



# FY 24-25 DMC-ODS Fiscal Reporting Training

Substance Abuse Prevention and Control Bureau  
County of Los Angeles Department of Public Health





# Fiscal Reporting Tool Training

- On June 1, 2023, the State of California Department of Health Care Services (DHCS) released the Behavioral Health Information Notice (BHIN) No: 23-023 informing the elimination of cost settlement requirements for Counties and providers ([BHIN-23-023-Elimination-of-Cost-Reporting-Requirements-for-Counties-and-Providers.pdf \(ca.gov\)](#)). The new regulation took effect as of FY23-24.
  - Did not eliminate fiscal compliance requirements.
- On October 10, 2023, the County of Los Angeles Department of Public Health's Substance Abuse Prevention and Control (SAPC) Bureau released the SAPC INFORMATION NOTICE 23-10 (SAPC IN 23-10) that announced the implementation of the Fiscal Reporting process for all SAPC providers ([http://publichealth.lacounty.gov/sapc/bulletins/START-ODS/23-10/Fiscal-Reporting-SAPC-IN-23-10.pdf](#)). The first year of implementation was FY23-24.
- On June 10, 2025, the County of Los Angeles Department of Public Health's Substance Abuse Prevention and Control (SAPC) Bureau released an updated SAPC IN 25-08. The IN has been revised to address requests from Network Provider Agencies and to provide additional guidance with regulations in the Fiscal Reporting process ([http://publichealth.lacounty.gov/sapc/bulletins/START-ODS/25-08/SAPC-IN-25-08-Fiscal-Reporting.pdf](#)).



## Fiscal Reporting Tool Training (Continue)

- The purpose of the Fiscal Reporting process is to ensure:
  - Collection of the expenditure data
  - Meeting local funding requirements
  - Decreasing administrative burden
  - Provided services comply with relevant regulations and guidelines.
- The Fiscal Reporting process is an additional requirement to all other reporting requirements issued by DHCS, which have changed under CalAIM provisions for treatment providers.



## **Fiscal Reporting Tool Training (Continue)**

- Completion of the Fiscal Reporting process includes:
  - SAPC sets deadlines for information submission and communicates them to the providers.
    - September 30, 2025 – Providers complete and submit Fiscal Reporting Tool to SAPC.
    - December 31, 2025 – SAPC issues Fiscal Report to providers with summary & key issues.
  - Timely submission of invoices, claims, and the Fiscal Reporting Tool.
  - Failure to submit accurate and complete information may impede providers' ability to fully capture and claim costs in the Fiscal Reporting Tool.



## Fiscal Reporting Tool Training (Continue)

- Fiscal Reporting Tools for each program:
  - DMC Fiscal Reporting Tool – FY20XX-XX
  - Prevention, Harm Reduction, and Other Services Fiscal Reporting Tool – FY 20XX-XX
  - DUI Fiscal Reporting Tool – FY 20XX-XX
- The Fiscal Reporting Tools can be downloaded from SAPC's website: [LA County Department of Public Health - Substance Abuse Prevention and Control](#).
  - Select the "Providers" drop down menu then select "Manual, Bulletins, & Forms"
  - Click on the "Bulletin" tab then "Bulletin 2025" link
  - Scroll down to find the "25-08 – Fiscal Reporting"
  - Click on links for each program tool(s)



## Fiscal Reporting Tool Training (Continue)

- Fiscal Reporting Tool includes instructions explaining the steps for the tool completion.
- Providers complete only the yellow highlighted areas.
- Providers should maintain their financial records in the way that can assist them to break down cost by cost centers and level of cares.
- Financial records includes, but not limited to:
  - General Ledger
  - Salary, wages, and employee benefits reports
  - Operating cost reports
  - Invoices and claims
  - Revenue reports

NOTE: Leverage cost centers/accounting systems supported with Financial Infrastructure Capacity Building



# Fiscal Reporting Tool Training (Continue)

- Sample of a Fiscal Reporting Tool (DMC services):

Department of Public Health - Substance Abuse Prevention and Control Bureau									
Fiscal Reporting - Overall Detailed Costs									
Fiscal Year 20XX-XX									
0	(1)	(2) = (1) - (8)	(3)		(4)				
					Drug Medi-Cal Services Cost Center				
SECTION ( A ) - EXPENDITURES DESCRIPTION	From Accounting Records	Formula (General Ledger less Total Direct Cost)	Outpatient Treatment Cost Center		Withdraw Management Cost Center				
	Total	Indirect	Direct ASAM 0.5	Direct ASAM 1.0	Direct ASAM 1.0-WM	Direct ASAM 2.0-WM	Direct ASAM 3.2-WM	Direct ASAM 3.7-WM	Direct ASAM 4.0-WM
<u>Personnel Services</u>									
Salary and Wages		0.00							
Employee Benefits		0.00							
<u>Equipment, Materials and Supplies</u>									
Depreciation - Equipment(s)		0.00							
Maintenance - Equipment(s)		0.00							
Medical, Dental and Laboratory Supplies		0.00							
Membership Dues		0.00							
Rent and Lease Equipment(s)		0.00							
Clothing and Personal Supplies		0.00							
Food and Lodgings		0.00							
Laundry Services and Supplies		0.00							
Small Tools and Instruments		0.00							
Other		0.00							
<u>Operating Expenses</u>									
Communications		0.00							
Depreciation - Structures and Improvements		0.00							
Household Expenses		0.00							
Insurance		0.00							
Interest Expense		0.00							
Lease Property Maintenance, Structures, Improvements and Grounds		0.00							
Maintenance - Structures, Improvements, and Grounds		0.00							
Miscellaneous Expenses		0.00							

# Fiscal Reporting Tool Training (Continue)

## Cost Categories

### Personnel Services

- Salaries and Wages
- Employee Benefits

### Equipment, Materials & Supplies

- Medical, Dental and Laboratory Supplies
- Membership Dues
- Rent and Lease Equipment(s)
- Clothing and Personal Supplies
- Food and Lodgings

### Operating Expenses

- Rents & Leases - Land, Structure, and Improvements
- Office Expenses

### Category Selection

- ✓ Based on SAPC contracted levels of care.
- ✓ Expenses/Costs captured by LOC.
- ✓ Not all categories may apply to your program.
- ✓ Expenses must be allowable per regulations, treatment standards, etc.
- ✓ Subject to review and approval.





## Fiscal Reporting Tool Training (Continue)

- **Providers responsibilities:**
  - Provider runs the “FY 2023+ Contract Performance Report” in Sage.
    - This report summarizes the total units and amounts billed for the fiscal year. It is used to determine the total units by level of care, amounts billed, paid, and/or denied.
  - Ensure timely submission of claims to increase report accuracy.
  - When the final report is issued, providers should review the report to determine the potential impact of their current organizational structure, service delivery models, and volumes.
  - Providers must retain (per Record Retention and Audits requirements) the information used to complete the Fiscal Reporting Tool in an organized manner consistent with current LA County policy.
    - The information may be used during audits and/or reviews by other LA County department(s), DHCS, etc.



# Fiscal Reporting Tool Training (Continue)

## FY 2023+ Contract Performance Report

DPH Intranet | Download history | Netsmart myAvatar NX

lasapcnx.netsmartcloud.com/#/home

DPH Managed Favorites

myAvatar NX myDay Contracts All Doc/Chart View SAPC Network Provider Information KPI Dashboards My Day

LOGGED IN AS  
**Maurilio Mendez**

Welcome, Maurilio Mendez  
Prevention First, Treatment Works and Recovery is Possible!

Advanced Client Search

Search: FY2023+ Co

Here is what I found:

All 1 Clients 0 Staff 0 Forms 1

Forms

Undo	Name	Menu Option
	FY2023+ Contract Performance Report	/ Avatar PM / PM Reports

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LASAPC LIVE



# Fiscal Reporting Tool Training (Continue)

## FY 2023+ Contract Performance Report

DPH Intranet | Download history | Netsmart myAvatar NX

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What can I help you find? Advanced Client Search

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**FY2023+ CONTRACT PERFORMANCE REPORT** Process Discard Add

FY2023+ Contract Performance Report

Select Provider(s) \*  
Select

Service Begin Date \*  
T Y

Service End Date \*  
T Y

Detail or Summary? \*  
Select

### Data Filters

- ✓ Only for your agency
- ✓ This is for the full fiscal year; select July 1, 2024, as the services begin date.
- ✓ This is for the full fiscal year; select June 30, 2025, as the services end date.
- ✓ Choose "DETAIL"



# Fiscal Reporting Tool Training (Continue)

## FY 2023+ Contract Performance Report

DPH Intranet x Download history x Netsmart myAvatar NX x +

lasapcnx.netsmartcloud.com/#/form/sessionid/NX@7a8b4afd@5389@4e0e@bb11@e209957e468b

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**FY2023+ CONTRACT PERFORMANCE REPORT**

Process Discard Add to Favorites

**FY2023+ Contract Performance Report**

Select Provider(s) \*

Service Begin Date \* 07/01/2024 T Y

Service End Date \* 06/30/2025 T Y

Detail or Summary? \*  
Detail

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AVPM | LIVE | MMENDEZ  
BUILD: 2025.03.00.02



# Fiscal Reporting Tool Training (Continue)

## FY 2023+ Contract Performance Report



LOS ANGELES COUNTY DEPARTMENT OF PUBLIC HEALTH  
SUBSTANCE ABUSE PREVENTION AND CONTROL - FINANCIAL SERVICES DIVISION  
FY19/20+ CONTRACT PERFORMANCE REPORT (CPR)  
7/1/2024 From to 6/30/2025



### Detail

Location (Provider #)	Level of Care (LOC)	State Crosswalk	HCPCS Code Description	Unit Rate	YTD Billed UOS	Gross Amount Claimed	Approved UOS	Y-T-D Adjusted Approved Amount
Contract #: z-No Contract Found () Contract Terms: to								
	ASAM 3.1							
		H0019						
			H0019 Behavioral Health; Long Term Residential	\$ 223.05	2	\$446.10	2	\$446.10
		H0019			2	\$446.10	2	\$446.10
		T1017:U1						
			T1017 Targeted Case Management, Each 15 Minutes	\$ 102.75	5	\$513.75	5	\$513.75
		T1017:U1			5	\$513.75	5	\$513.75
	ASAM 3.1				7	\$959.85	7	\$959.85
			Contract Totals		7	\$959.85	7	\$959.85
- Totals					7	\$959.85	7	\$959.85

### Data Filters

- ✓ Ensure report is for correct period.
- ✓ Report includes all contracted and utilized levels of care.
- ✓ Limited to approved claims to better analyze revenue/expenditure.
- ✓ Cost are collected regardless of reimbursed rate.



## Resources and Contact Information

- If you have any questions or need additional information, please contact the Finance Services Division at [SAPC-Finance@ph.lacounty.gov](mailto:SAPC-Finance@ph.lacounty.gov).
- Providers can also reach out to their assigned SAPC Fiscal Reporting Unit Analyst for assistance with the Fiscal Reporting Tool submission.



**THANK YOU!**