

NARCOTIC TREATMENT PROGRAM COST REPORT – INSTRUCTIONS

Legal Entity Information and Certification Form (Tab 1)

The purpose for this worksheet is to capture basic contact information for the legal entity that submitted the cost report and for the legal entity to certify that the cost report is true, accurate, and complete.

Line 1 – Fiscal Year: Please enter the Fiscal Year for the cost report that is been submitted (e.g. Fiscal Year 2020-21).

Line 2 - Legal Entity: Please enter the name of the legal entity for which this cost report is being submitted. The legal entity name must match the legal entity name on the....

Line 3 – Physical Street Address: Please enter the street address where the legal entity is physically located. Do not enter a P.O. Box.

Line 4 – City, State, and Zip: Please enter the City, State, and Zip Code where the legal entity is physically located.

Line 5 – Mailing Street Address: Please enter the street address, or P.O. Box, where the legal entity receives mail.

Line 6 – City, State, and Zip: Please enter the City, State, and Zip Code where the legal entity receives mail.

Line 7 – Cost Report Preparer: Please enter the first and last name of the person who prepared this cost report.

Line 8 – Cost Report Preparer’s E-mail: Please enter the cost report preparer’s e-mail address.

Line 9 – Cost Report Preparer’s Phone Number: Please enter the cost report preparer’s phone number.

Line 10 – Cost Report Certifier: Please enter the name of the person signing the cost report certification statement.

Related NTP Providers (Tab 2)

The purpose for this worksheet is to capture basic information about all of the individual Narcotic Treatment Program (NTP) providers for which this legal entity cost report was prepared. The Legal Entity must identify each NTP provider enrolled with the Department of Health Care Services to provide NTP services under the legal entity identified in Tab 1.

Column A – County: Please enter the county where each NTP provider is physically located.

Column B – DBA: Please enter the name under which each NTP provider is doing business.

Column C – DMC No.: Please enter the DMC No. that DHCS assigned to each NTP provider.

Column D – NPI No.: Please enter the each NTP provider's NPI number.

Column E – Site Address: Please enter the street address where the NTP provider is physically located.

Column F – City: Please enter the name of the city where the NTP provider is physically located.

Column G – State: Please enter the name of the state where the NTP provider is physically located.

Report of Expenditures and Units of Service (Tab 3)

TOTAL EXPENDITURES

Line 1 – PERSONNEL SERVICES: No entry. This line is equal to line 26.

Line 2 – EQUIPMENT, MATERIALS, & SUPPLIES: No entry. This line is equal to line 38.

Line 3 – OTHER OPERATING EXPENSES: No entry. This line is equal to line 53.

Line 4 – PROFESSIONAL & SPECIAL SERVICES: No entry. This line is equal to line 58.

Line 5 – TRANSPORTATION: No entry. This line is equal to line 64.

Line 6 – INDIRECT COSTS: No entry. This line is equal to line 66.

Line 7 – TOTAL GROSS COSTS: No entry. This row is equal to the sum lines 1 through 6.

UNITS OF SERVICE INFORMATION

Line 8 – NTP Methadone Doses: Please enter the number of methadone doses provided to patients during the reporting period.

Line 9 – Buprenorphine Doses: Please enter the number of buprenorphine doses provided to patients during the reporting period.

Line 10 – Disulfiram Doses: Please enter the number of Disulfiram doses provided to patients during the reporting period.

Line 11 – Naloxone Units: Please enter the number of Naloxone doses this legal entity administered to patients during the reporting period.

Line 12 – Individual Counseling: Please enter the total units (in 10 minute increments) of individual counseling provided to patients during the reporting period.

Line 13 – Group Counseling: Please enter the total units (in 10 minute increments) of group counseling provided to patients during the reporting period.

SUMMARY OF EXPENDITURES

Column A – Total Program Costs: For each line item, please enter total program costs. Total program costs must tie to the provider’s general ledger.

Column B – Indirect Costs: No entry. For each line item, this column is equal Column A minus Column C minus Column G minus Column H.

Column C – Detox: For each line item, please enter costs directly assigned to the provision of alcohol and other drug treatment services provided to patients admitted to a detox program.

Column D – Dosing: For each line item, please enter costs directly assigned to the provision of dosing services for patients admitted to a maintenance program.

Column E – Individual Counseling: For each line item, please enter the costs directly assigned to the provision of individual counseling for patients admitted to the maintenance program.

Column F – Group Counseling: For each line item, please enter the costs directly assigned to the provision of group counseling for patients admitted to the maintenance program.

Column G – Total Maintenance: No entry. This column is equal to the sum of Columns B through E.

Column H – Other: For each line item, please enter the costs directly assigned to all other services provided to NTP patients.

Line 14 – Medical Director/Physicians: In Column A, please enter the total salaries and wages paid to the Medi-Cal Director and other Physicians employed by the Legal Entity. In Columns C, D, E, F, and H, please enter the portion of the salaries and wages paid to the Medi-Cal Director and other Physicians directly assigned to the provision of each type of service.

Line 15 – Registered Nurses: In Column A, please enter the total salaries and wages paid to registered nurses employed by the Legal Entity. In Columns C, D, E, F, and H, please enter the portion of the salaries and wages paid to Registered nurses directly assigned to the provision of each type of service.

Line 16 – Licensed Vocational Nurses: In Column A, please enter the total salaries and wages paid to licensed vocational nurses employed by the legal entity. In Columns C, D, E, F, and H, please enter the portion of the salaries and wages paid to Licensed Vocational Nurses directly assigned to the provision of each type of service.

Line 17 – Other Medical/Treatment Staff: In Column A, please enter the total salaries and wages paid to other medical and/or treatment staff employed by the legal entity. In Columns C, D, E, F, and H, please enter the portion of the salaries and wages paid to any other staff involved in providing substance use disorder treatment that is directly assigned to the provision of each type of service.

Line 18 – Other (Support, Administrative, etc): In Column A, please enter the total salaries and wages paid to all other staff employed by the legal entity. In Columns C, D, E, F, and H, please enter the portion of the salaries and wages paid to all other staff not involved in providing substance use disorder treatment that is directly assigned to the provision of each type of service.

Line 19 – Employee Benefits: In Column A, please enter the total cost of all employee benefits. In Columns C, D, E, F, and H, please enter the portion of all employee benefits that are directly assigned to each type of service. Assign employee benefits in the same proportion as salaries and wages.

Line 20 – Total Personnel Services: No entry. This line is equal to the sum of lines 14 through 19.

DETAIL OF EXPENDITURES – EQUIPMENT, MATERIALS & SUPPLIES

Line 21 – Depreciation – Equipment: In Column A, please enter the total depreciation expense for equipment that was incurred in the reporting period. In Columns C, D, E, F, and H, please enter depreciation expense for equipment that was incurred in the reporting period and directly assigned to each type of service.

Line 22 – Maintenance – Equipment: In Column A, please enter the total cost incurred to maintain equipment during the reporting period. In Columns C, D, E, F, and H, please enter the proportion of costs incurred to maintain equipment that is directly assigned to each service type.

Line 23 – Medical, Dental, and Laboratory Supplies: In Column A, please enter the total cost incurred to purchase medical, dental, and laboratory supplies. For example, the cost incurred to purchase buprenorphine tablets is considered a medical supply. In Columns C, D, E, F, and H, please enter the proportion of costs incurred to purchase medical, dental, and laboratory supplies that are directly assigned to each service type. For example, the cost incurred to purchase methadone may be directly assigned to methadone dosing.

Line 24 – Membership Dues: In Column A, please enter the total cost incurred to pay dues to a membership organization. In Columns C, D, E, F, and H, please enter the

proportion of costs incurred to pay dues to a membership organization that are directly assigned to each service type.

Line 25 – Rents & Leases for Equipment: In Column A, please enter the total cost incurred to rent or lease equipment. In Columns C, D, E, F, and H, please enter the proportion of costs incurred to rent equipment that are directly assigned to each service type.

Line 26 – Clothing & Personal Supplies: In Column A, please enter the total cost incurred to purchase clothing and other personal items. In Columns C, D, E, F, and H, please enter the proportion of costs incurred to purchase clothing and other personal items that are directly assigned to each service type.

Line 27 – Food: In Column A, please enter the total cost incurred to purchase food for the legal entity during the reporting period. In Columns C, D, E, F, and H, please enter the proportion of costs incurred to purchase food that are directly assigned to each service type.

Line 28 – Laundry Service and Supplies: In Column A, please enter the total cost incurred for laundry services and supplies. In Columns C, D, E, F, and H, please enter the proportion of costs incurred for laundry services and supplied that are directly assigned to each service type.

Line 29 – Small Tool & Instruments: In Column A, please enter the total cost incurred to purchase small tools and instruments. In Columns B, C, D, E, F, and H, please enter the proportion of costs incurred to purchase small tools and instruments that are directly assigned to each service type.

Line 30 – Training: In Column A, please enter the total cost incurred to train staff. In Columns C, D, E, F, and H, please enter the proportion of costs incurred to train staff that are directly assigned to each service type. For example, the cost of training staff to provide group counseling may be directly assigned to the cost of providing group counseling.

Line 31 – Miscellaneous Supplies: In Column A, please enter the total cost incurred to purchase all other supplies. In Columns C, D, E, F, and H, please enter the proportion of costs incurred to purchase all other supplies that are directly assigned to each service type.

Line 32 – Total Equipment, Materials, and Supplies: No entry. This line is equal to the sum of lines 21 through 31.

DETAIL OF EXPENDITURES – OTHER OPERATING EXPENSES

Line 33 – Communications: In Column A, please enter the total costs incurred to pay for communication services, such as an internet connection, cell phone plan(s), or land line. In Columns C, D, E, F, and H, please enter the proportion of costs incurred to pay for communication services that are directly assigned to each service type.

Line 34 – Depreciation – Structures and Improvements: In Column A, please enter the total depreciation expense incurred for the use of structures (e.g., buildings) and for the use of improvements made to those structures. In Columns C, D, E, F, and H, please enter the proportion of depreciation expense incurred for the use of structures and improvements to those structures that are directly assigned to each service type.

Line 35 – Household Expenses:

Line 36 – Insurance: In Column A, please enter the total cost incurred to purchase insurance for the legal entity to operate. This may include such things as building insurance (e.g., fire and liability), and professional insurance. In Columns C, D, E, F, and H, please enter the proportion of insurance costs that are directly assigned to each service type.

Line 37 – Interest Expense: In Column A, please enter the total cost incurred to make interest payments on long-term loans. In Columns C, D, E, F, and H, please enter the proportion of interest payments that are directly assigned to each service type.

Line 38 – Leased Property Maintenance – Structures, Improvements, and Grounds: In Column A, please enter the total cost incurred to maintain structures, improvements and land that the Legal Entity leased during the reporting period. In Columns C, D, E, F, and H, please enter the proportion of leased property maintenance costs that are directly assigned to each service type.

Line 39 – Maintenance – Structures, Improvements, and Grounds: In Column A, please enter the total cost incurred to maintain structures, improvements on those structures, and land that the Legal Entity owned during the reporting period. In Columns C, D, E, F, and H, please enter the proportion of costs incurred to maintain structures, improvements, and land that are directly assigned to each service type.

Line 40 – Office Supplies: In Column A, please enter the total cost incurred to purchase office supplies during the reporting period. Office supplies include, but is not limited to, items such as paper, paper clips, pens, staples. In Columns C, D, E, F, and H, please enter the cost incurred to purchase office supplies that are directly assigned to each service type.

Line 41 – Publications and Legal Notices: In Column A, please enter the total cost incurred to publish items such as books, manuals, and pamphlets as well as legal notices. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type.

Line 42 – Rents & Leases – Land, Structures & Improvements: In Column A, please enter the total cost incurred to rent and/or lease land, buildings and improvements on that land and buildings. In Column C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type.

Line 43 – Taxes and Licenses: In Column A, please enter the total cost incurred to pay taxes and to obtain licenses. Taxes include, but is not limited to, expenses for items such as business taxes paid to the federal and state government and property taxes paid to the county government. Taxes do not include income taxes paid on behalf of employees or the legal entity's share of the payroll tax. Please also report fees the legal entity paid to organizations that license or certify the NTP or the staff employed by the legal entity. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type.

Line 44 – Utilities: In Column A, please enter the total cost incurred for utilities. Please include payments made for items such as gas, electricity, garbage pick-up, water, and sewage. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type.

Line 45 – Other: In Column A, please enter the total cost incurred for other operating expenses. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type.

Line 46 – Total Other Operating Expenses: No entry. This line calculates the sum of lines 33 – 45.

DETAIL OF EXPENSES – PROFESSIONAL AND SPECIAL SERVICES

Line 47 – Drug Screening and Other Laboratory Services: In Column A, please enter the total cost incurred for an outside vendor to complete drug screens and other laboratory tests. Do not include salaries and wages paid to staff the NTP employs to complete drug screens and other laboratory tests. Salaries and wages paid to staff the NTP employs is reported on lines 14 through 19. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type. For example, the cost of all drug screens and other laboratory tests performed for some admitted to the detox program should be directly assigned to the detox program and the cost of all drug screens and other laboratory tests performed for someone admitted to the maintenance program should be reported in the dosing service type.

Line 48 – Legal Services: In Column A, please enter the total cost incurred for legal services provided by a firm under contract with the legal entity and not employed by the legal entity. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type. For example, if the legal entity retains the services of a law firm to do work that directly benefits the detox program, the NTP should directly assign the payments to that law firm to the detox service type.

Line 49 – Accounting Services: In Column A, please enter the total cost incurred for accounting services provided by an individual or firm under contract with the legal entity and not employed by the legal entity. For example, the legal entity should report payments made a Certified Public Accountant to complete an audit of the legal entity’s annual financial statements on this line. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type.

Line 50 – Other: In Column A, please enter the total costs incurred by the Legal Entity to pay outside vendors for specialized services not captured in other lines.

Line 51 – Total Professional and Special Services: No entry. This line calculates the sum of lines 47 through 50.

DETAIL OF EXPENSES – TRANSPORTATION

Line 52 – Transportation: In Column A, please enter the total cost incurred by the Legal Entity during the reporting period to pay for employees and/or patients to travel from one place to another. Transportation costs may include, but is not limited to, the cost of airline tickets, rental cars, and shuttles. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type.

Line 53 – Travel: In Column A, please enter the total cost incurred by the Legal Entity during the reporting period to pay for employees’ travel. Travel costs may include, but is not limited to, the cost of hotel rooms and per diem for food while traveling. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type.

Line 54 – Gas, Oil and Maintenance: In Column A, please enter the total cost incurred to maintain automobiles that the legal entity owns or leases. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type.

Line 55 – Rents and Leases – Vehicles: In Column A, please enter the total costs incurred by the legal entity during the reporting period to lease vehicles. Please do not include the cost to rent a car for a short period of time while traveling. In Columns C, D, E, F, and H, please enter the proportion of costs directly assigned to each service type.

Line 56 – Depreciation – Vehicles: In Column A, please enter the total depreciation expense incurred by the legal entity during the reporting period for vehicles that the legal entity owns. In Columns C, D, E, F, and H, please enter the proportion of costs that are directly assigned to each service type.

Line 57 – Total Transportation: No entry. This line is calculated as the sum of lines 52 through 56.

Line 58 – Total Non Personnel Expenditures: No entry. This line is equal to the sum of lines 32, 46, 51, and 57.

Line 59 – Indirect Costs: In Column A, please enter the legal entity's total indirect cost if the legal entity has an indirect cost rate plan that has been approved by a federal cognizant agency. In Columns C, D, E, F, and H, please enter the proportion of indirect costs allocated to each service type pursuant to the cognizant agency approved indirect cost rate plan. If the legal entity enters data on Line 59, Column B must be equal to zero on lines 14 through 59.

Line 60 – Total Expenditures: No entry. This line is equal to the sum of lines 20, 58, and 59.