

Eastern Area Workforce Development Board

Cost Allocation Plan

July 1, 2017-June 30, 2018

References: Uniform Grant Guidance (2 CFR Part 200)

Purpose: To establish cost allocation principles and methods for costs chargeable to the WIOA program.

Background: The Eastern Area Workforce Development Board (EAWDB) operations are funded through the WIOA formula funds (both administrative and program), the Information Technology Memorandum of Understanding (IT MOU), and the One Stop Property Management Memorandum of Understanding (OS MOU). All costs are determined to be direct costs. The EAWDB has no indirect costs and does not have an indirect cost rate.

Direct Costs:

Administrative Costs – charged wholly to EAWDB administrative budget function.

Program Costs – charged proportionally across the total number of participants and determined on a quarterly basis retroactively from the most recent quarter and charged to EAWDB program budget function.

IT MOU Costs – charged wholly to IT MOU and billed to participating partners.

OS MOU Costs – charged wholly to OS MOU and billed to participating partners.

Program Year Cost Allocations:

**Personnel:** Staff costs, including but not limited to, salaries, benefits, taxes, travel, and staff development costs shall be allocated according to job description. The following job descriptions are currently used and the allocation of costs are determined for each.

Program Manager

WIOA Admin	WIOA Program	IT MOU	OS MOU
25%	75%		

Operations Manager

WIOA Admin	WIOA Program	IT MOU	OS MOU
85%	10%	2.5%	2.5%

One Stop Operator

WIOA Admin	WIOA Program	IT MOU	OS MOU
	100%		

Program Monitor

WIOA Admin	WIOA Program	IT MOU	OS MOU
	100%		

IT Specialist

WIOA Admin	WIOA Program	IT MOU	OS MOU
15%	5%	80%	

**Professional Services:** Professional contracted services are allocated across administration, program, IT MOU, and OS MOU. The following professional services contracts are pre-determined for the current program year and allocated as follows:

Integrity Accounting – Financial Manager

WIOA Admin	WIOA Program	IT MOU	OS MOU
100%			

Integrity Accounting – Bookkeeper

WIOA Admin	WIOA Program	IT MOU	OS MOU
15%	42.5%	2.5%	40%

**Other Costs:** All other costs including, but not limited to facility rent, insurance, audit, consulting services, supplies, board travel, etc. are charged directly to the appropriate function upon determination of the cost category benefitted in accordance with Generally Accepted Accounting Principles (GAAP) and the Workforce Investment and Opportunity Act (WIOA) Regulations.

Other Funding Source(s):

Any non-WIOA funding received, will require in a revised Cost Allocation Plan.