

Alcohol and Drug Program Administration

<http://publichealth.lacounty.gov/adpa>

DDP

1000 S. Fremont Ave.

Building A-9 East, 3rd Floor – Unit 34

Alhambra, CA 91803



DRINKING DRIVER PROGRAM ORIENTATION

FISCAL YEAR 2008-2009

VERY IMPORTANT

SUBMITTING YOUR COST REPORT:

**SEND SIGNED ORIGINAL COST REPORT
WITH A COPY BY MAIL.**

Topics of Discussion

1. Objectives
2. Instructions for completing the Forms:
 - Schedule 1: Personnel Services
 - Schedule 2: Operating Expenses
 - Schedule 3: Equipment/Facility Depreciation
3. Summary Page
4. Deadline
5. Notes

Objectives

- A. To help you complete your cost report timely and accurately
- B. To answer your questions and concerns

DDP 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

DDP 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.

DDP Form Instructions

Schedule 2

Operating Expenses, cont.

- 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.

DDP Form Instructions

Schedule 3

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.

DDP Form Instructions

Schedule 3

Equipment/Facility Depreciation

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

DDP Form Instructions

Summary Page

Program Revenue

1. Number of participants
2. Gross Revenue
3. Prior year excess fees or loss carryover
(Loss carryover is Agency's option).
4. Total Program Revenue

DDP Form Instructions

Summary Page, cont.

Program Expenses

5. Personnel Services (Schedule 1)
6. Operating Expenses (Schedule 2)
7. Equipment/Facility Depreciation (Schedule 3)
8. Gross Cost
9. Profit/Surplus or Loss: Total Program Revenue minus Total Gross Cost
10. Excess Fee or (Loss) to be carried-over

DDP Form Instructions

Notes:

- A. Loss may be carried-over 100% at Agency's option.
- B. Excess Fees to be carried over: Complete the Excess Fees calculation to determine the amount of excess fees to be carried-over.
- C. Agency may retain up to 10% of total program revenue in excess fees and carried-over the remaining to the following year.

DDP Form Instructions

D. Excess Fees Carryover

Total Program Revenue generated in FY 2007-08 minus Program Expenses (in excess of 10% of total program revenue). It should agree with the amount carried forward to FY 2008-09 in the cost report for FY 2007-08.

DDP Form Instructions

E. Excess Fees Carry Forward

Total Program Revenue generated in FY 2007-08 minus Program Expenses (in excess of 10% of total program revenue) will be carried forward to FY 2008-09.

Deadline

SUBMIT COST REPORT FY 2008-09 BY

AUGUST 31, 2009

- ✓ EMAIL COST REPORT FOR REVIEW
- ✓ SEND COST REPORT ORIGINAL AND COPY
- ✓ SEND ALL WORKING PAPERS AS APPLICABLE

TO:

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC HEALTH

ALCOHOL AND DRUG PROGRAM ADMINISTRATION (ADPA)

1000 S. FREMONT AVE.

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