

**WJE Consulting LLC**

Cost Allocation Plans and Indirect Cost Rates

August 17, 2022

Bob Missel  
Dodge County Board Chairperson  
435 N Park  
Fremont, NE 68025

Dear Bob Missel:

Enclosed are two (2) signed proposed agreements to have WJE Consulting, LLC prepare the Dodge County indirect cost allocation plan for another three (3) years. This will be your year-end financial data for FY 2022, FY 2023 and FY 2024, which will result in indirect cost reimbursement in FY 2024, FY 2025 and FY 2026. The fee is Five Thousand One Hundred and Forty (\$5,140) annually, which is paid from the added revenue of the indirect cost reimbursement to Dodge County.

The renewal of this agreement will maintain indirect cost reimbursement continuity with Dodge County and the State of Nebraska Departments that pass through federal funds. I have prepared indirect cost allocation plans in Nebraska for 34 years and this gives me the insight to maximize federal reimbursement both direct and indirect to Nebraska Counties.

Payment of 30% of the fee is due when the on-site work is completed. Payment of 30% of the fee is due when the completed cost allocation plan is active, which is for the quarter ending September 30 of each year by the County. Thereafter, recoveries of indirect cost reimbursement will be shared 60% by the County and 40% by WJE Consulting, LLC until the fee is paid. Should Dodge County recover less than the amount needed to satisfy the fee, then no further payment is due WJE Consulting, LLC for that year.

To retain the services of WJE Consulting, LLC sign and return one completed agreement to the address below.

Thank you again for giving WJE Consulting, LLC the privilege of working with Dodge County for many years to provide professional indirect cost allocation plans.

Respectfully,



Wesley J. Ehlers  
Owner

Enclosure

**WJE Consulting LLC**

2648 10<sup>th</sup> Street # 1015  
Gering, Nebraska 69341  
Telephone: (402) 469-0078  
Email: [wjeconsultn@yahoo.com](mailto:wjeconsultn@yahoo.com)

**AGREEMENT TO PROVIDE  
PROFESSIONAL CONSULTING SERVICES  
TO DODGE COUNTY, NEBRASKA**

**THIS AGREEMENT**, entered into this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_, and effective immediately by and between **WJE Consulting LLC** (hereinafter called the "Consultant") and the **Dodge County**, State of Nebraska (hereinafter called the "County").

**WITNESSETH THAT**

**WHEREAS**, the County has programs which it operates with Federal funding, and

**WHEREAS**, the County supports these programs with central services paid from County appropriated funds, and

**WHEREAS**, the United States government and the State of Nebraska may pay a fair share of these costs if supported by an approved cost allocation plan, and

**WHEREAS**, the Consultant is staffed with personnel knowledgeable and experienced in the requirements of developing and negotiating such governmental cost allocation plans, and

**WHEREAS**, the County desires to engage the Consultant to assist in developing a plan which conforms to Federal requirements, and will be approved by their representative,

**NOW THEREFORE**, the parties hereto mutually agree as follows:

1. **Employment of Consultant** - The County agrees to engage the Consultant and the Consultant hereby agrees to perform the following services.

2. **Scope of Services** - The Consultant shall do, perform, and carry out in a good and professional manner the following services:

A. Development of a central services cost allocation plan which identifies the various costs incurred by the County to support and administer Federal and State programs. This plan will contain a determination of the allowable costs of providing each supporting service, such as insurance, utilities, building maintenance, financial disbursement processing, and all other identifiable support services. This plan and indirect cost rates as computed would be all inclusive for claiming indirect costs for all County grants including IV-D Claiming.

**The Consultant offers a three (3) year agreement to prepare the plan based upon year-end financial data for FY 2022, FY 2023 and FY 2024, which will result in cost reimbursement in FY 2024, FY 2025 and FY 2026.**

B. Negotiation of the completed cost allocation plan and rates as submitted to the State of Nebraska on behalf of the County with the representatives of the federal cognizant agency or its state designee if required. If the cost allocation plan requires negotiation, a negotiation agreement must be issued by the cognizant agency before any compensation is due the Consultant.

C. Assistance in preparing the claims to the State for recovery of funds due the County from the Federal and State of Nebraska governments. Consultant will also monitor the progress of claims through the State to ensure the County receives recoveries due it.

3. **Time of Performance** - The services to be performed hereunder by the Consultant shall be undertaken and completed in such sequence as to assure their expeditious completion and carry out the purposes of the agreement.

4. **Compensation** - The County agrees to pay the Consultant a sum not to exceed Five Thousand One Hundred and Forty (\$5,140) annually for all cost allocation plan services required herein. Consultant agrees to complete the project and all services provided herein for said sum.

5. **Method of Payment** - Payment will be made by the County to the Consultant from recovered funds relating to indirect costs from the Federal and State of Nebraska governments, in the agreed upon amount in paragraph 4. Payment of 30% of the amount in paragraph 4 is due Consultant when the on-site work is completed by Consultant. Payment of 30% of the amount in paragraph 4 is due Consultant when the completed cost allocation plan is being used, which is for the quarter ending September 30 of each year by the County. Thereafter, recoveries will be shared 60% by the County and 40% by the Consultant until the amount in paragraph 4 is paid in full to the Consultant. Should the County recover from the plan, an amount less than the amount needed to satisfy the Consultant's fees, then no further payment is due the Consultant. It is understood that the funds received by the County after the end of this contract term which funds are received as a result of the work effort of the Consultant during the contract term, and reported to the County Treasurer shall be included in the fee computation for the period this contract work is performed and forwarded to Consultant.

6. **Changes** - The County may, from time to time, require changes in the scope of the services of the Consultant to be performed hereunder. Such changes, which are mutually agreed upon by and between the County and the Consultant, shall be incorporated in written amendment to this agreement.

7. **Services and Materials to be Furnished by the County** - The County shall furnish the Consultant with all available necessary information, data, and materials pertinent to the execution of this agreement. The County shall cooperate with the Consultant in carrying out the work herein, and shall provide adequate staff for liaison with the Consultant and other agencies of County government.

8. **Termination of Agreement for Cause** - If the County shall for cause notify the Consultant in writing to terminate the Consultant's services under this agreement, this agreement shall be deemed terminated and the County's obligation to compensate the Consultant shall be null and void. If the Consultant shall for any cause notify the County that it cannot complete its obligation under this contract and that it shall, thereafter, cease the performance of all its services, this agreement shall be deemed terminated, and the County's obligation to compensate the Consultant shall be null and void. As specified in this paragraph, each party hereby waives, relinquishes, releases, and discharges the other party from all claims liabilities, and obligations of every kind or nature arising from the exercise of the right to terminate this agreement here-in-above granted.

9. **Information and Reports** - The Consultant shall, at such time and in such form as the County may require, furnish such periodic reports concerning the status of the project, such statements, certificates, approvals, and copies of proposed and executed plans and claims and other information relative to the project as may be requested by the County. The Consultant shall furnish the County, upon request with copies of all documents and other materials prepared or developed in relation with or as part of the project. Working papers prepared in conjunction with the cost allocation plan may be turned over to the County for safekeeping.

10. **Records and Inspections** - The Consultant shall maintain full and accurate records with respect to all matters covered under this agreement. The County shall have free access at all proper times to such records, and the right to examine and audit the same and to make transcripts therefrom, and to inspect all program data, documents, proceedings and activities.

11. **Accomplishment of Project** - The Consultant shall commence, carry on, and complete the project with all practicable dispatch, in a sound economical and efficient manner, in accordance with the provisions thereof and all applicable laws. In accomplishing the project, the Consultant shall take such steps as are appropriate to insure that the work involved is properly coordinated with related work being carried on in the County.

12. **Provisions Concerning Certain Waivers** - Subject to applicable law, any right or remedy with the County under this contract may be waived in writing by the County by a formal waiver, if, in the judgment of the County, this contract, as so modified, will still conform to the terms and requirements of pertinent laws.

13. **Matters to be Disregarded** - The titles of the several sections, subsections, and paragraphs set forth in this contract are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of the provisions of this contract.

14. **Completeness of Contract** - This contract and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this contract or any part thereof shall have any validity or bind any of the parties hereto.

15. **County Not Obligated to Third Parties**. The County shall not be obligated or liable hereunder to any party other than the Consultant.

16. **When Rights and Remedies Not Waived** - In no event shall the making by the County of any payment to the Consultant constitute or be construed as a waiver by the County of any breach of covenant, or any default which may then exist, on the part of the Consultant, and the making of such payment by the County while any such breach or default shall exist, shall in no wise impair or prejudice any right or remedy available to the County in respect to such breach or default.

17. **Personnel** - The Consultant represents that he has or will secure at his own expense, all personnel required in performing the services under this agreement. Such personnel shall not be employees of or have any contractual relationship with the County. All of the services required hereunder will be performed by the Consultant or under his supervision, and all personnel engaged in the work shall be fully qualified to perform such services.

18. **Consultant Liability If Audited** - The Consultant will assume that all financial and statistical information provided to the Consultant by the County, its employees or representatives is accurate and complete. Any subsequent disallowance of funds is the sole responsibility of the County. The Consultant will, however, provide assistance to the County should an audit be undertaken of County indirect costs.

19. **Notices** - Any notice, bills, invoices, or reports required by this agreement shall be sufficient if sent by the parties hereto in the United States mail, postage paid, to the addresses noted below:

**COUNTY**  
Dodge County  
Office of the Clerk  
435 N Park  
Fremont, NE 68025

**CONSULTANT**  
WJE Consulting LLC  
2648 10<sup>th</sup> Street #1015  
Gering, Nebraska 69341


**IN WITNESS WHEREOF**, the County and the Consultant have executed this agreement as of the date first written above.

Dodge County, Nebraska

By: \_\_\_\_\_  
(County Official)

Attest: \_\_\_\_\_

WJE Consulting LLC

By:   
Wesley J. Ehlers  
Owner