

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 2013-14
Community Services and Supports (CSS) Summary**

County: **El Dorado** Date: **9/28/2015**

Community Services and Supports Component	Total (Gross) Mental Health Expenditures
FSP Programs	
1 CSS WP1 Youth and Family Strengthening	\$209,961
2 CSS WP2 Adult Wellness & Recovery	\$499,369
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Subtotal FSP Programs	\$709,330
Non-FSP Programs	
1 CSS Non-FSP	\$1,054,520
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15	
Subtotal Non-FSP Programs	\$1,054,520
Total FSP and Non-FSP Programs	\$1,763,850
CSS Evaluation	
CSS Administration	\$682,027
CSS MHA Housing Program Assigned Funds	
Total CSS Expenditures	\$2,445,877

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2013-14
Prevention and Early Intervention (PEI) Summary**

County: El Dorado

Date:

9/28/2015

Prevention and Early Intervention Component	(A) Total (Gross) Mental Health Expenditures
PEI Programs-Prevention	
1 WP2 Community Education Project	\$51,128
2 WP4 Wellness Outreach/Vulnerable Adults	\$88
3	
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14	
15	
Subtotal PEI Programs-Prevention	\$51,216
PEI Programs-Early Intervention	
1 WP1 Youth and Children's Services	\$182,352
2 WP3 Health Disparities Program	\$207,369
3 WP5 Community-Base Services	\$115,430
4	
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12	
13	
14	
15	
Subtotal PEI Programs-Prevention	\$505,151
PEI Programs-Other	
1	
2	
3	
Subtotal PEI Programs-Other	\$0
Subtotal PEI Programs-Prevention & Early Intervention and Other	\$556,367
PEI Evaluation	
PEI Administration	\$57,124
Total PEI Expenditures	\$613,491

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2013-14
Innovation (INN) Summary**

County: El Dorado

Date:

9/28/2015

Innovation Component	(A) Total (Gross) Mental Health Expenditures
Innovation Programs	
1 Planning	\$0
2 Closing the Gap	\$0
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22	
23	
24	
25	
Subtotal	\$0
Innovation Evaluation	\$0
Innovation Administration	\$1,056
Total Innovation Expenditures	\$1,056

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2013-14
Workforce Education and Training (WET) Summary**

County: El Dorado

Date:

9/28/2015

Workforce Education and Training Component	(A) Total (Gross) Mental Health Expenditures
WET Funding Category	
Workforce Staffing Support	\$5,313
Training and Technical Assistance	\$144,743
Mental Health Career Pathways Programs	\$1,252
Residency and Internship Programs	
Financial Incentive Programs	
Total WET Programs	\$151,308
WET Administration	\$47,105
Total WET Expenditures	\$198,413

**Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2013-14
Capital Facilities/Technological Needs (CF/TN) Summary**

County: El Dorado **Date:** 9/28/2015

	(A)
Capital Facility/Technological Needs Projects	Total (Gross) Mental Health Expenditures
Capital Facility Projects	
1 WP1 Electronic Health Record (CWS)	\$138,903
2 WP 2 Telehealth	\$34,918
3	
4	
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6	
7	
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9	
10	
11	
12	
Total CF Projects	\$173,821
Capital Facility Administration	\$4,135
Total Capital Facility Expenditures	\$177,956
Technological Needs Projects	
1	
2	
3	
4	
5	
6	
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13	
Total TN Projects	\$0
Technological Needs Administration	
Total Technological Needs Expenditures	\$0
Total CF/TN Expenditures	\$177,956

**Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2013-14
Other MHSA Funds Summary**

County: El Dorado

Date:

9/28/2015

	(A) Total (Gross) Expenditures
Training, Technical Assistance and Capacity Building	\$10,656
WET Regional Partnerships	\$0
PEI Statewide Projects	\$240,581

**Annual Mental Health Services Act Revenue and Expenditure Report
FY 2013-14 Summary**

TABLE A

COUNTY: El Dorado

DATE: 9/28/2015

Fiscal Year 2013-14		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		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									\$1,898,284	\$1,898,284
b	FY 2006-07 Funds				\$0						\$0
c	FY 2007-08 Funds				\$0	\$0					\$0
d	FY 2008-09 Funds	\$0	\$0	\$0	\$2,084	\$0	\$0	\$0	\$0		\$2,084
e	FY 2009-10 Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
f	FY 2010-11 Funds	\$0	\$0	\$567,681	\$389,700	\$770,953	\$24,366	\$0	\$0		\$1,752,700
g	FY 2011-12 Funds	\$1,356,304	\$565,045	\$198,100	\$0	\$0	\$21,700	\$0	\$360,859		\$2,502,008
h	FY 2012-13 Funds	\$4,913,551	\$1,228,388	\$323,260	\$0	\$0					\$6,465,199
i	Cumulative Interest	\$16,398	\$7,287	\$6,447	\$2,794	\$10,647	\$317	\$0	\$3,337		\$47,227
j	TOTAL	\$6,286,253	\$1,800,720	\$1,095,488	\$394,578	\$781,600	\$46,383	\$0	\$364,196	\$1,898,284	\$12,667,502
2 MHSA Funds Revenue in FY 2013-14²											
a	Transfer of funds from the Local Prudent Reserve	\$0	\$0							\$0	\$0
b	FY 2013-14 MHSA Revenue Received	\$3,819,655	\$954,914	\$251,293							\$5,025,862
c	FY 2013-14 Interest Earned on MHSA Funds	\$13,680	\$3,919	\$2,384	\$859	\$1,700	\$0	\$0	\$0	\$0	\$22,542
d	TOTAL	\$3,833,335	\$958,833	\$253,677	\$859	\$1,700	\$0	\$0	\$0	\$0	\$5,048,404
3 Expenditure and Funding Sources for FY 2013-14³											
A MHSA Funds											
a	FY 2006-07 MHSA Funds				\$0						\$0
b	FY 2007-08 MHSA Funds				\$0	\$0					\$0
c	FY 2008-09 MHSA Funds				\$2,084	\$0		\$0			\$2,084
d	FY 2009-10 MHSA Funds				\$0	\$0		\$0			\$0
e	FY 2010-11 MHSA Funds				\$196,329	\$177,956		\$0			\$374,285
f	FY 2011-12 MHSA Funds	\$1,356,304	\$565,045	\$1,056	\$0	\$0	\$10,656	\$0	\$240,581		\$2,173,642
g	FY 2012-13 MHSA Funds	\$1,089,573	\$48,446	\$0	\$0	\$0					\$1,138,019
h	FY 2013-14 MHSA Funds	\$0	\$0	\$0	\$0	\$0					\$0
MHSA Net Expenditures Subtotal for FY 2013-14		\$2,445,877	\$613,491	\$1,056	\$198,413	\$177,956	\$10,656	\$0	\$240,581		\$3,688,030
i	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
B Other Funds											
a	1991 Realignment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
b	Behavioral Health Subaccount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
c	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
d	TOTAL MHSA and Other Funds	\$2,445,877	\$613,491	\$1,056	\$198,413	\$177,956	\$10,656	\$0	\$240,581		\$3,688,030
e	Total Program Expenditures	\$2,445,877	\$613,491	\$1,056	\$198,413	\$177,956	\$10,656	\$0	\$240,581		\$3,688,030

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

PEI Statewide Funds assigned to CalMHSA? (Y/N)	Yes
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Fiscal Year 2013-14		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		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 2011-12	\$0			\$0	\$0				\$0	\$0
	b FY 2012-13	\$0			\$0	\$0				\$0	\$0
	c FY 2013-14	\$0			\$0	\$0				\$0	\$0
5	Adjustments⁵										
	a Local Prudent Reserve										\$0
	b FY 2006-07 Funds				\$0						\$0
	c FY 2007-08 Funds				\$0	\$0					\$0
	d FY 2008-09 Funds				\$0	\$0		\$0			\$0
	e FY 2009-10 Funds				\$0	\$0		\$0			\$0
	f FY 2010-11 Funds				-\$53,273	-\$231		\$0			-\$53,504
	g FY 2011-12 Funds	\$0	\$0	-\$18,469	\$0	\$0	\$10,656	\$0	\$0		-\$7,813
	h FY 2012-13 Funds	-\$2,266,032	-\$549,393	\$0	\$0	\$0					-\$2,815,425
	i FY 2013-14 Funds	\$0	\$0	\$0	\$0	\$0					\$0
	j Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	k TOTAL	-\$2,266,032	-\$549,393	-\$18,469	-\$53,273	-\$231	\$10,656	\$0	\$0	\$0	-\$2,876,742
6	Unspent Funds in the Local MHS Fund⁶										
	a Local Prudent Reserve Balance									\$1,898,284	\$1,898,284
	b FY 2006-07 Funds				\$0						\$0
	c FY 2007-08 Funds				\$0	\$0					\$0
	d FY 2008-09 Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	e FY 2009-10 Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	f FY 2010-11 Funds	\$0	\$0	\$567,681	\$140,098	\$592,766	\$13,710	\$0	\$0		\$1,314,255
	g FY 2011-12 Funds	\$0	\$0	\$178,575	\$0	\$0	\$21,700	\$0	\$120,278		\$320,553
	h FY 2012-13 Funds	\$1,557,946	\$630,549	\$323,260	\$0	\$0					\$2,511,755
	i FY 2013-14 Funds	\$3,819,655	\$954,914	\$251,293	\$0	\$0					\$5,025,862
	j Interest	\$30,078	\$11,206	\$8,831	\$3,653	\$12,347	\$317	\$0	\$3,337		\$69,769
	k TOTAL	\$5,407,679	\$1,596,669	\$1,329,640	\$143,751	\$605,113	\$35,727	\$0	\$123,615	\$1,898,284	\$11,140,478

TABLE B ⁷	
Estimated FFP Revenue Generated In FY 2013-14	Amount
Federal Financial Participation (FFP)	\$4,827,474

RER Contact Person	
Name	Michele McAfee
Title	Accountant I
Phone	530-295-6910
Email	michele.mcafee@edcgov.us

**Annual Mental Health Services Act Revenue and Expenditure Report for
Year 2013-14
Adjustments Summary**

Fiscal

County: _____

Date: 9/28/2015

FY	Amount	Reason For Adjustment
2013-2014	\$10,656	To use FY10-11 fund balance 1st for expenses
2012-13	-\$2,815,425	To record County Auditor Adj of MHSA Fund Balance due to unposted MHSA Charges in FY 2010-11. Due to the length of time between FY 10-11 and this adjustment being recognized on the RER, the funds had to be adjusted from the FY 12-13 RER.
2011-12	-\$18,469	To record County Auditor Adj of MHSA Fund Balance due to unposted MHSA Charges in FY 2010-11. Due to the length of time between FY 10-11 and this adjustment being recognized on the RER, the funds had to be adjusted from the FY 11-12 RER.
2010-11	-\$53,504	To record County Auditor Adj of MHSA Fund Balance due to unposted MHSA Charges in FY 2010-11
TOTAL	-\$2,876,742	
	-\$2,876,742	

NOTE TO COUNTY: Total Adjustments recorded in the Adjustments Summary worksheet **MUST** match Total Adjustments recorded on the RER Summary Worksheet. If **ERROR**, recheck and correct.

**Annual Mental Health Services Act Revenue and Expenditure Report
FY 2013-14**

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 determining the total State MHSA Fund revenue to be reported on the FY 2013-14 RER. 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 funds in the Local MHS Fund will auto populate for each Fiscal Year.

⁷ The FFP amount represents the estimated FFP revenue generated in FY 2013-14 and attributable to MHSA funds.