**Name of Agency**

**Cost Allocation Plan**

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

***(Street Address)***

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

***Date***

**Name of Agency**

**Cost Allocation Plan**

**Table of Contents**

[Section I - Certification 3](#_Toc455664154)

[Section II – Background and System of Care Description 4](#_Toc455664155)

[Section III – Description of Accounting, Contract Management and Data Systems 5](#_Toc455664156)

[Section IV – Purpose and General Statements 6](#_Toc455664157)

[Section V – General Approach 7](#_Toc455664158)

[Section VI – Allocation Direct Costs – Directly Allocated Costs 8](#_Toc455664159)

[Section VII – Allocated General and Adminsitrative Costs 9](#_Toc455664160)

[Section VIII – Allocated Direct Costs – Directly Allocated Reporting Units 1](#_Toc455664161)0

Organization Chart ……………………………………………………..………………………………………….11

Non-Profit status verification …………………………………………………………..………………………12

# Section I - Certification

**Name of Agency**

**Certification by Responsible Individual**

I hereby certify, as the responsible official of Name of Agency*,* 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 II – Background and System of Care Description

Background Description should include narrative on:

Agency history, set-up, organizational structure, and any other pertinent details

System of Care Description should include narrative on:

Principles of the System of Care, Key Features, the Array of Services Offered, and any other pertinent details

# Section III – Description of Accounting, Contract Management and Data Systems

Describe the Agency’s accounting system and complete general ledger coding structure. Provide a summary of how operational costs are assigned and captured.

Also provide a description of how equipment is treated for acquisition and disposition in the Agency’s General Ledger.

# Section IV – Purpose and General Statements

The purpose of this cost allocation plan is to summarize, in writing, the methods and procedures that this organization will use to allocate costs to various programs, grants, contracts and agreements.

 Title 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards,” establishes the principles for determining costs of grants, contracts and other agreements with the Federal Government. Agency’s Name Cost Allocation Plan is based on the Direct Allocation method described in Title 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the “OMB Super Circular”). The Direct Allocation Method treats all costs as direct costs except general administration and general expenses.

Direct costs are those that can be identified specifically with a particular final cost objective. General administrative costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

Only costs that are allowable, in accordance with the cost principles, will be allocated to benefiting programs by Agency’s name

# Section V – General Approach

The general approach of Agency’s Name in allocating costs to particular grants and contracts is as follows:

1. All allowable direct costs are charged directly to program, grants, activities, or contracts.
2. Allowable direct costs that can be identified to more than one program or cost pool are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.
3. All other allowable general and administrative costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to programs, grants, contracts using a base that results in an equitable distribution

Please describe any basis used for allocation of allowable direct or allowable general and administrative costs below.

*In this section, the Agency should provide a description of how general costs such as rent or lease costs, telephone, supplies, insurance and legal fees are allocated to the various cost pools if applicable or between the Agency contract and other grants or contracts if applicable.*

# Section VI – Directly Allocated Costs

This section includes costs that are directly allocated to more than one reporting unit. Describe allocation methodology

**Section VII - ­­Allocated General and Administrative Costs**

Administrative Costs – These reporting units (cost pools) include administrative or indirect costs as defined in Title 2 CFR, Part 225 "Cost Principles for State, Local, and Tribal Governments" (OMB Circular A-87,) or Title 2 CFR, Part 230 "Cost Principles for Non-Profit Organizations" (OMB Circular A-122). Typical examples of costs included in these reporting units include general administrative and general expenses such as those for executive officers, public and community relations, quality management, personnel administration and accounting.

**Section VIII ­– Directly Allocated Reporting Units**

Allocated Direct Costs - These reporting units (cost pools) include any staff and/or expenses that are directly allocated to more than one reporting unit. Describe allocation methodology.

**Agency Organization Chart**

**Non-profit status verification**

Attached you will find our IRS letter granting non-profit status