



# UNION COUNTY

## Workforce Development Board

Cost Allocation Plan  
PY 2015

**DRAFT**

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**UNION  
COUNTY**  
Workforce  
Development  
Board



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**I. INTRODUCTION**

**A. General**

The **Union County Workforce Development Board Cost Allocation Plan** is the method by which costs are assigned to the proper funding sources (such as Workforce Investment Act (WIA); Workforce Innovation and Opportunity Act (WIOA), Work First New Jersey (WFNJ), Workforce Learning Link, etc.), Workforce Development Partnership (WDP) program and cost classification/reporting areas/centers (such as in-school/out-of-school, support; education; job retention; post-employment; work activities, assessments, administration, etc.) and encompasses all activities under authority of the Union County Workforce Development Board. This cost allocation plan was produced under the guidance and direction of OMB Circular A-87, ASMB C-10, OMB Circular A-122, OMB Circular A-21, 48 CFR Part 31, 45 CFR Part 74, Appendix E, and 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

The organizational chart delineating the personnel of the Department of Economic Development—which houses the Union County Workforce Development Board—and the Department of Human Services—which houses the **American Job Centers of Union County**—is enclosed as **Attachment A**, and is also required under OMB Circular A-87.

There are three types of costs to be allocated. They are direct, shared and indirect.

**Definitions:**

Direct Cost. Any cost which can be identified specifically to one particular funding source, cost and/or reporting center.

Shared Cost. Any cost which benefits more than one funding source, cost and/or reporting center but is not identifiable to any one particular funding source/title/cost classification.

Indirect Cost. Any cost of an agency which is not readily identifiable with a particular title or cost or reporting center but is necessary for the operation of the agency.

All costs under this Local Cost Allocation Plan will be treated as either direct, shared, or indirect. Costs related to **American Job Centers of Union County** are subject to agreement by participating organizations and operate under a Memorandum of Understanding and Resource Sharing Agreement. This Cost Allocation Plan defines how costs are distributed relative to its cost objectives.

**B. DEFINITIONS and ACRONYMS**

Administrative. Necessary and reasonable allowable costs incurred that are not related to the direct provision of workforce investment services, including services

to participants. These costs can be personnel and non-personnel and both direct and indirect. Examples include accounting, fiscal, purchasing, personnel, payroll, oversight, monitoring, travel, information technology, and management information systems.

AOSOS. America's One-Stop Operating System

Cost Objective. Grant, function, organizational subdivision, contract, or other activity for which costs are incurred.

Cost Reimbursement. Contracted services. Direct costs charged to a specific cost objective or program.

ESL. English as a Second Language

FICA. Federal Insurance Contributions Act

GA/SNAP. General Assistance / Supplemental Nutritional Assistance Program

General Expenses Costs incurred for utilities, insurance, professional fees, telephone, postage, supplies, memberships, subscriptions, conference & training, testing, and other items.

Health / Pension Fringe benefit paid currently or accrued as compensation in addition to regular salaries and wages.

Indirect Costs. Incurred to support the overall operation of the organization, and for which a direct relationship to a particular cost objective cannot be shown without effort disproportionate to results achieved.

ITA. Individual Training Agreements

LWIA. Local Workforce Investment Area.

MIS. Management Information Systems

MOU. Memorandum of Understanding

Needs Based Pay Payment made (usually funded under Adult or WFNJ) based on income level. A small allowance used for transportation to and from training site.

OJT. On-the-Job Training

Other Contracts. Miscellaneous agreements that are not directly funded by a particular cost objective but support the overall goals of the organization.

Other Grants. Miscellaneous grants received that supports some aspect of the overall organization.

PAR. Personal Activity Report.

RSA. Resource Sharing Agreement.

PERS. NJ Public Employee's Retirement System.

Rent. Occupancy cost. Fixed expense.

Salaries. Cost of personnel. All remuneration, paid currently or accrued for services rendered during the period.

Source Documentation. Any document which verifies and supports the expenditure in question, including but not limited to, signed contracts, approved requisitions, purchase orders, freeholder resolutions, program reports connected to clients, invoices, vouchers, proof of payment, signed timesheets, etc.

Stipends. Amounts paid for classroom training and work experiences based on approved attendance/timesheets and any other supporting documentation.

Support Services. Costs incurred which may include linkages with community services; assistance with transportation costs; assistance with childcare costs; assistance with housing costs; referrals to medical services; assistance with uniforms or other appropriate work attire and work-related tool costs.

TANF. Temporary Assistance for Needy Families.

Transportation. Expenses incurred to transport youth participants to and from work or school.

WDP. Workforce Development Partnership.

WFNJ. Work First New Jersey.

WIOA. Workforce Innovation & Opportunity Act.

WLL. Workforce Learning Link.

**C. Memorandum of Understanding Between Union County Workforce Development Board and Partners (Resource Sharing Agreement)**

Resource Sharing Agreement (RSA), as reflected in the Memorandum of

Understanding (MOU), documents agreements between participating members in a multi-funded program delivery system at the local level and addresses cost distribution relative to **Union County Workforce Development Board and the American Job Centers of Union County** Partners. The MOU is more global in scope compared to the RSA and includes agreements reached on governance, program delivery, accounting, reporting, and many other factors relative to each of the American Job Center Partners. It can also include a joint program plan and financial budget for delivering services.

The RSA supports the decisions made about where resources flow from and where benefits flows to, and how the mix of resources coming together provide an appropriate level of benefit and cost to each of the funding sources. The RSA will be a self-contained document that will include the Plan of Service and differs from the Cost Allocation Plan.

The development of the RSA encompasses the concept of bottom line benefit. In the RSA, each of the parties will agree to the performance objectives, their share of contributed resources to the project, the costs they will pay for, the measures of benefit used to determine the equitable distribution of costs, the periodic review of results and amendments to the plan and, lastly, the method of resolving variances at period-end between planned and actual activity.

A signed copy of the Memorandum of Understanding Between the Union County Workforce Development Board and Partners in the American Job Centers of Union County is enclosed as **Attachment B**.

**D. Funding Sources Provided by the Workforce Development Board**

<u>Fund</u>	<u>Source</u>
Workforce Investment Act – Adult	USDOL
Workforce Investment Act – Youth	USDOL
Workforce Investment Act – Dislocated Worker	USDOL
Workforce Investment Act – Administration	USDOL
Workforce Innovation Opportunity Act – Adult	USDOL
Workforce Innovation Opportunity Act – Youth	USDOL
Workforce Innovation Opportunity Act – Dislocated Worker	USDOL
Workforce Innovation Opportunity Act – Administration	USDOL
Work First New Jersey	NJLWD
Workforce Learning Link	NJLWD
Workforce Development Partnership	NJWDP

**E. Allocation to Title and Cost Classification**

The **Union County Workforce Development Board and the American Job Centers of Union County** utilize funding from a myriad of sources. Those costs which are directly associated with only one fund will be a direct allocation to that fund and cost classification/area. Those costs that benefit more than one program and/or

cost classification/area will be considered a shared cost and allocated accordingly.

**F. Indirect Costs—Central Service Cost Allocation Plan**

Costs are general administration and general expenses that have been incurred for the common or joint objectives and cannot be readily identified with a particular final cost objective. These costs include administrative and program expenses.

Based on historical expenditures the County of Union has developed a Central Services / Indirect Cost Allocation Plan that meets the requirements of Federal OMB Circular A-87.

**II. EXPENSES TO BE CHARGED TO THE FUNDING SOURCES**

**A. Participant Costs**

- ✓ Wages
- ✓ Payroll Taxes and Fringe Benefits
- ✓ Individual Training Accounts (ITAs), Class Size Training, Tuition, Books, Fees and Materials
- ✓ Other affected direct program activity Costs:
  - ✓ Assessments
  - ✓ Remedial Education/ESL
  - ✓ Soft Skills
  - ✓ Participant Travel Reimbursement
  - ✓ Child Care Reimbursement
  - ✓ Needs-Based and Needs-Related Payments

**B. Employer/Vendor Charges**

- ✓ Reimbursements for WIOA On-the-Job Training for Participants
- ✓ Payment for WFNJ employment directed activities
- ✓ Payment for Adult Literacy Services (Workforce Learning Link)
- ✓ Payment for English as a Second Language (ESL) Services (Workforce Learning Link)
- ✓ Payment for Workplace Literacy Services (Workforce Learning Link)

**C. Staff Wage-Salary and Fringe Benefits**

Staff Positions

- |                         |                                       |
|-------------------------|---------------------------------------|
| ✓ WDB Director          | ✓ WDB Interns                         |
| ✓ AJC Manager           | ✓ Case Managers                       |
| ✓ Employment Specialist | ✓ Administrative Clerk                |
| ✓ Youth Specialists     | ✓ MIS Specialists                     |
| ✓ Accountant            | ✓ Workforce Learning Link Instructors |
| ✓ Office Managers       | ✓ Community Liaison                   |

Fringe Benefits



- ✓ Social Security (FICA)
- ✓ Worker's Compensation
- ✓ NJ Public Employee's Retirement System (PERS)
- ✓ Mutual of America Pension
- ✓ Deferred Compensation
- ✓ Insurance Contributions (up to agency allotment per person)
  - Health Insurance
  - Life Insurance
  - Dental Insurance
- ✓ Paid Holidays (see Personnel Policies for detail)
- ✓ Vacation and sick leave
- ✓ Flexible (Section 125) Benefits

**D. Other Costs**

- ✓ Staff Travel
- ✓ Staff Training
- ✓ Direct Space
- ✓ Other Space
- ✓ Telephone
- ✓ Photocopying
- ✓ Printing
- ✓ Supplies
- ✓ Postage
- ✓ Equipment Purchases (\$5,000 or more)
- ✓ Equipment Purchases (under \$5,000)
- ✓ Equipment Repair/Maintenance
- ✓ Accounting and Data Processing
- ✓ Insurance
- ✓ Subscriptions
- ✓ Memberships
- ✓ Business/Employer Outreach
- ✓ Promotional Expenses
- ✓ Training Materials
- ✓ Audit
- ✓ Legal
- ✓ Miscellaneous

**III. COST ALLOCATION METHOD AND JUSTIFICATION**

The Union County Workforce Development Board, under the auspices of the County of Union, uses a modified accrual basis of accounting. Expenditures are recorded when incurred.

Direct costs are costs that can be identified specifically with a particular final cost objective and therefore are charged to that objective. The accounting system

records these costs as they are incurred within the cost elements assigned for that purpose. Further allocation is not required.

Indirect costs are allocated to the various programs on a quarterly basis. Based on calendar year 2012 actual costs, the approved Union County Central Services / Indirect Cost Allocation Plan (Attachment F) has established an indirect rate of 19.47% for Workforce Investment Act / Workforce Innovation Opportunity Act and related programs.

**A. Participant Costs**

**1. Wages (Direct Charge)**

- a. **Allocation:** Work Experience Wages--100% allocated to affected direct program activity. Summer Youth Wages - 100% allocated to affected direct program activity. Apprenticeship Wages - 100% allocated to affected direct program activity.
- b. **Documentation:** Work/Training Site Agreement, participant time and evaluation reports, AOSOS registration form, status change form, attendance records, payroll journals, One Stop Referral Form.
- c. **Justification:** Charged directly to the funding source in which the participant is enrolled.

**2. Payroll Taxes and Fringe Benefits (Direct Charge)**

- a. **Allocation:** FICA, unemployment insurance (limited internship program, as necessary), and worker's compensation allocated to the same funding source and cost area as the wages.
- b. **Documentation:** Participant time and evaluation reports, attendance records, billing statements, AOSOS registration form, status change form, and payroll journals.
- c. **Justification:** Charged directly to the funding source in which the participant is enrolled.

**3. Individual Training Accounts (ITAs), Class Size Training, Tuition, Books, Fees and Materials (Direct Charge)**

- a. **Allocation:** Items necessary to attend training - 100% allocated to direct program activity. Items necessary to secure employment - 100% allocated to appropriate direct program activity.
- b. **Documentation:** Purchase of Service/Payment Authorization, Needs Based/Related Payment Authorization, invoices, AOSOS registration form, status change form, One-Stop Referral form.

- c. **Justification:** Charged directly to the funding source in which the participant is enrolled.
- 4. Other Affected Direct Program Activity Costs (Direct Charge)**
  - a. **Allocation:** Assessments, remedial education, ESL, Soft Skills - 100% allocated to affected direct program activity.
  - b. **Documentation:** Purchase of Service/Payment Authorization, invoices, AOSOS registration form, status change form, and One Stop Referral Form.
  - c. **Justification:** Charged directly to the funding source in which the participant is enrolled.
- 5. Participant Travel Reimbursements (Direct Charge)**
  - a. **Allocation:** 100% allocated to support and/or other appropriate direct service activity.
  - b. **Documentation:** Needs Based/Related Payment Authorization, attendance records, time reports, travel vouchers, AOSOS registration form, status change form, and American Job Centers Referral Form.
  - c. **Justification:** Charged directly to the funding source in which the participant is enrolled.
- 6. Child Care Reimbursements (Direct Charge)**
  - a. **Allocation:** 100% allocated to support and/or other appropriate direct service activity.
  - b. **Documentation:** Needs Based/Related Payment Authorization, invoices, attendance records, time reports, AOSOS registration form, status change form, and American Job Centers Referral Form.
  - c. **Justification:** Charged directly to the funding source in which the participant is enrolled.
- 7. Other Supportive Services (Direct Charge)**
  - a. **Allocation:** 100% allocated to support and/or other appropriate direct service activity.
  - b. **Documentation:** Needs Based/Related Payment Authorization, Purchase of Service/Payment Authorizations, invoices, attendance records, time reports, AOSOS registration form, status change form,

and American Job Centers Referral Form.

- c. **Justification:** Charged directly to the funding source in which the participant is enrolled.

**8. Needs Based Payments-Needs Related Payments (Direct Charge)**

- a. **Allocation:** 100% allocated to support and /or other appropriate direct service activity.
- b. **Documentation:** Needs Analysis, Support Policy, Needs Based/Related Payment Authorization, attendance records, time reports, AOSOS registration form, status change form, and American Job Centers Referral Form.
- c. **Justification:** Charged directly to the funding source in which the participant is enrolled.

**B. Employer/Vendor Charges**

**1. On-the-Job Training Reimbursements (Direct Charge)**

- a. **Allocation:** 100% allocated to affected direct program activity.
- b. **Documentation:** OJT Contract, OJT Invoice, invoice, AOSOS registration form, status change form, and One Stop Referral form.
- c. **Justification:** Charged directly to the funding source in which the participant is enrolled.

**2. Work First New Jersey (WFNJ) Employment Directed Activities (Direct Charge)**

- a. **Allocation:** 100% allocated to affected direct program activity.
- b. **Documentation:** Purchase of Service Agreement, attendance records, invoices, AOSOS registration form and status change form.
- c. **Justification:** Charged directly to the funding source in which the participant is enrolled.

**3. Workforce Learning Link Services (Adult Literacy/ESL and workplace literacy) (Direct Charge)**

- a. **Allocation:** 100% allocated to affected direct program activity.
- b. **Documentation:** Purchase of Service Agreement, attendance records, invoices, registration and status form.
- c. **Justification:** Charged directly to the funding source in which the

participant is enrolled.

**C. Staff Wages-Salary and Fringe Benefits**

**1. Staff Wages-Salary (Shared Cost)**

- a. **Allocation:** 100% charged to benefiting cost areas. Allocation to the funding sources based upon the corresponding time allocation and salary certification form.
- b. **Documentation:** All records completed after the fact—Time Allocation and Salary Certification Form (Attachment C).
- c. **Justification:** Charged to the funding source benefiting from this cost.

**2. Staff Fringe Benefits (Shared Cost)**

- a. **Allocation:** Allocated to Administration, and affected direct program activity in direct proportion as to employee wage/salary distribution. Fringe benefit costs by individual employee and those costs are charged in the same manner as salary and wage costs are recorded.
- b. **Documentation:** FICA tax rates, invoices, Worker Compensation Bureau ratings, retirement and other insurance calculations.
- c. **Justification:** Charged to the funding source benefiting from this cost.

**D. Other Costs**

**1. Staff Travel (Shared Cost)**

- a. **Allocation:** allocated to direct program activity. Allocation to specific funding source based on purpose of travel.
- b. **Documentation:** Biweekly time report (includes travel) and travel vouchers.
- c. **Justification:** Charged to the funding source benefiting from this cost.

**2. Staff Training (Shared Cost)**

- a. **Allocation:** 100% charged to benefiting cost areas. Allocation to the funding sources based upon the corresponding time allocation and salary certification form.
- b. **Documentation:** time reports, invoices.
- c. **Justification:** charged to the funding source benefiting from this cost.

**3. Direct Space (Shared Cost)**

- a. **Allocation:** 100% allocated to affected direct program activity.

Allocated to funding source based on square footage.

- b. **Documentation:** Lease.
- c. **Justification:** Charged to the funding source benefiting from this cost.

**4. Telephone (Shared Cost)**

- a. **Allocation:** Expense prorated among the funding streams and their respective percentages in relation to the aggregate.
- b. **Documentation:** Invoices, time reports.
- c. **Justification:** Charged to the funding source benefiting from this cost.

**5. Photocopying (Shared Cost)**

- a. **Allocation:** Expense prorated among the funding streams and their respective percentages in relation to the aggregate.
- b. **Documentation:** Invoices, time reports, Indirect Cost Pool.
- c. **Justification:** Charged to the funding source benefiting from this cost.

**6. Printing (Shared Cost)**

- a. **Allocation:** Expense prorated among the funding streams and their respective percentages in relation to the aggregate.
- b. **Documentation:** Purchase Order, invoices, time reports, Indirect Cost Pool.
- c. **Justification:** Charged to the funding source benefiting from this cost.

**7. Supplies (Shared Costs)**

- a. **Allocation** Expense prorated among the funding streams and their respective percentages in relation to the aggregate.
- b. **Documentation:** Purchase Order, invoices, time reports, Indirect Cost Pool.
- c. **Justification:** Charged to the funding source benefiting from this cost.

**8. Postage (Shared Costs)**

- a. **Allocation:** Expense prorated among the funding streams and their respective percentages in relation to the aggregate.
- b. **Documentation:** Purchase Order, invoices, time reports, Indirect Cost

Pool.

- c. **Justification:** Charged to the funding source benefiting from this cost.
- 9. Equipment Purchases (over \$5,000 in aggregate) (Shared Cost)**
- a. **Allocation:** 100% allocated to appropriate cost area using appropriate depreciation schedules or use allowances (unless otherwise specified).
  - b. **Documentation:** Invoice, Purchase Order, purchase or funding source approval letter (as appropriate), Indirect Cost Pool, and depreciation allowance templates.
  - c. **Justification:** Charged to the funding source most benefiting from this cost and retains reversionary rights to said equipment.
- 10. Equipment Purchases (\$5,000 or less in aggregate) (Shared Cost)**
- a. **Allocation:** 100% allocated to affected direct program activity and funding sources based on written approval, as necessary.
  - b. **Documentation:** Invoice, Purchase Order, funding source approval letter.
  - c. **Justification:** Charged to the funding source benefiting from this cost.
- 11. Equipment Repair/Maintenance (Shared Cost)**
- a. **Allocation:** 100% allocated to affected direct program activity.
  - b. **Documentation:** Invoice, Purchase Order
  - c. **Justification:** Charged to the funding source benefiting from this cost.
- 12. Accounting (Shared Cost)**
- a. **Allocation:** 100% allocated to administration.
  - b. **Documentation:** All Source Documentation - Contract, Invoice, Completed Audit, Correspondence and Purchase Order.
  - c.
  - d. **Justification:** Charged to the funding source benefiting from this cost.
- 13. Insurance (Shared and Direct Cost)**
- a. **Allocation:** Accidental Death and Dismemberment Insurance - 100% allocated to affected direct program activity. Allocated to specific program activity on basis of number of participants served. (Direct Cost).  
Vehicle Insurance. 100% allocated to cost area and source based on

purpose of vehicle. Other Insurance. 100% allocated to cost area and fund source benefiting.

b. **Documentation:** Invoices.

c. **Justification:** Charged to the funding source benefiting from this cost.

**14. Subscriptions (Shared Cost)**

a. **Allocation:** 100% charged to benefiting cost areas. Allocation to the funding sources based upon the corresponding time allocation and salary certification form.

b. **Documentation:** All Source Documentation - Contract, Invoice, Correspondence and Purchase Order.

c. **Justification:** Charged to the funding source benefiting from this cost.

**15. Memberships (Shared Costs)**

a. **Allocation:** 100% charged to benefiting cost areas. Allocation to the funding sources based upon the corresponding time allocation and salary certification form.

b. **Documentation:** Purchase Order, invoices.

c. **Justification:** Charged to the funding source benefiting from this cost.

**16. Promotional Expenses (Direct and Shared Cost)**

a. **Allocation:** 100% affected direct program activity. Allocation to funding source is based on purpose of promotional expense.

b. **Documentation:** Purchase Order

c. **Justification:** Charged to the funding source benefiting from this cost.

**17. Training Materials (Shared Costs)**

a. **Allocation:** 100% allocation to funding source and cost area based on benefit from the use of the training materials.

b. **Documentation:** Purchase Order, invoices.

c. **Justification:** Charged to the funding source benefiting from this cost.

**18. Audit (Direct Cost)**

a. **Allocation:** 100% Administration. Allocated to the funding source based on the total dollars audited for each funding source.



- b. **Documentation:** Audit report and invoice.
- c. **Justification:** charged to the funding source benefiting from this cost.

**19. Legal (Shared Cost)**

- a. **Allocation:** 100% Administration. Allocation to funding sources via Indirect Cost.
- b. **Documentation:** Invoices.
- c. **Justification:** Charged to the funding source benefiting from this cost.

**20. Miscellaneous (Shared and Direct Cost)**

- a. **Allocation:**  
Allocated to cost area (such as consultant, etc.) based on the type and purpose of the cost. Allocated to funding source on the basis of participant enrollment or activity records, or other acceptable method. Administration-managerial costs are allocated via the Indirect Cost Pool.
- b. **Documentation:** Purchase Order (or bid documents), invoices, Indirect Cost Pool.
- c. **Justification:** Charged to the funding source benefiting from this cost.

**E. In-Kind Contributions** - The County shall track and bank the “in-kind” contributions enumerated below:

**1. Direct Space**

- a. Plainfield Field Office – rental expense “in-kind” contribution
- b. Workforce Innovation Business Center (WIB Center)– Satellite Field Office - rental expense “in kind” contribution
- c. Division of Social Services Building – expense “in kind” contribution
- d. Central Office - rental expense “in kind” contribution

**2. Union County Resources**

- a. Middle Management On-the-Job Training Program
- b. Family Success Center
- c. Cash supplement for services

**3. Vendor Resources**

- a. Non-federal matching funds.

**IV. CERTIFICATE OF COST ALLOCATION PLAN**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal, as dated below, to establish cost allocations or billing for July 1, 2015 through June 30, 2016, are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal 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.

**Thomas McCabe**  
\_\_\_\_\_  
**Name**

**Grant Accountant**  
\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

**Antonio Rivera, MSW**  
\_\_\_\_\_  
**Name**

**Director, Workforce Development Board**  
\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**