

5101:9-1-03

Direct costs.

(A) In accordance with the Ohio department of job and family services (ODJFS) federally approved cost allocation plan, "direct costs" are costs that:

- (1) Benefit two or more state or federal programs in proportions that can be determined without undue effort or cost and the cost must be allocated to the programs based on the proportional benefit;
- (2) May not be charged to a federal or state program as a direct cost if any other cost incurred for the same purpose in like circumstances has been charged as an indirect cost;
- (3) Are excluded from all cost pools; and
- (4) Include dedicated workers to a state or federal program and the workers do not participate in the random moment sample time study.

(B) Classification of direct costs in accordance with the ODJFS cost allocation plan are:

- (1) Direct capital asset costs are as defined in paragraph (A)(2) of rule 5101:9-4-10 of the Administrative Code; and:
 - (a) Are not depreciated as outlined in paragraph (E) of rule 5101:9-4-10 of the Administrative Code;
 - (b) Federal and/or state direct charge approval does not impact county financial statement depreciation; and
 - (c) When a capital asset is allowable to be direct charged to a state funding source, depreciation is not allowable to be claimed to any federal grant, either direct or indirect.
- (2) "Direct income maintenance (IM) costs" are costs for contracts or purchased services that benefit a particular IM program including temporary assistance to needy families (TANF), medicaid, food assistance (FA), food assistance employment and training (FAET), healthchek, IM case management, at risk pregnancy case management transportation and the "Workforce Innovation and Opportunity Act" (WIOA); and can be directly allocated to activities associated with those specific programs. Direct IM costs also include costs of equipment that have received prior federal approval to be direct charged to particular IM programs.
- (3) "Direct social services (SS) costs" are costs for contracts or purchased services that benefit and can be identified with a particular SS program including TANF,

workforce development, refugee resettlement, childcare, enhanced medicaid transportation, or specific components/activities of the Title XX program; and can be directly allocated to activities associated with those specific programs. Direct SS costs also include costs of equipment that have received prior federal approval to be direct charged to a particular SS program or Title XX activity.

- (4) "Direct child support costs (CS)" are costs of contracts or purchased services that benefit and can be identified with and directly charged to a specific activity within a specific child support program area and can be directly allocated to activities associated with those specific programs. Direct CS costs also include costs of equipment that have received prior federal approval to be direct charged to a particular CS program.
- (5) "Direct WIOA program costs" are costs of contracts and purchased services that benefit and can be identified with a particular WIOA program and can be directly allocated to activities associated with those specific programs. Direct WIOA costs are also costs of equipment that have received approval through the JFS 01994 "Request for Approval to Direct Charge Workforce Innovation and Opportunity Act (WIOA) Area Funds for Equipment" process to be direct charged to a particular WIOA program.
- (6) "Direct child welfare (CW) costs" are costs of contracts, purchased services and maintenance costs that can be identified with a specific child welfare program including Title IV-B, state child protective allocation (SCPA), independent living (IL), TANF, post adoption assistance, Title XX related to children and post adoption special service subsidies (PASSS).
- (7) "Direct foster care and adoption assistance costs" are defined as contractually purchased services excluded from the SS and CW administrative cost pool. These costs are for services incurred solely for allowable IV-E activities.
- (8) "Direct ODJFS acknowledged county department of job and family services (CDJFS) function/program costs" are administrative or operating costs related to a specific ODJFS acknowledged CDJFS function/program administered by other state or local agencies but completed by staff in a public assistance agency. These direct ODJFS acknowledged function/program costs are considered non-reimbursable for ODJFS cost purposes including women, infants and children program as authorized by the Ohio department of health (ODH), county operated nursing facility, local area agency for aging and local emergency assistance (EA) programs. A direct ODJFS acknowledged CDJFS function/program cost is the cost of salaries of direct service employees that are dedicated to a specific ODJFS acknowledged CDJFS function/program administered by another agency.

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