

NEBRASKA

Good Life. Great Mission.

DEPT. OF HEALTH AND HUMAN SERVICES



Pete Ricketts, Governor

RECEIVED
2019 OCT -7 PM 12:18
DODGE COUNTY, NEBRASKA
FRED RYTTI, COUNTY CLERK

October 3, 2019

Dodge County Clerk
435 North Park
Courthouse – Room 102
Fremont, NE 68025-4977

Appendix Item # 13
Date 10-23-2019

This letter is in response to your September 25, 2019 request for payment for office space, a copy of which is enclosed.

Pursuant to Neb. Rev. Stat. §68-130, counties are required to maintain the office space used for the administration of public assistance programs, as such space existed on April 1, 1983, and to allow DHHS to occupy that space at no cost.

Although we have in the past claimed federal reimbursement and issued payment to counties for such space, we are unable to continue to do so, since we are not permitted to claim reimbursement for such costs under our most recent federally approved cost allocation plan.

Because it relates to free office space under Neb. Rev. Stat. §68-130, your request for payment is denied. Please contact me at 402-471-6719 if you have questions or need additional information.

Sincerely,

Michael Michalski
Chief Financial Officer
Department of Health and Human Services

DODGE COUNTY CLERK
Fred Mytty

Deputy Clerk - Sharon K. Neuhalfen
Clerical - Micki Gilfry, Kelly Irvin, Shauna Neal

Courthouse – Room 102, 435 North Park, Fremont, Nebraska 68025-4977
Phone (402)727-2767

September 25, 2019

Mike Michalski
Nebraska HHS Finance & Support
PO Box 95026
Lincoln NE 68509-5026

Dear Mike:

At yesterday's meeting of the Dodge County Board of Supervisors, the Board unanimously passed a motion authorizing the County Clerk to apply for reimbursement of indirect cost related to office space provided for the Nebraska Health and Human Services Systems by Dodge County.

Enclosed you will find indirect cost rate computations for Dodge County's July 1, 2019 through June 30, 2020 fiscal year. Dodge County's requests reimbursement of these costs. When payment is made, please send a copy of the rate sheet to us for our records.

Sincerely,


Fred Mytty
Dodge County Clerk

encls:

cc: Sequoia Consulting

**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)		(\$1,463)
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>73.01%</u>

(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>\$1,463</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.



