

COUNTY OF LOS ANGELES DEPARTMENT OF HEALTH SERVICES

SUBSTANCE ABUSE PROGRAM

CONTRACT FINANCIAL HANDBOOK

Purpose and Need

The County of Los Angeles, Department of Health Services, contracts with public and private agencies to provide a wide range of alcohol and drug abuse services to the public.

The purpose of this handbook is to provide guidelines and procedures that will assist contract agencies to maintain acceptable financial records, identify contract reimbursement procedures and simplify financial reporting activities. The guidelines and procedures outlined in this handbook are not intended to replace existing generally accepted accounting principles. In addition, if any provisions contained in this Handbook are in conflict with laws, regulations, or contract language, such laws, regulations, or contract language shall prevail. We hope that audit exceptions can be minimized by providing these guidelines.

Explanation of "County"

For purposes of this Financial Handbook, County refers to the Department of Health Services - Special Programs, Drug Abuse Program Office (DAPO), Office of Alcohol Programs (OAP) and Fiscal and Administrative Services (F/AS).

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CONTRACT ACCOUNTING AND ADMINISTRATION

The accounting, internal control and reporting principles presented in this handbook are fundamental. They are not intended to replace any existing acceptable procedures and financial controls or preclude the use of more sophisticated financial accountability and reporting methods. Instead, the fundamental requirements represent minimum procedures and controls that must be embodied within each contractor's accounting, internal control and financial reporting system and are in accordance with generally accepted accounting principles.

1000 BASIS OF ACCOUNTING AND FINANCIAL REPORTING

1010 Basis of Accounting

Contractors may elect to use a(n) accrual basis, cash basis or modified accrual method of accounting for recording financial transactions.

1011 Accrual Method

The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place in full or in part in another accounting period.

1012

Cash Method

The basis of accounting under which revenues are recorded when received and cash and expenditures are recorded when paid.

1013

Modified Accrual Method

The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when received in cash.

The County recommends the use of the accrual basis for recording financial transactions during the year. Regardless of the internal accounting method used, the agency shall report revenue to the County on the cash basis.

1014

Financial Reporting

If a contractor elects to use the cash basis for recording financial transactions during the year, necessary adjustments shall be made to record the accruals at the beginning and the end of the contract period. (e.g. salaries and employee benefits earned but not paid at the end of the period).

All computations, supporting records and explanatory notes used in converting from one basis of accounting to another basis shall be retained, e.g. cash basis to accrual basis.

Financial, client/participant, and statistical data must be maintained or reconcilable to a July 1 through June 30 fiscal year period even though the contractor may regularly maintain their records on a different fiscal year period. The exact procedures for reconciling to a June 30 fiscal year period are optional to the contractor. Reconciliation may or may not be done by formally closing the books as of June 30.

1015

Cost Reports

At the end of the fiscal year, each alcohol and drug contractor is required to prepare an annual cost report reflecting actual operating cost for that fiscal year. The cost report should be sent to the Department of Health Services Fiscal and Administrative Services Division. The 1985-86 Cost Report is due sixty (60) days from the close of the fiscal year.

Subsequent fiscal years annual cost reports are due forty-five (45) days from the close of the fiscal year, or termination of contract services.

The cost report for cost reimbursement contracts, serves as a basis for computing final fiscal year-end settlements or adjustments and it is subject to audit. Based on the cost report, rates may be established for the current year to more clearly reflect operating costs to be incurred by the contractor. All cost reports shall reconcile to contractor's accounting records.

1016

Budget Variance Reports, Balance Sheet and Statement of Revenue and Expenditures

County recommends that contractors prepare a budget variance report, a balance sheet and a statement of revenues and expenditures on a quarterly basis.

2000

REIMBURSEMENTS

Each contractor shall submit to the County Fiscal and Administrative Services Division a claim for reimbursement on the prescribed billing forms.

2010

Claim for Reimbursement

Each contractor shall submit a claim for reimbursement to the County each calendar month to report the financial activity based on actual cost or the number of units of service provided during the previous month. In addition, if advanced funding is involved, a claim for reimbursement shall be presented at the beginning of each such advance payment period. Claims for reimbursement shall be prepared in the manner prescribed in Section 16000, Appendix C and Appendix D.

2011

Fee-For-Service Contracts (Generic term, see Glossary for definition)

Contractors who provide services on a fee-for-service basis are reimbursed in accordance with the rate that is negotiated between the County and contractor at the beginning of each contract period. This rate is fixed for the entire contract period and will not vary regardless of the contractor's actual cost unless contract is formally amended to reflect a change.

2012

Cost Reimbursement Contracts (Generic term, see Glossary
for definition)

Contractors who provide services on a cost reimbursement basis are reimbursed for actual net costs incurred in performing services up to the maximum obligation of the contract. The negotiated provisional rate should be an approximation of the contractor's actual costs.

2013

Line Item Contracts

Contractors are reimbursed for actual costs in accordance with the line item budget. The budget is an integral part of the contract and includes all direct and indirect costs of contracted services provided.

3000

ACCOUNTING RECORDS AND SYSTEMS

Each contractor shall maintain a double entry accounting system (utilizing debits and credits) with a Chart of Accounts, General Journal, Cash Receipts Journal, Cash Disbursements Journal and General Ledger. Additionally, a payroll journal and ledger may be maintained.

Entries should be recorded in the Journals and posted to the General Ledger at least monthly (unless otherwise approved by the Department of Health Services Fiscal and Administrative Services Division).

3010

Chart of Accounts

The chart of accounts shall include a minimum of:

1. Assets
2. Liabilities
3. Fund Balances or Capital
4. Revenue
5. Expenses

3011

General Journal

General Journal shall be maintained for recording adjusting entries, closing entries, reversing entries and any other financial transactions not normally recorded in the Cash Receipts Journal or Cash Disbursements Journal. Entries in the General Journal must be adequately documented and entered in chronological order with sufficient explanatory notations.

Example:	DR.	CR.
Rent Expense	100	
Rent Payable		100

To record accrued rent
for June 30, 19 ____

3012

Cash Receipts Journal

Cash Receipts Journal shall be maintained for recording all cash receipts (e.g., County warrants, contributions, general relief payments, interest income, etc.).

The Cash Receipts Journal shall contain the following columnar headings:

- date
- receipt number
- description (entries in the description column must specify the payor)
- post reference
- income credit columns for the following:
 - County reimbursements warrants
(one column per program)
 - contributions (restricted and non-restricted)
 - general relief
 - other income (grants, sales of supplies/ services, rental income, miscellaneous revenue, fees, etc.)

The above headings represent minimum contract requirements.
Refer to Appendix A.

3013

Cash Disbursements Journal

A Cash Disbursements Journal shall be maintained and shall include all cash disbursements activities. The Cash Disbursements Journal shall contain the following columnar headings:

- date
- check number
- description
- post reference
- cash (credit) column
- expense account name

These headings are minimum contract requirements. The Cash Disbursements Journal shall include all the cash disbursements activities in sufficient detail. Refer to Appendix B.

3014

Payroll Journal

A Payroll Journal may be maintained. The Payroll Journal should include the beginning and ending dates of the pay period, the employee's name and social security number, gross earnings, itemized deductions and net pay.

3015

Payroll Ledger

The County recommends that a Payroll Ledger be maintained. The Payroll Ledger should contain the following employee information:

- name
- position
- social security number
- salary
- payment record including:
 - accrual period
 - gross pay
 - itemized payroll deductions
 - check number
 - program(s) charged

If a Payroll Ledger is not maintained, payroll transactions shall be recorded in the Cash Disbursements Journal.

3016

General Ledger

A General Ledger shall be maintained with accounts for all assets, liabilities, fund balances, expenditures and revenues. Separate accounts shall be maintained for each County funded program.

3017

Petty Cash

Petty cash funds should be authorized by the contractor and issued to the petty cash fund custodian for the purchase of small day-to-day operating expenses, such as supplies, postage, etc. In addition to having cash on hand, the contractor's Board of Directors may authorize the opening of a small checking account. The petty cash fund custodian shall be responsible for issuing checks from the account.

3018

Computerized Accounting System

A computerized accounting system shall include the following:

- Chart of Accounts
- General Journal
- Cash Receipts Journal
- Cash Disbursements Journal
- General Ledger

Transactions shall be recorded in the journals and a print-out of the journal entries shall be made at least monthly. If the system automatically transfers the journal entries to the general ledger, contractor shall maintain a print-out of the general ledger for each month and any subsequent updates.

CLIENT/PARTICIPANT FINANCIAL RECORDS

Each contractor shall maintain client/participant financial records clearly documenting:

- Contractor's determination of client/participant's eligibility for medical insurance or any other third party payor source.
- Reasonable efforts to collect charges from the client/participant their family, insurance company, and/or responsible person.

Individual client/participant ledger cards shall be maintained indicating the type and amount of charges incurred and payments by source and service type. Clients/participants shall be charged a fee for services provided based on the client/participant's ability to pay.

CLIENT TREATMENT RECORDS (DRUG)/PARTICIPANT SERVICE
RECORDS (ALCOHOL)

Contractor is responsible for keeping adequate records on each client/participant. The records shall include but are not limited to diagnostic studies, client/participant interviews, progress notes and of services provided by the various professional and para-professional personnel. Client Treatment Records (Drug)/Participant Service Records (Alcohol) must be kept in sufficient detail to make possible verification of services provided.

To be verifiable, service records should indicate at a minimum; (a) what took place, (b) when the event, activity, or service took place, (c) where the act, event, or service took place, and (d) who was involved in the activity, event, or service.

All daily activity logs and outpatient visits shall include the beginning and ending times of treatment. Client treatment/Participant service records should be retained by the contractor for a minimum of seven (7) years following the expiration or termination of the contract.

6000

ACCOUNTING RECORDS AND FILING

Retention of Accounting Records and Filing of Supporting
Documentation

6010

Accounting Record Retention

All financial records (journals, ledgers, etc.) and supporting documentation (invoices, receipts, checks, vouchers, etc.) shall be retained by Contractor at a location in Southern California during the term of the contract. The minimum retention period for financial records is five (5) years following expiration or termination of the contract or until State and/or Federal audit findings are resolved, whichever is later. During such retention period, all records shall be made available during normal business hours to authorized representatives of County, State or Federal agencies for purposes of inspection and/or audit.

6011

Filing and Storage

All supporting documentation for contracted program expenditures and revenues shall be filed in a systematic and consistent manner. It is recommended that supporting documents be filed as follows:

checks - numerically
vouchers - numerically
receipts - numerically
invoices (sale) - date/vendor name
timecards - date/alphabetically

Due care shall be exercised to safeguard the accounting records and supporting documentation. Any destruction or theft of the contractor's accounting records or supporting documentation shall be immediately reported to the County. Unsupported expenses will be disallowed upon audit.

6012

Referencing

Accounting transactions posted to the contractor's books shall be appropriately cross-referenced to supporting documentation. For example, expenditure transactions on the contractor's books shall be cross-referenced to the supporting documentation as follows:

invoices - vendor's name and date
checks - number
vouchers - number

Revenue transactions shall be cross-referenced to receipt numbers.

Supporting Documentation

Each contractor shall maintain supporting documentation for all disbursements. Unsupported disbursements will be disallowed on audit.

Examples of supporting documentation required for various expenditure categories are as follows:

Personnel Services - payroll records, time and attendance records signed by the employee and approved by the supervisor, time distribution records by program (accounting for total work time on a daily basis) for all employees.

Employee Payroll Documentation - payroll records indicating actual expenditures for Social Security Tax (FICA), Unemployment tax, etc.

Federal payroll tax returns and tax deposit forms may be used to support (validate) reported wages.

Consultant Services - contractual agreements, time and attendance records, travel vouchers detailing purpose, date and location of travel, purchase orders and invoices for supplies.

INTERNAL CONTROLS

Internal controls are designed to safeguard the contractor's assets from misappropriations or misstatement and to assist contractor to achieve management objectives. Each contractor shall prepare necessary written procedures establishing internal controls for its personnel. The contractor shall instruct all of its personnel in said procedures and continuously monitor operations to ensure compliance therewith. The following internal controls are mandatory.

Cash Receipts

- Program revenue shall be maintained in a bank account. If other funds are maintained in the account, revenue for each program shall be clearly identifiable.

- All receipts (including checks and County warrants) shall be accounted for by using pre-numbered triplicate receipts. The original should be issued to the client, the duplicate should be forwarded to the accounting office and the triplicate should be retained in the receipt book. Contractors may use the pegboard (write-it-once) system for issuing and recording receipts. Receipt forms shall be secured to preclude unauthorized use.

- Cash receipts shall be deposited daily and intact.
- Duplicate deposit slips shall be retained and filed chronologically and shall contain sufficient reference information for comparison to the individual pre-numbered receipts and the Cash Receipts Journal. 1.3.2
- An employee who performs bookkeeping functions shall not handle cash (unless a pegboard write-it once" Cash Receipts Journal is used).
- The bank statement shall be received and reconciled monthly by someone independent of the cashiering, depositing and bookkeeping functions.
- The bank reconciliations shall be reviewed by supervisory personnel for appropriateness and accuracy.
- Cash-receiving activities shall be centralized in as few hands as possible and persons receiving cash shall not have access to accounting records.
- Persons first receiving checks or cash shall prepare receipt of payment for accounting control, restrictively endorse all checks as soon as possible after receipt, and request that all checks be made payable to the contractor.

- Contractor shall post signs informing clients/ participants to request a receipt when payment for services is made.

- Funds transferred between individuals/departments shall be properly documented by using a letter of transmittal signed by the transferring individual/department and the receiving individual/ department.

- Contractor shall establish policies and procedures for handling returned checks.

- The system of control shall be continuously supervised by management to determine that it is functioning as prescribed and shall be modified as appropriate to accommodate changes.

7011

Disbursements

- All disbursements shall be made by check, except for petty cash disbursements which may be made by cash or check if contractor elects to use a petty cash fund checking account.

- Blank check stock shall be secured and accounted for to preclude any unauthorized use.
- A second signature shall be required on all checks. The second signer shall be independent from the cash receipts and disbursements process.
- Checks shall not be payable to "cash" or signed in advance.
- All voided checks shall have "VOID" written across the face, the signature lines torn off and filed numerically with the cancelled checks.
- Outstanding checks shall be cancelled periodically. Contractor shall maintain written policies and procedures for cancelling outstanding checks.
- Documents supporting the disbursements shall be reviewed by the persons signing or controlling the signing of checks at the time checks are signed.
- Paid supporting documents shall be marked "PAID", check number and payment date shall be written on the document.

- Payroll checks shall be distributed by persons not involved in timekeeping, preparing of payroll or reconciling bank statements.
- Employee hiring, terminating or pay rate changing shall be authorized and approved by persons independent of payroll functions.
- All disbursements shall be approved by persons independent of check preparing, bookkeeping and bank reconciliations. If contractor maintains a petty cash fund checking account, all petty cash disbursements shall be approved by someone independent of the petty cash fund disbursements.
- Fixed asset purchases shall be approved by the agency's Board of Directors and/or an authorized representative. A fixed asset is any real or personal property which is durable in nature with an expected service life of more than three years and a cost in excess of \$300 for alcohol programs or cost in excess of \$500 for drug programs. Costs of fixed assets may be recaptured through depreciation.
- A current listing of fixed assets, identified by funding source, shall be maintained. A fixed asset inventory shall be conducted at least annually.

Petty Cash Restrictions and Controls

The following petty cash fund restrictions and controls shall be observed:

1. The amount disbursed per transaction shall not exceed ~~\$~~X.XX (amount to be established by resolution of the Board of Directors).
2. Only the petty cash fund custodian may have access to the cash and/or checking account.
3. Other monies shall not be mixed with the petty cash fund.
4. Personal checks shall not be cashed from the petty cash fund.
5. Loans or advances shall not be made from the petty cash fund.
6. The amount of the petty cash fund shall be limited to \$XX.XX (amount to be established by resolution of the Board of Directors).
7. The petty cash fund shall not be used to circumvent the established cash disbursements process.
8. The contractor shall designate a staff person, other than the fund custodian, to conduct periodic and unannounced audits of the petty cash fund(s). The audits shall include a counting of cash, and reconciliation of the petty cash checking

account bank statement. The petty cash fund shall be reconciled to the general ledger at least monthly.

9. The custodian shall obtain supporting documentation for all disbursements made from the fund (i.e., receipts, vouchers, invoices, etc.).

7013

Computerized Systems

Contractor shall establish internal controls to ensure that the data input into the computerized system is accurate and the reports generated are reliable.

Any computerized system should include provisions ensuring information input and output is accurate and complete. Reports generated should be distributed to persons authorized to receive such reports.

Someone independent of data input functions should verify the new data before input.

Someone independent of data input functions should verify the accuracy and completeness of reports generated.

To eliminate and/or reduce loss of data, contractor shall retain back-up copies of files (diskettes, tapes, etc).

8000

OVER/UNDER PAYMENTS

Over/under payments may be calculated based on audits and/or reviews conducted by representatives of State, County or Federal governmental agencies on year-end cost reports.

8010

Method of Determining Over/Under Payment

Cost Reimbursement Contracts

If upon audit/review or at any other time during the contract period, it is determined that expenditures and revenues were incorrectly reported to the County, the contractor shall take appropriate action as required by the contract.

The total over/under payment(s) shall be determined as follows:

Gross program costs	\$ XXXX	
Less: Unallowable costs	<u>(XXXX)</u>	
Gross allowable program costs		\$ XXXX
Less program revenues		<u>(XXXX)</u>
Net allowable program costs		\$ XXXX =====
Maximum costs subject to reimbursement (Lower of net cost or contract amount)		\$ XXXX
Less amount received from County		<u>XXXX</u>
Amount due (County) contractor		\$ XXXX =====

Method of Determining Over/Under PaymentFee-for-Service Contracts

If upon audit/review or anytime during the contract period, it is determined that units of service were incorrectly reported to the County, the total over/under payment shall be determined as follows:

Units of service reported to County	\$ XXX	
Less unverified units	<u>(XXX)</u>	
Verified units	\$ XXX	
Fee for service rate	<u>XX</u>	
Gross program costs (verified units x fee for service rate)		\$ XXXX
Less revenue (if applicable)		<u>(XXX)</u>
Net program costs		\$ XXXX =====
Maximum costs subject to reimbursement (lower of costs or contract amount)		\$ XXXX
Less amount received from County		<u>(XXXX)</u>
Amount due (County) contractor		\$ XXXX =====

9000

LIMITATIONS ON EXPENDITURES

9010

Payments to Affiliated Organizations/Persons

Contractor shall not make payments to affiliated organizations/persons for program expenses (services, rent, equipment, food, etc.) that exceed the reasonable cost for such expenses. The County and/or State shall be solely responsible for the determination of reasonable program costs.

Costs of program space provided by affiliated organizations/persons may be recaptured through the "cost of ownership" concept which may include depreciation, interest, taxes, etc.

10000

CONTRACT ADMINISTRATION

The County expects a high level of achievement in the management of program funds. The Contractor's management is responsible for ensuring that in addition to the preceding accounting, internal control and reporting requirements, the following contract administration requirements shall be enforced.

10010

Audits

Contractor shall maintain and make available for review and/or audit to County, State and/or Federal representatives all of its books and records relating to the operations of each project or business activity funded in whole or in part with governmental monies. All such books and records shall be maintained and available at a location within Southern California during the duration of the contract and for five (5) years thereafter.

Where willful fraud or misuse of funds is determined, all records and supporting documents may be requested from the contractor for the period of time within the respective funded program.

10011

Expenditures Outside of Contract Period

Costs incurred prior to the effective date of the contract or subsequent to the contract termination date shall not be charged against program funds.

10012

Appropriate and Necessary Expenditures

Only those expenditures as needed to carry out the purposes and activities of the approved program are allowable.

10013

Allocation of Cost Pools

Contractors who operate various programs or have more than one funding source shall maintain a written cost allocation plan. Costs shall be allocated to all programs or funding sources in accordance with generally accepted accounting principles and benefits derived.

The cost allocation plan shall include explanations or footnotes supporting the methodology used to distribute costs.

- Example: - Direct labor hours
- Employees involved in direct treatment
 - Client statistics or client days applicable (when services and client population are the same)
 - Square footage

10014

Budget Limitation

Reimbursable expenses shall not exceed the maximum limits indicated in the contract budget. Expenses in excess of the contract budget will not be reimbursed.

LIMITATIONS ON POSITIONS AND SALARIES

Only those positions listed in the budget attached to the contract shall be reimbursed from program funds.

The Contractor shall not pay any salaries from program funds higher than those authorized in the contract budget or attachments thereto, unless approved in advance, in writing by the County. No employee shall hold more than one position in the same program.

When an employee serves in the same or dual capacity under more than one contract, he/she may not charge more than 100% of his/her time.

Example: 50%, 30% and 30% = 110%

Employees who work 40 hours per week shall be considered full-time employees. Employees who work less than 40 hours per week shall be considered part-time employees. Part-time employees shall be paid on a pro-rated basis, unless otherwise approved in writing by the County.

PROPERTY MANAGEMENT

The contractor shall assume responsibility and accountability for the maintenance of all nonexpendable property purchased, leased or rented with program funds.

Acquisition of non-expendable property items that are not listed in the approved contract requires an executed modification to the contract to provide the necessary funds.

The contractor shall maintain an up-to-date inventory list of all non-expendable property items for which it is responsible. The source of funding for each asset shall be noted. The contractor shall report promptly, in writing, to the County, all cases of burglary, loss, damage or destruction of non-expendable property. The report shall contain, at a minimum, item identification, recorded value, facts relating to loss and a copy of the law enforcement agency report.

At no time shall non-expendable property be disposed of, transferred to another agency or used for other than program purposes without express written permission of the County. The contractor shall conduct a physical inventory of all non-expendable property at the end of each fiscal year.

ALCOHOL PARTICIPANT FEE DETERMINATION SYSTEM

(Authority: Health and Safety Code Section 11841)

All alcohol programs funded by the County shall be partially self-supported by raising revenues in addition to the funds allocated by the County.

Such revenues may include but are not limited to: fee for services, private contributions, grants, or other governmental funds.

County contractors shall set fees and follow fee assessment and collection practices that promote recovery from problem drinking. Contract providers may utilize a variety of methods to set and collect fees. Contractor shall not withhold alcohol services because of the participant's present inability to pay for such services.

The County alcohol program administrator shall approve the criteria of each provider for fee collection. The criteria shall describe how the contractor charges and collects fees. In collecting fees, contractors shall take into account a client's income and expenses. Such written criteria shall be a public record and shall be made available to the department or any individual upon request.

15010

DRUG FEE DETERMINATION SYSTEM

Contractors who provide drug abuse program services shall assess and collect fees from clients. Contractor may use the fee determination system in Appendix E or develop an alternative system which shall be approved by the County Drug Abuse Program Director or his/her authorized designee.

16000

BILLING PROCEDURES

Each contractor shall submit to the County - Fiscal and Administrative Services Division - a request for reimbursement on the prescribed billing forms. Refer to Appendix C for alcohol program services billing forms and instructions for completing each form and Appendix D for drug abuse program services billing forms and instructions for completing each form. Select only the billing form which is applicable to your contract(s).

Requests for reimbursement shall be completed in its entirety. Request for reimbursement containing errors or omissions of information, may result in delay of payment.

16010

Fiscal and Administrative Services

The Fiscal and Administrative Services Division will:

- Review form for completion
- Verify the mathematical computations.
- Make adjustments as necessary.
- Post to contractor's ledger.
- Submit to County Auditor-Controller for issuance of a reimbursement warrant.

17000

ANNUAL SITE REVIEW

17010

Purpose

To conduct an annual financial review of all alcoholism and drug abuse program contract agencies. Additionally "as needed" reviews will be conducted whenever irregularities have been brought to the attention of the Director, Board of Supervisors and/or programmatic monitoring units of the Office of Alcohol Programs and/or the Drug Abuse Program Office.

17011

Scope

Reviews shall be conducted in accordance with fiscal guidelines set forth by Federal and/or State agencies, the DHS - Special Programs contractual agreements and generally accepted accounting principles.

17012

Financial Review

Financial reviews will include:

- Initial contact (Financial Evaluation Review Notice)
- Preparation for financial review
- Entrance conference
- Test and verification of the accounting records

S. Rev. Schneider
←
Notice, better



- Test and verification of billing documentation
 - Review status of current liabilities e.g. payroll taxes, lease payments
 - Interview of management personnel
 - Examination of any other financial or related records
 - Exit conference
 - Evaluation and preparation of the report of the site visit, findings and recommendations.
- bl*
1-11-11
Instructions

NOTE: The review is not primarily or specifically designed to disclose defalcations and other irregularities. If, during the annual site review, it is determined that a provider is not operating within State fiscal guidelines or County contract provisions, a request may be made of the State Department of Alcohol and Drug Programs' Audit Services Section and/or County Auditor-Controller to conduct a fiscal audit.

17013

Initial Contact (Financial Evaluation Review Notice)

Fiscal and Administrative Services Division will send a Financial Evaluation Review Notice to the contractor at least one week prior to the scheduled site visit except in cases where a site visit has been identified "as needed."

17014

Preparation for Financial Review

The following is a check list of items to be reviewed in the preparation of a Financial Evaluation Review:

- Prior monitoring report and workpapers
- Cost report(s)
- Current year's budget(s)
- Correspondence file and correspondence awaiting filing
- Alcohol contracts(s)
- Drinking Driver Program (DDP) contract(s) and fee schedule(s) (where applicable)
- Drug contracts
- Billing file(s)
- DDP accounts receivable card(s) (where applicable)

17015

Entrance Conference

During the entrance conference, the monitor(s) will identify themselves to contractor and explain the purpose and scope of the financial evaluation review. The monitor will review the status of prior recommendations and may request information or review documents as follows:

- List and amounts of other funding sources
- List of the current Board of Directors

- Organizational Chart
- Copies of the last three (3) board meeting minutes
- Documentation of tax exempt status
- Addresses of service sites and administrative functions
- Copy of lease, rental, mortgage agreement and/or deed of trust
- Written cost allocation plan
- Copy of any audit conducted by outside agency
- Chart of Accounts
- Journals
- General Ledger
- Subsidiary Ledgers
- Client/Participant Ledgers
- Payroll Ledger
- Program Budget(s)
- Financial Statements
- Budget Variance Reports
- Copies of bank signature cards
- Policies and Procedures Manual
- Mileage
- Time Cards
- List of fringe benefits
- Name of petty cash fund custodian and purpose of petty cash fund
- List of employees authorized to approve expenditures
- Current year bank statements, cancelled checks, bank reconciliations and duplicate deposit slips

- Aging of Accounts Payable
- Copies of Notes Payable, loan agreements
- Documentation showing status of payroll taxes
- Explanation of contingent liabilities
- Client/Participant fee system
- Any other information which may facilitate the review process

17016

Test and Verification of the Accounting Records

17017

A. Revenue

1. Trace all County reimbursement warrants to the agency's Cash Receipts Journal and bank statements.
2. A judgmental sample of other revenue collections shall be selected and traced from its original source to the Cash Receipts Journal and General Ledger.

17018

B. Expenses

A judgmental sample of the following expenses shall be reviewed and verified as to classification, appropriateness, and reasonableness:

- Salaries and wages
- Employee benefits

- Rent
- Payroll taxes
- Operating expenses

The following steps shall be followed:

1. Trace judgmental sample of expenses from the financial records to source documents.
2. Verify expenses for classification type, appropriateness and reasonableness.
3. Review and test contractor's written cost allocation plan to determine reliability.
4. Review contractor's or subcontractor's written employee wages and benefits policies, i.e. sick pay, vacations, etc.
5. Review payroll expenses and time cards to determine percentage of time spent providing services to each program.
6. Review equipment or supply costs to ensure that depreciable items are not being expensed.
7. Compare line item contractors monthly billings with financial records to verify that actual cost is being claimed for reimbursement.

Cash Position

Review the contractor's cash position for the fiscal period under review to determine cash flow and fiscal viability condition.

1. For each month within the review period, schedule cash beginning balance, deposits, checks written and ending balance.
2. Compare schedule with recordings in applicable financial records (cash account).
3. Review accounts payable.
4. Determine current ratio.
5. Determine debt to asset ratio.

NOTE: The primary objective is to attempt to ascertain whether contractor is fiscally viable. Although the contractor's financial records may meet minimum standards, every effort will be made to determine if sufficient working capital is available to meet payroll and other current indebtedness.

17020

Drug and Alcohol Billing Substantiation

Select a sample of the contractor's billings for the fiscal period under review. The sample size should be a minimum of 20 to 35 records. Compare the units reported to the County with contractor's supporting documentation.

Determine if an ability to pay form and/or fee assessment form is on file. Review for completeness and compliance to client/participant fee system.

17021

Interview of Management Personnel

Monitor will ask questions which are deemed appropriate to the circumstances of the review. This gives the monitor an additional opportunity to gain knowledge of the contractor's operations that cannot be found in the examination of the financial records.

17022

Exit Conference

Review the finding(s) with the appropriate management personnel. Give a general overview of the condition of their financial records. Recommend changes and suggest technical assistance, if necessary.

17023

Evaluation of Site Visit

The final step is to prepare a report of the findings/ recommendations. Any deviations from contract compliance or requirements shall be reported. County prepares a financial report and informs contractor of findings. If there are any recommendations, the contractor shall submit to the County-Fiscal and Administrative Services Division, within thirty (30) days from the receipt of the report, a corrective action plan. The plan shall be responsive to the recommendations of the fiscal monitor.

17024

Evaluation of Corrective Action Plan

The monitor will review the contractor's plan of corrective action and determine if it is responsive to the recommendations. A letter will be issued to the contractor advising them of the plan's acceptability.

17025

Follow-up Review

The County may schedule a follow-up review within thirty (30) days from the receipt of the contractor's corrective action plan to determine if the recommendations have been implemented.

17026

Audits

County administered substance abuse programs are subject to a financial and/or a compliance audit, in addition to the annual site review. Audits may be conducted by the State Department of Alcohol and Drug Programs (SDADP) Audit Services Section, the Los Angeles County Auditor-Controller Audit Division, the Los Angeles County Department of Health Services Inspection and Audit Division, or a contract auditor retained by the County in compliance with the Federal Single Audit Act of 1984.

SDADP audits are explained in greater detail in Chapter 2600 of the State's Audit Assistance Guide.

CASH RECEIPTS JOURNAL

PAGE

DATE	RECEIPT NO.	DESCRIPTION (RECEIVED FROM)	POST REF.	CASH DEBIT	COUNTY CREDIT	CONTRIBUTIONS CREDIT	*GENERAL RELIEF CREDIT	CLIENT FEE CREDIT
1986								
Jan. 5	100	County		\$5,000	\$5,000	\$ -	\$ -	\$ -
10	101	DPSS		50	-	50	-	-
17	102	John Land		75	-	-	-	75
23	103	United Way		<u>1,500</u>	-	<u>1,500</u>	-	-
31				<u>\$6,625</u>	<u>\$5,000</u>	<u>\$1,500</u>	<u>\$50</u>	<u>\$75</u>
				=====	=====	=====	=====	=====

* Additional credit columns should be added as needed.

#711/7

CASH DISBURSEMENTS JOURNAL

DATE	CHECK NO.	DESCRIPTION	POST REF.	CASH CREDIT	PAYROLL DEBIT	UTILITIES DEBIT	SUPPLIES DEBIT	TRAVEL DEBIT	OTHER DEBIT
19--									
Feb. 10	147	Salary Exp.		\$1,000	\$1,000	-	-	-	\$
15	148	John Smith		50	-	-	-	50	-
18	149	H&W Supplies		100	-	-	100	-	-
20	150	DWP		56	-	56	-	-	-
26	151	R&L Consulting		800	-	-	-	-	800
28				\$2,006	\$1,000	\$56	\$100	\$50	\$800
==				=====	=====	=====	=====	=====	=====

ALCOHOL REIMBURSEMENT FORMS

The following is a listing of the forms used by the alcohol providers when preparing a claim for reimbursement:

Form #1 - Alcohol Request for Reimbursement - Indirect
Services (Gross Program)

Form #1A - Alcohol Request for Reimbursement - Indirect
Specialized Services (Gross Program)

Form #1B - Alcohol Request for Reimbursement - Indirect
(Net Program)

Form #2 - Alcohol Request for Reimbursement - Non-Residential
(Gross Program)

Form #2A - Alcohol Request for Reimbursement - Non-Residential
(Net Program)

Form #3 - Alcohol Request for Reimbursement - Residential
(Gross Program)

Form #3A - Alcohol Request for Reimbursement - Residential
(Net Program)

Form #4 - Alcohol Cost Reimbursement (Gross Program)

LOS ANGELES COUNTY DEPARTMENT OF HEALTH SERVICES
SPECIAL PROGRAMS-FISCAL AND ADMINISTRATIVE SERVICES DIVISION
ALCOHOL REQUEST FOR REIMBURSEMENT - DIRECT SERVICES (RESIDENTIAL)

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO.: _____
 CONTACT PERSON: _____

ORIGINAL SUPPLEMENTAL Page _____ of _____

SECTION I - PROVIDER SERVICE DETAIL

CLIENT ID NUMBER	ADM DATE	DEP DATE	RES. DAYS	CLIENT ID NUMBER	ADM DATE	DEP DATE	RES. DAYS
1				16			
2				17			
3				18			
4				19			
5				20			
6				21			
7				22			
8				23			
9				24			
10				25			
11				26			
12				27			
13				28			
14				29			
15				30			

SECTION II - AMOUNT REQUESTED

1 Total Resident Days	
2 Fee-For-Service Rate	\$
3 Days Times Rate	\$

SECTION III - REVENUE

1 Grants	\$
2 Client Fees	\$
3 Insurance	\$
4 Other	\$
5 Total Revenue	\$

SECTION IV - NET AMOUNT REQUESTED

1 Gross Amt. Requested (II-3)	\$
2 Total Revenue (III-5)	\$
3 NET AMOUNT REQUESTED	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

AUTHORIZED SIGNATURE _____ DATE _____

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ DATE _____

LIMITED BY MONTHLY ALLOCATION

Total Amount Payable: \$ _____ LOT _____

By _____ DATE _____

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
 SPECIAL PROGRAMS - FISCAL AND ADMINISTRATIVE SERVICES DIVISION
 ALCOHOL REQUEST FOR REIMBURSEMENT - DIRECT SERVICES (RESIDENTIAL)

PROVIDER NAME: _____ CONTRACT NO.: _____
 _____ CLAIM PERIOD: _____
 _____ DATE PREPARED: _____
 _____ PROVIDER NO.: _____

ORIGINAL SUPPLEMENTAL Page _____ of _____

SECTION I - PROVIDER SERVICE DETAIL

CLIENT ID NUMBER	ADM DATE	DEP DATE	RES. DAYS
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

CLIENT ID NUMBER	ADM DATE	DEP DATE	RES. DAYS
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56			
57			
58			
59			
60			

COLUMN TOTAL _____

COLUMN TOTAL _____

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
 SPECIAL PROGRAMS-FISCAL AND ADMINISTRATIVE SERVICES DIVISION
 ALCOHOL REQUEST FOR REIMBURSEMENT - DIRECT SERVICES RESIDENTIAL (NET PROGRAM)

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO.: _____
 CONTACT PERSON: _____

ORIGINAL SUPPLEMENTAL Page _____ of _____

SECTION I - PROVIDER SERVICE DETAIL

CLIENT ID NUMBER	ADM DATE	DEP DATE	RES. DAYS	CLIENT ID NUMBER	ADM DATE	DEP DATE	RES. DAYS
1				16			
2				17			
3				18			
4				19			
5				20			
6				21			
7				22			
8				23			
9				24			
10				25			
11				26			
12				27			
13				28			
14				29			
15				30			

SECTION II - AMOUNT REQUESTED

1 Total Resident Days	
2 Fee-For-Service Rate	\$
3 Days Times Rate	\$

SECTION III - REVENUE (Information Only)

1 Grants	\$
2 Client Fees	\$
3 Insurance	\$
4 Other	\$
5 Total Revenue	\$

Payment on this claim may be delayed or withheld
 this request for reimbursement contains any
 errors or omissions.

 AUTHORIZED SIGNATURE DATE

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ DATE _____

LIMITED BY MONTHLY ALLOCATION

Total Amount
 Payable: \$ _____ LOT

By _____ DATE _____

ALCOHOL REQUEST FOR REIMBURSEMENT - DIRECT SERVICES - RESIDENTIAL - (NET PROGRAM)
INSTRUCTIONS - FORM #3A

Heading

Provider Name - Enter agency's name as it appears on the OAP contract.

Address - Enter your business address including city and zip code.

Phone - Enter the telephone number of person to be contacted regarding the claim.

Service Category - Enter the service category for which the claim is made
(Residential Treatment, Recovery Home, etc.).

Contact Person - Enter the name of person to be contacted regarding the claim.

Contract No. - Enter current contract number.

Claim Period - Enter the month and year for which claim is made.

Data Prepared - Enter the month, day, and year claim was prepared.

Provider Number - Enter the provider number.

Original - Check if this is an original claim.

Supplemental - Check if this is a supplemental claim.

Note: Supplemental claims should contain information to be added or deleted to/from original claim.

Page ___ of ___ Number each page and indicate the total number of pages used.

Section I - Provider Service Detail

Enter participant's ID numbers, admission and discharge dates and the total number of resident days claimed. Please note the following:

- o If the client did not depart during the claim period, draw a line through departure date.
- o If a client is admitted more than once during the claim period, use a separate line for each admission.
- o If additional space is needed, use additional attachment sheets.

Section II - Gross Amount Requested

1. Total Resident Days - Add the resident days and enter the total in Section II, Line 1
Total Resident Days.
2. Fee-For-Service Rate - Enter contract fee for service rate, Line 2.
3. Days Times Rate - Multiply total resident days (Line 1) times fee for service rate
(Line 2) and enter on Line 3, Days Times Rate.

Section III - Revenue (Information Only)

Enter the amount of revenue collected by source on Lines 1 through 4. Add Lines 1 through 4 and enter the total on Line 5, Total Revenue.

Signature - The claim must be signed and dated by the contractor's Executive Director, or his/her authorized designee.

Mailing Instructions - Submit the original and two copies to Fiscal and Administrative Services.

Special Note - Payment on this claim may be delayed or withheld if request for reimbursement contains any errors or omissions.

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
 SPECIAL PROGRAMS - FISCAL AND ADMINISTRATIVE SERVICES DIVISION
 ALCOHOL REQUEST FOR REIMBURSEMENT - RESIDENTIAL (NET PROGRAM)

PROVIDER NAME: _____ CONTRACT NO.: _____
 CLAIM PERIOD: _____
 DATE PREPARED: _____
 PROVIDER NO.: _____

ORIGINAL SUPPLEMENTAL Page ____ of ____

SECTION I - PROVIDER SERVICE DETAIL

CLIENT ID NUMBER	ADM DATE	DEP DATE	RES. DAYS	CLIENT ID NUMBER	ADM DATE	DEP DATE	RES. DAYS
31				61			
32				62			
33				63			
34				64			
35				65			
36				66			
37				67			
38				68			
39				69			
40				70			
41				71			
42				72			
43				73			
44				74			
45				75			
46				76			
47				77			
48				78			
49				79			
50				80			
51				81			
52				82			
53				83			
54				84			
55				85			
56				86			
57				87			
58				88			
59				89			
60				90			

COLUMN TOTAL _____

COLUMN TOTAL _____

SPECIAL PROGRAMS-FISCAL AND ADMINISTRATIVE SERVICES DIVISION
ALCOHOL REQUEST FOR REIMBURSEMENT - INDIRECT SERVICES

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO.: _____
 CONTACT PERSON: _____

ORIGINAL SUPPLEMENTAL

Page ____ of ____

SECTION I - PROVIDER SERVICE DETAIL

	Staff Member's Name	Budgeted Position	Total Staff Hours
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

(If more than one sheet is used, detach on heavy line, except last sheet of claim.)

SECTION II - GROSS AMOUNT REQUESTED

1 Total Staff Hours	
2 Fee-For-Service Rate	\$
3 Staff Hours Times Rate	\$

SECTION III - REVENUE

1 Grants	\$
2 Client Fees	\$
3 Insurance	\$
4 Other	\$
5 Total Revenue	\$

SECTION IV - NET AMOUNT REQUESTED

1 Gross Amt. Requested (II-3)	\$
2 Total Revenue (III-5)	
3 NET AMOUNT REQUESTED	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

AUTHORIZED SIGNATURE _____ DATE _____

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ Date _____

LIMITED BY MONTHLY ALLOCATION

Total Amount Payable: \$ _____ LOT

By _____ Date _____

SPECIAL PROGRAMS - FISCAL AND ADMINISTRATIVE SERVICES DIVISION
ALCOHOL REQUEST FOR REIMBURSEMENT - INDIRECT SERVICES

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 MODE OF SERVICE: _____ PROVIDER NO: _____
 CONTACT PERSON: _____
 PREPARED BY: _____ ORIGINAL SUPPLEMENTAL

Page 1 of _____

SECTION I - PROVIDER SERVICE DETAIL

	Date	Recipient of Training	Session Time		Total Training Sessions
			Began	Ended	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					

(If more than one sheet is used, detach on heavy line, except last sheet of claim.)

SECTION II - GROSS AMOUNT REQUESTED

1	Total Training Sessions	
2	Fee-For-Service Rate	\$
3	Training Sessions Times Rate	\$

SECTION III - REVENUE

1	Grants	\$
2	Training Fees	\$
3	Insurance	\$
4	Other	\$
5	Total Revenue	\$

SECTION IV - NET AMOUNT REQUESTED

1	Gross Amount Requested (II-3)	\$
2	Total Revenue (III-5)	\$
3	NET AMOUNT REQUESTED	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

AUTHORIZED SIGNATURE DATE

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ Date _____

LIMITED BY MONTHLY ALLOCATION

Total Amount Payable: \$ _____ LOT

By _____ Date _____

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
 SPECIAL PROGRAMS-FISCAL AND ADMINISTRATIVE SERVICES DIVISION
 ALCOHOL REQUEST FOR REIMBURSEMENT - INDIRECT SERVICES NET PROGRAM

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO.: _____
 CONTACT PERSON: _____

ORIGINAL SUPPLEMENTAL

Page ____ of ____

SECTION I - PROVIDER SERVICE DETAIL

	Staff Member's Name	Budgeted Position	Total Training Sessions
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

(If more than one sheet is used, detach on heavy line, except last sheet of claim.)

SECTION II - GROSS AMOUNT REQUESTED

1 Total Training Sessions	
2 Fee-For-Service Rate	\$
3 Training Sessions Times Rate	\$

SECTION III - REVENUE (Information Only)

1 Grants	\$
2 Client Fees	\$
3 Insurance	\$
4 Other	\$
5 Total Revenue	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

 AUTHORIZED SIGNATURE DATE

Form #1B (5/86) (Revised)

(UP/21)

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ Date _____

LIMITED BY MONTHLY ALLOCATION

Total Amount Payable: \$ _____ LOT

By _____ Date _____

ALCOHOL REQUEST FOR REIMBURSEMENT - INDIRECT SERVICES (NET PROGRAM)
INSTRUCTIONS - FORM #1B

Reading

Provider Name - Enter agency's name as it appears on the OAP contract.

Address - Enter your business address including city and zip code.

Phone - Enter the telephone number of person to be contacted regarding the claim.

Service Category - Enter the service category for which the claim is made

Contact Person - Enter the name of person to be contacted regarding the claim.

Contract No. - Enter current contract number.

Claim Period - Enter the month and year for which claim is made.

Date Prepared - Enter the month, day, and year claim was prepared.

Provider Number - Enter the provider number.

Original - Check if this is an original claim.

Supplemental - Check if this is a supplemental claim.

Note: Supplemental claims should contain information to be added to or deleted from original claim.

Page ___ of ___ Number each page and indicate the total number of pages used.

Section I - Provider Service Detail

Enter date, name of organization and/or individuals receiving services. Do not enter volunteer staff hours. Enter time training session began and ended and total training sessions provided.

Section II - Gross Amount Requested

1. Total Training - Enter total Training Sessions provided by designated paid staff on line 1, Total Training Sessions.
2. Fee-For-Service Rate - Enter contract fee for service rate, line 2.
3. Staff Hours Times Rate - Multiply total Training Sessions provided (line 1) times "fee-for-service" rate (line 2) and enter on line 3, Training Sessions Times Rate.

Section III - Revenue (Information Only)

Enter the amounts and sources of revenue collected on lines 1 through 4. Add lines 1 through 4 and enter total on Line 5, Total Revenue.

Signature - The claim must be signed and dated by the contractor's Executive Director, or his/her authorized designee.

Mailing Instructions - Submit the original and two copies to Fiscal and Administrative Services.

Special Note - Payment on this claim may be delayed or withheld if request for reimbursement contains any errors or omissions.

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
 SPECIAL PROGRAMS - FISCAL AND ADMINISTRATIVE SERVICES DIVISION
 ALCOHOL REQUEST FOR REIMBURSEMENT - DIRECT SERVICES (NON-RESIDENTIAL)

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO: _____
 CONTACT PERSON: _____
 PREPARED BY: _____ ORIGINAL SUPPLEMENTAL

SECTION I - PROVIDER SERVICE DETAIL

CLIENT ID NUMBER	A	B	C
	IND	GRP	MED/ED
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

CLIENT ID NUMBER	A	B	C
	IND	GRP	MED/E.
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

SECTION II - GROSS AMOUNT REQUESTED

	A	B	C	D
	IND	GRP	MED/GRP	GROSS AMT. REO.
1 Total Units Claimed				////////////////////
2 Fee-For-Service Rate	\$	\$	\$	////////////////////
3 Units Times Rate	\$	\$	\$	\$

SECTION III - REVENUE

1 Grants	\$
2 Client Fees	\$
3 Insurance	\$
4 Other	\$
5 Total Revenue	\$

SECTION IV - NET AMOUNT REQUESTED

1 Gross Amount Requested (II-3D)	\$
2 Total Revenue (III-5)	\$
3 NET AMOUNT REQUESTED	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

 AUTHORIZED SIGNATURE DATE

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ Date _____

LIMITED BY MONTHLY ALLOCATION

Total Amount Payable: \$ _____
 By _____ Date _____

ALCOHOL REQUEST FOR REIMBURSEMENT - DIRECT SERVICES (NON RESIDENTIAL)
INSTRUCTIONS FORM #2

Heading

Provider Name - Enter your agency name as it appears on your OAP contract.

Contract No. - Enter your program's current OAP contract number.

Claim Period - Enter the month and year for which this claim is made.

Date Prepared - Enter the month, day, and year this claim was prepared.

Provider Number - Enter the nine-digit provider number assigned to your program by the OAP.

Original - Check if this is the first claim made for this claim period.

Supplemental - Check if this is a subsequent claim modifying the original claim.

Page ___ of ___ Number each page and indicate the total number of pages used.

Section I - Provider Service Detail

For each client receiving services during the claim period, enter the OAP ID number (see OAP, Participant Admission form), the total amount of individual (IND) and/or group (GRP) counseling hours, medical units or educational (vocational) group hours (MED/ED) received. If additional space is needed to list each client, use additional attachment sheets.

Section II - Gross Amount Requested

1. Total Units Claimed

IND -The sum total of individual therapy claimed on Section I

GRP -The sum total of group therapy claimed on Section I

MED/ED -The sum total of medication or education therapy claimed on Section I.

2. Fee-for-Service Rate - Enter your program's rate of reimbursement.

3. Units time Rate - Multiply total units (line 1) times fee for service rate (line 2) and enter the product on line 3, units time rate.

4. Add Line 3, Column A,B and C and enter in Column D.

Section III - Revenue

Enter the amount of revenue collected by source on lines 1 through 4. Sum line 1 through 4 and enter the total on line 5, Total Revenue.

Section IV - Net Amount Requested

1. Gross Amount Requested - Enter the gross amount request from Section II, line 3, Column D.

2. Total Revenue - Enter total revenue from Section III, line 5.

3. Net Amount Requested - Subtract total Revenue (line 2) from gross amount requested (line 1), and enter the remained on line 3, Net Amount Requested.

Signature - The original of this claim must be signed in ink and dated by the agency of program director, or his/her authorized designee.

Mailing Instructions - Make four copies of the completed claim. Send original and two copies to Fiscal and Administrative Services, one copy to OAP Evaluation and data management (EDMS) and retain one copy for your file.

Special Note - Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
 SPECIAL PROGRAMS - FISCAL AND ADMINISTRATIVE SERVICES DIVISION
 ALCOHOL REQUEST FOR REIMBURSEMENT - DIRECT SERVICES NON-RESIDENTIAL NET PROGRAM

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO: _____
 CONTACT PERSON: _____
 PREPARED BY: _____ ORIGINAL SUPPLEMENTAL

SECTION I - PROVIDER SERVICE DETAIL

CLIENT ID NUMBER	A	B	C
	IND	GRP	MED/ED
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

CLIENT ID NUMBER	A	B	C
	IND	GRP	MED/ED
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

SECTION II - GROSS AMOUNT REQUESTED

	A	B	C	D
	IND	GRP	MED/GRP	GROSS AMT. REQ.
1 Total Units Claimed				////////////////////
2 Fee-For-Service Rate	\$	\$	\$	////////////////////
3 Units Times Rate	\$	\$	\$	\$

SECTION III - REVENUE (Information Only)

1 Grants	\$
2 Client Fees	\$
3 Insurance	\$
4 Other	\$
5 Total Revenue	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

 AUTHORIZED SIGNATURE DATE

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ Date _____

LIMITED BY MONTHLY ALLOCATION

Total Amount Payable: \$ _____ L
 By _____ Date _____

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
SPECIAL PROGRAMS - FISCAL AND ADMINISTRATIVE SERVICES DIVISION
ALCOHOL COST REIMBURSEMENT CLAIM

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO: _____
 CONTACT PERSON: _____

ORIGINAL SUPPLEMENTAL

SECTION I

A BUDGETED LINE ITEM	B AMOUNT CLAIMED THIS PERIOD	C TOTAL YTD AMOUNT CLAIMED	D FOR COUNTY USE ONLY
*1 Salaries & Employee Benefits	\$	\$	\$
*2 Services & Supplies			
*3 Equipment Leases			
*4 Facility Rent/Lease			
*5 Sub-Contract			
*6 Total	\$	\$	\$

SECTION II - REVENUE

A	B
1 Grants	\$
2 Patient Fees	
3 Insurance	
4 Other	
5 Total Revenue	\$

SECTION III - NET AMOUNT REQUESTED

1 Gross Amount Claimed (I-6B)	\$	
2 Total Revenue (II-5B)	\$	
3 NET AMOUNT REQUESTED	\$	

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

AUTHORIZED SIGNATURE

DATE

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ Date _____

LIMITED BY MONTHLY ALLOCATI

Total Amount Payable: \$ _____ LO

By _____ Date _____

*Note: Attach a separate sheet showing the break-down of the total in Column B. (Amount claimed this period, for each budgeted line item.)

ALCOHOL REQUEST FOR REIMBURSEMENT - COST - BUDGETED LINE ITEM
INSTRUCTIONS - FORM #4

Heading

Provider Name - Enter agency's name as it appears on the OAP contract.

Address - Enter your business address including city and zip code.

Phone - Enter the telephone number of person to be contacted regarding the claim.

Service Category - Enter the service category for which the claim is made
(Residential Treatment, Recovery Home, etc.).

Contact Person - Enter the name of person to be contacted regarding the claim.

Contract No. - Enter current contract number.

Claim Period - Enter the month and year for which claim is made.

Date Prepared - Enter the month, day, and year claim was prepared.

Provider Number - Enter the provider number.

Original - Check if this is an original claim.

Supplemental - Check if this is a supplemental claim.

Note: Supplemental claims should contain information to be added or deleted to/from original claim.

Page ___ of ___ Number each page and indicate the total number of pages used.

Section I -

- A. Budgeted line item as state in contract schedule, for each category, lines 1 through 5.
- B. Amount claimed this period: Enter actual paid or spent in activities directly related to the delivery of contracted services during the claim period for corresponding budgeted line item.
- C. Total year to date amount claimed: First claim during the fiscal year, forward the amount entered on column B. For subsequent claim month, add amount claimed this period to total year-to-date (YTD) amount claimed for the previous month and enter this total.
- D. County use only: County will use this space.

Section II - Revenue

Enter the amount of revenue collected by source on Lines 1 through 4. Add Lines 1 through 4 and enter the total on Line 5, Total Revenue.

Section III - Net Amount Requested

1. Gross Amt. Requested - Enter the gross amount requested from Section I, line 6, column B.
2. Total Revenue - Enter the total revenue from Section II, line 5, column B.
3. Net Amount Requested - Subtract total revenue (line B) from gross amount requested (line A), and enter the remainder on line 3, Net Amount Requested.

Signature - The claim must be signed and dated by the contractor's Executive Director, or his/her authorized designee.

Mailing Instructions - Submit the original and two copies to Fiscal and Administrative Services.

Special Note - Payment on this claim may be delayed or withheld if request for reimbursement contains any errors or omissions.

DRUG REIMBURSEMENT FORM

The following is a listing of the forms used by the drug providers when preparing a claim for reimbursement:

- Form #5 - Drug Abuse Billing Form - Direct Services
- Form #6 - Drug Abuse Billing Form - Indirect Services
- Form #7 - Drug Abuse Billing MIA Form
- Form #8 - Drug Abuse Reimbursement Claim - Cost
- Form #9 - Drug Abuse Billing - Drug Medi-Cal
- ADP 1584 - Short/Doyle/Medi-Cal Eligibility Worksheet

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
SPECIAL PROGRAMS - FISCAL AND ADMINISTRATIVE SERVICES DIVISION
DRUG ABUSE BILLING FORM

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO: _____
 CONTACT PERSON: _____

ORIGINAL SUPPLEMENTAL Page 1 of _____

SECTION I - PROVIDER SERVICE DETAIL

A			MEDICATION VISITS		
Client I.D. Number	Medi-Cal	Non Medi-Cal	Client I.D. Number	Medi-Cal	Non Medi-Cal
1			11		
2			12		
3			13		
4			14		
5			15		
6			16		
7			17		
8			18		
9			19		
10			20		

(If more than one sheet is used, detach on heavy line, except last sheet of claim).

SECTION II - GROSS AMOUNT REQUESTED

	A Medi-Cal	B Non Medi-Cal	C Gross Amt. Requested
1 Total Units Reported on this Claim	\$	\$	//////////
2 Contract Provisional Rate	\$	\$	//////////
3 Units Times Rate (Line 1 x Line 2)	\$	\$	\$

SECTION III - REVENUE

	A Medi-Cal	B Non Medi-Cal	C Total
1 Grants	\$	\$	\$
2 Patient Fees	\$	\$	\$
3 Insurance	\$	\$	\$
4 Other	\$	\$	\$
5 TOTAL REVENUE	\$	\$	\$

SECTION IV - NET AMOUNT REQUESTED

	A	B	C
1 Gross Amount Requested (Section II Line 30)	\$	\$	\$
2 Total Revenue (Section III Line 50)	\$()	\$()	\$()
3 Net Amount Requested	\$	\$	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

AUTHORIZED SIGNATURE DATE

Form #9 (5/86)

NW/19-1

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____
 Limited by monthly Allocation \$ _____
 Reviewed and Verified by: _____

By _____ Date _____

CLAIM REQUEST FOR REIMBURSEMENT - DIRECT SERVICES
INSTRUCTIONS - FORM #9

Heading

Provider Name - Enter agency's name as it appears on the DAPO contract.

Address - Enter your business address including city and zip code.

Phone - Enter the telephone number of person to be contacted regarding the claim.

Service Category - Enter the service category for which the claim is made

Contact Person - Enter the name of person to be contacted regarding the claim.

Contract No. - Enter current contract number.

Claim Period - Enter the month and year for which claim is made.

Date Prepared - Enter the month, day, and year claim was prepared.

Provider Number - Enter the provider number.

Original - Check if this is an original claim.

Supplemental - Check if this is a supplemental claim.

Note: Supplemental claims should contain information to be added to or deleted from original claim.

Page ___ of ___ Number each page and indicate the total number of pages used.

Section I - Provider Service Detail

Enter participant's ID number on Lines 1-20, identify Medi-Cal or Non-Medi-Cal and the total number of medication visits.

Section II - Gross Amount Requested

Total Units Reported on this claim - Line 1, enter the total Medi-Cal (Column A) and/or Non-Medi-Cal (Column B) Medication visits from Section 1.

Line 2. Enter the contract rate for Columns A and B.

Line 3. Multiply line 1 by line 2 for Columns A and B. Add Columns A and B and enter in Column C.

Section III - Revenue

Enter the amount of revenue collected by source on Lines 1 through 4. Add Lines 1 through 4 and enter the total on Line 5, Total Revenue.

Section IV - Net Amount Requested

1. Gross Amt. Requested - Enter the gross amount requested from Section II, line 3, Columns A, B, and C.
2. Total Revenue - Enter the total revenue from Section III, line 5, Columns A, B and C.
3. Net Amount Requested - Subtract total revenue (line 2) from gross amount requested (line 1), and enter on line 3, Net Amount Requested, Columns A, B and C.

Signature - The claim must be signed and dated by the contractor's Executive Director, or his/her authorized designee.

Mailing Instructions - Submit the original and two copies to Fiscal and Administrative Services.

Special Note - Payment on this claim may be delayed or withheld if request for reimbursement contains any errors or omissions.

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
SPECIAL PROGRAMS-FISCAL AND ADMINISTRATIVE SERVICES DIVISION
DRUG ABUSE BILLING FORM

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO.: _____
 CONTACT PERSON: _____

ORIGINAL SUPPLEMENTAL Page ____ of ____

SECTION I - PROVIDER SERVICE DETAIL

	Staff Member's Name	Budgeted Position	Total Staff Hours
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

Note: Total staff hours should be rounded to the nearest half hour.

SECTION II - GROSS AMOUNT REQUESTED

1	Total Staff Hours	
2	Contract Provisional Rate	\$
3	Staff Hours Times Rate	\$

SECTION III - REVENUE

1	Grants	\$
2	Client Fees	\$
3	Insurance	\$
4	Other	\$
5	Total Revenue	\$

SECTION IV - NET AMOUNT REQUESTED

1	Gross Amt. Requested (II-3)	\$
2	Total Revenue (III-5)	
3	NET AMOUNT REQUESTED	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ Date _____

Total Amount Payable: \$ _____ LOT

By _____ Date _____

AUTHORIZED SIGNATURE _____ DATE _____

DRUG REQUEST FOR REIMBURSEMENT
INSTRUCTIONS - FORM #6

Heading

Provider Name - Enter agency's name as it appears on the DAPO contract.

Address - Enter your business address including city and zip code.

Phone - Enter the telephone number of person to be contacted regarding the claim.

Service Category - Enter the service category for which the claim is made
(Residential, Outpatient Drug Free Counseling, etc.).

Contact Person - Enter the name of person to be contacted regarding the claim.

Contract No. - Enter current contract number.

Claim Period - Enter the month and year for which claim is made.

Date Prepared - Enter the month, day, and year claim was prepared.

Provider Number - Enter the provider number.

Original - Check if this is an original claim.

Supplemental - Check if this is a supplemental claim.

Note: Supplemental claims should contain information to be added or deleted to/from original claim.

Page ___ of ___ Number each page and indicate the total number of pages used.

Section I - Provider Service Detail

Enter name of employee, position and total number of hours employee engaged in providing services.

Section II - Gross Amount Requested

Total Units Reported on this claim - Line 1, enter the total number of staff hours for all lines in Section I. Round total staff hours to the nearest half hour.

Line 2. Enter the contract rate of reimbursement.

Line 3. Multiply line 1 by line 2.

Section III - Revenue

Enter the amount of revenue collected by source on Lines 1 through 4. Add Lines 1 through 4 and enter the total on Line 5, Total Revenue.

Section IV - Net Amount Requested

1. Gross Amt. Requested - Enter the gross amount requested from Section II, line 3.

2. Total Revenue - Enter the total revenue from Section III, line 5.

3. Net Amount Requested - Subtract total revenue (line 2) from gross amount requested (line 1), and enter the remainder on line 3, Net Amount Requested.

Signature - The claim must be signed and dated by the contractor's Executive Director, or his/her authorized designee.

Mailing Instructions - Submit the original and two copies to Fiscal and Administrative Services.

Special Note - Payment on this claim may be delayed or withheld if request for reimbursement contains any errors or omissions.

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
SPECIAL PROGRAMS - FISCAL AND ADMINISTRATIVE SERVICES DIVISION
DRUG ABUSE BILLING FORM

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO: _____
 CONTACT PERSON: _____

ORIGINAL SUPPLEMENTAL

Page 1 of _____

SECTION I - PROVIDER SERVICE DETAIL

	A		B	C		D		A		B	C		D
	Client I.D. Number		Client Days	Outpatient Ind. Grp.				Client I.D. Number		Client Days	Outpatient Ind. Grp.		
1							15						
2							16						
3							17						
4							18						
5							19						
6							20						
7							21						
8							22						
9							23						
10							24						
11							25						
12							26						
13							27						
14							28						

SECTION II - GROSS AMOUNT REQUESTED

	A	B	C	D
	Client Days	Outpatient Ind. Grp.		Gross Amt. Requested
1 Total Units Reported on this Claim				//////////
2 Contract Provisional Rate	\$	\$	\$	//////////
3 Units Times Rate (Line 1 x Line 2)	\$	\$	\$	\$

SECTION III - REVENUE

1 Grants	\$
2 Client Fees	\$
3 Insurance	\$
4 Other	\$
5 Total Revenue	\$

SECTION IV - NET AMOUNT REQUESTED

1 Gross Amt Requested (II-3D)	\$
2 Total Revenue (III-5)	\$
3 NET AMOUNT REQUESTED	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

AUTHORIZED SIGNATURE _____ DATE _____

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ Date _____

LIMITED BY MONTHLY ALLOCATION

Total Amount Payable: \$ _____ LOT

By _____ Date _____

DRUG REQUEST FOR REIMBURSEMENT - DIRECT SERVICES INSTRUCTIONS
FORM #5

Reading

Provider Name - Enter your agency's name as it appears on your DAPO contract.

Address - Enter your business address including city and zip code.

Phone - Enter the telephone number for the person to be contacted regarding this claim.

Service Category - Enter the service category of the program for which this claim is made.

Contact Person - Enter the name of the person to be contacted regarding this claim.

Contract No. - Enter current contract number.

Claim Period - Enter the month and year for which this claim is made.

Date Prepared - Enter the month, day, and year this claim was prepared.

Provider Number - Enter the provider number.

Original - Check if this is the original claim.

Supplemental - Check if this is a supplemental claim.

Note: Supplemental claim should only report information to be added or be deleted to/from original claim.

Page ___ of ___ Number each page and indicate the total number of pages used.

Section I - Provider Service Detail

Enter participant's ID number on Lines 1-30, the total number of days client remained in the program during reporting month or number of Outpatient Individual (Ind) or Group (GRP) counselling sessions.

NOTE: Use separate forms for each modality being reported.

Section II - Gross Amount Requested

Total Units Reported on this claim - Line 1, enter the number of Client Days in column A, Outpatient Individual Services in column B, and Outpatient Group Services in column C.

Line 2. Enter the contract rate for columns A,B and C.

Line 3. Multiply line 1 by line 2 for columns A, B and C. Add columns A, B and C and enter in column D.

Section III - Revenue

Enter the amount of revenue collected by source on Lines 1 through 4. Add Lines 1 through 4 and enter the total on Line 5, Total Revenue.

Section IV - Net Amount Requested

1. Gross Amt. Requested - Enter the gross amount requested from Section II, line 3, column D
2. Total Revenue - Enter the total revenue from Section III, line 5.
3. Net Amount Requested - Subtract total revenue (line 2) from gross amount requested (line 1), and enter the remainder on line 3, Net Amount Requested.

Signature - This claim must be signed in ink and dated by the agency or program director, or his/her authorized designee.

Mailing Instructions - Submit the original and two copies to Fiscal and Administrative Services.

Special Note - Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

SHORT-DOYLE/MEDICAL ELIGIBILITY WORK SHEET

CONFIDENTIAL PATIENT INFORMATION
See Welfare and Institutions Code, Section 5328

D-0019532

LINE	PATIENT NAME	PATIENT RECORD NO.	Provider Code		Claim For		Mo. Yr.		Program Code		Mode of Service		TREATMENT DATE First Last	RECHARGED	SERVICE FREQ CODE	UNITS OF TIME	UNITS OF SERVICE		TOTAL AMOUNT			
			Co.	AM	Case No.	FBU No.	Fed. No.	YR	MO	DA	Non-Federal	Federal					Non-Federal	Federal				
			WELFARE IDENTIFICATION NO.		CLAIMS	RACE	ETHNICITY	DSM III DIAGNOSTIC CODE	MO/YR. OF SERVICE													
16																						
17																						
18																						
19																						
20																						
21																						
22																						
23																						
24																						
25																						
26																						
																	TOTAL	TOTAL UNITS/AMOUNTS	TOTAL REVENUE RECEIVED			

I hereby certify that a review of all Short Doyle patients has been conducted within 90 days after admission for date of first service to determine eligibility for the California Medical Assistance Program in accordance with Section 5123.1 of the Welfare and Institutions Code. The patients listed here are those who have been determined eligible.

Signature _____ Date _____
Phone _____

See reverse for instructions.

COMPLETION INSTRUCTIONS FOR SHORT-DOYLE/MEDICAL ELIGIBILITY WORK SHEET ADP 1584

Note: Use this form for services rendered after January 1, 1982 only.

I. HEADING INSTRUCTIONS

- Enter the provider name.
- Enter the four-digit provider code number assigned by the Department of Alcohol and Drug Programs.
- Enter as a four-digit numerical code, the month and year for which the work sheet is being submitted. For example: a September 1981 work sheet should be entered "09/81."
- Put two-digit code—17 to indicate clinic services, code 12 for outpatient hospital services.
- Enter the page number and total pages submitted.

II. LINE INSTRUCTIONS

- Enter the surnames of all eligible Short-Doyle/Medical patients. Post the surname of the patient first and the initial of the given name.
- Enter the patient's record number. This information is optional for outpatient care when patient medical records are filed in alphabetical order.
- Enter the patient's identification number in its complete form as shown on the Medical card. For Title XIX beneficiaries with welfare identification numbers (listed as 99-00-123456789), the number is to be in a format as follows:

County Code	99	00	1234567	89
Aid Code	60			
Case Number			1234567	
FBU			7	
Part. No.				89
- Enter, as a two-digit code, the patient's year of birth.
- Denote sex of patient by using M for male, F for female, and U for unknown.
- Enter the appropriate one-digit code to denote the patient's race/ethnicity.
- Enter the patient's diagnostic code. Refer to the American Psychiatric Diagnostic Service Manual III for the proper diagnostic codes.
- Month/Year of Service—Enter the month and year that drug abuse services were provided.

1—White	2—Hispanic	3—Black	4—Asian/Pacific
5—American Indian or Alaskan Native	7—Turkish	8—Other	

Note: Do not report units of service applicable to prior years.
 Treatment Dates—Complete only if the patient initiated or terminated all treatment services during the claim month.
 1. First Day—Enter, as a two-digit code, the first day the patient began receiving treatment services during the claim month.
 2. Last Day—Enter, as a two-digit code, the last day the patient received treatment services during the claim month.
 3. Enter a "1" if the patient has been discharged during the claim month.

- Enter the appropriate service function code:

10-19	Collection Services	30-39	Assessment	60-69	Medication
		70-79	Crisis Intervention	40-49	Individual Therapy
				50-59	Group Therapy
- Enter the number of 15-minute periods for each service rendered.

- Units of Service
- Enter the total units of service for each patient with aid codes 53, 65, 71, 72, 73, 74, 75, and 76 in the first column (Nonfederal). Fractional units are not acceptable.
- Enter the total units of service for each patient with aid codes 53, 65, 71, 72, 73, 74, 75, and 76 in the second column (Federal). Fractional units are not acceptable.

- Total Amount
- Enter the total cost (in whole dollars) for each patient with aid codes 53, 65, 71, 72, 73, 74, 75, and 76 in the first column (Nonfederal).
- Enter the total total (in whole dollars) for each patient with aid codes other than those listed above in the second column (Federal).
- Enter the total from each column (Units of Service and Total Amount) by Nonfederal and Federal in the block titled "Total Units/Amount." If more than one page is necessary for each mode of service, enter the grand total of all pages on the last page.
- Enter the gross revenue received, include grants, patient fees, patient insurance, Medi-Cal, Medicare, and other sources.
- Enter your signature, phone number, and date.

III. INSTRUCTIONS FOR DISTRIBUTION

- Prepare a minimum of an original and two copies.
- Forward original and one copy to the County Drug Program Administrator.
- The County Drug Program Administrator should forward the original along with ADP forms 1590, 1590-A, and 1592 to the Accounting Section, Department of Alcohol and Drug Programs, 111 Capitol Mall, Sacramento, CA 95814.

SPECIAL PROGRAMS - FISCAL AND ADMINISTRATIVE SERVICES DIVISION
MEDICALLY INDIGENT ADULT DRUG ABUSE BILLING FORM

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 CITY: _____ PHONE: _____ DATE PREPARED: _____
 SERVICE CATEGORY: _____ PROVIDER NO: _____
 CONTACT PERSON: _____

ORIGINAL SUPPLEMENTAL

Page of

SECTION I - PROVIDER SERVICE DETAIL

A	B	A	B	A	B
PATIENTS ID NUMBER	MED. VISITS	PATIENTS ID NUMBER	MED. VISITS	PATIENTS ID NUMBER	MED. VISITS
1		16		31	
2		17		32	
3		18		33	
4		19		34	
5		20		35	
6		21		36	
7		22		37	
8		23		38	
9		24		39	
10		25		40	
		26		41	
12		27		42	
13		28		43	
14		29		44	
15		30		45	

SECTION II - GROSS AMOUNT REQUESTED

	MED. VISITS
1 Total Units Reported on this Claim	
2 Contract Provisional Rate	\$
3 Units Times Rate (Line 1 x Line 2)	\$

SECTION III - REVENUE

1 Grants	\$
2 Client Fees	\$
3 Insurance	\$
4 Other	\$
5 Total Revenue	\$

SECTION IV - NET AMOUNT REQUESTED

1 Gross Amt Requested (II-3)	\$
2 Total Revenue (III-5)	\$
3 NET AMOUNT REQUESTED	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

AUTHORIZED SIGNATURE

DATE

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ Date _____

LIMITED BY MONTHLY ALLOCATION

Total Amount Payable: \$ _____ LOT

By _____ Date _____

DRUG ABUSE BILLING FORM INSTRUCTIONS MEDICALLY INDIGENT ADULT
INSTRUCTIONS - FORM #7

Heading

Provider Name - Enter agency's name as it appears on the DAPO contract.

Address - Enter your business address including city and zip code.

Phone - Enter the telephone number of person to be contacted regarding the claim.

Service Category - Enter the service category for which the claim is made

Contact Person - Enter the name of person to be contacted regarding the claim.

Contract No. - Enter current contract number.

Claim Period - Enter the month and year for which claim is made.

Date Prepared - Enter the month, day, and year claim was prepared.

Provider Number - Enter the provider number.

Original - Check if this is an original claim.

Supplemental - Check if this is a supplemental claim.

Note: Supplemental claims should contain information to be added or deleted to/from original claim.

Page ___ of ___ Number each page and indicate the total number of pages used.

Section I - Provider Service Detail

Enter client's ID number on Lines 1-30 Column A.

- o Enter medication visits for each client, Column B.
- o If additional space is needed, use additional attachment sheets.

Section II - Gross Amount Requested

Total Units Reported on this claim - Line 1, enter the total medication units from column B for all lines.

Line 2. Enter the contract rate of reimbursement.

Line 3. Multiply line 1 by line 2 on line 3 (units time rate).

Section III - Revenue

Enter the amount of revenue collected by source on Lines 1 through 4. Add Lines 1 through 4 and enter the total Line 5, Total Revenue.

Section IV - Net Amount Requested

A. Gross Amt. Requested - Enter the gross amount requested from Section II, line 3.

B. Total Revenue - Enter the total revenue from Section III, line 5.

C. Net Amount Requested - Subtract total revenue (line 2) from gross amount requested (line 1), and enter on line 3, Net Amount Requested.

Signature - The claim must be signed and dated by the contractor's Executive Director, or his/her authorized designee.

Mailing Instructions - Submit the original claim and two copies to Fiscal and Administrative Services.

Special Note - Payment on this claim may be delayed or withheld if request for reimbursement contains any errors or omissions.

LOS ANGELES COUNTY-DEPARTMENT OF HEALTH SERVICES
SPECIAL PROGRAMS - FISCAL AND ADMINISTRATIVE SERVICES DIVISION
DRUG ABUSE BILLING FORM - LINE ITEM REIMBURSEMENT CLAIM

PROVIDER NAME: _____ CONTRACT NO.: _____
 ADDRESS: _____ CLAIM PERIOD: _____
 TELEPHONE NO.(Area Code) _____ DATE PREPARED: _____
 CONTACT PERSON: _____ PROVIDER NO: _____
 SERVICE CATEGORY _____

ORIGINAL SUPPLEMENTAL

SECTION I

A BUDGETED LINE ITEM	B AMOUNT CLAIMED THIS PERIOD	C TOTAL YTD AMOUNT CLAIMED	D FOR COUNTY USE ONLY
1 Salaries & Employee Benefits	\$	\$	\$
2 Services & Supplies			
3 Equipment Leases			
4 Facility Rent/Lease			
5 Total	\$	\$	\$

SECTION II - REVENUE

A	B
1 Grants	\$
2 Patient Fees	
3 Insurance	
4 Other	
5 Total Revenue	\$

SECTION III - NET AMOUNT REQUESTED

1 Gross Amount Requested (I-6B)	\$
2 Total Revenue (II-5B)	\$
3 NET AMOUNT REQUESTED	\$

Payment on this claim may be delayed or withheld if this request for reimbursement contains any errors or omissions.

AGENCY/PROGRAM DIRECTOR DATE

COUNTY USE ONLY

Amount Requested: \$ _____
 Carry Forward Amt.: \$ _____
 Total Amt. Payable: \$ _____

By _____ Date _____

LIMITED BY MONTHLY ALLOCATION

Total Amount
 Payable: \$ _____ LOT

By _____ Date _____

DRUG ABUSE REIMBURSEMENT CLAIM - COST/BUDGETED LINE ITEM
INSTRUCTIONS - FORM #8

Heading

Provider Name - Enter agency's name as it appears on the DAPO contract.

Address - Enter your business address including city and zip code.

Phone - Enter the telephone number of person to be contacted regarding the claim.

Service Category - Enter the service category for which the claim is made
(Residential, Outpatient Drug Free Counseling, etc.).

Contact Person - Enter the name of person to be contacted regarding the claim.

Contract No. - Enter current contract number.

Claim Period - Enter the month and year for which claim is made.

Date Prepared - Enter the month, day, and year claim was prepared.

Provider Number - Enter the provider number.

Original - Check if this is an original claim.

Supplemental - Check if this is a supplemental claim.

Note: Supplemental claims should contain information to be added or deleted to/from original claim.

Page ___ of ___ Number each page and indicate the total number of pages used.

Section I - Provider Service Detail

- A. Enter budgeted line items as stated in the contract exhibit.
- B. Amount claimed this period: Enter actual costs incurred in providing directly related contracted services for each budgeted line item.
- C. Total year to date amount claimed: Enter year-to-date amounts claimed.
- D. County use only: Adjustments, if any, will be made by County staff.

Section II - Gross Amount Requested

Enter the amount of revenue collected by source lines 1 through 4. Add lines 1 through 4 and enter total on line 5, Total Revenue.

Section III - Net Amount Requested

- A. Gross Amt. Claimed - Enter the total from Section I, line 5, column B.
- B. Total Revenue - Enter the total revenue collected Section II, line 5, column B.
- C. Net Amount Requested - Subtract total revenue (line 2) from gross amount claimed (line 1), and enter Net Amount Requested on line 3.

Signature - The claim must be signed and dated by the contractor's Executive Director, or his/her authorized designee.

Mailing Instructions - Submit the original and two copies to Fiscal and Administrative Services.

Special Note - Payment on this claim may be delayed or withheld if request for reimbursement contains any errors or omissions.

DRUG CLIENT FEE DETERMINATION SYSTEM

(Authority: Health and Safety Code Section 11991.5,
DAPO)

Charges shall be made for services rendered to each person under a County drug program plan in accordance with this section. Charges for the care and treatment of each client receiving services under a County drug plan shall not exceed the actual cost thereof as determined by the director in accordance with standard accounting practices. The director is not prohibited from including the amount of expenditures for capital outlay or the interest thereon, or both, in his or her determination of actual cost. The responsibility of a client, his or her estate, or his or her responsible relatives to pay the charges shall be determined in accordance with this section.

Each County shall determine the liability of clients rendered services under a County drug program plan and of their estates or responsible relatives to pay the charges according to ability to pay. Each County shall collect the charges. The County shall establish and maintain policies and procedures for making the determinations of liability and collections, by collecting third-party payments and from other sources to the maximum extent practicable. Fees collected shall be retained at the local level and be applied toward the purchase of additional drug services.

Services shall not be denied because of a client's ability or inability to pay. County-operated and contract providers of treatment services shall set and collect fees using methods approved by the County drug program administrator. All approved fee systems must conform to all of the following guidelines and criteria:

- The fee system used shall be equitable.
- The fee charged shall not exceed actual cost.
- Systems used shall consider the client's income and expenses.
- Each provider fee system shall be approved by the County drug program administrator. A description of each approved system shall be on file in the County board office.

To ensure an audit trail, the County and/or provider shall maintain all of the following records:

- Fee assessment schedules and collection records.
- Documents in each client's file showing client's income and expenses, and how each was considered in determining fees.

DRUG ABUSE PROGRAM OFFICE POLICY

SUBJECT - Provider's Client Fee Determination System (CFDS) under the Los Angeles County Drug Program Plan.

DEFINITION - A CFDS is "a system to determine whether clients receiving drug abuse services have the resources to pay part or all of the provider's costs of delivery of those services."

PURPOSE - To state County's and provider's mandated responsibilities for the charging of fees for services rendered to client's by drug abuse providers.

POLICY - Charges shall be assessed for drug abuse treatment services rendered to each client under the County Drug Program Plan. Services shall not be denied any client because of his/her ability or inability to pay. All providers of drug abuse treatment services shall set and collect fees using a system approved by the County Drug Program Administrator. Providers are encouraged to use the system developed by the Drug Abuse Program Office (DAPO) so that in the County drug program, as many clients as possible are assessed fees in the same manner.

A provider may elect to develop and implement a CFDS as an alternative to the system recommended by the County. The approved system (whether County or provider developed) shall conform to all of the following requirements and related procedures/provisions:

- 1) The fee system shall be equitable.
- 2) The fee charged shall not exceed actual cost.
- 3) Systems used shall consider the client's verifiable income and expenses.
- 4) Procedures for client review and appeal of fee assessed shall be developed and client apprised thereof.
- 5) A description of each approved system shall be on file in the County Board Office.
- 6) To ensure an audit trail, the provider shall maintain:
 - a) fee assessment schedules;
 - b) collection records;
 - c) documents in each client's file showing income and expenses, and how each was considered in determining fees.

COUNTY CLIENT FEE DETERMINATION SYSTEM

PROCEDURES/PROVISIONS

1) Provider shall complete the attached form entitled "Client Fee Determination Statement" (CFDS) in accordance with accompanying instructions at time of admission of each client to the program or as soon thereafter that relevant information is available.

2) At time that client is being interviewed to determine the appropriate fee to be assessed he/she will be advised that:

- a) Client has the right to request a review of any fee assessed, and
- b) Client has a right to appeal the fee assessment to the County Drug Program Administrator. Should a client wish to appeal the fee assessment, he/she shall be advised by provider to contact the designated person at the Drug Abuse Program Office.

- 3) When deemed appropriate and with justification, provider may waive the fee assessed for a therapeutic fee which may be either greater or lower than the fee initially determined.

However, the therapeutic fee charged shall not exceed actual costs of care; and reason(s) for imposition of this exceptional fee shall be noted in CFDS on line 22 B. The client's therapist shall approve all therapeutic fees.

- 4) The fee system shall allow for reassessment of the fee in the event of: readmission of the client to the program; change in client's financial status; and completion of one (1) year in treatment.

PROVIDER DEVELOPED CLIENT FEE DETERMINATION
SYSTEM REQUIREMENTS

- 1) Provider's fee system shall conform to the Drug Abuse Program Office (DAPO) Policy on the charging of fees for drug abuse services rendered to clients. Such Policy is attached hereto.

- 2) Provider's complete fee system including policies, procedures/provisions, forms, instructions and fee schedule must be submitted to the County Drug Program Administrator for review and approval prior to its implementation. Such review and response will be accomplished within fifteen working days from date of receipt.

- 3) Any changes or modifications in the provider's approved fee system must be reviewed and approved by the County Drug Program Administrator prior to implementation.

- 4) At time that client is being interviewed to determine the appropriate fee to be assessed, he/she will be advised that:
 - a) Client has the right to request a review of any fee assessed, and
 - b) Client has a right to appeal the fee assessment to DAPO.

- 5) When deemed appropriate and with justification, provider may waive the fee assessed for a therapeutic fee which may be either greater or lower than the fee initially determined. However, the therapeutic fee charged shall not exceed actual costs of care, and reason(s) for imposition of this exceptional fee shall be noted in the provider's fee assessment form.

- 6) Indicate whether Medically Indigent Adult (MIA) eligible, General Relief (GR) eligible, (if approved, record GR number).
- 7) Indicate Veteran Administration (VA) eligible, (if applicable, record VA number).

Information shall be requested regarding the personal property, income and allowable deductions of the client or the responsible person.

- 8) Note all of the clients personal assets (i.e, cash on hand, saving/checking accounts, stocks, bonds and mutual funds).
- 9) Note source of family income.
- 10) Note total number of persons depending on family income, and record earned or unearned gross monthly income.
Earned: payroll checks
Unearned: UIB/DIB, Railroad Retirement, cash contribution, social security checks, VA benefits, pensions, loans, grants, income in kind and/ or free room and board.

- 11) Note the amount of client's income.
- 12) Note the amount of spouse's income.
- 13) Note the amount of other income.
- 14) Add total family income (before taxes). This includes monthly family salaries, dividends, interest, rent income and support payments.
- 15) Sub-total allowable expenses. All allowable expenses must be verified by interviewer.
Allowable expenses are:
 - a) Court ordered obligations or monthly dependent support payments (e.g., child support, alimony).
 - b) Monthly pre-school or child care payments (necessary for employment).
 - c) Monthly medical expenses.
 - d) Monthly mandated deductions from gross income (e.g., retirement plans, meals, union dues necessary for employment).
- 16) Subtract the total allowable expenses on line 15 from the gross amount of income on line 14. The balance remaining is the adjusted gross income on line 16.

- 17) Determine monthly fee per the attached schedule and indicate fee on line 17. See attached appropriate schedule (Residential or Outpatient Drug Free).
- 18) If fee is adjusted up or down by means of a therapeutic waiver, indicate new monthly fee amount on line 18.
- 19) If financial information is supplied by anyone other than the client, record the name and address of person.
- 20) Client or responsible person shall sign and date the CFDS to affirm having been given true and correct information to the best of their knowledge.
- 21) (a) If any adjustment is made to the fee, indicate who made adjustment and date.
(b) Indicate reason for adjustment.

GLOSSARY

Accounting Controls

These are controls which have a direct bearing on the reliability of the financial statements. Accounting controls include all measures concerned with safeguarding assets, authorization of transactions and the reliability of accounting records.

Accounting Period

A specific period of time at the end of which financial statements of revenue and expense are customarily prepared. The accounting period for County contractors is July 1 through June 30.

Accounting Records

The journals, ledgers and all supporting documentation such as vouchers, invoices, correspondences, contracts, schedules, reports or other records.

Accounts Payable

Amounts due to creditors for goods and services purchased on account.

Accrual Accounting

The basis of accounting under which revenues are recorded when earned

and expenditures are recorded when incurred.

Acquisition of Property

Includes purchase, construction or fabrication of property but does not include rental of property or alterations and renovations of real property.

Acquisition Cost of an Item Purchase

All the reasonable and necessary costs which are required to render equipment operable. Such costs include but are not limited to modifications, attachments, installation, insurance in transit or taxes.

Actual Cost Contract

A contract by which the contractor will be reimbursed for no more than documented costs incurred for services within the limits of the contract. An actual cost contract usually results in the "Buying of Program" rather than units of service.

Allocate

To charge an item or group of items of revenue or cost to one or more objects, activities, processes, operations, or products, in accordance with cost responsibilities, benefits received or other readily identifiable measures of allocation or consumption.

Allowable Cost

Those costs which are both necessary and proper that pass the test of reasonableness to develop and maintain a provider's common and accepted alcohol and drug abuse services and activities. Such costs must not be in violation of State and Federal laws and regulations.

Allowable Deductions

Those obligations that may be subtracted from income in determining ability to pay. These obligations include court ordered obligations, monthly dependent support payments, monthly child care payments, monthly medical expense exceeding 5% of gross monthly income and mandatory deduction from gross income for retirement plan.

Audit Trail (Also known as Accounting Trail)

Tracing items on the financial statements through the books and records to the source documentation.

Balance Sheet

Statement of assets, liabilities and equity of an organization at a given date.

Books of Original Entry

The registers and journals into which all financial transactions are first entered or recorded.

Budget

The organization's financial plan for carrying out the project or program.

Budget Category

Major sections of the budget (i.e., personal services, operating expenses, equipment, consultant contracts, etc.).

Budgeting

The process of planning, allocating resources such as manpower, facilities, equipment, materials and service expenses during a given period against the estimated income for that period.

Capital Improvement

A modification of real property that increases the life or fair market value, as defined in the State Administrative Manual, Section 865.3 dated July, 1976.

Cash Accounting

The basis of accounting under which revenues are recorded when received and expenditures are recorded when paid.

Cash Disbursement Journal

A book or original entry which records all transactions pertaining to payment made by the organization to other parties whether for expenditures, advances, or loans.

Cash Receipts Journal

A book or original entry which records all transactions pertaining to the receipt of cash by the organization whether cash or check.

Charitable Contributions and Donations-Restricted

Restricted contributions and donations which are designated by the donor for paying certain provider operating costs, or group of costs or costs for specific groups of patients, are to be deducted from the designated costs or group of costs. Exclude the portion expended of the restricted contributions from allowable costs and exclude the restricted contributions as revenues.

Charitable Contributions and Donations-Unrestricted

These funds are considered the property of the provider to be used as it deems necessary. Unrestricted contributions and donations are not deducted from the costs in computing allowable costs.

Chart of Accounts

A summary of the general ledger accounts by account number and title.

It serves as a table of contents and coding system for bookkeeping and financial statements.

Claim for Reimbursement

Claims submitted to the State or the County for reimbursement of actual expenditures or units of service provided.

Compensation for Personal Services

Compensation paid currently or accrued by the organization for services of employees rendered during the period of the contract. It includes, but is not limited to salaries, wages, director's and executive committee member's fees, incentive awards, fringe benefits, pension plan costs, allowances for off-site pay, incentive pay, location allowance, hardship pay, and cost of living differentials.

Consistency

Using the same methodology for different accounting periods.

Consultant

An individual or firm contracted to provide professional services to a project with the status of an independent contractor.

Contractor/Subcontractor

An individual, organization, agency or institution employed under

written agreement to provide services or goods incident to execution of a planning or action project supported by the County.

Cost Center (Also known as cost objective)

A pool, center or account established for the purpose of accumulating costs.

Cost Guidelines

A per unit cost, established by the Department of Alcohol and Drug Programs as a standard measure for budget and cost analysis. Such costs are based on experience and surveys and may include consideration for inflation (Alcohol and Medi-Cal Programs only).

Cost Report (Also known as Report of Expenditures)

A summary of an organization's fiscal year financial and statistical transactions which serves as the basis for the final reimbursement settlement.

County Alcoholism Program Budget (CAPB)

A financial plan, approved by the Board of Supervisors, which reflects the proposed means of financing a County alcohol program for a fiscal year. The budget is included as a part of the County Alcohol Plan.

County Alcohol Plan (CAP)

A description of planned activities and objectives for the County alcohol program for a fiscal year. Includes description of the planning process, unmet needs, evaluation methodology, services and budget.

The County Alcohol Plan is reviewed by the County Commission on Alcoholism and approved by the Board of Supervisors.

County Funds

Consists of County-based tax dollars, County collected fines and fees, and Federal revenue sharing.

Depreciation

A process of wearing out. Depreciation expense for an accounting period is the portion of capital which is recovered as a result of the asset's wearing out.

Direct Costs

Those costs that can be identified specifically with a particular cost objective. Examples are salaries, travel costs, equipment, and other costs directly identified to a cost objective.

Documentation

The support of each reported expenditure and receipt by records which clearly identify the expenditure or receipts as a contract item.

Donation

Any gift or contribution received by a program or service independent of costs or fees for services provided by such programs or services.

Equipment

An article of real or personal property, which is of a durable nature with an expected service life of more than three (3) years and a cost in excess of \$300 for alcohol programs or \$500 for drug programs.

Expenditure

The actual payment for goods delivered, services rendered and expenses incurred.

Expense

An expired cost. A cost that has been consumed in providing operations and services of the organization.

Facilities

Plant or any portion thereof (inclusive of land integral to the operation), equipment individually or collectively, or any other tangible capital asset wherever located, and whether owned or leased by the institution.

Fees

Money paid by persons receiving services or money paid on behalf of such persons by the Federal Government or other public or private sources.

Fee-For-Service-Contract

A contract by which units of service are purchased at a negotiated fixed rate and the negotiated fixed rate shall serve as, but not exceed the actual cost of the unit of service.

Fee System

Criteria used to set an amount which a client shall pay. Providers may use a variety of methods to set and collect fees, provided such methods do not result in the withholding of services because of the client's inability to pay.

Financial Statements

A periodic presentation of financial information of an organization.

Fiscal Year

A period of 12 consecutive months. The County Fiscal Year begins July 1 and ends June 30. Financial records shall be reconcilable to contract period and County fiscal year.

General Journal

Used to record unusual and non-repetitive transactions and to record adjusting, closing and reversing entries at the end of the accounting period.

General Ledger

A complete record of the assets, liabilities, fund balance, revenues and expenses.

Idle Facilities

Completely unused facilities that are in excess to the institution's current needs. Costs of idle facilities or idle capacity are costs such as maintenance, repair, housing, rent, and other related costs, e.g. property taxes, insurances and depreciation.

Idle Capacity

The unused capacity of partially used facilities. It is the difference between that which a facility could achieve under 100 percent operating time on a one-shift basis less operating interruptions resulting from time lost for repairs, setups, unsatisfactory materials and other normal delays and the extent to which the facility was actually used to meet demands during the accounting period. (A multiple shift basis may be used if it can be shown that this amount of usage could normally be expected for the type of facility involved).

Income

Revenue of the organization. Money earned, unearned or received.

nd

An independent fiscal and accounting entity for carrying out specific activities in government and non-profit organizations.

Fund Accounting

The breakdown of financial information according to the organization's various funds, in effect, establishing a separate set of books for each fund. The separation is usually accomplished through the Chart of Accounts rather than through a physical separation of the bookkeeping.

Fund Balance (Also known as Net Worth)

The financial expression of what the organization is worth. The difference between the assets and the liabilities.

Generally Accepted Accounting Principles

Rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

Generally Accepted Government Auditing Standards

Those audit standards set forth in the publication "Standards of Audit of Governmental Organizations, Programs, Activities and Functions" issued by the Comptroller General of the United States.

Income Statement

A financial statement that shows the results of operations over a certain period of time by comparing revenues to expenditures.

Indirect Costs

Costs incurred for common or joint objectives which are not readily subject to treatment as a direct cost. Examples are: salaries and wages of administrative personnel whose effort benefits more than one cost objective, associated fringe benefits of above personnel and operations and maintenance costs such as rent, utilities, janitorial services and general repair and maintenance.

Intangible Personal Property

Property having no physical existence such as patents, copyrights, goodwill, trademarks, franchises and other like property.

Internal Control

Procedures designed to safeguard the assets and to assist management in achieving their objectives.

Invoice

A form sent by a supplier billing the purchaser for materials purchased. It serves as a source document for the expenditure entry.

Journals

Records or books of original entry. The pages or books where bookkeeping transactions are first categorized.

Judgmental Sampling

A sampling method designed using the auditor's/monitor's judgment to select the sample size and using the results of the sample to describe the field/contract under review. Sample results cannot be used to project the entire population.

Ledger

The book of accounts of the organization which shows monthly and cumulative summaries for each account.

Liabilities

Economic obligations of the organization.

Line Item

A specific item of expenditure included within a budget category (for instance, under personal services category, counselor is a line item).

Modified Accrual Accounting

The method of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when cash is received.

Obligations

Orders placed, contracts awarded or services received which require payment during the same or future period.

Personal Property

Any tangible or intangible property which is movable.

Profit

The excess of revenues over expenses.

Project Income

The earnings which are expected to result from grant funds, matching contributions or reimbursement for services.

Purchase Order (P.O.'s)

A pre-numbered form sent to suppliers requesting the shipment of goods.

Real Property

Land, including improvements, structures and appurtenance thereto but excluding movable machinery and equipment.

Reasonable Cost

Costs which are necessary, proper, fair and not extreme. The costs that are generally recognized as both ordinary and necessary for the operation of the organization in the performance of a grant or contract. The cost incurred is based on generally accepted sound business practices. The action which a prudent businessperson would take under similar circumstances. Examples are general facility operating expenses, salaries, and costs necessary for contract compliance.

Receipt

(1) A revenue or (2) A written acknowledgement that a sum of money has been received.

Replacement Equipment

Property acquired to take the place of other equipment. To qualify as replacement equipment, it must serve the same functions as the equipment replaced and must be of the same nature or character, although not necessarily the same model, grade or quality.

Restricted Assets

Monies or other resources, the use of which is restricted by legal or contractual requirements. In government accounting, special treatments are applied to restricted assets. These are sometimes referred to as restricted "Funds" but such terminology is not preferred.

Revenues

Any money received or accrued from any source other than the County, state, or federal formula grant allocation.

Savings

The difference between the approved budget and the actual expenditure of funds reflected in the year-end report of expenditures for that fiscal year.

Shall, May, and Should

"Shall" means mandatory. "May" means permissive. "Should" means recommended.

Source Document

A form that serves as a basis for an accounting entry such as time sheets, invoices and receipts.

Supplies

Materials reasonable and necessary to carry out the operations of a business. These are normally consumed within a year.

Surplus

The difference between revenues and operating expenses in a nonprofit enterprise.

Tangible Personal Property

Any property that has a physical existence.

Unrestricted Assets

Monies or other resources, the use of which is not restricted by legal or contractual requirements.

Working Trial Balance

A list of organizational accounts that shows the equality of the debits and credits. The working trial balance groups related accounts on schedules that support a summary form of the Trial Balance and generally list closing and post closing adjustments resulting in the final account balances.

Units of Service-Alcohol

Units of service is a means of measuring the volume of services provided:

- Group Sessions - Intensive counseling provided for no fewer than two (2) and no more than 15 participants by an alcoholism counselor, and the accompanying case recording. At least 48 minutes of each hour are for the session itself and the balance is for case recording. Sessions which run longer than sixty (60) minutes shall be accumulated.

- Individual Sessions - One-to-one intensive counseling session of not less than 15 minutes spent by a participant with an alcoholism counselor and the accompanying case recording. At least 48 minutes of each hour are for the session itself and the balance is for case recording. Counseling sessions which are less than 60 minutes but not less than 15 minutes shall be accumulated and counseling sessions which are more than 60 minutes shall be accumulated.

- Residential Day - A unit of service defined as a person occupying a bed in a residential facility for no less than 3 hours and no more than 24 hours in a 24-hour period. The number of client days billable include the total number of days a client actually occupied a bed including either the first day of admission or the day of discharge but not both unless the entry and exit dates are the same. For the 24 hour residential facility, days that a client is on temporary leave status (e.g., a weekend visit with relatives) from an inpatient program are not billable days.

- **Service Staff Hour** - An hour of a service staff person involvement in the provision of services which are compensated by contractor.

Note: Refer to individual contracts to determine service staff persons responsible for providing billable service staff hours.

Units of Service - Drug Programs

Units of service is the means of measuring the volume of services provided:

- 24-Hour Client Day - a client day is comprised of each 24-hour period in which a client is under care and treatment in a residential setting. The number of client days billable include the total number of days a client actually occupied a bed including either the first day of admission or the day of discharge but not both unless the entry and exit dates are the same. For the 24-hour residential facility, days that a client is on temporary leave status (e.g., a weekend visit with relatives) from an inpatient service are not billable days.
- Partial Client Day --a partial client day comprises of client day of treatment of less than 24 hours in a planned program of care and/or treatment. The number of client days includes the total number of days the client was present and participating in the program irrespective of the number of hours the client participated each day.

- Client Visit - a client visit is a person-to-person contact of usually less than four hours which results in a record of therapeutic experience in client charts. A visit may occur at the outpatient clinic or another locale. If a contact is therapeutic and would normally be charged to third party payors, if available, it would be considered a billable visit. If the contact is not therapeutic (e.g., an telephone call), it would not be a visit or a unit of service.

- Staff Hour -a staff hour consists of the time spent by designated-staff in training and/or in direct contact with agencies, groups, individuals, or groups of individuals in providing those services. This may include time spent by designated staff in developing or establishing program objectives and methodologies, preparation of materials for presentation, or in performing other administrative functions.