

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

Fiscal Reporting Instructions

The Los Angeles Department of Public Health, Bureau of Substance Abuse Prevention and Control's (SAPC) Finance Services Division is committed to supporting contracted provider agencies while being responsible stewards of public funds. As part of this commitment, the Finance Services Division would like to emphasize the importance of Fiscal Reporting. Provider agencies are required to submit timely and accurate Fiscal Reporting Tool(s) to ensure costs are reported appropriately for the implementation of their County's contract(s) and/or agreement(s). In addition to the guidance provided in Information Notice (IN) 25-08 the instructions below are designed to offer additional guidance and interpretation regarding SAPC's Fiscal Reporting Tool.

**Background**

The State of California Department of Health Care Services (DHCS) released the [Behavioral Health Information Notice \(BHIN\) No: 23-023](#) informing Counties and their provider agencies of the elimination of the Drug Medi-Cal Organized Delivery System (DMC-ODS) cost settlement requirements. This new regulation was effective as of fiscal year (FY) 2023-24 however it did not prohibit the fiscal compliance requirements. Subsequently, SAPC released [SAPC Information Notice 23-10](#) announcing the implementation of the Fiscal Reporting process for all SAPC provider agencies. The first year of implementation of the Fiscal Reporting new process was initiated effective FY 2023-24.

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

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

Provider agencies must design and implement cost allocation plan(s) and fiscal systems to ensure only actual expenditures are captured in the cost/fiscal reports. Additionally, provider agencies must maintain supporting documentation to verify all expenditures including actual time spent delivering services and cost of services performed by cost center(s). Documentation must be provided upon request for all compliance audit or review activities, including those conducted by the federal, State, County, and local governments. Failure to properly support costs may result in a disallowance of such expenditures.

### DMC Fiscal Reporting Tool

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

#### **Tab: (1) Provider Agency Information and Certification**

This section contains important information relating to the provider agency and the person completing and certifying the Fiscal Reporting Tool, be sure to fill out the data accurately. Complete the yellow highlighted fields, which contains pertinent information needed for Fiscal Reporting.

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

#### **Tab: (2) Contract and Facility Information**

This section contains all the contract and facility information necessary for Fiscal Reporting. Complete the yellow highlighted fields, which contain pertinent information needed for Fiscal Reporting.

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

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

This section provides a comprehensive summary of cost by level of care in the Fiscal Reporting Tool. The amounts on this tab are auto populated from the tabs outlined in the subsequent section of this document.

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

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

#### **DIRECT COSTS**

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

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

Costs **related** to client care include all necessary and proper costs that are appropriate and helpful in developing and maintaining the operation of client care facilities and activities. Necessary and proper costs related to client care are usually costs which are common administrative costs, costs of employee pension plans, normal standby costs, and others. Allowability of costs is subject to the regulations prescribing the treatment of specific items under the Medicaid (locally Medi-Cal) program.

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

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

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

### **Fiscal Reporting Tool Direct Costs**

#### **a) Column A – Section (A) – Expenditures Description**

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

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

##### **2) Equipment, Materials, and Supplies**

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

##### **3) Operating Expenses**

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

##### **4) Professional and Special Services**

- The successful implementation of programs requires provider agencies to secure various resources, including staff, equipment, supplies, and even services from other organizations. In this tab, expense out what additional services and supplies are needed for the provider agency and their staff to achieve the goals and objectives of the contract.
- Examples: Pharmaceutical, drug — Medications for Addiction Treatment professional and special services, and other(s)

##### **5) Transportation**

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

6) Other Cost – Indirect Costs

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

7) Revenue – Client Fees, Share Cost, Public Assistance (Food Stamps)

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

8) Revenue – Insurance Paid

- Enter all other income/revenue sources that was be collected by private insurance for similar services provided by this contract.

9) Total # of Units

- Enter the total number of units for each Cost Center and level of care. This information is available on the “Contract Performance Report 2024+” in the Sage EHR system.

b) **Column B – From Accounting Records**

- Data is entered based on provider agencies’ accounting records.
- Please Note: all costs must be:
  - Necessary and reasonable,
  - Conform to any limitation or exclusions,
  - Consistent with policies and procedures, and
  - Adequately documented.

c) **Column C – Formula (General Ledger less Total Direct Cost) Indirect Costs Rate**

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

- Option A: If the agency does not have a federally approved indirect cost rate make sure to cap the indirect cost rate up to 15% of Modified Total Direct Cost (MTDC). MTDC **includes** all direct salaries and wages, applicable fringe benefits, materials and supplies, services, and travel costs. MTDC

**excludes** equipment, capital expenditures, charges for client care, rental costs, tuition remission, scholarships and fellowships, participant support costs (2 CFR §200.1).

- **Option B:** Enter indirect cost based on Approved Federal Indirect Cost rate in Row 54 Column B. Provider agencies with a Federally Approved Indirect Cost Rate **MUST** use this rate. Federally Approved rates are limited to provider agencies that receive DIRECT funding from the federal government. They have gone through an application process and have been issued an Approved Federal Indirect Cost rate. These rates do have restrictions, so provider agencies may only claim allowed expenditures towards their rate. These restrictions are described in the federally issued approval letter. NOTE: You must provide a copy of the Federally Approval Letter.

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

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

**e) Column F through J – Withdrawal Management Cost Center**

- Direct: Enter the Withdrawal Management direct costs. This is the total for all Withdrawal Management modalities and/or levels of care.

**f) Column K – Intensive Outpatient Treatment (IOT) Cost Center**

- Direct: Enter the IOT direct costs.

**g) Columns L through N – Residential Cost Center**

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

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

- Direct: Enter the NTP/OTP direct costs. This is the total for all NTP/OTP modalities and/or levels of care.

### Prevention, Harm Reduction, and Other Services (aka Non-DMC) Fiscal Reporting Tool

The Prevention, Harm Reduction, Recovery Bridge Housing (RBH), Recovery Housing (RH), Client Engagement and Navigation Services, and Other Services (aka Non-DMC) Fiscal Reporting Tool is used to report costs for programs that are non-DMC funded. These are programs that are paid out with other federal, state, or local funding outside of the DMC program. Use this tool to report these program costs.

#### **Tab: (1) Provider Information and Certification**

This section contains important information relating to the provider agency and the person completing and certifying the Fiscal Reporting Tool, be sure to fill out the data accurately. Complete the yellow highlighted fields, which contain pertinent information needed for fiscal reporting.

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

## DIRECT COSTS

Direct cost that are those that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. See 2 CFR 413 [Title 2 CFR 200.413](#). These can include but are not limited to:

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

## INDIRECT COST

Costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the result achieved. See 2 CFR 414 [Title 2 CFR 200.414](#). These can include but are not limited to:

- Administrative Salaries such as accountants, human resources who supports overall daily operations of an organization.
- Equipment Maintenance, cost keeping equipment such as printers/copiers, scanners, in working order.
- Security Costs expenses related to the protection of personnel and/or computer systems of a business.

## INDIRECT COST RATE

An indirect cost rate is a percentage (indirect cost pool / direct cost base) used to distribute indirect costs to all cost centers benefiting from those costs. Contract provider agencies use these funds for administrative and organizational activities associated with program implementation. See 2 CFR 414 [Title 2 CFR 200.414](#).

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



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

- a) Use this form if your agency does not have a federally approved indirect cost rate (ICR). In this case, the agency's ICR should not exceed 15% of the Modified Total Direct Cost (MTDC).
- Enter ICR in the cell B5.

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

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

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

2) Equipment, Materials, and Supplies

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

3) Operating Expenses

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

4) Professional and Special Services

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

5) Transportation

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

6) Other Cost – Indirect Costs

- An indirect cost rate is a percentage (indirect cost pool / direct cost base) used to distribute indirect costs to all cost centers benefiting from those costs. Contract provider agencies use

these funds for administrative and organizational activities associated with program implementation.

7) Revenue – Insurance Paid, Client Fees, Share Cost, Public Assistance (Food Stamps)

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

8) Revenue – Insurance Paid

- Enter all other income/revenue sources that was be collected by private insurance for similar services provided by this contract.

9) Units of Service

- The total number of units for each Cost Center.

**c) Column B – From Accounting Records**

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

**d) Columns D to S - Allocate the actual cost to each cost center using the Agency's accounting records.**

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

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

a) Use this form if your agency has a federally approved indirect cost rate (ICR).

- Enter a federally approved ICR in the cell B5.

**e) Column A - Section (A) – Expenditures Description**

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

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

11) Equipment, Materials, and Supplies

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

12) Operating Expenses

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

13) Professional and Special Services

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

14) Transportation

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

15) Other Cost – Indirect Costs

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

16) Revenue – Insurance Paid, Client Fees, Share Cost, Public Assistance (Food Stamps)

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

17) Revenue – Insurance Paid

- Enter all other income/revenue sources that was be collected by private insurance for similar services provided by this contract.

18) Units of Service

- The total number of units for each Cost Center.

**f) Column B – From Accounting Records**

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

**g) Columns D to S - Allocate the actual cost to each cost center using the Agency's accounting records.**

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

**Tab: (3) Cost Summary**

No data entry is required, for County use only.

### DUI Fiscal Reporting Tool

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

#### Tab: (1) Provider Information and Certification

This section contains important information relating to the provider agency and the person completing and certifying the Fiscal Reporting Tool, be sure to fill out the data accurately. Complete the yellow highlighted fields, which contain pertinent information needed for fiscal reporting.

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

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

- a) Column A – Section #1 Expenditures Description
  1. Number of Participants
    - Enter the total number of participants in the Row 10 for each site.
  2. Personnel Services: Salary, Wages, and Employee Benefits
    - Captures the costs associated with the needed personnel to implement the contracted services. Provider agencies must ensure they are paying staff competitive wages and benefits to support a positive work environment. Establishing a robust and rewarding Employee Benefits Package is essential to worker recruitment and retention.

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

### 3. Equipment/Facility Depreciation

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

### 4. Operating Expenses

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

### b) Section #2 - Revenue Description

- Many organizations establish various funding and revenue streams to ensure fiscal viability and reduce reliance on a single source. This strategy is effective at establishing stable and successful service provider agencies. However, it does require that organizations establish appropriate and accurate systems to track and allocate costs and other financial activity. In this section, provider agencies must enter all other revenue sources received by the provider agency.

- Enter all other income/revenue sources that can be collected for similar services provided by this contract. Examples may include, but not limited to:
  - Returned Check(s)
  - Reinstatement
  - Late Payment Fee(s)
  - Program Fee(s)

c) SECTION #3 - EXCESS FEES CALCULATION - Data entry is not required.