

Jefferson/Franklin Consortium Cost Accounting Plan

Uniform Guidance 2 CFR Part 200.412-414 establishes guidelines for categorizing costs. The WDB will utilize the following methods to categorize and allocate costs to ensure they are performed in a consistent manner.

A) Indirect/Pooled Costs

Indirect Costs are those costs incurred for a common or joint purpose benefiting more than one cost objective and are not readily assignable to the cost objective benefited. These costs include, but are not limited to the following: phone, postage, copier/equipment costs, office supplies, rent and maintenance fees, insurance, subscriptions, membership fees, staff travel costs, staff recruiting costs, leave/benefit costs, and the indirect portion of staff salaries. These expenditures will be charged to a WIOA Admin cost pool and then allocated at month end to the various programs based on staff timesheets. These costs will be charged to both Administration and Program Services, consistent with time sheet charges.

B) Direct Costs

Direct Costs are those costs that can be readily identified and directly charged to a specific program based on benefits received. Any WDB costs that have a direct benefit to a particular program will be charged directly to that program, with a clear justification as to the percent charged to each specific program. These Direct costs will include those charged to both Administration and Program Services.

C) Job Center Infrastructure Costs

Infrastructure costs are calculated based on each co-located partner's FTEs in each job center. The prorated WIOA partner costs are then prorated to Youth, Adult, Dislocated Worker and TANF grants using a Total Enrollment allocation.