

Agenda Item # 23  
Date 10/7/20

September 24, 2020

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

RECEIVED  
2020 SEP 26 PM 1:03  
DODGE COUNTY CLERK

Dear Fred Mytty:

Enclosed is Dodge County's completed Countywide Cost Allocation Plan based on actual costs for the fiscal year ended June 30, 2019. 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, 2020, through June 30, 2021, fiscal year:

Clerk of the District Court - The rate for FY 2021 is 82.92 percent. This compares to a rate of 73.01 percent for FY 2020. The rate is higher due to increased salaries and higher costs being allocated.

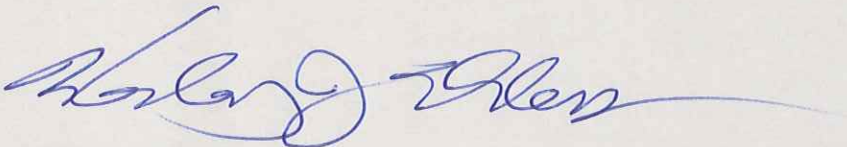
A copy of the indirect cost rate computation has been furnished to the Clerk of the District Court.

Computation of indirect costs relating to space provided for the Nebraska Health and Human Services office is provided for your information.

Please, have the Chairman of the Board sign the Certification Statement and return it to us along with the copies requested on the next page.

WJE Consulting LLC 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 my assistance.

Respectfully,



Wesley J. Ehlers  
Owner

**WJE Consulting LLC**  
2648 10<sup>th</sup> Street #1015  
Gering, Nebraska 69341  
Telephone: (402) 469-0078  
wjeconsultn@yahoo.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, 2021 (1)**

I. Countywide Central Service Allocations:

Building Use Charge	\$1,923
Equipment Use Charge	1,080
Employee Benefits	841
Miscellaneous General	3,537
Insurance	341
Building and Grounds	13,890
County Clerk	4,522
County Treasurer	2,210
Clerk District Court Operating Expense	6,053

Total Indirect Costs (Current Methodology) \$34,397

II. Roll Forward Adjustment (2) (\$1,963)

III. Indirect Costs Plus Roll Forward \$32,434 (A)

IV. FY 2019 Direct IV-D Salaries and Wages (Per Claims) \$39,112 (B)

V. FY 2021 Fixed Indirect Cost Rate (A/B) 82.92%

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(1) Based on Actual FY 2019 costs.

(2) FY 2019 Indirect Cost Rate	104.50%
FY 2019 Actual IV-D Salaries and Wages	<u>\$39,112</u>
Total FY 2019 Fixed Recovery	\$40,872
Reverse Roll-Forward in Fixed Rate	<u>(\$4,512)</u>
Adjusted FY 2019 Fixed Recovery	\$36,360
Actual FY 2019 Indirect Costs	<u>\$34,397</u>
Over Recovery	<u>\$1,963</u>

NOTE: WJE Consulting LLC has received clarification from the Nebraska Child Support Enforcement Office on the proper way of computing the FY 2021 indirect cost rate shown above.



**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, 2019 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:** \_\_\_\_\_