

Welcome to

SAPC

(Substance Abuse Prevention and Control)

Cost Report Orientation

For

DRINKING DRIVER PROGRAM (DDP)

Fiscal Year 2014-15



Substance Abuse Prevention and Control

www.publichealth.lacounty.gov/sapc

1000 S. Fremont Avenue

Building A-9 East, 3rd Floor Unit 34

Alhambra, CA 91803



VERY IMPORTANT

- **SUBMITTING YOUR COST REPORT:**
- **SEND SIGNED ORIGINAL COST REPORT**
 - **BY AUGUST 15, 2015.**



Topics of Discussion

1. Objectives
2. Instructions for completing the form:
 - Schedule 1: Personnel Services
 - Schedule 2: Operating Expenses
 - Schedule 3: Equipment/Facility Depreciation
3. Summary Page
4. Deadline
5. Notes



Cost Report Certification Form

This form is part of your cost report package and it certifies:

- 1) That your cost report is true, accurate and complete and was prepared in accordance with applicable County, State and Federal laws, regulations and guidelines.
- 2) That you agree to keep such records for a period of three years.
- 3) That you understand that anyone who misrepresents falsifies, omits essential information, or conceals material facts may be prosecuted under applicable County, State, and/or Federal laws.





DDP Cost Report Form Illustration



DDP Form Instructions

PROGRAM EXPENSES

Schedule 1

Personnel Services

1. Salary: Complete columns A-D
2. Employee Benefits: Complete column B
3. Contract Services: Complete columns A-B



DDP Form Instructions

Schedule 2 Operating Expenses

1. Complete column B
 - 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.



DDP Form Instructions

Schedule 2 (cont.) Operating Expenses

- Staff Education/Training includes reimbursement for local mileage, tuition, etc. You may break this out into separate categories.
- Interest Expenses: Loan expenses that are taken out to cover operating costs or meet payrolls may be charged off as operating expenses under Interest Expenses



DDP Form Instructions

Schedule 3

Equipment/Facility Depreciation

1. Equipment Depreciation: Complete columns A-H
 - Equipment is a non-expendable property which has a useful life in excess of three years and a cost in excess of \$5,000.



DDP Form Instructions

Schedule 3 (cont.)

Equipment/Facility Depreciation

2. Facility Depreciation: Complete columns A-G

Facility depreciation is an allowable expense (expenditures for remodeling are capitalized and depreciated).



DDP Form Instructions

Summary Page

Program Revenue

1. Number of participants
2. Gross Revenue
3. Prior year excess fees or loss carryover
(Loss carryover is Agency's option).
4. Total Program Revenue



DDP Form Instructions

Summary Page (cont.)

Program Expenses

5. Personnel Services (Schedule 1)
6. Operating Expenses (Schedule 2)
7. Equipment/Facility Depreciation (Schedule 3)
8. Gross Cost
9. Profit/Surplus or Loss: Total Program Revenue minus Total Gross Cost
10. Excess Fee or (Loss) to be carried-over



DDP Form Instructions

Notes:

- A. Loss may be carried-over 100% at Agency's option.
- B. Excess Fees to be carried over:
Complete the Excess Fees calculation to determine the amount of excess fees to be carried-over.
- C. Agency may retain up to 10% of total program revenue in excess fees and carried-over the remaining to the following year.



DDP Form Instructions

D. Excess Fees Carryover

Total Program Revenue generated in FY 2013-14 minus Program Expenses (in excess of 10% of total program revenue). It should agree with the amount carried forward to FY 2014-15 in the cost report for FY 2013-14.



DDP Form Instructions

E. Excess Fees Carry Forward

Total Program Revenue generated in FY 2014-15 minus Program Expenses (in excess of 10% of total program revenue) will be carried forward to FY 2015-16.



Deadline

SUBMIT FY 2014-15 COST REPORT BY

AUGUST 15, 2015

PLEASE:

- ✓ **MAIL ORIGINAL COST REPORT**
- ✓ **ATTACHED CARE CERTIFICATION**
- ✓ **ATTACHED COST REPORT CERTIFICATION**

TO:

COUNTY OF LOS ANGELES
DEPARTMENT OF PUBLIC HEALTH
SUBSTANCE ABUSE PREVENTION AND CONTROL
1000 S. FREMONT AVE. BUILDING A-9 EAST
3rd FLOOR, NORTH WING, UNIT 34
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