**XYZ ME**

**Managing Entity Cost Allocation Plan**

**FY21-22 – Addendum #1**

***(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 VII – Managing Entity Operational Cost

The following cost pools, which were included in the Managing Entity Schedule of Funds as of September 27, 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.

**MHSCA – ME FL System of Care - Admin - Year 1** – This cost pool captures the allowable costs including salary and travel if applicable for the Florida System of Care Expansion Sustainability Project for St. Lucie and Martin Counties grant awarded by the Department of Health and Human Services' Substance Abuse and Mental Health Services Administration as a four year discretionary grant. Site Coordinators engage and facilitate the collaboration of local key partners to expand the System of Care framework into the service delivery system. Parent and Youth Coordinators promote peer support, engage or attempt to develop family run and youth run organizations to participate in expanding the System of Care framework into the service delivery system. The budget period is from August 31, 2021 to August 30, 2022.

***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.*

**MSSA4 - ME State Opioid Response Disc Grant Admin - Year 4** – 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.

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/>.
* To supplant (or replace) current funding of existing services.

***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 September 27, 2021 and November 1, 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**

**MHSC1 – ME FL SOC Expansion & Sustain Project -Year 1** – This cost pool captures the allowable behavioral health services funded by the Florida System of Care Expansion Sustainability Project for St. Lucie and Martin Counties grant awarded by the Department of Health and Human Services' Substance Abuse and Mental Health Services Administration as a four year discretionary grant. The Project expands the System Of Care framework into previously unserved counties of St. Lucie and Martin for children and adolescents aged 5-21 with serious emotional disturbances (SED) and their families. The budget period is from August 31, 2021 to August 30, 2022.

***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.*

**Mental Health – Targeted Services**

**MH211 – ME Expanding 211 Call Vol & Coordination Initiative** – This cost pool captures allowable activities funded in Specific Appropriation 362 of Chapter 2021-36, Laws of Florida. Managing Entities will contract with 211 providers to expand statewide capacity in all 211 providers engaged in the Florida 211 Network authorized under s. 408.918, F.S.

***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 – Discretionary Grants**

**MSRC4 – ME State Opioid Response Disc - Rec Comm Org - Year 4** – This cost pool captures allowable costs of implementing Recovery Community Organizations (RCOs) under the State Opioid Response II (SOR II) Grant for the budget period September 30, 2021 through September 29, 2022. Funds may be utilized for operational startup costs and ongoing Services including outreach, information and referral, recovery support, and incidental expenses. These services can be flexibly staged and may be provided prior to, during, and after treatment. They are designed to support and coach an adult or child and family to regain or develop skills to live, work, and learn successfully in the community. Funds under this OCA may also be used for medical services and medication assisted treatment; however, this only applies to RCOs that use the hub and spoke model where RCOs are paying DATA waivered primary care physicians that are providing medication management for their uninsured participants. RCOs will also implement use of the Recovery Capital Scale as a component of the recovery planning process.

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/>.
* 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. If funding is not provided to the ME in their contract, include a statement to that effect here.*

**MSSG4 – ME State Opioid Response Disc Grant-GPRA - Year 4** – This cost pool captures the allowable costs of contracted network service providers to assist them with administration of the required Government Performance and Results Act (GPRA) data collection under the State Opioid Response II (SOR II) Grant. Allowable activities are limited to administration of the GPRA tool, including participant interviews, data collection and evaluation services, data entry and quality assurance staffing to support timely and accurate federal reporting into SPARS (SAMHSA Performance Accountability and Reporting System) as required by SAMHSA.

Funds may not be used by any provider that denies any eligible individual access to their program because of their use of FDA-approved medications for the treatment of substance use disorders, namely methadone and buprenorphine. In all cases, MAT must be permitted to be continued for as long as the prescriber determines that the medication is clinically beneficial. Providers must assure that individuals will not be compelled to no longer use MAT as part of the conditions of any programming if stopping is inconsistent with a licensed prescriber's recommendation or valid prescription.

In addition, 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/>.
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**MSSM4 – ME State Opioid Response SVCS-MAT - Year 4** – This cost pool captures the allowable costs of Medication-Assisted Treatment (MAT) and other treatment and recovery support services provided under the State Opioid Response II (SOR II) Grant. Services may only be provided to individuals that misuse opioids or stimulants, individuals that experience an opioid or stimulant overdose, and individuals with opioid or stimulant use disorders.

When treating individuals with opioid use disorders or opioid misuse, the covered services described in ch. 65E-14. 021, F.A.C., are allowable uses of these funds when provided in conjunction with methadone, buprenorphine, or oral naltrexone maintenance. These funds may also be used to support individuals receiving injectable extended-release naltrexone (Vivitrol) provided under funding available through the Florida Alcohol and Drug Abuse Association, except for Assessment, Medical Services and Medication-Assisted Treatment when

Allowable Covered Services: Aftercare; Assessment; Case Management; Crisis Support/Emergency; Day Care; Day Treatment Incidental Expenses, excluding direct payments to participants; Intervention; Outreach; Medical Services; Medication-Assisted Treatment using methadone, buprenorphine, or naltrexone; Outpatient; Information and Referral; In-Home and On-Site ; Recovery Support; Respite; Supported Employment; Supportive Housing/Living; Inpatient Detoxification; Residential Levels I and II; Outpatient Detoxification. M3 with opioid use disorders, it must be accompanied by naltrexone. Individuals with opioid use disorder may only be served in Residential Levels I and II if they are inducted on methadone, buprenorphine, or naltrexone. When determining level of care, individuals must be assessed using the ASAM dimension spectrum criteria to determine appropriate care level followed by documentation justifying placement. Level of care should be reevaluated at least every 5 days for inpatient detoxification placements and every 15 days for residential treatment placements. These funds may also be used to support hospital bridge programs that involve outreach, engagement, medication induction, and linkage to evidence-based treatment and recovery support services. These funds may also be used to support eligible treatment and recovery support services provided through child welfare programs.

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

Funds may not be used by any provider that denies any eligible individual access to their program because of their use of FDA-approved medications for the treatment of substance use disorders, namely methadone and buprenorphine. In all cases, MAT must be permitted to be continued for as long as the prescriber determines that the medication is clinically beneficial. Providers must assure that individuals will not be compelled to no longer use MAT as part of the conditions of any programming if stopping is inconsistent with a licensed prescriber's recommendation or valid prescription.

In addition, 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/>.
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**MSSP4 – ME State Opioid Response Disc Grant SVCS-Prevent - Year 4** – This cost pool captures allowable costs of primary prevention programs associated with the State Opioid Response II (SOR II) Project Grant. The primary prevention services funded under this project must have evidence of effectiveness at preventing opioid misuse, stimulant misuse, or other illicit drug use. Evidence of effectiveness refers to statistically significant reductions in opioid misuse, stimulant misuse, or use of other illicit drugs, relative to comparison or control groups, as documented in peer-reviewed publications reporting on experimental or quasi-experimental program evaluation designs. The list of approved, evidence-based programs that providers can choose from include:

* Botvin LifeSkills Training
* Strengthening Families Program (for Parents and Youth 10-14)
* Caring School Community
* Guiding Good Choices
* InShape Prevention Plus Wellness
* PAX Good Behavior Game
* Positive Action
* Project SUCCESS
* Project Towards No Drug Abuse
* SPORT Prevention Plus Wellness
* Media campaigns targeting prescription opioid or stimulant misuse (based on Utah’s Use Only as Directed with modifications to add prescription stimulant-specific content as needed) involving safe use, safe storage, and safe disposal messages that may be coupled with prescription drug take-back activities and the use of drug deactivation pouches.

Managing Entities may also request to implement evidence-based programs not listed here, for review and approval by the Department, according to the standards for evidence mentioned above.

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**Substance Abuse – Proviso Projects Funding**

**MS****924 – ME LSFA Opioid Epidemic-ME Comm Engagement** – This cost pool captures the allowable costs for Central Florida Cares Health Systems Inc., to manage and allocate funds to identified Health Councils and other organizations to develop and implement the study, engage stakeholders and populations, and develop the final report as required by Specific Appropriation 369A of the 2021 General Appropriations Act.

From the funds in Specific Appropriation 369A, $500,000 from the General Revenue Fund, was awarded, in part, under the Consent Judgement in State of Florida v. McKinsey & Company, to the Department of Children and Families for the Managing Entities to facilitate community engagement in assessing cultural health disparities, to develop strategies that engage minority population with community services, and to enhance the awareness of mental health and substance abuse services available to minority communities.

***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)**