



# CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD

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## Cost Allocation Plan (CAP)

Approved and Published: June 2025

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*The Central Oklahoma Workforce Innovation Board (COWIB) is the policy and guidance board for the Workforce Oklahoma system in Central Oklahoma. We are business leaders with a goal to establish a highly skilled, productive workforce in our 9-county area.*

*The Central Oklahoma Workforce Innovation Board (COWIB) complies with WIOA's Equal Opportunity and Nondiscrimination provisions which prohibit discrimination on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions,) national origin (including limited English proficiency), age, disability, political affiliation or belief, or, the basis of citizenship status or participation in a WIOA Title-1 financially assisted program or activity.*

*COWIB is an Equal Opportunity Employer/ Program. Auxiliary aids and services are available upon request to individuals with disabilities. Central Oklahoma Workforce Innovation Board's Workforce Innovation and Opportunity Act Title I program funding statement can be found at <https://cowib.org/funding/>.*

<http://www.cowib.org/>



# CENTRAL OKLAHOMA WORKFORCE INNOVATION BOARD

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## Cost Allocation Plan (CAP)

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## References

Uniform Guidance at 2 CFR Part 200, Appendices IV &V  
Workforce Innovation and Opportunity Act (WIOA)

## Purpose

This Cost Allocation Plan (CAP) establishes the methodology used by the Central Oklahoma Workforce Innovation Board (COWIB) to allocate costs equitably across the multiple workforce board areas it serves as fiscal agent as well as allocating direct and indirect costs to various programs, grants, contracts, and agreements. The plan ensures compliance with federal and state regulations, including the Workforce Innovation and Opportunity Act (WIOA) and the Uniform Guidance at 2 CFR Part 200.

## Guiding Principles

**Fair and Equitable Distribution** – Costs will be allocated based on the benefit received by each workforce board area.

**Compliance** – The methodology will adhere to all applicable federal, state, and local requirements.

**Consistency** – The allocation methodology will be applied uniformly to all cost categories.

**Transparency** – Documentation and justification for all allocations will be maintained for audit and review purposes.

## Cost Categories and Allocation Methodology

The Central Oklahoma Workforce Innovation Board will exclude capital expenditures and unallowable cost for both direct costs and indirect costs.

Only costs that are allowable, in accordance with the cost principles as specified in the Uniform Administrative Requirements at 2 CFR 200 will be allocated to benefiting programs by Central Oklahoma Workforce Innovation Board.

### Direct Costs

Direct costs are those that can be specifically identified with a particular project, such as a Federal award or other funded activity, and can be assigned with a high degree of accuracy. These typically include salaries and benefits for staff working on a specific project, materials, and services directly related to the award.

### Indirect Costs

Indirect (Facilities & Administrative or F&A) costs support overall operations and cannot be easily attributed to a specific program. These typically include depreciation, facility maintenance, executive oversight, HR, accounting, and general administration.

They are classified into two categories:

- Facilities: Depreciation, maintenance, and interest on buildings and equipment;

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- Administration: General office functions not tied to one program.

### Shared Costs

Shared costs benefit multiple workforce board areas and/ or projects. Examples include:

- Administrative salaries and benefits (executive leadership, fiscal staff, compliance officers, etc.)
- Shared office space, equipment, and supplies
- IT systems and software
- Audit and legal fees
- Utilities and insurance supporting shared operations

### General Approach

#### Allowable Costs

The general approach of the Central Oklahoma Workforce Innovation Board in allocating costs to particular grants and contracts is as follows:

1. All allowable direct costs are charged directly to local areas, programs, grants, and activities.
2. Allowable direct costs that can be identified to more than one local area, program, or activity within a program, are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.
3. All other allowable facilities and administrative costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to local areas, programs, grants, etc. using a base that results in an equitable distribution.

**For Organizational Chart – See Attachment A**

### Statement of Functions and Benefit

The Central Oklahoma Workforce Innovation Board’s primary source of funding originates from the Workforce Innovation and Opportunity Act. The Board and its staff are engaged primarily in activities described under the Workforce Innovation and Opportunity Act of 2014. Should the Board receive any additional grants or funding, those new funds will be subject to the same cost allocation principles as WIOA grant funds. These activities include, but are not limited to:

1. Acting as the fiscal agent for the chief elected officials of the Central Oklahoma Workforce Development Area, the South Central Oklahoma Workforce Development Area, the Western Oklahoma Workforce Development Area, and the Green Country Workforce Development Area, which includes serving as the recipient of grant funds, processing payments to contractors for WIOA services, conducting financial monitoring of contractors, and procuring goods and services needed to ensure WIOA services are made available throughout the four separate Workforce Development Areas.
2. Developing and implementing policies that ensure WIOA services are provided by contractors that meet all the requirements delineated in the Act.
3. Monitoring the programmatic aspect of the services being delivered by contractors in Central

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Oklahoma to ensure that they are meeting program requirements and following established Board policy.

4. Ensuring that the contractors are meeting contracted performance requirements.
5. Checking the eligibility documentation of enrolled participants.
6. Fulfilling all of the responsibilities required of the Board and of the Fiscal Agent by the Act and Federal regulations, in addition to those responsibilities directed by policy of the Oklahoma Employment Security Commission.
7. Providing oversight and direction for the entire workforce system in Central Oklahoma. This entails bringing together the workforce system partners and leading the discussion and collaborative efforts to make the system more responsive to the demands of the business community.
8. Making available labor market information that will help the Board provide direction in building a demand driven system. This type of information will also aid jobseekers in their quest to develop skills that will provide them with more opportunities to become able to secure self-sufficiency. At the same time, information will be made available that will help the youth have the information they need to make early career decisions.

Additionally, the staff of the Board acts as the staff of the Board of Chief Elected Officials (BCEO) and as such, ensures that they are informed of program activities that affect performance. The Staff also supports the BCEO Board in fulfilling their roles and responsibilities specified in the Act.

### Expense Items to be Allocated

The Central Oklahoma Workforce Innovation Board incurs expenditures during normal day-to-day operations which are associated with the general administration of all grants and contracts within the entity. Costs which benefit all grants and programs include, but are not limited to, administrative salaries, fringe, travel, professional services, rent, office supplies, telephone, internet connection, and photocopier. Administrative salaries, fringe, and travel are charged directly to an administrative and/or fiscal cost pool. Other indirect expenses are determined as incurred and are gathered in the accounting system in an indirect cost pool. On a monthly basis, the pools are allocated to grants using the appropriate cost distribution methodology.

### Cost Distribution Methodology

The following information summarizes the procedures that will be used by Central Oklahoma Workforce Innovation Board.

1. **Compensation for Personal Services** – COWIB utilizes a time distribution system that allows staff to identify time spent on activities attributed to specific grants in hourly increments. The time distribution system allows staff to direct charge time to the appropriate workforce area as well. Salaries and wages are charged directly to the program in which work has been done. The time distribution system allows the time of staff, working on administrative and/or fiscal activities that benefit all funding streams, to be charged to an administrative and/or fiscal cost

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pool. Unallowable time is charged directly to unrestricted funds. On a monthly basis, compensation costs placed in the administrative cost pool is distributed based on the relative time charges that are identified and charged to specific grant funds.

- a. Fringe benefits (FICA and Unemployment Compensation) are allocated in the same manner as salaries and wages. Health insurance, dental insurance, life & disability, and other fringe benefits are also allocated in the same manner as salaries and wages.
- b. Worker's Compensation will be divided by the number of employees by area. Then it will be allocated based on the employee's position (the Executive Director determines the position between admin and program). From there it will be allocated based off total direct time charges on a monthly basis.
- c. Vacation, holiday, and sick pay are allocated in the same manner as salaries and wages.

Note – compensation charges must be supported by an after the fact determination of time and effort verified by a person knowledgeable about the actual time and effort expended on specific grants or overall activity.

2. **Accounting Staff Costs**—Costs such as wages, fringe, utilities, internet, and office space for accounting staff under COWIB acting as fiscal agent, will be allocated based on proportionate workload measured by the reoccurring transactional volume of each local area. Reoccurring transactional volume is allocated based on the number of general ledger (GL) transactions handled for each board. The GL may be evaluated quarterly to determine the amount of transactions and the cost pool may be adjusted quarterly if needed.

Note—The breakdown of funding stream would be based on open enrollments at the beginning of each program year per each Local Board.

3. **Travel Costs** – All travel costs (local and out-of-town) are charged directly to the program(s) for which the travel was incurred. Travel costs which benefit all programs are placed in a cost pool and allocated based off total direct time charges on a monthly basis. In certain cases, travel expenses may be charged to unrestricted funds when they cannot be reasonably assigned to a specific program.
4. **Professional Services Costs** (such as consultants, accounting, and auditing services) – All professional service costs are charged directly to the program(s) for which the service was incurred. Costs that benefit all programs are placed in an indirect cost pool and allocated to grants and programs and/or area on a monthly basis based on relative Total Direct Time charges to that grant or program for the current month.
5. **Office Expense and Supplies** (including photocopier, office supplies, and postage) – Expenses used for a specific program(s) will be charged directly to that program. Postage expenses are charged directly to programs to the extent possible. Costs that benefit all programs are placed in a cost pool and allocated based off the cost pools listed below. Supplies costs are identified by area and office as well, then allocated based on the active and follow up enrollments by program per location.
6. **Telephone/Communications** – Telephone/ communication lines are charged to programs if

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readily identifiable. Other telephone or communications expenses that benefit all programs will be placed in a cost pool and allocated in the same manner as professional services. Communications cost are charged to the specific workforce area.

7. **Facilities Expenses** – Facilities costs, excluding board facility expenses, are placed in a cost pool and allocated in the same manner as professional services, except for those cost associated with system cost, which are incurred in order to provide the infrastructure for services being delivered to customers by our contracted service providers. All costs for the facility are then allocated based on the active and follow up enrollments by program per location.
8. **Board Facilities Expenses**—Board facility expenses are allocated based on the staff job duties that reside in the office space. For example, if there are nine staff within an office location, the rent is divided among those staff into nine parts and then each part is allocated based on the staff person’s role. From there it will be allocated based off total direct time charges on a monthly basis.
9. **Non-Formula Fund Costs** – all non-formula fund costs will be charged to local unrestricted funds and not allocated via the above cost allocation methodology.

### Cost Pools

#### Fiscal Administration Cost Pool Methodology

Expenses charged to the Fiscal Administration Cost Pool will be allocated on two levels.

- The first level will be to determine what percentage of charges go to each local area or project based on proportionate workload measured by the reoccurring transactional volume of each local area or project. Reoccurring transactional volume is allocated based on the number of general ledger (GL) transactions handled for each board. The GL will be evaluated quarterly to determine the amount of transactions and the cost pool may adjusted quarterly if needed.
- The second level of allocation will be to breakdown the percentage charged to each funding stream for each individual local area or project. The breakdown of funding stream would be based on open enrollments at the beginning of each program year per each Local Board.

#### **Example: Fiscal Administration Cost Pool Allocation**

##### Scenario Overview

At the beginning of the quarter, the total Fiscal Administration Cost Pool for administrative staff salaries, benefits, accounting software, and general fiscal support is \$24,000.

The Fiscal Agent provides fiscal administration services for three local workforce boards:

Board A

Board B

Board C

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### Level 1: Allocation by General Ledger (GL) Transaction Volume

The number of GL transactions processed during the quarter for each board is as follows:

Board	GL Transactions	% of Total Transactions
A	600	40%
B	450	30%
C	450	30%
Total	1,500	100%

Allocation of \$24,000 by Board:

$$\text{Board A: } \$24,000 \times 40\% = \$9,600$$

$$\text{Board B: } \$24,000 \times 30\% = \$7,200$$

$$\text{Board C: } \$24,000 \times 30\% = \$7,200$$

### Level 2: Allocation by Funding Stream (based on open enrollments)

Each board's share is further allocated across their WIOA funding streams based on open participant enrollments at the start of the program year:

#### Board A:

Funding Stream	# of Enrollments	% of Enrollments	Allocation from (\$9,600)
Adult	100	50%	\$4,800
Dislocated Worker	50	25%	\$2,400
Youth	50	25%	\$2,400
Total	200	100%	\$9,600

#### Board B:

Funding Stream	# of Enrollments	% of Enrollments	Allocation from (\$7,200)
Adult	80	40%	\$2,880
Dislocated Worker	40	20%	\$1,440
Youth	80	40%	\$2,880
Total	200	100%	\$7,200

#### Board C:

Funding Stream	# of Enrollments	% of Enrollments	Allocation from (\$7,200)
Adult	50	25%	\$1,800
Dislocated Worker	50	25%	\$1,800
Youth	100	50%	\$3,600

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Total	200	100%	\$7,200
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Using this two-tiered method:

1. The initial allocation is based on the volume of GL transactions (a proxy for administrative workload).
2. Each board's share is then allocated across their funding streams using the proportion of participant enrollments.

This methodology ensures equitable and data-driven cost allocation for shared fiscal administration resources.

### **Board Administration Cost Pool Methodology**

The Board Administration Cost Pool is established to accumulate and allocate administrative expenses that support the operations of the local workforce board in its role as fiscal agent for multiple local areas. Costs charged to this pool are those that are administrative in nature and not directly attributable to a specific program or funding stream.

#### **Direct Charging and Allocation Basis**

Expenses charged to the Board Administration Cost Pool will be directly attributed to the local area in which the cost is incurred. These costs will then be allocated based on the total direct time charges recorded for each respective local area. This ensures that administrative costs are distributed equitably and proportionately in accordance with the level of administrative effort provided to each area.

#### **Examples of Allowable Costs**

The following are typical examples of costs that may be included in the Board Administration Cost Pool, provided they meet the criteria of benefiting more than one program or activity:

- Salaries and wages of administrative personnel
- Rent and facility costs
- Utilities and general office operations
- Administrative travel expenses
- Office supplies and equipment

This methodology ensures transparency, consistency, and compliance with applicable federal cost principles, while aligning with the board's commitment to fiscal responsibility across all service areas.

### **System Cost Pool Methodology**

The System Cost Pool is established to accumulate and allocate shared operational costs that support the functioning of American Job Centers (AJCs) or similar service locations within each local area. These are costs that benefit multiple programs and are necessary for the overall maintenance and functioning of the system infrastructure.

#### **Direct Charging and Allocation Basis**

Expenses charged to the System Cost Pool should first be directly assigned to the specific center that receives the benefit. Once the center-level charges are determined, costs will then be allocated among the applicable programs operating within that center. The allocation will be based on program

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participation percentages, which are calculated using the combined total of active and follow-up case counts for each program at the beginning of the program year for that specific center.

### **Examples of Allowable System Costs**

Costs that may be charged to the System Cost Pool include, but are not limited to:

- Office supplies and materials used within the center
- Facility rent and occupancy costs
- Utilities (e.g., electricity, water)
- Internet and telecommunications services

### **Board Program Cost Pool Methodology**

The Board Program Cost Pool is used to accumulate costs that are specifically attributable to programmatic functions carried out by the local workforce board in its role as fiscal agent and oversight body. These costs are associated with the planning, oversight, monitoring, and coordination of workforce development programs, and are distinct from general administrative or system-wide expenses.

### **Direct Charging and Allocation Basis**

Program-related expenses that are clearly identifiable to a specific funding stream or program shall be directly charged to that program. However, for shared programmatic costs that benefit multiple programs or funding streams, such expenses will be captured in the Board Program Cost Pool and allocated based on proportional program effort or usage. The standard method for distribution will be based on total direct program staff time charges across applicable programs, ensuring equitable allocation according to actual benefit received.

### **Examples of Costs in This Pool**

Typical costs that may be included in the Board Program Cost Pool include:

- Salaries and fringe benefits of program managers and coordinators
- Travel related to program operations, monitoring, and technical assistance
- Program-specific professional development and training
- Materials and supplies for program oversight activities
- Programmatic reporting or data analysis services

### **Annual Review and Adjustment of Indirect Cost Distribution**

A review of indirect costs charged to the various program will be completed at least annually to determine that a reasonable and equitable amount of indirect costs has been charged to each (all) benefited areas, grants, and/ or programs. The CEO shall conduct this review and make a decision as to whether there were any changes that are necessitated to ensure each program or grant receive an equitable amount of indirect costs. Should there be no changes required the CEO, no action is necessary. The CEO is authorized to make any additional changes to this policy to ensure its proper implementation.

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## Classification of Unspecified Costs

In circumstances where a cost or financial situation arises that is not specifically outlined in the Cost Allocation Plan, the responsibility for determining how to appropriately classify the item will fall to the Accounting staff, working in conjunction with the Chief Executive Officer (CEO). Together, they will evaluate the nature of the cost and make a determination that is reasonable, equitable, and based on the principle of benefit received. This approach allows the organization to address unanticipated or unique situations in a way that remains consistent with federal cost principles and ensures sound financial management across programs.

## Certification

This cost allocation plan has been prepared in accordance with WIOA legislation, all applicable federal regulations issued by the U.S. Department of Labor and by the Office of Management and Budget, and with all issued State requirements.

## Equal Opportunity and Nondiscrimination Statement

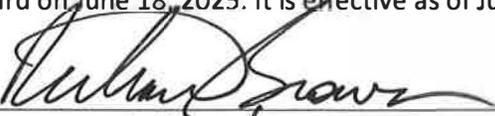
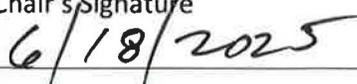
All Recipients, and Sub-recipients / Sub-grantees must comply with WIOA's Equal Opportunity and Nondiscrimination provisions which prohibit discrimination on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions), national origin (including limited English proficiency), age, disability, political affiliation or belief, or, for beneficiaries, applicants, and participants only, on the basis of citizenship status or participation in a WIOA Title-I financially assisted program or activity.

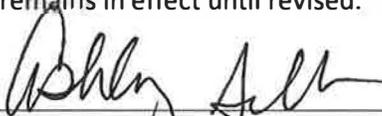
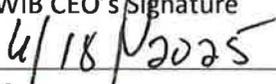
## Addenda / Revisions

The COWIB Chief Executive Officer is authorized to issue additional instructions, guidance, approvals, and/or forms to further implement the requirements of policy, without making substantive change to the policy, except in situations when a new or updated state and federal guidance is issued.

## Approval & Effective Date:

This Cost Allocation Plan was reviewed and approved by the Central Oklahoma Workforce Innovation Board on June 18, 2025. It is effective as of July 1, 2025 and remains in effect until revised.

  
\_\_\_\_\_  
COWIB Chair's Signature  
  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
COWIB CEO's Signature  
  
\_\_\_\_\_  
Date

## Organization Chart

