



START-ODS
SYSTEM TRANSFORMATION TO ADVANCE RECOVERY AND TREATMENT

Los Angeles County's Substance Use Disorder Organized Delivery System

BUDGET PREPARATION

June 15, 2017



WHAT'S NEW

in Preparing Budget for FY 2017-18

1. No longer need to prepare detailed spreadsheet; however, a narrative will still be required.
2. “Administrative Overhead” on Budget Summary in prior years is no longer listed. Instead, the “Indirect Cost” will be included in the operating line items (SW&EB, Facility, Equipment, S&S).
3. Enter DIRECT operating items into PART I and INDIRECT operating items into PART II.
4. Follow pattern of Cost Report, enter data in yellow cells. Green cells are formulated/locked.



Understanding “DIRECT COST”

Costs that can be identified specifically with a particular final cost objective
(2 CFR, § 200.413).



Understanding “INDIRECT COST”

Costs that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective (2 CFR Part 230).



PART I

Budgeted DIRECT Costs

1. Salaries/Wages & Emp. Benefit
2. Facility Rent/Lease
3. Equipment and/or Asset Leases
4. Services & Supplies

PART II

Budgeted INDIRECT Costs

5. Salaries/Wages & Emp. Benefit
6. Facility Rent/Lease
7. Equipment and/or Asset Leases
8. Services & Supplies



PART III

Total Income/Revenue

9. SAPC Contract Amount
10. Participant/Client Fees
11. Private Funding / Donation
12. Public Assistance
13. Other Revenue

1. Total of PART I and II should equal to PART III.

2. SAPC Contract Amount may be different from Total Expenses or Revenue when Client Fees, Private Funding, and other revenue are involved.



Contact Us

For technical assistance,
please email Emily Chan at:
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