

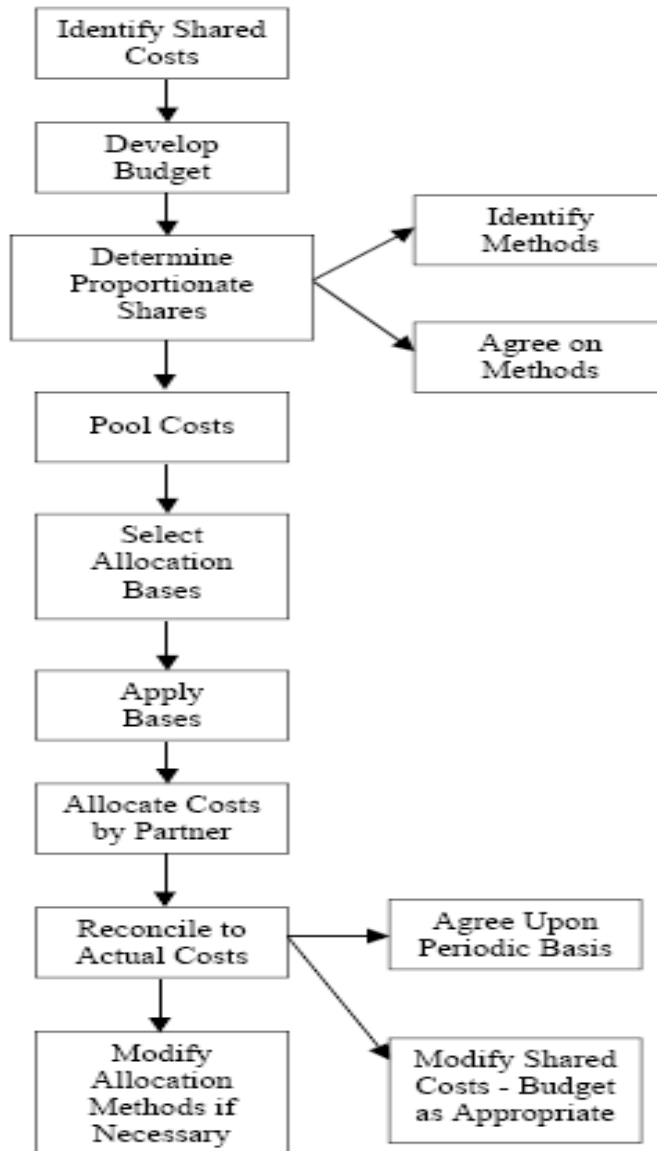
# COST ALLOCATION PROCESS

## 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



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

**VIRGINIA CAREER WORKS ONE-STOP CENTER NAME:** Cherokee Avenue Center

Is this a Comprehensive Center?

<b>COSTS</b>	<b>TOTAL BUDGET</b>	<b>SHARED (INDIRECT)</b>	<b>DIRECT</b>
<b>Staff Costs:</b>			
Center Manager - Salary	\$32,972	\$32,972	\$0
Center Manager - Benefits	\$6,510	\$6,510	\$0
Resource Coordinator - Salary	\$151,000	\$26,000	\$125,000
Resource Coordinator - Benefits	\$66,326	\$3,826	\$62,500
Indirect Costs	\$9,401	9,400.86	\$0
<b>INFRASTRUCTURE COSTS</b>			
<b>Facility Costs:</b>			
Rent	\$137,850	137,850	\$0
Utilities	\$0	\$0	\$0
Contracted Maintenance	\$4,000	\$4,000	\$0
Repairs (non-DGS)	\$700	\$700	\$0
Security	\$0	\$0	\$0
Property Tax	\$0	\$0	\$0
Furniture & Fixtures	\$0	\$0	\$0
Other (itemize below)	\$8,150	\$8,150	\$0
<b>Equipment/Communication Costs:</b>			
Computer Hardware	\$0	\$0	\$0
Computer Software	\$0	\$0	\$0
Data Line	\$4,000	\$4,000	\$0
Telephone Equipment	\$0	\$0	\$0
Telephone Service Fees	\$6,850	\$6,850	\$0
Pagers	\$0	\$0	\$0
Copier Equipment	\$4,380	\$4,380	\$0
Fax Equipment	\$0	\$0	\$0
Fax Service Fees	\$0	\$0	\$0
<b>Other Operations:</b>			
General Supplies	\$1,000	\$1,000	\$0
Freight & Messenger	\$0	\$0	\$0
Printing (Outreach, Community Awareness, Signage)	\$0	\$0	\$0
Other Outside Services (itemize below)	\$0	-	\$0
Recruiting/Outreach	\$0	\$0	\$0
Marketing/Community Awareness	\$0	\$0	\$0
Staff Training	\$0	\$0	\$0
Staff Travel	\$0	\$0	\$0
<b>TOTAL COSTS</b>	<b>\$433,140</b>	<b>\$245,640</b>	<b>\$187,500</b>

Rent Calc  
July-April  
May-June  
Allied U

One-Stop Center Name:

Cherokee Avenue Center

FY 2023

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%
		0.00%		0.00%		0.00%
<b>TOTALS:</b>	16.00	100.00%	1,805.00	100%	15.00	100%

\* 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 automatically populated with the program name information. The balance of the spreadsheets should be formatted 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.

SHARED COSTS BY PARTNER OR PARTNER PROGRAM  
 FY 2023 for July 1, 2022- June 30, 2023  
**ONE-STOP CENTER NAME:**

Cherokee Avenue Center

COSTS	BUDGET/ EXPENSE	VEC Regional	VEC Workforce	VEC JVSG	VEC Trade	WIOA - Adult/DW	WIOA - Youth	ECMC	TOTALS:
<b>Staff Costs:</b>									
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
<b>Facility Costs:</b>									
Rent	\$137,850	\$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	\$0
Contracted Maintenance	\$4,000	\$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	\$0
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Furniture & Fixtures	\$0	\$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
<b>Equipment/Communication Costs:</b>									
Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Data Line	\$4,000	\$0	\$2,667	\$267	\$267	\$267	\$267	\$267	\$4,000
Telephone Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone Service Fees	\$6,850	\$0	\$4,567	\$457	\$457	\$457	\$457	\$457	\$6,850
Pagers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Copier Equipment	\$4,380	\$0	\$2,920	\$292	\$292	\$292	\$292	\$292	\$4,380
Fax Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fax Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Operations:</b>									
General Supplies	\$1,000	\$0	\$667	\$67	\$67	\$67	\$67	\$67	\$1,000
Freight & Messenger	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing (Outreach, Community Awareness, Signage)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Outside Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recruiting/Outreach	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Marketing/Community Awareness	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staff Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL COSTS</b>	<b>\$245,640</b>	<b>\$43,673</b>	<b>\$121,772</b>	<b>\$17,688</b>	<b>\$19,190</b>	<b>\$17,615</b>	<b>\$6,511</b>	<b>\$19,190</b>	<b>\$245,640</b>
Subtotal - VEC					\$202,323				
Less: DGS					(\$110,662)				
					\$91,661				
<b>Monthly</b>					<b>7,638.41</b>	<b>1,467.94</b>	<b>542.59</b>	<b>1,599.20</b>	
					Allocation based on number of staff	Adult: 67%	983.52		
					Allocation based on square feet occupied	DW: 33%	484.42		
					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.

Starting Jan 2023 Adult: 80% 1,174.35

**DIRECT COSTS BY PARTNER OR PARTNER PROGRAM**

FY 2023

**ONE-STOP CENTER NAME:**

Cherokee Avenue Center

<b>COSTS</b>	<b>BUDGET/ EXPENSE</b>	<b>VEC Regional</b>	<b>VEC Workforce</b>	<b>VEC JVSG</b>	<b>VEC Trade</b>	<b>WIOA - Adult/DW</b>	<b>WIOA - Youth</b>	<b>ECMC</b>
<b>Staff Costs:</b>								
Center Manager - Salary	\$0							
Center Manager - Benefits	\$0							
Resource Coordinator - Salary	\$125,000					\$60,000	\$ 65,000	
Resource Coordinator - Benefits	\$62,500					\$30,000	\$ 32,500	
Indirect Costs	\$0							
<b>Facility Costs:</b>								
Rent	\$0							
Utilities	\$0							
Contracted Maintenance	\$0							
Repairs	\$0							
Security	\$0							
Property Tax	\$0							
Furniture & Fixtures	\$0							
Other (Provide details below)	\$0							
<b>Equipment/Communication Costs:</b>								
Computer Hardware	\$0							
Computer Software	\$0							
Data Line	\$0							
Telephone Equipment	\$0							
Telephone Service Fees	\$0							
Pagers	\$0							
Copier Equipment	\$0							
Fax Equipment	\$0							
Fax Service Fees	\$0							
<b>Other Operations:</b>								
General Supplies	\$0							
Freight & Messenger	\$0							
Printing (Outreach, Community Awareness, Signage)	\$0							
Other Outside Services	\$0							
Recruiting/Outreach	\$0							
Marketing/Community Awareness	\$0							
Staff Training	\$0							
Staff Travel	\$0							
<b>TOTAL COSTS</b>	<b>\$187,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>	<b>\$97,500</b>	<b>\$0</b>

**TOTAL COSTS BY PARTNER OR PARTNER PROGRAM**

**ONE-STOP CENTER NAME:**

Cherokee Avenue Center

COSTS	BUDGET/ EXPENSE	VEC Regional	VEC Workforce	VEC JVSG	VEC Trade	WIOA - Adult/DW	WIOA - Youth	ECMC	TOTALS:
	<b>Staff Costs:</b>								
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	\$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	\$66,326
Indirect Costs	\$9,401	\$1,763	\$5,876	\$588	\$588	\$0	\$0	\$588	\$9,401
<b>Facility Costs:</b>									
Rent	\$137,850	\$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	\$0
Contracted Maintenance	\$4,000	\$964	\$1,596	\$306	\$346	\$369	\$74	\$346	\$4,000
Repairs (non-DGS)	\$700	\$169	\$279	\$54	\$60	\$65	\$13	\$60	\$700
Security	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Furniture & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other (itemize below)	\$8,150	\$1,964	\$3,251	\$623	\$704	\$752	\$151	\$704	\$8,150
<b>Equipment/Communication Costs:</b>									
Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Data Line	\$4,000	\$0	\$2,667	\$267	\$267	\$267	\$267	\$267	\$4,000
Telephone Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone Service Fees	\$6,850	\$0	\$4,567	\$457	\$457	\$457	\$457	\$457	\$6,850
Pagers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Copier Equipment	\$4,380	\$0	\$2,920	\$292	\$292	\$292	\$292	\$292	\$4,380
Fax Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fax Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Operations:</b>									
General Supplies	\$1,000	\$0	\$667	\$67	\$67	\$67	\$67	\$67	\$1,000
Freight & Messenger	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing (Outreach, Community Awareness, Signage)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Outside Services (itemize below)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recruiting/Outreach	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Marketing/Community Awareness	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Staff Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL COSTS</b>	<b>\$433,140</b>	<b>\$43,673</b>	<b>\$121,772</b>	<b>\$17,688</b>	<b>\$19,190</b>	<b>\$107,615</b>	<b>\$104,011</b>	<b>\$19,190</b>	<b>\$433,140</b>
<b>PARTNER RATIO</b>		<b>10.1%</b>	<b>28.1%</b>	<b>4.1%</b>	<b>4.4%</b>	<b>24.8%</b>	<b>24.0%</b>	<b>4.4%</b>	<b>100.0%</b>

OK!

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

SHARED COSTS BY PARTNER OR PARTNER PROGRAM

FY 2023

ONE-STOP CENTER NAME:

Cherokee

COSTS	BUDGET/ EXPENSE	VEC Regional	VEC Workforce	VEC JVSG	VEC Trade	WIOA - Adult/DW	WIOA - Youth	ECMC	TOTALS:	VEC
<b>Staff Costs:</b>										
Center Manager - Salary	\$32,972	0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	80.00%
Center Manager - Benefits	\$6,510	0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	80.00%
Resource Coordinator - Salary	\$26,000	18.75%	62.50%	6.25%	6.25%	0.00%	0.00%	6.25%	100%	93.75%
Resource Coordinator - Benefits	\$3,826	18.75%	62.50%	6.25%	6.25%	0.00%	0.00%	6.25%	100%	93.75%
Indirect Costs	\$9,401	18.75%	62.50%	6.25%	6.25%	0.00%	0.00%	6.25%	100%	93.75%
<b>Facility Costs:</b>										
Rent	\$137,850	24.10%	39.89%	7.65%	8.64%	9.22%	1.86%	8.64%	100%	80.28%
Utilities	\$0									
Contracted Maintenance	\$4,000	24.10%	39.89%	7.65%	8.64%	9.22%	1.86%	8.64%	100%	80.28%
Repairs (Non-DGS)	\$700	24.10%	39.89%	7.65%	8.64%	9.22%	1.86%	8.64%	100%	80.28%
Security	\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Property Tax	\$0									
Furniture & Fixtures	\$0									
Other (Provide details below)	\$8,150	24.10%	39.89%	7.65%	8.64%	9.22%	1.86%	8.64%	100%	80.28%
<b>Equipment/Communication Costs:</b>										
Computer Hardware	\$0									
Computer Software	\$0									
Data Line	\$4,000	0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	80.00%
Telephone Equipment	\$0									
Telephone Service Fees	\$6,850	0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	80.00%
Pagers	\$0									
Copier Equipment	\$4,380	0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	80.00%
Fax Equipment	\$0									
Fax Service Fees	\$0									
<b>Other Operations:</b>										
General Supplies	\$1,000	0.00%	66.67%	6.67%	6.67%	6.67%	6.67%	6.67%	100%	80.00%
Freight & Messenger	\$0									
Printing (Outreach, Community Awareness, Signage)	\$0									
Other Outside Services	\$0									
Recruiting/Outreach	\$0									
Marketing/Community Awareness	\$0									
Staff Training	\$0									
Staff Travel	\$0									
<b>TOTAL COSTS</b>	<b>\$245,640</b>									

- 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
<b>Staff Costs:</b>	
Center Manager - Salary	\$32,972
Center Manager - Benefits	\$6,510
Resource Coordinator - Salary	\$26,000
Resource Coordinator - Benefits	\$3,826
<b>INFRASTRUCTURE COSTS</b>	
<b>Facility Costs:</b>	
Utilities	\$0
Contracted Maintenance	\$4,000
Repairs (non-DGS)	\$700
Security	\$0
Property Tax	\$0
Furniture & Fixtures	\$0
Other (itemize below)	\$8,150
<b>Equipment/Communication Costs:</b>	
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
<b>Other Operations:</b>	
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
<b>Total MTDC</b>	<b>\$94,009</b>
De minimis rate	10%
<b>Indirect Costs</b>	<b>9,400.86</b>

Rent, Copier lease cost are not included in MTDC



