

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

**INSTRUCTIONS FOR COMPLETING THE ANNUAL COST REPORT
(PREVENTION COST REIMBURSEMENT FORMAT)**

The Cost Report is used to determine whether an Agency's costs reconcile to their financial 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 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.

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 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.**

Summary Sheet - Page 2

This sheet contains summary information drawn from pages three through six of this report. **Please note, therefore, 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.

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- 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 Operating Expenses - General
 - Row 5) Total Operating Expenses – Travel/Per Diem
 - Row 6) Total Operating Expenses – Facilities Operations
 - Row 7) Total Capital Expenditures
 - Row 8) Total Other Costs (Consultant/Contractual)
 - 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)

In the event that 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.

Personnel Services (PS) – Salary - Page 3

This page reports in detail the amounts expended on salaries. 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 initial, last name). If a staff person left and new staff was hired, show both names on the budget line.

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Column B Contract Budget

For each budget line, insert the amount listed in your most recently approved contract budget. **This column should reflect the last budget modification request approved during the budget period.**

Column C Funds Expended as of Contract End Date

List the amount expended for each position on the contract budget. This amount should reflect all 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. 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

For each budget line, list the total funds expended. 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

Determine the balance of 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.**

Personnel Services (PS) – Employee Benefits - Page 4

This page reports in detail the amounts expended on employee benefits. Provide budget and actual dollars and percentages for both full-time and part-time staff.

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

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

- Operating Expenses - General
- Operating Expenses – Travel/Per Diem
- Operating Expenses – Facilities Operations

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- Capital Expenditures
- Other Costs (Consultant/Contractual)

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 provide the rate of reimbursement as specified in the contract and information about any applicable revenue offsets.

EQUIPMENT INVENTORY LOGS

Please submit two inventory logs itemizing all equipment purchased with contract funds. The first log must itemize equipment purchased in the term that has just ended. The second log must itemize all equipment purchased since 2008, including the equipment purchased in the current term.

The equipment logs 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**
- 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) 351-8110.