

Office of Job Training Programs

Cost Allocation Plan

Effective 7/1/2026

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Mission Statement

The mission of the Jefferson/Franklin Consortium is to assist in the development of a skilled workforce that responds to the area's changing labor market needs.

Vision Statement

It is the vision of the Jefferson/Franklin Consortium to collaborate with partner agencies and other community entities to identify and secure resources to meet employer and job seeker education and training needs.

Background

The Office of Job Training Programs has 2 departments, an Administrative/Fiscal department, and a Program department. Some staff allocate time between both departments while other staff are dedicated to one department only. (See organization chart on next page)

Services Provided

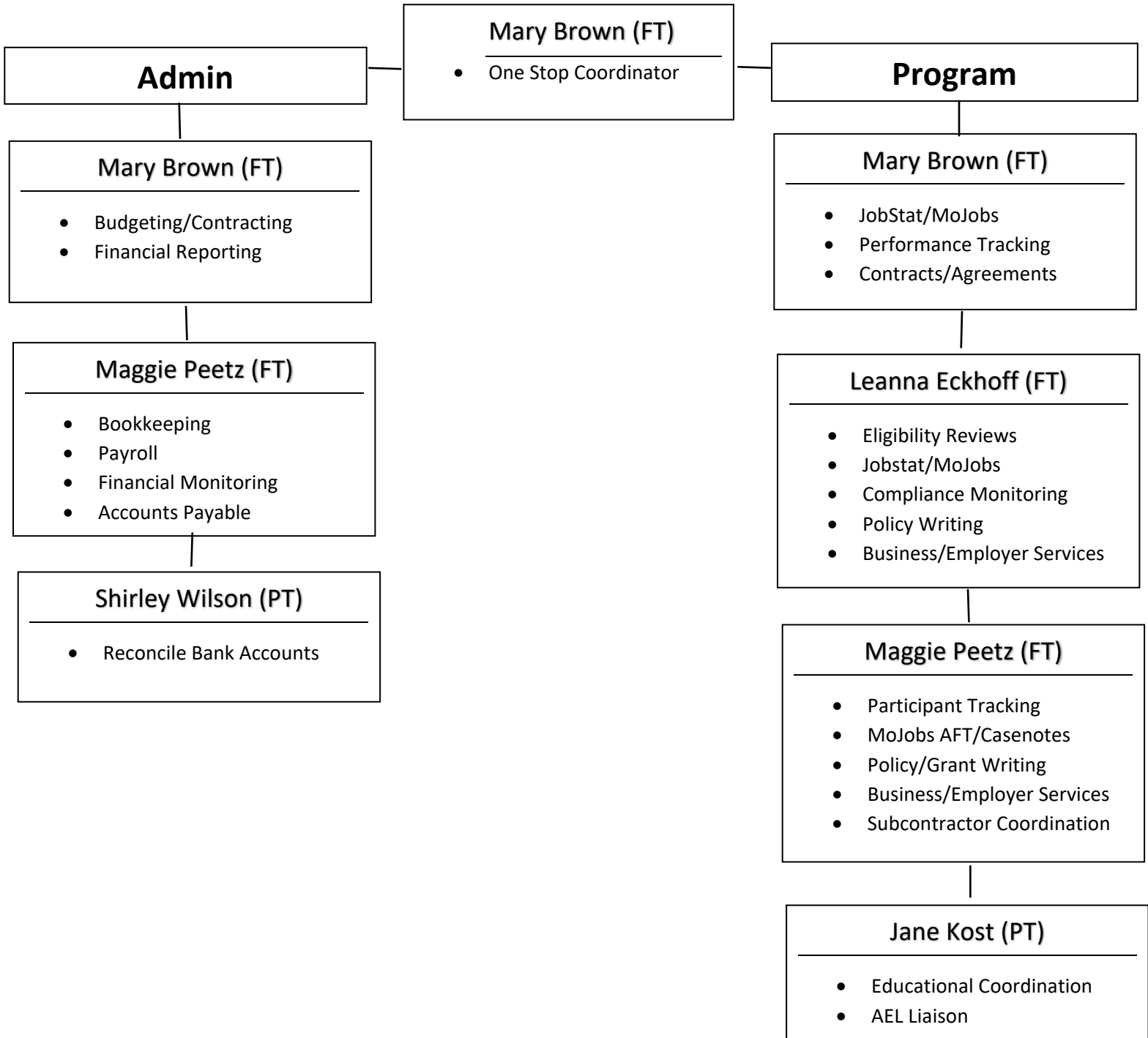
Administrative/Fiscal Department:

- Planning and Budgeting
- Monthly bookkeeping duties
- Generate financial reports
- Maintain staff and participant payrolls
- Procurement and Contracting
- Maintain Individual Training Accounts (ITA) system
- Process participant payments
- Financial monitoring and Audit resolutions
- Equal Opportunity

Program Department:

- Monitoring and Oversight
- Participant Tracking
- Eligibility and MOJOBS reviews
- Monitor Follow-up system
- JobStat Performance tracking
- Approve ITAs and On-the-Job Training contracts
- Maintain Work Experience worksite files
- Track Program obligations
- Coordinate co-enrollment services with AEL & Vocational Rehab

Jefferson/Franklin Consortium
Cost Allocation Plan
Organization Chart



COST POLICY STATEMENT

Office of Job Training Programs
3675 W. Outer Rd., Suite 201
Arnold, MO 63010

Description of Cost Allocation Methodology -

A. Salaries and Wages

1. Direct Costs - The majority of OJTP's employees direct charge their salary costs since their work is specifically identifiable to specific grants, or contracts. The charges are supported by auditable time sheets which reflect the actual activities of employees.
2. Indirect Costs - The following staff charge 100% of their salary costs indirectly:
 - N/A
 -
3. Mixed Charges - The following employees may charge their salary costs to both direct and indirect activities:
 - One Stop Coordinator
 - Assistant One Stop Coordinator
 - Admin/Program Specialist
 - Program Monitor
 - Education Coordinator
 - Workforce Specialist

The distinction between direct and indirect is primarily based on functions performed. For example, when the positions shown are performing functions that are necessary and beneficial to all programs they are indirect. When functions are specific to one or more programs they are direct because they do not benefit all programs.

Auditable time sheets which reflect the actual activities of employees are maintained to support the mix of direct/indirect charges. The time records are certified by the One Stop Coordinator or designee.

B. Fringe Benefits

OJTP contributes to the following fringe benefits for its employees:

1. unemployment insurance,
2. worker's compensation,
3. F.I.C.A., health insurance and
4. pension plan.

Treatment of Fringe Benefits: OJTP's accounting system tracks fringe benefit costs by individual employee and charges those costs directly or indirectly in the same manner as salary and wage costs are recorded. OJTP does not need to have a fringe benefit rate established.

Treatment of Paid Absences - Release time costs (vacation leave earned, sick leave used, and holiday pay) are considered part of salary costs. Consequently, separate claims for release time costs are not made. OJTP's accounting system records release time as a direct or indirect cost in the same manner that salary costs are recorded.

Vacation leave earned but not used during each fiscal period is recorded as a cost in the period earned.

C. Travel

Travel costs may be charged as either direct or indirect costs depending on the purpose of the trip.

For example:

The One Stop Coordinator of OJTP travels to a regional office to give employees a quarterly update. This trip is indirect in nature and should be charged as an indirect cost. However, if the One Stop Coordinator of OJTP travels to a regional office to perform a specific task for a contract, the trip would be considered a direct cost.

D. Board Expenses

Board expenses charged on an indirect basis are for travel to/from Board meetings and refreshments (if provided).

E. Supplies and Materials

To the maximum extent possible, office supplies and materials purchased for a specific program/activity are direct charged to the contract/grant which uses the supplies or materials.

Supplies and materials used by staff who are engaged in indirect activities will be charged on an indirect basis.

F. Occupancy Expenses

Rent - OJTP occupies space it leases. The lease provides for equal monthly payments during the term of the lease. Monthly lease costs are allocated, based on: salaries, directly and indirectly as follows:

1. Direct Costs - The cost of space occupied by staff whose salaries are directly charged is charged directly.
2. Indirect Costs - The cost of space occupied by staff whose salaries are indirectly charged is charged indirectly. The cost of space for staff whose salaries are charged on a mixed basis will be allocated on a mixed basis in the same ratio as their salaries are allocated.

G. Utilities/Custodial Services

OJTP's utilities are billed by the landlord. Custodial services are paid by the office. These costs are charged directly and indirectly in the same ratio as its space costs are charged.

H. Communications

1. The cost of fax services is charged either directly or indirectly based upon whether a direct or indirect activity benefits from the transmission.
2. Long distance telephone calls are charged either directly or indirectly based upon whether a direct or indirect activity benefits from the transmission.
3. Local telephone service costs are prorated to direct and indirect charges based upon the number of telephone instruments assigned to OJTP. Each telephone instrument is identified to either an indirect or a direct activity. For staff whose salaries are charged on a mixed basis, costs will be allocated on a mixed basis in the same ratio as their

salaries are allocated.

4. Postage costs are charged either directly or indirectly based upon whether a direct or indirect activity benefits from the transmission.

I. Photocopying and Printing

Photocopies being made by administrative personnel that cannot be identified to a specific program will be charged to the "Indirect Cost-Expense" account.

Printing expenses are charged to the benefiting activity.

J. Outside Services

OJTP incurs outside services costs for its annual audit, legal fees, and for staff development specialists.

1. The cost of the annual audit is charged directly to programs based on the percentage of audit expenditures for each program.
2. In general, legal fees are charged directly to the benefiting program or activity.
3. Legal fees that are not identifiable to specific direct programs are charged indirectly.

K. Capital Items

Capital expenditures are charged directly to programs only in cases where a contract or grant specifically authorizes such charges. No capital item is charged indirectly. The cost of capital items purchased with non-Federal funds are recovered through depreciation charges. OJTP's capitalization threshold is \$5,000.

L. Depreciation

The cost of capital items purchased with non-Federal funds which are used in a manner which benefits Federal programs is recovered through depreciation charged.

The cost of capital items purchased with direct Federal funds cannot be depreciated for indirect cost recovery purposes.

OJTP recovers the cost of capital items using straight line depreciation methods in accordance with generally accepted accounting principles. Depreciation is charged indirectly.

M. Other Costs

Other costs such as, but not limited to, dues and subscriptions, insurance/bonding, computer costs and equipment maintenance, will be charged directly when linked to a specific program and charged indirectly when a specific program cannot be determined.

N. Unallowable Costs

OJTP recognizes that unallowable costs, as defined in 2 CFR Part 200, Subpart E, or the FAR (Subpart 31.205), cannot be charged to Federal awards and has internal controls in place to insure that this is followed. Examples of unallowable costs are:

1. advertising and public relations,
2. entertainment/alcoholic beverages,
3. capital expenditures,
4. defense claims by or against the Federal Government,
5. interest,

6. lobbying and fund raising.

Maz Brown
Signature

12/31/25
Date

One-Stop Coordinator
Title

OJTP
3675 W. Outer Rd., Suite 201
Arnold, MO 63010

Proration Methods

Staff and operational costs that cannot be directly charged to a specific program will be pooled into individual indirect accounts and allocated monthly to funding streams using the following prorations.

1. Operational Costs Proration – The Interagency pooled operational costs (office supplies, IT, equipment maintenance, facilities, supplies, communications, and postage) are prorated between Administration and Program based on the percentages developed from the Timesheet Direct Charge Payroll Sheet. (Attachment 2) The percentage of Total Program Hours is used to prorate these costs using the Proration of Operational Costs Worksheet. (Attachment 3)
2. Direct Costs Proration – Staff and operational costs are captured from the monthly income statement and entered on the Timesheet Direct Charge Payroll Recap. These costs are allocated to program based on the percentage of hours charged to program compared to total hours charged for the month. (Attachment 4)
3. Indirect Costs Proration – After the above prorations have been performed and journal entries are entered, remaining indirect costs will be using the Indirect Costs Proration spreadsheet. Individual program percentages from the Timesheet Direct Charge Payroll Recap are entered in the box at the bottom so relative program shares can be calculated and applied to indirect admin and program costs. (Attachment 5)

Job Center Shared Costs Allocation Plan

Costs of operating the region's job center will be considered shared costs. These shared costs will be allocated between WIOA Adult, WIOA Youth, and WIOA Dislocated Workers funds based on customer flow into the job centers and registrations into WIOA programs.

1. Operational Costs - LWDB contracted operational costs (office supplies, memberships, subscriptions, printing, supplies, telephone, and postage) will be allocated between WIOA Adult, WIOA Youth, and WIOA Dislocated Worker funds based on the number of WIOA enrollments on a monthly basis. (Attachment 6)
2. Contracted Staff – LWDB contracted staff costs will be allocated between WIOA Adult and WIOA Dislocated Worker funds based on the number of WIOA enrollments for the month. (Attachment 6)
3. Infrastructure Costs – Job Center infrastructure costs (lease, telecommunications, record destruction, interpretation services, and copier) will be allocated between partners agencies co-located between partners agencies co-located in the center. Allocations will be based on the number of WIOA enrollments for the month. (Attachment 7)

**OFFICE OF JOB TRAINING PROGRAMS
JEFFERSON/FRANKLIN COUNTIES, INC.
3675 WEST OUTER RD., SUITE 201
ARNOLD, MO 63010
(636)865-6060
FAX: (636)287-1245**


Cost Allocation Certification

This is to certify that I have reviewed the Cost Allocation Plan submitted herewith and to the best of my knowledge and belief:

- All costs included in this proposal December 31, 2025 to establish cost allocations or billings for 7/1/26 to 6/30/27 are allowable costs in accordance with the requirements of OMB Subpart E – Cost Principles 200.405, and the federal and state awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- All costs included in this proposal are properly allocable to federal or state awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they 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:

Organization: Office of Job Training Programs

Signature: 

Name of Official: Mary Brown

Title: One Stop Coordinator

Date of Execution: 1/3/2026

OJTP TIMESHEET DIRECT CHARGE PAYROLL SHEET -- PPE 1/1/26

Attachment 2

Activity																					Total Costs		
Description	1	3,447.75	2	-	3	1,041.89	4	-	5	2,041.50	6	-	7	4,844.25	8	-	9	-	10	-	11	-	11,375.39
	Hours	Costs		Costs		Costs		Costs		Costs		Costs		Costs		Costs		Costs		Costs		Costs	
ADMIN																							
Admin - Adult	3.5	229.85		0.00		0.00		0.00	0.5	24.30		0.00	3.0	276.81		0.00		0.00	0.0	0.00	0.0	0.00	530.96
Admin - Dis/W	2.0	131.34		0.00		0.00		0.00	0.5	24.30		0.00	2.0	184.54		0.00		0.00	0.0	0.00	0.0	0.00	340.18
Admin - Youth	2.5	164.18		0.00		0.00		0.00	1.5	72.91		0.00	4.5	415.22		0.00		0.00	0.0	0.00	0.0	0.00	652.31
EO	0.0	0.00		0.00		0.00		0.00	9.0	437.46		0.00	0.0	0.00		0.00		0.00	0.0	0.00	0.0	0.00	437.46
TANF-Sum Jbs	0.0	0.00		0.00		0.00		0.00	0.0	0.00		0.00	0.0	0.00		0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
Indirect	3.0	197.01		0.00		0.00		0.00	4.5	218.73		0.00	3.5	322.95		0.00		0.00	0.0	0.00	0.0	0.00	738.69
SkillUp - Admin	0.0	0.00		0.00		0.00		0.00	0.0	0.00		0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
COVID 19 Adm	0.0	0.00		0.00		0.00		0.00	0.0	0.00		0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
PROGRAM																							
Adult	9.5	623.88		0.00	22.0	533.06		0.00	3.0	145.82		0.00	8.0	738.17		0.00		0.00	0.0	0.00	1.0	0.00	2040.93
ISY	2.5	164.18		0.00		0.00		0.00	1.5	72.91		0.00	2.0	184.54	0.0	0.00		0.00	10.0	0.00	0.5	0.00	421.63
ISY - WE	4.0	262.69	0.0	0.00		0.00		0.00	2.0	97.21		0.00	2.0	184.54	0.0	0.00		0.00	0.0	0.00		0.00	544.44
OSY	7.5	492.54	0.0	0.00	0.0	0.00	2.0	0.00	1.5	72.91		0.00	6.0	553.63	0.0	0.00		0.00	0.0	0.00	2.0	0.00	1119.08
OSY - WE	6.0	394.03		0.00		0.00		0.00	2.5	121.52		0.00	3.5	322.95	0.0	0.00		0.00	0.0	0.00		0.00	838.50
DW	7.0	459.70		0.00	21.0	508.83		0.00	7.0	340.25		0.00	8.0	738.17	0.0	0.00		0.00	0.0	0.00	1.5	0.00	2046.95
TANF-Sum Jbs	0.0	0.00	0.0	0.00	0.0	0.00		0.00	0.0	0.00		0.00	0.0	0.00	0.0	0.00		0.00	0.0	0.00		0.00	0.00
Indirect	5.0	328.36		0.00		0.00	7.0	0.00	8.5	413.16		0.00	10.0	922.71		0.00	0.0	0.00		0.00		0.00	1664.23
SkillUp	0.0	0.00		0.00	0.0	0.00	0.0	0.00	0.0	0.00		0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
COVID 19 Prg	0.0	0.00		0.00	0.0	0.00	0.0	0.00	0.0	0.00		0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
RESEA	0.0	0.00		0.00	0.0	0.00	0.0	0.00	0.0	0.00		0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
Hours worked	52.5		0.0		43.0		9.0		42.0		0.0		52.5		0.0		0.0		10.0		5.0		
LEAVE/HOL	22.5								33.0				22.5										
TOTAL HRS	75.0	3,447.76	-	-	43.0	1,041.89	9.0	-	75.0	2,041.48	-	-	75.0	4,844.23	-	-	-	-	10.0	-	5.0	-	11,375.36

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**PRORATION OF INDIRECT OPERATIONAL COSTS
TO TRAINING
12/31/25**

Account Name	Indirect Cost (From Adm F/S)	Trng Rel	Program
Training %		0%	77%
Other Costs:			
Computer Costs	193.65	0.00	149.11
Office Supplies	0.00	0.00	0.00
Storage	220.00	0.00	169.40
Postage	0.00	0.00	0.00
Equip/Maint Agreement	121.07	0.00	93.22
Cust/Maint Supplies	0.00	0.00	0.00
Total Other Costs	534.72	0.00	411.73
Total Operational Costs	534.72	0.00	411.73
Total Prorated Oper Costs	411.73		
		0.00	411.73

OJTP TIMESHEET DIRECT CHARGE PAYROLL RECAP --JAN 2026

Total Costs						INDIRECT COSTS FROM INCOME STMT:							
Activity	2nd	1st	3rd	Total		Adm/	Salaries	FICA	UHC	SEP	Rent/Util	Telephone	Leave
Description	Payroll	Payroll	Payroll	Payroll	%	Pgm %							
ADMIN						23%	22801.01	1685.08	3026.08	3104.06	1600.00	127.78	1607.90
Admin - Adult	515.37	530.96	521.55	1567.88	5%		1140.05	84.25	151.30	155.20	80.00	6.39	80.40
Admin - Dis/W	381.83	340.18	347.70	1069.71	3%		684.03	50.55	90.78	93.12	48.00	3.83	48.24
Admin - Youth	616.49	652.31	475.25	1744.05	5%		1140.05	84.25	151.30	155.20	80.00	6.39	80.40
JD NEG	0.00	0.00	-	0.00	0%		0.00	0.00	0.00	0.00	0.00	0.00	0.00
EO	435.52	437.46	483.91	1356.89	4%		912.04	67.40	121.04	124.16	64.00	5.11	64.32
TANF-Sum Jbs	22.99	0.00	25.54	48.53	0%		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect	756.95	738.69	693.60	2189.24	6%		1368.06	101.10	181.56	186.24	96.00	7.67	96.47
SkillUp - Admin	22.99	0.00	-	22.99	0%		0.00	0.00	0.00	0.00	0.00	0.00	0.00
COVID 19 ADM	0.00	0.00	71.77	71.77	0%		0.00	0.00	0.00	0.00	0.00	0.00	0.00
PROGRAM						77%							
Adult	2015.36	2040.93	2,443.47	6499.76	19%		4332.19	320.17	574.96	589.77	304.00	24.28	305.50
ISY	390.36	421.63	425.86	1237.85	4%		912.04	67.40	121.04	124.16	64.00	5.11	64.32
ISY - WE	642.29	544.44	647.45	1834.18	5%		1140.05	84.25	151.30	155.20	80.00	6.39	80.40
OSY	1063.09	1119.08	1,163.00	3345.17	10%		2280.10	168.51	302.61	310.41	160.00	12.78	160.79
OSY - WE	872.78	838.50	831.79	2543.07	7%		1596.07	117.96	211.83	217.28	112.00	8.94	112.55
DW	2001.96	2046.95	1,955.01	6003.92	17%		3876.17	286.46	514.43	527.69	272.00	21.72	273.34
TANF-Sum Jbs	45.97	0.00	51.08	97.05	0%		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect	1465.12	1664.23	1,653.35	4782.70	14%		3192.14	235.91	423.65	434.57	224.00	17.89	225.11
SkillUp	45.97	0.00	51.08	97.05	0%		0.00	0.00	0.00	0.00	0.00	0.00	0.00
COVID 19 Prg	104.65	0.00	141.81	246.46	1%		228.01	16.85	30.26	31.04	16.00	1.28	16.08
Other Dir Chrg - RESEA	0.00	0.00	-	0.00	0%		0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEAVE/HOL	0.0												
TOTAL HRS	11,399.69	11,375.36	11,983.22	34,758.27	100%		22801.00	1685.06	3026.06	3104.04	1600.00	127.78	1607.92

**OJTP STAFF
Indirect Costs Proration
12/31/25**

COMPLETE HIGHLIGHTED AREAS

USE IND. COSTS COLUMNS TO COMPLETE JE

Contract #	%	Funding Source	Ind. Costs		Contract #	%	Funding Source	Ind. Costs
100	29%	YOUTH ADMIN	791.39		100	6%	ISY PROGRAM	331.97
605	29%	ADULT ADMIN	791.39		100	8%	ISY WE PROGRAM	414.96
815	18%	DWP ADMIN	474.83		100	16%	OSY PROGRAM	829.93
305	24%	EO	633.11		100	11%	OSY WE PROGRAM	580.95
405	0%	SPYC - 15% ADM	0.00		605	30%	ADULT PROGEAM	1,576.86
905	0%	COVID 19 DWG ADMIN	0.00		815	27%	DW PROGRAM	1,410.88
950	0%	RESEA	0.00		930	0%	RESEA	0.00
725	0%	SKILL UP	0.00		940	0%	AUTO INDUSTRY	0.00
940	0%	NEG OJT	0.00		905	2%	COVID 19 DWG PROGRAM	82.99
450	0%	ARRA DWP	0.00		450	0%	ARRA DWP	0.00
400	0%	ARRA YOUTH	0.00		400	0%	ARRA YOUTH	0.00
	100%	TOTAL ADMIN	2,690.71			100%	TOTAL ADMIN	5,228.54

	From Inc Stmt
ADMIN	
Indirect Salaries	2,058.41
Indirect Other	632.30
Less: Skillup Ind	-
Less: JL Ind Costs	-
Total Indirect Admin	2,690.71
PROGRAM	
Indirect Salaries	4,579.07
Indirect Other	649.47
Total Indirect Prg	5,228.54

% from				
Dir Time	Chrg	SS	Funding Source	% for Ind Costs
5%			ADMIN ADULT	29%
3%			ADMIN DW	18%
5%			ADMIN YOUTH	29%
4%			EO	24%
0%			ADMIN COVID 19	0%
0%			ADMIN Skill UP	0%
17%			TOTAL ADMIN	100%
19%			PROG ADULT	30%
4%			PROG ISY	6%
5%			PROG ISY WE	8%
10%			PROG OSY	16%
7%			PROG OSY WE	11%
17%			PROG DW	27%
1%			PROG COVID 19	2%
0%			PROG RESEA	0%
63%			TOTAL PROGRAM	100%

**OJTP
Shared Cost Proration
12/31/25**

Per MoJobs Reports

Shared Staff Costs/ Shared Other Costs

$$\text{Adult Percentage} = \frac{\text{total adults}}{\text{total adults/DW}} = \frac{85}{225} = 38\%$$

$$\text{DW Percentage} = \frac{\text{total DW}}{\text{total adults/DW}} = \frac{140}{225} = 62\%$$

Shared Infrastructure Costs

	ISY	OSY	Adult	DW	Job Lge	SkillUP	TI Participants
	24	54	85	140	0	2	305
	¹						
%	8%	18%	28%	46%	0%	1%	100%

#	%	Program	Ind. Costs	Accrual	Total Ind.	Direct Costs	Total Trg costs
605	38%	ADULT Shared Costs	161.96	0.00	161.96	0.00	161.96
805	62%	DISL WKR Shared Costs	266.77	0.00	266.77	0.00	266.77
205	38%	ADULT Shared Staff	4,206.65	0.00	4,206.65	0.00	4,206.65
805	62%	DISL WKR Shared Staff	6,928.59	0.00	6,928.59	0.00	6,928.59
100	8%	ISY Infrastructure	616.20	0.00	616.20	0.00	616.20
705	18%	OSY Infrastructure	1,386.44	0.00	1,386.44	0.00	1,386.44
205	28%	ADULT Infrastructure	2,182.37	0.00	2,182.37	0.00	2,182.37
705	0%	Job Leag Infrastructure	0.00	0.00	0.00	0.00	0.00
725	1%	SkillUp Infrastructure	51.35	0.00	51.35	0.00	51.35
805	46%	DW Infrastructure	3,594.48	0.00	3,594.48	0.00	3,594.48
571	100%	TOTAL Shared Costs	428.73	0.00	428.73	0.00	428.73
572	100%	TOTAL Shared Staff	11,135.24	0.00	11,135.24	0.00	11,135.24
573	100%	Total Infrastructure Costs	7,830.84	0.00	7,830.84	0.00	7,830.84
		TL Shared Staff/Costs	19,394.81	0.00	19,394.81	0.00	19,394.81

Infrastructure Costs	7,830.84	Shared Staff Costs	11,135.24	Shared Costs	428.73
		Total Shared Costs	19,394.81		
		TOTAL YOUTH	616.20		
		TOTAL ADULT	6,550.98		
		TOTAL JOBS LEAGUE	1,386.44		
		TOTAL SKILL UP	51.35		
		TOTAL DW	10,789.84		
			19,394.81		

December		110	100	205	605	600	810	815	805	305	300	915	930	905	420	405 DW	410	AD415	Shared Costs adult	Infrastructure Costs dw	Costs youth	
JE's	7	0.00	475.00	0.00	522.00	2,443.00	1,955.00	348.00	0.00	484.00	0.00			72.00		0.00	0.00	0.00				
		0.00	36.00	0.00	40.00	187.00	150.00	27.00	0.00	37.00	0.00					0.00	0.00	0.00		28%	46%	26%
		0.00	71.00	0.00	78.00	367.00	293.00	52.00	0.00	73.00	0.00					0.00	0.00	0.00				
		0.00	426.00			0.00		0.00	0.00						142.00							
		0.00	33.00			0.00		0.00	0.00						11.00							
		0.00	64.00			0.00		0.00	0.00						21.00							
		0.00	647.00																			
		0.00	50.00																			
		0.00	97.00																			
		0.00	1,163.00																			
		0.00	89.00																			
		0.00	174.00																			
		0.00	832.00																			
		0.00	64.00																			
		0.00	125.00																			
	8	0.00			0.00		22,050.00	0.00				0.00		0.00	0.00							
	9	0.00	22,644.39	0.00	0.00	56,805.59	0.00	0.00	92,645.36						0.00	0.00	0.00	3,535.00				
		0.00	5,058.92																			
	10	0.00	0.00	2,455.56					4,044.44											500	6000	
		0.00	0.00																			
	11	0.00	944.00	0.00	0.00	483.00		0.00	0.00							0.00	0.00	0.00				
		0.00	72.00	0.00	0.00	37.00		0.00	0.00							0.00	0.00	0.00				
		0.00	528.00																			
		0.00	40.00																			
	12	120.12	2,187.36	168.17	0.00	0.00		0.00	0.00													
		0.00	7,877.08																			
		0.00	0.00																			
	14	0.00																				
O/P		17,470.93	0.00	0.00	0.00	0.00	0.00	0.00	3,750.00	0.00	0.00		473.32		0.00	0.00	0.00	0.00	0	0		
Prorated Shared Costs				0.00					0.00												0.00	
Infrastructure		0.00		0.00					0.00												0.00	
Total Accruals		17,591.05	43,697.75	2,623.73	640.00	60,322.59	2,398.00	22,477.00	100,439.80	594.00	0.00	0.00	473.32	262.00	0.00	0.00	0.00	3,535.00				
YTD Expenditures		136,063.22	144,176.64	70,733.87	69,593.59	16,168.91	31,317.21	123,539.22	96,879.61	11,099.27	3,854.06	-1,696.50	366.04	4,052.72	154,639.47	52,428.29	0.00	59,534.85				
6/30 Carry Over		258,854.93	0.00	260,546.09	0.00	0.00	0.00	0.00	134,760.37	0.00	21,145.94	9,063.23	4,632.40		33,244.71	0.00	0.00					
Cash Disbursed		377,327.10	100,478.89	328,656.23	68,953.59	-44,153.68	28,919.21	101,062.22	131,200.18	10,505.27	25,000.00	7,366.73	4,525.12	3,790.72	154,639.47	85,673.00	0.00	55,999.85				

**OFFICE OF JOB TRAINING PROGRAMS
JEFFERSON/FRANKLIN COUNTIES, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended June 30, 2024**

	<u>Program Service</u> Employment And Training	<u>Supporting Service</u> General And Administrative	Total
Tuition and AEL activities	\$ 316,779	\$ —	\$ 316,779
Contracted services	401,376	—	401,376
Salaries and fringes	271,437	27,384	298,821
Work experience – wages and fringes	39,808	—	39,808
On-the-job training reimbursements	78,750	—	78,750
Audit and professional services	31,931	—	31,931
Rent and utilities	16,096	3,704	19,800
Other operational costs	6,323	12,904	19,227
Travel and mileage reimbursement	475	4,853	5,328
Transportation and support services	12,395	—	12,395
Information technology	6,076	2,434	8,510
Telephones	1,622	373	1,995
	\$ 1,183,068	\$ 51,652	\$ 1,234,720

Office of Job Training Programs
Income Statement

Period: 06/01/2025 to 06/30/2025

2024 CURRENT PERIOD ACTUALS All Sub Accounts Amount	2024 YEAR-TO-DATE ACTUALS All Sub Accounts Amount
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Administration Costs

Indirect Staff Costs

Salaries - Admin	\$ 783.64	\$ 8,041.02
Fica - Admin	91.28	642.78
Group Insurance - Admin	294.10	1,824.05
Worker's Comp - Admin	4.05	0.06
Pension - Admin	181.36	1,216.22
ANNUAL LEAVE COMP - ADMIN	6.59	309.60
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Total Indirect Staff Costs	\$ 1,361.02	\$ 12,033.73

Direct Staff Costs

SALARIES-WIOA ADMIN YOUTH	\$ 878.04	\$ 4,899.63
SALARIES - ADMIN YOUTH	0.00	10,954.23
SALARIES - ADMIN ADULT	0.00	2,115.79
SALARIES - ADMIN ADLT	0.00	8,632.63
SALARIES - EO ADMIN	123.42	15,625.03
SALARIES - ADMIN JFG#7	0.00	732.24
SALARIES - ADMIN JFG#1	1,253.30	4,261.19
SALARIES - ADMIN JFG#2	457.53	2,264.41
SALARIES - ADMIN ADULT	0.00	296.44
SALARIES/WIOA ADMIN ADULT	891.04	2,643.58
SALARIES - TANF SKILLUP	201.51	201.51
SALARIES - TANF SKILLUP	0.00	2,928.02
SALARIES - TANF SUM JBS	0.00	1,475.89
SALARIES - ADMIN FNS SKILLUP	0.00	1,151.46
SALARIES - ADMIN FNS SKILLUP	0.00	99.84
SALARIES - ADMIN DW	0.00	841.15
SALARIES - ADMIN DW	0.00	6,073.90
SALARIES/ WIOA ADMIN DWP	521.02	2,467.81
FICA-WIOA ADMIN YOUTH	66.85	(421.26)
FICA - ADMIN YOUTH	0.00	1,620.40
FICA - EO	(23.00)	1,148.17
FICA - ADMIN JFG#7	0.00	273.13
FICA - ADMIN JFG#1	0.00	328.89
FICA - ADMIN JFG#2	33.64	(58.62)
FICA - ADMIN ADULT	0.00	118.46
FICA - ADMIN ADULT	0.00	1,508.15
FICA - ADMIN ADULT	0.00	(55.00)
FICA-WIOA ADMIN ADULT	66.85	(536.99)
FICA - TANF SKILLUP	15.21	15.21
FICA - TANF SKILLUP	0.00	221.45
FICA - SUM JOBS	0.00	111.62
FICA - ADM FNS SKILLUP	0.00	87.02
FICA - ADM FNS SKILLUP	0.00	12.55
FICA- WIOA ADMIN DWP	39.43	164.12
FICA - ADMIN DW	0.00	1,080.35
FICA - ADMIN DW	0.00	(18.43)
ADMIN GRP INS - YOUTH	196.01	784.04
ADMIN GRP INS- YOUTH	0.00	2,541.72

GROUP INS - EO	0.00	3,351.35
GROUP INS - ADMIN JFG#7	0.00	151.73
GROUP INSURANCE - ADMIN JFG#1	0.00	912.03
GROUP INSURANCE - ADMIN JFG#2	147.01	441.01
ADMIN GRP INS - ADULT	196.01	490.01
GROUP INS - ADMIN ADULT	0.00	2,179.42
GROUP INSURANCE - ADM ADULT	0.00	245.02
GROUP INSURANCE - SKILLUP ADM	49.00	49.00
GROUP INSURANCE - TANF SKILLUP	0.00	644.78
GRP INSURANCE -SUM JOBS	0.00	293.49
GROUP INS - ADM FNS SKILLUP	0.00	244.97
GRP INS - ADM FNS SKILLUP	0.00	38.01
ADMIN GRP INS - DW	98.00	392.02
GROUP INS - ADMIN DW	0.00	1,549.67
GROUP INS - ADMIN DW	0.00	98.07
WORKERS COMP- ADMIN YOUTH	4.80	71.44
WORKER COMP - ADMIN YOUTH	0.00	53.19
WORKER COMP - EO	0.00	119.42
WORKER COMP - ADMIN JFG#7	0.00	9.61
WORKER COMP - ADMIN JFG#1	0.00	23.35
WORKER COMP - ADMIN JFG#2	3.52	15.55
WORKER'S COMP - ADULT	0.00	15.38
WORKERS COMP - ADMIN ADULT	4.65	10.99
WORKERS COMP - ADMIN ADULT	0.00	80.93
WORKER'S COMP- TNF SUM JOBS	0.07	0.07
WORKERS COMP - TANF SKILLUP	0.00	(0.49)
WORKER'S COMP-SUM JOBS	0.00	1.08
WORKERS COMP - TANF SKILLUP	0.36	0.36
W/C ADMIN - SKILL UP FNS	0.00	0.94
W/C ADMN - SKILL UP FNS	0.04	(6.69)
WORKERS COMP- ADMIN DWP	2.94	7.51
WORKER COMP - ADMIN DW	0.00	58.30
WORKER COMP - ADMIN DW	0.00	1.46
PENSION-WIOA ADMIN YOUTH	131.90	626.57
PENSION - ADMIN YOUTH	0.00	1,776.59
PENSION - EO	(45.00)	2,215.35
PENSION - ADMIN JFG#7	0.00	99.85
PENSION - ADMIN JFG#1	(1,253.30)	670.32
PENSION - ADMIN JFG#2	68.68	308.43
PENSION - ADMIN ADULT	0.00	1,556.61
PENSION - ADM ADULT	0.00	235.02
Pension - ADULT ADMIN	0.00	(108.00)
PENSION-WIOA ADMIN ADULT	133.90	369.65
PENSION - SKILLUP ADMIN	30.23	30.23
PENSION - TANF SKILLUP	0.00	454.68
PENSION - SUM JOBS	0.00	236.87
PENSION - ADM FNS SKILLUP	0.00	172.72
PENSION - ADM FNS SKILLUP	0.00	0.19
PENSION-WIOA ADMIN DWP	78.45	(191.37)
PENSION - ADMIN DW	0.00	1,158.12
PENSION - ADMIN DW	0.00	(35.30)
ADMIN ANNUAL LEAVE - YOUTH	4.39	141.71
ADMIN ANNUAL LEAVE- YOUTH	0.00	505.84
ADMIN ANNUAL LEAVE - ADULT	4.39	55.39
ANNUAL LEAVE - ADMIN ADULT	0.00	382.70
ANNUAL LEAVE COMP - ADM ADULT	0.00	86.66
ADMIN ANNUAL LEAVE - DW	2.20	70.86
ANNUAL LEAVE - ADMIN DW	0.00	328.68
ANNUAL LEAVE - ADMIN DW	0.00	22.15
ADMN ANNUAL LEAVE SUM JOBS	0.00	60.65
ADMIN ANNUAL LEAVE SKILL UP	0.00	156.62
ADMIN ANNUAL LEAVE - SKILLUP	1.10	1.10
ANNUAL LEAVE - ADM FNS SKILLUP	0.00	75.87
ANNUAL LEAVE - ADM FNS SKILLUP	0.00	(16.08)

ADM ANNUAL LEAVE - EO	0.00	629.77
ADM ANNUAL LEAVE - JFG#7	0.00	(28.68)
ADMIN ANNUAL LEAVE - JFG#1	0.00	278.32
ADMIN ANNUAL LEAVE - JFG#2	3.30	54.30

Total Direct Staff Costs	\$ 4,387.49	\$ 100,515.10
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Total Salaries & Fringes	\$ 5,748.51	\$ 112,548.83
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Admin Operational Costs

Total Equipment	\$ 0.00	\$ 0.00
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Indirect Admin Operational Costs

Office Rental	\$ 49.00	\$ 108.00
Utilities *	50.00	600.00
Telephone *	10.10	67.27
Travel - Admin	0.00	2,022.18
Planning & Development	0.00	325.00
Computer Costs	244.58	3,159.63
STORAGE	159.00	2,602.28
Office Supplies *	0.00	475.26
Insurance/Bonding	450.48	5,213.92
Dues/Subscriptions	0.00	400.00
Postage *	0.00	58.40
Equipment/Maintenance *	146.39	1,829.68
Miscellaneous	0.00	584.45
Prorated Oper/Training Costs	(439.98)	(5,713.89)
Total Ind Adm Operational Cst	\$ 669.57	\$ 11,732.18

Indirect Costs Allocation

ADMIN INDIRECT COSTS - YOUTH	\$ 580.17	\$ 1,975.33
ADMIN INDIRECT COSTS - YOUTH	0.00	3,452.38
ADMIN INDIRECT COSTS - ADULT	0.00	207.91
ADMIN INDIRECT COSTS - ADULT	0.00	2,643.64
ADMIN INDIRECT COSTS - ADULT	0.00	363.25
ADMIN INDIRECT COSTS ADULT 605	580.17	1,624.80
ADM INDIRECT COSTS - EO (305)	0.00	5,475.26
ADMIN IND COSTS - JFG#7	0.00	198.93
ADMIN INDIRECT COSTS - JFG#1	0.00	1,461.85
ADMIN INDIRECT COSTS - JFG#2	435.13	1,172.23
ADMIN IND COSTS - FNS SKILLUP	0.00	434.36
ADM INDIRECT COSTS - FNS SKLUP	0.00	51.89
ADMIN INDIRECT COSTS - DW	0.00	1,656.75
ADMIN INDIRECT COSTS - DISL WK	290.08	987.66
ADMIN INDIRECT COSTS - DW	0.00	629.39
ADMIN IND COSTS - JOB LEAGUE	0.00	431.15
ADMIN IND COSTS - TANF SKILLUP	0.00	854.09
ADMIN IND COSTS - TANF SKILLUP	145.04	145.04
PRORATED ADMIN INDIRECT COSTS	(2,630.59)	(23,765.91)
Total Indirect Operation Costs	\$ 0.00	\$ 0.00

RENT/UTILITIES - ADM YOUTH	\$ 66.00	\$ 264.00
ADMN RENT/UTIL- YOUTH	0.00	921.00
RENT/UTILITIES - ADM ADULT	66.00	165.00
RENT/UTILITIES - ADMIN ADULT	0.00	806.50
OFFICE RENTAL - ADM ADULT	0.00	82.50
RENT - ADM JFG#7	0.00	66.00

RENT/UTILITIES - ADMIN JFG#1	0.00	311.50
RENT/UTILITIES - ADMIN JFG#2	49.50	148.50
ADMN RENT/UTIL SUM JOBS	0.00	115.50
RENT - TANF SKILLUP	0.00	214.00
ADMIN RENT/UTIL - SKILLUP	16.50	16.50
RENT/UTIL - ADM FNS SKILLUP	0.00	16.50
ADMIN RENT/UTIL - SKILL UP FNS	0.00	82.00
RENT/UTILITIES - ADM DW	33.00	132.00
RENT/UTILITIES - ADM DW	0.00	32.00
RENT/UTILITIES - ADM DW	0.00	577.50
ADM RENT/UTILITIES - EO	0.00	1,200.50
TRAVEL - EO	112.80	112.80
COMPUTER COSTS - YOUTH	68.15	329.87
COMPUTER COSTS - YOUTH	0.00	369.10
Computer Costs - Adult	0.00	6.95
COMPUTER COSTS - JFG#7	0.00	262.00
COMPUTER COSTS - NW	150.00	4,309.00
COMPUTER COSTS - NON WIOA	12.00	343.42
COMPUTER COSTS - SUM JOB	0.00	613.32
PROFESSIONAL SERVICES - YOUTH	0.00	9,032.10
PROFESSIONAL SERVICES - YOUTH	0.00	942.60
PROFESSIONAL SERVICES - ADULT	0.00	5,417.43
PROFESSIONAL SERVICES - ADULT	0.00	1,808.25
PROFESSIONAL SERVICES - ADULT	0.00	754.08
PROFESSIONAL SERVICES - DW	0.00	4,860.96
PROFESSIONAL SERVICES - DW	0.00	2,923.15
PROFESSIONAL SERVICES - DW	0.00	1,858.10
PROFESSIONAL SERVICES- JOB LEA	0.00	1,396.16
PROFESSIONAL SERVICES- SKILL U	0.00	3,258.70
PROFESSIONAL SERVICES - FNS SU	0.00	997.47
TELEPHONE - ADM YOUTH	6.73	26.89
ADMN TELEPHONE- YOUTH	0.00	93.81
TELEPHONE - ADM ADULT	6.73	16.82
TELEPHONE - ADMIN ADULT	0.00	82.04
TELEPHONE - ADMIN ADULT	0.00	8.39
TELEPHONE - ADM JFG#7	0.00	6.68
TELEPHONE - ADMIN JFG#1	0.00	31.89
TELEPHONE - ADMIN JFG#2	5.05	15.14
ADMN TELEPHONE SUM JOBS	0.00	11.72
TELEPHONE - TANF SKILLUP	0.00	21.80
TELEPHONE - ADM FNS SKILLUP	0.00	1.67
ADMIN TELEPHONE - SKILL UP FNS	0.00	8.40
TELEPHONE - SKILLUP ADM	1.68	1.68
TELEPHONE - ADM DW	3.36	13.44
TELEPHONE - ADMIN DW	0.00	3.36
TELEPHONE - ADMIN DW	0.00	58.59
TELEPHONE - EO	0.00	122.35
MISCELLANEOUS - NON WIOA	0.00	734.82

Total Other Direct Costs	\$ 597.50	\$ 46,006.45
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Total Admin Operational Costs	\$ 1,267.07	\$ 57,738.63
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Total Indirect/Direct Admin	\$ 7,015.58	\$ 170,287.46
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Total COVID ADMIN	\$ 0.00	\$ 0.00
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Total Administration	\$ 7,015.58	\$ 170,287.46
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Indirect Program Staff

Salaries - Dir Trng	\$	337.04	\$	11,260.44
Fica - Dir Trng		24.85		975.85
Group Insurance - Program		196.01		2,771.52
Worker's Comp - Dir Trng		2.45		99.00
Pension - Program		50.90		1,862.85
ANNUAL LEAVE COMP - TRNG		4.39		492.77
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Total Indirect Program Staff	\$	615.64	\$	17,462.43
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Direct Program Staff

SALARIES-WIOA PROGRAM ISY	\$	1,384.55	\$	6,362.65
SALARIES - PRG ISY		0.00		5,896.11
SALARIES/WIOA PRG ISY WE		417.02		2,796.81
SALARIES/WIOA PRG ISY WE		0.00		2,944.74
SALARIES-WIOA PROGRAM OSY		1,810.59		9,132.67
SALARIES - PRG OSY		0.00		7,819.14
SALARIES-WIOA PROGRAM OSY WE		438.02		2,583.55
SALARIES - PRG OSY WE		0.00		3,348.04
SALARIES-WIOA PROGRAM ADULT		5,255.22		6,780.99
SALARIES - PROGRAM ADULT		0.00		33,569.23
SALARIES/DIR TRNG - ADULT		0.00		7,436.42
SALARIES/PGM EMPL SERVICES		147.53		5,936.21
SALARIES - PRG EMPL SERV		0.00		6,082.56
SALARIES-WIOA PROGRAM DW		5,169.22		11,427.21
SALARIES - PROGRAM DW		0.00		21,278.21
SALARIES - PROGRAM DW		0.00		15,120.02
SALARIES/DIR TRNG - TANF SM JB		201.51		201.51
SALARIES - SKILLUP		0.00		5,345.69
SALARIES - SUM JOB		0.00		2,334.61
SALARIES - SKILLUP		806.04		806.04
SALARIES - PRG FNS SKILLUP		0.00		2,190.32
SALARIES - PROGRAM FNS Skillup		0.00		1,105.34
SALARIES - PRG RESEA		0.00		1,650.78
SALARIES - PRG JFG#7		0.00		1,443.65
SALARIES - PROGRAM JFG#1		0.00		8,691.72
SALARIES - PROGRAM JFG#2		1,314.06		5,809.89
FICA-WIOA PROGRAM ISY		105.07		32.27
FICA - PRG ISY		0.00		903.95
FICA - PROGRAM ISY WE		31.43		(243.52)
FICA - PROGRAM ISY WE		0.00		667.19
FICA-WIOA PROGRAM OSY		136.92		23.98
FICA - PRG OSY		(66.00)		1,257.59
FICA-WIOA PROGRAM OSY WE		32.43		(138.52)
FICA - PRG OSY WE		0.00		585.75
FICA-WIOA PROGRAM ADULT		396.69		396.69
FICA - PROGRAM ADULT		0.00		2,332.01
FICA - PROGRAM ADULT		0.00		901.55
FICA - PRG EMPL SERV		0.00		629.48
FICA - PROGRAM EMPL SERVICES		10.64		358.30
FICA - TANF SUM JOBS		15.21		15.21
FICA - SKILLUP		0.00		388.42
FICA - SUM JOB		0.00		137.30
FICA - SKILLUP		60.85		60.85
FICA PRG FNS SKILLUP		0.00		305.87
FICA - PRG FNS SKILLUP		0.00		(56.76)
FICA-WIOA PROGRAM DW		390.69		(474.27)
FICA - PROGRAM DW		0.00		3,209.06
FICA - PROGRAM DW		0.00		839.38
PROGRAM FICA - JFG#7		0.00		665.64
FICA - PROGRAM JFG#1		0.00		723.07

FICA - PROGRAM JFG#2	99.28	(182.44)
PROGRAM GRP INS - ISY	245.01	882.04
GRP INS - PRG ISY	0.00	1,637.33
GROUP INS - PRG ISY WE	98.00	343.02
GROUP INS - PRG ISY WE	0.00	725.43
PROGRAM GRP INS - OSY	441.02	1,372.04
GROUP INS - PRG OSY	0.00	2,309.17
PROGRAM GRP INS - OSY WE	98.00	441.02
GRP INSURANCE - PRG OSY WE	0.00	834.57
GROUP INS - EMPL SERVICES	78.90	1,108.11
PROGRAM GRP INS - ADULT	1,078.04	1,078.04
GROUP INS - PROGRAM ADULT	0.00	7,026.42
GROUP INSURANCE - ADULT	0.00	1,862.03
GROUP INS - PRG EMPL SERV	0.00	1,428.26
GROUP INSURANCE - TANF SUM JBS	49.00	49.00
GROUP INSURANCE - SKILLUP	0.00	1,144.68
GROUP INSURANCE - SUM JOB	0.00	506.85
GROUP INSURANCE - SKILLUP	196.01	196.01
GROUP INS - PRG FNS SKILLUP	0.00	213.99
GROUP INS - PRG FNS SKILLUP	0.00	440.97
PROGRAM GRP INS - DW	1,146.05	3,302.09
GROUP INS - PROGRAM DW	0.00	4,532.12
GROUP INS - PROGRAM DW	0.00	1,960.70
PROGRAM GRP INS - JFG#7	0.00	227.26
GROUP INSURANCE - PROG JFG#1	0.00	2,129.97
GROUP INSURANC - PROGRAM JFG#2	294.01	882.02
WORKER COMP- PROGRAM ISY	5.78	68.85
WORKER COMP - PRG ISY	0.00	(8.77)
W/C PROGRAM ISY WE	2.38	16.60
WORKER COMP - PROGRAM ISY WE	0.00	(1.86)
WORKERS COMP- PROGRAM OSY	9.72	98.34
WORKER COMP - PY OSY	0.00	(43.05)
WORKERS COMP- PROGRAM OSY WE	3.10	24.15
WORKER COMP - PRG OSY WE	0.00	17.78
WORKERS COMP- PROGRAM ADULT	23.19	23.19
WORKERS COMP - PROGRAM ADULT	0.00	279.57
WORKER COMP - PRG EMPL SERV	0.00	97.77
WORKERS COMP- PROGRAM DWP	27.55	27.55
WORKER COMP - PROGRAM DW	0.00	194.61
WORKER COMP - PROGRAM DW	0.00	57.03
WORKER'S COMP - TANF SUM JOBS	0.73	0.73
WORKER'S COMP - TANF SUM JOB	0.00	7.74
WORKER'S COMP - TANF SKILLUP	0.00	35.29
WORKER'S COMP - TANF SKILLUP	3.59	3.59
W/C PROGRAM - SKILL UP FNS	0.00	17.41
WORKER COMP - PRG FNS SKILLUP	0.00	(17.83)
WORKER COMP PRG - EMPL SERVICE	0.00	43.79
WORKERS COMP - PRG JFG#7	0.00	48.99
WORKER COMP - PRG JFG#1	0.00	37.84
WORKER COMP - PROG JFG#2	5.87	25.48
PENSION-WIOA PROGRAM ISY	207.13	735.32
PENSION - PRG ISY	0.00	1,103.43
PENSION-WIOA PROGRAM ISY WE	62.45	357.29
PENSION - PRG ISY WE	0.00	473.16
PENSION-WIOA PROGRAM OSY	272.03	994.81
PENSION - PRG OSY	0.00	1,548.21
PENSION-WIOA PROGRAM OSY WE	65.45	340.81
PENSION - PRG OSY WE	0.00	508.36
PENSION-WIOA PROGRAM ADULT	787.96	787.96
PENSION - PROGRAM ADULT	0.00	2,442.34
PENSION - PRG EMPL SERV	0.00	1,101.78
PENSION ADM - PGM EMPL SERV	(69.00)	779.56
PENSION - PROGRAM ADULT	0.00	3,861.08
PENSION-WIOA PROGRAM DW	866.64	2,227.87

PENSION - PROGRAM DW	0.00	3,271.22
PENSION - PROGRAM DW	0.00	1,665.40
PENSION - TANF SUMMER JOBS	30.23	30.23
PENSION - SKILLUP	0.00	826.31
PENSION - SKILLUP	120.90	120.90
PENSION - SUM JOB	0.00	396.94
PENSION - PRG FNS SKILLUP	0.00	196.81
PENSION - PRG FNS SKILLUP	0.00	297.56
PROGRAM PENSION - JFG#7	0.00	315.36
PENSION - PROGRAM JFG#1	0.00	1,544.19
PENSION - PROGRAM JFG#2	196.35	661.83
PROG ANNUAL LEAVE - ISY	5.49	145.18
PROGRAM ANNUAL LEAVE - ISY	0.00	341.09
PROG ANNUAL LEAVE - ISY WE	2.20	88.19
PROGRAM ANNUAL LEAVE - ISY WE	0.00	66.48
PROG ANNUAL LEAVE - OSY	9.89	208.13
PROGRAM ANNUAL LEAVE - OSY	0.00	456.12
PROG ANNUAL LEAVE - OSY WE	2.20	73.22
PROGRAM ANNUAL LEAVE - OSY WE	0.00	113.71
PROG ANNUAL LEAVE - ADULT	24.17	24.17
PROGRAM ANNUAL LEAVE- EMPL SERV	0.00	249.76
ANNUAL LEAVE - PRG EMPR SERV	0.00	392.19
ANNUAL LEAVE - PROG ADULT	0.00	976.31
ANNUAL LEAVE - PROGRAM ADULT	0.00	656.68
PROG ANNUAL LEAVE - DW	27.47	389.19
ANNUAL LEAVE - PROGRAM DW	0.00	831.27
ANNUAL LEAVE - PROGRAM DW	0.00	580.67
PROG ANNUAL LEAVE - SUM JOBS	1.10	1.10
PROGRAM ANNUAL LEAVE SUM JOBS	0.00	86.59
PROG ANNUAL LEAVE-SKILLUP	0.00	307.26
PROGRAM ANNUAL LEAVE - SKILLUP	4.39	4.39
ANNUAL LEAVE - PRG FNS SKILLUP	0.00	12.06
ANNUAL LEAVE - PRG FNS SKILLUP	0.00	122.11
PROGRAM ANNUAL LEAVE - JFG#7	0.00	(7.35)
PROGRAM ANNUAL LEAVE - JFG#1	0.00	659.67
PROGRAM ANNUAL LEAVE - JFG#2	6.59	108.59

Total Direct Program Staff	\$ 24,586.56	\$ 262,595.60
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Total Ind/Direct Program Staff	\$ 25,202.20	\$ 280,058.03
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Indirect Other Program Costs

Travel - Dir Trng	\$ 0.00	\$ 1,450.91
RENT/UTILITIES - PRG INDIRECT	66.00	970.50
TELEPHONE - PRG INDIRECT	6.73	98.97
OPERATIONAL COSTS - PRG	439.98	5,713.89

Total Ind Other Program Costs	\$ 512.71	\$ 8,234.27
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PRGM INDIRECT COSTS - ISY(100)	\$ 74.23	\$ 807.64
PROG INDIRECT COSTS - ISY	0.00	976.72
PROGRAM INDIRECT COSTS -ISY WE	0.00	452.46
PROGRAM INDIRECT CSTS- ISY WE	29.69	365.20
PROGRAM INDIRECT COSTS - OSY	0.00	1,326.65
PROG INDIRECT COSTS - OSY 100	133.62	1,196.02
PROG INDIRECT COSTS - OSY WE	29.69	396.10
PROGRAM INDIRECT COSTS -OSY WE	0.00	496.39
PROGRAM OPER COSTS - ADULT 200	0.00	1,687.69
PROGRAM INDIRECT COSTS - ADULT	0.00	4,158.14
PRG INDIRECT COST - ADULT	326.63	1,151.63
PROGRAM INDIRECT COSTS - DW	0.00	1,669.23
PROGRAM INDIRECT COSTS - DW	0.00	4,037.07

PROG INDIRECT COSTS - DW	371.17	1,233.67
PROGRAM COSTS - EMPL SERV	0.00	868.04
PRG TRNG COSTS - 400	0.00	868.86
PRG COSTS - TANF SKILLUP	0.00	839.21
TRNG COSTS - TANF	0.00	370.83
PRG IND COSTS - JOBS LEAGUE	14.85	14.85
PRG IND COSTS - TANF SKILLUP	59.39	59.39
PRG IND COSTS - FNS SKILLUP	0.00	353.07
PROGRAM IND CST FNS SKILLUP	0.00	142.00
PRG IND COSTS - JFG#7	0.00	120.98
PRG INDIRECT COSTS - JFG#1	0.00	1,525.87
PRG INDIRECT COSTS - JFG#2	89.08	578.99
PRORATED PRGM INDIRECT COSTS	(1,128.35)	(25,696.70)

Total Indirect Other Pgm Costs \$	0.00	\$ 0.00
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RENT/UTILITIES - PRG ISY	82.50	297.00
RENT/UTIL - PRG ISY	66.00	591.50
RENT/UTILITIES - PRG ISY WE	33.00	148.50
RENT/UTIL - PRG ISY WE	0.00	280.00
RENT/UTIL - PRG OSY	148.50	429.00
RENT/UTIL - PRG OSY	0.00	837.00
RENT/UTILITIES - PRG OSY WE	33.00	148.50
RENT/UTIL - PRG OSY WE	0.00	312.50
RENT/UTILITIES - PRG ADULT	363.00	363.00
PROGRAM RENT/UTL - EMP SER	0.00	511.50
PRG RENT/UTIL - PGM EMPL SERV	0.00	344.00
RENT/UTILITIES - PRG ADULT	0.00	2,187.50
RENT/UTILITIES - PRG ADULT	0.00	990.00
RENT/UTILITIES - PRG DW	412.50	1,138.50
RENT/UTILITES - PRG DW	0.00	1,683.00
RENT/UTILITIES - PRG DW	0.00	651.00
RENT/UTILITIES - PRG SUM JBS	16.50	16.50
PROGRAM RENT UTL SUM JOBS	0.00	198.00
PRG RENT/UTIL - SKILLUP	0.00	395.00
PROGRAM RENT/UTIL - SKILLUP	66.00	66.00
PROGRAM RENT/UTL FNS SKILLUP	0.00	147.50
RENT/UTIL PRG FNS SKILLUP	0.00	99.00
PROGRAM RENT/UTL - JFG#7	0.00	99.00
RENT/UTILITIES - PRG JFG#1	0.00	739.50
RENT/UTILITIES - PRG JFG#2	99.00	297.00
PROGRAM TELEPHONE - EMP SER	0.00	51.96
PROGRAM TELEPHONE - JFG#7	0.00	10.03
TELEPHONE - PROGRAM JFG#1	0.00	75.47
TELEPHONE - PROGRAM JFG#2	10.09	30.26
TELEPHONE - PRG ISY	8.41	30.25
TELEPHONE - PRG ISY	0.00	60.30
TELEPHONE - PRG ISY WE	3.36	15.12
TELEPHONE - PRG ISY WE	0.00	28.45
TELEPHONE - PRG OSY	15.14	43.71
TELEPHONE - PRG OSY	0.00	85.46
TELEPHONE - PRG OSY WE	3.36	15.12
TELEPHONE - PRG OSY WE	0.00	31.82
TELEPHONE - PRG ADULT	37.00	37.00
PGM TELEPHONE - EMPL SERVICES	0.00	35.28
TELEPHONE - PROGRAM ADULT	0.00	222.72
TELEPHONE - PRG ADULT	0.00	100.84
TELEPHONE - PRG DW	42.05	116.03
TELEPHONE - PROGRAM DW	0.00	170.78
TELEPHONE - PROGRAM DW	0.00	67.18
TELEPHONE - PRG SUM JOBS	1.68	1.68
PROGRAM TELEPHONE SUM JOBS	0.00	20.09
PRG TELEPHONE - SKILLUP	0.00	40.26
PROGRAM TELEPHONE - SKILLUP	6.73	6.73

PROGRAM TELEPHONE FNS SKILLUP	0.00	15.12
TELEPHONE - PRG FNS SKILLUP	0.00	10.03
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Total Direct Other Prg Costs	\$ 1,447.82	\$ 14,291.69
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Total Program Operational Csts	\$ 1,960.53	\$ 22,525.96
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Total Program Staff/Oper Costs	\$ 27,162.73	\$ 302,583.99
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Program Costs

AEL HISET TESTING - NW	0.00	122.50
Occ Skills Trng - ISY	0.00	13,183.97
ITA - OSY YOUTH	0.00	32,583.18
Occ Skills Trng - IS Youth	0.00	11,933.51
ITA - EMPL SERVICES	0.00	9,974.20
ITA - Adult	0.00	10,119.31
ITA - ADULT	0.00	5,855.44
ITA - NON WIOA JFG#1	0.00	6,356.86
ITA - JFG#7	0.00	7,807.79
ITA - YTH REOB 510	2,075.00	6,999.00
ITA - ADULT	3,720.00	3,720.00
ITA - ADULT INCENTIVE	0.00	31,266.25
ITA - 15% STATEWIDE AD	0.00	35,000.00
ITA - FNS SKILLUP	0.00	11,363.00
ITA - FNS SKILLUP	0.00	41,046.99
DESE/IND CERTS - TANF SKILLUP	0.00	80,936.47
ITA - DISL WKR	0.00	8,967.72
ITA - DISLOCATED WK	0.00	15,531.91
ITA - DWP	0.00	10,582.37
ITA - OSY	0.00	18,232.82
INCENTIVE PAYMENT - OSY	0.00	100.00
AEL TRANS SPEC - NW	0.00	3,600.00
AVTS-Youth Inc CI	1,200.00	1,200.00
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Total Tuition	\$ 6,995.00	\$ 366,483.29
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WAGES - W/E - In-school Youth	\$ 390.50	\$ 3,424.75
WAGES - W/E In-school Youth	0.00	8,129.50
WAGES - W/E -OSY	0.00	2,561.25
WAGES - SUM JOB	0.00	29,381.25
FICA - W/E - In-School Youth	20.81	216.82
FICA - W/E - In-school Youth	0.00	501.97
FICA - W/E - OSY	0.00	155.87
FICA - SUM JOB	0.00	1,821.63
MEDICARE - W/E In-School Youth	8.38	44.87
MEDICARE - W/E In-school Youth	0.00	119.77
MEDICARE - W/E OSY	0.00	39.97
MEDICARE - TANF SUM JOBS	0.00	426.02
WORKERS COMP - W/E - Youth	2.74	53.16
WORKERS COMP - W/E Youth	0.00	63.41
WORKERS COMP - Out-of-Schl Yth	0.00	2.24
WORKERS COMP - W/E - OSY	0.00	24.20
WORK COMP - WE TANF SUM JOBS	0.00	265.09
CLIENT TESTING FEES-ADULT	85.00	285.00
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Total Work Experience Costs	\$ 507.43	\$ 47,516.77
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AEL ACT YOUTH	\$ 122.50	\$ 122.50
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AEL ACTIVITIES - OSY	0.00	732.00
INCENTIVE PAYMENT - OSY	0.00	(200.00)
TRANSPORTATION ADULT	347.49	347.49
SUPPORTIVE SERVICE- S-10	0.00	360.00
SUPPORTIVE SERVICE - SKILLUP	210.00	210.00
CLIENT TESTING/FEES - DW	199.99	199.99
OSY - TRE/WRE PMTS	0.00	1,500.00
ADULT - SUPP SERVICES TRE/WRE	0.00	722.32
SUPPORTIVE SERVICE - AD INCT	0.00	478.68
TRE/WRE Supp Ser-DW	0.00	49.00
WRE - DW	0.00	49.00
SUPPORT SERV - NON WIOA JFG#1	0.00	1,355.00

Total Supportive Services	\$ 879.98	\$ 5,925.98
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Contr Prog Staff-ISY	774.13	2,973.93
CONTR WORK EXP ISY	208.87	896.10
Contracted Other Costs - ISY	60.04	395.68
Countr Prog Staff ISY	0.00	4,029.74
CONTR WORK EXP STAFF - ISY	0.00	5,727.96
CONTRACTED OTHER COSTS - ISY	0.00	532.16
CONTR PROG STAFF - OSY	2,673.82	17,529.09
Contracted Other Costs- OSY	313.44	1,244.52
CONTR WORK EXP OSY	349.84	1,060.06
CONTR PROG STAFF - OSY	0.00	24,075.29
CONTRACTED OTHER COSTS- OSY	0.00	3,229.57
CONTR WORK EXP STAFF - OSY	0.00	5,413.13
NGCC Contr Prog Staff-A	0.00	13,105.61
NGCC Contr Prog Staff - ADULT	0.00	38,257.80
NGCC Contr Prog Staff - ADULT	278.37	16,469.65
CONTR NGCC PROG STAFF - DW	189.17	4,812.68
CONTR NGCC PROG STAFF - DWP	0.00	30,099.97
CONTR NGCC PRG STAFF- DISL WKR	0.00	5,281.25
CONTR PROG STAFF - FNS SKILLUP	320.99	1,715.99
CONTR PRG STAFF - FNS SKILLUP	0.00	1,832.42
CONTR PROG STAFF-SUM JOB	0.00	3,185.89
CONTR PROG STAFF - SKILL UP	0.00	7,163.75
CONTR PROG STAFF-SKILLUP	570.64	570.64
CONTR PRG STF - RESEA	7,211.19	12,643.08
CONTR PROG STF - BUSINESS SERV	4,166.67	18,749.99
CONTR PROG STF-WAGNER PEYSER	6,658.10	38,657.44
Contr Prog-STF Empl Serv INC	0.00	18,957.18
Contr Prg Stf- Empl Serv INC	0.00	5,302.75
JOB CNTR SUPPORT STAFF - ISY	181.40	522.64
COLLEGE SUPPORT STAFF - ISY	0.00	2,198.50
JOB CNTR SUPPORT STAFF - OSY	544.16	1,520.15
JOB CNTR SUPPORT STAFF - OSY	0.00	3,262.57
COLLEGE SUPPORT STAFF - ADULT	0.00	1,658.42
COLLEGE SUPPORT STAFF - ADULT	0.00	7,830.33
JOB CNTR SUPPORT STAFF - ADULT	725.56	1,456.16
COLLEGE SUPPORT STAFF - DW	0.00	5,968.95
JOB CNTR SUPPORT STAFF - DW	725.56	2,156.52
JOB CENTER SUPP STAFF - DW	0.00	645.66
JOB CNTR SUPP STAFF - TF SKLUP	265.35	265.35
JOB CNTR SUPPORT STF - SKILLUP	0.00	5,062.51
JC SUPPORT STAFF - FNS SKILLUP	0.00	500.37
JOB CENTER SUPPORT STAFF - JL	0.00	1,151.68
Job Center Support - Skillup20	149.25	914.15
INFRASTRUCTURE COSTS - ISY	451.76	2,194.41
INFRASTRUCTURE COSTS - ISY	0.00	4,509.69
INFRASTRUCTURE COSTS - OSY	1,310.11	6,285.62
INFRASTRUCTURE COSTS - OSY	0.00	10,690.63

ADULT INFRASTRUCTURE COSTS	0.00	11,450.23
INFRASTRUCTURE COSTS - ADULT	1,581.16	3,057.41
ADULT INFRASTRUCTURE COSTS	0.00	3,217.11
INFRASTRUCTURE COSTS - DW	813.17	1,551.29
DW INFRASTRUCTURE COSTS	0.00	8,368.69
DW INFRASTRUCTURE COSTS	0.00	782.36
INFRASTRUCTURE COSTS - JOB LGE	0.00	2,779.51
INFRASTRUCTURE COSTS - FNS SU	0.00	751.52
INFRASTRUCTURE CSTS -TN SKL UP	0.00	8,875.80
INFRASTRUCTURE CST -FNS SKL UP	361.41	2,841.30
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Total Contracted Program Staff \$	30,884.16	\$ 386,382.85
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OJT Employer Reimbursement - Y	1,646.45	7,766.45
OJT EMPL REIMB - ADULT	0.00	31.57
OJT Empl Reimbursement - Adult	2,057.25	6,347.25
IWT - ADULT	0.00	10,075.50
IWT - ADULT	0.00	45,083.75
IWT - DW	0.00	2,138.40
IWT - DW	0.00	14,601.60
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Total OJT & Incumbent WR Costs \$	3,703.70	\$ 86,044.52
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Total Program Costs	\$ 70,133.00	\$ 1,194,937.40
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Summer Work Opportunities Program Costs

Total Wages & Fringes	\$ 0.00	\$ 0.00
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Total Other Costs	\$ 0.00	\$ 0.00
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Total Transportation	\$ 0.00	\$ 0.00
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Total Remedial Education	\$ 0.00	\$ 0.00
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Total Summer Work Opp. Program \$	0.00	\$ 0.00
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TOTAL ALL COSTS	\$ 77,148.58	\$ 1,365,224.86
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Jefferson/Franklin Consortium.

Office of Workforce Development (OWD) grants on a provisional basis acceptance, subject to audit verification, the allocation methodologies to be performed in the Cost Allocation Plan (CAP) Proposal for FY27. Any changes in the CAP procedures must receive the written approval of the OWD prior to implementation.

The plan approved in this agreement is for use on grants, contracts and other agreements for funding received from the Office of Workforce Development (OWD). Any award of a direct grant with the federal government voids this agreement, as the entity would be required to negotiate a plan with their federal cognizant agency. In the spirit of Uniform Guidance and in lieu of additional, undue administrative burden, it would be expected that any award from another non-federal entity would accept this negotiated plan should there be any award of non-direct federal funds from a separate non-federal entity.

The Jefferson/Franklin Consortium has chosen to employ use of a CAP based proportionally on direct labor costs charged to programs. Job Center costs are allocated based on the relative customer count of each program.

“Administrative Cost” consists of all Direct and Indirect costs associated with the management of an organization’s programs. Organizations should refer to their contract/grant terms, and specific program legislation, for the applicable definition of “Administrative Costs” and any related limitations.

Changes in the agency’s organizational structure, accounting system, or method of indirect cost accounting—which significantly affects the amount of reimbursement resulting from the use of the allocation methods contained in the referenced Cost Policy Statement—requires the prior approval of OWD. Failure to obtain such approval may result in subsequent audit disallowance.

A Jefferson/Franklin Consortium Cost Allocation Plan proposal, for fiscal year ending June 30, 2028, along with a reconciliation of year ending June 2026, accompanied by the 2026 fiscal year end (FYE) audited financial statements, the appropriate support documentation, and an original signed and dated Cost Allocation Plan Certificate will be due to DHEWD Fiscal & Budget by December 31st, 2027.

If an additional financial contract/grant award is received, a revised cost allocation plan may be required.

This original agreement is good through June 30th, 2027.

If you have any questions, please contact Scott Davis at (573)-526-8263 or scott.davis@dhewd.mo.gov.

Sincerely,

Michelle Branson

Michelle Branson
Assistant Director – Grants Management
Missouri Department of Higher Education and workforce Development

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