

Cost Allocation Plan

Policy

It is the policy of Central Florida Behavioral Health Network, Inc. (CFBHN) to establish a cost allocation plan in accordance with the requirements of Title 2 CFR, Part 200 of *Cost Principles for Non-Profit Organizations*.

Purpose

The purpose of this policy is to describe CFBHN’s cost allocation methods.

Procedure

1. CFBHN’s cost allocation plan is based on the direct allocation method described in Title 2 CFR, Part 200 *Cost Principles for Non-Profit Organizations*. The direct allocation method treats all costs as direct costs except general and administrative expenses.
2. All allowable direct costs are charged directly to the program, grant, activities or contracts. 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.

Cost Allocation Plan		Date Issued: <u>08/15/2016</u>
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