

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).



- 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.



- 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 Tools for each program:
 - ➤ DMC Fiscal Reporting Tool FY20XX-XX
 - Prevention, Harm Reduction, and Other Services Fiscal Reporting ToolFY 20XX-XX
 - ➤ DUI Fiscal Reporting Tool FY 20XX-XX
- The Fiscal Reporting Tools can be downloaded from SAPC's website: <u>LA County</u>
 <u>Department of Public Health Substance Abuse Prevention and Control</u>.
 - 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 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



Sample of a Fiscal Reporting Tool (DMC services):

Fiscal Reporting - Overall Detailed Cos	sts										
	,										
Fiscal Year 20XX-XX											
	(1)	(2) = (1) - (8)	(3)			(4)				
0									ervices Cost Cente		
SECTION (A) - EXPENDITURES DESCRIPTION	From Accounting Records	Formula (General Ledger less Total Direct Cost)		t Treatment 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		
Personnel Services											
Salary and Wages		0.00									
Employee Benefits		0.00									
Equipment, Materials and Supplies											
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									
Operating Expenses											
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

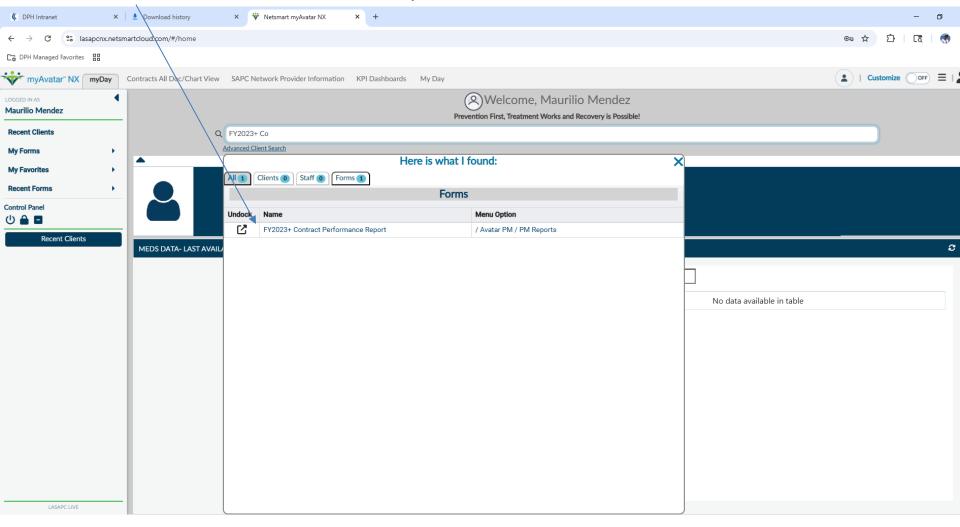
- ✓ Based on SAPC contracted levels of care.
- ✓ Expenses/Costs captured by LOC.
- ✓ Not all categories may apply to your program.
- Expenses must be allowable per regulations, treatment standards, etc.
- ✓ Subject to review and approval.



- 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.

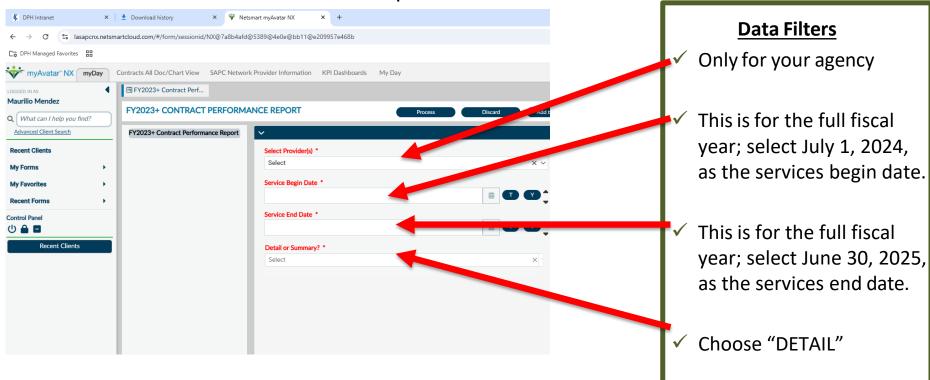


FY 2023+ Contract Performance Report



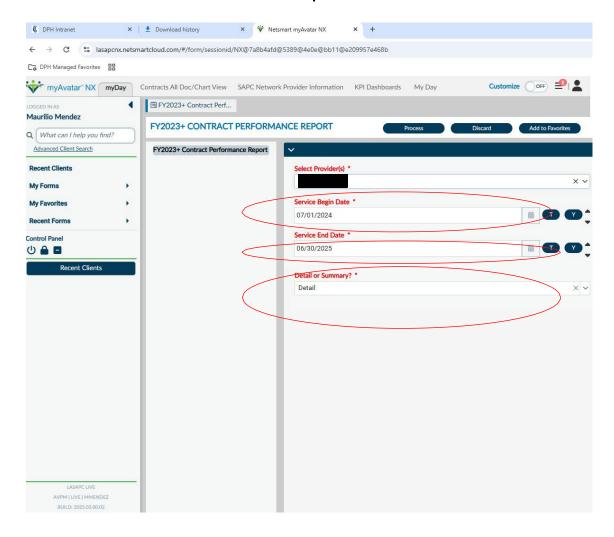


FY 2023+ Contract Performance Report





FY 2023+ Contract Performance Report





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						
. 1									
Location (Provider#)	Level of Care (LOC)	State Crosswalk	HCPCS Code Description	ı	Unit Rate	YTD Billed UOS	Gross Amount Claimed	Approved UOS	Y-T-D Adjusted Approved Amount
Contract #: z-No Contract Found Contract Terms: to	0								
	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.
- Providers can also reach out to their assigned SAPC Fiscal Reporting
 Unit Analyst for assistance with the Fiscal Reporting Tool submission.



THANK YOU!