**XYZ ME**

**Managing Entity Cost Allocation Plan**

**FY20-21 – Addendum #1**

***(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 5](#_Toc55896541)

[Attachment II – Chart of Accounts for Accounting and Data Systems 10](#_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 November 4, 2020, 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.

**MHHMA – ME FL Hurricane Michael Response-ME Operational** – This cost pool captures the allowable administrative and general program costs in the Managing Entity (ME) incurred under the FY 2020 Disaster Response State Grant, a one-year discretionary grant awarded by the Substance Abuse and Mental Health Services Administration. All funds expended under this OCA must be directly related to grant activities and the ME must maintain records to that effect.

This discretionary grant program will focus on continued recovery efforts related to Hurricane Michael for both children and adults who are experiencing substance misuse, stress, anxiety, depression or other behavioral health symptoms, and in need of mental or substance use disorder treatment, crisis intervention, care coordination and other supports.

No more than 20% of the total grant award may be used for data collection, performance measurement, and performance

assessment, including incentives for participating in the required data collection follow-up. Funds may not be used

to:

* Purchase, prescribe, or provide marijuana or treatment using marijuana;
* Pay for promotional items;
* Provide residential or outpatient treatment services when the facility has not yet been acquired, sited, approved, and met all requirements for human habitation and services provision;
* Provide inpatient treatment or hospital-based detoxification services;
* Make direct payments to individuals to enter treatment or continue to participate in prevention or treatment services;
* Pay for construction or purchase of structures;
* Pay for meals;
* 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/>; and
* Supplant (or replace) current funding of existing services.

***ME Cost Allocation Plan Requirement*** *– In this section, the ME should define what types of costs are included in this cost pool and a description of how the ME’s accounting system captures and allocates these costs. 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). Organizational charts should be provided and referenced in the narrative to the extent feasible. Any positions with allocated costs between this contract and other funders should be fully explained as to who is being allocated, where (what cost pools) they are being allocated and the basis of allocation. 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.*

**MSSA3 - ME State Opioid Response Disc Grant Admin** **– Year 3** – 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 November 4, 2020, 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**

**MHHMD – ME FL Hurricane Michael Disaster Response** – This cost pool captures the allowable costs of substance use and mental health services for children and adults impacted by Hurricane Michael who are experiencing substance misuse, stress, anxiety, depression or other behavioral health symptoms in Franklin, Liberty, Bay, Gulf, Jackson, Calhoun and Washington counties. These costs are associated with the FY 2020 Disaster Response State Grant, a one-year discretionary grant awarded by the Substance Abuse and Mental Health Services Administration.

All grant funds are allocated to Big Bend Community Based Care to purchase a comprehensive needs assessment, telehealth licenses, services for child welfare involved parents using the Parent Child Interaction Therapy (PCIT) and Functional Family Therapy (FFT) evidence-based practices, school-based supports, adult mental health and substance use disorder treatment and support services, training, and project evaluation services.

No more than 20% of the total grant award may be used for data collection, performance measurement, and performance

assessment, including incentives for participating in the required data collection follow-up. Funds may not be used

to:

* Purchase, prescribe, or provide marijuana or treatment using marijuana;
* Pay for promotional items;
* Provide residential or outpatient treatment services when the facility has not yet been acquired, sited, approved, and met all requirements for human habitation and services provision;
* Provide inpatient treatment or hospital-based detoxification services;
* Make direct payments to individuals to enter treatment or continue to participate in prevention or treatment services;
* Pay for construction or purchase of structures;
* Pay for meals;
* 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/>; and
* 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.*

**Mental Health – Proviso Projects Funding**

**MHTLH – ME MH Telehealth Behavioral Health Services** – This cost pool captures Managing Entity subcontract costs for behavioral telehealth services pilot projects for children in public schools, with an emphasis towards serving rural counties. The goal of each county project is to create or expand an integrated telecommunications technology platform used by Network Services Providers for services provided to children and families engaged in the county school system.

Allowable costs include:

* Covered services under Ch. 65E-14.021 when delivered by telehealth platforms to otherwise eligible students and their families referred by the school system, or
* Any technology and system implementation supports needed to address identified needs for behavioral telehealth services to students and their families engaged with the school system. This may include the purchase of equipment, software, licenses, training, hosting and maintenance, and technical support services needed for the selected telehealth platform.
* Any combination of behavioral telehealth services of technology and system implementation supports.

***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 Funding**

**MSRC3 - ME ST Opioid Response Disc Rec Comm Org** **– Year 3** - This cost pool captures allowable costs of implementing Recovery Community Organizations (RCOs) under the State Opioid Response II (SOR II) Grant. 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.*

**MSSG3 - ME State Opioid Response Disc Grant-GPRA – Year 3**– 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.

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.*

**MSSM3 - ME State Opioid Response SVCS-MAT – Year 3 –** 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. If medical withdrawal (detoxification) services are provided to individuals 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.

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/>.
* 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.*

**MSSP3 - ME State Opioid Response Disc Grant Prevent – Year 3** - 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
* Teen Intervene
* 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.

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.*

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

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