

5101:9-1-02County cost structures.

(A) The Ohio department of job and family services (ODJFS) currently allocates costs in accordance with the ODJFS cost allocation plan (CAP). This annual plan is submitted to the 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 principles applicable to costs based on office of budget and management (OMB) "Circular A-87-Revised" 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 agency for state and federal reporting purposes. Each of the cost structures fall within one of the five cost categories as follows and should be applied in the county agency.

(1) Income maintenance cost category includes direct income maintenance costs and income maintenance combined costs.

(2) Social services cost category includes direct social services costs and social services 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 ODJFS acknowledged CDJFS function/program costs and shared ODJFS acknowledged CDJFS function and/or program costs.

(5) Shared cost category.

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CERTIFIED ELECTRONICALLY

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Certification

01/21/2004

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Date

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