

5101:9-1-02 **County cost structures.**

- (A) The Ohio department of job and family services (ODJFS) currently allocates costs in accordance with the ODJFS federally approved cost allocation plan (CAP). This annual plan is submitted to the United States department of health and human services federal government and defines the method used by ODJFS to distribute and report costs to the various job and family services programs Ohio administers. Costs are placed in one of five cost categories based on the activity to which they relate. Costs of similar functions must be treated consistently in making this assignment. General cost principles applicable to costs based on office of budget and management (OMB) "Circular A-87 Revised" based on 2 C.F.R. part 225 are found in rule 5101:9-1-15 of the Administrative Code.
- (B) The following cost structures ~~and methodologies~~ are contained in the ODJFS CAP and must be used by the ~~county social service~~ county family services agency for state and federal reporting purposes. Each ~~of the cost structures fall~~ county agency shall consistently apply costs within one of the five following cost categories as follows and should be applied in the county agency: structures based on the activity performed:
- (1) Income maintenance cost category includes direct income maintenance and Workforce Investment Act (WIA) costs and income maintenance related and WIA combined costs.
 - (2) Social services cost category includes direct social services and WIA costs and social services related and WIA administrative costs.
 - (3) Child support cost category includes direct child support costs and child support administrative costs.
 - (4) ODJFS acknowledged county department of job and family services (CDJFS) function/program cost category includes direct or shared ODJFS acknowledged CDJFS function/program costs ~~and shared ODJFS acknowledged CDJFS function and/or program costs~~ of programs assigned by the county board of county commissioners to be administered by the county agency. Some examples of this cost structure may be costs related to the women, infants and children program (WIC), and area agency on aging.
 - (5) Shared cost category.
- (C) The county agency shall determine all direct, administrative and shared costs within the categories outlined in paragraph (B) of this rule to specific programs and grants in accordance with Chapter 5101:9-1 of the Administrative Code.

Effective: 01/30/2009

CERTIFIED ELECTRONICALLY

Certification

01/14/2009

Date

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