

September 5, 2019

Fred Mytty  
Dodge County Clerk  
435 N Park  
Fremont, NE 68025

RECEIVED  
2019 SEP -9 PM 12: 32  
DODGE COUNTY, NEBRASKA  
FRED MYTTY, COUNTY CLERK

Available Items #  
Date Rec'd  
9-25-2019  
21

Dear Fred Mytty:

Enclosed is Dodge County's completed Countywide Cost Allocation Plan based on actual costs for the fiscal year ended June 30, 2018. Should you have any problems opening or printing the file, please contact me and I will mail another file to you.

Also enclosed are the following indirect cost rate computations for the County's July 1, 2019, through June 30, 2020, fiscal year:

Clerk of the District Court - The rate for FY 2020 is 73.01 percent. This compares to a rate of 104.50 percent for FY 2019. The rate is lower due to decreased salaries and lower costs being allocated.

A copy of the indirect cost rate computation have been furnished to the Clerk of the District Court.

Since your county submits indirect costs for reimbursement relating to space provided for the Nebraska Health and Human Services office, please see special instructions on the page following this to claim those costs. Also, have the Chairman of the Board sign the Certification Statement and return it to us along with the copies requested on the next page.

Sequoia is pleased for the opportunity to be of service to Dodge County and plan on working with Dodge County for many years to provide professional indirect cost allocation plans. Please contact me if you have any questions in this regard or otherwise desire our assistance.

Respectfully,



Wesley J. Ehlers, Manager  
Sequoia Consulting Group



**Sequoia Consulting Group**

919 Road B  
P.O. Box 576  
Henderson, Nebraska 68371  
Telephone: (402) 469-0078  
wesleyehlers@sequoiacg.com

## 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 (as dated below) to establish cost allocations or billings for the year ended June 30, 2018 are allowable in accordance with requirements of OMB 2 CFR 200, and the Federal Awards 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 county-wide cost allocation plan are properly allocated to Federal Awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which that 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: Dodge County, Nebraska**

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

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

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

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

**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 HHS Finance and Support **when State Statute 68-130 is revised.** Send the original signed sheet to:

Mike Michalski  
Nebraska HHS 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:

Sequoia Consulting Group  
919 Road B, P.O. Box 576  
Henderson, NE 68371

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.



**Sequoia Consulting Group**

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[wesleyehlers@sequoiacg.com](mailto:wesleyehlers@sequoiacg.com)

**DODGE COUNTY, NEBRASKA  
CLERK OF THE DISTRICT COURT - IV-D CHILD SUPPORT COLLECTIONS  
CURRENT METHODOLOGY COMPUTATION OF INDIRECT COST RATE  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$1,651	
Equipment Use Charge	939	
Employee Benefits	837	
Miscellaneous General	3,546	
Insurance	227	
Building and Grounds	10,865	
County Clerk	1,197	
County Treasurer	627	
Clerk District Court Operating Expense	4,253	
 Total Indirect Costs (Current Methodology)		 \$24,142
II. Roll Forward Adjustment (2)		<u>(\$1,463)</u>
III. Indirect Costs Plus Roll Forward		<u>\$22,679</u> (A)
IV. FY 2018 Direct IV-D Salaries and Wages (Per Claims)		\$31,062 (B)
V. FY 2020 Fixed Indirect Cost Rate (A/B)		<u><u>73.01%</u></u>

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(1) Based on Actual FY 2018 costs.

(2) FY 2018 Indirect Cost Rate	66.02%
FY 2018 Actual IV-D Salaries and Wages	<u>\$31,062</u>
Total FY 2018 Fixed Recovery	\$20,507
Reverse Roll-Forward in Fixed Rate	<u>\$5,098</u>
Adjusted FY 2018 Fixed Recovery	\$25,605
Actual FY 2018 Indirect Costs	<u>\$24,142</u>
Over Recovery	<u><u>\$1,463</u></u>

NOTE: Sequoia Consulting Group has received clarification from the Nebraska Child Support Enforcement Office on the proper way of computing the FY 2020 indirect cost rate shown above.



