



Greater Raritan Workforce Development Board

Cost Allocation Plan

Year 2018 – 2020

~~~~~

#### **Prepared By:**

Sandra Addison-Britto  
Business & Financial Manager  
(Revised As Of July 1, 2019)

TO: State of New Jersey  
Department of Labor and Workforce Development  
P.O. Box OSS  
Trenton, NJ 08625-0055

FROM: Greater Raritan Workforce Investment Board  
27 Warren Street  
P.O. BOX 3000  
Somerville, NJ 08865-1262

DATE: Revisions Effective Date: May 1, 2019

SUBJECT: COST ALLOCATION PLAN FISCAL YEAR 2018 -2020

---

PURPOSE: To allocate costs to grants and other benefiting cost objections for fiscal year ending June 30, 2020.

REFERENCES: OMB Circulars:  
A-87 Cost Principles for State and Local Governments  
A-102 (29CFR - Part 97)  
Title 2 U.S. Code of Federal Regulations Part 200, Uniform  
Administrative Requirements; Cost Principles and Audit  
Requirements for Federal Awards (Uniform Guidance)  
NJ Circular 15-08 OMB

INQUIRIES: Questions should be addressed to Sandra Addison-Britto  
(908) 541-5723

## INTRODUCTION

The Greater Raritan Workforce Investment Board is a bi-County government agency that administers all workforce investment programs and provides services in two (2) counties, Somerset and Hunterdon. These programs include WIOA Adult, WIA Dislocated Worker, Temporary Assistance for Needy Families (TANF), General Assistance/Supplemental Nutrition Assistance (GA/SNAP), WIOA Youth, Transportation Block Grant TANF, Workforce Development Partnership (WDP) and Workforce Learning Link (WLL).

The Cost Allocation Plan being presented describes the way in which all costs will be charged to various grants and cost objectives. The Plan will:

1. Identify shared goods and services
2. Explain the methods of allocation
3. Provide an equitable allocation to programs based on relative benefit received

This Cost Allocation Plan covers the period beginning July 1, 2018 and ending June 30, 2020. The Plan is based on actual costs reconcilable to the State of New Jersey Local Area Report ending June 30, 2018. This is the initial request for approval of our cost allocation plan. No federal or state agency has officially approved our plan.

## DEFINITIONS and ACRONYMS

**Administrative** - Necessary and reasonably allowable costs incurred that are not related to the direct provision of workforce investment services, including services to participants. These costs can be personnel and non-personnel and both direct and indirect. Examples include accounting, fiscal, purchasing, personnel, payroll, oversight, monitoring, travel, information technology, and management information systems.

**Adult** - Individuals 18 years of age and older are eligible to receive services.

**Cost Objective** - Grant, function, organizational subdivision, contract, or other activity for which costs are incurred.

**Cost Reimbursement /Contracted services** - Direct costs charged to a specific cost objective or program. FICA Federal Insurance Contributions Act

**Dislocated Worker** – A dislocated worker is an individual who meets one (1) of the classifications required for certification as Dislocated Worker. Classifications are:

- A. Has been terminated or laid off, or has received a notice of termination or layoff from employer.
- B. Is eligible for or has exhausted unemployment insurance.
- C. Is unlikely to return to a previous industry or occupation.
- D. Has been terminated or laid off, or received notification of termination or lay off, from employment as a result of a permanent closure of, or substantial layoff at a plant, facility, or enterprise.

- E. Was self-employed (including employment as a farmer, a rancher, or a fisherman) but is unemployed as a result of general economic conditions in the community or because of a natural disaster.
- F. Is a displaced homemaker
- G. If the spouse is a member of the Armed Forces on active duty, and who has experienced a loss of employment as a direct result of relocation to accommodate a permanent change in duty station of such member or if the spouse of a member of the Armed Forces on active duty and who is unemployed or underemployed and is experiencing difficulty in obtaining or upgrading employment.

**FICA** – Federal Insurance Contributions Act

**FISCAL** – Somerset County unit for processing and maintaining all WIOA financial records.

**GRANTS** – WIOA funded for Adult, Youth, DLW and WFNJ

**GA/SNAP**- General Assistance / Supplemental Nutritional Assistance Program

**General Expenses** - Costs incurred for utilities, insurance, professional fees, telephone, postage, supplies, memberships, subscriptions, conference, training, testing, and other allowable expenses.

**Health/Pension** - Fringe benefit paid currently or accrued as compensation in addition to regular salaries and wages. Includes medical insurance, prescription, dental and life insurance at the county rate.

**Indirect Costs** - Incurred to support the overall operation of the organization, and for which a direct relationship to a particular cost objective cannot be shown without effort disproportionate to results achieved.

**Inactive Clients** – Any WIOA client that has withdrawn or been terminated from their ITA contract.

**Indirect Costs** – Incurred to support the overall operation of the Somerset County WDB and One Stop services for which a direct relationship to a particular cost objective cannot be shown.

**ITA** - Individual Training Agreements, A separate account established by One Stop to pay for an eligible participant's occupational training program in accordance with the policies set forth by WIOA and NJLWD. Eligible participants must be 18 years of age or older (eligible youth 16 – 24 years old).

**MIS** - Management Information System used by Somerset County GRWDB One Stop

**Needs Based Pay** - Payment made (usually funded under Adult or WFNJ) based on income level. A small allowance used for transportation to and from training site.

**Other Contracts** - Miscellaneous agreements not directly funded by a particular cost objective but supports the overall goals of the organization.

**Other Grants** - Miscellaneous grant(s) received that supports some aspect of the overall GRWDB One Stop.

**Out of School Youth** – An individual who is not attending school that is between 16 and 24 years of age, is a high school drop-out or who has either graduated from high school or holds a GED but is classified as low income and basic skills deficient or is a limited English learner or may possess on (1) or more of the eight (8) barriers to employment set forth by US DOL.

**Rent** - Occupancy cost. Fixed expense.

**Salaries** - Cost of personnel. All remuneration paid currently or accrued for services rendered during the period.

**Stipends** - Amounts paid for classroom training and work experiences based on approved attendance/timesheets and any other supporting documentation.

**Support Services Costs** - Incurred which may include linkages with community services; assistance with transportation costs; assistance with childcare costs; assistance with housing costs; referrals to medical services; assistance with uniforms or other appropriate work attire and work-related tool costs.

**TANF** - Temporary Assistance for Needy Families

**Transportation** - Expenses incurred to transport youth participants to and from work or school, or child care facilities.

**WLL** – Workforce Learning Link, One Stop operates an in-Office- Learning Link.

**Workforce Development Board** – As required under WIOA and the Governor's Executive Order No. 36, a board composed of local partnerships of private and public sector individuals that will provide coordination of planning, policy guidelines and oversight over the Workforce System and all Workforce Readiness Programs in a designated area.

## **COST ALLOCATION METHODOLOGY**

The Greater Raritan Workforce Investment Board uses the accrual basis of accounting. Expenditures are recorded when incurred.

Direct costs are costs that can be identified specifically with a particular final cost objective and therefore are charged to that objective. The accounting system records these costs as they are incurred within the cost elements assigned for that purpose. Further allocation is not required.

Indirect costs are grouped into a cost pool and then distributed to the benefiting program(s) by a cost allocation process. Cost pools are allocated to the various programs quarterly on the basis upon the labor allocation.

All amounts, percentages, models, and exhibits submitted by the Office are for demonstrative purposes only to help illustrate the intent of the plan and its subsequent implementation. Upon approval, actual costs incurred and related percentages will be afforded consistent treatment and applied accordingly with all diligence due. Furthermore, the system to capture and allocate direct charges will be customized to reflect cost drivers for their respective funding source.

**DIRECT LABOR INPUTS**

To provide daily client service, the Office utilizes the following direct cost drivers:

| <b>WIOA-ADULT/DISLOCATED WORKER</b>         | <b>WIOA-YOUTH</b> | <b>WFNJ</b>      |
|---------------------------------------------|-------------------|------------------|
| Appointments                                | Recruitment       | Appointments     |
| - Certification / Eligibility Determination | Appointments      | Assessments      |
| - Assessments                               | - Counseling      | - Orientation    |
| - Referrals                                 | - Orientation     | Referrals        |
| - Reassessments                             | - Certification   | - Transportation |
| Follow-up                                   | - Assessment      | - Child-Care     |
| Reporting                                   | - Testing         | - Activity       |
| - Enrollments                               | Evaluations       | Status Reporting |
| - Show/No-Show list                         | Referrals         | Reassessment     |
| Comprehensive Guidance; Counseling          | Mediation         | Support Services |
| Terminations                                | Reporting         |                  |



# PY19 First Quarter Salary Allocation Spreadsheet:

## Program Staff:

CAREER SERVICES - REVISED 4TH QTR TIME STUDY ALLOCATION  
JUNE 28, 2019

| 4TH QTR      | PY19 BUDGET | Case Manager | Case Manager | Office Manager | Program Coordinator | Case Manager | Community Resource Specialist | Youth Employment Services | One Stop Operator | Case Manager | One Stop Director Services | Program Coordinator | Case Manager | Business Manager | Job Developer | TOTAL       |
|--------------|-------------|--------------|--------------|----------------|---------------------|--------------|-------------------------------|---------------------------|-------------------|--------------|----------------------------|---------------------|--------------|------------------|---------------|-------------|
|              | \$55,392.00 | 6,207.00     | 38,556.00    | 37,500.00      | 30,368.00           | 39,765.00    | 54,860.00                     | 49,937.00                 | 18,353.00         | 38,556.00    | 56,918.00                  | 39,527.00           | 48,309.00    | 47,736.00        | 40,000.00     | \$55,392.00 |
| Adult        | 87,867.42   | 931.05       | 10,672.30    | 6,563.99       | 5,062.71            | 3,639.20     | 5,000.00                      | -                         | 3,569.65          | 4,406.95     | 13,159.45                  | -                   | 7,521.75     | 11,456.64        | 15,883.73     | 87,867.42   |
| 4TH QTR %    | 15.82       | 15.00%       | 27.68%       | 17.50%         | 12.89%              | 9.15%        | 9.11%                         | -                         | 19.45%            | 11.43%       | 23.12%                     | -                   | 15.57%       | 24.00%           | 39.71%        |             |
| Youth        | 95,315.53   | -            | -            | -              | -                   | -            | -                             | 49,937.00                 | 2,539.02          | -            | 1,157.79                   | 39,527.00           | -            | 1,954.72         | 400.00        | 95,315.53   |
| 4TH QTR %    | 17.19       | -            | -            | -              | -                   | -            | -                             | 100.00%                   | 13.83%            | -            | 2.03%                      | 100.00%             | -            | 4.10%            | 1.00%         |             |
| DW           | 258,826.50  | 5,275.95     | 27,883.70    | 13,969.93      | 32,899.85           | 17,206.10    | 48,243.78                     | -                         | 5,588.25          | 10,359.79    | 27,193.13                  | -                   | 33,266.95    | 17,820.80        | 19,116.27     | 258,826.50  |
| 4TH QTR %    | 46.60       | 85.00%       | 72.32%       | 37.38%         | 83.57%              | 43.27%       | 87.94%                        | -                         | 30.45%            | 26.87%       | 47.48%                     | -                   | 68.86%       | 37.33%           | 47.79%        |             |
| TANF         | 49,897.61   | -            | -            | 6,568.82       | 562.96              | 9,976.47     | 1,616.22                      | -                         | 2,039.02          | 6,057.15     | 5,268.85                   | -                   | 3,890.92     | 6,547.20         | 3,400.00      | 49,897.61   |
| 4TH QTR %    | 8.98        | -            | -            | 22.85%         | 1.43%               | 25.09%       | 2.95%                         | -                         | 11.11%            | 15.71%       | 9.26%                      | -                   | 7.93%        | 17.90%           | 8.50%         |             |
| GA           | 8,966.49    | -            | -            | -              | 179.52              | 419.65       | -                             | -                         | 1,039.02          | 509.65       | 3,268.85                   | -                   | 930.92       | 1,818.88         | 200.00        | 8,966.49    |
| 4TH QTR %    | 1.61        | -            | -            | 0.46%          | 1.06%               | 1.06%        | -                             | -                         | 5.66%             | 1.32%        | 5.74%                      | -                   | 1.93%        | 3.81%            | 0.50%         |             |
| GA/SNAP      | 26,728.20   | -            | -            | 5,358.80       | -                   | 4,545.11     | -                             | -                         | 1,539.02          | 11,365.31    | 1,601.00                   | -                   | -            | 2,318.88         | 200.00        | 26,728.20   |
| 4TH QTR %    | 4.81        | -            | -            | 14.29%         | -                   | 11.43%       | -                             | -                         | 8.39%             | 28.96%       | 2.81%                      | -                   | -            | 4.88%            | 0.50%         |             |
| SNAP         | 28,420.25   | -            | -            | 3,038.46       | 662.96              | 3,976.47     | -                             | -                         | 2,039.02          | 6,057.15     | 5,268.85                   | -                   | 2,758.46     | 3,818.88         | 800.00        | 28,420.25   |
| 4TH QTR %    | 5.12%       | -            | -            | 8.10%          | 1.68%               | 10.00%       | -                             | -                         | 11.11%            | 15.71%       | 9.26%                      | -                   | 5.71%        | 8.00%            | 2.00%         |             |
| TOTAL BUDGET | \$55,392.00 |              |              |                |                     |              |                               |                           |                   |              |                            |                     |              |                  |               | \$55,392.00 |

| Salary Allocation | PY19 Budget   | AIELLO      | CRUZ         | Edwards      | Galecka      | Gibson       | Goodman      | Mistretta    | Mulligan     | Nikola       | Peake        | Rodriguez    | Tong         | Webb         | Vacant JD    | Total         |
|-------------------|---------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| ADULT             | \$ 87,867.42  | \$ 931.05   | \$ 10,672.30 | \$ 6,563.99  | \$ 5,062.71  | \$ 3,639.20  | \$ 5,000.00  | \$ -         | \$ 3,569.65  | \$ 4,406.95  | \$ 13,159.45 | \$ -         | \$ 7,521.75  | \$ 11,456.64 | \$ 15,883.73 | \$ 87,867.42  |
| YOUTH             | \$ 95,315.53  | \$ -        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 49,937.00 | \$ 2,539.02  | \$ -         | \$ 1,157.79  | \$ 39,527.00 | \$ -         | \$ 1,954.72  | \$ 400.00    | \$ 95,315.53  |
| DW                | \$ 258,826.50 | \$ 5,275.95 | \$ 27,883.70 | \$ 13,969.93 | \$ 32,899.85 | \$ 17,206.10 | \$ 48,243.78 | \$ -         | \$ 5,588.25  | \$ 10,359.79 | \$ 27,193.13 | \$ -         | \$ 33,266.95 | \$ 17,820.80 | \$ 19,116.27 | \$ 258,826.50 |
| TANF              | \$ 49,897.61  | \$ -        | \$ -         | \$ 6,568.82  | \$ 562.96    | \$ 9,976.47  | \$ 1,616.22  | \$ -         | \$ 2,039.02  | \$ 6,057.15  | \$ 5,268.85  | \$ -         | \$ 3,890.92  | \$ 6,547.20  | \$ 3,400.00  | \$ 49,897.61  |
| GA                | \$ 8,966.49   | \$ -        | \$ -         | \$ -         | \$ 179.52    | \$ 419.65    | \$ -         | \$ -         | \$ 1,039.02  | \$ 509.65    | \$ 3,268.85  | \$ -         | \$ 930.92    | \$ 1,818.88  | \$ 200.00    | \$ 8,966.49   |
| GA/SNAP           | \$ 26,728.20  | \$ -        | \$ -         | \$ 5,358.80  | \$ -         | \$ 4,545.11  | \$ -         | \$ -         | \$ 1,539.02  | \$ 11,365.31 | \$ 1,601.00  | \$ -         | \$ -         | \$ 2,318.88  | \$ 200.00    | \$ 26,728.20  |
| SNAP              | \$ 28,420.25  | \$ -        | \$ -         | \$ 3,038.46  | \$ 662.96    | \$ 3,976.47  | \$ -         | \$ -         | \$ 2,039.02  | \$ 6,057.15  | \$ 5,268.85  | \$ -         | \$ 2,758.46  | \$ 3,818.88  | \$ 800.00    | \$ 28,420.25  |
|                   | \$ 555,392.00 | \$ 6,207.00 | \$ 38,556.00 | \$ 37,500.00 | \$ 39,368.00 | \$ 39,765.00 | \$ 54,860.00 | \$ 49,937.00 | \$ 18,353.00 | \$ 38,556.00 | \$ 56,918.00 | \$ 39,527.00 | \$ 48,309.00 | \$ 47,736.00 | \$ 40,000.00 | \$ 555,392.00 |

| Salary % Allocation | Cost Allocation Plan | AIELLO  | CRUZ    | Edwards | Galecka | Gibson  | Goodman | Mistretta | Mulligan | Nikola  | Peake   | Rodriguez | Tong    | Webb    | Vacant JD | Total |
|---------------------|----------------------|---------|---------|---------|---------|---------|---------|-----------|----------|---------|---------|-----------|---------|---------|-----------|-------|
| ADULT               | 15.00%               | 15.00%  | 27.68%  | 17.50%  | 12.89%  | 9.15%   | 9.11%   | 0.00%     | 19.45%   | 11.43%  | 23.12%  | 0.00%     | 15.57%  | 24.00%  | 39.71%    |       |
| YOUTH               | 17.19%               | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 100.00%   | 13.83%   | 0.00%   | 2.03%   | 100.00%   | 0.00%   | 4.10%   | 1.00%     |       |
| DW                  | 46.60%               | 85.00%  | 72.32%  | 37.38%  | 83.57%  | 43.27%  | 87.94%  | 0.00%     | 30.45%   | 26.87%  | 47.48%  | 0.00%     | 68.86%  | 37.33%  | 47.79%    |       |
| TANF                | 8.98%                | 0.00%   | 0.00%   | 22.85%  | 1.43%   | 25.09%  | 2.95%   | 0.00%     | 11.11%   | 15.71%  | 9.26%   | 0.00%     | 7.93%   | 17.90%  | 8.50%     |       |
| GA                  | 1.61%                | 0.00%   | 0.00%   | 0.00%   | 0.46%   | 1.06%   | 0.00%   | 0.00%     | 5.66%    | 1.32%   | 5.74%   | 0.00%     | 1.93%   | 3.81%   | 0.50%     |       |
| GA/SNAP             | 4.81%                | 0.00%   | 0.00%   | 14.29%  | 0.00%   | 11.43%  | 0.00%   | 0.00%     | 8.39%    | 28.96%  | 2.81%   | 0.00%     | 0.00%   | 4.88%   | 0.50%     |       |
| SNAP                | 5.12%                | 0.00%   | 0.00%   | 8.10%   | 1.68%   | 10.00%  | 0.00%   | 0.00%     | 11.11%   | 15.71%  | 9.26%   | 0.00%     | 5.71%   | 8.00%   | 2.00%     |       |
| Total               | 100.00%              | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00%   | 100.00%  | 100.00% | 100.00% | 100.00%   | 100.00% | 100.00% | 100.00%   |       |

## Admin Staff

| 4TH QTR      | PY19 BUDGET | Business & Financial Manager | Business Services Specialist | WDB Director | TOTAL      |
|--------------|-------------|------------------------------|------------------------------|--------------|------------|
|              | 174,125.00  | 54,487.00                    | 42,840.00                    | 76,798.00    | 174,125.00 |
| Adult        | 15,097.46   | 9,912.47                     | 1,319.20                     | 3,865.79     | 15,097.46  |
| 4TH QTR %    | 8.67%       | 18.19%                       | 3.08%                        | 5.03%        |            |
| Youth        | 30,578.69   | 9,912.47                     | 4,897.26                     | 15,768.96    | 30,578.69  |
| 4TH QTR %    | 17.56%      | 18.19%                       | 11.43%                       | 20.53%       |            |
| DW           | 60,512.11   | 9,912.47                     | 19,291.60                    | 31,308.04    | 60,512.11  |
| 4TH QTR %    | 34.75%      | 18.19%                       | 45.03%                       | 40.77%       |            |
| TANF         | 48,499.17   | 17,034.22                    | 13,294.77                    | 18,170.18    | 48,499.17  |
| 4TH QTR %    | 27.85%      | 31.26%                       | 31.03%                       | 23.66%       |            |
| GA           | 1,242.26    | 1,071.79                     | -                            | 170.47       | 1,242.26   |
| 4TH QTR %    | 0.71%       | 1.97%                        | 0.00%                        | 0.22%        |            |
| GA/SNAP      | 4,893.79    | 3,071.79                     | 556.80                       | 1,265.20     | 4,893.79   |
| 4TH QTR %    | 2.81%       | 5.64%                        | 1.29%                        | 1.65%        |            |
| SNAP         | 13,301.52   | 3,571.79                     | 3,480.37                     | 6,249.36     | 13,301.52  |
| 4TH QTR %    | 7.64%       | 6.54%                        | 8.14%                        | 8.12%        |            |
| TOTAL BUDGET | 174,125.00  |                              |                              |              | 174,125.00 |

| Salary Allocation | PY19 Budget   | Business & Financial Manager | Business Services Specialist | WDB Director | Total         |
|-------------------|---------------|------------------------------|------------------------------|--------------|---------------|
| ADULT             | \$ 15,097.46  | \$ 9,912.47                  | \$ 1,319.20                  | \$ 3,865.79  | \$ 15,097.46  |
| YOUTH             | \$ 30,578.69  | \$ 9,912.47                  | \$ 4,897.26                  | \$ 15,768.96 | \$ 30,578.69  |
| DW                | \$ 60,512.11  | \$ 9,912.47                  | \$ 19,291.60                 | \$ 31,308.04 | \$ 60,512.11  |
| TANF              | \$ 48,499.17  | \$ 17,034.22                 | \$ 13,294.77                 | \$ 18,170.18 | \$ 48,499.17  |
| GA                | \$ 1,242.26   | \$ 1,071.79                  | \$ -                         | \$ 170.47    | \$ 1,242.26   |
| GA/SNAP           | \$ 4,893.79   | \$ 3,071.79                  | \$ 556.80                    | \$ 1,265.20  | \$ 4,893.79   |
| SNAP              | \$ 13,301.52  | \$ 3,571.79                  | \$ 3,480.37                  | \$ 6,249.36  | \$ 13,301.52  |
|                   | \$ 174,125.00 | \$ 54,487.00                 | \$ 42,840.00                 | \$ 76,798.00 | \$ 174,125.00 |

| Salary % Allocation | Cost Allocation Plan | Business & Financial Manager | Business Services Specialist | WDB Director | Total |
|---------------------|----------------------|------------------------------|------------------------------|--------------|-------|
| ADULT               | 8.67%                | 18.19%                       | 3.08%                        | 5.03%        |       |
| YOUTH               | 17.56%               | 18.19%                       | 11.43%                       | 20.53%       |       |
| DW                  | 34.75%               | 18.19%                       | 45.03%                       | 40.77%       |       |
| TANF                | 27.85%               | 31.26%                       | 31.03%                       | 23.66%       |       |
| GA                  | 0.71%                | 1.97%                        | 0.00%                        | 0.22%        |       |
| GA/SNAP             | 2.81%                | 5.64%                        | 1.29%                        | 1.65%        |       |
| SNAP                | 7.64%                | 6.54%                        | 8.14%                        | 8.12%        |       |
| Total               | 100.00%              | 100.00%                      | 100.01%                      | 100.00%      |       |



Labor Cost Allocation Reporting Percentages: July 1, 2019 – September 30, 2019

| NAME                       | ACCOUNT STRING        | PY19          | % PROGRAM | % ADMIN |
|----------------------------|-----------------------|---------------|-----------|---------|
| <b>DEPARTMENT 530</b>      |                       |               |           |         |
| <b>CASE MANAGER</b>        | 02-213-19-010-620-110 | 15.00%        | 100%      | 0%      |
|                            | 02-213-19-012-620-110 | <u>85.00%</u> | 100%      | 0%      |
|                            | TOTAL                 | 100.00%       |           |         |
| <b>ONE STOP OPERATOR</b>   | 02-213-19-010-620-110 | 19.45%        | 100%      | 0%      |
|                            | 02-213-19-012-620-110 | 30.45%        | 100%      | 0%      |
|                            | 02-213-19-014-620-110 | 13.83%        | 100%      | 0%      |
|                            | 02-213-19-020-620-110 | 5.66%         | 100%      | 0%      |
|                            | 02-213-19-022-620-110 | 8.39%         | 100%      | 0%      |
|                            | 02-213-19-024-620-110 | 11.11%        | 100%      | 0%      |
|                            | 02-213-19-026-620-110 | 11.11%        | 100%      | 0%      |
| TOTAL                      | 100.00%               |               |           |         |
| <b>DEPARTMENT 620</b>      |                       |               |           |         |
| <b>CASE MANAGER</b>        | 02-213-19-010-620-110 | 27.68%        | 100%      | 0%      |
|                            | 02-213-19-012-620-110 | <u>72.32%</u> | 100%      | 0%      |
|                            | TOTAL                 | 100.00%       |           |         |
| <b>OFFICE MANAGER</b>      | 02-213-19-010-620-110 | 17.50%        | 95%       | 5%      |
|                            | 02-213-19-012-620-110 | 37.26%        | 95%       | 5%      |
|                            | 02-213-19-022-620-110 | 14.29%        | 95%       | 5%      |
|                            | 02-213-19-024-620-110 | 8.10%         | 95%       | 5%      |
|                            | 02-213-19-026-620-110 | <u>22.85%</u> | 95%       | 5%      |
| TOTAL                      | 100.00%               |               |           |         |
| <b>PROGRAM COORDINATOR</b> | 02-213-19-010-620-110 | 12.86%        | 100%      | 0%      |
|                            | 02-213-19-012-620-110 | 83.57%        | 100%      | 0%      |
|                            | 02-213-19-020-620-110 | 0.46%         | 100%      | 0%      |
|                            | 02-213-19-022-620-110 | 0.00%         | 100%      | 0%      |
|                            | 02-213-19-024-620-110 | 1.68%         | 100%      | 0%      |
|                            | 02-213-19-026-620-110 | <u>1.43%</u>  | 100%      | 0%      |
| TOTAL                      | 100.00%               |               |           |         |
| <b>CASE MANAGER</b>        | 02-213-19-010-620-110 | 9.15%         | 100%      | 0%      |
|                            | 02-213-19-012-620-110 | 43.27%        | 100%      | 0%      |
|                            | 02-213-19-020-620-110 | 1.06%         | 100%      | 0%      |
|                            | 02-213-19-022-620-110 | 11.43%        | 100%      | 0%      |
|                            | 02-213-19-024-620-110 | 10.00%        | 100%      | 0%      |
|                            | 02-213-19-026-620-110 | <u>25.09%</u> | 100%      | 0%      |
| TOTAL                      | 100.00%               |               |           |         |

**COMMUNITY RESOURCE  
SPECIALIST**

|                       |              |      |    |
|-----------------------|--------------|------|----|
| 02-213-19-010-620-110 | 9.11%        | 100% | 0% |
| 02-213-19-012-620-110 | 87.94%       | 100% | 0% |
| 02-213-19-026-620-110 | <u>2.95%</u> | 100% | 0% |
| TOTAL                 | 100.00%      |      |    |

**YOUTH EMPLOYMENT  
SERVICES CASE  
MANAGER**

|                       |         |      |      |
|-----------------------|---------|------|------|
| 02-213-19-014-620-110 | 100.00% | 100% | 100% |
|-----------------------|---------|------|------|

**CASE MANAGER**

|                       |               |      |    |
|-----------------------|---------------|------|----|
| 02-213-19-010-620-110 | 11.43%        | 100% | 0% |
| 02-213-19-012-620-110 | 26.87%        | 100% | 0% |
| 02-213-19-020-620-110 | 1.32%         | 100% | 0% |
| 02-213-19-022-620-110 | 28.96%        | 100% | 0% |
| 02-213-19-024-620-110 | 15.71%        | 100% | 0% |
| 02-213-19-026-620-110 | <u>15.71%</u> | 100% | 0% |
| TOTAL                 | 100.00%       |      |    |

**ONE STOP DIRECTOR  
SERVICES**

|                       |              |     |    |
|-----------------------|--------------|-----|----|
| 02-213-19-010-620-110 | 23.12%       | 95% | 5% |
| 02-213-19-012-620-110 | 47.78%       | 95% | 5% |
| 02-213-19-014-620-110 | 2.03%        | 95% | 5% |
| 02-213-19-020-620-110 | 9.26%        | 95% | 5% |
| 02-213-19-022-620-110 | 5.74%        | 95% | 5% |
| 02-213-19-024-620-110 | 2.81%        | 95% | 5% |
| 02-213-19-026-620-110 | <u>9.26%</u> | 95% | 5% |
| TOTAL                 | 100.00%      |     |    |

**PROGRAM  
COORDINATOR YOUTH  
EMPLOYMENT SERVICES**

|                       |         |      |    |
|-----------------------|---------|------|----|
| 02-213-19-014-620-110 | 100.00% | 100% | 0% |
|-----------------------|---------|------|----|

**CASE MANAGER**

|                       |              |      |    |
|-----------------------|--------------|------|----|
| 02-213-19-010-620-110 | 15.57%       | 100% | 0% |
| 02-213-19-012-620-110 | 68.86%       | 100% | 0% |
| 02-213-19-020-620-110 | 1.93%        | 100% | 0% |
| 02-213-19-024-620-110 | 5.71%        | 100% | 0% |
| 02-213-19-026-620-110 | <u>7.93%</u> | 100% | 0% |
| TOTAL                 | 100.00%      |      |    |

**BUSINESS MANAGER**

|                       |               |     |     |
|-----------------------|---------------|-----|-----|
| 02-213-19-010-620-110 | 24.00%        | 10% | 90% |
| 02-213-19-012-620-110 | 37.33%        | 10% | 90% |
| 02-213-19-014-620-110 | 4.10%         | 10% | 90% |
| 02-213-19-020-620-110 | 3.81%         | 10% | 90% |
| 02-213-19-022-620-110 | 4.86%         | 10% | 90% |
| 02-213-19-024-620-110 | 8.00%         | 10% | 90% |
| 02-213-19-026-620-110 | <u>17.90%</u> | 10% | 90% |
| TOTAL                 | 100.00%       |     |     |

**DEPARTMENT 170****BUSINESS & FINANCIAL  
MANAGER**

|                       |               |      |    |
|-----------------------|---------------|------|----|
| 02-213-19-011-620-110 | 18.19%        | 100% | 0% |
| 02-213-19-013-620-110 | 18.19%        | 100% | 0% |
| 02-213-19-015-620-110 | 18.19%        | 100% | 0% |
| 02-213-19-021-620-110 | 1.97%         | 100% | 0% |
| 02-213-19-023-620-110 | 5.64%         | 100% | 0% |
| 02-213-19-025-620-110 | 6.56%         | 100% | 0% |
| 02-213-19-027-620-110 | <u>31.26%</u> | 100% | 0% |
| TOTAL                 | 100.00%       |      |    |

**BUSINESS SERVICES  
SPECIALIST**

|                       |              |     |     |
|-----------------------|--------------|-----|-----|
| 02-213-19-011-620-110 | 3.08%        | 10% | 90% |
| 02-213-19-013-620-110 | 11.43%       | 10% | 90% |
| 02-213-19-015-620-110 | 45.03%       | 10% | 90% |
| 02-213-19-021-620-110 | 31.03%       | 10% | 90% |
| 02-213-19-023-620-110 | 0.00%        | 10% | 90% |
| 02-213-19-025-620-110 | 1.29%        | 10% | 90% |
| 02-213-19-027-620-110 | <u>8.14%</u> | 10% | 90% |
| TOTAL                 | 100.00%      |     |     |

**GRWDB DIRECTOR**

|                       |               |     |     |
|-----------------------|---------------|-----|-----|
| 02-213-19-011-620-110 | 5.03%         | 10% | 90% |
| 02-213-19-013-620-110 | 40.77%        | 10% | 90% |
| 02-213-19-015-620-110 | 20.53%        | 10% | 90% |
| 02-213-19-021-620-110 | 0.22%         | 10% | 90% |
| 02-213-19-023-620-110 | 1.65%         | 10% | 90% |
| 02-213-19-025-620-110 | 8.14%         | 10% | 90% |
| 02-213-19-027-620-110 | <u>23.66%</u> | 10% | 90% |
| TOTAL                 | 100.00%       |     |     |

**JOB DEVELOPER**

|                       |              |     |     |
|-----------------------|--------------|-----|-----|
| 02-213-19-010-620-110 | 39.71%       | 80% | 20% |
| 02-213-19-012-620-110 | 47.79%       | 80% | 20% |
| 02-213-19-014-620-110 | 1.00%        | 80% | 20% |
| 02-213-19-020-620-110 | 0.50%        | 80% | 20% |
| 02-213-19-022-620-110 | 0.50%        | 80% | 20% |
| 02-213-19-024-620-110 | 2.00%        | 80% | 20% |
| 02-213-19-026-620-110 | <u>8.50%</u> | 80% | 20% |
| TOTAL                 | 100.00%      |     |     |

The following percentages will be used whenever possible for the period July 1, 2019 to September 30, 2019, and will be adjusted as needed based on the second quarter time study conducted in September 2019.

| PY19 1st Quarter Program Funds |                   | PY19 1st Quarter Admin Funds |                   |
|--------------------------------|-------------------|------------------------------|-------------------|
| GRANT FUND                     | COST ALLOCATION % | GRANT FUND                   | COST ALLOCATION % |
| ADULT                          | 15.82%            | ADULT                        | 8.67%             |
| YOUTH                          | 17.16%            | YOUTH                        | 17.56%            |
| DW                             | 46.60%            | DW                           | 34.75%            |
| TANF                           | 8.98%             | TANF                         | 27.85%            |
| GA                             | 1.51%             | GA                           | 0.71%             |
| GA/SNAP                        | 4.81%             | GA/SNAP                      | 2.81%             |
| SNAP                           | 5.12%             | SNAP                         | 7.64%             |
| <b>Total</b>                   | <b>100.00%</b>    | <b>Total</b>                 | <b>100.00%</b>    |

Direct & Indirect Cost Allocation Methodology:

| Direct Cost Pool                                                        | Allocation Base/Methodology                                     |
|-------------------------------------------------------------------------|-----------------------------------------------------------------|
| Cost Reimbursement Contracts                                            | Actual Costs Incurred/Program                                   |
| ITA's                                                                   | Enrollments/Fund                                                |
| Other Contracts                                                         | Actual Costs Incurred/Contract                                  |
| Salaries – Program                                                      | Actual Costs Incurred/Program – Based on Quarterly Time Study   |
| Stipends                                                                | Training Hours/Timesheet(s)                                     |
| Case Managers                                                           | Actual Costs Incurred – Based on Quarterly Time Study           |
| <b>Indirect Cost Pool</b>                                               |                                                                 |
| <b>Allocation Base/Methodology</b><br>[Weighted % per Labor Cost level] |                                                                 |
| <b>General Expenses</b>                                                 |                                                                 |
| Copiers, Postage, Supplies                                              | Based on % Percentage of Labor Allocation                       |
| Membership Dues, Subscriptions                                          | Based on % Percentage of Labor Allocation                       |
| Facility Costs                                                          | Based on % Percentage of Labor Allocation                       |
| Fringe (Health/Pension)                                                 | Based on % Percentage of Labor Allocation                       |
| Indirect Costs                                                          | Based on % Percentage of Labor Allocation                       |
| <b>Salaries</b>                                                         |                                                                 |
| Administration                                                          | Allocated across funds based on quarterly time studies and % on |

**Indirect Costs:** All other costs incurred on behalf of the WIOA grant. These costs are distributed to all based on percentages of the quarterly time study for labor allocation.

**Individual Training Agreements:** ITA's are written for individual clients. The grant they are eligible for is the grant that their ITA is charged to.

**Cost Reimbursement Contracts:** Cost Reimbursement Contracts (CRC) is for groups of clients and the associated bills are paid for accordingly. CRC for all youth clients are charged to the youth grant. WFNJ contracts which are to serve TANF, GA, SNAP and GA/SNAP clients are obligated to the specific fund based on the estimated number of customers that each service provider plans to serve based on their contract. For example, when the contract is written the terminology states that the contract is to serve up to X amount of TANF customers and X amount of GA/SNAP customers.

**Travel Reimbursement:** Charged to the grant fund based on the specific employee's labor allocation. For example, an employee that travels to a youth meeting – the allowable travel expense incurred will be charged to the youth grant. General travel such as to general meetings will have their expense report charged in similar fashion as their salaries (based on time study labor allocation). Administration staff will have their expense reports charge to administration.

**Copier Charges:** Copier charges are allocated as indirect costs based on average percentage of labor allocations across the WIOA funds.

**Rent – Fixed Expense:** Rent charges for the One Stop Career Services two locations in Somerset and Hunterdon and the Admin office in Somerset are allocated as indirect costs based on average percentage of labor allocations across the WIOA funds respective to program and admin staff.

PY 19 1ST QUARTER AVERAGE MONTHLY SALARY ALLOCATION PERCENTAGES TO INDIRECT COSTS ALLOCATION

|                             |    |                 |               |
|-----------------------------|----|-----------------|---------------|
| AVERAGE MONTHLY SALARY      | \$ | 46,282.67       |               |
| <b>WIOA &amp; WFNJ FUND</b> |    |                 |               |
| ADULT                       | \$ | 7,322.29        | 15.82%        |
| DISLOCATED WORKER           | \$ | 21,568.88       | 46.60%        |
| YOUTH                       | \$ | 7,942.96        | 17.16%        |
| TANF                        | \$ | 4,155.63        | 8.98%         |
| GA - GA/SNAP                | \$ | <u>5,292.91</u> | <u>11.44%</u> |
| TOTAL                       | \$ | 46,282.67       | 100.00%       |
| <br>                        |    |                 |               |
| INDIRECT COST ALLOCATION    |    |                 |               |
| AVERAGE MONTHLY RENT        | \$ | 9,047.50        |               |
| <b>WIOA &amp; WFNJ FUND</b> |    |                 |               |
| ADULT                       | \$ | 1,431.31        | 15.82%        |
| DISLOCATED WORKER           | \$ | 4,216.14        | 46.60%        |
| YOUTH                       | \$ | 1,552.55        | 17.16%        |
| TANF                        | \$ | 812.47          | 8.98%         |
| GA - GA/SNAP                | \$ | <u>1,035.03</u> | <u>11.44%</u> |
| TOTAL                       | \$ | 9,047.50        | 100.00%       |

**Dues/Subscriptions:** If the cost is directly related to the customers, or programs they are in, or it is for a program employee versus an administrative employee, the cost is charged to the program portion of a grant and if Direct – Relatable Cost, i.e., youth, the cost would be allocation 100% to Youth. If it is a general cost then it will be allocated based on labor as referenced above in the sample given.

**Software and Renewals:** Costs are allocated amongst all grants based on current labor allocations.

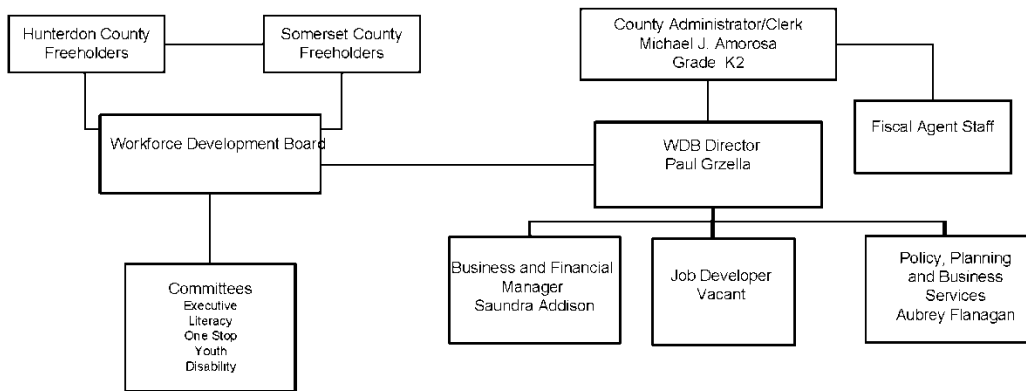
**Indirect Costs:** Based on labor allocation which is updated quarterly based on time study report.

---

# Organizational Charts

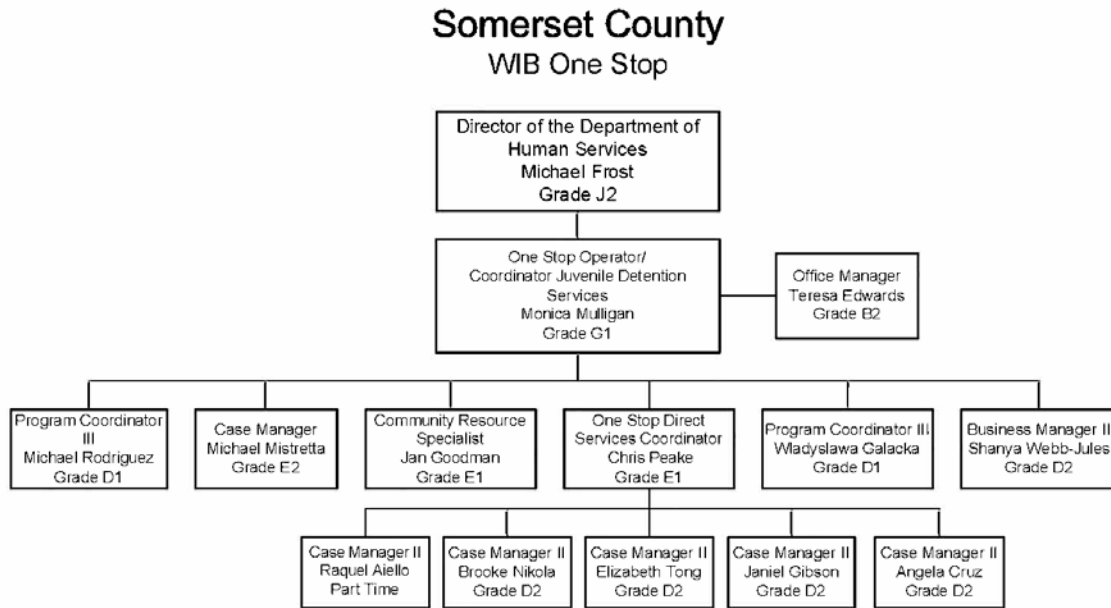
## Exhibit A: GRWDB – ADMIN

### Somerset County Workforce Development Board



Division 620

**Exhibit B: Greater Raritan One Stop Operator & Direct Services (Career Services)**



Division 620



**PY19 Budget  
Exhibit C: Revenue Worksheet**

| PY19 Revenue Worksheet - Actual as of July 2019                                                |                     |                                 |                                    |
|------------------------------------------------------------------------------------------------|---------------------|---------------------------------|------------------------------------|
| Federal Workforce Grant Revenue                                                                | PY 2019 Actual      | PY 2019 WDB<br>Operations-Admin | PY 2019 Direct<br>Services-Program |
| Workforce Investment Act Youth                                                                 | 438,584.00          | 43,858.40                       | 394,725.60                         |
| Workforce Investment Act Adult & Dislocated                                                    | 1,320,806.00        | 132,080.60                      | 1,188,725.40                       |
| Workforce Development Partnership Program - Dislocated<br>Worker - Employer Focus Allotment    | -                   | -                               | -                                  |
| <b>Total Federal</b>                                                                           | <b>1,759,390.00</b> | <b>175,939.00</b>               | <b>1,583,451.00</b>                |
| <b>State Workforce First NJ Grant Revenue</b>                                                  |                     |                                 |                                    |
| Temporary Assistance to Needy Families-Work<br>Activities/Case Management (CAVP & WV INCLUDED) | 729,181.00          | 85,461.72                       | 643,719.28                         |
| SNAP/GA                                                                                        | 361,992.00          | 43,439.04                       | 318,552.96                         |
| SNAP only                                                                                      | -                   | -                               | -                                  |
| Workforce Learning Link                                                                        | 62,000.00           | -                               | 62,000.00                          |
| Career Advancement Training (CAVP)                                                             | -                   | -                               | -                                  |
| Work Verification                                                                              | -                   | -                               | -                                  |
| SmartSTEPS Program                                                                             | -                   | -                               | -                                  |
| Needs Based Work Support                                                                       | -                   | -                               | -                                  |
| <b>Total State</b>                                                                             | <b>1,153,173.00</b> | <b>128,900.76</b>               | <b>1,024,272.24</b>                |
| <b>Total Federal and State</b>                                                                 | <b>2,912,563.00</b> | <b>304,839.76</b>               | <b>2,607,723.24</b>                |

**Exhibit D: Greater Raritan – Administrative Budget**

| Greater Raritan Workforce Development Board<br>Program Year 2019 Budget<br>July 1, 2019 - June 30, 2020 |                                                    |                             |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------|
|                                                                                                         | <b>BUDGET SUMMARY</b>                              | <b>PY 2019 Admin Budget</b> |
| <b>Revenue</b>                                                                                          |                                                    |                             |
|                                                                                                         | WIOA Adult & Dislocated Worker                     | 132,080.60                  |
|                                                                                                         | WIOA Youth                                         | 43,858.40                   |
|                                                                                                         | WFNJ                                               | 128,900.76                  |
|                                                                                                         | Carry-In PY 18 Funds                               | 40,395.09                   |
|                                                                                                         | Offset Program Cost - Transfer from Program Budget | 17,939.36                   |
|                                                                                                         | Total Revenue                                      | 363,174.21                  |
| <b>Expense</b>                                                                                          |                                                    |                             |
|                                                                                                         | WDB Salaries (Admin & Program Offset (3 Staff)     | 174,125.00                  |
|                                                                                                         | WDB Fringe (Admin & Program Offset (3 Staff)       | 83,867.25                   |
|                                                                                                         | Career Services (Admin Offset (4 Staff)            | 55,736.10                   |
|                                                                                                         | Career Services Fringe (Admin Offset (4 Staff)     | 27,834.62                   |
|                                                                                                         | Conference & Training                              | 1,500.00                    |
|                                                                                                         | Occupancy                                          | 12,036.02                   |
|                                                                                                         | Travel                                             | 100.00                      |
|                                                                                                         | Marketing                                          | 1,250.00                    |
|                                                                                                         | Memberships                                        | 2,000.00                    |
|                                                                                                         | Other/Operating                                    | 1,475.22                    |
|                                                                                                         | Supplies                                           | 1,250.00                    |
|                                                                                                         | Technology                                         | 2,000.00                    |
|                                                                                                         | Total WDB Admin PY 19 Budget                       | <u>363,174.21</u>           |

### Exhibit E: Greater Raritan Direct Services (Career Services) Budget

| Greater Raritan Workforce Development Board<br>Career Services<br>Program Year 2019 - Budget<br>(July 1, 2019 to June 30, 2020) |                                                          |                               |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------------------|
|                                                                                                                                 |                                                          | <b>PY 2019 Program Budget</b> |
| <b>Revenue</b>                                                                                                                  |                                                          |                               |
|                                                                                                                                 | WIOA Adult & Dislocated Worker                           | 1,188,725.40                  |
|                                                                                                                                 | WIOA Youth                                               | 394,725.60                    |
|                                                                                                                                 | WFNJ                                                     | 1,024,272.24                  |
|                                                                                                                                 | Carry-In PY 18 Funds                                     | 35,422.00                     |
|                                                                                                                                 | Offset Admin Cost - Transfer from Admin Budget           | 83,570.72                     |
|                                                                                                                                 | <b>Total Career Services Revenue</b>                     | <b>2,726,715.96</b>           |
| <b>Expense</b>                                                                                                                  |                                                          |                               |
|                                                                                                                                 | Careers Services Admin                                   | -                             |
|                                                                                                                                 | Career Salaries (Program & Admin Offset - 12 Staff)      | 537,039.00                    |
|                                                                                                                                 | Career Services Fringe (Program & Admin Offset)          | 265,845.44                    |
|                                                                                                                                 | WDB Salaries (Program Offset - 2 Staff)                  | 11,964.36                     |
|                                                                                                                                 | WDB Fringe (Program Offset - 2 Staff)                    | 5,975.00                      |
|                                                                                                                                 | Conference & Training                                    | 1,500.00                      |
|                                                                                                                                 | Memberships                                              | 2,000.00                      |
|                                                                                                                                 | Occupancy Somerset                                       | 96,993.62                     |
|                                                                                                                                 | Occupancy Hunterdon                                      | 11,576.32                     |
|                                                                                                                                 | One Stop Operator                                        | 23,353.00                     |
|                                                                                                                                 | Assessment Tool                                          | 3,400.00                      |
|                                                                                                                                 | Travel                                                   | 600.00                        |
|                                                                                                                                 | Supplies                                                 | 5,000.00                      |
|                                                                                                                                 | Technology                                               | 5,000.00                      |
|                                                                                                                                 | Operating                                                | 5,000.00                      |
|                                                                                                                                 | Contracts                                                |                               |
|                                                                                                                                 | ITA's & Incumbent Worker                                 | 586,000.00                    |
|                                                                                                                                 | Supportive Services                                      | 5,000.00                      |
|                                                                                                                                 | Other Training Opportunities                             | 20,000.00                     |
|                                                                                                                                 | TANF Contracts                                           | 427,278.00                    |
|                                                                                                                                 | CAVP                                                     | 15,109.60                     |
|                                                                                                                                 | Work Verification                                        | 17,000.00                     |
|                                                                                                                                 | WFNJ: GA, GA/SNAP, SNAP Contracts                        | 214,737.00                    |
|                                                                                                                                 | Work Force Learning Link                                 | 62,000.00                     |
|                                                                                                                                 | Youth Contracts                                          | 125,700.00                    |
|                                                                                                                                 | Youth Work Experience - Visions(20% Youth Program Funds) | 78,945.00                     |
|                                                                                                                                 | Youth ITA's                                              | 7,760.00                      |
|                                                                                                                                 | Youth Other                                              | 5,000.00                      |
|                                                                                                                                 | SmartSteps                                               | -                             |
|                                                                                                                                 | Needs Based: Transportation                              | -                             |
|                                                                                                                                 | Other/Operating (Unspecified)                            | 151,517.62                    |
|                                                                                                                                 | <b>Sub-Total Career Services PY 19 Budget</b>            | <b>2,691,293.96</b>           |
|                                                                                                                                 | Carry-PY18                                               | 35,422.00                     |
|                                                                                                                                 | <b>Total Career Services PY19 Budget</b>                 | <b>2,726,715.96</b>           |
|                                                                                                                                 |                                                          |                               |

## Exhibit F: Greater Raritan One Stop Operator Budget

| Greater Raritan Workforce Development Board<br>One Stop Operator<br>Program Year 2019 Budget<br>(July 1, 2019 to June 30, 2020) |                                |                     |
|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------|
|                                                                                                                                 |                                | PY 2019 Budget      |
| <b>Revenue</b>                                                                                                                  |                                |                     |
|                                                                                                                                 | WIOA Adult & Dislocated Worker | \$ 12,278.90        |
|                                                                                                                                 | WIOA Youth                     | \$ 3,397.02         |
|                                                                                                                                 | WFNJ                           | \$ 7,677.08         |
|                                                                                                                                 | Infrastructure Shared          | \$ -                |
|                                                                                                                                 | <b>Total Revenue</b>           | <b>\$ 23,353.00</b> |
| <b>Expense</b>                                                                                                                  |                                |                     |
|                                                                                                                                 | Salaries & Wages               | \$ 18,353.00        |
|                                                                                                                                 | Fringe                         |                     |
|                                                                                                                                 | Conference & Training          | \$ -                |
|                                                                                                                                 | Occupancy                      |                     |
|                                                                                                                                 | Travel                         | \$ -                |
|                                                                                                                                 | Other                          |                     |
|                                                                                                                                 | Annual Report                  | \$ -                |
|                                                                                                                                 | Board Development              | \$ -                |
|                                                                                                                                 | Career Services Administrative | \$ -                |
|                                                                                                                                 | Committees                     | \$ -                |
|                                                                                                                                 | Continuous Improvement         | \$ -                |
|                                                                                                                                 | Marketing                      | \$ 5,000.00         |
|                                                                                                                                 | Memberships                    | \$ -                |
|                                                                                                                                 | Monitoring                     | \$ -                |
|                                                                                                                                 | Operating                      | \$ -                |
|                                                                                                                                 | Professional Services          | \$ -                |
|                                                                                                                                 | Strategic Planning             | \$ -                |
|                                                                                                                                 | Supplies                       | \$ -                |
|                                                                                                                                 | Technology                     | \$ -                |
|                                                                                                                                 | <b>Total Expense</b>           | <b>\$ 23,353.00</b> |

## Exhibit G: Staff Work Activity Chart

### Career Services Staff – Work Activities as of July 1, 2019

| WORK ACTIVITY | AIELLO | CRUZ | Edwards | Galacka | Gibson | Goodman | Mistretta | Mulligan | Nikola | Peake | Rodriguez | Tong | Webb |
|---------------|--------|------|---------|---------|--------|---------|-----------|----------|--------|-------|-----------|------|------|
| ADULT         | X      | X    | X       | X       | X      | X       |           | X        | X      | X     |           | X    | X    |
| YOUTH         |        |      |         |         |        |         | X         | X        |        | X     | X         |      | X    |
| DW            | X      | X    | X       | X       | X      | X       |           | X        | X      | X     |           | X    | X    |
| TANF          |        |      | X       | X       | X      | X       |           | X        | X      | X     |           | X    | X    |
| GA            |        |      |         | X       | X      |         |           | X        | X      | X     |           | X    | X    |
| GA/SNAP       |        |      | X       |         | X      |         |           | X        | X      | X     |           |      | X    |
| SNAP          |        |      | X       | X       | X      |         |           | X        | X      | X     |           | X    | X    |

As a supervisor of the Greater Raritan Division Career Services WIOA Program, I certify that above staff perform WIOA services to the grants as indicated by an (X).

Approved By: Monica Mulligan

Date: August 12, 2019

Monica Mulligan, One Stop Operator

### WDB Admin Staff – Work Activities as of July 1, 2019

| Salary Allocation | PY19 Budget | ADDISON | FLANAGAN | GRZELLA |
|-------------------|-------------|---------|----------|---------|
| ADULT             | X           | X       | X        | X       |
| YOUTH             | X           | X       | X        | X       |
| DW                | X           | X       | X        | X       |
| TANF              | X           | X       | X        | X       |
| GA                | X           | X       |          | X       |
| GA/SNAP           | X           | X       | X        | X       |
| SNAP              | X           | X       | X        | X       |

As a supervisor of the GRWDB WIOA Program, I certify that above staff perform WIOA services to the grants as indicated by an (X).

Approved By: Paul Grzella

Date: 12 Aug. 2019

Paul Grzella, Interim Director

**COST ALLOCATION PLAN CERTIFICATION  
(LOCAL GOVERNMENT)**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1. The Information contained in the Plan dated July 1, 2019 was prepared in accordance with OMB Circular A-87,
2. The costs are allocable on the basis of relative benefit received to the grant in which they are allocated,
3. All costs have been accorded consistent treatment in accordance with general accepted accounting principles,
4. An adequate accounting system exists to support claims that will be made under the Plan,
5. The information provided in support of the Cost Allocation Plan is accurate, and
6. All federally unallowable costs have been excluded from allocations.

I declare that the foregoing is true and correct.

Organization Greater Raritan Workforce Development Board

Signature

*Paul Grzella*

Name of Official (printed) Paul Grzella

Title Interim Director

12 Aug. 2019

Date of Execution

Signed by the official having the authority to negotiate cost allocation plans for the Organization, or by a higher level official.