

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

**RESOLUTION APPROVING INDIRECT COST ALLOCATION PLAN**

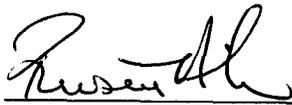
WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6) (Reissue 2007), the County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. §23-103 (Reissue 2007), the powers of the County as a body are exercised by the County Board; and,

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

NOW, THEREFORE BE IT RESOLVED, By the Sarpy County Board of Commissioners that the Chairman of such Board is hereby authorized to sign the Certification of Cost Allocation Plan, Computation of Indirect Costs and Cost Sheets for Detention Services based on the 2011 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 14<sup>th</sup> day of February, 2012.

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

Attest: 



# Deb Houghtaling

Fred Uhe  
Chief Deputy

# Sarpy County Clerk

Renee Lansman  
Assistant Chief Deputy

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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)

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February 16, 2012

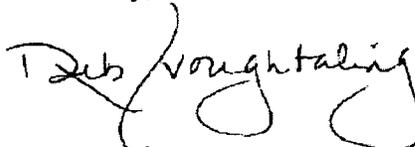
Maximus Consulting Services  
Donald E. Workman, Principal Consultant  
3800 Old Cheney Road #101-251  
Lincoln NE 68516

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 14, 2012.

Sincerely,



Debra J. Houghtaling  
Sarpy County Clerk

Enclosure  
/kk

## 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, 2011, to establish cost allocations or billings for use in Fiscal Year 2013, are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Sarpy County, Nebraska

Signature: 

Name of Official: Rusty Hike

Title: Chairman

Date of Execution: 2/14/2012

# *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



<p><u>COMMISSIONERS</u> <b>Rusty Hike</b> District 1 <b>Jim Thompson</b> District 2 <b>Tom Richards</b> District 3 <b>Jim Nekuda</b> District 4 <b>Jim Warren</b> District 5</p>
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## MEMO

To: Sarpy County Board

From: Brian Hanson

Re: Approval of Cost Allocation Plan

On February 14, 2012, the County Board will be requested to approve the Cost Allocation Plan prepared by Maximus, Inc. The plan is over 200 pages long so I have not included a copy in your packet. The plan calculates seven important rates for us:

1. The Indirect Reimbursement Rate for County Attorney Child Support expenses. This rate increased from 15.92% last year to 22.14% this year.
2. The Indirect Reimbursement Rate for District Court Child Support expenses. This rate decreased from 41.79% last year to 41.63% this year.
3. The Indirect Reimbursement Rate for space rented to the Department of Health and Human Services during the 2011 FY. This provides revenue over and above the direct rent for space in the Courthouse Annex East. The recoverable amount increased from \$31,487 to \$34,387.
4. The County-wide Indirect Cost Rate. This rate can be used for federal grants that allow for reimbursement of indirect costs. This rate is increased from 34.13% last year to 35.58%.
5. The Cost Sheet for Detention Services which determines our cost for housing prisoners. This rate increased from \$109.63 last year to \$117.42 this year computed on the average daily population of 144.09.
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 \$246.22 last year to \$308.29 this year largely because the average daily population decreased from 23 to 19.

7. The Cost Sheet for the Sarpy County CARE Program which determines our rate for juveniles in the CARE Program. This rate increased from \$22.52 last year to \$26.87 this year.

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

February 9, 2012

Brian Hanson

Brian E. Hanson

BEH/dp

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

**COST SHEET FOR DETENTION SERVICES**

**SCHEDULE A**

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

**Section I - General Information**

Name of Facility:  
Sarpy County Jail

Phone Number : (402 ) 593-2288

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

**Section II - Financial Data Summary**

**TOTAL OPERATING COST FOR JAIL:**

A. Time Frame (Fiscal Year): FROM: 7/2010 TO: 6/2011  
(Month/Year) (Month/Year)

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

B. Total Personnel Costs (Schedule B - Part I) .....	<u>\$3,623,165.97</u>
C. Total Personnel Benefits (Schedule B - Part II) .....	<u>\$812,364.00</u>
D. Total Consultants and Contract Service (Schedule C) .....	<u>\$216,210.00</u>
E. Other Direct Operating Costs (Schedule D) .....	<u>\$359,458.00</u>
F. Indirect Costs (Schedule E)* .....	<u>\$1,023,689.00</u>
<i>*A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.</i>	
G. Equipment Depreciation Costs (Schedule F) .....	<u>12,570.00</u>
H. Building Depreciation Costs (Schedule G) .....	<u>\$127,822.92</u>
I. Total Operating Costs (Schedule B-G) .....	<u>6,175,279.89</u>
<b>TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR .....</b>	<u>5,975,655.80</u>

**Section III - Prisoner Population Information**

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

FROM: 07/2010 TO: 06/2011  
(Month/Year) (Month/Year)

**Inmate Capacity of Jail:**

Male	Female	Juvenile	TOTAL
148			148

**Average Daily Population:**

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				
Local	144.09			144.09
State				
<b>TOTAL</b>	144.09			144.09

**Section IV - Per Diem**

Proposed Per Diem Rate for Federal Prisoners: \$117.42 (\$6,175,279.89 / 52,592 = \$117.42)

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

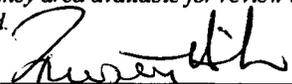
**Section V - Local Government Contact**

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

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

**Section VI - Certification Statement**

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

Signature  Date 2/14/2012  
 Name Rusty Hike Title Chairman

**SCHEDULE B PART I -  
 PERSONNEL COSTS**

Direct Costs-Personnel Supporting Detention Facility

Instructions: List only those positions directly involved in jail operations and benefiting federal prisoners.

Type of Position	(A) Annual Salary Cost \$	(B) Full Time or Part Time	(C) Number of Positions	(D) Total Salary Cost (A) x (C) = (D) \$
Deputy's Salary	91,374.76	Full Time	\$1.00	91,374.76
Other Deputy's Salaries	62,356.31	Full Time	\$38.00	2,369,539.88
Salary - Clerical	33,874.63	Full Time	\$4.00	135,498.52
Salary - Booking	38,995.87	Full Time	\$8.00	311,966.95
Salary - Nurse	77,737.03	Full Time	\$2.00	155,474.06
Salary - Part-Time Nurse	52,742.27	Part Time	\$2.00	105,484.54
Overtime	205,558.60		\$1.00	205,558.60
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

(Use continuation sheet if needed)

**Unallowable Costs:**

Commercial Trans	328
Board of Prisoners	20,378
Boarding Contracts	263,078
Capital Outlay	28,579
	<u>312,363</u>

Total Salary Cost	\$	<u>3,374,897.31</u>
FICA Benefits <u>7.36</u> %	\$	<u>248,268.66</u>
<b>Total Salary Cost plus FICA</b>	<b>\$</b>	<b><u>3,623,165.97</u></b>

**SCHEDULE B PART II -  
PERSONNEL BENEFITS**

**Direct Costs-Personnel Supporting Detention Facility**

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

	<b>Number of Employees Participating</b>	<b>Total Salary Base \$</b>	<b>Employer Contribution</b>	<b>Annual Cost \$</b>
<b>1. RETIREMENT PROGRAM(S)</b>				
a. Regular Retirement	Full-time:	280,282.00	100 %	280,282.00
b.	Part-time:		%	0.00
<b>2. INSURANCE PROGRAM(S)</b>				
a. Name: Group Insurance - Indirect	Full-time:	492,924.00	100 %	492,924.00
	Part-time:		%	0.00
b. Name:	Full-time:		%	0.00
	Part-time:		%	0.00
<b>3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e. unemployment, worker's compensation)</b>				
a. Uniform Allowance	Full-time:	39,158.00	100 %	39,158.00
	Part-time:		%	0.00
b.	Full-time:		%	0.00
	Part-time:		%	0.00
c.	Full-time:		%	0.00
	Part-time:		%	0.00

<b>812,364.00</b>
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**SCHEDULE C  
 CONSULTANTS AND CONTRACT SERVICES**

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

Type of Service	Description of Service	No. of Contract Employees	Annual Cost \$
1. MEDICAL:	Visiting Doctors \$218,269  Minus Prisoner Medical Costs Reimbursement 100-037019-453205 (2,059)		216,210.00
2. DENTAL:			
3. OTHER:			
4. OTHER:			
5. OTHER:			

**Total Consultants and Contract Services**

**\$**

<b>216,210.00</b>
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**SCHEDULE D - OTHER DIRECT JAIL OPERATING COSTS**

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

Cost category	Description	Annual Cost \$
Food & Kitchen Supplies	30111	286,064.00
Clothing (Prisoner)		
Medical Care Supplies	30105	2,052.00
Bedding & Linens	30100	21,694.00
Toiletries		
Recreation and Education		
Utilities		
Uniforms (Jail Staff Only)		
Safety & Sanitation		
Maintenance Supplies	30112 - 30209	6,403.00
Office Supplies & Postage	22000 - 22200 - 30101	13,783.00
Telephone & Communications	20200	1,113.00
Equipment under \$5,000 (Please use Schedule F for equipment over \$5,000.)		
Credits (e.g. telephone credits, insurance rebates, recoveries or indemnities on losses commissary income)		( )
Other	Dues & Subs - 21801-21820	8,407.00
Other	Equipment Repair 20400 - 21200 - 21210 - 21400 - 21600	15,130.00
Other	Building Repair	2,130.00
Other	Travel Expense 21701 - 21702 - 21704	2,533.00
Other	Miscellaneous 29900	149.00
<b>Total Other Direct Costs</b>		<b>359,458.00</b>

**CERTIFICATE OF COST ALLOCATION PLAN**

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

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

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

I declare that the foregoing is true and correct.

Governmental Unit: Sarpy County  
Signature: *Rusty Hike*  
Name of Official: Rusty Hike  
Title: Chairman  
Date of Execution: 2/14/2012

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

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

(A) Type of service Provided	(B) Organization Providing Service	(C) No. of Employees Involved	(D) Total Cost of Salaries and Benefits \$	(E) % of Time Spent in Support of Jail Operations %	(F) Allowable Indirect Cost (D) x (E) = F \$
Dues and Subs	Sarpy County		886.00	100	886.00
Safety Commitee	Sarpy County		305.00	100	305.00
Audit & Accounting Update	Sarpy County		3,138.00	100	3,138.00
Insurance Administration	Sarpy County		113.00	100	113.00
Cost Allocation Plan Prep	Sarpy County		2,122.00	100	2,122.00
Phone Service	Sarpy County		9,083.00	100	9,083.00
County Insurance	Sarpy County		55,430.00	100	55,430.00
Unemployment	Sarpy County		2,859.00	100	2,859.00
Jail Utilities	Sarpy County		181,222.00	100	181,222.00
County Personnel Dept	Sarpy County		26,395.00	100	26,395.00
Fiscal Administration Dept	Sarpy County		10,611.00	100	10,611.00
Purchasing Department	Sarpy County		5,824.00	100	5,824.00
Data Center	Sarpy County		0.00	100	0.00
County Clerk	Sarpy County		22,040.00	100	22,040.00
County Treasurer	Sarpy County		8,022.00	100	8,022.00
Sheriff Administration	Sarpy County		481,122.00	100	481,122.00
Jail Maintenance	Sarpy County		214,517.00	100	214,517.00
					0.00
<i>Total:</i>		0			<b>1,023,689.00</b>



**SCHEDULE G - BUILDING DEPRECIATION**

**Instructions:** Provide an explanation of method used by state, county or city to depreciate buildings. Show date of construction-, cost of construction (cost of land/site is not allowable)-, number of years in depreciation cycle. Note that federal assistance revenues used for building construction are considered offsetting revenues and are to be subtracted from cost of construction. In lieu of building depreciation an annual use allowance of 2% of acquisition cost may be substituted. Treatment of these costs must be consistent with local government's method. If claiming debt service arising from construction or renovation of a facility, please specify in "other" below.

**Part I - Depreciation Computation**

Facility	Year of Construction	Original Construction Cost	Annual Depreciation Claimed *
Main Building	1989	6,720,655.00	134,413.10
Addition(s)			0.00
Annex			0.00
Other (Please specify): Improvements: (04) 8,141 (05) 7,995 (06) 109,355	2004-2005-2006	125,491.00	2,509.82
			0.00
<b>Subtotal</b>		6,720,655.13	<b>136,922.92</b>
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Program			9,100.00
<b>Total</b>			<b>127,822.92</b>

\*Generally 2% of original construction cost

**Part II - Method of calculating depreciation used by state, county or city (i.e., specify depreciation method if 2% depreciation allowance is not utilized by the state, county, or city)**

Instructions

U.S. Department of Justice  
United States Marshals Service

**COST SHEET FOR DETENTION SERVICES**

**SCHEDULE A**

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

**Section I - General Information**

Name of Facility:  
Sarpy County Juvenile Center  
  
Phone Number : (402 ) 537-2000

Physical Address of Facility:  
9701 Cornhusker  
Papillion, NE 68046

**Section II - Financial Data Summary**

**TOTAL OPERATING COST FOR JAIL:**

A. Time Frame (Fiscal Year): FROM: 7/2010 TO: 6/2011  
(Month/Year) (Month/Year)

	<b>ANNUAL COST</b> (Auto-calculated from figures on following pages)
B. Total Personnel Costs (Schedule B - Part I) .....	<u>\$1,465,376.69</u>
C. Total Personnel Benefits (Schedule B - Part II) .....	<u>\$408,066.50</u>
D. Total Consultants and Contract Service (Schedule C) .....	<u>\$10,596.00</u>
E. Other Direct Operating Costs (Schedule D) .....	<u>\$46,714.00</u>
F. Indirect Costs (Schedule E)* .....	<u>\$164,020.04</u>
<i>*A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.</i>	
G. Equipment Depreciation Costs (Schedule F) .....	<u>\$18,748.00</u>
H. Building Depreciation Costs (Schedule G) .....	<u>\$83,032.00</u>
I. Total Operating Costs (Schedule B-G) .....	<u>\$2,196,553.23</u>
<b>TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR .....</b>	<b><u>\$2,077,083.36</u></b>

**Section III - Prisoner Population Information**

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

FROM: 7/2010 TO: 6/2011  
(Month/Year) (Month/Year)

**Inmate Capacity of Jail:**

Male	Female	Juvenile	TOTAL
		36	36

**Average Daily Population:**

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				
Local			19.52	19.52
State				
<b>TOTAL</b>			19.52	19.52

**Section IV - Per Diem**

Proposed Per Diem Rate for Federal Prisoners: \$308.29 (\$2,196,553.23 / 7,125 = \$308.29)

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

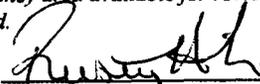
**Section V - Local Government Contact**

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

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

**Section VI - Certification Statement**

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

Signature  Date 2/14/2012  
 Name Rusty Hike Title Chairman

**SCHEDULE B PART I -  
 PERSONNEL COSTS**

Direct Costs-Personnel Supporting Detention Facility

Instructions: List only those positions directly involved in jail operations and benefiting federal prisoners.

Type of Position	(A) Annual Salary Cost \$	(B) Full Time or Part Time	(C) Number of Positions	(D) Total Salary Cost (A) x (C) = (D) \$
Captain Juvenile Services	48,995.00	Part Time	\$0.80	38,970.62
Director	95,191.00	Full Time	\$0.75	71,393.25
Assistant Director	76,473.00	Full Time	\$0.75	57,354.75
Office Coordinator	49,937.00	Full Time	\$0.75	37,452.75
Supervisor	60,076.00	Full Time	\$0.75	45,057.00
Supervisor	62,223.00	Full Time	\$0.75	46,667.25
Supervisor	63,410.50	Full Time	\$4.00	253,642.00
Senior Juvenile Service Officer	41,547.60	Full Time	\$5.00	207,738.00
Juvenile Service Officer	39,619.68	Full Time	\$11.00	435,816.48
	24,401.00	Part Time	\$7.00	170,807.00
				0.00
				0.00
Overtime is included with salaries				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

(Use continuation sheet if needed)

<b>Unallowable Costs:</b>	Total Salary Cost	\$ <u>1,364,899.10</u>
Holdover - Boarding Contracts	FICA Benefits <u>7.36</u> %	\$ <u>100,477.59</u>
Half Captain Salary		
Capital Outlay	<b>Total Salary Cost plus FICA</b>	<b>\$ <u>1,465,376.69</u></b>

**SCHEDULE B PART II -  
 PERSONNEL BENEFITS**

Direct Costs-Personnel Supporting Detention Facility

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

	Number of Employees Participating	Total Salary Base \$	Employer Contribution %	Annual Cost \$
<b>1. RETIREMENT PROGRAM(S)</b>				
a. Regular Retirement	Full-time: 1	95,741.50	%	95,741.50
b.	Part-time:		%	0.00
<b>2. INSURANCE PROGRAM(S)</b>				
a. Name: Health Insurance - Indirect (\$372,203 x 79.54%)	Full-time: 1	296,050.00	%	296,050.00
	Part-time:		%	0.00
b. Name:	Full-time:		%	0.00
	Part-time:		%	0.00
<b>3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e. unemployment, worker's compensation)</b>				
a. Uniform Allowance (\$20,462 x 79.54)	Full-time: 1	16,275.00	100%	16,275.00
	Part-time:		%	0.00
b.	Full-time:		%	0.00
	Part-time:		%	0.00
c.	Full-time:		%	0.00
	Part-time:		%	0.00

<b>408,066.50</b>
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**SCHEDULE C  
 CONSULTANTS AND CONTRACT SERVICES**

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

Type of Service	Description of Service	No. of Contract Employees	Annual Cost \$
<b>1. MEDICAL:</b>			
<b>2. DENTAL:</b>			
<b>3. OTHER:</b>	Contract Services 2205 (\$13,322 x 79.54%)		10,596.00
<b>4. OTHER:</b>			
<b>5. OTHER:</b>			

**Total Consultants and Contract Services**      \$ **10,596.00**

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

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

Cost category	Description	Annual Cost \$
Food & Kitchen Supplies		
Clothing (Prisoner)		
Medical Care Supplies		
Equipment Rent	400200 - \$4,603 x 79.54%	3,661.00
Toiletries		
Law Enforcement Supplies	30112 - \$6,995 x 79.54%	5,564.00
Utilities		
Uniforms (Jail Staff Only)		
Safety & Sanitation	30127 - \$99 x 79.54%	79.00
Maintenance Supplies	30209 - \$ 17,183 x 79.54%	13,667.00
Office Supplies & Postage	30101 - \$3,235 x 79.54%	2,573.00
Telephone & Communications	20200 - \$5,594 x 79.54%	4,449.00
Equipment under \$5,000 (Please use Schedule F for equipment over \$5,000.)		
Credits (e.g. telephone credits, insurance rebates, recoveries or indemnities on losses commissary income)		( )
Other	Auto Maintenance 21400 - \$10,705 x 79.54%	8,515.00
Other	Dues and Subs 21801 - \$3,168 x 79.54%	2,520.00
Other	521600 Other Equipment Repair \$5,966 x 79.54%	4,745.00
Other	523100 Building Repair \$183 x 79.54%	146.00
Other	520400 Radio Repair \$1,000 x 79.54%	795.00
<b>Total Other Direct Costs</b>		<b>46,714.00</b>

**CERTIFICATE OF COST ALLOCATION PLAN**

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

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

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

I declare that the foregoing is true and correct.

Governmental Unit: Sarpy County  
Signature: [Handwritten Signature]  
Name of Official: Rusty Hike  
Title: Chairman  
Date of Execution: 2/14/2012

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

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

(A) Type of service Provided	(B) Organization Providing Service	(C) No. of Employees Involved	(D) Total Cost of Salaries and Benefits \$	(E) % of Time Spent in Support of Jail Operations %	(F) Allowable Indirect Cost (D) x (E) = F \$
Dues & Subscriptions	Sarpy County		668.00	79.54	531.33
Safety Program	Sarpy County		226.00	79.54	179.76
Auditing & Accounting	Sarpy County		2,656.00	79.54	2,112.58
Insurance Administration	Sarpy County		87.00	79.54	69.20
Cost Allocation Plan Prep	Sarpy County		655.00	79.54	520.99
County Insurance	Sarpy County		29,139.00	79.54	23,177.16
Unemployment	Sarpy County		7,947.00	79.54	6,321.04
Personnel Department	Sarpy County		19,931.00	79.54	15,853.12
Fiscal Administration	Sarpy County		8,981.00	79.54	7,143.49
Purchasing Department	Sarpy County		4,928.00	79.54	3,919.73
Data Center	Sarpy County		0.00		0.00
Accounting & Payroll	Sarpy County		17,109.00	79.54	13,608.50
Banking Activities	Sarpy County		6,308.00	79.54	5,017.38
Building Maintenance	Sarpy County		89,880.00	95.20	85,565.76
					0.00
					0.00
					0.00
					0.00
<i>Total:</i>		0			<b>164,020.04</b>



**SCHEDULE G - BUILDING DEPRECIATION**

**Instructions:** Provide an explanation of method used by state, county or city to depreciate buildings. Show date of construction-, cost of construction (cost of land/site is not allowable)-, number of years in depreciation cycle. Note that federal assistance revenues used for building construction are considered offsetting revenues and are to be subtracted from cost of construction. In lieu of building depreciation an annual use allowance of 2% of acquisition cost may be substituted. Treatment of these costs must be consistent with local government's method. If claiming debt service arising from construction or renovation of a facility, please specify in "other" below.

**Part I - Depreciation Computation**

Facility	Year of Construction	Original Construction Cost	Annual Depreciation Claimed *
Main Building	2003	4,352,222.00	87,044.44
Addition(s)			0.00
Annex			0.00
Other (Please specify): Improvements	FY 2004	8,733.00	174.66
			0.00
<b>Subtotal</b>		\$4,360,955.00	<b>87,219.10</b>
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Program			
<b>Total</b>			<b>\$83,032.00</b>

\*Generally 2% of original construction cost

**Part II - Method of calculating depreciation used by state, county or city (i.e., specify depreciation method if 2% depreciation allowance is not utilized by the state, county, or city)**

\$87,219 x 95.20% = \$83,032  
 No interest paid in FY 2011

**COST SHEET FOR DETENTION SERVICES**

**SCHEDULE A**

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

**Section I - General Information**

Name of Facility: Sarpy County CARE Program Physical Address of Facility: 9701 Cornhusker  
Papillion, NE 68046

Phone Number : (402) 537-2000

**Section II - Financial Data Summary**

**TOTAL OPERATING COST FOR JAIL:**

A. Time Frame (Fiscal Year): FROM: 7/2010 TO: 6/2011  
*(Month/Year) (Month/Year)*

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

B. Total Personnel Costs (Schedule B - Part I) .....	<u>\$376,294.87</u>
C. Total Personnel Benefits (Schedule B - Part II) .....	<u>\$104,967.00</u>
D. Total Consultants and Contract Service (Schedule C) .....	<u>\$2,726.00</u>
E. Other Direct Operating Costs (Schedule D) .....	<u>\$92,990.00</u>
F. Indirect Costs (Schedule E)* .....	<u>\$24,494.96</u>
<i>*A certified cost allocation plan must be submitted if reimbursement for indirect costs is requested.</i>	
G. Equipment Depreciation Costs (Schedule F) .....	<u>\$0.00</u>
H. Building Depreciation Costs (Schedule G) .....	<u>\$4,187.00</u>
I. Total Operating Costs (Schedule B-G) .....	<u>\$,605,659.83</u>
<b>TOTAL ACTUAL OPERATING COST FOR PRIOR FISCAL YEAR .....</b>	<b><u>\$588,319.50</u></b>

**Section III - Prisoner Population Information**

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

FROM: 07/2010 TO: 6/2011  
(Month/Year) (Month/Year)

**Inmate Capacity of Jail:**

Male	Female	Juvenile	TOTAL

**Average Daily Population:**

Type of Prisoner	Male	Female	Juvenile	TOTAL
Federal				
Local			61.75	61.75
State				
<b>TOTAL</b>			61.75	61.75

**Section IV - Per Diem**

Proposed Per Diem Rate for Federal Prisoners: \$26.87 (\$605,659.83 / 22,539 = \$26.87)

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

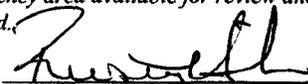
**Section V - Local Government Contact**

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

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

**Section VI - Certification Statement**

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

Signature  Date 2/14/2012  
 Name Rusty Hike Title Chairman

**SCHEDULE B PART I -  
PERSONNEL COSTS**

Direct Costs-Personnel Supporting Detention Facility

Instructions: List only those positions directly involved in jail operations and benefiting federal prisoners.

Type of Position	(A) Annual Salary Cost \$	(B) Full Time or Part Time	(C) Number of Positions	(D) Total Salary Cost (A) x (C) = (D) \$
Captain	45,995.00	Part Time	\$0.20	9,410.58
Director	95,191.00	Full Time	\$0.25	23,797.75
Assistant Director	76,473.00	Full Time	\$0.25	19,118.25
Office Coordinator	49,939.00	Full Time	\$0.25	12,484.75
Supervisor	61,892.00	Full Time	\$1.00	61,892.00
Supervisor	60,076.00	Full Time	\$0.25	15,019.00
Supervisor	62,223.00	Full Time	\$0.25	15,555.75
Senior Juvenile Services Officer	44,919.00	Full Time	\$0.50	22,459.50
Senior Juvenile Services Officer	51,040.00	Full Time	\$1.00	51,040.00
Juvenile Services Officer	39,532.00	Full Time	\$1.00	39,532.00
Juvenile Services Officer	37,482.00	Part Time	\$1.00	37,482.00
Juvenile Services Officer	36,826.00	Part Time	\$0.20	7,365.20
Juvenile Services Officer	24,876.00	Part Time	\$0.20	4,975.20
Juvenile Services Officer	23,025.00	Part Time	\$0.20	4,605.00
Juvenile Services Officers	128,781.00	Part Time	\$0.20	25,756.20
				0.00
Overtime included in above salaries				0.00
				0.00

(Use continuation sheet if needed)

Total Salary Cost	\$	<u>350,493.18</u>
FICA Benefits <u>7.36</u> %	\$	<u>25,801.70</u>
<b>Total Salary Cost plus FICA</b>	<b>\$</b>	<b><u>376,294.87</u></b>

**SCHEDULE B PART II -  
 PERSONNEL BENEFITS**

Direct Costs-Personnel Supporting Detention Facility

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

	Number of Employees Participating	Total Salary Base \$	Employer Contribution	Annual Cost \$
<b>1. RETIREMENT PROGRAM(S)</b>				
a. Regular Retirement(\$120,369)	Full-time: 1	24,627.00	100 %	24,627.00
b.	Part-time:		%	0.00
<b>2. INSURANCE PROGRAM(S)</b>				
a. Name: Health Insurance - Indirect (\$372,203 x 20.46%)	Full-time: 1	76,153.00	100 %	76,153.00
	Part-time:		%	0.00
b. Name:	Full-time:		%	0.00
	Part-time:		%	0.00
<b>3. OTHER EMPLOYER CONTRIBUTION PLANS (i.e. unemployment, worker's compensation)</b>				
a. Uniform Allowance (\$20,462 x 20.46%)	Full-time: 1	4,187.00	100 %	4,187.00
	Part-time:		%	0.00
b.	Full-time:		%	0.00
	Part-time:		%	0.00
c.	Full-time:		%	0.00
	Part-time:		%	0.00

**104,967.00**

**SCHEDULE C  
 CONSULTANTS AND CONTRACT SERVICES**

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

Type of Service	Description of Service	No. of Contract Employees	Annual Cost \$
<b>1. MEDICAL:</b>			
<b>2. DENTAL:</b>			
<b>3. OTHER:</b>	Contract Services 2205 (\$13,322 x 20.46%)		2,726.00
<b>4. OTHER:</b>			
<b>5. OTHER:</b>			

**Total Consultants and Contract Services**

\$

<b>2,726.00</b>
-----------------

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

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

Cost category	Description	Annual Cost \$
Food & Kitchen Supplies		
Clothing (Prisoner)		
Medical Care Supplies		
Equipment Rent	400200 - \$4,603 x 20.46%	942.00
Toiletries		
Law Enforcement Supplies	30112 - \$6,995 x 20.46%	1,431.00
Utilities		
Uniforms (Jail Staff Only)		
Safety & Sanitation	30127 - \$99 x 20.46%	20.00
Maintenance Supplies	30209 - \$17,183 x 20.46%	3,516.00
Office Supplies & Postage	30101 - \$3,235 x 20.46%	662.00
Telephone & Communications	20200 - \$5,594 x 20.46%	1,145.00
Equipment <b>under \$5,000</b> (Please use Schedule F for equipment over \$5,000.)		
Credits (e.g. telephone credits, insurance rebates, recoveries or indemnities on losses commissary income)		( )
Other	Auto Maintenance 21400 - \$10,705 x 20.46%	2,190.00
Other	Dues & Subs 21801 - \$3,168 x 20.46%	648.00
Other	50322 House Arrest Equipment - CARE Program	81,215.00
Other	521600 Other Equipment Repair \$5,966 x 20.46%	1,221.00
Other		
<b>Total Other Direct Costs</b>		<b>92,990.00</b>

---

### CERTIFICATE OF COST ALLOCATION PLAN

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

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

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

I declare that the foregoing is true and correct.

Governmental Unit: Sarpy County  
Signature: Rusty Hike  
Name of Official: RUSTY Hike  
Title: Chairman  
Date of Execution: 2/14/2012

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

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

(A) Type of service Provided	(B) Organization Providing Service	(C) No. of Employees Involved	(D) Total Cost of Salaries and Benefits \$	(E) % of Time Spent in Support of Jail Operations %	(F) Allowable Indirect Cost (D) x (E) = F \$
Dues & Subscriptions	Sarpy County		668.00	20.46	136.67
Safety Program	Sarpy County		226.00	20.46	46.24
Auditing & Accounting	Sarpy County		2,656.00	20.46	543.42
Insurance Administration	Sarpy County		87.00	20.46	17.80
Cost Allocation Plan Prep	Sarpy County		655.00	20.46	134.01
County Insurance	Sarpy County		29,139.00	20.46	5,961.84
Unemployment	Sarpy County		7,947.00	20.46	1,625.96
Personnel Department	Sarpy County		19,931.00	20.46	4,077.88
Fiscal Administration	Sarpy County		8,981.00	20.46	1,837.51
Purchasing Department	Sarpy County		4,928.00	20.46	1,008.27
Data Center	Sarpy County		0.00		0.00
Accounting & Payroll	Sarpy County		17,109.00	20.46	3,500.50
Banking Activities	Sarpy County		6,308.00	20.46	1,290.62
Building Maintenance	Sarpy County		89,880.00	4.8	4,314.24
					0.00
					0.00
					0.00
					0.00
<i>Total:</i>		0			<b>24,494.96</b>



**SCHEDULE G - BUILDING DEPRECIATION**

**Instructions:** Provide an explanation of method used by state, county or city to depreciate buildings. Show date of construction-, cost of construction (cost of land/site is not allowable)-, number of years in depreciation cycle. Note that federal assistance revenues used for building construction are considered offsetting revenues and are to be subtracted from cost of construction. In lieu of building depreciation an annual use allowance of 2% of acquisition cost may be substituted. Treatment of these costs must be consistent with local government's method. If claiming debt service arising from construction or renovation of a facility, please specify in "other" below.

**Part I - Depreciation Computation**

Facility	Year of Construction	Original Construction Cost	Annual Depreciation Claimed *
Main Building	2003	4,352,222.00	87,044.44
Addition(s)			0.00
Annex			0.00
Other (Please specify): Improvements	FY 2004	8,733.00	174.66
			0.00
<b>Subtotal</b>		<b>\$4,360,955</b>	<b>87,219.10</b>
Less Federal Assistance Revenues or Grants including awards under Cooperative Agreement Program			
<b>Total</b>			<b>\$4,187</b>

\*Generally 2% of original construction cost

**Part II - Method of calculating depreciation used by state, county or city (i.e., specify depreciation method if 2% depreciation allowance is not utilized by the state, county, or city)**

$87,219 \times 4.80\% = \$4,187$   
 No interest paid in FY 2011



July 10, 2012

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

Dear Brian:

Enclosed is the revised rate for the Sarpy County Clerk of the District Court for the FY 2013 rate calculation that replaces the one we sent to you on January 30, 2012. As before when we revised the FY 2012 rate based on FY 2010 actual costs, all other rates and cost plan calculations remain the same.

Your new rate for the period of July 1, 2012 through June 30, 2013 has increased from the adjusted FY 2012 rate of 49.70 to 60.72%. This rate will first be used for the quarter ending September 30, 2012. Since the original rate we sent you for FY 2013 was 41.63%, this is a good sized increase. This will be the final adjusted rate needed, and completes the transition to new methodology requested by the State of Nebraska Child Support Office in April of this year.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "Don Workman".

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

Enclosure

7/16/2012 FISCAL ADMINISTRATION PROVIDED FOR THE RECORD

**SARPY COUNTY, NEBRASKA  
CLERK OF THE DISTRICT COURT - IV-D CHILD SUPPORT  
COMPUTATION OF INDIRECT COST RATE WITH TRANSITION TO NEW METHODOLOGY  
FOR THE FISCAL YEAR ENDING JUNE 30, 2013 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$6,615
Equipment Use Charge	146
Miscellaneous General	290
Other Expense	10,323
Insurance	610
Building and Grounds	18,782
Personnel	1,337
Fiscal Administration	567
Purchasing	311
Data Center	3,437
County Clerk	1,131
County Treasurer	414
County Attorney	859
Clerk District Court Operating Expense	<u>1,883</u>

**Total Indirect Costs - New Methodology**

\$46,705

II. Roll Forward Adjustment (2)

\$21,425

III. Indirect Costs Plus Roll Forward

\$68,130 (A)

IV. FY 2011 Direct IV-D Salaries (Per Claims)

\$112,203 (B)

V. FY 2013 Fixed Indirect Cost Rate (A/B)

60.72%

---

(1) Based on Actual FY 2011 costs.

(2) FY 2011 Indirect Cost Rate

82.21%

FY 2011 Direct Salaries

\$112,203

Total FY 2011 Fixed Recovery

\$92,242

Reverse Roll-Forward in Fixed Rate

(3,152)

Adjusted FY 2011 Fixed Recovery

\$89,090

**Calculated FY 2011 Indirect Costs - Old Methodology**

**110,515**

Under Recovery

\$21,425

## SARPY COUNTY INDIRECT RATE VARIATIONS FOR THE FISCAL YEAR 2011 COST PLAN

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

The indirect rate for FY 2013 is **41.63%**, compared to a rate of 41.79% in FY 2012. Due to the State of Nebraska's decision to not allow allocation of General Office Administration costs for the Clerk of the District Court, this is the second year that the indirect rate is much lower. Due to the change, there is no roll-forward in this rate, just indirect costs divided by IV-D Salaries. Roll-forwards will be phased in during the next two years. There were no major changes in either IV-D salaries or indirect costs this year

### **County Attorney:**

The indirect rate for FY 2013 is **22.14%**, compared to a rate of 15.92% in FY 2012. Overall indirect costs for the IV-D Attorney were slightly higher from 155,816 in FY 2010 to 182,291 in FY 2011. The County Attorney had a **negative roll-forward\*** of 19,992, but the rate still had an increase. The negative roll-forward was much smaller than the previous year of 37,523.

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

Indirect costs for housing the NDHHS increased slightly from 39,402 in FY 2010 to 44,537 in FY 2011. This is mostly due to all around higher costs of maintaining buildings. This is the second year that we've used lower square footage allocations for this office. The entire annex was re-measured in FY 2010, and has resulted in slightly lower allocations the last two years. There was a **negative carry-forward\*** of 10,150 subtracted from the 44,537 based on the previous higher square footage of two years previous. This negative carry-forward should level out in future periods, and the "Total For Reimbursement" figure on the indirect rate sheet should probably stay around the 40,000 figure

### **County Wide Rate:**

The indirect rate for FY 2013 is **35.58%**, compared to a rate of 34.13% in FY 2012. 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, 2013 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$6,615
Equipment Use Charge	146
Miscellaneous General	290
Other Expense	10,323
Insurance	610
Building and Grounds	18,782
Personnel	1,337
Fiscal Administration	567
Purchasing	311
Data Center	3,437
County Clerk	1,131
County Treasurer	414
County Attorney	859
Clerk District Court Operating Expense	<u>1,883</u>

Total Indirect Costs

\$46,705

II. Roll Forward Adjustment (2)

\$0

III. Indirect Costs Plus Roll Forward

\$46,705 (A)

IV. FY 2011 Direct IV-D Salaries (Per Claims)

\$112,203 (B)

V. FY 2013 Fixed Indirect Cost Rate (A/B)

41.63%

**SARPY COUNTY, NEBRASKA  
COUNTY ATTORNEY - CHILD SUPPORT ENFORCMENT UNIT  
COMPUTATION OF INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2013 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$18,839
Depreciation Expense	7
Employee Benefits	5,785
Miscellaneous General	1,570
Other Expense	18,550
Insurance	254
Building and Grounds	53,486
Personnel	7,852
Fiscal Administration	3,390
Purchasing	1,857
Data Center	5,702
County Clerk	6,669
County Treasurer	2,446
County Attorney Department Admin	42,877
County Attorney Operating Expense	12,954
County Sheriff	<u>53</u>

Total Indirect Costs \$182,291

II. Roll Forward Adjustment (2) (\$19,992)

III. Indirect Costs Plus Roll Forward \$162,299 (A)

IV. FY 2011 Direct Salaries (Per Claims) \$732,973 (B)

V. FY 2013 Fixed Indirect Cost Rate (A/B) 22.14%

---

(1) Based on Actual FY 2011 costs.

(2) FY 2011 Indirect Cost Rate 26.95%

FY 2011 Direct Salaries \$732,973

Total FY 2011 Fixed Recovery \$197,536

Reverse Roll-forward in Fixed Rate 4,747

Adjusted FY 2011 Fixed Recovery \$202,283

Actual FY 2011 Indirect Costs 182,291

Over Recovery \$19,992

**SARPY COUNTY, NEBRASKA  
COMPUTATION OF COUNTYWIDE INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2013 (1)**

I. Indirect Costs:		
Countywide Central Service Allocations	\$10,943,066	
Less: County Benefits Allocated	<u>(\$2,680,870)</u>	
Total Indirect Costs		\$8,262,196
II. Roll Forward Adjustment (2)		<u>\$107,668</u>
III. Indirect Costs Plus Roll Forward		<u>\$8,369,864 (A)</u>
IV. FY 2011 Direct Salaries		
Total County Salaries	\$32,066,028	
Less: Central Service Departments	<u>(\$8,542,373)</u>	
Total Direct Salaries		<u>\$23,523,655 (B)</u>
V. FY 2013 Fixed Indirect Cost Rate (A/B)		<u>35.58%</u>

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(1) Based on actual FY 2011 Costs.

(2) FY 2011 Indirect Cost Rate		33.79%
FY 2011 Direct Salaries		<u>\$23,523,655</u>
Total FY 2011 Fixed Recovery		\$7,948,643
Reverse Roll-forward in Fixed Rate		<u>205,885</u>
Adjusted FY 2011 Fixed Recovery		\$8,154,528
Actual FY 2011 Indirect Costs		<u>8,262,196</u>
FY 2011 Over-recovery		<u>(\$107,668)</u>

## SARPY COUNTY JAIL RATE VARIATIONS FOR THE FISCAL YEAR 2011 COST PLAN

### **Jail Rate:**

The Jail rate based on Actual FY 2011 cost is **\$117.42**. This compares to a rate of \$109.63 based on FY 2010 actual costs. The overall costs for the jail were up from \$5,975,655.80 in FY 2010 to \$6,175,279.89 in FY 2011. Total prisoner days were down from 54,508 in FY 2010 to 52,592 in FY 2011.

### **Juvenile Center:**

The Juvenile Detention rate based on actual FY 2011 costs is **\$308.29**. This compares to a rate of \$246.22 based on actual FY 2010 costs. The overall costs for the Juvenile Center were up from \$2,077,083.36 in FY 2010 to \$2,196,553.23 in FY 2011. Total prisoner days were down from 8,436 in FY 2010 to 7,125 in FY 2011.

### **Care Program:**

The CARE program for juvenile house arrest rate based on actual FY 2011 cost is **\$26.87**. This compares to a rate of \$22.49 based on actual FY 2010 actual costs. The overall costs for the CARE program were up from \$588,319.505 in FY 2010 to \$605,659.83 in FY 2011. Total prisoner days were down from 26,163 in FY 2010 to 22,539 in FY 2011.

**All three rates showed a trend of higher overall costs, with lower number of prisoners housed during FY 2011.**

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

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

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

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

# Deb Houghtaling

Fred Uhe  
Chief Deputy

# Sarpy County Clerk

Renee Lansman  
Assistant Chief Deputy

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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)

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February 15, 2012

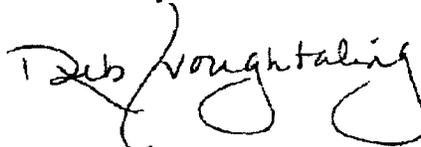
Nebraska HHSS Finance and Support  
Kerry Jarecki  
P.O. Box 95026  
Lincoln NE 68509

RE: Cost Allocation Plan

Dear Ms. Jarecki:

Please find enclosed the "Nebraska Health & Human Service Systems Computation of Indirect Costs for the Fiscal Year ending June 30, 2013" approved by the Sarpy County Board on February 14, 2012. When payment is made, please provide a copy of the rate sheet to the address below for our records and reconciliation with the Treasurer.

Sincerely,



Debra J. Houghtaling  
Sarpy County Clerk

Enclosure  
DH/cv

**SARPY COUNTY, NEBRASKA  
NEBRASKA HEALTH & HUMAN SERVICE SYSTEMS  
COMPUTATION OF INDIRECT COSTS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2013 (1)**

2012 FEB 17 P 2:33

REGD HHSS ACCOUNTING

I. Indirect Costs:

Countywide Central Service Allocations:

	FY 2011	FY 2013
Fixed Amount	\$54,687	\$44,537
Add (Deduct) Carry Forward	<u>\$7,539</u>	<u>(\$10,150)</u>
Total Fixed Amount	<u>\$62,226</u>	<u>\$34,387</u>
Actual Amount	\$44,537	\$34,387
Add (Deduct) Carry Forward	<u>\$7,539</u>	<u>\$0</u>
Total Actual Amount	<u>\$52,076</u>	<u>\$34,387</u>
Carry Forward	(\$10,150)	\$0
 Total For Reimbursement		 <u>\$34,387</u>

II. NHHSS Use Only:

FFP Rate

47.59 %

Amount Reimbursed To County

\$16365.63

Busty Hiko  
Typed Name

Chairman  
Title

2/14/2012  
Date

  
Signature

Rate is based on actual FY 2011 costs and is, therefore, "final" for that year. Rate is also to be used on a "fixed" basis for Fiscal Year 2013. 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.

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