



FY 2025-26 DMC-ODS Fiscal Reporting Training

SAPC Substance Abuse
Prevention and Control



COUNTY OF LOS ANGELES
Public Health

DMC Fiscal Reporting Tool (FRT) Training

- On June 1, 2023, the State of California Department of Health Care Services (DHCS) released the Behavioral Health Information Notice (BHIN) No: 23-023 informing the elimination of cost settlement requirements for Counties and providers ([BHIN-23-023-Elimination-of-Cost-Reporting-Requirements-for-Counties-and-Providers.pdf](#) (ca.gov)). The new regulation took effect as of FY23-24.
 - Did not eliminate fiscal compliance requirements.
- On October 10, 2023, the County of Los Angeles Department of Public Health's Substance Abuse Prevention and Control (SAPC) Bureau released the SAPC INFORMATION NOTICE 23-10 (SAPC IN 23-10) that announced the implementation of the Fiscal Reporting process for all SAPC providers (<http://publichealth.lacounty.gov/sapc/bulletins/START-ODS/23-10/Fiscal-Reporting-SAPC-IN-23-10.pdf>). The first year of implementation was FY23-24.

DMC Fiscal Reporting Tool Training (Continue)

- On May 15, 2026, the County of Los Angeles Department of Public Health's Substance Abuse Prevention and Control (SAPC) Bureau released an updated SAPC IN 26-06. The IN has been revised to address requests from Network Provider Agencies and to provide additional guidance with regulations in the Fiscal Reporting process (http://publichealth.lacounty.gov/sapc/bulletins/START-ODS/26-06/SAPC%20IN%2026-06Fiscal%20Reporting%2005.15.26_FINAL.pdf).

DMC Fiscal Reporting Tool Training (Continue)

- The purpose of the Fiscal Reporting process is to:
 - Collect accurate expenditure data
 - Meet local, state, and federal funding requirements
 - Reduce administrative burden
 - Ensure that services provided comply with applicable regulations, guidelines, and contract requirements
- The Fiscal Reporting process is in conjunction with all other reporting requirements issued by DHCS, which have changed under CalAIM provisions for provider agencies.

DMC Fiscal Reporting Tool Training (Continue)

- Completion of the Fiscal Reporting process includes:
 - SAPC sets deadlines for information submission and communicates them to the providers agencies.
 - September 30, 2026 – Provider agencies complete and submit Fiscal Reporting Tool to SAPC for review and approval.
 - December 31, 2026 – SAPC issues Fiscal Report to provider agencies with summary and key findings.
 - The effectiveness of the Fiscal Reporting Tool and process depends on provider agencies submitting invoices, claims, and the Fiscal Reporting Tool in a timely, accurate, and complete manner, in accordance with SAPC-established deadlines.
 - Failure to submit accurate and complete information may limit provider agencies' ability to fully capture and claim all allowable costs in the Fiscal Reporting Tool.

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- The Fiscal Reporting Tools can be downloaded from SAPC's website:
 - <http://www.publichealth.lacounty.gov/sapc/>
 - Select the **"Providers"** drop-down menu, then select **"Manual, Bulletins, & Forms"**
 - Click the **"Bulletins"** tab, then click the **"Bulletins 2026"** link
 - Scroll down to find the **"26-06 – Implementation of Fiscal Reporting Process for all Substance Abuse Prevention and Control Bureau"**
 - Click the link for **"DMC Fiscal Reporting Tool -- FY20XX-XX"**

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- Fiscal Reporting Tool includes a “**Checklist & Instructions**” tab that explains the steps for completing the tool.
- Provider agencies complete only the yellow highlighted areas.
- Provider agencies should maintain their financial records in the way that can assist them to break down cost by cost centers and level of cares.
- Financial records includes, but not limited to:
 - General Ledger
 - Salary, wages, and employee benefits reports
 - Operating cost reports
 - Invoices and claims
 - Revenue reports

DMC Fiscal Reporting Tool Training (Continue)

- Sample of a Fiscal Reporting Tool (DMC services):

	A	B	C	D	E	F	G	H	I
1	Department of Public Health - Substance Abuse Prevention and Control Bureau								
2	Fiscal Reporting - Overall Detailed Costs								
3	Fiscal Year 20XX-XX								
4		(1)	(2) = (1) - (10)	(3)		(4)			
5	0								
6	SECTION (A) - EXPENDITURES DESCRIPTION	From Accounting Records	Formula (General Ledger less Total Direct Cost)	Outpatient Treatment Cost Center		Withdraw Management Cost Center			
7		Total	Indirect	Direct ASAM 0.5	Direct ASAM 1.0	Direct ASAM 1.0-WM	Direct ASAM 2.0-WM	Direct ASAM 3.2-WM	Direct ASAM 3.7-WM
8	Personnel Services								
9	Salary and Wages		0.00						
10	Employee Benefits		0.00						
11	Workforce Development		0.00						
12	Equipment, Materials and Supplies								
13	Depreciation - Equipment(s)		0.00						
14	Maintenance - Equipment(s)		0.00						
15	Medical, Dental and Laboratory Supplies		0.00						
16	Membership Dues		0.00						
17	Rent and Lease Equipment(s)		0.00						
18	Clothing and Personal Supplies		0.00						
19	Food and Lodgings		0.00						
20	Laundry Services and Supplies		0.00						
21	Small Tools and Instruments		0.00						
22	Other(s)		0.00						
23	Operating Expenses								

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(2) Contract and Facility Info

(3) LOC Cost Summary

(4) ASAM Detailed Costs

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Cost Categories

Personnel Services

- Salaries and Wages
- Employee Benefits

Equipment, Materials & Supplies

- Medical, Dental and Laboratory Supplies
- Rent and Lease Equipment(s)
- Food and Lodgings

Operating Expenses

- Rents & Leases - Land, Structure, and Improvements
- Office Expenses
- Utilities

Category Selection

- ✓ Based on SAPC contracted levels of care.
- ✓ Expenses/Costs captured by LOC.
- ✓ Not all categories may apply to your program.
- ✓ Expenses must be allowable per regulations, treatment standards, etc.
- ✓ Subject to review and approval.

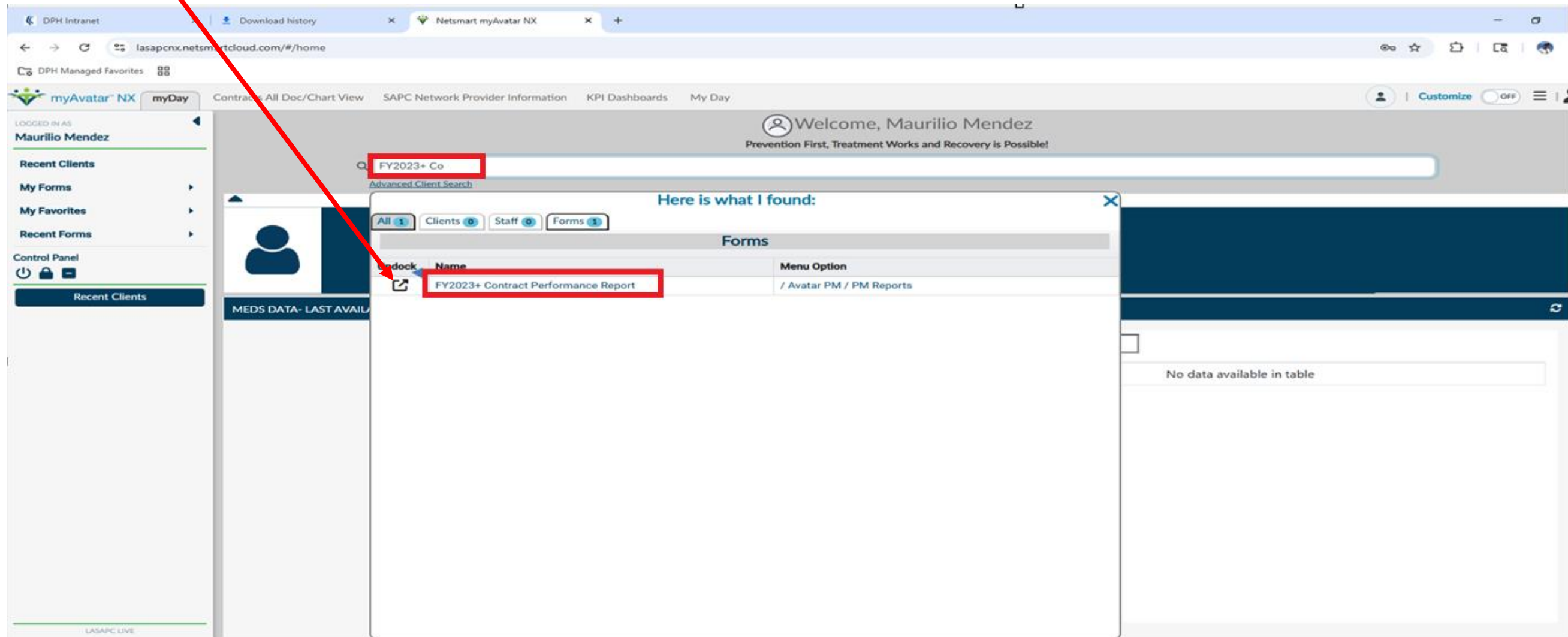
DMC Fiscal Reporting Tool Training (Continue)

- **Providers' Responsibilities:**

- Provider agency runs the **“FY 2023+ Contract Performance Report”** in Sage/Netsmart myAvatar NX.
 - This report summarizes the total units and amounts billed for the fiscal year. It is used to determine the total units by level of care, amounts billed, paid, and/or denied.
- Ensure timely submission of claims to increase report accuracy.
- When the final report is issued, provider agencies should review the report to determine the potential impact of their current organizational structure, service delivery models, and volumes.
- Provider agencies must retain (per Record Retention and Audits requirements) the information used to complete the Fiscal Reporting Tool in an organized manner consistent with current LA County policy.
 - The information may be used during audits and/or reviews by other LA County department(s), DHCS, etc.

DMC Fiscal Reporting Tool Training (Continue)

FY 2023+ Contract Performance Report



The screenshot shows the myAvatar NX interface. A search bar at the top contains the text "FY2023+ Co". Below the search bar, a modal window titled "Here is what I found:" displays a table of results. The table has two columns: "Name" and "Menu Option". The first row in the table is "FY2023+ Contract Performance Report" with the menu option "/ Avatar PM / PM Reports". A red arrow points from the title "FY 2023+ Contract Performance Report" to the first row of the table.

Name	Menu Option
FY2023+ Contract Performance Report	/ Avatar PM / PM Reports

No data available in table

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FY 2023+ Contract Performance Report

The screenshot shows the SAPC myAvatar NX interface. The browser address bar displays the URL: `lasapcnx.netsmartcloud.com/#/form/sessionid/NX@46f727c2@7518@4206@ab7a@f84d354faa10`. The page title is "FY2023+ CONTRACT PERFORMANCE REPORT". The form includes the following fields:

- Select Provider(s) ***: A dropdown menu with "Select" as the current option.
- Service Begin Date ***: A date input field with a calendar icon.
- Service End Date ***: A date input field with a calendar icon.
- Detail or Summary? ***: A dropdown menu with "Select" as the current option.

Red arrows point from the "Data Filters" box to the "Select Provider(s)", "Detail or Summary?", "Service Begin Date", and "Service End Date" fields.

Data Filters

- ✓ Only for your agency
- ✓ Choose **"DETAIL"**
- ✓ This is for the full fiscal year; select July 1, 2025, as the services begin date.
- ✓ This is for the full fiscal year; select June 30, 2026, as the services end date.

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FY 2023+ Contract Performance Report

FY2023+ Contract Perf...

FY2023+ CONTRACT PERFORMANCE REPORT



Process

Discard

Add to Favo

FY2023+ Contract
Performance Report

Select Provider(s) *

 X v

Detail or Summary? *

 X v

Service Begin Date *

  T Y  

Service End Date *

  T Y  

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FY 2023+ Contract Performance Report



LOS ANGELES COUNTY DEPARTMENT OF PUBLIC HEALTH
SUBSTANCE ABUSE PREVENTION AND CONTROL - FINANCIAL SERVICES DIVISION
FY19/20+ CONTRACT PERFORMANCE REPORT (CPR)



Detail

Location (Provider #)	Level of Care (LOC)	State Crosswalk	HCPCS Code Description	Unit Rate	YTD Billed UOS	Gross Amount Claimed	Approved UOS	Y-T-D Adjusted Approved Amount
Contract Terms: 7/1/2025 to 6/30/2026								
	ASAM .5							
			H0004					
			T1007 Treatment plan development or modification, 15 min	\$ 56.86	4	\$238.84	4	\$227.44
			H0004		4	\$238.84	4	\$227.44
	ASAM .5				4	\$227.44	4	\$227.44
	ASAM 1.0							
			90889:U7					
			90889 Preparation of report of patients psychiatric stat	\$ 68.55	40	\$2,742.00	38	\$2,604.90
			90889:U7		40	\$2,742.00	38	\$2,604.90

Data Filters

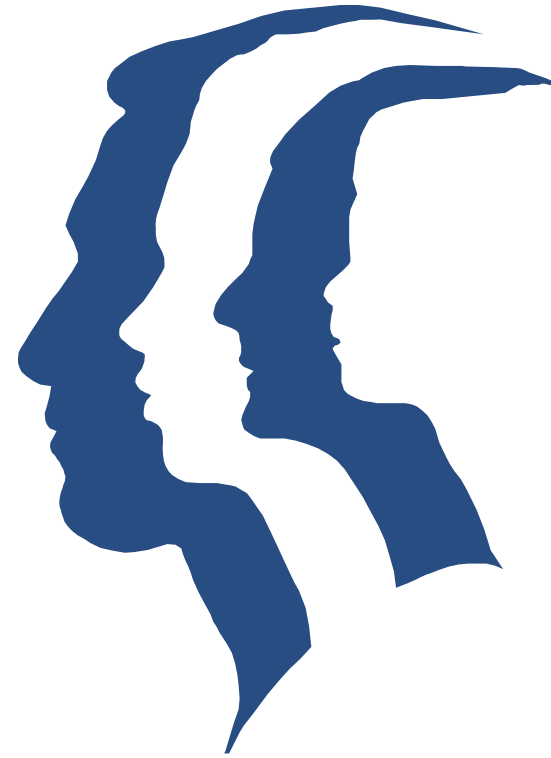
- ✓ Ensure report is for correct period.
- ✓ Report includes all contracted and utilized levels of care.
- ✓ Limited to approved claims to better analyze revenue/expenditure.
- ✓ Cost are collected regardless of reimbursed rate.

Resources and Contact Information

- If you have any questions or need additional information, please contact the Finance Services Division at SAPC-Finance@ph.lacounty.gov.
- Provider agencies can also reach out to their assigned SAPC Fiscal Reporting Analyst for assistance with questions related to the Fiscal Reporting Tool.

DMC Fiscal Reporting Tool FY 2025-26 Submission Request

- **Deadline - September 30, 2026**
 - Email the following to your assigned SAPC Fiscal Reporting Analyst or to SAPC-Finance@ph.lacounty.gov:
 1. Completed **Fiscal Reporting Tool (FRT)** in Excel format.
 2. Scanned copy of the original wet signed "**Provider Information and Certification**" in PDF format.
 3. The FY 2025-26 **Contract Performance Report** your agency used to determine the approved units.



Thank You!