

**Greater New Bedford Workforce Investment Board  
F/Y 2009 Integrated Budget**

**Cost Allocation Methodology and Cost Sharing**

The methodology used to allocate indirect costs is based on salaries and FTE's. Under the cost sharing agreement between the WIB and the local DCS representative the common expenses associated with the operation of the One-Stop Career Centers are being shared based on FTE's for the lead operator, New Directions Southcoast, Inc. and DCS. Shared cost will include:

1. Operating expenses for GNB Career Center – 618 Acushnet Ave.
2. Telephone expense 618 Acushnet Ave,
3. Moses
4. Data Circuits 618 Acushnet Ave. and Wareham CC  
(The above expenses are paid by DCS and retained from contract awards.)
5. Wareham CC telephone expense
6. Office Supplies, water
7. Wareham CC lease expense  
(paid locally)

Indirect expenses recorded by the Lead Operator and the WIB will be allocated across appropriate funding streams based on Salary Expense, which is direct charged. Allocable costs will include:

- Lease
- Telephone
- Equipment lease / maintenance
- Electricity
- Insurance
- Postage
- Printing
- Subscriptions/Memberships
- Advertising
- Audit Fees
- Advertising/Marketing
- Consultants
- Office Supplies
- Travel
- Equipment

First option will always be to direct charge where appropriate.