**XYZ ME**

**Managing Entity Cost Allocation Plan**

**FY20-21 – Addendum #3**

***(Name)*, (Title)**

***(Street Address)***

***(City, Florida Zip Code*)**

**Effective Date: Date**

**XYZ ME**

**Managing Entity Cost Allocation Plan Addendum**

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**This addendum incorporates additional elements to supplement the approved Managing Entity Cost Allocation Plan on file with the Department.**

# Section I - Certification

**XYZ ME**

**Certification by Responsible Individual**

I hereby certify, as the responsible official of *XYZ ME,* that the following is correct to the best of my knowledge and belief:

* This Cost Allocation Plan has been developed in accordance with the requirements of Title 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the “OMB Super Circular”).
* The allocation methodologies contained in this Cost Allocation Plan have been developed on the basis of a beneficial or causal relationship between the expenses incurred and the receiving organizational units or programs.
* Costs related to each activity are based on the current reporting month. All costs have been screened for allowable costs in accordance with Title 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the “OMB Super Circular”).
* An adequate accounting and statistical system exists to support claims that will be made under the Cost Allocation Plan.
* The same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for on a consistent basis.
* The information provided in support of the proposed Cost Allocation Plan is accurate.

Signature

Printed Name

Title

Date

# Section VIII – General Mental Health Services and Substance Abuse and Specific Federal and State Funded Projects

The following cost pools, which were included in the Managing Entity Schedule of Funds as of April 30, 2021 are added to this section and describes expenditures related to general substance abuse and mental health services. Costs recorded in this section include the services identified from the Substance Abuse and Mental Health Block Grants as well as specific federal and state funded projects.

**Mental Health – Discretionary Grants Funding**

**MHCOS – ME Emergency COVID-19 Supp Grant** – This cost pool captures allowable costs of behavioral health services for individuals who are indigent, uninsured, or underinsured and experiencing behavioral health effects as a result of COVID-19 through the Florida COVID-19 Emergency Grant Supplemental grant authorized by Substance Abuse and Mental Health Services Administration award 1H79FG000675-01. All covered services described in Rule 65E-14.021, F.A.C., are allowable except Prevention-Indicated; Prevention-elective; Prevention-Universal Direct; Prevention-Universal Indirect; and Inpatient. Entities may enhance their existing service array, including telehealth, to serve individuals with serious emotional disturbance, serious mental illness, and substance use disorders whose symptoms are exacerbated due to COVID-19. Telehealth providers under contract with Central Florida Cares Health System may provide services via telehealth for healthcare practitioners and others requiring mental health care as a result of COVID-19.

These funds may not be used for the following purposes:

* make direct payments to individuals to enter treatment or continue to participate in prevention or treatment services;
* to pay for construction or purchase of structures
* to pay the salary of an individual at a rate in excess of Level II of the Executive Schedule, published by the U.S. Office of Personnel Management at: <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/>.
* to supplant (or replace) current funding of existing services
* directly or indirectly, purchase, prescribe, or provide marijuana or treatment using marijuana
* to pay for client expenses such as utilities, rent, phones, or food.

***ME Cost Allocation Plan Requirement*** *– In this section, the ME should provide a description of the services provided and billed for under this cost pool, which could include a list of the subcontractors and the amount they are subcontracted for. In addition, the ME should provide a description as to how the ME ensures that only eligible costs are charged to this cost pool and how their accounting system captures these costs which could include cost center detail and descriptions. The ME should provide the general ledger account and sub-account codes as listed in the Chart of Accounts that are used to capture the costs included in this cost pool.  If the account/sub-account codes are not unique for this cost pool, explain how the costs are identified for this cost pool.  Attachments may be used to simplify the explanation of allocated costs.*

**MHTTI – ME Transform Transfer Initiative-Peer Spec Jails** – This cost pool captures allowable costs of Forensic

Peer Specialist recovery support services provided by Central Florida Cares Health Services and South East Florida Behavioral Health Network to implement the Department's 2021 Transformation Transition Initiative award.

***ME Cost Allocation Plan Requirement*** *– In this section, the ME should provide a description of the services provided and billed for under this cost pool, which could include a list of the subcontractors and the amount they are subcontracted for. In addition, the ME should provide a description as to how the ME ensures that only eligible costs are charged to this cost pool and how their accounting system captures these costs which could include cost center detail and descriptions. The ME should provide the general ledger account and sub-account codes as listed in the Chart of Accounts that are used to capture the costs included in this cost pool.  If the account/sub-account codes are not unique for this cost pool, explain how the costs are identified for this cost pool.  Attachments may be used to simplify the explanation of allocated costs. If funding is not provided to the ME in their contract, include a statement to that effect here.*

# Attachment II – Chart of Accounts for Accounting and Data Systems

**(Add Chart of Accounts All Levels)**