processing	30,211	4,583	7,888	2,012	15,728
Equipment Repair	0	0	0	0	0
Travel Expense	1,500	228	392	100	780
Dues - Subs - Training	686	104	179	46	357
Supplies	4,246	644	1,109	283	2,210
*Capital Outlay	172	172	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	668,608	101,572	174,545	44,529	347,962
<b>Deductions</b>					
Total Deductions	( 172)	( 172)	0	0	0
<b>Cost Adjustments</b>					
Deputy Salary from 100-970	57,753	0	57,753	0	0
Functional Cost	726,189	101,400	232,298	44,529	347,962
<b>Allocation Step 1</b>					
Inbound- All Others	365,341	365,341	0	0	0
Reallocate Admin Costs		( 466,741)	173,535	33,265	259,941
Unallocated Costs	( 607,903)	0	0	0	( 607,903)
1st Allocation	483,627	0	405,833	77,794	0
<b>Allocation Step 2</b>					
Inbound- County Attorney: Legal Counsel	15,505	3,876	0	11,629	0
Inbound- All Others	53,286	53,286	0	0	0
Reallocate Admin Costs		( 57,162)	21,253	4,074	31,835
Unallocated Costs	( 31,835)	0	0	0	( 31,835)
2nd Allocation	36,956	0	21,253	15,703	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Clerk**

	Total	General & Admin	Financial Admin	Personnel	General Governmt
Total For 140 County Clerk					
Total Allocated	520,583	0	427,086	93,497	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Clerk**

## Activity - Financial Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Use Charge	62	0.1676	680		680		680
Miscellaneous General	245	0.6623	2,688		2,688		2,688
Other Expenses	989	2.6733	10,849		10,849		10,849
Insurance	2	0.0054	22		22		22
Unemployment	4	0.0108	44		44		44
Buildings and Grounds	1,908	5.1575	20,931		20,931		20,931
Administrative Division	120	0.3244	1,316		1,316		1,316
Personnel	256	0.6920	2,808		2,808		2,808
Fiscal Administration	99	0.2676	1,086		1,086		1,086
Purchasing	375	1.0137	4,114		4,114		4,114
Data Center	611	1.6516	6,703		6,703		6,703
County Clerk	418	1.1299	4,585		4,585		4,585
County Treasurer	793	2.1435	8,699		8,699	528	9,227
County Attorney	2,351	6.3549	25,790		25,790	1,566	27,356
Clerk District Court	524	1.4164	5,748		5,748	349	6,097
Corrections & Sheriff Maintenance	607	1.6408	6,659		6,659	404	7,063
Sheriff Administration	1,438	3.8870	15,775		15,775	958	16,733
County Board	174	0.4703	1,909		1,909	116	2,025
Register Deeds	280	0.7569	3,072		3,072	187	3,259
Assessor	599	1.6191	6,571		6,571	399	6,970
Elections	807	2.1814	8,853		8,853	538	9,391
Planning	227	0.6136	2,490		2,490	151	2,641
Bd Equalization	9	0.0243	99		99	6	105
County Court	332	0.8974	3,642		3,642	221	3,863
Juvenile Court	586	1.5840	6,428		6,428	390	6,818
District Court	240	0.6487	2,633		2,633	160	2,793
Public Defender	618	1.6705	6,779		6,779	412	7,191
Jury Commissioner	1,096	2.9626	12,023		12,023	730	12,753

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Clerk**

Activity - Financial Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CASA	74	0.2000	812		812	49	861
GIS	200	0.5406	2,194		2,194	133	2,327
Ag Extension	39	0.1054	428		428	26	454
Investigations	1,009	2.7274	11,069		11,069	672	11,741
Sheriff Patrol	1,907	5.1548	20,920		20,920	1,270	22,190
Vehicle Inspectn	271	0.7325	2,973		2,973	181	3,154
Juvenile Intake	262	0.7082	2,874		2,874	175	3,049
Victim Witness	185	0.5001	2,029		2,029	123	2,152
Adult Pre-Trial	245	0.6623	2,688		2,688	163	2,851
Juvenile Svcs	1,651	4.4628	18,111		18,111	1,100	19,211
County Jail	2,142	5.7900	23,498		23,498	1,427	24,925
Work Release	13	0.0351	143		143	9	152
Court Services	757	2.0462	8,304		8,304	504	8,808
Warrants - Sheriff	352	0.9515	3,861		3,861	234	4,095
Probation	121	0.3271	1,327		1,327	81	1,408
Community Svc	1	0.0027	11		11	1	12
Emergency Mgmt	122	0.3298	1,338		1,338	81	1,419
Mental Hlth Bd	96	0.2595	1,053		1,053	64	1,117
Veterans Svc	135	0.3649	1,481		1,481	90	1,571
Human Services	398	1.0758	4,366		4,366	265	4,631
Highway Fund	2,676	7.2334	29,356		29,356	1,783	31,139
Communications	1,618	4.3736	17,749		17,749	1,078	18,827
Tourism	448	1.2110	4,915		4,915	298	5,213
Relief Fund	162	0.4379	1,777		1,777	108	1,885
State Institutn	30	0.0811	329		329	20	349
Alcohol Diversn	334	0.9028	3,664		3,664	222	3,886
JAIBG	41	0.1108	450		450	27	477
FG - Title 1D	60	0.1622	658		658	40	698



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Clerk**

Activity - Financial Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
State Education	242	0.6541	2,655		2,655	161	2,816
Truancy	44	0.1189	483		483	29	512
Fed Foreiture Co Atty	94	0.2541	1,031		1,031	63	1,094
SCAAP	7	0.0189	77		77	5	82
Victm Witnes Fnd	121	0.3271	1,327		1,327	81	1,408
FG Perkins	38	0.1027	417		417	25	442
Drug Enf Grant	53	0.1433	581		581	35	616
Juvenile Svcs LB 640	117	0.3163	1,283		1,283	78	1,361
Traffic	116	0.3136	1,273		1,273	77	1,350
Adult Drug Court	42	0.1135	461		461	28	489
Drug Eradication	21	0.0568	230		230	14	244
Stormwater	21	0.0568	230		230	14	244
Inheritance Tax	131	0.3541	1,437		1,437	87	1,524
Fleet Services	2,701	7.3007	29,629		29,629	1,799	31,428
Keno Sales	9	0.0243	99		99	6	105
Landfill	1,131	3.0572	12,407		12,407	753	13,160
Noxious Weed	142	0.3838	1,558		1,558	95	1,653
IVD County Atty	608	1.6435	6,670		6,670	405	7,075
All Other	238	0.6433	2,611		2,611	159	2,770
<b>SubTotal</b>	<b>36,995</b>	<b>100.0000</b>	<b>405,833</b>		<b>405,833</b>	<b>21,253</b>	<b>427,086</b>
<b>Total</b>	<b>36,995</b>	<b>100.0000</b>	<b>405,833</b>		<b>405,833</b>	<b>21,253</b>	<b>427,086</b>

Allocation Basis: Total Expenditure Transactions for Departments

Allocation Source: Claim Search File / Payroll Registers

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Clerk**

Activity - Personnel	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Miscellaneous General	1.00	0.1647	128		128		128
Buildings and Grounds	20.00	3.2949	2,563		2,563		2,563
Administrative Division	3.00	0.4942	384		384		384
Personnel	3.00	0.4942	384		384		384
Fiscal Administration	3.00	0.4942	384		384		384
Purchasing	2.00	0.3295	256		256		256
Data Center	14.50	2.3888	1,858		1,858		1,858
County Clerk	11.00	1.8122	1,410		1,410		1,410
County Treasurer	27.50	4.5305	3,524		3,524	786	4,310
County Attorney	38.00	6.2603	4,870		4,870	1,086	5,956
Clerk District Court	14.00	2.3064	1,794		1,794	400	2,194
Corrections & Sheriff Maintenance	5.00	0.8237	641		641	143	784
Sheriff Administration	24.00	3.9539	3,076		3,076	686	3,762
County Board	5.00	0.8237	641		641	143	784
Register Deeds	8.00	1.3180	1,025		1,025	229	1,254
Assessor	17.50	2.8830	2,243		2,243	500	2,743
Elections	6.00	0.9885	769		769	171	940
Planning	4.50	0.7414	577		577	129	706
Juvenile Court	3.00	0.4942	384		384	86	470
District Court	4.50	0.7414	577		577	129	706
Public Defender	14.50	2.3888	1,858		1,858	414	2,272
Jury Commissiner	1.00	0.1647	128		128	29	157
CASA	1.50	0.2471	192		192	43	235
GIS	4.50	0.7414	577		577	129	706
Ag Extension	1.00	0.1647	128		128	29	157
Investigations	16.00	2.6359	2,051		2,051	457	2,508
Sheriff Patrol	48.00	7.9077	6,152		6,152	1,372	7,524
Vehicle Inspectn	5.00	0.8237	641		641	143	784



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Clerk**

Activity - Personnel	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Juvenile Intake	7.00	1.1532	897		897	200	1,097
Victim Witness	6.00	0.9885	769		769	171	940
Adult Pre-Trial	5.50	0.9061	705		705	157	862
Juvenile Svcs	40.00	6.5898	5,126		5,126	1,143	6,269
County Jail	55.50	9.1436	7,119		7,119	1,584	8,703
Work Release	0.50	0.0824	64		64	14	78
Court Services	21.50	3.5420	2,755		2,755	614	3,369
Warrants - Sheriff	6.00	0.9885	769		769	171	940
Emergency Mgmt	1.50	0.2471	192		192	43	235
Mental Hlth Bd	1.00	0.1647	128		128	29	157
Veterans Svc	4.00	0.6590	513		513	114	627
Human Services	1.50	0.2471	192		192	43	235
Highway Fund	43.50	7.1664	5,575		5,575	1,243	6,818
Communications	41.00	6.7545	5,255		5,255	1,172	6,427
Tourism	3.00	0.4942	384		384	86	470
Alcohol Diversn	7.00	1.1532	897		897	200	1,097
FG - Title 1D	1.00	0.1647	128		128	29	157
State Education	8.00	1.3180	1,025		1,025	229	1,254
Truancy	1.00	0.1647	128		128	29	157
Victm Witnes Fnd	3.00	0.4942	384		384	86	470
Drug Enf Grant	2.00	0.3295	256		256	57	313
Juvenile Svcs LB 640	2.00	0.3295	256		256	57	313
Traffic	2.00	0.3295	256		256	57	313
Drug Eradication	0.50	0.0824	64		64	14	78
Fleet Services	7.50	1.2356	961		961	214	1,175
Landfill	12.50	2.0593	1,602		1,602	357	1,959
Noxious Weed	1.00	0.1647	128		128	29	157
IVD County Atty	16.00	2.6359	2,051		2,051	457	2,508



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Clerk**

Activity - Personnel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	607.00	100.0000	77,794		77,794	15,703	93,497
Total	607.00	100.0000	77,794		77,794	15,703	93,497

Allocation Basis: Average Number of Employees by Department

Allocation Source: Payroll Registers

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Clerk**

Receiving Department	Total	Financial Admin	Personnel
Building Use Charge	680	680	0
Miscellaneous General	2,816	2,688	128
Other Expenses	10,849	10,849	0
Insurance	22	22	0
Unemployment	44	44	0
Buildings and Grounds	23,494	20,931	2,563
Administrative Division	1,700	1,316	384
Personnel	3,192	2,808	384
Fiscal Administration	1,470	1,086	384
Purchasing	4,370	4,114	256
Data Center	8,561	6,703	1,858
County Clerk	5,995	4,585	1,410
County Treasurer	13,537	9,227	4,310
County Attorney	33,312	27,356	5,956
Clerk District Court	8,291	6,097	2,194
Corrections & Sheriff	7,847	7,063	784
Sheriff Administration	20,495	16,733	3,762
County Board	2,809	2,025	784
Register Deeds	4,513	3,259	1,254
Assessor	9,713	6,970	2,743
Elections	10,331	9,391	940
Planning	3,347	2,641	706
Bd Equalization	105	105	0
County Court	3,863	3,863	0
Juvenile Court	7,288	6,818	470
District Court	3,499	2,793	706
Public Defender	9,463	7,191	2,272
Jury Commissiner	12,910	12,753	157
CASA	1,096	861	235
GIS	3,033	2,327	706
Ag Extension	611	454	157
Investigations	14,249	11,741	2,508
Sheriff Patrol	29,714	22,190	7,524
Vehicle Inspectn	3,938	3,154	784
Juvenile Intake	4,146	3,049	1,097
Victim Witness	3,092	2,152	940



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Clerk**

Receiving Department	Total	Financial Admin	Personnel
Adult Pre-Trial	3,713	2,851	862
Juvenile Svcs	25,480	19,211	6,269
County Jail	33,628	24,925	8,703
Work Release	230	152	78
Court Services	12,177	8,808	3,369
Warrants - Sheriff	5,035	4,095	940
Probation	1,408	1,408	0
Community Svc	12	12	0
Emergency Mgmt	1,654	1,419	235
Mental Hlth Bd	1,274	1,117	157
Veterans Svc	2,198	1,571	627
Human Services	4,866	4,631	235
Highway Fund	37,957	31,139	6,818
Communications	25,254	18,827	6,427
Tourism	5,683	5,213	470
Relief Fund	1,885	1,885	0
State Institutn	349	349	0
Alcohol Diversn	4,983	3,886	1,097
JAIBG	477	477	0
FG - Title 1D	855	698	157
State Education	4,070	2,816	1,254
Truancy	669	512	157
Fed Foreiture Co Atty	1,094	1,094	0
SCAAP	82	82	0
Victm Witnes Fnd	1,878	1,408	470
FG Perkins	442	442	0
Drug Enf Grant	929	616	313
Juvenile Svcs LB 640	1,674	1,361	313
Traffic	1,663	1,350	313
Adult Drug Court	489	489	0
Drug Eradication	322	244	78
Stormwater	244	244	0
Inheritance Tax	1,524	1,524	0
Fleet Services	32,603	31,428	1,175
Keno Sales	105	105	0
Landfill	15,119	13,160	1,959

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .5 - Allocation Summary  
For Department County Clerk**

Receiving Department	Total	Financial Admin	Personnel
Noxious Weed	1,810	1,653	157
IVD County Atty	9,583	7,075	2,508
All Other	2,770	2,770	0
Direct Billed	0	0	0
<b>Total</b>	<b>520,583</b>	<b>427,086</b>	<b>93,497</b>

**SARPY COUNTY, NEBRASKA**  
**COUNTY TREASURER (60300)**  
**NATURE AND EXTENT OF SERVICES**

The Treasurer collects and distributes all tax monies for the County and various political subdivisions, reconciles all County bank accounts, and, on behalf of the State, provides driver testing and motor vehicle titling and registration services. Costs of reconciling bank accounts, cash management, and related activities are allocated based on total expenditure transactions, including paychecks.

Other costs are considered general government and have not been allocated.

Ref.: OMB Circular A-87, Attachment B, Section 16.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department County Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,446,788			1,446,788
Capital Outlay	( 30,689)			
Total Deductions:	( 30,689)			( 30,689)
Building Use Charge	25,024	112	25,136	
Depreciation Expense	1,100		1,100	
Employee Benefit	262,746	1,355	264,101	
Miscellaneous General	2,044	45	2,089	
Other Expenses	66,911	3,073	69,984	
Insurance	8,772	60	8,832	
Buildings and Grounds	94,949	9,019	103,968	
Personnel	15,588	3,038	18,626	
Fiscal Administration	1,118	206	1,324	
Purchasing	750	57	807	
Data Center	35,485	27,016	62,501	
County Clerk	12,223	1,314	13,537	
County Treasurer		3,292	3,292	
County Attorney		5,168	5,168	
Total Allocated Additions:	526,710	53,755	580,465	580,465
Total To Be Allocated:	1,942,809	53,755		1,996,564

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Treasurer**

	Total	General & Admin	Banking	General Govrmt
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,227,761	111,241	88,258	1,028,262
FRINGE BENEFITS	170,521	15,449	12,260	142,812
<b>Other Expense &amp; Cost</b>				
Official Bond	147	13	11	123
Equipment Repair	222	20	16	186
Travel - Training - Dues	930	84	67	779
Contract Services	1,273	115	92	1,066
Supplies	15,245	1,381	1,096	12,768
*Capital Outlay	30,689	30,689	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,446,788	158,992	101,800	1,185,996
<b>Deductions</b>				
Total Deductions	( 30,689)	( 30,689)	0	0
Functional Cost	1,416,099	128,303	101,800	1,185,996
<b>Allocation Step 1</b>				
Inbound- All Others	526,710	526,710	0	0
Reallocate Admin Costs		( 655,013)	51,779	603,234
Unallocated Costs	( 1,789,230)	0	0	( 1,789,230)
1st Allocation	153,579	0	153,579	0
<b>Allocation Step 2</b>				
Inbound- All Others	53,755	53,755	0	0
Reallocate Admin Costs		( 53,755)	4,249	49,506
Unallocated Costs	( 49,506)	0	0	( 49,506)
2nd Allocation	4,249	0	4,249	0
<b>Total For 150 County Treasurer</b>				
Total Allocated	157,828	0	157,828	0

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Treasurer**

Activity - Banking							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Use Charge	62	0.1676	257		257		257
Miscellaneous General	245	0.6623	1,017		1,017		1,017
Other Expenses	989	2.6733	4,106		4,106		4,106
Insurance	2	0.0054	8		8		8
Unemployment	4	0.0108	17		17		17
Buildings and Grounds	1,908	5.1575	7,921		7,921		7,921
Administrative Division	120	0.3244	498		498		498
Personnel	256	0.6920	1,063		1,063		1,063
Fiscal Administration	99	0.2676	411		411		411
Purchasing	375	1.0137	1,557		1,557		1,557
Data Center	611	1.6516	2,536		2,536		2,536
County Clerk	418	1.1299	1,735		1,735		1,735
County Treasurer	793	2.1435	3,292		3,292		3,292
County Attorney	2,351	6.3549	9,760		9,760	321	10,081
Clerk District Court	524	1.4164	2,175		2,175	72	2,247
Corrections & Sheriff Maintenance	607	1.6408	2,520		2,520	83	2,603
Sheriff Administration	1,438	3.8870	5,970		5,970	196	6,166
County Board	174	0.4703	722		722	24	746
Register Deeds	280	0.7569	1,162		1,162	38	1,200
Assessor	599	1.6191	2,487		2,487	82	2,569
Elections	807	2.1814	3,350		3,350	110	3,460
Planning	227	0.6136	942		942	31	973
Bd Equalization	9	0.0243	37		37	1	38
County Court	332	0.8974	1,378		1,378	45	1,423
Juvenile Court	586	1.5840	2,433		2,433	80	2,513
District Court	240	0.6487	996		996	33	1,029
Public Defender	618	1.6705	2,566		2,566	84	2,650
Jury Commissioner	1,096	2.9626	4,550		4,550	150	4,700



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Treasurer**

Activity - Banking

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CASA	74	0.2000	307		307	10	317
GIS	200	0.5406	830		830	27	857
Ag Extension	39	0.1054	162		162	5	167
Investigations	1,009	2.7274	4,189		4,189	138	4,327
Sheriff Patrol	1,907	5.1548	7,917		7,917	260	8,177
Vehicle Inspectn	271	0.7325	1,125		1,125	37	1,162
Juvenile Intake	262	0.7082	1,088		1,088	36	1,124
Victim Witness	185	0.5001	768		768	25	793
Adult Pre-Trial	245	0.6623	1,017		1,017	33	1,050
Juvenile Svcs	1,651	4.4628	6,854		6,854	225	7,079
County Jail	2,142	5.7900	8,892		8,892	293	9,185
Work Release	13	0.0351	54		54	2	56
Court Services	757	2.0462	3,143		3,143	103	3,246
Warrants - Sheriff	352	0.9515	1,461		1,461	48	1,509
Probation	121	0.3271	502		502	17	519
Community Svc	1	0.0027	4		4		4
Emergency Mgmt	122	0.3298	506		506	17	523
Mental Hlth Bd	96	0.2595	399		399	13	412
Veterans Svc	135	0.3649	560		560	18	578
Human Services	398	1.0758	1,652		1,652	54	1,706
Highway Fund	2,676	7.2334	11,109		11,109	365	11,474
Communications	1,618	4.3736	6,717		6,717	221	6,938
Tourism	448	1.2110	1,860		1,860	61	1,921
Relief Fund	162	0.4379	673		673	22	695
State Institutn	30	0.0811	125		125	4	129
Alcohol Diversn	334	0.9028	1,387		1,387	46	1,433
JAIBG	41	0.1108	170		170	6	176
FG - Title 1D	60	0.1622	249		249	8	257



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Treasurer**

Activity - Banking

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
State Education	242	0.6541	1,005		1,005	33	1,038
Truancy	44	0.1189	183		183	6	189
Fed Foreiture Co Atty	94	0.2541	390		390	13	403
SCAAP	7	0.0189	29		29	1	30
Victm Witnes Fnd	121	0.3271	502		502	17	519
FG Perkins	38	0.1027	158		158	5	163
Drug Enf Grant	53	0.1433	220		220	7	227
Juvenile Svcs LB 640	117	0.3163	486		486	16	502
Traffic	116	0.3136	482		482	16	498
Adult Drug Court	42	0.1135	174		174	6	180
Drug Eradication	21	0.0568	87		87	3	90
Stormwater	21	0.0568	87		87	3	90
Inheritance Tax	131	0.3541	544		544	18	562
Fleet Services	2,701	7.3007	11,213		11,213	371	11,584
Keno Sales	9	0.0243	37		37	1	38
Landfill	1,131	3.0572	4,695		4,695	154	4,849
Noxious Weed	142	0.3838	589		589	19	608
IVD County Atty	608	1.6435	2,524		2,524	83	2,607
All Other	238	0.6433	988		988	33	1,021
<b>SubTotal</b>	<b>36,995</b>	<b>100.0000</b>	<b>153,579</b>		<b>153,579</b>	<b>4,249</b>	<b>157,828</b>
<b>Total</b>	<b>36,995</b>	<b>100.0000</b>	<b>153,579</b>		<b>153,579</b>	<b>4,249</b>	<b>157,828</b>

Allocation Basis: Total Expenditure Transactions for Departments

Allocation Source: Claim Search File / Payroll Registers

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Treasurer**

Receiving Department	Total	Banking
Building Use Charge	257	257
Miscellaneous General	1,017	1,017
Other Expenses	4,106	4,106
Insurance	8	8
Unemployment	17	17
Buildings and Grounds	7,921	7,921
Administrative Division	498	498
Personnel	1,063	1,063
Fiscal Administration	411	411
Purchasing	1,557	1,557
Data Center	2,536	2,536
County Clerk	1,735	1,735
County Treasurer	3,292	3,292
County Attorney	10,081	10,081
Clerk District Court	2,247	2,247
Corrections & Sheriff	2,603	2,603
Sheriff Administration	6,166	6,166
County Board	746	746
Register Deeds	1,200	1,200
Assessor	2,569	2,569
Elections	3,460	3,460
Planning	973	973
Bd Equalization	38	38
County Court	1,423	1,423
Juvenile Court	2,513	2,513
District Court	1,029	1,029
Public Defender	2,650	2,650
Jury Commissiner	4,700	4,700
CASA	317	317
GIS	857	857
Ag Extension	167	167
Investigations	4,327	4,327
Sheriff Patrol	8,177	8,177
Vehicle Inspectn	1,162	1,162
Juvenile Intake	1,124	1,124
Victim Witness	793	793

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Treasurer**

Receiving Department	Total	Banking
Adult Pre-Trial	1,050	1,050
Juvenile Svcs	7,079	7,079
County Jail	9,185	9,185
Work Release	56	56
Court Services	3,246	3,246
Warrants - Sheriff	1,509	1,509
Probation	519	519
Community Svc	4	4
Emergency Mgmt	523	523
Mental Hlth Bd	412	412
Veterans Svc	578	578
Human Services	1,706	1,706
Highway Fund	11,474	11,474
Communications	6,938	6,938
Tourism	1,921	1,921
Relief Fund	695	695
State Institutn	129	129
Alcohol Diversn	1,433	1,433
JAIBG	176	176
FG - Title 1D	257	257
State Education	1,038	1,038
Truancy	189	189
Fed Foreiture Co Atty	403	403
SCAAP	30	30
Victm Witnes Fnd	519	519
FG Perkins	163	163
Drug Enf Grant	227	227
Juvenile Svcs LB 640	502	502
Traffic	498	498
Adult Drug Court	180	180
Drug Eradication	90	90
Stormwater	90	90
Inheritance Tax	562	562
Fleet Services	11,584	11,584
Keno Sales	38	38
Landfill	4,849	4,849

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Treasurer**

Receiving Department	Total	Banking
Noxious Weed	608	608
IVD County Atty	2,607	2,607
All Other	1,021	1,021
Direct Billed	0	0
<b>Total</b>	<b>157,828</b>	<b>157,828</b>

**SARPY COUNTY, NEBRASKA**  
**COUNTY ATTORNEY (65200 and Fund 985-986)**  
**NATURE AND EXTENT OF SERVICES**

The County Attorney is legal advisor to all County departments and agencies. Costs of this civil legal counsel services are allowable for plan purposes and have been allocated based on the percent of effort provided in FY 2013.

A share of departmental administrative costs has been allocated to the Child Support Enforcement unit and other programs which are a part of this office based on their share of total salaries and wages.

Other costs of the County Attorney's Office are considered general government and have not been allocated.

Ref.: OMB Circular A-87, Attachment B, Section 14, and Attachment C. Paragraph A.2.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department County Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,477,798			5,477,798
Capital Outlay / Transfers	( 120,232)			
Total Deductions:	( 120,232)			( 120,232)
Building Use Charge	10,421	47	10,468	
Employee Benefit	363,068	1,873	364,941	
Miscellaneous General	9,935	210	10,145	
Other Expenses	30,327	1,394	31,721	
Insurance	18,773	128	18,901	
Buildings and Grounds	39,541	3,756	43,297	
Personnel	21,539	4,198	25,737	
Fiscal Administration	19,534	3,604	23,138	
Purchasing	13,140	996	14,136	
Data Center	25,760	19,612	45,372	
County Clerk	30,660	2,652	33,312	
County Treasurer	9,760	321	10,081	
Total Allocated Additions:	592,458	38,791	631,249	631,249
Total To Be Allocated:	5,950,024	38,791		5,988,815

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Attorney**

	Total	General & Admin	Legal Counsel	Child Supt Enf	Juvenile Intake
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	4,163,267	194,563	350,776	862,325	277,370
FRINGE BENEFITS	799,102	27,059	48,786	248,589	39,423
<b>Other Expense &amp; Cost</b>					
Telephone Svc	2,301	2,301	0	0	0
Insurance	7,279	100	0	3,850	0
Travel Expense	9,263	752	1,356	0	0
Dues - Subs - Training - Misc	24,498	1,989	3,587	0	0
Law Enf - Court Appoint	90,552	0	0	0	0
Autopsy Cost	155,434	0	0	0	0
Drug Testing	29,423	0	0	0	0
Law Library	1,300	106	190	0	0
Supplies	6,991	568	1,023	0	0
*Capital Outlay / Transfers	120,232	120,232	0	0	0
Child Supt Enf Exp	29,740	0	0	29,740	0
Juvenile Expense	12,138	0	0	0	12,138
Vic/Wit Gn Fnd Exp	1,872	0	0	0	0
Alcohol Div Expense	24,406	0	0	0	0
Vic/Wit Grant Fund	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	5,477,798	347,670	405,718	1,144,504	328,931
<b>Deductions</b>					
Total Deductions	( 120,232)	( 120,232)	0	0	0
<b>Functional Cost</b>					
Functional Cost	5,357,566	227,438	405,718	1,144,504	328,931
<b>Allocation Step 1</b>					
Inbound- All Others	592,458	0	91,002	10,427	3,377
Reallocate Admin Costs		( 227,438)	20,106	49,422	15,898
Unallocated Costs	( 3,002,007)	0	0	0	0
1st Allocation	2,948,017	0	516,826	1,204,353	348,206

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Attorney**

	Total	General & Admin	Legal Counsel	Child Supt Enf	Juvenile Intake
<b>Allocation Step 2</b>					
Inbound- All Others	38,791	0	5,958	683	221
Unallocated Costs	( 31,433)	0	0	0	0
2nd Allocation	7,358	0	5,958	683	221
<b>Total For 160 County Attorney</b>					
Total Allocated	2,955,375	0	522,784	1,205,036	348,427



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Attorney**

	Vic/Wit Gen Fnd	Alcohol Diversn	Fed Foreiture	Vic/Wit Grant	General Govermt
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	192,392	357,225	0	77,991	1,850,625
FRINGE BENEFITS	26,024	122,292	0	29,536	257,393
<b>Other Expense &amp; Cost</b>					
Telephone Svc	0	0	0	0	0
Insurance	0	3,329	0	0	0
Travel Expense	0	0	0	0	7,155
Dues - Subs - Traning - Misc	0	0	0	0	18,922
Law Enf - Court Appoint	0	0	0	0	90,552
Autopsy Cost	0	0	0	0	155,434
Drug Testing	0	0	0	0	29,423
Law Library	0	0	0	0	1,004
Supplies	0	0	0	0	5,400
*Capital Outlay / Transfers	0	0	0	0	0
Child Supt Enf Exp	0	0	0	0	0
Juvenile Expense	0	0	0	0	0
Vic/Wit Gn Fnd Exp	1,872	0	0	0	0
Alcohol Div Expense	0	24,406	0	0	0
Vic/Wit Grant Fund	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	220,288	507,252	0	107,527	2,415,908
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	220,288	507,252	0	107,527	2,415,908
<b>Allocation Step 1</b>					
Inbound- All Others	2,311	4,325	0	948	480,068
Reallocate Admin Costs	11,031	20,469	0	4,481	106,031
Unallocated Costs	0	0	0	0	( 3,002,007)
1st Allocation	233,630	532,046	0	112,956	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department County Attorney**

	Vic/Wit Gen Fnd	Alcohol Diversn	Fed Foreiture	Vic/Wit Grant	General Governmt
<b>Allocation Step 2</b>					
Inbound- All Others	151	283	0	62	31,433
Unallocated Costs	0	0	0	0	( 31,433)
2nd Allocation	151	283	0	62	0
<b>Total For 160 County Attorney</b>					
Total Allocated	233,781	532,329	0	113,018	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Legal Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Personnel	10	10.0000	51,683		51,683		51,683
Data Center	1	1.0000	5,168		5,168		5,168
County Clerk	3	3.0000	15,505		15,505		15,505
County Treasurer	1	1.0000	5,168		5,168		5,168
Clerk District Court	1	1.0000	5,168		5,168	70	5,238
Sheriff Administration	7	7.0000	36,178		36,178	491	36,669
County Board	23	23.0000	118,870		118,870	1,612	120,482
Register Deeds	1	1.0000	5,168		5,168	70	5,238
Assessor	12	12.0000	62,019		62,019	841	62,860
Elections	1	1.0000	5,168		5,168	70	5,238
Planning	16	16.0000	82,692		82,692	1,122	83,814
Mental Hlth Bd	14	14.0000	72,356		72,356	981	73,337
Human Services	1	1.0000	5,168		5,168	70	5,238
Highway Fund	6	6.0000	31,010		31,010	421	31,431
Landfill	3	3.0000	15,505		15,505	210	15,715
<b>SubTotal</b>	<b>100</b>	<b>100.0000</b>	<b>516,826</b>		<b>516,826</b>	<b>5,958</b>	<b>522,784</b>
<b>Total</b>	<b>100</b>	<b>100.0000</b>	<b>516,826</b>		<b>516,826</b>	<b>5,958</b>	<b>522,784</b>

Allocation Basis: Percent of Services Provided to Departments

Allocation Source: County Attorney

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Child Supt Enf

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IVD County Atty	100	100.0000	1,204,353	-1,131,511	72,842	683	73,525
SubTotal	100	100.0000	1,204,353	-1,131,511	72,842	683	73,525
Direct Billed				1,131,511	1,131,511		1,131,511
Total	100	100.0000	1,204,353		1,204,353	683	1,205,036

Allocation Basis: Direct Allocation to IV-D County Attorney

Allocation Source: County Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Juvenile Intake

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Intake	100	100.0000	348,206	-328,931	19,275	221	19,496
SubTotal	100	100.0000	348,206	-328,931	19,275	221	19,496
Direct Billed				328,931	328,931		328,931
Total	100	100.0000	348,206		348,206	221	348,427

Allocation Basis: Direct Allocation to Juvenile Intake

Allocation Source: County Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Vic/Wit Gen Fnd

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Victim Witness	100	100.0000	233,630	-220,288	13,342	151	13,493
SubTotal	100	100.0000	233,630	-220,288	13,342	151	13,493
Direct Billed				220,288	220,288		220,288
Total	100	100.0000	233,630		233,630	151	233,781

Allocation Basis: Direct Allocation to Victim Witness General Fund

Allocation Source: Cocunty Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Alcohol Diversn

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Alcohol Diversn	100	100.0000	532,046	-507,252	24,794	283	25,077
SubTotal	100	100.0000	532,046	-507,252	24,794	283	25,077
Direct Billed				507,252	507,252		507,252
Total	100	100.0000	532,046		532,046	283	532,329

Allocation Basis: Direct Allocation to Alcohol Diversion Fund

Allocation Source: County Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Fed Foreiture

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: Direct Allocation to Fed Foreiture Fund

Allocation Source: County Reports

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department County Attorney**

Activity - Vic/Wit Grant

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Victm Witnes Fnd	100	100.0000	112,956	-107,527	5,429	62	5,491
SubTotal	100	100.0000	112,956	-107,527	5,429	62	5,491
Direct Billed				107,527	107,527		107,527
Total	100	100.0000	112,956		112,956	62	113,018

Allocation Basis: Direct Allocation to Victim Witness Fund

Allocation Source: County Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Attorney**

Receiving Department	Total	Legal Counsel	Child Supt Enf	Juvenile Intake	Vic/Wit Gen Fnd	Alcohol Diversn	Fed Forefiture
Personnel	51,683	51,683	0	0	0	0	0
Data Center	5,168	5,168	0	0	0	0	0
County Clerk	15,505	15,505	0	0	0	0	0
County Treasurer	5,168	5,168	0	0	0	0	0
Clerk District Court	5,238	5,238	0	0	0	0	0
Sheriff Administration	36,669	36,669	0	0	0	0	0
County Board	120,482	120,482	0	0	0	0	0
Register Deeds	5,238	5,238	0	0	0	0	0
Assessor	62,860	62,860	0	0	0	0	0
Elections	5,238	5,238	0	0	0	0	0
Planning	83,814	83,814	0	0	0	0	0
Juvenile Intake	19,496	0	0	19,496	0	0	0
Victim Witness	13,493	0	0	0	13,493	0	0
Mental Hlth Bd	73,337	73,337	0	0	0	0	0
Human Services	5,238	5,238	0	0	0	0	0
Highway Fund	31,431	31,431	0	0	0	0	0
Alcohol Diversn	25,077	0	0	0	0	25,077	0
Victm Witnes Fnd	5,491	0	0	0	0	0	0
Landfill	15,715	15,715	0	0	0	0	0
IVD County Atty	73,525	0	73,525	0	0	0	0
Direct Billed	2,295,509	0	1,131,511	328,931	220,288	507,252	0
<b>Total</b>	<b>2,955,375</b>	<b>522,784</b>	<b>1,205,036</b>	<b>348,427</b>	<b>233,781</b>	<b>532,329</b>	<b>0</b>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department County Attorney**

Receiving Department	Vic/Wit Grant
Personnel	0
Data Center	0
County Clerk	0
County Treasurer	0
Clerk District Court	0
Sheriff Administration	0
County Board	0
Register Deeds	0
Assessor	0
Elections	0
Planning	0
Juvenile Intake	0
Victim Witness	0
Mental Hlth Bd	0
Human Services	0
Highway Fund	0
Alcohol Diversn	0
Victm Witnes Fnd	5,491
Landfill	0
IVD County Atty	0
Direct Billed	107,527
Total	113,018

**SARPY COUNTY, NEBRASKA**  
**CLERK OF THE DISTRICT COURT (62100 and 63100)**  
**NATURE AND EXTENT OF SERVICES**

The Clerk of the District Court is responsible for all judicial proceedings for District Court within the County. One of the major duties of this department is court-related activities for the Title IV-D Child Support program.

Allocations of other County central services have been allocated to the IV-D Clerk District Court. Direct expense charged to the IV-D program has been removed from the allocation by use of a direct billed credit.

All other activities of the office are considered general government, and have not been allocated.

Ref.: OMB A-87, Attachment C, Paragraph A.2.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Clerk District Court**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	809,266			809,266
Capital Outlay	( 5,677)			
Transfers	( 47,000)			
Total Deductions:	( 52,677)			( 52,677)
Building Use Charge	24,651	111	24,762	
Depreciation Expense	824		824	
Employee Benefit	133,762	690	134,452	
Miscellaneous General	1,379	30	1,409	
Other Expenses	61,013	2,801	63,814	
Insurance	3,583	25	3,608	
Buildings and Grounds	93,533	8,885	102,418	
Personnel	7,935	1,547	9,482	
Fiscal Administration	2,293	423	2,716	
Purchasing	1,542	117	1,659	
County Clerk	7,542	749	8,291	
County Treasurer	2,175	72	2,247	
County Attorney	5,168	70	5,238	
Total Allocated Additions:	345,400	15,520	360,920	360,920
Total To Be Allocated:	1,101,989	15,520		1,117,509

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Clerk District Court**

	Total	General & Admin	IVD Chld Spt Co	General Govrmt
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	619,756	0	120,148	499,608
FRINGE BENEFITS	112,439	0	39,201	73,238
<b>Other Expense &amp; Cost</b>				
Insurance Premiums	1,745	0	338	1,407
Equipment Repair	1,572	0	305	1,267
Contract Services	2,467	0	478	1,989
Travel Expense	1,166	0	226	940
Dues and Subs	286	0	55	231
Microfilm	378	0	73	305
Equipment Rent	6,712	0	2,296	4,416
Supplies	10,068	0	2,068	8,000
*Capital Outlay	5,677	5,677	0	0
*Transfers	47,000	47,000	0	0
<b>Departmental Totals</b>				
Total Expenditures	809,266	52,677	165,188	591,401
<b>Deductions</b>				
Total Deductions	( 52,677)	( 52,677)	0	0
<b>Functional Cost</b>				
Functional Cost	756,589	0	165,188	591,401
<b>Allocation Step 1</b>				
Inbound- Employee Benefit - All Unspecified Activities	133,762	0	0	133,762
Inbound- All Others	211,638	0	41,037	170,601
Unallocated Costs	( 895,764)	0	0	( 895,764)
1st Allocation	206,225	0	206,225	0
<b>Allocation Step 2</b>				
Inbound- Employee Benefit - All Unspecified Activities	690	0	0	690
Inbound- All Others	14,830	0	2,876	11,954
Unallocated Costs	( 12,644)	0	0	( 12,644)
2nd Allocation	2,876	0	2,876	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Clerk District Court**

	Total	General & Admin	IVD Chld Spt Co	General Governmt
Total For 170 Clerk District Court				
Total Allocated	209,101	0	209,101	0



**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Clerk District Court**

Activity - IVD Chld Spt Co

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IVD Clk Dist Crt	100	100.0000	206,225	-163,713	42,512	2,876	45,388
SubTotal	100	100.0000	206,225	-163,713	42,512	2,876	45,388
Direct Billed				163,713	163,713		163,713
Total	100	100.0000	206,225		206,225	2,876	209,101

Allocation Basis: Direct Allocation to IV-D Clerk District Court

Allocation Source: County Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Clerk District Court**

Receiving Department	Total	IVD Chld Spt Co
IVD Clk Dist Crt	45,388	45,388
Direct Billed	163,713	163,713
Total	<u>209,101</u>	<u>209,101</u>

**SARPY COUNTY, NEBRASKA**  
**COUNTY SHERIFF (65100)**  
**NATURE AND EXTENT OF SERVICES**

The County Sheriff provides law enforcement activities within the jurisdiction of the County. The County Sheriff provides support to the IV-D County Attorney through serving local Title IV-D process papers and other legal documents. These costs have been directly allocated to the IV-D County Attorney, and only reflect service by the County Sheriff. Service provided by other counties and process service companies have not been included.

Also, the Sheriff administers the County Jail. A share of departmental administrative expenses have been allocated to the County Jail based on its share of total departmental expenditures.

Costs of all other duties of the office have been excluded from allocation herein.

Ref.: OMB A-87, Attachment B, Sections 9, 11, and Attachment C, Paragraph A.2.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Corrections & Sheriff Maintenance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	409,904			409,904
Capital Outlay	( 2,079)			
Total Deductions:	( 2,079)			( 2,079)
Employee Benefit	47,772	246	48,018	
Miscellaneous General	3,563	76	3,639	
Insurance	5,913	37	5,950	
Personnel	2,834	552	3,386	
Fiscal Administration	6,836	1,261	8,097	
Purchasing	4,594	348	4,942	
County Clerk	7,300	547	7,847	
County Treasurer	2,520	83	2,603	
Total Allocated Additions:	81,332	3,150	84,482	84,482
Total To Be Allocated:	489,157	3,150		492,307

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Corrections & Sheriff Maintenance**

	Total	General & Admin	County Jail Mntce	Juvenile Detn Ctr Maint	Sheriff Bldg
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	222,202	0	121,666	39,437	61,099
FRINGE BENEFITS	30,807	0	17,122	5,386	8,299
<b>Other Expense &amp; Cost</b>					
Building Repair	86,840	0	50,333	28,235	8,272
Equipment Repair	852	0	852	0	0
Contract Services	29,245	0	10,929	10,326	7,990
Supplies	37,879	0	27,053	8,487	2,339
*Capital Outlay	2,079	2,079	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	409,904	2,079	227,955	91,871	87,999
<b>Deductions</b>					
Total Deductions	( 2,079)	( 2,079)	0	0	0
<b>Functional Cost</b>					
Functional Cost	407,825	0	227,955	91,871	87,999
<b>Allocation Step 1</b>					
Inbound- All Others	81,332	0	45,172	14,168	21,992
1st Allocation	489,157	0	273,127	106,039	109,991
<b>Allocation Step 2</b>					
Inbound- All Others	3,150	0	1,749	549	852
2nd Allocation	3,150	0	1,749	549	852
<b>Total For 190 Corrections &amp; Sheriff Maintenance</b>					
Total Allocated	492,307	0	274,876	106,588	110,843

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Corrections & Sheriff Maintenance**

Activity - County Jail Mntce

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Court	1,225	2.1776	5,948		5,948	38	5,986
Public Defender	6,175	10.9768	29,981		29,981	192	30,173
County Jail	48,855	86.8456	237,198		237,198	1,519	238,717
SubTotal	56,255	100.0000	273,127		273,127	1,749	274,876
Total	56,255	100.0000	273,127		273,127	1,749	274,876

Allocation Basis: Gross Square Feet of Space by Department

Allocation Source: Architect's Study

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Corrections & Sheriff Maintenance**

Activity - Juvenile Detn Ctr Maint

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Juvenile Svcs	100	100.0000	106,039		106,039	549	106,588
SubTotal	100	100.0000	106,039		106,039	549	106,588
Total	100	100.0000	106,039		106,039	549	106,588

Allocation Basis: Direct Allocation to Juvenile Detention Center

Allocation Source: Detention Director

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Corrections & Sheriff Maintenance**

Activity - Sheriff Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Administration	100	100.0000	109,991		109,991	852	110,843
SubTotal	100	100.0000	109,991		109,991	852	110,843
Total	100	100.0000	109,991		109,991	852	110,843

Allocation Basis: Direct Allocation to Sheriff Admin

Allocation Source: County Records

Unit Cost: 1108.4300

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Corrections & Sheriff Maintenance**

Receiving Department	Total	County Jail Mntce	Juvenile Detn Ctr Maint	Sheriff Bldg
Sheriff Administration	110,843	0	0	110,843
County Court	5,986	5,986	0	0
Public Defender	30,173	30,173	0	0
Juvenile Svcs	106,588	0	106,588	0
County Jail	238,717	238,717	0	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>492,307</b>	<b>274,876</b>	<b>106,588</b>	<b>110,843</b>

**SARPY COUNTY, NEBRASKA**  
**JAIL, JJC, AND SHERIFF ADMIN BUILDING MAINTENANCE (64400, 64450 and 64460)**  
**NATURE AND EXTENT OF SERVICES**

County Jail maintenance expenses have been allocated to occupants of the Law Enforcement Center based on total square feet occupied. Juvenile Justice Center maintenance expenses have been allocated directly to that department. Sheriff Admin maintenance expenses have been allocated directly to that department. The first two allocations are intended solely for the purpose of facilitating the computation of the daily cost to house prisoners, and has no effect on other County departments.

Ref.: OMB Circular A-87, Attachment B, Section 28.

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Sheriff Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,139,783			2,139,783
Capital Outlay	( 22,761)			
Total Deductions:	( 22,761)			( 22,761)
Building Use Charge	133,964	601	134,565	
Depreciation Expense	17,686	4	17,690	
Employee Benefit	229,306	1,183	230,489	
Miscellaneous General	6,144	130	6,274	
Other Expenses	49,365	2,265	51,630	
Insurance	36,309	228	36,537	
Buildings and Grounds	117,158	10,927	128,085	
Personnel	13,604	2,652	16,256	
Fiscal Administration	11,666	2,152	13,818	
Purchasing	7,850	595	8,445	
Data Center	45,337	34,516	79,853	
County Clerk	18,851	1,644	20,495	
County Treasurer	5,970	196	6,166	
County Attorney	36,178	491	36,669	
Corrections & Sheriff Maintenance	109,991	852	110,843	
Total Allocated Additions:	839,379	58,436	897,815	897,815
Investigations	1,448,355			
Road Patrol	4,766,005			
Merit System	11,758			
Vehicle Inspection	356,865			
County Jail	5,007,374			
Court Services	1,381,490			
Communications	3,282,933			
Drug Enforcement	50,422			
Warrants	551,020			
Total Departmental Cost Adjustments:	16,856,222			16,856,222

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Sheriff Administration**

Total To Be Allocated:

<u>19,812,623</u>	<u>58,436</u>	<u>19,871,059</u>
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**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sheriff Administration**

	Total	General & Admin	Ttl IVD Prc Ser	Jail Admin	Communications
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,689,808	528,551	311	108,193	0
FRINGE BENEFITS	255,253	79,843	51	16,336	0
<b>Other Expense &amp; Cost</b>					
Uniform Allowance	18,870	5,903	4	1,208	0
Operating Expense	95,521	29,879	19	6,113	0
Supplies	54,593	17,077	11	3,494	0
Equipment Rent	2,977	931	1	191	0
*Capital Outlay	22,761	22,761	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,139,783	684,945	397	135,535	0
<b>Deductions</b>					
Total Deductions	( 22,761)	( 22,761)	0	0	0
<b>Cost Adjustments</b>					
Investigations	1,448,355	0	0	0	0
Road Patrol	4,766,005	0	0	0	0
Merit System	11,758	11,758	0	0	0
Vehicle Inspection	356,865	0	0	0	0
County Jail	5,007,374	0	0	5,007,374	0
Court Services	1,381,490	0	0	0	0
Communications	3,282,933	0	0	0	3,282,933
Drug Enforcement	50,422	0	0	0	0
Warrants	551,020	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	18,973,244	673,942	397	5,142,909	3,282,933
<b>Allocation Step 1</b>					
Inbound- All Others	839,379	839,379	0	0	0
Reallocate Admin Costs		( 1,513,321)	33	425,310	271,493
Unallocated Costs	( 1,427,977)	0	0	0	0
1st Allocation	18,384,646	0	430	5,568,219	3,554,426

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sheriff Administration**

	Total	General & Admin	Ttl IVD Prc Ser	Jail Admin	Communications
<b>Allocation Step 2</b>					
Inbound- All Others	58,436	58,436	0	0	0
Reallocate Admin Costs		( 58,436)	1	16,422	10,484
Unallocated Costs	( 4,212)	0	0	0	0
2nd Allocation	54,224	0	1	16,422	10,484
<b>Total For 180 Sheriff Administration</b>					
Total Allocated	18,438,870	0	431	5,584,641	3,564,910



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sheriff Administration**

	Investigations	Road Patrol	Vehicle Inspect	Drug Enf Grant	Court Services
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Uniform Allowance	0	0	0	0	0
Operating Expense	0	0	0	0	0
Supplies	0	0	0	0	0
Equipment Rent	0	0	0	0	0
*Capital Outlay	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Investigations	1,448,355	0	0	0	0
Road Patrol	0	4,766,005	0	0	0
Merit System	0	0	0	0	0
Vehicle Inspection	0	0	356,865	0	0
County Jail	0	0	0	0	0
Court Services	0	0	0	0	1,381,490
Communications	0	0	0	0	0
Drug Enforcement	0	0	0	50,422	0
Warrants	0	0	0	0	0
<b>Functional Cost</b>	<b>1,448,355</b>	<b>4,766,005</b>	<b>356,865</b>	<b>50,422</b>	<b>1,381,490</b>
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	119,776	394,140	29,513	4,169	114,247
Unallocated Costs	0	0	0	0	0
1st Allocation	1,568,131	5,160,145	386,378	54,591	1,495,737

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sheriff Administration**

	Investigations	Road Patrol	Vehicle Inspect	Drug Enf Grant	Court Services
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	4,625	15,219	1,140	161	4,412
Unallocated Costs	0	0	0	0	0
2nd Allocation	4,625	15,219	1,140	161	4,412
<b>Total For 180 Sheriff Administration</b>					
Total Allocated	1,572,756	5,175,364	387,518	54,752	1,500,149



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sheriff Administration**

	Warrants	General Governmt
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	0	1,052,753
FRINGE BENEFITS	0	159,023
<b>Other Expense &amp; Cost</b>		
Uniform Allowance	0	11,755
Operating Expense	0	59,510
Supplies	0	34,011
Equipment Rent	0	1,854
*Capital Outlay	0	0
<b>Departmental Totals</b>		
Total Expenditures	0	1,318,906
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
Investigations	0	0
Road Patrol	0	0
Merit System	0	0
Vehicle Inspection	0	0
County Jail	0	0
Court Services	0	0
Communications	0	0
Drug Enforcement	0	0
Warrants	551,020	0
Functional Cost	551,020	1,318,906
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	45,569	109,071
Unallocated Costs	0	( 1,427,977)
1st Allocation	596,589	0

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sheriff Administration**

	Warrants	General Governmt
<hr/>		
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	1,760	4,212
Unallocated Costs	0	( 4,212)
2nd Allocation	1,760	0
Total For 180 Sheriff Administration		
Total Allocated	598,349	0



**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff Administration**

Activity - Ttl IVD Prc Ser

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IVD County Atty	100	100.0000	430	-311	119	1	120
SubTotal	100	100.0000	430	-311	119	1	120
Direct Billed				311	311		311
Total	100	100.0000	430		430	1	431

Allocation Basis: Direct Allocation to IV-D County Attorney

Allocation Source: County Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff Administration**

Activity - Jail Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Jail	100	100.0000	5,568,219	-5,007,374	560,845	16,422	577,267
SubTotal	100	100.0000	5,568,219	-5,007,374	560,845	16,422	577,267
Direct Billed				5,007,374	5,007,374		5,007,374
Total	100	100.0000	5,568,219		5,568,219	16,422	5,584,641

Allocation Basis: Direct Allocation to County Jail

Allocation Source: County Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff Administration**

Activity - Communications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Communications	100	100.0000	3,554,426	-3,282,933	271,493	10,484	281,977
SubTotal	100	100.0000	3,554,426	-3,282,933	271,493	10,484	281,977
Direct Billed				3,282,933	3,282,933		3,282,933
Total	100	100.0000	3,554,426		3,554,426	10,484	3,564,910

Allocation Basis: Direct Allocation to Communications

Allocation Source: County Sheriff

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff Administration**

Activity - Investigations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Investigations	100	100.0000	1,568,131	-1,448,355	119,776	4,625	124,401
SubTotal	100	100.0000	1,568,131	-1,448,355	119,776	4,625	124,401
Direct Billed				1,448,355	1,448,355		1,448,355
Total	100	100.0000	1,568,131		1,568,131	4,625	1,572,756

Allocation Basis: Direct Allocation to Investigations

Allocation Source: County Sheriff

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff Administration**

Activity - Road Patrol

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Patrol	100	100.0000	5,160,145	-4,766,005	394,140	15,219	409,359
SubTotal	100	100.0000	5,160,145	-4,766,005	394,140	15,219	409,359
Direct Billed				4,766,005	4,766,005		4,766,005
Total	100	100.0000	5,160,145		5,160,145	15,219	5,175,364

Allocation Basis: Direct Allocation to Sheriff Patrol

Allocation Source: County Sheriff

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff Administration**

Activity - Vehicle Inspect

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Vehicle Inspectn	100	100.0000	386,378	-356,865	29,513	1,140	30,653
SubTotal	100	100.0000	386,378	-356,865	29,513	1,140	30,653
Direct Billed				356,865	356,865		356,865
Total	100	100.0000	386,378		386,378	1,140	387,518

Allocation Basis: Direct Allocation to Vehicle Inspection

Allocation Source: County Sheriff

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff Administration**

Activity - Drug Enf Grant

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Drug Enf Grant	100	100.0000	54,591	-50,422	4,169	161	4,330
SubTotal	100	100.0000	54,591	-50,422	4,169	161	4,330
Direct Billed				50,422	50,422		50,422
Total	100	100.0000	54,591		54,591	161	54,752

Allocation Basis: Direct Allocation to Drug Enforcement Fund

Allocation Source: County Sheriff

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff Administration**

Activity - Court Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Court Services	100	100.0000	1,495,737	-1,381,490	114,247	4,412	118,659
SubTotal	100	100.0000	1,495,737	-1,381,490	114,247	4,412	118,659
Direct Billed				1,381,490	1,381,490		1,381,490
Total	100	100.0000	1,495,737		1,495,737	4,412	1,500,149

Allocation Basis: Direct Allocation to Court Services

Allocation Source: County Sheriff

**SARPY COUNTY, NEBRASKA  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED JUNE 30, 2013  
Schedule .4 - Detail Activity Allocations  
For Department Sheriff Administration**

Activity - Warrants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Warrants - Sheriff	100	100.0000	596,589	-551,020	45,569	1,760	47,329
SubTotal	100	100.0000	596,589	-551,020	45,569	1,760	47,329
Direct Billed				551,020	551,020		551,020
Total	100	100.0000	596,589		596,589	1,760	598,349

Allocation Basis: Direct Allocation to Sheriff Warrants

Allocation Source: County Records

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Sheriff Administration**

Receiving Department	Total	Ttl IVD Prc Ser	Jail Admin	Communications	Investigations	Road Patrol	Vehicle Inspect
Investigations	124,401	0	0	0	124,401	0	0
Sheriff Patrol	409,359	0	0	0	0	409,359	0
Vehicle Inspectn	30,653	0	0	0	0	0	30,653
County Jail	577,267	0	577,267	0	0	0	0
Court Services	118,659	0	0	0	0	0	0
Warrants - Sheriff	47,329	0	0	0	0	0	0
Communications	281,977	0	0	281,977	0	0	0
Drug Enf Grant	4,330	0	0	0	0	0	0
IVD County Atty	120	120	0	0	0	0	0
Direct Billed	16,844,775	311	5,007,374	3,282,933	1,448,355	4,766,005	356,865
<b>Total</b>	<b>18,438,870</b>	<b>431</b>	<b>5,584,641</b>	<b>3,564,910</b>	<b>1,572,756</b>	<b>5,175,364</b>	<b>387,518</b>

**SARPY COUNTY, NEBRASKA**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED JUNE 30, 2013**  
**Schedule .5 - Allocation Summary**  
**For Department Sheriff Administration**

Receiving Department	Drug Enf Grant	Court Services	Warrants
Investigations	0	0	0
Sheriff Patrol	0	0	0
Vehicle Inspectn	0	0	0
County Jail	0	0	0
Court Services	0	118,659	0
Warrants - Sheriff	0	0	47,329
Communications	0	0	0
Drug Enf Grant	4,330	0	0
IVD County Atty	0	0	0
Direct Billed	50,422	1,381,490	551,020
<b>Total</b>	<b>54,752</b>	<b>1,500,149</b>	<b>598,349</b>

