



Ohio Administrative Code Rule 5101:9-1-02 County cost structures.

Effective: July 5, 2022

(A) The Ohio department of job and family services (ODJFS) allocates costs in accordance with the ODJFS federally approved cost allocation plan (CAP). This quarterly plan is submitted to the United States department of health and human services 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 the seven cost categories in paragraph (B) of this rule based on the activity to which they relate. Costs of similar functions in like circumstances must be treated consistently in making this assignment. General cost principles based on 2 C.F.R. part 200 are found in rule 5101:9-1-18 of the Administrative Code.

(B) The following cost structures are contained in the ODJFS CAP and must be used by the county family services agency for state and federal reporting purposes. Each county agency shall consistently apply costs within at least one of the following seven cost structures based on the activity performed:

(1) Income maintenance cost category includes direct income maintenance and income maintenance related costs. In a county department of job and family services (CDJFS) that does not have staff who work solely on Workforce Innovation and Opportunity Act (WIOA) activities, this cost category may also include WIOA costs.

(2) Social services cost category includes direct social services and social services related costs. In a CDJFS that does not have staff who work solely on WIOA activities, this cost category may also include WIOA costs.

(3) Child support cost category includes direct child support costs and child support administrative costs.

(4) WIOA cost category includes direct WIOA and WIOA related costs when staff work solely on WIOA program activities.



(5) Child welfare cost category includes direct child welfare costs and child welfare administrative costs. In a combined agency, these costs will be included in paragraph (B) (2) of this rule.

(6) ODJFS acknowledged CDJFS function/program cost category includes direct or shared ODJFS acknowledged CDJFS function/program costs of programs assigned by the county board of county commissioners to be administered by the county agency.

(7) Shared cost category.

(C) The county agency shall determine all direct, administrative and shared costs within the categories outlined in paragraph (B) of this rule to specific programs and grants in accordance with this chapter.