

# Office of Job Training Programs

## Cost Allocation Plan

Effective 7/1/2024

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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**

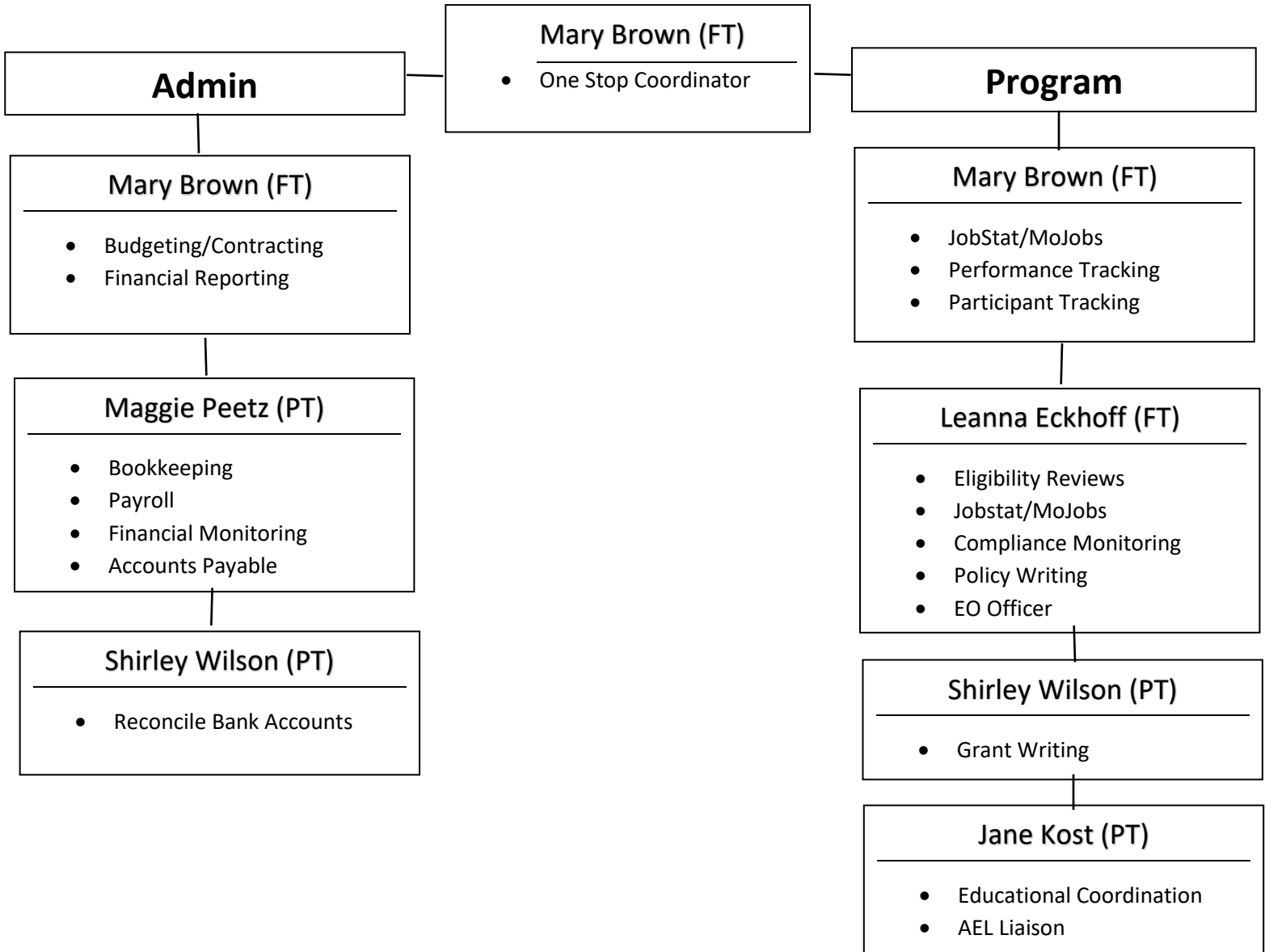
### Administrative/Fiscal Department:

- 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
  - EEO Officer
  - 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.

Mary Brown  
Signature

1/3/24  
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, 2023 to establish cost allocations or billings for 7/1/24 to 6/30/25 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: 1/3/2024

OJTP TIMESHEET DIRECT CHARGE PAYROLL SHEET -- PPE 12/1/23

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
ADMIN	Hours	Costs		Costs		Costs		Costs		Costs		Costs		Costs		Costs		Costs		Costs		Costs	
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
<b>PROGRAM</b>																							
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	0.0	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										
<b>TOTAL HRS</b>	<b>75.0</b>	<b>3,447.76</b>	<b>-</b>	<b>-</b>	<b>43.0</b>	<b>1,041.89</b>	<b>9.0</b>	<b>-</b>	<b>75.0</b>	<b>2,041.48</b>	<b>-</b>	<b>-</b>	<b>75.0</b>	<b>4,844.23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10.0</b>	<b>-</b>	<b>5.0</b>	<b>-</b>	<b>11,375.36</b>

#####

**PRORATION OF INDIRECT OPERATIONAL COSTS  
TO TRAINING  
12/31/23**

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 --DEC 2023

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 %	22801.01	1685.08	3026.08	3104.06	1600.00	127.78	1607.90
<b>ADMIN</b>						23%							
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
<b>PROGRAM</b>						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												
<b>TOTAL HRS</b>	<b>11,399.69</b>	<b>11,375.36</b>	<b>11,983.22</b>	<b>34,758.27</b>	<b>100%</b>		<b>22801.00</b>	<b>1685.06</b>	<b>3026.06</b>	<b>3104.04</b>	<b>1600.00</b>	<b>127.78</b>	<b>1607.92</b>

**OJTP STAFF  
Indirect Costs Proration  
12/31/23**

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	
<b>ADMIN</b>	
Indirect Salaries	2,058.41
Indirect Other	632.30
Less: Skillup Ind	-
Less: JL Ind Costs	-
Total Indirect Admin	2,690.71
<b>PROGRAM</b>	
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  
12/31/23**

**Per MoJobs Reports**

**Shared Staff Costs/ Shared Other Costs**

$$\begin{aligned} \text{Adult Percentage} &= \frac{\text{total adults}}{\text{total adults/DW}} = \frac{85}{225} = 38\% \\ \text{DW Percentage} &= \frac{\text{total DW}}{\text{total adults/DW}} = \frac{140}{225} = 62\% \end{aligned}$$

**Shared Infrastructure Costs**

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

#	%	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	<b>19,394.81</b>	0.00	19,394.81

Infrastructure Costs	7,830.84	Shared Staff Costs	11,135.24	Shared Costs	428.73
		Total Shared Costs	<b>19,394.81</b>		
		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		
			<b>19,394.81</b>		



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	38%	46%	26%	
		0.00	36.00	0.00	40.00	187.00	150.00	27.00	0.00	37.00	0.00			5.00		0.00	0.00	0.00				
		0.00	71.00	0.00	78.00	367.00	293.00	52.00	0.00	73.00	0.00			11.00		0.00	0.00	0.00				
		0.00	426.00			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	
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 AND FRANKLIN COUNTIES, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Program Service</u>	<u>Supporting Service</u>	
	Employment	General	
	and	and	
	Training	Administrative	Total
Tuition and AEL activities	\$ 683,459	\$ -	\$ 683,459
Contracted services	447,324	-	447,324
Salaries and fringes	418,866	52,685	471,551
Work experience	44,099	-	44,099
On the job training	61,440	-	61,440
Audit and professional services	18,000	-	18,000
Rent and utilities	15,797	2,175	17,972
Other operational costs	-	12,057	12,057
Travel and mileage reimbursement	458	4,296	4,754
Participant support	12,201	-	12,201
Information technology	9,421	2,398	11,819
Telephones	1,753	244	1,997
<b>Total Expenses</b>	<b>\$ 1,712,818</b>	<b>\$ 73,855</b>	<b>\$ 1,786,673</b>

The accompanying Notes to the Financial Statements are an integral part of these statements

Office of Job Training Programs  
Income Statement

Period: 06/01/2023 to 06/30/2023

	2022 CURRENT PERIOD ACTUALS All Sub Accounts Amount	2022 YEAR-TO-DATE ACTUALS All Sub Accounts Amount
Administration Costs		
Indirect Staff Costs		
Salaries - Admin	\$ 713.89	\$ 10,039.06
Fica - Admin	95.26	899.34
Group Insurance - Admin	324.94	2,188.63
Worker's Comp - Admin	(2.51)	67.07
Pension - Admin	189.56	1,586.80
ANNUAL LEAVE COMP - ADMIN	2.70	334.16
Total Indirect Staff Costs	\$ 1,323.84	\$ 15,115.06
Direct Staff Costs		
SALARIES-WIOA ADMIN YOUTH	\$ 790.21	\$ 1,361.01
SALARIES - ADMIN YOUTH	0.00	6,145.54
SALARIES - ADMIN ADLT	0.00	5,434.83
SALARIES - EO ADMIN	581.08	12,225.92
SALARIES - ADMIN JFG#4	0.00	170.28
SALARIES - ADMIN JFG#5	561.77	3,890.49
SALARIES - ADMIN JFG#6	98.00	1,735.01
SALARIES - ADMIN ADULT	86.71	895.07
SALARIES/WIOA ADMIN ADULT	316.62	316.62
SALARIES - TANF SKILLUP	0.00	3,966.28
SALARIES - TANF SUM JBS	0.00	855.05
SALARIES - ADMIN FNS SKILLUP	0.00	1,098.33
SALARIES - ADMIN DW	0.00	4,840.40
SALARIES - ADMIN DW	934.54	1,340.19
SALARIES/ WIOA ADMIN DWP	670.00	670.00
FICA-WIOA ADMIN YOUTH	58.93	120.27
FICA - ADMIN YOUTH	0.00	447.18
FICA - EO	2.00	881.49
FICA - ADMIN JFG#4	0.00	12.88
FICA - ADMIN JFG#5	42.34	294.31
FICA - ADMIN JFG#6	8.00	131.62
FICA - ADMIN ADULT	0.00	424.04
FICA - ADMIN ADULT	16.76	64.26
FICA-WIOA ADMIN ADULT	14.00	14.00
FICA - TANF SKILLUP	0.00	299.60
FICA - SUM JOBS	0.00	64.63
FICA - ADM FNS SKILLUP	0.00	82.92
FICA- WIOA ADMIN DWP	51.00	51.00
FICA - ADMIN DW	0.00	349.40
FICA - ADMIN DW	70.69	117.19
ADMIN GRP INS - YOUTH	180.53	324.95
ADMIN GRP INS- YOUTH	0.00	1,208.98
GROUP INS - EO	0.00	2,364.35
GROUP INSURANCE - ADMIN JFG#4	0.00	28.29
GROUP INSURANCE - ADMIN JFG#5	144.42	850.90
GRP INS - ADMIN JFG #6	0.00	324.95
Group Insurance - ADM ADULT	0.00	180.53
ADMIN GRP INS - ADULT	108.32	108.32

GROUP INS - ADMIN ADULT	0.00	1,048.92
GROUP INSURANCE - TANF SKILLUP	0.00	830.44
GRP INSURANCE -SUM JOBS	0.00	180.54
GROUP INS - ADM FNS SKILLUP	0.00	252.75
GROUP INS - ADMIN DW	0.00	912.30
GROUP INS - ADMIN DW	288.85	397.17
WORKERS COMP- ADMIN YOUTH	11.72	18.90
WORKER COMP - ADMIN YOUTH	0.00	23.09
WORKER COMP - EO	(0.73)	127.54
WORKER COMP - ADMIN JFG#5	0.00	32.64
WORKER COMP - ADMIN JFG#6	15.77	14.84
WORKER'S COMP - ADULT	8.27	13.29
WORKERS COMP - ADMIN ADULT	0.00	14.38
WORKERS COMP - TANF SKILLUP	0.00	66.67
WORKER'S COMP-SUM JOBS	0.00	(12.63)
WORKERS COMP - SPYC	(14.58)	(14.58)
W/C ADMN - SKILL UP FNS	(4.29)	25.30
WORKER COMP - ADMIN DW	0.00	26.66
WORKER COMP - ADMIN DW	19.41	24.90
PENSION-WIOA ADMIN YOUTH	118.32	239.54
PENSION - ADMIN YOUTH	0.00	888.25
PENSION - EO	5.00	1,751.15
PENSION - ADMIN JFG#4	0.00	25.54
PENSION - ADMIN JFG#5	84.26	583.21
PENSION - ADMIN JFG#6	14.00	259.80
PENSION - ADMIN ADULT	0.00	774.07
Pension - ADULT ADMIN	(30.00)	131.79
PENSION-WIOA ADMIN ADULT	90.19	90.19
PENSION - TANF SKILLUP	0.00	594.94
PENSION - SUM JOBS	0.00	128.26
PENSION - ADM FNS SKILLUP	0.00	164.75
PENSION-WIOA ADMIN DWP	101.00	101.00
PENSION - ADMIN DW	0.00	694.12
PENSION - ADMIN DW	140.51	233.18
ADMIN ANNUAL LEAVE - YOUTH	1.50	49.40
ADMIN ANNUAL LEAVE- YOUTH	0.00	229.67
ADMIN ANNUAL LEAVE - ADULT	0.90	0.90
ANNUAL LEAVE - ADMIN ADULT	0.00	186.29
ANNUAL LEAVE COMP - ADM ADULT	0.00	48.19
ANNUAL LEAVE - ADMIN DW	0.00	161.12
ANNUAL LEAVE - ADMIN DW	2.40	38.33
ADMN ANNUAL LEAVE SUM JOBS	0.00	54.73
ADMIN ANNUAL LEAVE SKILL UP	0.00	233.22
ANNUAL LEAVE - ADM FNS SKILLUP	0.00	79.88
ADM ANNUAL LEAVE - EO	0.00	579.10
ANNUAL LEAVE - ADMIN JFG#4	0.00	(17.31)
ANNUAL LEAVE - ADMIN JFG#5	1.20	190.80
ANNUAL LEAVE - ADMIN JFG#6	0.00	96.09
Total Direct Staff Costs	\$ 5,589.62	\$ 66,264.40
Total Salaries & Fringes	\$ 6,913.46	\$ 81,379.46
Admin Operational Costs		
Total Equipment	\$ 0.00	\$ 0.00
Indirect Operational Costs		
Office Rental	\$ 98.50	\$ 1,545.00
Utilities *	50.00	600.00
Telephone *	14.78	190.34

Travel - Admin	0.00	1,464.14
Planning & Development	0.00	1,130.70
Computer Costs	166.07	2,316.21
STORAGE	278.00	3,336.00
Office Supplies *	522.06	777.24
Insurance/Bonding	397.83	4,669.90
Dues/Subscriptions	0.00	400.00
Postage *	0.00	12.60
Equipment/Maintenance *	132.53	1,653.26
Miscellaneous	0.00	79.60
Prorated Oper/Training Costs	(780.05)	(5,849.14)
	-----	-----
Total Indirect Operational Cst \$	879.72	\$ 12,325.85

## Indirect Costs Allocation

ADMIN INDIRECT COSTS - YOUTH \$	440.71	\$ 975.58
ADMIN INDIRECT COSTS - YOUTH	0.00	4,017.87
ADMIN INDIRECT COSTS - ADULT	0.00	3,744.57
ADMIN INDIRECT COSTS - ADULT	226.84	797.86
ADMIN INDIRECT COSTS ADULT 605	37.59	37.59
ADM INDIRECT COSTS - EO (305)	431.00	7,070.45
INDIRECT COSTS - ADMIN JFG#4	0.00	475.03
INDIRECT COSTS - ADMIN JFG#5	0.00	2,056.19
INDIRECT COSTS - ADMIN JFG#6	362.28	1,109.24
ADMIN IND COSTS - FNS SKILLUP	0.00	331.69
ADMIN INDIRECT COSTS - DW	0.00	3,436.53
ADMIN INDIRECT COSTS - DW	705.14	1,054.61
ADMIN IND COSTS - JOB LEAGUE	0.00	485.22
ADMIN IND COSTS - TANF SKILLUP	0.00	1,848.48
PRORATED ADMIN INDIRECT COSTS	(2,203.56)	(27,440.91)
	-----	-----
Total Indirect Operation Costs \$	0.00	\$ 0.00

RENT/UTILITIES - ADM YOUTH \$	82.50	\$ 148.50
ADMN RENT/UTIL- YOUTH	0.00	577.50
RENT/UTILITIES - ADM ADULT	49.50	49.50
Office Rental - ADULT ADM	0.00	91.53
RENT/UTILITIES - ADMIN ADULT	0.00	502.47
RENT/UTILITIES - ADMIN JFG#4	0.00	16.50
RENT/UTILITIES - ADMIN JFG#5	66.00	396.00
RENT/UTIL - ADMIN JFG#6	0.00	148.50
ADMN RENT/UTIL SUM JOBS	0.00	82.50
RENT - TANF SKILLUP	0.00	379.50
ADMIN RENT/UTIL - SKILL UP FNS	0.00	115.50
RENT/UTILITIES - ADM DW	132.00	181.50
RENT/UTILITIES - ADM DW	0.00	445.50
TRAVEL - NON WIOA	0.00	843.60
COMPUTER COSTS - YOUTH	0.00	148.73
Computer Costs - Adult	0.00	140.33
COMPUTER COSTS - JFG #4	0.00	5,529.38
COMPUTER COSTS - JFG#5	0.00	64.87
COMPUTER COSTS - ADMIN JFG#6	539.00	1,762.79
COMPUTER COSTS - TANF SUM JOBS	54.99	54.99
COMPUTER COSTS - SUM JOB	0.00	233.48
PROFESSIONAL SERVICES - YOUTH	0.00	7,020.00
PROFESSIONAL SERVICES - YOUTH	189.00	189.00
PROFESSIONAL SERVICES - ADULT	0.00	6,734.00
PROFESSIONAL SERVICES - ADULT	259.00	3,145.00
PROFESSIONAL SERVICES - DW	0.00	7,020.00
PROFESSIONAL SERVICES - DW	189.00	189.00
PROFESSIONAL SERVICES - SUM JB	7.00	7.00
PROFESSIONAL SERVICES- JOB LEA	0.00	260.00
PROFESSIONAL SERVICES- SKILL U	0.00	1,300.00

PROFESSIONAL SERVICES-SKILLUP	35.00	35.00
PROFESSIONAL SERVICES - FNS SU	21.00	801.00
PROFESSIONAL SERVICES - NONWIO	0.00	3,026.13
TELEPHONE - ADM YOUTH	8.22	14.79
ADMN TELEPHONE- YOUTH	0.00	61.48
TELEPHONE - ADM ADULT	4.93	4.93
TELEPHONE - ADMIN ADULT	0.00	8.48
TELEPHONE - ADMIN ADULT	0.00	55.60
TELEPHONE - ADMIN JFG#4	0.00	2.01
TELEPHONE - ADMIN JFG#5	6.57	44.04
TELEPHONE - ADMIN JFG#6	0.00	14.96
ADMN TELEPHONE SUM JOBS	0.00	9.14
TELEPHONE - TANF SKILLUP	0.00	38.52
ADMIN TELEPHONE - SKILL UP FNS	0.00	12.85
TELEPHONE - ADMIN DW	13.15	18.08
TELEPHONE - ADMIN DW	0.00	47.68
Miscellaneous-NW	0.00	53.24

Total Other Direct Costs	\$ 1,656.86	\$ 42,025.10
Prorated Oper/Training Costs	\$ (780.05)	\$ (5,849.14)
Total Admin Operational Costs	\$ 1,756.53	\$ 48,501.81
<hr/>		
Total Indirect/Direct Admin	\$ 8,669.99	\$ 129,881.27
<hr/>		
Total COVID ADMIN	\$ 0.00	\$ 0.00
<hr/>		
Total Administration	\$ 8,669.99	\$ 129,881.27

## OJTP Program Staff

## Indirect Program Staff

Salaries - Dir Trng	\$ 624.33	\$ 11,538.62
Fica - Dir Trng	47.76	872.28
Group Insurance - Program	108.32	2,446.26
Worker's Comp - Dir Trng	11.79	158.02
Pension - Program	93.19	1,711.19
ANNUAL LEAVE COMP - TRNG	0.90	164.55
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Total Indirect Program Staff	\$ 886.29	\$ 16,890.92
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## Direct Program Staff

SALARIES-WIOA PROGRAM ISY	\$ 1,975.54	\$ 4,440.38
SALARIES - PRG ISY	(500.00)	1,404.30
SALARIES/WIOA PRG ISY WE	374.88	2,211.44
SALARIES/WIOA PRG ISY WE	0.00	600.98
SALARIES-WIOA PROGRAM OSY	2,498.96	9,937.18
SALARIES - PRG OSY	500.00	9,395.29
SALARIES-WIOA PROGRAM OSY WE	493.33	2,972.77
SALARIES - PRG OSY WE	0.00	2,149.59
SALARIES-WIOA PROGRAM ADULT	(522.00)	17,840.11
SALARIES - PROGRAM ADULT	1,825.75	(541.63)
SALARIES - PROGRAM ADULT	0.00	16,518.52
SALARIES-WIOA PROGRAM DW	860.22	12,043.48
SALARIES = PROG DW	695.09	5,771.58
SALARIES - PROGRAM DW	0.00	21,287.47
SALARIES - SKILLUP	0.00	6,092.41

SALARIES - SUM JOB	0.00	1,736.68
SALARIES - PRG FNS SKILLUP	0.00	3,184.40
SALARIES - PRG RESEA	280.88	1,364.59
SALARIES - PRG JFG#4	0.00	3,284.20
SALARIES - PRG JFG#5	1,404.42	9,762.19
SALARIES - PRG JFG#6	545.00	5,615.37
FICA-WIOA PROGRAM ISY	111.69	278.65
FICA - PRG ISY	0.00	150.67
FICA - PROGRAM ISY WE	28.17	169.41
FICA - PROGRAM ISY WE	0.00	56.19
FICA-WIOA PROGRAM OSY	226.54	821.54
FICA - PRG OSY	0.00	639.38
FICA-WIOA PROGRAM OSY WE	37.76	224.78
FICA - PRG OSY WE	0.00	161.81
FICA-WIOA PROGRAM ADULT	(40.00)	496.55
FICA - PROGRAM ADULT	137.61	470.64
FICA - PROGRAM ADULT	0.00	1,486.99
FICA - SKILLUP	0.00	460.16
FICA - SUM JOB	0.00	131.23
FICA - PRG FNS SKILLUP	0.00	240.59
FICA-WIOA PROGRAM DW	117.03	918.12
FICA - PROGRAM DW	0.00	1,607.72
FICA - PROGRAM DW	0.00	428.14
FICA - PRG RESEA	21.17	116.11
FICA - PROGRAM JFG#4	0.00	321.69
FICA - PRG JFG#5	105.86	606.65
FICA - PRG JFG#6	42.00	424.59
PROGRAM GRP INS - ISY	288.85	722.12
GRP INS - PRG ISY	0.00	438.11
GROUP INS - PRG ISY WE	72.21	433.29
GROUP INS - PRG ISY WE	0.00	128.79
PROGRAM GRP INS - OSY	649.91	2,202.47
GROUP INS - PRG OSY	0.00	1,708.50
PROGRAM GRP INS - OSY WE	108.32	577.71
GRP INSURANCE - PRG OSY WE	0.00	463.41
PROGRAM GRP INS - ADULT	0.00	1,552.55
GROUP INS - PROGRAM ADULT	0.00	4,004.36
Group Insurance - ADULT	469.38	1,480.35
GROUP INSURANCE - SKILLUP	0.00	1,299.82
GROUP INSURANCE - SUM JOB	0.00	345.46
GROUP INS - PRG FNS SKILLUP	0.00	686.01
PROGRAM GRP INS - DW	433.27	2,382.98
GROUP INS - PROGRAM DW	0.00	1,299.81
GROUP INS - PROGRAM DW	0.00	4,458.11
GRP INSURANCE - PRG RESEA	72.21	309.33
GROUP INSURANCE - PRG JFG#4	0.00	769.75
GROUP INS - PRG JFG#5	361.06	1,805.29
GROUP INS - PRG JFG#6	0.00	1,047.06
WORKER COMP- PROGRAM ISY	18.93	43.49
WORKER COMP - PRG ISY	0.00	28.98
W/C PROGRAM ISY WE	5.07	28.47
WORKER COMP - PROGRAM ISY WE	0.00	10.19
WORKERS COMP- PROGRAM OSY	55.90	132.56
WORKER COMP - PY OSY	0.00	116.68
WORKERS COMP- PROGRAM OSY WE	7.71	32.04
WORKER COMP - PRG OSY WE	0.00	34.93
WORKERS COMP- PROGRAM ADULT	21.76	94.47
WORKER COMP - PRG ADULT	17.52	73.51
WORKERS COMP - PROGRAM ADULT	0.00	273.29
WORKERS COMP- PROGRAM DWP	(22.88)	119.69
WORKER COMP - PROGRAM DW	21.16	93.11
WORKER COMP - PROGRAM DW	0.00	298.28
WORK COMP - PRG RESEA	(2.46)	190.81
WORKER'S COMP - TANF SUM JOBS	(1.47)	(1.47)

WORKER'S COMP - TANF SUM JOB	0.00	23.81
WORKER'S COMP - TANF SKILLUP	0.00	90.17
WORKER'S COMP - TANF SKILLUP	(13.85)	(13.85)
WORKER COMP - PRG FNS SKILLUP	(6.00)	39.57
WORKER COMP - PGM JFG#4	0.00	28.22
WORKER COMP - PRG JFG#5	0.00	122.39
WORKERS COMP - PRG JFG#6	28.74	81.78
PENSION-WIOA PROGRAM ISY	220.51	555.39
PENSION - PRG ISY	0.00	320.52
PENSION-WIOA PROGRAM ISY WE	56.13	331.66
PENSION - PRG ISY WE	0.00	90.55
PENSION-WIOA PROGRAM OSY	449.15	1,630.31
PENSION - PRG OSY	0.00	1,269.58
PENSION-WIOA PROGRAM OSY WE	74.19	445.81
PENSION - PRG OSY WE	0.00	322.43
PENSION-WIOA PROGRAM ADULT	(78.00)	1,184.02
PENSION - PROGRAM ADULT	273.83	935.59
PENSION - PROGRAM ADULT	0.00	2,953.40
PENSION-WIOA PROGRAM DW	233.77	1,822.00
PENSION - PROGRAM DW	0.00	850.76
PENSION - PROGRAM DW	0.00	3,192.94
PENSION - SKILLUP	0.00	913.87
PENSION - SUM JOB	0.00	260.52
PENSION - PRG FNS SKILLUP	0.00	477.65
PENSION - PRG RESEA	42.13	230.59
PENSION - PRG JFG#4	0.00	638.11
PENSION - PRG JFG#5	210.64	453.72
PENSION - PRG JFG#6	82.00	842.28
PROG ANNUAL LEAVE - ISY	2.40	124.60
PROGRAM ANNUAL LEAVE - ISY	0.00	(24.92)
PROG ANNUAL LEAVE - ISY WE	0.60	106.23
PROGRAM ANNUAL LEAVE - ISY WE	0.00	(45.78)
PROG ANNUAL LEAVE - OSY	5.40	463.57
PROGRAM ANNUAL LEAVE - OSY	0.00	33.08
PROG ANNUAL LEAVE - OSY WE	0.90	139.76
PROGRAM ANNUAL LEAVE - OSY WE	0.00	(70.49)
PROG ANNUAL LEAVE - ADULT	0.00	450.60
PROG ANNUAL LEAVE - ADULT	3.90	309.53
ANNUAL LEAVE - PROG ADULT	0.00	(6.62)
PROG ANNUAL LEAVE - DW	3.60	527.46
ANNUAL LEAVE = PROGRAM DW	0.00	391.52
ANNUAL LEAVE - PROGRAM DW	0.00	195.12
PROGRAM ANNUAL LEAVE SUM JOBS	0.00	87.69
PROG ANNUAL LEAVE-SKILLUP	0.00	364.03
ANNUAL LEAVE - PRG FNS SKILLUP	0.00	188.98
PROGRAM ANNUAL LEAVE- RESEA	0.60	27.20
ANNUAL LEAVE - PRG JFG#4	0.00	(80.26)
ANNUAL LEAVE - PGM JFG#5	3.00	434.56
ANNUAL LEAVE - PRG JFG#6	0.00	196.87

Total Direct Program Staff	\$ 15,389.99	\$ 200,873.74
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Total Ind/Direct Program Staff	\$ 16,276.28	\$ 217,764.66
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## Indirect Other Program Costs

Travel - Dir Trng	\$ 77.70	\$ 1,204.88
RENT/UTILITIES - PRG INDIRECT	82.50	1,320.00
TELEPHONE - PRG INDIRECT	8.22	141.44
OPERATIONAL COSTS - PRG	780.05	5,849.14

Total Ind Other Program Costs	\$ 948.47	\$ 8,515.46
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## Direct Program Costs

PRGM INDIRECT COSTS - ISY(100) \$	222.40	\$	549.09
PROG INDIRECT COSTS - ISY	0.00		500.48
PROGRAM INDIRECT COSTS -ISY WE	0.00		229.67
PROGRAM INDIRECT CSTS- ISY WE	55.60		270.89
PROGRAM INDIRECT COSTS - OSY	0.00		1,745.45
PROG INDIRECT COSTS - OSY 100	500.39		1,776.38
PROG INDIRECT COSTS - OSY WE	83.40		431.08
PROGRAM INDIRECT COSTS -OSY WE	0.00		571.01
PROGRAM INDIRECT COSTS - ADULT	0.00		3,589.80
PROGRAM INDIRECT COSTS - ADULT	361.39		870.49
PRG INDIRECT COST - ADULT	0.00		1,953.72
PROGRAM INDIRECT COSTS - DW	0.00		3,949.94
PROGRAM INDIRECT COSTS - DW	0.00		1,168.15
PROG INDIRECT COSTS - DW	333.59		2,288.53
PROGRAM COSTS - DWT	0.00		42.22
PRG COSTS - TANF SKILLUP	0.00		1,265.58
TRNG COSTS - TANF	0.00		320.40
PRG IND COSTS - FNS SKILLUP	0.00		659.55
INDIRECT PRG COSTS - JFG#4	0.00		716.66
INDIRECT PRG COSTS - JFG#5	98.92		1,301.52
INDIRECT COSTS - PRG JFG#6	179.07		1,205.77
PRORATED PRGM INDIRECT COSTS	(1,834.76)		(25,406.38)

Total Indirect Other Pgm Costs \$	0.00	\$	0.00
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RENT/UTILITIES - PRG ISY	132.00		330.00
RENT/UTIL - PRG ISY	0.00		214.50
RENT/UTILITIES - PRG ISY WE	33.00		198.00
RENT/UTIL - PRG ISY WE	0.00		66.00
RENT/UTIL - PRG OSY	297.00		1,006.50
RENT/UTIL - PRG OSY	0.00		841.50
RENT/UTILITIES - PRG OSY WE	49.50		264.00
RENT/UTIL - PRG OSY WE	0.00		247.50
RENT/UTILITIES - PRG ADULT	0.00		709.50
RENT/UTILITIES - PRG ADULT	214.50		676.50
RENT/UTILITIES - PRG ADULT	0.00		1,980.00
RENT/UTILITIES - PRG DW	198.00		1,089.00
RENT/UTILITES - PRG DW	0.00		2,194.50
RENT/UTILITIES - PROG DW	0.00		594.00
PROGRAM RENT UTL SUM JOBS	0.00		165.00
PROG RENT/UTIL - SKILLUP	0.00		594.00
PROGRAM RENT/UTL FNS SKILLUP	0.00		313.50
RENT/UTILITIES - PGM JFG#4	0.00		412.50
RENT/UTILITIES - PRG JFG#5	165.00		825.00
TELEPHONE - PRG JFG#6	0.00		46.57
TELEPHONE - PRG JFG#4	0.00		43.80
TELEPHONE - PGM JFG#5	16.43		91.60
RENT/UTIL - PRG JFG#6	0.00		478.50
TELEPHONE - PRG ISY	13.15		34.15
TELEPHONE - PRG ISY	0.00		22.64
TELEPHONE - PRG ISY WE	3.29		21.23
TELEPHONE - PRG ISY WE	0.00		6.78
TELEPHONE - PRG OSY	29.58		105.83
TELEPHONE - PRG OSY	0.00		90.15
TELEPHONE - PRG OSY WE	4.93		27.69
TELEPHONE - PRG OSY WE	0.00		26.42
TELEPHONE - PRG ADULT	0.00		68.57
TELEPHONE - PRG ADULT	21.36		80.09
TELEPHONE - PROGRAM ADULT	0.00		211.75
TELEPHONE - PRG DW	19.72		105.56
TELEPHONE - PROGRAM DW	0.00		75.94
TELEPHONE - PROGRAM DW	0.00		236.43

PROGRAM TELEPHONE SUM JOBS	0.00	18.42
PROG TELEPHONE - SKILLUP	0.00	61.50
PROGRAM TELEPHONE FNS SKILLUP	0.00	33.33
PARTICIPANT SUPPLIES-NON WIOA	0.00	20,000.00

Total Direct Other Prg Costs	\$ 1,197.46	\$ 34,608.45
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OPERATIONAL COSTS - PRG	\$ 780.05	\$ 5,849.14
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Total Program Operational Csts	\$ 2,925.98	\$ 48,973.05
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Total Program Staff/Oper Costs	\$ 19,202.26	\$ 266,737.71
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## Program Costs

Occ Skills Trng - ISY	2,939.00	2,939.00
ITA - OSY YOUTH	2,078.47	50,193.47
Occ Skills Trng - IS Youth	0.00	3,430.00
ITA - ADULT	3,710.76	61,959.05
ITA - NON WIOA JFG#4	0.00	6,645.52
ITA - NON WIOA JFG#5	1,424.00	22,704.25
ITA - NON WIOA JFG#6	0.00	5,758.25
ITA - Adult	(1,124.21)	984.24
ITA - ADULT	4,788.20	4,788.20
ITA - OSY STATEWIDE 15%	0.00	(4,546.15)
ITA - AD STATEWIDE 15%	0.00	203.38
ITA - 15% STATEWIDE AD	0.00	69,398.38
ITA - FNS SKILLUP	0.00	4,743.00
ITA - FNS SKILLUP	0.00	31,862.00
DESE/IND CERTS - TANF SKILLUP	0.00	68,854.60
ITA - DISLOCATED WK	0.00	37,606.83
ITA - DWP	(716.25)	15,081.00
ITA - DWP	5,627.74	5,627.74
ITA - OSY	0.00	20,739.68

Total Tuition	\$ 18,727.71	\$ 408,972.44
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WAGES - W/E - In-school Youth	\$ 0.00	\$ 6,988.92
WAGES - W/E In-school Youth	0.00	(3,957.66)
WORK EXP - ARRA ISY	0.00	73.45
WAGES - W/E -OSY	0.00	24.00
WORK EXP - STATEWIDE ADULT	0.00	160.78
WAGES- W/E - ADULT	0.00	2,458.18
WAGES - WORK EXP - TANF SUM JB	1,248.00	1,248.00
WAGES - SUM JOB	0.00	5,456.15
WAGES - W/E NW	0.00	2,303.45
WAGES/WE NON WIOA	0.00	7,582.80
FICA - W/E - In-School Youth	0.00	122.42
FICA - W/E - In-school Youth	0.00	55.20
FICA - W/E - OSY	0.00	(1.93)
FICA - W/E - ADULT	0.00	142.78
FICA - WORK EXP - TANF SUM JB	77.39	77.39
FICA - SUM JOB	0.00	342.10
FICA - W/E NW	0.00	142.81
FICA NON WIOA	0.00	475.94
MEDICARE - W/E In-School Youth	0.00	28.63
MEDICARE - W/E In-school Youth	0.00	30.92
MEDICARE - W/E OSY	0.00	3.52
MEDICARE - W/E - ADULT	0.00	57.48
MEDICARE - WORK EXP - TNF SJ	18.09	18.09

MEDICARE - TANF SUM JOBS	0.00	74.88
MEDICARE - W/E NW	0.00	33.41
MEDICARE NON WIOA	0.00	104.30
WORKERS COMP - W/E Youth	0.00	76.45
WORKERS COMP - W/E - OSY	0.00	0.31
WORKER'S COMP - WORK EXP - A	0.00	52.26
WORK COMP - WE WTW2 70%	14.38	14.38
WORK COMP - WE TANF SUM JOBS	0.00	57.49
W/C WE - ISY NW	0.00	30.37
W/C WE - ISY NW	0.00	41.25
Client Testing/Fees-Adult	0.00	145.00

Total Work Experience Costs	\$ 1,357.86	\$ 24,463.52
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AEL ACT YOUTH	\$ 810.00	\$ 1,582.50
AEL ACTIVITIES - OSY	0.00	702.75
AEL Activities - Non-WIOA	303.75	641.00
INCENTIVE PAYMENT - ISY	1,217.76	1,217.76
TRANSPORTATION ASST - OSY	864.60	864.60
TRANSPORTATION ASST - ADULT	0.00	3,326.92
TRANS ASST - ADULT	1,173.03	1,173.03
TRANSPORATION ASST - NON WIOA	0.00	2,102.70
SUPPORTIVE SERVICE - TEST FEES	0.00	200.00
ADULT - TRE/WRE PMTS	0.00	350.00
SUPPRT SERV - NON WIOA JFG#4	0.00	2,575.69
SUPPORT SERV - NON WIOA JFG#6	0.00	2,555.00

Total Supportive Services	\$ 4,369.14	\$ 17,291.95
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Contr Prog Staff-ISKY	1,853.42	11,659.78
CONTR WORK EXP ISY	231.68	3,454.13
Contracted Other Costs - ISY	147.67	962.26
Countr Prog Staff ISY	0.00	10,146.45
CONTR WORK EXP STAFF - ISY	0.00	(1,004.80)
CONTRACTED OTHER COSTS - ISY	0.00	663.57
CONTR PROG STAFF - OSY	4,275.85	24,964.60
Contracted Other Costs- OSY	317.52	2,003.19
CONTR WORK EXP OSY	372.09	1,702.78
CONTR PROG STAFF - OSY	0.00	35,001.73
CONTRACTED OTHER COSTS- OSY	0.00	2,693.19
CONTR WORK EXP STAFF - OSY	0.00	2,276.14
NGCC Contr Prog Staff - ADULT	0.00	58,142.52
NGCC Contr Prog Staff - ADULT	0.00	8,037.04
CONTR PROG STAFF - ADULT	4,711.80	16,262.21
Contr Prog Staff - DWP	0.00	12,298.04
CONTR NGCC PROG STAFF - DW	1,974.80	9,683.16
CONTR NGCC PROG STAFF - DWP	0.00	5,752.49
CONTR PROG STAFF - FNS SKILLUP	0.00	7,430.90
CONTR PROG STAFF-SUM JOB	0.00	3,681.25
CONTR PROG STAFF - TANF SUM JB	49.57	49.57
CONTR PROG STAFF - SKILL UP	0.00	15,390.90
CONTR PRG STF - RESEA	730.94	8,180.90
NGCC SHARED COSTS - ADULT	63.33	295.67
NGCC SHARED COSTS - ADULT	0.00	389.26
NGCC SHARED COSTS - ADULT	0.00	341.15
NGCC SHARED COSTS - DWP	0.00	75.46
NGCC SHARED COSTS - DW	26.54	191.18
NGCC SHARED COSTS - DW	0.00	65.18
Case Manager Expense - AD	6,610.05	11,610.05
Case Manager Expense - AD	(4,072.92)	26,269.38
Case Manager Expense - DW	0.00	6,159.05

Case Manager Expense - DW	1,063.35	3,526.31
INFRASTRUCTURE COSTS - ISY	139.46	710.71
INFRASTRUCTURE COSTS - ISY	0.00	1,705.22
INFRASTRUCTURE COSTS - OSY	1,394.63	3,184.84
INFRASTRUCTURE COSTS - OSY	0.00	8,817.47
ADULT INFRASTRUCTURE COSTS	0.00	23,564.02
INFRASTRUCTURE COSTS - ADULT	0.00	6,100.66
DW INFRASTRUCTURE COSTS	0.00	1,928.44
ADULT INFRASTRUCTURE COSTS	3,765.49	13,712.73
INFRASTRUCTURE COSTS - DW	1,603.82	5,316.52
DW INFRASTRUCTURE COSTS	0.00	4,735.56
INFRASTRUCTURE COSTS - JOB LGE	0.00	539.12
INFRASTRUCTURE COST - JOB LEG	69.73	69.73
INFRASTRUCTURE CSTS -TN SKL UP	0.00	1,949.07
INFRASTRUCTURE CST -FNS SKL UP	0.00	1,151.16

Total Contracted Program Staff \$	25,328.82	\$ 361,839.94
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OJT Employer Reimbursement - Y	0.00	7,764.00
OJT EMPL REIMB - ADULT	0.00	2,287.66
OJT EMPL REIMB - DISL WKR	0.00	14,255.33
OJT-REIMB-SHOW ME HEROS	0.00	2,367.25
OJT REIMB ADULT STATEWIDE	0.00	(7,362.11)
OJT - STATEWIDE 25%	0.00	(1,527.07)
IWT - DW	5,147.89	46,418.89
IWT - DW	(5,147.89)	34,025.61
IWT - DW STATEWIDE	0.00	(245.00)
INCUMBENT WRK - 15% STWDE DW	0.00	5,580.00

Total OJT & Incumbent WR Costs \$	0.00	\$ 103,564.56
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Total Program Costs	\$ 68,985.79	\$ 1,182,870.12
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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	\$ 77,655.78	\$ 1,312,751.39
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DEPARTMENT OF  
HIGHER EDUCATION &  
WORKFORCE DEVELOPMENT

Office of Workforce Development

**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 FY25. 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.

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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 customer count.

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"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, 2026 along with a reconciliation of year ending June 2024, accompanied by the 2024 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 31<sup>st</sup>, 2025.

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

This original agreement is good through June 30<sup>th</sup>, 2025.

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

Sincerely,

Elizabeth Roberts  
Assistant Director – Grants Management  
Missouri Department of Higher Education and workforce Development

301 West High Street, Suite 870 | P.O. Box 1087 | Jefferson City, MO 65102-1087  
(573) 751-3999 | Fax (573) 751-8162

*The Missouri Department of Higher Education and Workforce Development is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Missouri Relay Services at 711.*