



Drug Medi-Cal Cost Report Training Fiscal Year 2022-2023

Substance Abuse Prevention and Control Bureau
County of Los Angeles Department of Public Health





Drug Medi-Cal Cost Report Training

Authority

- Health and Safety Code (HSC) Section 11852.5 and the Welfare and Institutions Code (WIC) Section 14124.24 (g)(1) require that counties and contracted providers submit their SUD cost reports to DHCS by November 1 for the previous State fiscal year, unless DHCS grants a formal extension.



Drug Medi-Cal Cost Reporting Training (Continue)

Purpose of Cost Reports

- Report annual costs/expenditures for Substance Use Disorder (SUD) services, both Drug Medi-Cal (DMC) and Non-Treatment, to determine whether the amount was the lower of cost or customary charge.
- Reconcile provisional payments made to provider agencies with actual costs.
- Document how state/federal funds were spent.
- Provide data for the State of California Department of Health Care Services (DHCS) to develop annual DMC reimbursement rates and conduct statewide evaluation.
- Conduct provider agencies' Fiscal Compliance Reviews by the County of Los Angeles Department of Auditor-Controller (A-C) and other financial audits/reviews.



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FY2022-23 Cost Report Submission Requirement

- Each provider agency is required to submit two (2) cost reports for FY22–23 due to the end of the COVID-19 Public Health Emergency (PHE) on May 11, 2023.
 - Part 1 : July 1, 2022 – May 11, 2023 (**COVID**)
 - Part 2 : May 12, 2023 – June 30, 2023 (**NON-COVID**)
- As costs to provide services will be different for the two (2) time periods.



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DMC-ODS Reimbursement Modifications

Part 1 – July 1, 2022 – May 11, 2023 (COVID)

Per State's [Behavioral Health Information Notice \(BHIN\) No.: 20-041](#), for Drug Medi-Cal Organized Delivery System (DMC-ODS) services provided during COVID-19 PHE:

- At cost settlement, DHCS will settle interim payments to allowable cost, rather than the lower of allowable cost or usual and customary charges for Non-Narcotic Treatment Program (NTP) services provided.



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DMC-ODS Reimbursement Modifications

Part 2 – May 12, 2023 – June 30, 2023 (NON-COVID)

Per State's [Behavioral Health Information Notice \(BHIN\) No.: 23-020](#), with the end of the COVID-19 PHE on May 11, 2023, DHCS will roll back the increases to the DMC-ODS interim rates:

- At cost settlement, DHCS will settle interim payments for all DMC-ODS services to the lower of allowable cost or usual and customary charges for services provided.



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- **Provider Agency Fiscal Compliance:**
 - **Due Date:** All DMC Cost Reports are due by **May 15, 2026**.
 - **Review Process:** SAPC Fiscal Report Analysts will review submission and notify provider agencies if revisions are required.
 - **Revision Limits:** Provider agency will be allowed one (1) initial revision and one (1) secondary revision to adequately complete the review process within a reasonable timeframe and to meet the State's due date.
 - **Compliance Risk:** Delays in either the initial submission or subsequent revisions may jeopardize both SAPC and provider agency's compliance with the State, and our ability to fulfill our shared Mission and Vision.
 - **Enforcement:** Contract action(s) will be taken if due dates are not met.



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Overview of Cost Settlement Process

Step 1

- The State releases forms and instructions to counties/SAPC.
- SAPC uploads forms to SAPC website for providers to download and complete.

Step 2

- Provider submit the completed cost report(s) to SAPC

Step 3

- SAPC Submits the cost reports to the State.



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Overview of Cost Settlement Process (cont.)

**18 months
after**

- 18 months after the submission of the cost reports, the State sends the DMC Interim Cost Settlement to SAPC.
- SAPC reviews the documents and sends DMC Cost Settlement Letters and invoices to the providers.

**Up to 10
year**

- During the ten (10) years period after the cost settlement, DHCS may conduct a fiscal audit(s).

**10 years
after**

- If the State did not conduct audit after the ten (10) years period of the cost settlement, the settlement is final.



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42 CFR § 425.314 – Audits and Record Retention

- To maintain such books, contracts, records, documents, and other evidence for a period of 10 years from the final date of the agreement period or from the date of completion of any audit, evaluation, or inspection, whichever is later.



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Narcotic Treatment Program (NTP)

Cost Reporting Requirements

Per State [BHIN No: 21-066](#), dated October 4, 2021, Drug Medi-Cal Narcotic Treatment Program (NTP) Providers are required to submit a cost report form directly to the Local Governmental Financing Division (LGFD) within DHCS. This requirement does not exempt counties from continuing to submit NTP data for all county operated and contracted NTP providers. NTP providers can complete NTP Exhibit form(s) in place of an NTP performance report. To complete the Exhibit(s), please complete the **yellow** cells including the provider information, using the reconciliation report for the unit data and the provider customary charge.



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Reporting Cost for Room and Board (R&B), My Health LA (MHLA), Capacity Building (CB), Other

- **R&B** Costs should include food and lodging cost.
 1. Example for R&B
 - Lodging Cost: rent, utilities, telephone bill, janitorial services, appropriate and necessary furniture and appliances (e.g., stove, refrigerator, chairs, tables, bed, vacuum cleaner, etc.).
 - Food Cost: cost of ingredients and cost of preparation
- Provider agencies bill R&B through DMC & should complete **Tab (A)** FY 22-23 R&B, MHLA, CB, and Others worksheet.



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Reporting Cost for R&B, MHLA, CB, Other (cont.)

1. DMC Cost Report – State Form

- Enter all DMC cost in Tab # 3 Overall Detail Cost and include R&B cost in **Food and Lodging (Line 18)**.
- Enter the same R&B cost in **Tab 20** Residential Detailed Adjustments in the **Section 1** DMC Un-reimbursable Costs **line 24**.

2. Tab (A) FY 22-23 R&B, MHLA, CB, OTHER (SAPC Form)

- To be reimbursed for R&B, MHLA, CB, OTHER programs, provider agencies need to report the same amount of the programs cost in the TAB (A) FY 22-23 R&B, MHLA, CB, OTHER form. Enter the units of services as well.
- Per SABG manual, include the expenses for food and lodging only for R&B.



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General Guidelines

- Separate workbook(s) are required for each site of service(s) with a unique DMC number.
- There are 33 worksheet tabs with data entry areas identified in **yellow**.
- Using General Ledger, enter overall costs related to SUD from all funding sources (DMC and Non-DMC) in the Column B “From Accounting Records”.
- If Non-SUD services are provided at the same location (such as mental health) and costs are shared by both programs, the costs for both SUD and Non-SUD must be included.
- If the organizational cost is shared across multiple locations, the amount of cost should be allocated accordingly to the specific locations’ workbooks.



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Cost Allocation Considerations

Provider agencies must have a **cost allocation plan** that identifies, accumulates, and distributes allowable direct and indirect costs and identifies the allocation method(s) used for distribution of indirect costs.

- **Direct Cost Allocation**

- **Direct Costs**: Costs are directly incurred, consumed, expanded, and identifiable for the deliver of the specific covered service, objective, and cost center(s).
- Typical direct costs include, but are not limited to, wages/salaries and employee benefits for the employees who provide treatment services, their related fringe benefits costs, the costs of materials, and other items of expense incurred for treatment services. To the extent possible, these costs should be charged directly to a cost center rather than be allocated.
- **Note:**
 - Meal costs are only allowable in residential and inpatient programs (ASAM 3.1, 3.3, 3.5, 3.2-WM, 3.7-WM, and 4-WM)
 - Snack costs are only allowable when provided to minors for outpatient services (ASAM 1.0-AR, ASAM 1.0, and ASAM 2.1).
 - Food costs must be reported in "Food and Lodging" Line 18.



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Cost Allocation Considerations (cont.)

- **Indirect Cost Allocation**
 - **Indirect Costs**: Costs are incurred for common or joint objectives and cannot be readily identified with a particular final cost objective ([2 CFR, § 200.414](#)).
 - The DMC workbook allocates indirect costs using a standard methodology: percentage of direct costs (indirect costs divided by direct cost).
 - If a provider agency wants to use a different allocation method, the provider agency must obtain the County's prior approval; the County must get DHCS's approval.
 - Typical indirect costs include, but are not limited to, depreciation, cost of operating and maintaining facilities, general administration and general expenses (salaries and expenses of executive officers), personnel administration, accounting, and utilities.



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Allowable Costs (Federal Register)

The Federal Register provides directions for establishing allowable cost.

A. 2 CFR 200.403 Factors affecting allowability of costs.

Except where otherwise authorized by the State, cost must meet the following general criteria in order to be allowable under Federal awards:

- a. Be necessary and reasonable for the performance of the Federal award and be allowable under the principles in 2 CFR part 200, subpart E.
- b. Conform to any limitations or exclusions.



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Allowable Costs (Federal Register) (cont.)

- c. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of your agency.
- d. Be accorded consistent treatment (i.e., a cost may not be treated as a direct cost if any other cost for the same purpose in like circumstances has been allocated as an indirect cost).
- e. Be determined in accordance with Generally Accepted Accounting Principles (GAAP).
- f. Not to be included as a cost or used to meet cost sharing or matching requirements in either the current or a prior period.
- g. Be adequately documented.



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Allowable Costs (Provider Reimbursement Manual) (cont.)

B. Provider Reimbursement Manual

- Except where otherwise authorized by the State, cost must meet the general criteria to be allowable under Medi-Cal:
 1. Costs related to treatment: it includes all necessary and proper costs, which are appropriate and helpful in developing and maintaining the operation of patient care facilities and activities (Provider Reimbursement Manual, Chapter 21, section 2102.3).
 2. Costs not related to treatment: costs are not allowable in computing reimbursable costs and include:
 - Cost of meals sold to visitors
 - Cost of drugs sold to other than patients
 - Cost of operation of a gift shop
 - Cost of personal use of motor vehicles
 - Cost of entertainment, including tickets to sporting and other entertainment events



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Forms and Instructions

Cost Report forms and instructions can be downloaded from the Substance Abuse Prevention and Control Bureau's website.

- www.publichealth.lacounty.gov/sapc
- Click "**Providers**" on the top right side.
- Click "**Manuals, Bulletins & Forms**"
- Click "**Finance**" tab.
- Scroll down and find the **FY22-23 Drug Medical Cost Report Training and Templates** links.



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DRUG MEDI-CAL COST REPORT FORM

There are 33 tabs in the DMC-ODS Cost Report form, choose applicable tabs that apply to your contract.

Tab 1	Provider Information and Certification	Tab 18	IOT Comparison
Tab 2	Overall Cost Summary	Tab 19	Residential (RES) Detailed Costs
Tab 3	Overall Detailed Costs	Tab 20	RES Detailed Adjustments
Tab 4	Outpatient Treatment (OT) Detailed Costs	Tab 21	RES Cost Allocation
Tab 5	OT Detailed Adjustments	Tab 22	RES Reimbursed Units
Tab 6	OT Cost Allocation	Tab 23	RES Comparison
Tab 7	OT Reimbursed Units	Tab 24	Narcotic Treatment Program (NTP) Detailed Costs
Tab 8	OT Comparison	Tab 25	NTP Detailed Adjustments
Tab 9	Partial Hospitalization (PH) Detailed Costs	Tab 26	NTP Cost Allocation
Tab 10	PH Detailed Adjustments	Tab 27	NTP Reimbursed Units
Tab 11	PH Cost Allocation	Tab 28	NTP Comparison
Tab 12	PH Reimbursed Units	Tab 29	Naltrexone Detailed Costs
Tab 13	PH Comparison	Tab 30	Naltrexone Detailed Adjustments
Tab 14	Intensive Outpatient Treatment (IOT) Detailed Costs	Tab 31	Naltrexone Cost Allocation
Tab 15	IOT Detailed Adjustments	Tab 32	Naltrexone Reimbursed Units
Tab 16	IOT Cost Allocation	Tab 33	Naltrexone Comparison
Tab 17	IOT Reimbursed Units		

Tabs 1, 2, and 3 are mandatory!



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Note! Only cells with **yellow highlights required data entry.**

Tabs that need data entries:

- Outpatient Treatment – Tabs 1, 3, 5, 6 , & 7
- Partial Hospitalization – Tabs 1, 3, 10, 11, & 12
- Intensive Outpatient Treatment – Tabs 1, 3, 15, 16, & 17
- Residential – Tabs 1,3, 20, 21, & 22
- NTP – Tabs 1, 3, 25, 26, & 27
- Naltrexone – Tabs 1, 3, 30, 31, & 32

The other tabs are formulated and do not require data entry.



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Instructions for Entering Data Into Tabs

Tab 3: Overall Detailed Costs worksheet

This worksheet must reflect all costs related to the SUD services.

Direct Cost – Costs which are directly incurred, consumed, expanded and identifiable for the delivery of the specific covered service, objective or cost center. This may include salaries, wages, employee benefits, direct materials, equipment, supplies, professional services, and transportation.



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Instructions for Entering Data Into Tabs (cont.)

Tab 3: Overall Detailed Costs

Indirect Cost – (Column C): **1.** Incurred for a common or joint objective benefitting more than one (1) cost center and **2.** Are not readily identifiable and assignable to the cost center specifically benefited.

- If you have a federally approved Indirect Cost Rate (ICR), enter your indirect cost in the cell **B62**.
- If not, after you finish entering the direct costs in the cost centers, ensure that the indirect cost rate in the cell **M64** is no more than 10% of Modified Total Direct Cost (MTDC), per Federal Register § 200.414.

**** MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, and participant support costs.**



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Instructions for Entering Data Into Tabs (cont.)

Tab 3: Overall Detailed Costs (cont.)

Column B: Enter the total cost (direct and indirect) from the agency's General Ledger for the site for each applicable line item from rows **9** through **60**.

Column C: Formulated, no entry required. This is the variance of Columns B and L.

Columns D-K: These columns are for "Direct Cost Only." Enter the agency's direct cost that is attributable to each cost center for each applicable line item from rows **9** to **60**.

- **Columns D-I:** Enter SAPC DMC direct cost for the provided services.
- **Column J:** Other SUD – Include services provide with SABG (SAPT) funds (i.e...CW, GR, Prevention, etc..).
- **Column K:** Examples of Non-SUD services include mental health, primary care or any other program that shares cost with the DMC program.



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Instructions for Entering Data Into Tabs (cont.)

Tab 3: Overall Detailed Costs (cont.)

- Column L:** Formulated, no entry required. This is the sum of Direct costs (Column D-K).
- Column N:** Enter an explanation of how direct costs were identified to each applicable line item (rows **9** through **60**).
- Row 64:** For your information: this line computes the indirect cost rate by using the total indirect cost (Column C) over the total direct cost (Column L); then, this percentage is applied to each direct cost center to arrive to the indirect cost. Ensure that the indirect cost rate in the cell **M64** is no more than 10% of Modified Total Direct Cost.



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Instructions for Entering Data Into Tabs (cont.)

Tab 3: Overall Detailed Costs (cont.)

Row 62: Column B –Federally Approved Rate

- If the provider agency has a cognizant agency-approved indirect cost rate, the total indirect costs are determined by applying the approved rate to the approved allocation base and is reported in the "Indirect Cost" line item in Schedule of Direct and Indirect Cost Part A (cell # **B62**). There is no need for the provider to itemize any indirect cost elements, and no additional indirect cost can be claimed outside of the approved indirect cost rate.



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Instructions for Entering Data Into Tabs (cont.)

Tab 4: Outpatient Treatment (OT) Detailed Costs

No data entry is necessary in this worksheet since the information automatically populates from other worksheets. This worksheet displays the results of all cost calculations for the different modalities or services.



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Instructions for Entering Data Into Tabs (cont.)

Tab 5: OT Detailed Adjustments

- All costs should be included on Overall Detail Costs (Tab 3).
- This worksheet provides the detail breakdown of cost for each of the cost centers between the various types of services/programs (i.e., individual or group, perinatal or non-perinatal).
- There are two (2) sections in the Detailed Adjustments tab.
 - Section 1 – DMC Unreimbursable Costs
 - Section 2 – Direct Costs
- Provider agency can distribute specific costs in the Detailed Adjustment tab by adding DMC Unreimbursable Costs and/or Direct Costs by specifying costs that directly benefited a service type.



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Instructions for Entering Data Into Tabs (cont.)

Tab 5: OT Detailed Adjustments (cont.)

(1) **DMC Unreimbursable Costs** - Enter the costs that are not DMC reimbursable for the various service/program types that apply to the modality.

- All DMC unreimbursable costs should be included on Overall Detail Costs Tab 3 and Detailed Adjustments (Tabs 5, 10, 15, 20, and 25).
- The unreimbursable costs reduce the cost per unit.
 - For example, Room and Board (R&B) costs for residential services should be reported on Tab 3, Line 18 – Food and Lodging. This R&B cost also needs to be reported on Tab (A) R&B cost report form for reimbursement. The form is provided by the County.
 - Room & Board costs are not funded by the State.



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Instructions for Entering Data Into Tabs (cont.)

Tab 5: OT Detailed Adjustments (cont.)

(2) Direct Costs:

- Allow provider agencies to add additional costs that can benefit a specific service type.
- Enter the direct costs charged to the cost center(s) for private pay, DMC, and Non-DMC for each service/program type.
- Enter the direct costs to enhance the cost per unit by specifying cost that directly benefited a service type.



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Instructions for Entering Data Into Tabs (cont.)

Tab 6: OT Cost Allocation

- This worksheet identifies the detail of costs between the different OT services, Private Pay, DMC, and Non-DMC. It also calculates the maximum allowable reimbursement cost for DMC service, as determined in the bottom section titled “DMC Allowable Cost Eligible for Reimbursement.”
- Section 45 (Units of Service, Line 379): In Lines **380-415**, enter the number of units for Private and Non-DMC.



Drug Medi-Cal Cost Reporting Training (Continue)

Instructions for Entering Data Into Tabs (cont.)

Tab 7: OT Reimbursed Units

This worksheet identifies reimbursement amounts by funding source and aid code type(s).

- Approved Units Rows 15 – 95: enter the approved units from the Reconciliation Report provided by DHCS.
- Denied Units Row 98: enter the denied units from the Reconciliation Report provided by DHCS.
- Provider's billings: ensure the units of service (UOS) for Group Counseling and Patient Education are divided by 15 to get the 15-Minute Increment.
 - 1 unit = 15 minutes



Drug Medi-Cal Cost Reporting Training (Continue)

Instructions for Entering Data Into Tabs (cont.)

Tab 17: IOT Reimbursed Units

- **Original Eligibility** (from Columns **C - AH**)
 - Approved Units Rows 15 – 95: Enter the approved units from the reconciliation report provided by DHCS.
 - Denied Units Row 98: Enter the denied units from the Reconciliation Report provided by DHCS.
- **Expanded Eligibility** (from Column **AK - AZ**)
 - *In January 2014, DMC funding for IOT service was expanded to newly eligible population. If the provider has IOT units that are allowable for State General Fund (SGF) and Federal payment, the Reconciliation Report displays a column titled “Expanded IOT”. This column is applicable only to the IOT Non –Perinatal Reimbursed Unit Tabs.*
 - Approved Units Rows 15 – 95: using the DHCS’s report, identify the units of service with Y and enter them in the “Expanded IOT” columns.
 - Denied Units Row 98: enter the denied units from the Reconciliation Report provided by DHCS.



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Reconciliation Report Sample: Non-Perinatal with Expanded IOT Units

DMC #	SUB_SRV_GROU	LEVEL_OF_CARE	Aid Code Group	Service Yr/Mo	Approved Uni	Denied Uni	Expanded IC	DRUG_TY
38AU	IOT	Intensive Outpatient	NEPNA94/6	201805	14.4	0	Y	
38AU	IOT	Intensive Outpatient	NEPNA94/6	201806	155.2692	0	Y	
38AU	IOT	Intensive Outpatient	REG	201805	21.2668	0	Y	
38AU	IOT	Intensive Outpatient	REG	201806	118.4684	0	Y	



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Tab 17 - Cost Report Reimbursed Unit Tabs Sample: IOT Expanded Eligibility

	AI	AJ	AK	AL	AM	AN	AO	AP
5								
6								
7								
8								
9								
10								
11								
12	Expanded Eligibility - Approved DMC Units of Service from Reconciliation							
13	Unit Description	Aid Code Group Abbreviations	IOT Non Perinatal	IOT Case Management Non Perinatal	IOT Physician Consultation Non Perinatal	IOT Recovery Services - Individual Non Perinatal	IOT Recovery Services - Group Non Perinatal	IOT Recovery Services - Recovery Monitoring / Substance Abuse Assistance Non Perinatal
78	DMC SGF 100% T19 - ACA Parents/Other Caretakers for Undocumented Individuals < age 19	PAOCRT19-YAE						
79	DMC Fed 56.2% T19 - ACA Pregnant Women, CVD19 Rate - Effective: 01/01/20	PWT19 - CVD19						
80	DMC Fed 55% T19 - ACA Pregnant Women, CVD19 Stepdown Rate - Effective 4/1/23 through 6/30/23	PWT19SD1-CVD19						
81	DMC Fed 100% - ACA Pregnant Women T19 - Indian Health Care Provider (IHCP)	PWT19-IHCP						
82	DMC SGF 100% T19 - ACA Pregnant Women for Undocumented Individuals < age 19	PWT19SB75						
83	DMC SGF 100% T21 - ACA Pregnant Women - Young Adult Expansion	PWT19-YAE						
84	DMC Fed 69.34% T21 - ACA Pregnant Women, CVD19 Rate - Effective: 01/01/20	PWT21 - CVD19						
86	DMC Fed 68.5% T21 - ACA Pregnant Women, CVD19 Stepdown Rate - Effective 4/1/23 through 6/30/23	PWT21SD1-CVD19						
87	DMC Fed 90% T19 - Adults Newly Eligible Aged 19-64 - Effective 01/01/20	NEPNA1964 90/10						
90	DMC Fed 56.2% T19 - Adults Newly Eligible Aged 19-64 - CVD19 Rate - Effective: 01/01/20	NEPNA 50/50 - CVD19						
91	DMC Fed 55% T19 - Adults Newly Eligible Aged 19-64 - CVD19 Stepdown Rate - Effective 4/1/23 through 6/30/23	NEPNA50SD1-CVD19						
92	DMC Fed 69.34% T19 - Adults Newly Eligible Aged 19-64 - CVD19 Rate - Effective: 01/01/20	NEPNA 65/35 - CVD19						
93	DMC Fed 68.5% T19 - Adults Newly Eligible Aged 19-64 - CVD19 Stepdown Rate - Effective 4/1/23 through 6/30/23	NEPNA65SD1-CVD19						
94	DMC SGF 100% T19 - Adults Newly Eligible Aged 19-64 - Effective: 01/01/19	NEPNA SB75						
95	DMC SGF 100% T19 - Adults Newly Eligible Aged 19-64 - Young Adult Expansion	NEPNA-YAE						
96	Total Approved Units		0.00	0.00	0.00	0.00	0.00	0.00
97								
98	Denied Units of Service for DMC Reimbursement							



Common Errors to Avoid When Submitting the Form

- **No Negative Values:** Ensure all values are positive; negative values are not allowed.
- **Enter the Aid Codes in the Correct Cells:** Enter the appropriate aid codes into the designated cells based on the State Reconciliation Report when entering data related to units of service in Tabs (7), (12), (17), (22) and (27).
- **Special Services Handling:** For special services (e.g., MHLA, Youth Enhancement Services (YES), ASAM 0.5 Early Intervention Services [formerly ASAM 1.0-AR], Contingency Management – Start-Up Costs), record the costs in Tab (A) and Tab (3) under the appropriate cost center. Ensure all necessary adjustments are completed in the relevant detailed adjustment tabs, including Tabs (5), (10), (15), (20), and (25), as applicable to the services provided.



Common Errors to Avoid When Submitting the Form (continue)

- **Separate Form for 3.7WM/4.0WM:** Provider agencies offering these services must submit **an additional separate form.**
- **Indirect Costs to Exclude:** In accordance with the MTDC 10% guidelines in **Tab (3), Column (C)**, exclude the following indirect costs: Depreciation, Rent and Lease, and Capital Expenditures for Equipment, Operating, and Transportation service expenses.



FY 2022-23 DMC COST REPORT SUBMISSION REQUEST

Deadline – **May 15, 2026.**

1. Send electronic files in excel format to your assigned SAPC Fiscal Reporting Analyst or the email below.
2. Mail the **original signed Provider Information and Certification** page(s) to the below address.
 - ✓ Please print on legal size paper.
 - ✓ Please do not staple or bind the certification(s).
3. Also email the scanned copy of the signed signature page(s) to the email below.

TO:

County Of Los Angeles - Department of Public Health
Substance Abuse Prevention and Control Bureau
Fiscal Reporting Unit
1000 S. Fremont Ave., Building A-9 East
3rd Floor, North Wing, Unit # 34
Alhambra, CA 91803

SAPC-Finance@ph.lacounty.gov.



**Thank you for your time and dedication
in helping complete this important process.**

For questions or additional information, please email the Finance
Services Division at SAPC-Finance@ph.lacounty.gov