



August 26, 2022

**Fiscal Administrative Procedure Manual Transmittal Letter (FAPMTL) No. 473**

To: Fiscal Administrative Procedure Manual Holders

From: Matt Damschroder, Director

Subject: Countywide Central Service Costs

As the result of a five-year rule review, the Ohio Department of Job and Family Services (ODJFS) has amended rule 5101:9-1-10 "Countywide Central Service Costs." Minor updates to the rule were made to reflect the most current funding procedures.

Please direct inquiries to your ODJFS Fiscal Supervisor or the CFIS Helpdesk [CFIS\\_HELP\\_DESK@jfs.ohio.gov](mailto:CFIS_HELP_DESK@jfs.ohio.gov).

**Instructions:**

Location	Remove	Insert
Chapter 1	5101:9-1-10 (6/20/2017)	5101:9-1-10 (effective 9/5/2022)

5101:9-1-10

**Countywide central service costs.**

(A) "Countywide central service costs" are allowable costs of services provided by a governmental unit on a centralized basis to its departments and agencies. Countywide central service costs include costs that are incurred by other county agencies such as the county auditor, county prosecutor, or county treasurer, for the benefit of the county family services agency, and the cost of other central services allocated to the county family services agency. Countywide central service costs fall into one of the two following categories:

(1) "Billed central services" means central services that are billed to benefitting agencies and/ or programs on an individual fee for service or similar basis.

(2) "Allocated central services" means central services that benefit agencies but are not billed to the agencies on a fee for service or similar basis.

(B) In accordance with 2 C.F.R. part 200, appendix V, county governments claiming countywide central service costs under federal awards must develop a countywide central services cost allocation plan that identifies, accumulates and allocates the countywide central service costs. County governments must address any central service cost that benefits all county government branches, whether treated as a billed charge to the county family services agency (CFSA) or as an allocated charge in the plan. The countywide central services cost plan is prepared by the board of county commissioners; and submitted to the Ohio department of job and family services (ODJFS) on behalf of the CFSA claiming reimbursement no later than December thirty-first of the calendar year for which it is used as the basis of claim.

~~(C) CFSA's shall report countywide central service costs within the first quarter following the end of the state fiscal year to which they are assigned.~~

~~(D)~~(C) CFSA's report countywide central service costs as shared or as income maintenance administrative, social services administrative (adult social services and/or child related social services), Workforce Innovation and Opportunity Act (WIOA), and child support administrative expenditures as identified in the plan and as applicable to the CFSA. CFSA's report countywide central service cost in accordance with rule 5101:9-7-29 of the Administrative Code. ~~Service costs relating to disability medical assistance and disability financial assistance are reported separately.~~

Effective: 9/5/2022

CERTIFIED ELECTRONICALLY

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Certification

08/24/2022

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Date

Promulgated Under: 111.15  
Statutory Authority: 5101.02  
Rule Amplifies: 329.04, 329.05, 5101.02  
Prior Effective Dates: 08/24/1981, 10/01/1982, 07/02/1984, 07/15/1984,  
01/01/1986 (Emer.), 04/01/1986, 04/02/1986 (Emer.),  
07/01/1986, 12/15/1986, 07/01/1987 (Emer.),  
09/28/1987, 06/02/1989, 07/08/1989, 02/01/1998,  
01/31/2004, 01/30/2009, 04/12/2012, 06/20/2017