**XYZ ME**

**Managing Entity Cost Allocation Plan**

**FY20-21 – Addendum #2**

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

***(Street Address)***

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

**Effective Date: Date**

**XYZ ME**

**Managing Entity Cost Allocation Plan Addendum**

**Table of Contents**

[Section I - Certification 3](#_Toc55896539)

[Section VII – Managing Entity Operational Cost 4](#_Toc55896540)

[Section VIII – General Mental Health Services and Substance Abuse and Specific Federal and State Funded Projects 4](#_Toc55896541)

[Attachment II – Chart of Accounts for Accounting and Data Systems 9](#_Toc55896542)

**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 VII – Managing Entity Operational Cost

The following cost pools, which were included in the Managing Entity Schedule of Funds as of January 29, 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.

**MHCAM – ME Adult and Children’s Care Coordination – CARES ACT** – This cost pool captures the allowable costs of supplemental Managing Entity Adult Care Coordination and Child Care Coordination functions identified in Managing Entity contracts under the CARES Act Allocation Plan for the following populations:

* Children and parents in the child welfare system with behavioral health needs;
* Persons being discharged from Baker Act receiving facilities, emergency rooms, jails or juvenile justice facilities;
* Adults who do not qualify for services provided by Florida Assertive Community Treatment (FACT) teams; and
* Children who do not qualify for services provided by Community Action Teams.

These funds must be used to supplement existing Care Coordination funding under Managing Entity contracts.

Allowable costs associated with these funds must be incurred no later than December 31, 2021.

***ME Cost Allocation Plan Requirement*** *– In this section, the ME should provide a description as to how these services are provided including an indication as to whether they are provided by ME staff or sub-contracted agencies (or both), an organizational chart, and a description of the types of costs that are charged to the cost pool. 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. 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.*

**MHCAW - ME Wraparound Certification Training – CARES ACT** – This cost pool captures allowable costs under Managing Entity contracts to provide High Fidelity Wraparound training and coaching services using the Vroon VanDenBerg training model to expand certification of Wraparound facilitators, trainers and coaches.

Allowable costs associated with these funds must be incurred no later than December 31, 2021.

***ME Cost Allocation Plan Requirement*** *– In this section, the ME should provide a description as to how these services are provided including an indication as to whether they are provided by ME staff or sub-contracted agencies (or both), an organizational chart, and a description of the types of costs that are charged to the cost pool. 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. 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.*

# 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 January 29, 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 – Targeted Services Funding**

**MHCA2 – ME MH Community Action Teams (CAT) - CARES ACT** – This cost pool captures the allowable costs of funds provided to network service providers for the expansion of Community Action Treatment (CAT) teams in select locations identified in Managing Entity contracts under the CARES Act Allocation Plan.

These funds must be used to supplement existing funding under OCA MHCAT to serve additional CAT clients with a priority on serving persons on CAT team wait lists.

The funds are subject to the service standards and reporting requirements applicable to funds received under OCA MHCAT.

Allowable costs associated with these funds must be incurred no later than December 31, 2021.

***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.*

**MHCA8 – ME 211 Helpline Supports – CARES ACT** – This cost pool captures allowable costs of expanded information and referral service capacity provided by 211 centers under Managing Entity contracts as specified in the CARES Act Allocation Plan. Services shall be designed to improve access to care and divert families from the child welfare system and Economic Self-Sufficiency systems.

Allowable costs associated with these funds must be incurred no later than December 31, 2021.

***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.*

**MHCAF – ME FACT Program Administration – CARES ACT** – This cost pool captures the allowable costs of salaries and expenses for the expansion of the Florida Assertive Community Treatment (FACT) teams in select locations identified in Managing Entity contracts under the CARES Act Allocation Plan.

These funds must be used to supplement existing funding under OCA MH073 to serve additional FACT clients with a priority on serving persons on FACT team wait lists.

The funds are subject to the service standards and reporting requirements applicable to funds received under OCA MH073.

Allowable costs associated with these funds must be incurred no later than December 31,2021.

***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.*

**MHCAJ – ME Jail-Based and Forensic Services Diversion – CARES ACT** – This cost pool captures allowable costs of forensic service expansion projections in select locations provided by Network Service Providers under Managing Entity contracts as specified in the CARES Act Allocation Plan.

Allowable services include competency restoration and behavioral health treatments provided in the jail setting or supporting forensic diversion services designed to expand community-based services as an alternative to placement in a forensic state mental health treatment facility.

Allowable costs associated with these funds must be incurred no later than December 31, 2021.

***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.*

**MHCAR – ME Short-Term Residential Treatment (SRT) – CARES ACT** – This cost pool captures the allowable costs of funds provided to network service providers for the expansion of short-term residential treatment bed capacity in select locations identified in Managing Entity contracts under the CARES Act Allocation Plan.

These funds must be used to supplement existing funding under Managing Entity contracts for appropriately licensed and designated SRT facilities.

Allowable costs associated with these funds must be incurred no later than December 31, 2021.

***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.*

**MHCAS – ME Children’s Care Coordination – CARES ACT- Direct Client Services** – This cost pool captures the allowable costs of supplemental Child Care Coordination functions provided by Network Service Providers under Managing Entity contracts as specified in the CARES Act Allocation Plan for the following populations:

* Children and parents in the child welfare system with behavioral health needs;
* Juveniles being discharged from Baker Act receiving facilities, emergency rooms, jails or juvenile justice facilities;
* Children who do not qualify for services provided by Community Action Teams.

These funds must be used to supplement existing Care Coordination funding under Managing Entity subcontracts.

Allowable costs associated with these funds must be incurred no later than December 31, 2021.

***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.*

**MHSUN – ME Sunrise / Sunset Beds Pilot** – This cost pool captures allowable costs of a pilot for community residential and behavioral health services provided to persons identified for discharge from a state mental health treatment facility. These funds may be used to support the following providers and covered services as defined in Ch. 65E-14.021, F.S.

1. DaySprings Village - Sunrise Beds Program Residential Level II, Sunset Beds Program Room and Board with Supervision Level III, and Incidental Expenses
2. Starting Point Behavioral Health Care - Any combination of the following services when provided to an individual receiving the residential services specified in 1 above: Day Treatment, Intensive Care Management, Medical Services, Outpatient, and Incidental Expenses

***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.*

**Substance Abuse – Targeted Services**

**MSCAF - ME SA Family Intensive Treatment (FIT) - CARES ACT** - This cost pool captures the allowable costs of funds provided to network service providers for the expansion of Family Intensive Treatment (FIT) teams in select locations identified in Managing Entity contracts under the CARES Act Allocation Plan.

These funds must be used to supplement existing funding under OCA MS091 to serve additional FIT clients with a priority on serving persons on FIT team wait lists.

The funds are subject to the service standards and reporting requirements applicable to funds received under OCA MHFIT.

Allowable costs associated with these funds must be incurred no later than December 31, 2021.

***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.*

**MSCAS - ME NAS/SEN Care Coordination – CARES ACT – Providers** – This cost pool captures the allowable costs of the following supplemental Network Service Provider Care Coordination functions identified in contracts under the CARES Act Allocation Plan.

* Care Coordination functions for families with infants experiencing Neonatal Abstinence Syndrome (NAS) or Substance Exposed Newborn (SEN)
* NAS/SEN Housing and Employment Coordinators
* NAS/SEN Peer Support Coordinators

The funds must be used to supplement any existing Care Coordination funding under Managing Entity contracts.

Allowable costs associated with these funds must be incurred no later than December 31, 2021.

***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.*

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

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