

**COUNTY OF LOS ANGELES – DEPARTMENT OF PUBLIC HEALTH
DIVISION OF HIV AND STD PROGRAMS (DHSP)**

**INSTRUCTIONS FOR COMPLETING THE ANNUAL COST REPORT
FOR COST REIMBURSEMENT BUDGETS
(CONTRACTED COMMUNITY SERVICES REIMBURSEMENT FORMAT)**

The Cost Report is used to determine whether an Agency's costs reconcile to their accounting records. Agencies should ensure that their financial records (General Ledger) reflect actual cost of the DHSP Program and can be traced back to the costs reported.

The annual Cost Report is due no later than 30 days after the end of the budget period. One original must be submitted by the due date. **Cost Report payments (if applicable) will not be processed until all required program reports and data have been received.**

The Cost Report should reflect all cash expenditures incurred during the reporting period as well as all accruals for goods and services purchased during the course of the budget period for which cash has yet to be disbursed. Amounts that merely reflect a prorated portion of the approved budget and not actual cost will be disallowed. All accruals must be supported by a purchase order secured during the budget period and available upon request. In addition, all purchase orders must be paid and all items received within 60 days of the last day of the close of the term. Please bear in mind that stockpiling items to be used in a subsequent period is not allowed.

Please round all dollar amounts to the nearest dollar.

Ryan White Care Act funds are to be used as funds of last resort when no alternate funding sources such as Medi-Cal, MediCare or private insurance are available. If a portion of the service funded under the contract is supported by other revenue sources, report other revenue received on page 2.

Only those line items and amounts that are included in your most recently approved budget will be reimbursed.

Cover Page - Page 1

The cover page of the Cost Report must be completed and submitted with the complete Cost Report. The cover page should include the name and contact number of the staff person that prepared the Cost Report and must be signed by the individual who is identified in the Contract Contact Verification Form as the Agency Head or Chief Financial Officer/Fiscal Manager. Signatures must be made using blue ink. Payments will not be processed until authorized signatures are received. The electronic version of this report will automatically copy the information from this page onto the headers of the following pages. **To expedite processing and payment, please ensure that the header information is completely and accurately filled out and is copied correctly to each subsequent page.**

**COUNTY OF LOS ANGELES – DEPARTMENT OF PUBLIC HEALTH
DIVISION OF HIV AND STD PROGRAMS (DHSP)**

**INSTRUCTIONS FOR COMPLETING THE ANNUAL COST REPORT
FOR COST REIMBURSEMENT BUDGETS
(CONTRACTED COMMUNITY SERVICES REIMBURSEMENT FORMAT)**

I. Summary Sheet - Page 2

This sheet contains summary information drawn from pages three through six of this report. **Please note that this page should be completed only after completing pages three through six.** The electronic version of this report contains formulas on this page, automatically copying the financial data on pages three through six to this page. Only the detail regarding other revenue received, if applicable, needs to be manually entered.

- Rows 1 - 3 summarize Personnel Services (PS) expenditures:
 - Row 1) Total Salaries
 - Row 2) Total Employee Benefits
 - Row 3) Total PS (sum of Row 1 + Row 2)

- Rows 4 - 9 summarize Services and Supplies (S&S) expenditures:
 - Row 4) Total Travel
 - Row 5) Total Equipment
 - Row 6) Total Supplies
 - Row 7) Total Other
 - Row 8) Total Consultant and Contractual Services
 - Row 9) Total S&S (sum of Rows 4 through 8)

- Row 10, Total Direct Costs, equals the sum of Total PS + Total S&S (Row 3 + Row 9)

- Row 11, Total Indirect Costs, equals the DHSP approved share of your NICRA or auditor-approved indirect rate multiplied by the applicable direct costs.

- Row 12, Total Costs, equals the sum of Total Direct Costs and Total Indirect Costs (Row 10 + Row 11)

- Row 13, Less Revenue Received, if applicable, equals the sum of other revenue received to support those services funded under the contract. Enter revenue received if applicable: column B, lines 15 – 17. The electronic version of this of this report contains the following formula in this cell: =B37 (Total Revenue Received)

- Row 14, Total Net Costs, equals the sum of Total Direct Costs minus Revenue Received, if applicable.

If reimbursements made to date exceed total net costs, funds must be returned to DHSP. If additional funds are due to your agency, a check will be sent to you for the balance due.

**COUNTY OF LOS ANGELES – DEPARTMENT OF PUBLIC HEALTH
DIVISION OF HIV AND STD PROGRAMS (DHSP)**

**INSTRUCTIONS FOR COMPLETING THE ANNUAL COST REPORT
FOR COST REIMBURSEMENT BUDGETS
(CONTRACTED COMMUNITY SERVICES REIMBURSEMENT FORMAT)**

II. Personnel Services (PS) – Salary - Page 3

This page reports in detail the actual amounts based on actual staff time expended on salaries (not based solely on the approved budget percentages). You should include only those individuals on your organization's payroll. Do not list individuals paid as consultants or individuals on the payroll of an organization with which you subcontract.

Column A Budget Category - Personnel Services

List each budget line as it appears in your most recently approved budget. Include both the job title for each position and the employee's name (first name, last name). If a staff person left and new staff was hired, show both names on the budget line. For **Fee For Service (FFS)** Cost Reports, include all staff (including staff not identified on the initial detailed budget) that contributed to fulfilling the contract objectives.

Column B Contract Budget

For each budget line, enter the amount listed in your approved contract budget. **This column should be updated with the most recent budget modification approved during the budget period.**

Column C Funds Expended as of Contract End Date

Enter the amount expended for each position on the contract budget. This amount should reflect all actual expenditures reported through the last invoice submitted. For those budget lines where no funds were expended, please enter \$0.

Column D Encumbered Expenses

Identify any additional costs incurred during the budget period for which cash has yet to be disbursed. These are your accrued expenses.

Column E Total Expenditures

This number represents the sum of total funds expended as of the budget end date plus accrued expenses. **The electronic version of this report contains the following formula in this column: Column C + Column D.**

Column F Remaining Balance

This number references the balance of available contract funds per budget line by subtracting the total expenditures from the amount budgeted. **The electronic version of this report contains the following formula in this column: Column B - Column E.**

**COUNTY OF LOS ANGELES – DEPARTMENT OF PUBLIC HEALTH
DIVISION OF HIV AND STD PROGRAMS (DHSP)**

**INSTRUCTIONS FOR COMPLETING THE ANNUAL COST REPORT
FOR COST REIMBURSEMENT BUDGETS
(CONTRACTED COMMUNITY SERVICES REIMBURSEMENT FORMAT)**

Column G Administrative Percentage

For each salary budget line, enter the administrative percentage listed in your latest approved contract budget. If the admin percentage is 0, enter 0. **This column should be updated with the most recent budget modification approved during the budget period.**

Column H Administrative Costs

These numbers reference the administrative costs based on the most recent approved budget or budget modification percentage of each line item. **The electronic version of this report contains the following formula in this column: IF (Column E < Column B, Column E x Column G, Column B x Column G).** Column H will keep track of your Year to Date administrative expenses. Please note that the limit is 10% of your total allowable Year to Date expenditures.

Personnel Services (PS) – Employee Benefits - Page 4

This page reports in detail the actual amounts expended on employee benefits. Provide employee benefit percentage details for budget and actual for both full-time and part-time staff in the Columns provided on the bottom section of this page.

Column A Budget Category – Employee Benefits

List each budget line as it appears in your most recently approved budget.

Column B Contract Budget

For each budget line, enter the amount listed in your approved contract budget. **This column should be updated with the most recent budget modification approved during the budget period.**

Column C Funds Expended as of Contract End Date

Enter the amount expended for each budget line on the contract budget. This amount should reflect all actual expenditures reported through the last invoice submitted. For those budget lines where no funds were expended, please enter \$0.

Column D Encumbered Expenses

Identify any additional costs incurred during the budget period for which cash has yet to be disbursed. These are your accrued expenses.

Column E Total Expenditures

This number represents the sum of total funds expended as of the budget end date plus accrued expenses. **The electronic version of this report contains the following formula in this column: Column C + Column D.**

**COUNTY OF LOS ANGELES – DEPARTMENT OF PUBLIC HEALTH
DIVISION OF HIV AND STD PROGRAMS (DHSP)**

**INSTRUCTIONS FOR COMPLETING THE ANNUAL COST REPORT
FOR COST REIMBURSEMENT BUDGETS
(CONTRACTED COMMUNITY SERVICES REIMBURSEMENT FORMAT)**

Column F Remaining Balance

This number references the balance of available contract funds per budget line by subtracting the total expenditures from the amount budgeted. **The electronic version of this report contains the following formula in this column: Column B - Column E.**

Column G EB Rate

Enter the EB rate listed in your approved contract budget or most recently approved budget modification.

Column H

These numbers reference the administrative costs of the Employee Benefits. **The electronic version of this report contains the formula: (Column G x II. PS Salaries (pg 3))! Column H)**

III. Services and Supplies (S&S) – pages 5-6

Use these pages to report all Travel, Equipment, Supplies, Other, and Consultant and Contractual Services expenditures for the budget period. The five S&S categories listed on these pages correspond to those appearing in your contract budget:

- Travel
- Equipment
- Supplies
- Other
- Consultants and Contractual Services

Column A Budget Category – Services and Supplies

List each budget line as it appears in your most recently approved budget. For **Fee For Service (FFS)** Cost Reports, include all Services and Supplies expenditures (including line items not identified on the initial detailed budget) that contributed to fulfilling the contract objectives.

Column B Contract Budget

For each budget line, enter the amount listed in your approved contract budget. **This column should be updated with the most recent budget modification approved during the budget period.**

Column C Funds Expended as of Contract End Date

Enter the amount expended for each S&S lines on the contract budget. This amount should reflect all actual expenditures reported through the last invoice submitted. For those budget lines where no funds were expended, please enter \$0.

**COUNTY OF LOS ANGELES – DEPARTMENT OF PUBLIC HEALTH
DIVISION OF HIV AND STD PROGRAMS (DHSP)**

**INSTRUCTIONS FOR COMPLETING THE ANNUAL COST REPORT
FOR COST REIMBURSEMENT BUDGETS
(CONTRACTED COMMUNITY SERVICES REIMBURSEMENT FORMAT)**

Column D Encumbered Expenses

Identify any additional costs incurred during the budget period for which cash has yet to be disbursed. These are your accrued expenses. All accruals must be supported by a Purchase Order secured during the budget period and available upon request. In addition, all Purchase Orders must be paid and all items received within 60 days of the last day of the close of the term. Please bear in mind that stockpiling items to be used in a subsequent period is not allowed.

Column E Total Expenditures

This number represents the sum of total funds expended as of the budget end date plus accrued expenses. **The electronic version of this report contains the following formula in this column: Column C + Column D.**

Column F Remaining Balance

This number references the balance of available contract funds per budget line by subtracting the total expenditures from the amount budgeted. **The electronic version of this report contains the following formula in this column: Column B - Column E.**

Column G Administrative Percentage

For each salary budget line, enter the administrative percentage listed in your approved contract budget. If the admin percentage is 0, enter 0. **This column should be updated with the most recent budget modification approved during the budget period.**

Column H Administrative Costs

These numbers reference the administrative costs based on the most recent approved budget or budget modification percentage of each line item. **The electronic version of this report contains the following formula in this column: IF (Column E < Column B, Column E x Column G, Column B x Column G).** Column H will keep track of your Year to Date administrative expenses. Please note that the limit is 10% of your total allowable Year to Date expenditures.

IV. Total Indirect Costs – page 6

Calculate the DHSP approved share of your NICRA or auditor-approved indirect rate multiplied by the applicable direct costs. As with all budgeted line items, reported costs must be supported by actual costs.

Units of Service and Rate of Reimbursement for Fee for Service Contracts only – page 7

Complete requested information for fee for service contracts only. Provide number of units of service budgeted and provided the rate of reimbursement as specified in the contract and information about any applicable revenue offsets.

**COUNTY OF LOS ANGELES – DEPARTMENT OF PUBLIC HEALTH
DIVISION OF HIV AND STD PROGRAMS (DHSP)**

**INSTRUCTIONS FOR COMPLETING THE ANNUAL COST REPORT
FOR COST REIMBURSEMENT BUDGETS
(CONTRACTED COMMUNITY SERVICES REIMBURSEMENT FORMAT)**

Supplemental allocations for Ambulatory Outpatient Medical (AOM) Fee for Service Contracts only – page 8

Complete this section for Laboratory, Imaging, Non-AIDS Drug Assistance Program (ADAP) Pharmacy and ADAP expenditures.

EQUIPMENT INVENTORY LOGS

Please submit an inventory log itemizing all equipment purchased with contract funds. The log must itemize equipment purchased in the term that has just ended.

The equipment log must include the following for each item:

- **ID tag number**
- the **number of units** acquired
- a **description** of each item including its brand name and model number
- the **serial number**
- the **date acquired**
- depreciation methodology
- the **date disposed**
- the **method of disposition**
- the **unit cost** for each item listed as well as the **total cost**

Finally, the equipment logs must report **total equipment expense** by summing the total cost column.

If you have any questions about the cost report format or how to complete the cost report, please contact DHSP's Audit and Fiscal Compliance Section Manager at (213) 351-8341.