**XYZ ME**

**Managing Entity Cost Allocation Plan**

**FY21-22 – 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](#_Toc100124562)

[Section VII – Managing Entity Operational Cost 4](#_Toc100124563)

[Attachment II – Chart of Accounts for Accounting and Data Systems 5](#_Toc100124564)

**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

**MHIPS – ME MH Individual Placement & Support Train-BG Supplemental 1** – This cost pool captures the costs of an Individual Placement and Support (IPS) Trainer to work as a team member with the IPS State Team within the Office of Substance Abuse and Mental Health and Division of Vocational Rehabilitation (VR) to provide technical assistance, training, and quality improvement throughout Florida on the evidence-based practice of IPS Supported Employment and Education.

IPS is a person-centered, behavioral health service with a focus on employment, that provide individualized assistance in choosing careers, obtaining training or education as needed, acquiring, and maintaining competitive paid employment in the community for individuals for whom employment has not been achieved or employment has been interrupted or intermittent.

***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.*

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

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