

September 8, 2022

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, 2021. 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, 2022, through June 30, 2023, fiscal year:

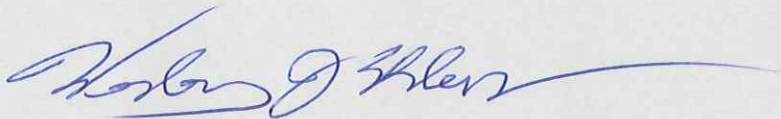
Clerk of the District Court - The rate for FY 2023 is 153.60 percent. This compares to a rate of 117.01 percent for FY 2022. The rate is higher due to increased IV-D indirect costs being allocated.

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

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 10<sup>th</sup> Street #1015  
Gering, Nebraska 69341  
Telephone: (402) 469-0078  
wjeconsultn@yahoo.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, 2021 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:** \_\_\_\_\_

**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, 2023 (1)**

I. Countywide Central Service Allocations:

|  |         |
|--|---------|
| Building Use Charge                    | \$2,226 |
| Equipment Use Charge                   | 1,075   |
| Employee Benefits                      | 6,082   |
| Miscellaneous General                  | 2,453   |
| Insurance                              | 387     |
| Building and Grounds                   | 22,581  |
| County Clerk                           | 3,834   |
| County Treasurer                       | 2,201   |
| Clerk District Court Operating Expense | 6,027   |

|  |          |
|--|----------|
| Total Indirect Costs (Current Methodology) | \$46,866 |
|--|----------|

|                                 |                 |
|---------------------------------|-----------------|
| II. Roll Forward Adjustment (2) | <u>\$12,730</u> |
|---------------------------------|-----------------|

|                                       |                            |
|---------------------------------------|----------------------------|
| III. Indirect Costs Plus Roll Forward | <u><u>\$59,596</u></u> (A) |
|---------------------------------------|----------------------------|

|   |              |
|---|--------------|
| IV. FY 2021 Direct IV-D Salaries and Wages (Per Claims) | \$38,800 (B) |
|---|--------------|

|   |                       |
|---|-----------------------|
| V. FY 2023 Fixed Indirect Cost Rate (A/B) | <u><u>153.60%</u></u> |
|---|-----------------------|

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(1) Based on Actual FY 2021 costs.

|                                |        |
|--------------------------------|--------|
| (2) FY 2021 Indirect Cost Rate | 82.92% |
|--------------------------------|--------|

|  |                 |
|--|-----------------|
| FY 2021 Actual IV-D Salaries and Wages | <u>\$38,800</u> |
|--|-----------------|

|                              |          |
|------------------------------|----------|
| Total FY 2021 Fixed Recovery | \$32,173 |
|------------------------------|----------|

|                                    |                |
|------------------------------------|----------------|
| Reverse Roll-Forward in Fixed Rate | <u>\$1,963</u> |
|------------------------------------|----------------|

|                                 |          |
|---------------------------------|----------|
| Adjusted FY 2021 Fixed Recovery | \$34,136 |
|---------------------------------|----------|

|                               |                 |
|-------------------------------|-----------------|
| Actual FY 2021 Indirect Costs | <u>\$46,866</u> |
|-------------------------------|-----------------|

|                |                        |
|----------------|------------------------|
| Under Recovery | <u><u>\$12,730</u></u> |
|----------------|------------------------|

NOTE: WJE Consulting LLC has received clarification from the Nebraska Child Support Enforcement Office on the proper way of computing the FY 2023 indirect cost rate shown above.