**XYZ ME**

**Managing Entity Cost Allocation Plan**

**FY22-23 – Addendum #1**

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

***(Street Address)***

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

**Effective Date: Date**

**XYZ ME**

**Managing Entity Cost Allocation Plan**

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# 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

**MS923 – ME McKinsey Settlement - ME Care Coordination** – This cost pool captures the allowable cost of care coordination as outlined in Guidance 4 – Care Coordination of the Managing Entity contracts, available at:

http:www.myflfamilies.com/service-programs/substance-abuse/managing-entities/

This includes services provided using funds from the Consent Judgement in State of Florida vs. McKinsey & Company.

***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.*

**MSSA5 – ME State Opioid Response Disc Grant Admin - Year 5**– This cost pool captures allowable administrative and general program costs in the Managing Entities incurred under the State Opioid Response II (SOR II) Project Grant. All funds

expended under this OCA must be directly related to SOR II grant activities and the ME must maintain records to that effect. The SOR II grant aims to increase access to evidence-based prevention, treatment, and recovery support services that address opioid or stimulant misuse, overdoses, or disorders.

Only 5 percent of the total grant award may be used for administration and infrastructure costs to administer the grant.

State Opioid Response 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/>; or
* To supplant (or replace) current funding of existing services.

***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.*

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

This section describes expenditures related to general mental health and substance abuse 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**

**MHCJ2 – ME Forensic Services Expansion – MHBG** - This cost pool captures the allowable cost of the non-recurring Community Mental Health Block Grant funding.

***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.*

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**MHCR2 – ME Short Term Residential – MHBG** – This cost pool captures he allowable costs of funds provided to network service providers to expand short-term residential treatment bed capacity when provided by supplemental Community Mental Health Block Grant funds under the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (P.L. 116-260) or the American Rescue Plan Act of 2021 (H.R.1319).

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

***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 Funding**

**MS925 – ME McKinsey Settlement - SA Services** – This cost pool captures the allowable costs associated with providing substance abuse detoxification, residential, and community based covered services as defined in Chapter 65E-14.021, F.A.C., excluding prevention services, to adults and children with opioid use disorders.

This captures the costs when this service is provided using funds from the Consent Judgement in State of Florida vs. McKinsey & Company.

***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.*

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

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