

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: Tulare Date: 3/10/2016

Community Services and Supports Component	Total (Gross) Mental Health Expenditures
FSP Programs	
1 One Stop Center Programs	\$812,464
2 United for Health Mobile Unit Programs	\$691,992
3 County FSP Program	\$3,242,598
4 Supportive Housing	\$2,189,051
5 Specialized Mental Health Services	\$646,350
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Subtotal FSP Programs	\$7,582,455
Non-FSP Programs	
1 One Stop Center Programs	\$1,227,998
2 United for Health Mobile Unit Programs	\$1,176,404
3 Specialized Mental Health Services	\$2,474,133
4 Wellness & Recovery Activities	\$244,392
5	
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12	
13	
14	
15	
Subtotal Non-FSP Programs	\$5,122,927
Total FSP and Non-FSP Programs	\$12,705,382
CSS Evaluation	
CSS Administration	\$1,678,730
CSS MHSA Housing Program Assigned Funds	
Total CSS Expenditures	\$14,384,112

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

County: Tulare

Date:

3/10/2016

Prevention and Early Intervention Component	(A) Total (Gross) Mental Health Expenditures
PEI Programs-Prevention	
1 Children & Youth in Stressed Families	\$275,463
2 Children at Risk of School Failure	\$345,101
3 Identification & Intervention for Mental Illness	\$96,461
4 Suicide Prevention	\$319,854
5 Reducing Disparities in Access to Mental Health	\$441,833
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12	
13	
14	
15	
Subtotal PEI Programs-Prevention	\$1,478,712
PEI Programs-Early Intervention	
1 Children & Youth in Stressed Families	\$1,093,370
2 Children at Risk of School Failure	\$504,086
3 Suicide Prevention	\$120,344
4 Reducing Disparities in Access to Mental Health	\$126,142
5	
6	
7	
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12	
13	
14	
15	
Subtotal PEI Programs-Prevention	\$1,843,942
PEI Programs-Other	
1	
2	
3	
Subtotal PEI Programs-Other	\$0
Subtotal PEI Programs-Prevention & Early Intervention and Other	\$3,322,654
PEI Evaluation	\$0
PEI Administration	\$164,568
Total PEI Expenditures	\$3,487,222

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

County: Tulare

Date:

3/10/2016

Innovation Component	(A) Total (Gross) Mental Health Expenditures
Innovation Programs	
1 My Voice Media Center	\$85,146
2 Integrated Health / Mental Health Clinic	\$422,602
3	\$0
4	\$0
5	\$0
6	\$0
7	\$0
8	\$0
9	\$0
10	\$0
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	\$507,748
Innovation Evaluation	\$0
Innovation Administration	\$120,683
Total Innovation Expenditures	\$628,431

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

County: Tulare **Date:** 3/10/2016

Workforce Education and Training Component	(A) Total (Gross) Mental Health Expenditures
WET Funding Category	
Workforce Staffing Support	\$66,428
Training and Technical Assistance	\$466,371
Mental Health Career Pathways Programs	\$12,440
Residency and Internship Programs	
Financial Incentive Programs	
Total WET Programs	\$545,239
WET Administration	
Total WET Expenditures	\$545,239

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

County: Tulare **Date:** 3/10/2016

	(A)
Capital Facility/Technological Needs Projects	Total (Gross) Mental Health Expenditures
Capital Facility Projects	
1 Capital Facility Needs	\$503,911
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
Total CF Projects	\$503,911
Capital Facility Administration	\$20,220
Total Capital Facility Expenditures	\$524,131
Technological Needs Projects	
1 Electronic Health Records	\$895,277
2	
3	
4	
5	
6	
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9	
10	
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12	
13	
Total TN Projects	\$895,277
Technological Needs Administration	
Total Technological Needs Expenditures	\$895,277
Total CFTN Expenditures	\$1,419,408

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

County: Tulare **Date:** 3/10/2016

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

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

County: Tulare **Date:** 3/10/2016

	(A) Total (Gross) Expenditures
Unencumbered Housing Funds	

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

TABLE A

COUNTY: Tulare

DATE: 3/10/2016

PEI Statewide Funds assigned to CalMHSA? (Y/N)	No
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Fiscal Year 2014-15	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(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	Unencumbered Housing Funds	Prudent Reserve	Total-All Components
1 Unspent Funds Available From Prior Fiscal Years¹											
a Local Prudent Reserve										\$7,173,913	\$7,173,913
b FY 2006-07 Funds				\$864,119							\$864,119
c FY 2007-08 Funds				\$1,293,900	\$1,727,809						\$3,021,709
d FY 2008-09 Funds					\$1,775,700						\$1,775,700
e FY 2009-10 Funds											\$0
f FY 2010-11 Funds											\$0
g FY 2011-12 Funds											\$0
h FY 2012-13 Funds	\$10,580,904	\$878,561	\$970,122								\$12,429,587
i FY 2013-14 Funds	\$11,312,184	\$3,016,582	\$754,146								\$15,082,912
j Cumulative Interest	\$1,214,557	\$478,686	\$162,791	\$106,647	\$235,613						\$2,198,294
k TOTAL	\$23,107,645	\$4,373,829	\$1,887,059	\$2,264,666	\$3,739,122	\$0	\$0	\$0	\$0	\$7,173,913	\$42,546,234
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	\$15,834,460	\$4,222,523	\$1,055,631								\$21,112,614
c FY 2014-15 Interest Earned on MHSA Funds	\$229,551	\$56,037	\$57,999	\$22,823	\$29,058					\$78,513	\$473,981
d TOTAL	\$16,064,011	\$4,278,560	\$1,113,630	\$22,823	\$29,058	\$0	\$0	\$0	\$0	\$78,513	\$21,586,595
3 Expenditure and Funding Sources for FY 2014-15³											
A MHSA Funds											
a FY 2006-07 MHSA Funds				\$545,239							\$545,239
b FY 2007-08 MHSA Funds					\$1,419,408						\$1,419,408
c FY 2008-09 MHSA Funds											\$0
d FY 2009-10 MHSA Funds											\$0
e FY 2010-11 MHSA Funds											\$0
f FY 2011-12 MHSA Funds	\$97,799										\$97,799
g FY 2012-13 MHSA Funds	\$10,898,683	\$953,894	\$628,431								\$12,481,008

PEI Statewide Funds assigned to CalMHSA? (Y/N)	No
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Fiscal Year 2014-15	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	Unencumbered Housing Funds	Prudent Reserve	Total-All Components
h FY 2013-14 MHSA Funds	\$1,643,573	\$2,533,328									\$4,176,901

PEI Statewide Funds assigned to CalMHSAs? (Y/N)	No
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Fiscal Year 2014-15	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(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	Unencumbered Housing Funds	Prudent Reserve	Total-All Components
i FY 2014-15 MHSAs Funds											\$0
MHSA Net Expenditures Subtotal for FY 2014-15	\$12,640,055	\$3,487,222	\$628,431	\$545,239	\$1,419,408	\$0	\$0	\$0	\$0		\$18,720,355
j Interest											\$0
B Other Funds											\$0
a 1991 Realignment											\$0
b Behavioral Health Subaccount											\$0
c Other	\$1,744,057										\$1,744,057
d TOTAL MHSA and Other Funds	\$14,384,112	\$3,487,222	\$628,431	\$545,239	\$1,419,408	\$0	\$0	\$0	\$0		\$20,464,412
e Total Program Expenditures	\$14,384,112	\$3,487,222	\$628,431	\$545,239	\$1,419,408	\$0	\$0	\$0	\$0		\$20,464,412

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

4 Transfers to Prudent Reserve, WET, CFTN⁴											
a FY 2012-13	\$0										\$0
b FY 2013-14	\$0										\$0
c FY 2014-15	\$0										\$0
5 Adjustments⁵											
a Local Prudent Reserve											\$0
b FY 2006-07 Funds											\$0
c FY 2007-08 Funds					\$71,948						\$71,948
d FY 2008-09 Funds											\$0
e FY 2009-10 Funds											\$0
f FY 2010-11 Funds											\$0
g FY 2011-12 Funds	\$97,799										\$97,799
h FY 2012-13 Funds	\$317,779	\$75,333	-\$341,691								\$51,421
i FY 2013-14 Funds	\$41,472	\$8,246									\$49,718
j FY 2014-15 Funds											\$0
k Interest											\$0
I TOTAL	\$457,050	\$83,579	-\$341,691	\$0	\$71,948	\$0	\$0	\$0	\$0	\$0	\$270,886

PEI Statewide Funds assigned to CalMHSA? (Y/N)	No
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Fiscal Year 2014-15	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(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	Unencumbered Housing Funds	Prudent Reserve	Total-All Components
6 Unspent Funds in the Local MHS Fund⁶											
a Local Prudent Reserve Balance										\$7,252,426	\$7,252,426
b FY 2006-07 Funds				\$318,880							\$318,880
c FY 2007-08 Funds				\$1,293,900	\$380,349						\$1,674,249
d FY 2008-09 Funds	\$0	\$0	\$0	\$0	\$1,775,700	\$0	\$0	\$0			\$1,775,700
e FY 2009-10 Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
f FY 2010-11 Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
g FY 2011-12 Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
h FY 2012-13 Funds	\$0	\$0	\$0	\$0	\$0						\$0
i FY 2013-14 Funds	\$9,710,083	\$491,500	\$754,146	\$0	\$0						\$10,955,729
j FY 2014-15 Funds	\$15,834,460	\$4,222,523	\$1,055,631	\$0	\$0		\$0		\$0		\$21,112,614
k Interest	\$1,444,108	\$534,723	\$220,790	\$129,470	\$264,671	\$0	\$0	\$0	\$0		\$2,593,762
l TOTAL	\$26,988,651	\$5,248,746	\$2,030,567	\$1,742,250	\$2,420,720	\$0	\$0	\$0	\$0	\$7,252,426	\$45,683,360

Estimated FFP Revenue Generated In FY 2014-15	Amount
Federal Financial Participation (FFP)	\$3,631,019

RER Contact Person	
Name	Melody Manning
Title	Accountant III
Phone	(559) 624-8022
Email	MManning1@tularehhsa.org

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

Fiscal

County: _____

Date: 3/10/2016

FY	Amount	Reason For Adjustment
12/13	-\$341,691	Innovation adjusted based on Info Notice 11-15 (INN). 80% Innovation moved to CSS and 20% to PEI as it appears in books. Granted by Info Notice 11-15.
12/13	\$273,353	Innovation adjusted based on Info Notice 11-15 (CSS)
12/13	\$68,338	Innovation adjusted based on Info Notice 11-15 (PEI)
07/08 - 11/12	\$215,769	Deduct Depreciation in py (CSS) FY 07/08 \$4,195 FY 08/09 \$31,319 FY 09/10 \$49,943 FY 10/11 \$83,724 FY 11/12 \$46,588
12/13	\$63,478	Deduct Depreciation expense taken in FY 12/13 \$44,426 CSS \$6,995 PEI \$12,057 CFT
13/14	\$109,609	Deduct Depreciation expense taken in FY 13/14 \$41,472 CSS \$8,246 PEI \$59,891 CFT
09/10	-\$117,970	Add back FY 09/10 Capital Asset deducted out in FY 12/13 adjustment section (CSS)
TOTAL	\$270,886	
	\$270,886	

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.

ADJUSTMENT CALCULATIONS ON RER SUMMARY

CSS Deprec Adj 07/08-11/12	215,769.00
CSS Capital Asset Adjmt FY 09/10	<u>(117,970.00)</u>
CSS FY 11/12 Adjustment	97,799.00

CSS 80% Innovation Addition	273,354.00
CSS Deprec Adjstmt FY 12/13	<u>44,426.00</u>
CSS FY 12/13 Adjustment	317,780.00

PEI 20% Innovation Addition	68,338.00
PEI Deprec Adjstment FY 12/13	<u>6,995.00</u>
PEI FY 12/13 Adjustment	75,333.00

CFT Deprec Adjustment FY 12/13	12,057.00
CFT Deprec Adjustment FY 13/14	<u>59,891.00</u>
CFT FY 07/08 Adjustment	71,948.00

**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.

TULARE COUNTY END NOTES

INNOVATION

1. Tulare County considers innovation funds to be utilized as 80% CSS and 20% PEI. Therefore, these funds do not revert, when this calculation is taken into consideration.

2. Innovation funds (minus expenditures) were split between CSS (80%) and PEI (20%) in adjustment section of RER Summary as as granted by Info Notice 11-15. We have not received direction from DHCS on how to account for the transaction under the innovation column.