

September 14, 2021

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

Dear Fred Mytty:

Enclosed is Dodge County's completed Countywide Cost Allocation Plan based on actual costs for the fiscal year ended June 30, 2020. 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, 2021, through June 30, 2022, fiscal year:

Clerk of the District Court - The rate for FY 2022 is 117.01 percent. This compares to a rate of 82.92 percent for FY 2021. The rate is higher due to increased IV-D indirect 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 me at the address below.

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 10th 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, 2022 (1)

RECEIVED

SEP 13 AM 11:40

DODGE COUNTY, NEBRASKA
 FRED HYTTY, COUNTY CLERK

I. Countywide Central Service Allocations:

Building Use Charge	\$2,179
Equipment Use Charge	1,091
Employee Benefits	6,608
Miscellaneous General	3,055
Insurance	370
Building and Grounds	18,903
County Clerk	3,916
County Treasurer	1,934
Clerk District Court Operating Expense	2,932

Total Indirect Costs (Current Methodology) \$40,988

II. Roll Forward Adjustment (2) \$8,590

III. Indirect Costs Plus Roll Forward \$49,578 (A)

IV. FY 2020 Direct IV-D Salaries and Wages (Per Claims) \$42,371 (B)

V. FY 2022 Fixed Indirect Cost Rate (A/B) 117.01%

(1) Based on Actual FY 2020 costs.

(2) FY 2020 Indirect Cost Rate 73.01%

FY 2020 Actual IV-D Salaries and Wages \$42,371

Total FY 2020 Fixed Recovery \$30,935

Reverse Roll-Forward in Fixed Rate \$1,463

Adjusted FY 2020 Fixed Recovery \$32,398

Actual FY 2020 Indirect Costs \$40,988

Under Recovery \$8,590

NOTE: WJE Consulting LLC has received clarification from the Nebraska Child Support Enforcement Office on the proper way of computing the FY 2022 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, 2020 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: Bob Missel

Title: Dodge County Board Chairman

Date of Execution: _____