

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 2014-15
Community Services and Supports (CSS) Summary**

County: **SAN DIEGO** Date: 12/16/2015

Community Services and Supports Component	Total (Gross) Mental Health Expenditures
FSP Programs	
1 CY-FSP	\$16,055,300
2 TAOA-FSP	\$29,742,163
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Subtotal FSP Programs	\$45,797,462
Non-FSP Programs	
1 CY-OE	\$2,573,019
2 CY-SD	\$10,413,258
3 TAOA-SD	\$30,085,817
4 ALL-OE	\$1,964,083
5 ALL-SD	\$2,080,575
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14	
15	
Subtotal Non-FSP Programs	\$47,116,752
Total FSP and Non-FSP Programs	\$92,914,215
CSS Evaluation	
CSS Administration	\$17,560,425
CSS MHSA Housing Program Assigned Funds	
Total CSS Expenditures	\$110,474,639

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2014-15
Prevention and Early Intervention (PEI) Summary**

County: SAN DIEGO

Date:

12/16/2015

Prevention and Early Intervention Component	(A) Total (Gross) Mental Health Expenditures
PEI Programs-Prevention	
1 PS01	\$4,044,954
2 OA01	\$550,999
3 OA03	\$0
4 VF01	\$986,954
5 NA01 (These are combined PEI services)	\$1,757,409
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14	
15	
Subtotal PEI Programs-Prevention	\$7,340,316
PEI Programs-Early Intervention	
1 CO01	\$2,517,166
2 CO02	\$1,998,793
3 DV01	\$500,000
4 DV02	\$598,983
5 DV03	\$365,190
6 EC01	\$1,083,512
7 FB01	\$1,755,601
8 OA02	\$568,147
9 OA04	\$540,380
10 OA05	\$0
11 RC01	\$1,325,518
12 SA01	\$2,922,296
13 SA02	\$585,007
14	
15	
Subtotal PEI Programs- Early Intervention	\$14,760,594
PEI Programs-Other	
1 PEI transfer to CALMHSA	\$650,000
2	
3	
Subtotal PEI Programs-Other	\$650,000
Subtotal PEI Programs-Prevention & Early Intervention and Other	\$22,750,910
PEI Evaluation	
PEI Administration	\$5,131,514
Total PEI Expenditures	\$27,882,424

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2014-15
Innovation (INN) Summary**

County: SAN DIEGO

Date:

12/16/2015

Innovation Component	(A) Total (Gross) Mental Health Expenditures
Innovation Programs	
1 INN-01	\$0
2 INN-02	\$19,815
3 INN-03	\$0
4 INN-04	\$0
5 INN-05	\$0
6 INN-06	\$1,100,128
7 INN-07	\$1,666,000
8 INN-08	\$383,423
9 INN-09	\$0
10 INN-10	\$2,695,285
11	\$0
12	\$0
13	\$0
14	\$0
15	\$0
16	\$0
17	\$0
18	\$0
19	\$0
20	\$0
21	\$0
22	\$0
23	\$0
24	\$0
25	\$0
Subtotal	\$5,864,650
Innovation Evaluation	\$62,270
Innovation Administration	\$1,376,146
Total Innovation Expenditures	\$7,303,066

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2014-15
Workforce Education and Training (WET) Summary**

County: SAN DIEGO **Date:** 12/16/2015

Workforce Education and Training Component	(A) Total (Gross) Mental Health Expenditures
WET Funding Category	
Workforce Staffing Support	
Training and Technical Assistance	\$297,546
Mental Health Career Pathways Programs	\$1,279,118
Residency and Internship Programs	\$626,734
Financial Incentive Programs	\$342,916
Total WET Programs	\$2,546,314
WET Administration	\$0
Total WET Expenditures	\$2,546,314

**Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2014-15
Capital Facilities/Technological Needs (CF/TN) Summary**

County: SAN DIEGO **Date:** 12/16/2015

Capital Facility/Technological Needs Projects	(A) Total (Gross) Mental Health Expenditures
Capital Facility Projects	
1 CF-1	\$18,252
2 CF-2	\$605
3	
4	
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7	
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12	
Total CF Projects	\$18,857
Capital Facility Administration	\$4,378
Total Capital Facility Expenditures	\$23,235
Technological Needs Projects	
1 MIS	\$595
2 SD-2	\$925,185
3 SD-5	\$810,249
4 SD-6	\$5,699
5	
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13	
Total TN Projects	\$1,741,728
Technological Needs Administration	\$404,404
Total Technological Needs Expenditures	\$2,146,133
Total CFTN Expenditures	\$2,169,368

**Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2014-15
Other MHSA Funds Summary**

County: SAN DIEGO **Date:** 12/16/2015

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

Annual Mental Health Services Act Revenue and Expenditure Report
FY 2014-15 Summary

TABLE A

COUNTY: SAN DIEGO

DATE: 12/16/2015

PEI Statewide Funds assigned to CalMHSA? (Y/N)	Y
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Fiscal Year 2014-15	(A) Community Services and Supports	(B) Prevention and Early Intervention	(C) Innovation	(D) Workforce Education and Training	(E) Capital Facilities and Technological Needs	(F) TTACB	(G) WET Regional Partnerships	(H) PEI Statewide Projects Funds	(I) Unencumbered Housing Funds	(J) Prudent Reserve	(K) Total-All Components
1 Unspent Funds Available From Prior Fiscal Years¹											
a Local Prudent Reserve										\$42,193,120	\$42,193,120
b FY 2006-07 Funds											\$0
c FY 2007-08 Funds											\$0
d FY 2008-09 Funds											\$0
e FY 2009-10 Funds			\$3,827,794	\$5,141,084							\$8,968,878
f FY 2010-11 Funds			\$3,247,365	\$40	\$25,562,940		\$791,687				\$29,602,032
g FY 2011-12 Funds							\$1,842,402				\$1,842,402
h FY 2012-13 Funds			\$2,081,285	\$700	\$586						\$2,082,572
i FY 2013-14 Funds	\$40,139,351	\$13,066,576	\$5,064,075								\$58,270,003
j Cumulative Interest	\$6,221,197	\$1,316,532	\$416,513	\$385,120	\$470,491		\$240,662				\$9,050,515
k TOTAL	\$46,360,548	\$14,383,108	\$14,637,032	\$5,526,945	\$26,034,017	\$0	\$0	\$2,874,751	\$0	\$42,193,120	\$152,009,522
2 MHSA Funds Revenue in FY 2014-15²											
a Transfer of funds from the Local Prudent Reserve										\$0	\$0
b FY 2014-15 MHSA Revenue Received	\$106,328,138	\$28,354,170	\$7,088,543								\$141,770,850
c FY 2014-15 Interest Earned on MHSA Funds	\$502,197	\$144,943	\$101,154	\$23,579	\$99,993						\$871,866
d TOTAL	\$106,830,335	\$28,499,113	\$7,189,696	\$23,579	\$99,993	\$0	\$0	\$0	\$0	\$0	\$142,642,717
3 Expenditure and Funding Sources for FY 2014-15³											
A MHSA Funds											
a FY 2006-07 MHSA Funds											\$0
b FY 2007-08 MHSA Funds											\$0
c FY 2008-09 MHSA Funds											\$0
d FY 2009-10 MHSA Funds				\$2,546,314							\$2,546,314
e FY 2010-11 MHSA Funds					\$2,169,368						\$2,169,368
f FY 2011-12 MHSA Funds											\$0
g FY 2012-13 MHSA Funds			\$2,081,285								\$2,081,285
h FY 2013-14 MHSA Funds	\$40,139,351	\$13,066,576	\$5,064,075								\$58,270,003
i FY 2014-15 MHSA Funds	\$28,091,891	\$14,815,847	\$157,706								\$43,065,444
MHSA Net Expenditures Subtotal for FY 2014-15	\$68,231,242	\$27,882,424	\$7,303,066	\$2,546,314	\$2,169,368	\$0	\$0	\$0	\$0		\$108,132,414
j Interest											\$0
B Other Funds											
a 1991 Realignment											\$0
b Behavioral Health Subaccount	\$7,558,994										\$7,558,994
c Other	\$34,684,403										\$34,684,403
d TOTAL MHSA and Other Funds	\$110,474,639	\$27,882,424	\$7,303,066	\$2,546,314	\$2,169,368	\$0	\$0	\$0	\$0		\$150,375,811
e Total Program Expenditures	\$110,474,639	\$27,882,424	\$7,303,066	\$2,546,314	\$2,169,368	\$0	\$0	\$0	\$0		\$150,375,811

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)	Y
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Fiscal Year 2014-15	(A) Community Services and Supports	(B) Prevention and Early Intervention	(C) Innovation	(D) Workforce Education and Training	(E) Capital Facilities and Technological Needs	(F) TTACB	(G) WET Regional Partnerships	(H) PEI Statewide Projects Funds	(I) Unencumbered Housing Funds	(J) Prudent Reserve	(K) Total-All Components
4 Transfers to Prudent Reserve, WET, CFTN⁴											
a FY 2012-13											\$0
b FY 2013-14											\$0
c FY 2014-15											\$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				\$323,096							\$323,096
f FY 2010-11 Funds					\$59,702						\$59,702
g FY 2011-12 Funds											\$0
h FY 2012-13 Funds											\$0
i FY 2013-14 Funds											\$0
j FY 2014-15 Funds	\$4,711,419	\$1,149,336	\$1,335								\$5,862,090
k Interest											\$0
l TOTAL	\$4,711,419	\$1,149,336	\$1,335	\$323,096	\$59,702	\$0	\$0	\$0	\$0	\$0	\$6,244,889
6 Unspent Funds in the Local MHS Fund⁶											
a Local Prudent Reserve Balance										\$42,193,120	\$42,193,120
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	\$3,827,794	\$2,917,866	\$0	\$0	\$0	\$0			\$6,745,660
f FY 2010-11 Funds	\$0	\$0	\$3,247,365	\$40	\$23,453,275	\$0	\$0	\$791,687			\$27,492,367
g FY 2011-12 Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,842,402			\$1,842,402
h FY 2012-13 Funds	\$0	\$0	\$0	\$700	\$586						\$1,287
i FY 2013-14 Funds	\$0	\$0	\$0	\$0	\$0						\$0
j FY 2014-15 Funds	\$82,947,666	\$14,687,659	\$6,932,172	\$0	\$0		\$0		\$0		\$104,567,496
k Interest	\$6,723,394	\$1,461,474	\$517,667	\$408,699	\$570,484	\$0	\$0	\$240,662	\$0		\$9,922,381
l TOTAL	\$89,671,060	\$16,149,133	\$14,524,998	\$3,327,306	\$24,024,345	\$0	\$0	\$2,874,751	\$0	\$42,193,120	\$192,764,713

TABLE B ⁷	
Estimated FFP Revenue Generated in FY 2014-15	Amount
Federal Financial Participation (FFP)	\$34,003,667

RER Contact Person	
Name	Maria Elena Padilla
Title	Senior Accountant
Phone	(619) 338-2892
Email	mariaelena.padilla@sdcounty.ca.gov

**Annual Mental Health Services Act Revenue and Expenditure Report for
Year 2014-15
Adjustments Summary**

Fiscal

County: _____

Date: 12/16/2015

FY	Amount	Reason For Adjustment
FY 08-09	\$1,485,757	FY 08/09 ADMIN COST ADJUSTMENTS
FY 09-10	\$1,621,070	FY 09/10 ADMIN COST ADJUSTMENTS
FY 10-11	\$3,118,876	FY 10/11 ADMIN COST ADJUSTMENTS
FY 11-12	\$890,017	FY 11/12 ADMIN COST ADJUSTMENTS
FY 12-13	-\$936,761	FY 12/13 ADMIN COST ADJUSTMENTS
FY 08-09	\$65,930	FY 08/09 CSS CHILDREN ADJUSTMENT
TOTAL	\$6,244,889	
	\$6,244,889	

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 2014-15**

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 2014-15 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 2014-15 and attributable to MHSA funds.