

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 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~~ the six cost categories in paragraph (B) of this rule based on the activity to which they relate. Costs of similar functions in like circumstances must be treated consistently in making this assignment. General cost principles 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 are contained in the ODJFS CAP and must be used by the county family services agency for state and federal reporting purposes. Each county agency shall consistently apply costs within at least one of the five following six cost 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. In a county department of job and family services (CDJFS) that does not have staff who work solely on Workforce Investment Act (WIA) activities, this cost category may also include WIA costs.
 - (2) Social services cost category includes direct social services ~~and WIA costs~~ and social services related ~~and WIA administrative~~ costs. In a CDJFS that does not have staff who work solely on WIA activities, this cost category may also include WIA costs.
 - (3) Child support cost category includes direct child support costs and child support administrative costs.
 - (4) WIA cost category includes direct WIA and WIA related costs when staff work solely on WIA program activities.
 - ~~(4)~~(5) ODJFS acknowledged ~~county department of job and family services (CDJFS)~~ CDJFS function/program cost category includes direct or shared ODJFS acknowledged CDJFS function/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)~~(6) 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~~ this chapter.

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Certification

05/29/2012

Date

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