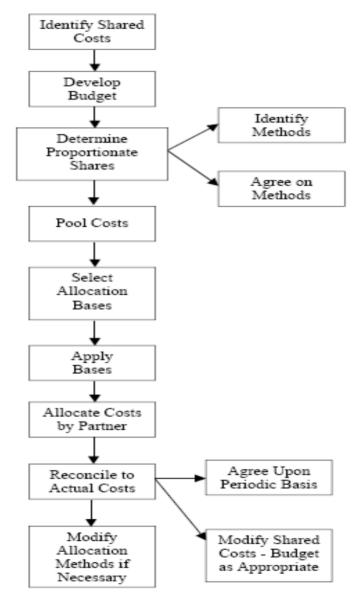
# **COST ALLOCATION PROCESS**

# APPENDIX D - Sample Cost Allocation Plan

This information is from the U.S. Department of Labor One-Stop Comprehensive Financial Management Technical Assistance Guide Cost Sharing/Cost Allocation Chapters 1-1 through 1-6 issued in 2002. The process remains applicable under WIOA.

#### Attachment I-3-1

# Steps in the Cost Allocation Process



July 2002

## ONE-STOP COST CENTER BUDGET FOR PROGRAM YEAR FY 2023 (JULY 1, 2022 - JUNE 30, 2023)

Is this a Comprehensive Center?

**VIRGINIA CAREER WORKS ONE-STOP CENTER NAME:** 

Cherokee Avenue Center

COSTS	TOTAL BUDGET	SHARED (INDIRECT)	DIRECT
Staff Costs:			
Center Manager - Sala	y \$32,972	\$32,972	\$0
Center Manager - Benefi	s \$6,510	\$6,510	\$0
Resource Coordinator - Salar		\$26,000	\$125,000
Resource Coordinator - Benefi	s \$66,326	\$3,826	\$62,500
Indirect Cos	s \$9,401	9,400.86	\$0
INFRASTRUCTURE COSTS			
Facility Costs:			
Re	,	137,850	\$0
Utilitie		\$0	\$0
Contracted Maintenand	7.,	\$4,000	\$0
Repairs (non-DGS		\$700	\$0
Securi		\$0	\$0
Property Ta		\$0	\$0
Furniture & Fixture		\$0	\$0
Other (itemize below	() \$8,150	\$8,150	\$0
Equipment/Communication Costs:			
Computer Hardwar	e \$0	\$0	\$0
Computer Softwar		\$0	\$0
Data Lir	e \$4,000	\$4,000	\$0
Telephone Equipment	nt \$0	\$0	\$0
Telephone Service Fee	s \$6,850	\$6,850	\$0
Page	s \$0	\$0	\$0
Copier Equipment		\$4,380	\$0
Fax Equipme		\$0	\$0
Fax Service Fee	s \$0	\$0	\$0
Other Operations:			
General Supplie	s \$1,000	\$1,000	\$0
Freight & Messenge		\$0	\$0
Printing (Outreach, Community Awareness, Signage		\$0	\$0
Other Outside Services (itemize below		- Ψ <sup>0</sup>	\$0
Recruiting/Outread		\$0	\$0
Marketing/Community Awarenes		\$0	\$0
Staff Trainir		\$0	\$0
Staff Trav		\$0	\$0
TOTAL COSTS	\$433,140	\$245,640	\$187,500

Rent Calc July-April May-June

PARTNER ENTITY or PARTNER PROGRAM	# OF POSITIONS (Except WIOA)	% of Total	SQUARE FEET OCCUPIED	% of Total	# of POSITIONS LESS State Staff *	% of Total
VEC Regional	3.00	18.75%	435.00	24.10%	0.00	0.00%
VEC Workforce	10.00	62.50%	720.00	39.89%	10.00	66.67%
VEC JVSG	1.00	6.25%	138.00	7.65%	1.00	6.67%
VEC Trade	1.00	6.25%	156.00	8.64%	1.00	6.67%
WIOA - Adult/DW	0.00	0.00%	166.50	9.22%	1.00	6.67%
WIOA - Youth	0.00	0.00%	33.50	1.86%	1.00	6.67%
ECMC	1.00	6.25%	156.00	8.64%	1.00	6.67%
		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%
TOTALS:	16.00	100.00%	1,805.00	100%	15.00	100%

<sup>\*</sup> Customer visits are not tracked by partner; have selected One-Stop Center Staff as allocation base.

List each partner's programs providing service through Virginia's Career Works Center: If the allocation is for a Comprehensive Center, at minimum, all partner programs as required by the Virginia Combined State Plan must be included.

- -If new rows are inserted the formulas must be also inserted in the new rows/columns across all spreadsheets.
- -Once program is inserted in Column A row within table above, the balance of the spreadsheets will be automaticaly populated with the program name information. The balance of the spreadsheets should be formated appropriately to display the information.
- -Once partner name is keyed, the balance of the spreadsheets will be populated with this information.

**Square Foot Occupied** is the sum of the floor area of each office, work station, or other room or space that is assigned to or reserved for the use of one or more partners rather than being shared by all.

**# OF POSITIONS** are the # of staff that each program has dedicated to the One-Stop Center. The # OF POSITIONS are represented in full time position equivalence in relation to 40 hour workweeks. The formula to determine the # to enter is: **# of hours per week that a program staffs the One-Stop Center/40 (full time workweek hours).** 

**Customers Receiving Service** are the # of people served by each program either at, or through the One-Stop Center. Includes customers received by the One-Stop Center who received services from multiple programs. These customers will be counted by each program serving them.

#### Cherokee Avenue Center

		1	T	ı	ī			ı	
costs	BUDGET/ EXPENSE	VEC Regional	VEC Workforce	VEC JVSG	VEC Trade	WIOA - Adult/DW	WIOA - Youth	ECMC	TOTALS:
Staff Costs:									
Center Manager - Salary	\$32,972	\$0	\$21,982	\$2,198	\$2,198	\$2,198	\$2,198	\$2,198	\$32,972
Center Manager - Benefits	\$6,510	\$0	\$4,340	\$434	\$434	\$434	\$434	\$434	\$6,510
Resource Coordinator - Salary	\$26,000	\$4,875	\$16,250	\$1,625	\$1,625	\$0	\$0	\$1,625	\$26,000
Resource Coordinator - Benefits	\$3,826	\$717	\$2,391	\$239	\$239	\$0	\$0	\$239	\$3,826
Indirect Costs	\$9,401	\$1,763	\$5,876	\$588	\$588	\$0	\$0	\$588	\$9,401
Facility Costs:									
Ren		\$33,221	\$54,987	\$10,539	\$11,914	\$12,716	\$2,558	\$11,914	\$137,850
Utilities		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contracted Maintenance		\$964	\$1,596	\$306	\$346	\$369	\$74	\$346	\$4,000
Repairs	\$700	\$169	\$279	\$54	\$60	\$65	\$13	\$60	\$700
Security		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Furniture & Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (Provide details below	\$8,150	\$1,964	\$3,251	\$623	\$704	\$752	\$151	\$704	\$8,150
Equipment/Communication Costs:		•		•		•	•		-
Computer Hardware		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Computer Software		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Data Line		\$0	\$2,667	\$267	\$267	\$267	\$267	\$267	\$4,000
Telephone Equipmen		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone Service Fees		\$0	\$4,567	\$457	\$457	\$457	\$457	\$457	\$6,850
Pagers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Copier Equipmen		\$0	\$2,920	\$292	\$292	\$292	\$292	\$292	\$4,380
Fax Equipmen		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fax Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Operations:									-
•	£4.000	<b></b>	\$667	<b>ФС7</b>	<b>667</b>	<b></b>	<b></b>	667	£4.000
General Supplies		\$0 \$0	\$007	\$67 \$0	\$67 \$0	\$67 \$0	\$67 \$0	\$67 \$0	\$1,000 \$0
Freight & Messenge		\$0		\$0	\$0	\$0	\$0	\$0	\$0
Printing (Outreach, Community Awareness, Signage		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0		\$0
Other Outside Services						\$0		\$0	
Recruiting/Outreach		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Marketing/Community Awareness									
Staff Training		\$0	\$0	\$0	\$0	\$0 ©0	\$0 ©0	\$0 \$0	\$0 \$0
Staff Trave	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL COSTS	\$245.640	\$43.673	\$121,772	\$17.688	\$19.190	\$17.615	\$6.511	\$19.190	\$245.640
	Ψ2-10,040	ψ-3,373	Ψ121,772	ψ17,000	\$202.323	ψ17,010	ψυ,στι	ψ13,130	Ψ245,040
Subtotal - VEC Less: DGS									
Less: DG5					(\$110,662)	=			
Monthly					\$91,661 <b>7,638.41</b>	1.467.94	542.59	1.599.20	7
wonuny					7,036.41	1,407.94	542.59	1,599.20	<u> </u>

Allocation based on number of staff	Adult: 67%	983.52
Allocation based on square feet occupied	OW: 33%	484.42
Allocation based on number of staff excluding VFC state staff		

Note: This spreadsheet allocates costs based on a suggested allocation method (see color key above). Partners may agree on a different basis for allocation, as long as it is appropriately supportable and applied consistently. If a different allocation method is applied, the formulas must be revised to reflect the agreed on basis.

Starting Jan

2023

Adult: 80%

1,174.35

ONE-STOP CENTER NAME: Cherokee Avenue Center

COSTS	BUDGET/ EXPENSE	VEC Regional	VEC Workforce	VEC JVSG	VEC Trade	WIOA - Adult/DW	WIOA - Youth	ECMC			
Staff Costs:											
Center Manager - Salary											
Center Manager - Benefits	\$0										
	,										
Resource Coordinator - Salary	\$125,000					\$60,000	\$ 65,000				
Resource Coordinator - Benefits						\$30,000					
Indirect Costs	\$0										
Facility Costs:				+							
Reni	\$0										
Utilities					-	1	<del> </del>				
Contracted Maintenance											
Repairs											
Security											
Property Tax											
Furniture & Fixtures											
Other (Provide details below)											
Other (Freduce details below)	φσ										
Equipment/Communication Costs:											
Computer Hardware	\$0										
Computer Software											
Data Line											
Telephone Equipment											
Telephone Service Fees											
Pagers											
Copier Equipment											
Fax Equipment											
Fax Service Fees											
Tax corvice reco	φσ										
Other Operations:											
General Supplies	\$0										
Freight & Messenger											
Printing (Outreach, Community Awareness, Signage)											
Other Outside Services											
Recruiting/Outreach		<b> </b>			+	<u> </u>	<del> </del>				
Marketing/Community Awareness					-	1	<del> </del>				
Staff Training											
Staff Trave						<u> </u>					
Ctall Have	ΨΟ			1							
TOTAL COSTS	\$187,500	\$0	\$0	\$0	\$0	\$90,000	\$97,500	\$0			

### TOTAL COSTS BY PARTNER OR PARTNER PROGRAM

ONE-STOP CENTER NAME:

Cherokee Avenue Center

	BUDGE I/	VEC				WIOA -	1	ı	
COSTS	EXPENSE	Regional	VEC Workforce	VEC JVSG	VEC Trade	Adult/DW	WIOA - Youth	ECMC	TOTALS:
Staff Costs:									
Center Manager - Salary	\$32,972	\$0	\$21,982	\$2,198	\$2,198	\$2,198	\$2,198	\$2,198	\$32,97
Center Manager - Benefits	\$6,510	\$0	\$4,340	\$434	\$434	\$434	\$434	\$434	\$6,51
·									
Resource Coordinator - Salary	\$151,000	\$4,875	\$16,250	\$1,625	\$1,625	\$60,000	\$65,000	\$1,625	\$151,000
Resource Coordinator - Benefits	\$66,326	\$717	\$2,391	\$239	\$239	\$30,000	\$32,500	\$239	\$66,320
Indirect Costs	\$9,401	\$1,763	\$5,876	\$588	\$588	\$0	\$0	\$588	\$9,40°
Facility Costs:									
Rent	\$137,850	\$33,221	\$54,987	\$10,539	\$11,914	\$12,716	\$2,558	\$11,914	\$137,85
Utilities		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107,000
Contracted Maintenance		\$964	\$1,596	\$306	\$346	\$369	\$74	\$346	\$4,000
Repairs (non-DGS)		\$169	\$279	\$54	\$60	\$65	\$13	\$60	\$70
Security		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
Property Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
Furniture & Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Other (itemize below)		\$1,964	\$3,251	\$623	\$704	\$752	\$151	\$704	\$8,15
outer (normed potent)	Ψο, του	ψ.,σσ.	ψο,20 :	<b>\$625</b>	4.0.	Ų. 0 <u>2</u>	<b>V.0.</b>	Ų. ū.	\$
Equipment/Communication Costs:	-								\$
Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
Computer Software		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
Data Line		\$0	\$2,667	\$267	\$267	\$267	\$267	\$267	\$4,00
Telephone Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Telephone Service Fees	\$6,850	\$0	\$4,567	\$457	\$457	\$457	\$457	\$457	\$6,85
Pagers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Copier Equipment	\$4,380	\$0	\$2,920	\$292	\$292	\$292	\$292	\$292	\$4,38
Fax Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Fax Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
									\$
Other Operations:									\$
General Supplies		\$0	\$667	\$67	\$67	\$67	\$67	\$67	\$1,00
Freight & Messenger		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Printing (Outreach, Community Awareness, Signage)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Other Outside Services (itemize below)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Recruiting/Outreach		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Marketing/Community Awareness		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Staff Training		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Staff Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL COSTS	\$433,140	\$43,673	\$121,772	\$17,688	\$19,190	\$107,615	\$104,011	\$19,190	\$433,14
PARTNER RATIO		10.1%	28.1%	4.1%	4.4%	24.8%	24.0%	4.4%	100.0

OK!

Allocated costs, Direct and Indirect, must equal the amount on the One-Stop Center Budget spreadsheet (1st sheet in this workbook)

	ro		

COSTS	BUDGET/ EXPENSE	VEC Regional	VEC Workforce	VEC IVSG	VEC Trade	WIOA - Adult/DW	WIOA - Youth	ECMC	TOTALS:	V
Staff Costs:	LAFENOL	Regional	VEC WOIKIOICE	VLC 3V3G	VLC ITade	Addition	Touti	LOWIG	TOTALS.	V
Center Manager - Salary	\$32,972	0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	
Center Manager - Benefits		0.00%	66.67%	6.67%	6.67%		6.67%	6.67%	100%	
Resource Coordinator - Salary		18.75%		6.25%	6.25%		0.00%	6.25%	100%	
Resource Coordinator - Benefits	\$3,826	18.75%	62.50%	6.25%	6.25%	0.00%	0.00%	6.25%	100%	
Indirect Costs	\$9,401	18.75%	62.50%	6.25%	6.25%	0.00%	0.00%	6.25%	100%	
indirect Costs	\$9,401	10./5%	02.50%	0.25%	0.25%	0.00%	0.00%	0.25%	100%	
acility Costs:										
Rent	\$137.850	24.10%	39.89%	7.65%	8.64%	9.22%	1.86%	8.64%	100%	
Utilities										
Contracted Maintenance	\$4,000	24.10%	39.89%	7.65%	8.64%	9.22%	1.86%	8.64%	100%	
Repairs (Non-DGS)	\$700	24.10%	39.89%	7.65%	8.64%	9.22%	1.86%	8.64%	100%	
Security			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	i
Property Tax										
Furniture & Fixtures										
Other (Provide details below)	\$8,150	24.10%	39.89%	7.65%	8.64%	9.22%	1.86%	8.64%	100%	
quipment/Communication Costs:										
Computer Hardware	\$0					1				
Computer Software										
Data Line	\$4,000	0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	
Telephone Equipment	\$0									
Telephone Service Fees		0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	
Pagers										
Copier Equipment		0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	
Fax Equipment										
Fax Service Fees	\$0									
ther Operations:										
ther Operations:  General Supplies	\$1,000	0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	
General Supplies Freight & Messenger			00.07%	0.07%	0.07%	0.07%	0.07%	0.07%	100%	
Printing (Outreach, Community Awareness, Signage)			1	1		1	1			
Other Outside Services		<del>                                     </del>	<del>                                     </del>	<del> </del>		1	1			
Recruiting/Outreach		<b> </b>				<del>                                     </del>				
Marketing/Community Awareness			<u> </u>			1				
Staff Training										
Staff Travel			†	İ						
TOTAL COSTS	\$245,640									

Allocation based on number of staff
Allocation based on square feet occupied
Allocation based on number of staff excluding VEC State staff

Note: This spreadsheet allocates costs based on a suggested allocation method (see color key above). Partners may agree on a different basis for allocation, as long as it is appropriately supportable and applied consistently. If a different allocation method is applied, the formulas must be revised to reflect the agreed on basis.

### **Indirect Costs Calculation**

## Modified Total Direct Costs (MTDC)

Costs included in MTDC	Amount
Staff Costs:	
Center Manager - Salary	\$32,972
Center Manager - Benefits	\$6,510
XX	
Resource Coordinator - Salary	\$26,000
Resource Coordinator - Benefits	\$3,826
INFRASTRUCTURE COSTS	
Facility Costs:	
Utilities	\$0
Contracted Maintenance	\$4,000
Repairs (non-DGS)	\$700
Security	\$0
Property Tax	\$0
Furniture & Fixtures	\$0
Other (itemize below)	\$8,150
Equipment/Communication Costs:	
Computer Hardware	\$0
Computer Software	\$0
Data Line	\$4,000
Telephone Equipment	\$0
Telephone Service Fees	\$6,850
Pagers	\$0
Fax Equipment	\$0
Fax Service Fees	\$0
Other Operations:	
General Supplies	\$1,000
Freight & Messenger	\$0
Printing (Outreach, Community Awareness, Signage)	\$0
Other Outside Services (itemize below)	\$0
Recruiting/Outreach	\$0
Marketing/Community Awareness	\$0
Staff Training	\$0
Staff Travel	\$0
Total MTDC	\$94,009
De minimis rate	10%
Indirect Costs	9,400.86

Rent, Copier lease cost are not included in MTDC

						Squa	re Fe	eet					P	Personnel				
Office #	Square Feet	VEC Regional	VEC Workforce	VEC JVSG	VEC Trade	WIOA - Adult/DW	WIOA - Youth	ECMC	Shared	Common	VEC Regional	VEC Workforce	/EC Trade	WIOA - Adult/DW	WIOA - Youth	ECMC	Common	
≝	nbo	/EC	/EC	Æ	Æ	NIC	NIC		Sha	Con	Œ	<u> </u>	\( \tilde{\pi} \)	N	VIC			Notes
100	756					_>	_>	ш	756					_ >		ш		Resource Room
	139									139								Entrance
101A	50								50									Supply Closet
102	308									308								Conference
103	52								52									IT Closet
	58									58								Exit to Restrooms
	570									570								Hallway - Perimeter of 101
104	116								116									Interview Room #1
105	120								120									Interview Room #2
106	232								232									Training
107	84									84								Workroom
108	142					4.4.4				142				4.00				Breakroom
109	141	444				141					4.00			1.00				WIOA A/DW - G. Mitchell
110	141	141	400								1.00	4.00						VEC Regional - G. Vaughn (Rapid Response)
111	190		190									1.00						VEC - D. Brown
112	138	400		138							4.00	1.00	)					VEC JVSG
113 114	138 156	138 156									1.00							VEC Regional Appeals Examiner - M. Nelson
114	156	156						156			1.00					1.00		VEC Regional Appeals Examiner- K. Williams ECMC - J. Puryear
116	156				156			100					1.00			1.00		VEC - Trade representative
14	50		50		150							0.00	1.00					VEC - Trade representative  VEC (Vacant)
15	50		50									1.00						VEC (Vacant)
16	50		50									1.00						VEC - WST J. Sequeira
17	50		50									1.00						VEC - S. Everett
18	50		50									1.00						VEC - WST - D. Bolton
19	50		50									1.00						VEC - WST - A. Molina
20	50		50									1.00					+	VEC - Senior WSR - B. Toma
21	50		50									0.00						VEC (hotel)
22	50		50									1.00						VEC - RESEA Specialist - C. King
23	50		50									1.00						VEC WSR - B. Whitelow
24	30		30									1.00						VEC REASEA Specialist - A. Sellman
25	30								30							1.0	0	SSG Resource Coordinator - M. Chernisky
26	30					26	4											SSG Vacant (assigned to WIOA)
27	30								30							1.0	0	Center Manager - R. Bennett
28	30						30								1.00			WIOA Youth
	1671									1,671								Core, Corridor & Other
	6,164	435	720	138	156	167	34	156	1,386	2,972	3.00	10.00 1.00	1.00	1.00	1.00	1.00 2.0	0.00	
	0																20.00	
	6,164								_									