

Annual Mental Health Services Act Revenue and Expenditure Report

This PDF document is a copy of the Annual Revenue and Expenditure Report (ARER) which is submitted by County Mental Health Plans (usually, the County Behavioral Health Department) to the Department of Health Care Services and the MHSOAC. This document is made available to the public through the Fiscal Reporting tool created by the MHSOAC to support fiscal transparency. The Fiscal Reporting tool is based on the data submitted by counties through Annual Revenue and Expenditure Reports.

Annual Revenue and Expenditure Reports can also be downloaded from the [DHCS website \(http://www.dhcs.ca.gov/services/MH/Pages/Annual-Revenue-and-Expenditure-Reports-by-County.aspx\)](http://www.dhcs.ca.gov/services/MH/Pages/Annual-Revenue-and-Expenditure-Reports-by-County.aspx)

The following report provides annual point-in-time estimates (similar to a checkbook balance) of County MHSAs revenues received and expended for each component of the MHSAs, as well as end of year closing balances. The reports are intended to represent a snapshot of County MHSAs financial information as of June 30th, the last day of each fiscal year. Counties emphasize that the ARER reports are difficult to tie to their official, audited financial statements and should be interpreted with caution.

Financial summaries presented in this report are broken down by the following MHSAs components:

- Community Services and Supports (CSS)
- Prevention and Early Intervention (PEI)
- Innovation (INN)
- Workforce Education & Training (WET)
- Capital Facility & Technological Needs (CFTN)
- Other MHSAs components

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2012-13**

County: Stanislaus

Date:

2/6/2015

Community Services and Supports Component	Total (Gross) Mental Health Expenditures
FSP Programs	
1 FSP - 01 Westside Stanislaus Homeless Outreach	\$2,615,971
2 FSP - 02 Juvenile Justice	\$425,247
3 FSP - 05 Integrated Forensic Team	\$913,992
4 FSP - 06 High Risk Health & Senior Access	\$1,708,387
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Subtotal FSP Programs	\$5,663,597
Non-FSP Programs	
1 GSD - 01 Transition Age Young Adult Drop-In Center	\$869,074
2 GSD - 02 Community Response Team	\$557,530
3 GSD - 04 Families Together	\$193,361
4 GSD - 05 Consumer Employment & Empowerment Center	\$330,133
5 O&E - 02 Garden Gate Respite - Housing	\$941,641
6 O&E - 02 Garden Gate Respite - Employment	\$368,246
7 O&E - 02 Peer Support Team	\$62,426
8 GSD Portion of FSP-01, FSP-08, FSP-06	\$1,657,725
Subtotal Non-FSP Programs	\$4,980,136
Total FSP and Non-FSP Programs	\$10,643,733
CSS Evaluation	
CSS Administration	\$1,389,192
CSS MHSAs Housing Program Assigned Funds	
Total CSS Expenditures	\$12,032,925

**Year 2012-13
Prevention and Early Intervention (PEI) Summary**

County: Stanislaus

Date:

2/6/2015

Prevention and Early Intervention Component	(A) Total (Gross) Mental Health Expenditures
PEI Programs-Prevention	
1 Project 1 - Community Capacity Building	\$1,038,208
2 Project 2 - Community Awareness & Support	\$166,629
3 Project 4 - Child & Youth Resiliency	\$143,090
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Subtotal PEI Programs-Prevention	\$1,347,927
PEI Programs-Early Intervention	
15 Project 3 - Childhood Adverse Experience	\$533,215
16 Project 5 - Adult Resiliency & Social Connectedne	\$43,933
17 Project 6 - Older Adult Resiliency & Social Connec	\$288,735
18 Project 7 - Health/Behavioral Health Integration	\$210,360
19 Project 8 - School/Behavioral Health Integration	\$272,687
20	
21	
22	
23	
Subtotal PEI Programs-Early Intervention	\$1,348,930
Total PEI Programs	\$2,696,857
PEI Evaluation	
PEI Administration	\$782,413
Total PEI Expenditures	\$3,479,270

**Fiscal Year 2012-13
Innovation (INN) Summary**

County: Stanislaus

Date:

2/6/2015

Innovation Component	(A) Total (Gross) Mental Health Expenditures
Innovation Programs	
1 Innovation Projects Planning	\$35,089
2 INN - 02 Arts for Freedom Project	\$97,449
3 INN - 03 Beth & Joanna Friends in Recovery	\$22,170
4 INN - 04 Building Support Systems for	\$62,182
5 Troubled Children	
6 INN - 05 Civility School Learning Project	\$61,640
7 INN - 06 Connecting Youth Receiving Services	\$112,838
8 to Community-Based Supports	
9 INN - 07 Families in The Park	\$137,617
10 INN - 08 Integration Innovations	\$57,010
11 INN - 09 Promoting Community Wellness	\$126,617
12 INN - 10 Revolution	\$96,283
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Total INN Programs	\$808,895
Innovation Evaluation	
Innovation Administration	\$11,570
Total Innovation Expenditures	\$820,465

**Fiscal Year 2012-13
Workforce Education and Training (WET) Summary**

County: Stanislaus

Date:

2/6/2015

Workforce Education and Training Component	(A) Total (Gross) Mental Health Expenditures
WET Funding Category	
Workforce Staffing Support	\$89,277
Training and Technical Assistance	\$31,324
Mental Health Career Pathways Programs	\$28,694
Residency and Internship Programs	\$17,162
Financial Incentive Programs	\$50,000
Total WET Programs	\$216,457
WET Administration	\$39,654
Total WET Expenditures	\$256,111

**Fiscal Year 2012-13
Capital Facilities/Technological Needs (CF/TN) Summary**

County: Stanislaus **Date:** 2/6/2015

	(A)
Capital Facility/Technological Needs Projects	Total (Gross) Mental Health Expenditures
Capital Facility Projects	
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Total CF Projects	\$0
Capital Facility Administration	\$0
Total Capital Facility Expenditures	\$0
Technological Needs Projects	
1 SU-01 Electronic Health Record (EHR) System	\$665,628
2 SU-02 Consumer Family Access to Computing Resources Project	\$100,160
3 SU-03 Electronic Health Data Warehousing Project	\$162,547
4 SU-04 Document Imaging	\$127,970
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Total TN Projects	\$1,056,305
Technological Needs Administration	
Total Technological Needs Expenditures	\$1,056,305
Total CFTN Expenditures	\$1,056,305

**Fiscal Year 2012-13
TTACB, WET RP & PEI SWP Summary**

County: Stanislaus

Date:

2/6/2015

	(A) Total (Gross) Expenditures
Training, Technical Assistance and Capacity	\$104,945
WET Regional Partnerships	
PEI Statewide Projects	

**Annual Mental Health Services Act Revenue and Expenditure Report
FY 2012-13 Summary**

TABLE A

COUNTY: Stanislaus

DATE: 2/6/2015

PEI Statewide Funds assigned to CalMHSA? (Y/N) NO

Fiscal Year 2012-13	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)
	Community Services and Supports	Prevention and Early Intervention	Innovation	Workforce Education and Training	Capital Facilities and Technological Needs	TTACB	WET Regional Partnerships	PEI Statewide Projects Funds	Prudent Reserve	Total-All Components
1 Unspent Funds Available From Prior Fiscal Years¹										
a Local Prudent Reserve									\$500,000	\$500,000
b FY 2006-07 Funds										\$0
c FY 2007-08 Funds				\$998,044	\$2,495,056					\$3,493,100
d FY 2008-09 Funds			\$48,081		\$1,359,600					\$1,407,681
e FY 2009-10 Funds			\$914,400							\$914,400
f FY 2010-11 Funds		\$2,543,857	\$1,540,900			\$75,431				\$4,160,188
g FY 2011-12 Funds	\$5,455,384	\$2,373,528	\$652,593	\$10,225	\$34,378	\$79,017		\$280,818		\$8,885,943
h Interest										\$0
i TOTAL	\$5,455,384	\$4,917,385	\$3,155,974	\$1,008,269	\$3,889,034	\$154,448	\$0	\$280,818	\$500,000	\$19,361,312
2 MHSA Funds Revenue in FY 2012-13										
a Transfer of funds from the Local Prudent Reserve									\$0	\$0
b Revenue received from the State MHSA Fund ²										
1 FY 2012-13 MHSA Funds	\$15,574,063	\$3,893,516	\$1,024,609							\$20,492,188
c Interest Earned on MHSA Funds	\$38,194	\$59,000	\$34,954	\$9,472	\$33,912	\$1,700				\$177,232
d TOTAL	\$15,612,257	\$3,952,516	\$1,059,563	\$9,472	\$33,912	\$1,700	\$0	\$0	\$0	\$20,669,420
3 Expenditure and Funding Sources for FY 2012-13³										
a FY 2006-07 MHSA Funds										\$0
b FY 2007-08 MHSA Funds				\$245,184	\$983,444					\$1,228,628
c FY 2008-09 MHSA Funds										\$0
d FY 2009-10 MHSA Funds										\$0
e FY 2010-11 MHSA Funds		\$2,543,890	\$785,511	\$1,455	\$28,832	\$75,431				\$3,435,119
f FY 2011-12 MHSA Funds	\$5,114,552	\$805,829			\$10,117	\$27,814				\$5,958,312
g FY 2012-13 MHSA Funds	\$4,328,819									\$4,328,819
h Interest	\$38,194	\$59,000	\$34,954	\$9,472	\$33,912	\$1,700				\$177,232
i 1991 Realignment	\$111,065									\$111,065
j Behavioral Health Subaccount										\$0
k Other	\$2,440,295	\$70,551								\$2,510,846
l TOTAL	\$12,032,925	\$3,479,270	\$820,465	\$256,111	\$1,056,305	\$104,945	\$0	\$0		\$17,750,021
m Total Program Expenditures	\$12,032,925	\$3,479,270	\$820,465	\$256,111	\$1,056,305	\$104,945	\$0	\$0		\$17,750,021

NOTE TO COUNTY: Total Program Expenditures, 3(l), MUST match Total Expenditure Funding Sources, 3(k). If ERROR, recheck and correct.

COUNTY: Stanislaus

DATE: 2/6/2015

PEI Statewide Funds assigned to CalMHSA? (Y/N)	NO
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Fiscal Year 2012-13	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)
	Community Services and Supports	Prevention and Early Intervention	Innovation	Workforce Education and Training	Capital Facilities and Technological Needs	TTACB	WET Regional Partnerships	PEI Statewide Projects Funds	Prudent Reserve	Total-All Components
4 Transfers to Prudent Reserve, WET, CFTN⁴										
a FY 2010-11	\$0									\$0
b FY 2011-12	\$0									\$0
c FY 2012-13	\$0									\$0
5 Adjustments⁵										
a Local Prudent Reserve										\$0
b FY 2006-07 Funds										\$0
c FY 2007-08 Funds										\$0
d FY 2008-09 Funds										\$0
e FY 2009-10 Funds										\$0
f FY 2010-11 Funds		\$33		\$1,455	\$28,832					\$30,320
g FY 2011-12 Funds	-\$340,832	\$40,646			\$10,117	-\$6,000		-\$280,818		-\$576,887
h FY 2012-13 Funds	-\$561,019									-\$561,019
i Interest										\$0
j TOTAL	-\$901,851	\$40,679	\$0	\$1,455	\$38,949	-\$6,000	\$0	-\$280,818	\$0	-\$1,107,586
6 Unspent Funds in the Local MHS Fund⁶										
a Local Prudent Reserve Balance									\$500,000	\$500,000
b FY 2006-07 Funds				\$0						\$0
c FY 2007-08 Funds				\$752,860	\$1,511,612					\$2,264,472
d FY 2008-09 Funds	\$0	\$0	\$48,081	\$0	\$1,359,600	\$0	\$0	\$0		\$1,407,681
e FY 2009-10 Funds	\$0	\$0	\$914,400	\$0	\$0	\$0	\$0	\$0		\$914,400
f FY 2010-11 Funds	\$0	\$0	\$755,389	\$0	\$0	\$0	\$0	\$0		\$755,389
g FY 2011-12 Funds	\$0	\$1,608,345	\$652,593	\$10,225	\$34,378	\$45,203	\$0	\$0		\$2,350,744
h FY 2012-13 Funds	\$10,684,225	\$3,893,516	\$1,024,609	\$0	\$0					\$15,602,350
i Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
j TOTAL	\$10,684,225	\$5,501,861	\$3,395,072	\$763,085	\$2,905,590	\$45,203	\$0	\$0	\$500,000	\$23,795,036

TABLE B ⁷	
Estimated FFP Revenue Generated In FY 2012-13	Amount
Federal Financial Participation (FFP)	\$1,860,223

RER Contact Person	
Name	Judi Hinkle
Title	Accountant III
Phone	(209) 525-7446
Email	jhinkle@stanbhhs.org

**Annual Mental Health Services Act Revenue and Expenditure Report for Fiscal Year 2012-13
Adjustments Summary**

County: Stanislaus

Date: 2/6/2015

FY	Amount	Reason For Adjustment
2008-09	\$36,076	Additional Federal Financial Participation was earned lowering MHSA CSS cost
2009-10	\$57,931	Additional Federal Financial Participation was earned lowering MHSA CSS cost
2010-11	-\$501,583	Federal Financial Participation was lower than estimated requiring additional MHSA CSS funds
2010-11	-\$151,997	The 2010-11 cost report was revised to reflect the actual cost of contractor's programs which had been understated by \$234,665 in the original cost report, as well as decrease the amount of depreciation claimed by \$82,668 . The net effect of these adjustments increased the CSS cost.
2010-11	-\$1,446	Other Revenue in the CSS program was adjusted with the 2010-11 cost report revision requiring additional MHSA CSS funds
2010-11	\$1,455	Contract costs were overstated in the 2010-11 RER, this adjustment lowered the MHSA WET cost.
2010-11	\$33	PEI depreciation costs were decreased by \$214 with the 2010-11 cost report revision and PEI FFP revenue was decreased by \$181 which lowered the MHSA PEI cost.
2010-11	\$28,832	Costs of the Technological Needs program were adjusted with the 2010-11 cost report revision which lowered the MHSA CFTN cost.
2011-12	-\$6,000	TTACB costs were understated on the 2011-12 report. The cost was reported with PEI but should have been TTACB
2011-12	\$10,117	CFTN costs were understated for Project SU-01 (\$5,312) and SU-02 (\$4,798) and additional Realignment revenue (\$20,227) lowered the CFTN costs.
2011-12	-\$408,926	Federal Financial Participation was lower than estimated by \$409,711 and Other Revenue was increased by \$785 with the cost report revision requiring additional MHSA CSS funds
2011-12	\$14,603	The 2011-12 cost report was revised to reflect two contractor's programs which were overstated in the original cost report by \$8,390, as well as decrease the amount of depreciation claimed in PEI programs by \$213 and adjust the TTACB cost of \$6,000 from PEI
2011-12	\$68,094	The 2011-12 cost report was revised to reflect a decrease in the amount of depreciation claimed in CSS programs.
2011-12	-\$280,818	PEI Statewide Projects Funds were incorrectly reported on the RER in FY 2011-12. Stanislaus County did not delegate funds to CalMHSA under Option 1 and therefore should not have reported expenditures.
2011-12	\$26,043	Additional Federal Financial Participation was earned lowering MHSA PEI cost
TOTAL	-\$1,107,586	
	-\$1,107,586	

NOTE TO COUNTY: Total Adjustments in cell B22 MUST match Total Adjustments in cell P55 on the RER Summary Worksheet. If ERROR, recheck and correct.

**Annual Mental Health Services Act Revenue and Expenditure Report
FY 2012-13**

END NOTES:

- ¹ Total unspent funds from prior fiscal years MUST match the Total Unspent Funds in the Local MHS Fund from prior year RER.
- ² DHCS will utilize the allocation report provided by the SCO and counties should utilize the same report when reporting MHSA revenue. The report is available at: http://www.sco.ca.gov/ard_payments_mentalhealthservicefund.html
- ³ Expenditure funding sources for each component must equal the total program expenditures as reported on the Component Summary Worksheets.
- ⁴ WIC Section 5892(b) permits a County to use up to 20 percent of the average amount of funds allocated to the county for the previous five years to fund technological needs and capital facilities, human resource needs, and a prudent reserve. The amount of funds transferred from CSS will be reported in the CSS column as a negative amount. The funds transferred into WET, CFTN, or Prudent Reserve should be reflected as a positive amount. For each year reported, the amount transferred from CSS should equal zero when added to the funds transferred into WET, CFTN, or Prudent Reserve.
- ⁵ Payments from the MHSA Fund should be reflected in the Adjustments section as a negative amount. Receipts into the MHSA Fund should be reflected in the Adjustments section as a positive amount.
- ⁶ Total Unspent in the Local MHS Fund will auto populate for each Fiscal Year.
- ⁷ The FFP amount represents the estimated FFP revenue generated in FY 2012-13 and attributable to MHSA funds.