

COST ALLOCATION PLAN

FOR

**WORKFORCE DEVELOPMENT BOARD OF
WEST CENTRAL MISSOURI**

EFFECTIVE 7/1/2023

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Mission Statement

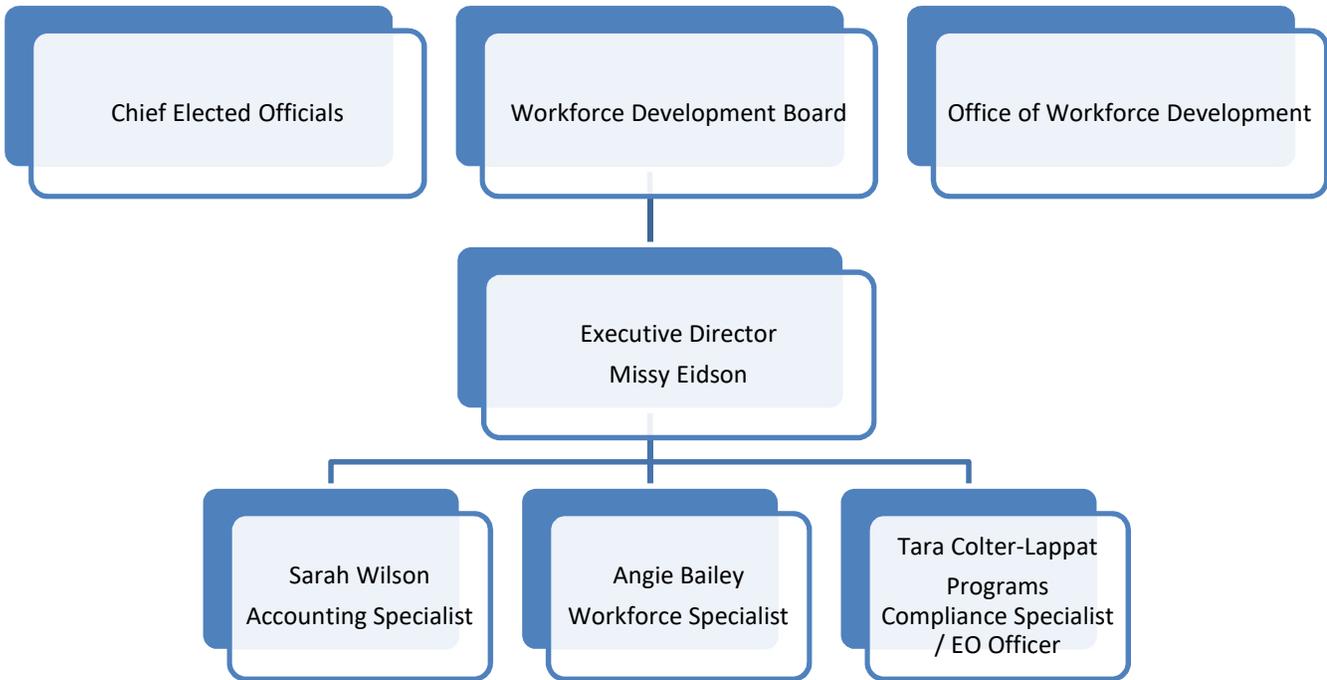
The Mission of the Workforce Development Board:

To assess and respond to the training and employment needs of our workforce communities in ways that restore and build competitive, robust local economies.

WORKFORCE DEVELOPMENT BOARD

OF WESTERN MISSOURI, INC.

Staff Organization Chart



WORKFORCE DEVELOPMENT BOARD OF WESTERN MISSOURI (WDB)

COST ALLOCATION PLAN (CAP)

Purpose/General Statements

The purpose of this cost allocation plan (CAP) is to summarize, in writing, the methods and procedures that this organization will use to allocate costs to various programs, grants, contracts and agreements.

The Uniform Guidance establishes the principles for determining costs of grants, contracts and other agreements with the Federal Government. Workforce Development Board of Western Missouri's (WDB) Cost Allocation Plan is based on the Direct Allocation method described in The Uniform Guidance. The Direct Allocation Method treats all costs as direct costs except general administration and general expenses.

Direct costs are those that can be identified specifically with a particular final cost objective. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. These indirect costs are moved to Cost Pools and allocated at end-of-month using the Workforce Development Board Monthly Allocation Spreadsheet. (Attachment 1)

Only costs that are allowable, reasonable and allocable, in accordance with the cost principles, will be allocated to benefiting programs by Workforce Development Board of Western Missouri.

General Approach

The general approach of WDB in allocating costs to particular grants and contracts is as follows:

- A. All allowable direct costs are charged directly to programs, grants, funds, etc.
- B. Allowable direct costs that can be identified to more than one program or fund are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.
- C. All other allowable general and administrative costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to programs, grants, funds, etc. using a base that results in an equitable distribution.

Cost Policy Statement

The following information summarizes the procedures that will be used by Workforce Development Board of Western Missouri (WDB) beginning July 1, 2023.

Most of the WDB employees are direct charge, meaning that as staff work on a grant their time is charged to it by what they are doing, Admin or Program. There are two employees that are both direct and indirect. Some of the work that they do is for a specific program and duty (DIRECT), at other times they are doing things that are for the whole organization and overseeing all employees or grants (INDIRECT). This time is allocated. These hours are allocated by how all of the staff worked. All employee hours are keyed into the allocation spreadsheet then allocated hours are spread throughout grants based on percentages that the rest of staff worked.

We have a pooling account set up for each WDB staff member to allocate expenditures related or made for that employee. Examples would be travel, conference registrations or even supplies specifically used by that staff member. These are allocated by hours worked by that staff member.

TIME pooling account is used for services used by all staff members such as cleaning and the copier maintenance. This allocation is based on all hours worked by the WDB staff by Grant in the Formula Funds only.

TIME R/S/C pooling account is for expenditures in the nature of rent, supplies and communications. This allocation is based on all hours of the WDB Staff. It is allocated throughout all grants.

ADMIN pooling account is used only for administration purposes. Examples of these are the license for Accounting software and all Board expenses that are not rent, supplies or communication. This account is allocated only through Formula funds.

ADMIN R/S/C pooling account is used for administration expenses of the rent, supply or communication nature. This account is allocated throughout all grants. Examples of these expenses are storage rent and supplies to put Board handbooks together.

The YOUTH allocation is for any expenses that are for all of youth or not direct charged to either In-School or Out-School. This allocation is based on the number of enrollments in school and out of school on a monthly basis. (MO performs report)

The NGCC WDB costs will be allocated between WIOA Adult and WIOA Dislocated Worker funds based on the number of WIOA enrollments to total number of enrollments for participants being served through the job centers on a monthly basis. (MO Performs report)

Allocation of Costs

- A. Compensation for Personnel – Documented with timesheets showing time distribution for all employees and allocated based on time spent on each program or grant. (Attachment 2) Salaries and wages are charged directly to the program for which work has been done. Costs that benefit one or more programs will be allocated based on the ratio of each program’s hours to total hours of all WDB employees. (Attachment 1)
1. Fringe benefits (FICA, UC, and Worker’s Compensation) are allocated in the same manner as salaries and wages. Health insurance, dental insurance, life & disability, 403(B) and other fringe benefits are also allocated in the same manner as salaries and wages.
 2. Vacation, holiday and sick pay are allocated in the same manner as salaries and wages.
- B. Insurance – Insurance needed for a particular program is charged directly to the program requiring the coverage. Other insurance coverage that benefits all programs is allocated based on the ratio of each program’s hours to total hours. (TIME Allocation on Attachment 1 - #1)
- C. Professional Services Costs (such as consultants and accounting services) – Allocated to the program benefiting from the service. All professional service costs are charged directly to the program for which the service was incurred. Costs that benefit all programs will be allocated based on the ratio of each program’s hours to total hours. (TIME Allocation on Attachment 1 - #1)
- D. Audit Costs – Identifiable direct audit costs are charged directly to the program. Audit costs that benefit all programs are allocated based on the ratio of each program’s administration hours to total administration hours. Using Formula Funds only. (ADMIN Allocation on Attachment 1 - #2)
- E. Postage – Allocated based on usage. Expenses used for a specific program will be charged directly to that program. Postage expenses are charged directly to programs to the extent possible. Costs that benefit all programs will be allocated based on the ratio of each program’s hours to total hours. (TIME Allocation on Attachment 1 - #1)
- F. Printing (including supplies, maintenance and repair) – Expenses are charged directly to programs that benefit from the service. Expenses that benefit more than one program are allocated based on the ratio of the hours to total hours. Costs that benefit all programs will be allocated based on the ratio of each program’s hours to total hours. (TIME Allocation on Attachment 1 - #1)
- G. Food/Household Supplies - Expenses are charged directly to programs that benefit from the service. Expenses that benefit more than one program are allocated based on the ratio of the hours to total hours. Costs that benefit all programs will be allocated based on the ratio of each program’s hours to total hours. (TIME R/S/C Allocation on Attachment 1 - #3)

- H. Program Supplies – Expenses are charged directly to programs that benefit from the service. Expenses that benefit more than one program are allocated based on the ratio of the hours to total hours. Costs that benefit all programs will be allocated based on the ratio of each program’s hours to total hours. (TIME R/S/C Allocation on Attachment 1 - #3)
- I. Telephone/Communications – Long distance and local calls are on a set billing. Other telephone or communications expenses that benefit more than one program will be allocated to those programs based on the ratio of each program’s hours to the total of such hours. (TIME R/S/C Allocation on Attachment 1 - #3)
- J. Program Costs – Expenses are charged directly to programs that benefit from the service. Expenses that benefit more than one program are allocated based on the ratio of the number of participants to total number of participants served from MO Perform reports. (NGCC Allocation, Youth Allocation on Attachment 1 - #5 & #6)
- K. Training/Conference/Seminars – Allocated to program benefiting from the training, conference or seminars. Costs that benefit more than program will be allocated to those programs based on the ratio of each program’s hours to the total hours of that person’s 1500 pooling account. (1500 Pooling Account by Employee on attachment 1 - #7)
- L. Travel Allowance/Costs - Allocated to program benefiting from the training, conference or seminars. Costs that benefit more than program will be allocated to those programs based on the ratio of each program’s hours to the total hours of that person’s 1500 pooling account. (1500 Pooling Account by Employee on attachment 1 - #7)
- M. Board Costs – Allocated based on Administration hours worked by all WDB employees. (ADMIN Allocation on Attachment 1 - #2)
- N. Facilities Expenses (includes Rent and Utilities) – Allocated based on all hours worked by all WDB employees. (TIME R/S/C Allocation on Attachment 1 - #3)
- O. Special Costs (Assistance to Individuals) – Expenses are charged directly to programs that individual is enrolled in by Job Center.
- P. NGCC Costs (Job Centers) - Expenses are charged directly to programs that benefit from the service. Expenses that benefit more than one program are allocated based on the percentage of the number of participants to total number of participants served. The percentage is based on the numbers from the MO Perform reports. (NGCC Allocation on Attachment 1 - #5)

SIGNATURE CERTIFICATE



REFERENCE NUMBER

9D7C7BF9-F59F-4C32-A892-68F92B89D80A

TRANSACTION DETAILS	DOCUMENT DETAILS
<p>Reference Number 9D7C7BF9-F59F-4C32-A892-68F92B89D80A</p> <p>Transaction Type Signature Request</p> <p>Sent At 12/08/2022 13:09 EST</p> <p>Executed At 12/08/2022 13:12 EST</p> <p>Identity Method email</p> <p>Distribution Method email</p> <p>Signed Checksum 0f1c156137c10672dace298f9bf9698c95aaa44a777a3cf65f0cc30cc60e0373</p> <p>Signer Sequencing Disabled</p> <p>Document Passcode Disabled</p>	<p>Document Name Cost Allocation Plan</p> <p>Filename cost_allocation_plan.pdf</p> <p>Pages 9 pages</p> <p>Content Type application/pdf</p> <p>File Size 579 KB</p> <p>Original Checksum 8d6216b98c815ee0aefb077c1932121ee2b1babf4b614593b5fdb437b04b4b9</p>

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Missy Eidson</p> <p>Email m.eidson@wcregion.org</p> <p>Components 1</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 3b2aaafeec356b4b50a0a83fe00023f051b07e072b3eb8e45b90fbed298ec70d</p> <p>IP Address 68.188.68.250</p> <p>Device Firefox via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID DD8DA136</p>	<p>Viewed At 12/08/2022 13:12 EST</p> <p>Identity Authenticated At 12/08/2022 13:12 EST</p> <p>Signed At 12/08/2022 13:12 EST</p>

AUDITS

TIMESTAMP	AUDIT
12/08/2022 13:09 EST	Sarah Wilson (wdbaccounting@wcregion.org) created document 'cost_allocation_plan.pdf' on Chrome via Windows from 68.188.68.250.
12/08/2022 13:09 EST	Missy Eidson (m.eidson@wcregion.org) was emailed a link to sign.
12/08/2022 13:12 EST	Missy Eidson (m.eidson@wcregion.org) viewed the document on Firefox via Windows from 68.188.68.250.
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