

**Welcome to**

**SAPC**

**(Substance Abuse Prevention and Control)**

**Cost Report Orientation**

**For**

**DRIVING UNDER THE INFLUENCE PROGRAM (DUI)**

**Fiscal Year 2017-18**



# **Substance Abuse Prevention and Control**

[www.publichealth.lacounty.gov/sapc](http://www.publichealth.lacounty.gov/sapc)

**1000 S. Fremont Avenue**

**Building A-9 East, 3<sup>rd</sup> Floor Unit 34**

**Alhambra, CA 91803**



# COST REPORTING UNIT

## COST REPORTING UNIT:

- **Lisa Lee** (626) 299-4165 [lislee@ph.lacounty.gov](mailto:lislee@ph.lacounty.gov)
- Alex Domond (626) 299-4156 [adomond@ph.lacounty.gov](mailto:adomond@ph.lacounty.gov)
- Zenaida Arenas (626) 299-4584 [zarenas@ph.lacounty.gov](mailto:zarenas@ph.lacounty.gov)
- Terry Yang (626) 299-4158 [Tyang@ph.lacounty.gov](mailto:Tyang@ph.lacounty.gov)
- Jasmin Sun (626) 299-3221 [Jsun@ph.lacounty.gov](mailto:Jsun@ph.lacounty.gov)
- Jonathan Jang (626) 299-4154 [JoJang@ph.lacounty.gov](mailto:JoJang@ph.lacounty.gov)

## DUI PROGRAM UNIT:

Any questions/issues related to DUI program, please contact:

- Glenda Pinney (626) 299-3571 [Gpinney@ph.lacounty.gov](mailto:Gpinney@ph.lacounty.gov)



Cost Report Forms and Instructions can be downloaded from Substance Abuse Prevention and Control website:

- [www.publichealth.lacounty.gov/sapc](http://www.publichealth.lacounty.gov/sapc)
- Click “**NETWORK PROVIDERS**” (3rd box)
- Click “**PROVIDER MANUAL AND FORMS**” (1<sup>st</sup> box)
- Click “**COST REPORT FORMS AND INSTRUCTIONS**” (bottom of the page – “Finance Related Forms and Documents”)
- Click Green Highlighted for DUI forms

# Topics of Discussion

1. Objectives
2. Instructions for completing the form:
3. Summary Page
  - Schedule 1: Personnel Services – Salary & Employee Benefits
  - Schedule 2: Operating Expenses
  - Schedule 3: Participants Fees
  - Schedule 4: Equipment/Facility Depreciation
4. Deadline
5. Notes



# Cost Report Certification Form

This form is part of your cost report package and it certifies:

- 1) That your cost report is true, accurate and complete and was prepared in accordance with applicable County, State and Federal laws, regulations and guidelines.
- 2) That you agree to keep such records for a period of three years.
- 3) That you understand that anyone who misrepresents falsifies, omits essential information, or conceals material facts may be prosecuted under applicable County, State, and/or Federal laws.



# DUI Form Instructions

## PROGRAM EXPENSES

### Schedule 1

### Personnel Services

1. Salary: Complete columns A-D
2. Employee Benefits: Complete column B
3. Contract Services: Complete columns A-B

NOTE: Information is automatically linked to Summary page



# DUI Form Instructions

## Schedule 2

### Operating Expenses

1. Complete column B
  - 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.





# DUI Form Instructions

## Schedule 2 (cont.)

### Operating Expenses

- Staff Education/Training includes reimbursement for local mileage, tuition, etc. You may break this out into separate categories.
- Interest Expenses: Loan expenses that are taken out to cover operating costs or meet payrolls may be charged off as operating expenses under Interest Expenses



# DUI Form Instructions

## Schedule 3

### Participants Fees – Gross Revenue

Providers must enter fees collected for each of these classifications as applicable.



# DUI Form Instructions

## Schedule 4

### Equipment/Facility Depreciation

1. Equipment Depreciation: Complete columns A-H
  - Equipment is a non-expendable property which has a useful life in excess of three years and a cost in excess of \$5,000.



# DUI Form Instructions

## Schedule 4 (cont.)

### Equipment/Facility Depreciation

2. Facility Depreciation: Complete columns A-G
  - Facility depreciation is an allowable expense (expenditures for remodeling are capitalized and depreciated).



# DUI Form Instructions

## Summary Page

### Number of Participants:

Enter total number of clients you served during the year.

### Program Revenue

1. Gross Revenue



# DUI Form Instructions

## Summary Page (cont.)

### Program Expenses

2. Personnel Services (Schedule 1)
3. Operating Expenses (Schedule 2)
4. Equipment/Facility Depreciation (Schedule 4)
5. Gross Cost
6. Profit/Surplus



# DUI Form Instructions

## Notes:

### A. Excess Fees:

Complete the Excess Fees calculation to determine the amount of excess fees.

B. Agency may retain up to 10% of total program revenue.



# DUI Form Instructions

## E. Excess Fees

Total Program Revenue generated in FY 2016-17 minus Program Expenses (in excess of 10% of total program revenue). Provider may keep this 10% excess fee and return the remaining to clients or use for program operations.





# Deadline

SUBMIT FY 2017-18 COST REPORT BY

**AUGUST 30, 2018**

**PLEASE:**

- ✓ **MAIL ORIGINAL COST REPORT**
- ✓ **ATTACHED COST REPORT CERTIFICATION**

**TO:**

**COUNTY OF LOS ANGELES  
DEPARTMENT OF PUBLIC HEALTH  
SUBSTANCE ABUSE PREVENTION AND CONTROL  
1000 S. FREMONT AVE. BUILDING A-9 EAST  
3rd FLOOR, NORTH WING, UNIT 34  
ALHAMBRA, CA 91803**

