

Los Angeles County – Department of Public Health
SUBSTANCE ABUSE PREVENTION AND CONTROL BUREAU
Finance Services Division

Fiscal Reporting Instructions

The Los Angeles County Department of Public Health, Substance Abuse Prevention and Control Bureau (SAPC), Finance Services Division is committed to supporting contracted provider agencies while serving as responsible stewards of public funds. As part of this commitment, the Finance Services Division emphasizes the importance of Fiscal Reporting. Provider agencies are required to submit timely and accurate Fiscal Reporting Tool(s) to ensure costs are reported appropriately for the implementation of their County contracts and/or agreements. In addition to the guidance provided in Information Notice (IN) 26-06, the instructions below provide additional guidance and clarification regarding SAPC's Fiscal Reporting Tool.

Background

The State of California Department of Health Care Services (DHCS) released [Behavioral Health Information Notice \(BHIN\) No: 23-023](#) informing counties and provider agencies of the elimination of the Drug Medi-Cal Organized Delivery System (DMC-ODS) cost settlement requirements. This regulation became effective Fiscal Year (FY) 2023-24, however, fiscal compliance requirements remain in effect. Following the release of this notice, SAPC issued [Information Notice 23-10](#) announcing the implementation of the Fiscal Reporting process for all SAPC provider agencies. The Fiscal Reporting process was first implemented in FY 2023-24.

This document provides guidance regarding the completion of the Drug Medi-Cal (DMC), Prevention, Harm Reduction, and Other Services (aka Non-Treatment), and Driving Under the Influence (DUI) Fiscal Reporting Tools. Through this guidance, provider agencies will find the instructions necessary to complete these tools. This document includes the following attachments:

- **Attachment I:** DMC Fiscal Reporting Tool Instructions
- **Attachment II:** Prevention, Harm Reduction, and Other Services (aka Non-Treatment) Fiscal Reporting Tool Instructions
- **Attachment III:** DUI Fiscal Reporting Tool Instructions

Provider agencies must develop and implement cost allocation plans and fiscal systems to ensure only actual expenditures are captured in cost/fiscal reports. Additionally, provider agencies must maintain supporting documentation to verify all expenditures including documentation of actual time spent providing services and cost by cost center. Documentation must be provided upon request for all compliance audit or review activities, including those conducted by federal, State, County oversight entities, and other applicable regulatory bodies. Failure to properly support costs may result in a disallowance of these expenditures.

DMC Fiscal Reporting Tool

The DMC Fiscal Reporting Tool is used to capture all costs for DMC funded programs. Use this tool to complete Fiscal Reporting for all DMC funded contracts.

Tab: (1) Provider Agency Information and Certification

This section includes key information related to the provider agency and the person completing and certifying the Fiscal Reporting Tool. Be sure to fill out the data accurately. Complete all required fields accurately. Complete the yellow highlighted fields, which contain pertinent information required for Fiscal Reporting.

- a) Fiscal Year Line: Indicate the appropriate Fiscal Year by updating the red "XX-XX".
- b) Contractor Name: Enter the contractor's full legal name.
- c) DBA (Doing Business As): Enter the provider agency's DBA (if applicable).
- d) Admin. Address: Enter the contracted address if different from the site address.
- e) Admin. City, State, and Zip: Enter the contracted administrative site's city, state, and zip code if different from the site address.
- f) Name of Contact Person: Enter the name of the person who prepared or is knowledgeable about the Fiscal Reporting Tool.
- g) Title of Contact Person: Indicate the contact person's job title at the provider agency.
- h) Phone Number of Contact Person: Enter contact person's phone number and extension.
- i) Email Address of Contact Person: Enter the contact person's email address.
- j) Name of Person Signing Certification Statement:
 - Chief Executive Officer or an authorized officer/administrator.
 - This name must match the name entered in Rows 20 and 25.
- k) Enter the Date of Signature.
- l) Signature of Officer or Administrator: Must be signed by the same individual identified above (Rows 16 and 20).
- m) Sign (wet signature), date, and e-mail the "Provider Information and Certification" form to:
SAPC-Finance@ph.lacounty.gov

Tab: (2) Contract and Facility Information

This section includes all contract and facility information required for Fiscal Reporting. Complete all yellow highlighted fields.

- a) Contract Number: Enter the contract number(s).
- b) Contract Amount: Enter the contract amount(s).
- c) Provider No. (6 digit – 19XXXX): Should match the site address.
- d) Drug Medi-Cal No. (4 digit): Should match the site address.
- e) Program Name: Site location name(s) (If Applicable)
- f) Site Address: Enter contracted site address(es).
- g) Site City, State, and Zip: Enter contracted site's city, state, and zip code.
- h) Site Business Phone Number: Enter site business phone number(s).

Tab: (3) Level of Care (LOC) Cost Summary

This section provides a summary of costs by level of care in the Fiscal Reporting Tool. The amounts on this tab are automatically populated from Tabs (1) and (4).

- a) No data entry is required. Data are linked from Tab (1) and Tab (4).

Tab: (4) American Society of Addiction Medication (ASAM) Detailed Costs

Program direct costs are costs used to implement program/activities and can be directly identified with a specific cost objective. These can include but are not limited to:

- Salaries, including associated employee benefits, of those personnel whose effort can be directly identified to a particular program or cost objective.
- Costs of materials and other supplies acquired, consumed, or expended specifically for program purposes or cost objectives.
- Travel costs, equipment costs, contract costs, and other costs which can be directly identified to a cost objective.

Costs **related** to client care include all necessary and proper costs that are appropriate and helpful in developing and maintaining the operation of client care facilities and activities. These costs generally include common administrative costs, employee pension plan costs, normal standby costs, and similar expenses. Allowability of costs is subject to the regulations prescribing the treatment of specific items under the Medicare program.

Costs **not related** to client care are costs that are not appropriate or necessary and proper in developing and maintaining the operation of client care facilities and activities. Such costs are typically not common or accepted in the provider agency's field of operation. The following are examples of costs **not related** to client care:

- Cost of meals sold to visitors
- Cost of drugs sold to others (other than clients)
- Cost of operation of a gift shop
- Cost of alcoholic beverages furnished to employees or to others regardless of how or where furnished, such as cost of alcoholic beverages furnished at a provider agency clinic or furnished as a fringe benefit
- Cost of gifts or donations
- Cost of entertainment, including tickets to sporting events, and other entertainment events
- Cost of personal use of motor vehicles
- Cost of fines or penalties resulting from violations of federal, State, County, or local laws
- Cost of educational expenses for spouses or other dependents of provider agency staff or contractors who are not active employees of the provider agency or contractor
- Cost of meals served to executives that exceed the cost of meals served to ordinary employees due to the use of separate executive dining facilities (capital and capital-related costs), duplicative or additional food service staff (chef, waiters/waitresses, etc.), upgraded or gourmet menus, etc.
- Cost of travel incurred in connection with non-client care related purposes

Additional information on costs related to client care can be found in the Centers for Medicare & Medicaid Services Provider Reimbursement Manual - Part 1, Chapter 21: (<https://www.cms.gov/regulations-and-guidance/guidance/manuals/paper-based-manuals-items/cms021929>).

Fiscal Reporting Tool Direct Costs

Column A – Section (A) – Expenditures Description

1) Personnel Services (Salary, Wages, and Employee Benefits)

- Captures costs associated with personnel required to implement the contracted services. Provider agencies must ensure they are paying staff competitive wages and benefits to support a positive work environment. Establishing a robust and rewarding Employee Benefits Package is essential to worker recruitment and retention.
- Examples: Salaries, wages, and benefits of Executive Director, Program Director, Counselor Supervisor, Counselors, etc.

2) Workforce Development

- Captures costs associated with recruiting, retaining, and developing a skilled workforce prepared for value-based care models. Provider agencies should equip staff to serve an increasingly complex client population, and to succeed in a treatment environment where measurable outcomes drive reimbursement.
- Examples: Workforce recruitment, hiring, and retention strategies, training and certification support for SUD registered and certified counselors, employee benefits and retention initiative, staff training in emerging and evidence-based treatment modalities, language access planning.

3) Equipment, Materials, and Supplies

- Equipment, materials, and supplies are necessary to support service delivery and program operations. These may include standard office equipment as well as program-specific items that enhance service delivery or improve facility conditions.
 - Examples: Laundry services and supplies, food and lodging (residential programs only), clothing and personal supplies, etc.

4) Operating Expenses

- All other operating costs incurred by the provider agency to deliver services to beneficiaries
 - Examples: Communications, depreciation (structures and improvements), insurance, office expenses, taxes and licenses, utilities, trainings, etc.

5) Professional and Special Services

- Includes costs associated with services obtained from external organizations or consultants necessary to support program operations.
- Examples: Pharmaceutical costs, Drug – Methadone (NTP only), Dosing – Medication Assisted Treatment (NTP only), consulting services, other professional and special services

6) Transportation

- Costs associated with transportation used in the delivery of services to clients.
- Examples: Transportation, travel, vehicles – gas, oil, and maintenance, vehicles – rents and leases, vehicles – depreciation, and other(s)

7) Other Cost – Indirect Costs

- An indirect cost rate is a percentage (indirect cost pool/direct cost base) used to distribute indirect costs to all cost centers benefiting from those costs. Contracted provider agencies use these funds for administrative and organizational activities associated with program implementation.

8) Revenue – Client Fees, Share Cost, Public Assistance (Food Stamp)

- Many organizations establish various funding and revenue streams to ensure fiscal viability and reduce reliance on a single source. This strategy is effective at establishing stable and successful service provider agencies. However, it does require that organizations establish appropriate and accurate systems to track and allocate costs and other financial activity. In this section, provider agencies must enter all other revenue sources received by the provider agency.
- Enter all other income/revenue sources that can be collected for similar services provided by this contract. Examples may include, but not limited to:
 - Private Funding/Donations
 - Public Assistance
 - Other government contracts/programs

9) Revenue – Insurance Paid

- Enter all revenue received from private insurance for services associated with this contract.

10) Set-Aside Funds

- Sixty (60) Calendar Day Operating Reserves: Provider agencies are required to establish a 60-Day operating reserve - help avoid interruptions of services to patients, participants, or communities and allow provider agencies to better meet organizational requirements, such as salaries and facility costs.
- Program Investment Funds: Provider agencies must continue process improvement and investments that improve service outcomes and support the overall look and feel of the program which includes equipment, furniture, to minor remodeling; and may also include efforts to support staff developments and retention.

11) Total # of Units

- Enter the total number of units for each Cost Center and level of care. This information is available on the “Contract Performance Report 2023+” in the Sage EHR system.

Column B – From Accounting Records

- Data must be entered based on the provider agency’s accounting records.
- Please Note: all costs must be:
 - Necessary and reasonable,
 - In compliance with any applicable limitations or exclusions,
 - Consistent with policies and procedures, and
 - Adequately documented.

Column C – Indirect Costs Rate Calculation

Column C reflects the calculation of the indirect cost rate (General Ledger less Total Direct Costs). An indirect cost rate is a percentage (indirect cost pool/direct cost base) used to distribute indirect costs across all cost

centers benefiting from those costs. Provider agencies use these funds for administrative and organizational activities associated with program implementation.

- **Option A:** If the provider agency does not have a federally approved indirect cost rate, the rate must be capped at 15% of Modified Total Direct Cost (MTDC). MTDC **includes** all direct salaries and wages, applicable fringe benefits, materials and supplies, services, and travel costs. MTDC **excludes** equipment, capital expenditures, charges for client care, rental costs, tuition remission, scholarships and fellowships, participant support costs (2 CFR §200.1).
- **Option B:** Enter indirect cost based on the approved Federal Indirect Cost rate in Row 57 Column B. Provider agencies with a Federally Approved Indirect Cost Rate **MUST** use this rate. Federally Approved rates are limited to provider agencies that receive DIRECT federal funding and have completed the required approval process. These rates are subject to restrictions; therefore, provider agencies may only claim allowed expenditures in accordance with the federally issued approval letter. **NOTE:** A copy of the federal approved indirect cost rate letter must be provided.

Columns D through E – Outpatient Treatment (OT) Cost Center – Direct

- Enter the OT direct costs. This is the total for all OT modalities and/or levels of care.

Columns F through J – Withdrawal Management Cost Center – Direct

- Enter the total direct costs for Withdrawal Management across all applicable modalities and levels of care.

Column K – Intensive Outpatient Treatment (IOT) Cost Center – Direct

- Enter the total direct costs for IOT

Columns L through N – Residential Cost Center – Direct

- Enter the total direct cost for Residential services across all modalities and/or levels of care.

Column O – Narcotic/Opioid Treatment Program (NTP/OTP) Cost Center – Direct

- Enter the total direct costs for NTP/OTP services across all applicable modalities and/or levels of care.

Column P – Value Based Incentive (VBI) Cost Center – Direct

- Enter the total direct costs for VBI activities.

Column Q – Other DMC Services Cost Center

- If the DMC services are not specified in any of the columns, enter the total direct costs in the “Other DMC Services Cost Center” column and indicate the program name/services type in the required field.

Prevention, Harm Reduction, and Other Services (Non-Treatment) Fiscal Reporting Tool

The Prevention, Harm Reduction, and Other Services (Non-Treatment) Fiscal Reporting Tool is used to report costs for non-treatment funded programs. These programs are funded through federal, State, or local sources outside of the Drug Medi-Cal program. Use this tool to report costs associated with these programs.

Tab: (1) Provider Information and Certification

This section includes key information related to the provider agency and the person completing and certifying the Fiscal Reporting Tool. Complete all required fields accurately. Complete all yellow highlighted fields, which contain information required for Fiscal Reporting.

- a) Fiscal Year Line: Indicate the appropriate Fiscal Year by changing the red "XX-XX".
- b) Provider Name: Enter the contractor's full legal name.
- c) DBA (Doing Business As): Enter provider agencies' DBA (if applicable).
- d) Provider No. (6 digit – 19XXXX): Should match the site address.
- e) Mode of Services/Program Name: Enter mode of services/program name.
- f) Contract/Statement of Work Amount: Enter the approved contract amount.
- g) Contract Number: Enter the contract number.
- h) Site Address: Enter contracted site address(es).
- i) Site City, State, and Zip: Enter contracted site's city, state, and zip code.
- j) Site Business Phone Number: Enter site business phone number(s).
- k) Admin. Address: Enter the contracted address if different from the site address.
- l) Admin. City, State, and Zip (if different than site address): Enter the contracted administrative site's city, state, and zip code if different from the site address.
- m) Name of Contact Person: Enter the name of the person who prepared or is knowledgeable about the Fiscal Reporting Tool.
- n) Phone Number of Contact Person: Enter contact person's phone number and extension.
- o) Email Address of Contact Person: Enter the contact person's email address.
- p) Name of Person Signing Certification Statement:
 - Chief Executive Officer or an authorized officer/administrator.
 - This name must match the name entered in Rows 29 and 36.
- q) Enter the Date of Signature.
- r) Signature of Officer or Administrator: Must be signed by the same individual identified above (Rows 23 and 29).
- s) Sign (wet signature), date, and e-mail the "Provider Information and Certification" to:
SAPC-Finance@ph.lacounty.gov

DIRECT COSTS

Program direct costs are costs used to implement the program/activities and can be directly identified with a specific cost objective. These can include but are not limited to:

- Salaries, including associated employee benefits, of those personnel whose effort can be directly identified to a particular program or cost objective.
- Cost of materials and other supplies acquired, consumed, or expended specifically for the purpose of the program or cost objective.
- Travel costs, equipment costs, contract costs, and other costs which can be directly identified to a cost objective.

Costs **related** to client care include all necessary and proper costs that are appropriate and helpful in developing and maintaining the operation of client care facilities and activities. These costs generally include common administrative costs, employee pension plan costs, normal standby costs, and similar expenses. Allowability of costs is subject to the regulations prescribing the treatment of specific items under the Medicare program.

Costs **not related** to client care are costs that are not appropriate or necessary and proper in developing and maintaining the operation of client care facilities and activities. Such costs are typically not common or accepted in the provider agency's field of operation. The following are examples of costs **not related** to client care:

- Cost of meals sold to visitors
- Cost of drugs sold to others (other than clients)
- Cost of operation of a gift shop
- Cost of alcoholic beverages furnished to employees or to others regardless of how or where furnished, such as cost of alcoholic beverages furnished at a provider agency clinic or furnished as a fringe benefit
- Cost of gifts or donations
- Cost of entertainment, including tickets to sporting and other entertainment events
- Cost of personal use of motor vehicles
- Cost of fines or penalties resulting from violations of federal, State, County, or local laws
- Cost of educational expenses for spouses or dependents of provider agency staff or contractors who are not active employees of the provider agency or contractor
- Cost of meals served to executives that exceed the cost of meals served to ordinary employees due to the use of separate executive dining facilities (capital and capital-related costs), duplicative or additional food service staff (chef, waiters/waitresses, etc.), upgraded or gourmet menus, etc.
- Cost of travel incurred in connection with non-client care related purposes

Additional information on costs related to client care can be found in the Centers for Medicare & Medicaid Services Provider Reimbursement Manual - Part 1, Chapter 21: (<https://www.cms.gov/regulations-and-guidance/guidance/manuals/paper-based-manuals-items/cms021929>).

INDIRECT COST RATE

An indirect cost rate is a percentage (indirect cost pool/direct cost base) used to distribute indirect costs to all cost centers benefiting from those costs. Contract provider agencies use these funds for administrative and organizational activities associated with program implementation.

- **Option A Tab (2):** If the provider agency does not have a federally approved indirect cost rate make sure to cap the indirect cost rate at 15% of Modified Total Direct Cost (MTDC). MTDC **includes** all direct salaries and wages, applicable fringe benefits, materials and supplies, services, and travel costs. MTDC **excludes** equipment, capital expenditures, charges for client care, rental costs, tuition remission, scholarships, fellowships, and participant support costs (2 CFR §200.1).
- **Option B Tab (2A):** Enter indirect cost based on Approved Federal Indirect Cost rate in Row 54 Column B. Provider agencies with a Federally Approved Indirect Cost Rate **MUST** use this rate. Federally Approved rates are limited to provider agencies that receive **DIRECT** funding from the federal government. They have gone through an application process and have been issued an approved rate. These rates do have restrictions so provider agencies may only claim allowed expenditures towards their rate. These restrictions are described in the federally issued approval letter. **NOTE:** A copy of the federal approved indirect cost rate letter must be provided.

Tab: (2) Detailed Cost Indirect Cost Rate (ICR) 15% or Less

- a) Use this form if your provider agency does not have a federally approved indirect cost rate (ICR). In this case, the provider agency's ICR should not exceed 15% of the Modified Total Direct Cost (MTDC).
 - Enter ICR in Cell B5.
- b) **Column A – Section (A) – Expenditures Description**
 - 1) **Personnel Services: Salary, Wages, and Employee Benefits**
 - Captures the costs associated with the personnel needed to implement the contracted services. Provider agencies must ensure they are paying staff competitive wages and benefits to support a positive work environment. Establishing a robust and rewarding Employee Benefits Package is essential to worker recruitment and retention.
 - Examples: Salaries, wages, and benefits of Executive Director, Program Director, Counselor Supervisor, Counselors, etc.
 - 2) **Equipment, Materials, and Supplies**
 - Equipment, materials, and supplies are key components to ensure that the organization and staff have the needed equipment, materials, and supplies to deliver the services described in your SAPC contract. Equipment, materials, and supplies may go beyond computers, printers, and furniture, but may also include items that are specific to a program or items that increase program effectiveness, enhance service deliveries and/or improve aesthetic outlook and appearance of the facility(ies).
 - Examples: Laundry services and supplies, food and lodging (Residential Programs only), clothing and personal supplies, etc.
 - 3) **Operating Expenses**
 - All other operating costs your provider agency incurs to deliver services to beneficiaries.
 - Examples: Communications, depreciation (structures and improvements), insurance, office expenses, taxes and licenses, utilities, trainings, etc.

4) Professional and Special Services

- The successful implementation of programs requires provider agencies to secure various resources, including staff, equipment, supplies, and even services from other organizations. In this tab, provider agencies list out what additional services and supplies are needed for the provider agency and their staff to achieve the goals and objectives of their SAPC contract.
- Examples: Accountant, consultant, audit, and other(s).

5) Transportation

- Costs associated with transportation used in the delivery of services to clients.
- Examples: Transportation, travel, vehicles – gas, oil, and maintenance, vehicles – rents and leases, vehicles – depreciation, and Other(s)

6) Other Cost – Indirect Costs

- An indirect cost rate is a percentage (indirect cost pool/direct cost base) used to distribute indirect costs to all cost centers benefiting from those costs. Contract provider agencies use these funds for administrative and organizational activities associated with program implementation.

7) Revenue – Insurance Paid, Client/Participant Fees, Share Cost, Public Assistance (Food Stamp)

- Many organizations establish various funding and revenue streams to ensure fiscal viability and reduce reliance on a single source. This strategy is effective at establishing stable and successful service provider agencies. However, it does require that organizations establish appropriate and accurate systems to track and allocate costs and other financial activity. In this section, provider agencies must enter all other revenue sources received by the provider agency.
- Enter all other income/revenue sources that can be collected for similar services provided by this contract. Examples may include, but not limited to:
 - Private Insurance
 - Private Funding/Donations
 - Public Assistance
 - Other government contracts/programs

8) Units of Service

- The total number of units for each Cost Center.

c) Column B – From Accounting Records

- Data are entered from provider agency's accounting records by site, by contract, and by program.
- Please Note: all costs must be:
 - Necessary and reasonable.
 - Conform to any limitations or exclusions.
 - Be consistent with policies and procedures.
 - Be adequately documented.

- d) **Columns D to S** – Allocate the actual cost to each cost center using the provider agency’s accounting records.
- If the service you provided is not specified in any of the columns, please enter the totals in the Other Services column and indicate the service type in the Comment box.
 - If your provider agency’s expense cannot be found within the expense category in Column A, enter the amount in the line Other applicable to the expense category.

Tab: (2A) Detailed Cost Federally (FED) Approved Indirect Cost Rate (ICR)

- a) Use this form if your provider agency has a federally approved indirect cost rate (ICR).
- Enter a federally approved ICR in Cell B5.

b) **Column A – Section (A) – Expenditures Description**

1) Personnel Services: Salary, Wages, and Employee Benefits

- Captures the costs associated with the needed personnel to implement the contracted services. Provider agencies must ensure they are paying staff competitive wages and benefits to support a positive work environment. Establishing a robust and rewarding Employee Benefits Package is essential to worker recruitment and retention.
- Examples: Salaries, wages, and benefits of Executive Director, Program Director, Counselor Supervisor, Counselors, etc.

2) Equipment, Materials, and Supplies

- Equipment, materials, and supplies are key components to ensure that the organization and staff have the needed equipment, materials, and supplies to deliver the services described in your SAPC contract. Equipment, materials, and supplies may go beyond computers, printers, and furniture, but may also include items that are specific to a program or items that increase program effectiveness, enhance service deliveries and/or improve aesthetic outlook and appearance of the facility(ies).
- Examples: Laundry services and supplies, food and lodging (Residential Programs only), clothing and personal supplies, etc.

3) Operating Expenses

- All other operating costs your provider agency incurs to deliver services to beneficiaries.
- Examples: Communications, depreciation (structures and improvements), insurance, office expenses, taxes and licenses, utilities, trainings, etc.

4) Professional and Special Services

- The successful implementation of programs requires provider agencies to secure various resources, including staff, equipment, supplies, and even services from other organizations. In this tab, provider agencies list out what additional services and supplies are needed for the provider agency and their staff to achieve the goals and objectives of their SAPC contract.
- Examples: Accountant, consultant, audit, and other(s).

5) Transportation

- Costs associated with transportation used in the delivery of services to clients.
- Examples: Transportation, travel, vehicles – gas, oil, and maintenance, vehicles – rents and leases, vehicles – depreciation, and other(s).

6) Other Cost – Indirect Costs

- An indirect cost rate is a percentage (indirect cost pool/direct cost base) used to distribute indirect costs to all cost centers benefiting from those costs. Provider agencies use these funds for administrative and organizational activities associated with program implementation.
- Calculate your indirect cost based on a federally approved ICR (Base * ICR) and enter the calculated amount in cell B55.

7) Revenue – Insurance Paid, Client/Participant Fees, Share Cost, Public Assistance (Food Stamp)

- Many organizations establish various funding and revenue streams to ensure fiscal viability and reduce reliance on a single source. This strategy is effective at establishing stable and successful service provider agencies. However, it does require that organizations establish appropriate and accurate systems to track and allocate costs and other financial activity. In this section, provider agencies must enter all other revenue sources received by the provider agency.
- Enter all other income/revenue sources that can be collected for similar services provided by this contract. Examples may include, but not limited to:
 - Private Insurance
 - Private Funding/Donations
 - Public Assistance
 - Other government contracts/programs

8) Units of Service

- The total number of units for each Cost Center.

c) Column B – From Accounting Records

- Data are entered from provider agency's accounting records by site, by contract, and by program.
- Please Note: all costs must be:
 - Necessary and reasonable.
 - Conform to any limitations or exclusions.
 - Be consistent with policies and procedures.
 - Be adequately documented.

d) Columns D to S – Allocate the actual cost to each cost center using the provider agency's accounting records.

- If the service you provided is not specified in any of the columns, please enter the total in Column S - Other Services and indicate the service type in the Comment box.
- If your provider agency's expense cannot be found within the expense category in Column A, enter the amount in the line Other applicable to the expense category.

Tab: (3) Cost Summary

No data entry is required, for County use only.

DUI Fiscal Reporting Tool

The Driving Under the Influence (DUI) Fiscal Reporting tool is used to provide all costs associated with provider agencies delivering DUI programs and services. Use this fiscal tool to report all costs associated with DUI programs.

Tab: (1) Provider Information and Certification

This section contains important information relating to the provider agency and the person completing and certifying the Fiscal Reporting Tool. Complete all required fields accurately. Complete the yellow highlighted fields, which contain pertinent information needed for Fiscal Reporting.

- a) Fiscal Year line: Indicate the appropriate Fiscal Year by changing the red "XX-XX".
- b) Provider Name: Enter the contractor's full legal name.
- c) DBA (Doing Business As): Enter provider agency's DBA (if applicable).
- d) Contract Number: Enter the contract number.
- e) Site Address(es): Enter site address(es)
 - Provider No. (6 digit) – Should match the site address.
 - Site Program Type – Enter program type(s) at site address.
 - Site Business Phone Number – Enter site business phone number.
- f) Admin. Address (if different than site address): Enter the admin full address.
- g) Name of Contact Person: Enter the name of the person who prepared or is knowledgeable about the Fiscal Reporting Tool.
- h) Email Address of Contact Person: Enter the contact person's email address.
- i) Name of Person Signing Certification Statement:
 - Chief Executive Officer or an authorized officer/administrator.
 - This name must match the name entered in Rows 44 and 55.
 - Indicate the year by changing the red XX to the reporting year.
- j) Enter the Date of Signature.
- k) Signature of Officer or Administrator: Should be signed by the same person in Rows 35 and 44.
- l) Email the signed "Provider Information and Certification" to: SAPC-Finance@ph.lacounty.gov

Tab: (2) Driving Under the Influence (DUI) Fiscal Reporting

a) Section #1 – Expenditures Description

1) Number of Participants

- Enter the total number of participants in Row 10 for each site.

2) Personnel Services: Salary, Wages, and Employee Benefits

- Captures the costs associated with the needed personnel to implement the contracted services. Provider agencies must ensure they are paying staff competitive wages and benefits to support a positive work environment. Establishing a robust and rewarding Employee Benefits Package is essential to worker recruitment and retention.

- Examples: Salaries, wages, and benefits of Executive Director, Program Director, DUI Counselor(s), Clerk(s), Contractor Service(s), etc.

3) Equipment/Facility Depreciation

- Provider agencies must depreciate equipment. Definition of Equipment: Non-expendable property which has a useful life in excess of three (3) years and a cost in excess of \$5000.00. Any loan charges for equipment should be included under "Interest Expense" in the Operating Expenses section.
- Facility depreciation is an allowable expense (expenditures for remodeling are capitalized and depreciated).

4) Operating Expenses

- Review this column for appropriateness and accuracy in terms of services and supplies (S&S) used by your provider agency. List additional S&S items under "Miscellaneous Service and Supply Items" as appropriate.
- Examples: Guidelines to be considered in completing this section:
 - Expenditures for building mortgages are not allowed.
 - If space rental is shared, show the prorated amounts and explain the basis of the allocation of costs on a separate sheet.
 - Staff education/training includes reimbursement for local mileage, tuition, etc. You may break this out into separate categories.
 - You may charge off loan expenses taken out to cover operating costs or meet payrolls as operating expenses. Enter loan expenses under "Interest Expense".
 - Other items of expense specific to your provider agency should be itemized. Individual memberships or subscriptions for employees are not to be charged to the DUI Program. You may pay for professional associative/organization membership and professional periodical subscriptions related to alcoholism programs.

b) Section #2 – Revenue Description

- Many organizations establish various funding and revenue streams to ensure fiscal viability and reduce reliance on a single source. This strategy is effective at establishing stable and successful service provider agencies. However, it does require that organizations establish appropriate and accurate systems to track and allocate costs and other financial activity. In this section, provider agencies must enter all other revenue sources received by the provider agency.
- Enter all other income/revenue sources that can be collected for similar services provided by this contract. Examples may include, but not limited to:
 - Returned Check(s)
 - Reinstatement
 - Late Payment Fee(s)
 - Program Fee(s)

c) Section #3 – Excess Fees Calculation – Data entry is not required.