



**TULARE COUNTY
HEALTH & HUMAN SERVICES AGENCY**

Cheryl L. Duerksen, Ph.D.
Agency Director

Timothy W. Lutz • Director • Department of Fiscal Operations

November 30, 2015

California Department of Health Care Services
Attention: FY 12/13 MHSA Revenue and Expenditure Report
Mental Health Services Division
MHSA Oversight and Fiscal Reporting Section
1500 Capitol Ave., MS 2704, 72.4.33
P. O. Box 997413
Sacramento, CA 95899

Enclosed please find the revised Tulare County FY 12/13 MHSA Revenue and Expenditure Report. Tulare County has recently initiated the Short Doyle Medi-Cal audit process for FY 09/10. Several adjustments to prior year Revenue and Expense reports were identified through this audit reconciliation process. As a result, the adjustment page of FY 12/13 Revenue and Expense report includes nine prior year adjustments and identifies the fiscal year associated with each adjustment.

Additionally, Tulare County spent Innovation funds for fiscal years 8/9 through 10/11 as initially directed by the state in information notice 11-15. We allocated 80% of the revenue to CSS and 20% to PEI and reported those funds as spent under CSS and PEI columns in all Revenue and Expenditure Reports submitted. We historically left Innovation funds in there column and explained the expense under CSS and PEI under the footnote section.

Since we have the ability to complete adjustments under the FY 12/13 Revenue and Expenditure Report, Tulare County took the opportunity and made the adjustments necessary to match our fiscal records; including nine adjustments for prior years and three adjustments for Innovation. If another method is preferred to update prior year Revenue and Expense reports, please notify us and we will be more than happy to resubmit. If there are any questions or additional information is needed, please contact Angie Tipton at ATipton@tularehhsa.org or (559) 624-8047.

Sincerely,

A handwritten signature in blue ink, appearing to read "Timothy D. Durick".

Timothy D. Durick
Director of Mental Health

Cc: Timothy Lutz, Director of Fiscal Operations
Christi Lupkes, Division Manager HHS Mental Health Managed Care
Angie Tipton, Administrative Specialist II, Mental Health
Melody Manning, Accountant III

MHSA COUNTY FISCAL ACCOUNTABILITY CERTIFICATION¹County/City: Tulare

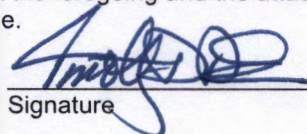
- Three-Year Program and Expenditure Plan
 Annual Update
 Annual Revenue and Expenditure Report

Local Mental Health Director	County Auditor-Controller / City Financial Officer
Name: Timothy Durick	Name: Rita Woodard
Telephone Number: (559) 624-7446	Telephone Number: (559) 636-5226
E-mail: TDurick@tularehhsa.org	E-mail: RWoodard@co.tulare.ca.us
Local Mental Health Mailing Address: County of Tulare, HHS 5957 S. Mooney Blvd. Visalia, CA 93277	

I hereby certify that the Three-Year Program and Expenditure Plan, Annual Update or Annual Revenue and Expenditure Report is true and correct and that the County has complied with all fiscal accountability requirements as required by law or as directed by the State Department of Health Care Services and the Mental Health Services Oversight and Accountability Commission, and that all expenditures are consistent with the requirements of the Mental Health Services Act (MHSA), including Welfare and Institutions Code (WIC) sections 5813.5, 5830, 5840, 5847, 5891, and 5892; and Title 9 of the California Code of Regulations sections 3400 and 3410. I further certify that all expenditures are consistent with an approved plan or update and that MHSA funds will only be used for programs specified in the Mental Health Services Act. Other than funds placed in a reserve in accordance with an approved plan, any funds allocated to a county which are not spent for their authorized purpose within the time period specified in WIC section 5892(h), shall revert to the state to be deposited into the fund and available for counties in future years.

I declare under penalty of perjury under the laws of this state that the foregoing and the attached update/revenue and expenditure report is true and correct to the best of my knowledge.

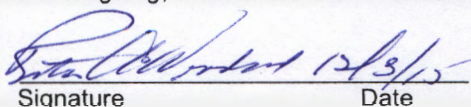
Timothy Durick
Local Mental Health Director (PRINT)


Signature Date 11/24/15

I hereby certify that for the fiscal year ended June 30, 2013, the County/City has maintained an interest-bearing local Mental Health Services (MHS) Fund (WIC 5892(f)); and that the County's/City's financial statements are audited annually by an independent auditor and the most recent audit report is dated 12/20/13 for the fiscal year ended June 30, 2013. I further certify that for the fiscal year ended June 30, 2013, the State MHSA distributions were recorded as revenues in the local MHS Fund; that County/City MHSA expenditures and transfers out were appropriated by the Board of Supervisors and recorded in compliance with such appropriations; and that the County/City has complied with WIC section 5891(a), in that local MHS funds may not be loaned to a county general fund or any other county fund.

I declare under penalty of perjury under the laws of this state that the foregoing, and if there is a revenue and expenditure report attached, is true and correct to the best of my knowledge.

Rita Woodard
County Auditor Controller / City Financial Officer (PRINT)


Signature Date 12/3/15

¹ Welfare and Institutions Code Sections 5847(b)(9) and 5899(a)
Three-Year Program and Expenditure Plan, Annual Update, and RER Certification (07/22/2013)

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

County: Tulare

Date:

11/9/2015

Community Services and Supports Component	Total (Gross) Mental Health Expenditures
FSP Programs	
1 One Stop Center Programs	\$853,767
2 Transitional Supportive Housing (TAY)	\$465,513
3 United for Health Mobile Unit Program	\$605,877
4 County FSP Program	\$130,559
5 Supportive Housing (TLC & CLC)	\$1,058,662
6 Mental Health Court	\$354,823
7 Intensive Treatment Track	\$353,817
8 ETAC Supportive Services	\$75,230
9 Specialty Mental Health Services	\$46,526
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11	
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23	
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25	
Subtotal FSP Programs	\$3,944,774
Non-FSP Programs	
1 One Stop Center Programs	\$1,060,331
2 United for Health Mobile Unit Program	\$1,294,364
3 Specialty Mental Health Services	\$1,322,870
4 Wellness & Recovery Activities	\$298,691
5	
6	
7	
8	
Subtotal Non-FSP Programs	\$3,976,256
Total FSP and Non-FSP Programs	\$7,921,030
CSS Evaluation	
CSS Administration	\$901,297
CSS MHSA Housing Program Assigned Funds	
Total CSS Expenditures	\$8,822,327

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

County: Tulare

Date:

11/9/2015

	(A)
Prevention and Early Intervention Component	Total (Gross) Mental Health Expenditures
PEI Programs-Prevention	
1 Children & Youth in Stressed Families	\$325,140
2 Children at Risk of School Failure	\$556,146
3 Identification & Intervention for Mental Illness	\$137,630
4 Suicide Prevention	\$338,054
5 Reducing Disparities in Access to Mental Health	\$587,876
6	
7	
8	
9	
10	
11	
12	
13	
14	
Subtotal PEI Programs-Prevention	\$1,944,846
PEI Programs-Early Intervention	
15 Children & Youth in Stressed Families	\$1,196,196
16 Children at Risk of School Failure	\$347,510
17 Suicide Prevention	\$130,069.00
18	
19	
20	
21	
22	
23	
Subtotal PEI Programs-Early Intervention	\$1,673,775
Total PEI Programs	\$3,618,621
PEI Evaluation	
PEI Administration	\$158,055
Total PEI Expenditures	\$3,776,676

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

County: Tulare

Date:

11/9/2015

Innovation Component	(A) Total (Gross) Mental Health Expenditures
Innovation Programs	
1 My Voice Media Center	\$47,021
2	
3	
4	
5	
6	
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9	
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11	
12	
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14	
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16	
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19	
20	
21	
22	
23	
24	
25	
Total INN Programs	\$47,021
Innovation Evaluation	
Innovation Administration	\$2,249
Total Innovation Expenditures	\$49,270

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

County: Tulare

Date:

11/9/2015

	(A)
Workforce Education and Training Component	Total (Gross) Mental Health Expenditures
WET Funding Category	
Workforce Staffing Support	
Training and Technical Assistance	
Mental Health Career Pathways Programs	
Residency and Internship Programs	
Financial Incentive Programs	
Total WET Programs	\$0
WET Administration	\$4,564
Total WET Expenditures	\$4,564

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

County: Tulare Date: 11/9/2015

	(A)
Capital Facility/Technological Needs Projects	Total (Gross) Mental Health Expenditures
Capital Facility Projects	
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
Total CF Projects	\$0
Capital Facility Administration	\$0
Total Capital Facility Expenditures	\$0
Technological Needs Projects	
1 Electronic Health Records	\$908,051
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
Total TN Projects	\$908,051
Technological Needs Administration	\$14,536
Total Technological Needs Expenditures	\$922,587
Total CFTN Expenditures	\$922,587

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

County: TulareDate: 11/9/2015

	(A) Total (Gross) Expenditures
Training, Technical Assistance and Capacity	\$57,382
WET Regional Partnerships	\$0
PEI Statewide Projects	\$431,381

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

TABLE A

COUNTY: Tulare

DATE: 11/9/2015

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									\$7,019,788	\$7,019,788
	b FY 2006-07 Funds				\$988,544						\$988,544
	c FY 2007-08 Funds				\$1,293,900	\$3,655,788					\$4,949,688
	d FY 2008-09 Funds			\$723,521		\$1,775,700			\$467,148		\$2,966,369
	e FY 2009-10 Funds			\$865,300					\$482,100		\$1,347,400
	f FY 2010-11 Funds	\$1,839,207	\$819,957	\$1,458,700			\$28,024		\$482,100		\$4,627,988
	g FY 2011-12 Funds	\$9,126,900	\$2,177,600	\$594,400			\$72,700		\$482,100		\$12,453,700
	h Interest	\$861,957	\$384,310	\$67,872	\$61,397	\$136,773	\$4,990		\$33,314		\$1,550,613
	i TOTAL	\$11,828,064	\$3,381,867	\$3,709,793	\$2,343,841	\$5,568,261	\$105,714	\$0	\$1,946,762	\$7,019,788	\$35,904,090
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	\$14,551,835	\$3,880,489	\$970,122							\$19,402,446
	c Interest Earned on MHSA Funds	\$165,943	\$56,676	\$47,791	\$26,385	\$58,943	\$1,053		\$18,861	\$83,313	\$458,965
	d TOTAL	\$14,717,778	\$3,937,165	\$1,017,913	\$26,385	\$58,943	\$1,053	\$0	\$18,861	\$83,313	\$19,861,411
3	Expenditure and Funding Sources for FY 2012-13³										
	a FY 2006-07 MHSA Funds				\$4,564						\$4,564
	b FY 2007-08 MHSA Funds					\$922,587					\$922,587
	c FY 2008-09 MHSA Funds										\$0
	d FY 2009-10 MHSA Funds										\$0
	e FY 2010-11 MHSA Funds	\$5,353,774	\$1,419,607	\$49,270			\$28,024		\$431,381		\$7,282,056
	f FY 2011-12 MHSA Funds	\$3,468,553	\$2,357,069				\$29,358				\$5,854,980
	g FY 2012-13 MHSA Funds										\$0
	h Interest										\$0
	i 1991 Realignment										\$0
	j Behavioral Health Subaccount										\$0
	k Other										\$0
	l TOTAL	\$8,822,327	\$3,776,676	\$49,270	\$4,564	\$922,587	\$57,382	\$0	\$431,381		\$14,064,187
	m Total Program Expenditures	\$8,822,327	\$3,776,676	\$49,270	\$4,564	\$922,587	\$57,382	\$0	\$431,381		\$14,064,187

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

COUNTY: Tulare

DATE: 11/9/2016

PEI Statewide Funds assigned to CaMHSA? (Y/N) No

Fiscal Year 2012-13	(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) Prudent Reserve	(K) 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	\$3,514,567	\$599,650	-\$2,998,251							\$1,115,966
g FY 2011-12 Funds		\$500,000								\$500,000
h FY 2012-13 Funds										\$0
i Interest	\$11,542	-\$7,144		-\$3,576	-\$822					\$0
TOTAL	\$3,526,109	\$1,092,506	-\$2,998,251	-\$3,576	-\$822	\$0	\$0	\$0	\$0	\$1,615,966
6 Unspent Funds in the Local MHS Fund⁶										
a Local Prudent Reserve Balance									\$7,103,101	\$7,103,101
b FY 2006-07 Funds				\$983,980						\$983,980
c FY 2007-08 Funds				\$1,293,900	\$2,733,201					\$4,027,101
d FY 2008-09 Funds	\$0	\$0	\$723,521	\$0	\$1,775,700	\$0	\$0	\$467,148		\$2,966,369
e FY 2009-10 Funds	\$0	\$0	\$865,300	\$0	\$0	\$0	\$0	\$482,100		\$1,347,400
f FY 2010-11 Funds	\$0	\$0	-\$1,588,821	\$0	\$0	\$0	\$0	\$50,719		-\$1,538,102
g FY 2011-12 Funds	\$5,658,347	\$320,531	\$594,400	\$0	\$0	\$43,342	\$0	\$482,100		\$7,098,720
h FY 2012-13 Funds	\$14,551,835	\$3,880,489	\$970,122	\$0	\$0					\$19,402,446
i Interest	\$1,039,442	\$433,842	\$115,663	\$84,206	\$194,894	\$6,043	\$0	\$52,175		\$1,926,265
TOTAL	\$21,249,624	\$4,634,862	\$1,680,185	\$2,362,086	\$4,703,795	\$49,385	\$0	\$1,534,242	\$7,103,101	\$43,317,280

TABLE B⁷

Estimated FFP Revenue Generated in FY 2012-13	Amount
Federal Financial Participation (FFP)	\$1,563,737

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 Fiscal Year 2012-13
Adjustments Summary**

County: Tulare
Date: 11/9/2015

FY	Amount	Reason For Adjustment
08/09	\$2,165,621	Prudent Reserve contribution deducted from CSS, but amount received for Prudent Reserve from the state not included on RER. Affected Column A (CSS).
09/10	-\$2,654,400	Housing program should have been fully expended in FY 08/09 when funds were assigned to CALHFA. Reported only \$1,840,000 expended in FY 09/10 and should have reported \$4,494,400. Affected Column A (CSS).
09/10	\$273,506	\$273,506 was not included as amount received from state for Prudent Reserve, but it was deducted as a contribution to Prudent Reserve. Affected Column A (CSS).
09/10	\$1,211,864	A/P Accrual Liquidation & revenue not accounted for & deprec error (CSS)
09/10	\$119,375	FFP Calculation Error MH Court & Admin (CSS)
11/12	\$500,000	Prudent Reserve transfer was included in PEI expenses and deducted as a contribution in FY 11/12 RER. Affected Column B (PEI).
07/08-10/11	\$11,542	CSS Interest Adjustment between programs (Affected CSS balance)
07/08-10/11	-\$7,144	PEI Interest Adjustment between programs (Affected PEI balance)
07/08-10/11	-\$3,576	WET Interest Adjustment between programs (Affected WET balance)
09/10-10/11	-\$822	CFT Interest Adjustment between programs (Affected CFT balance)
		Innovation adjusted based on Info Notice 11-15 (INN) Funds were allocated to CSS and PEI during FY's 10-11, 11-12 and 12-13. These expenses were reported under CSS and PEI columns in previous Revenue and Expense reports, but the Innovation funds were never removed from the RER Innovation column. This adjustment corrects that error.
		FY 08-09: \$723,521 FY 09-10: \$865,300 FY 10-11: \$1,409,430
08/09-10/11	-\$2,998,251	
08/09-10/11	\$2,398,601	Innovation adjusted based on Info Notice 11-15 (CSS)
08/09-10/11	\$599,650	Innovation adjusted based on Info Notice 11-15 (PEI)
TOTAL	\$1,615,966	
	\$1,615,966	

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 12/13**

TULARE COUNTY END NOTES:

INNOVATION

The RER for FY 11/12 reflected innovation funds for FY 08/09 and 09/10 as reverted. When the RER was submitted, Tulare County added an end note explaining that we considered those funds spent, as part of CSS (80%) and PEI (20%) expenditures. We reported those expenditures under the CSS and PEI columns. Because DHCS did not provide guidance on how to remove those funds from the innovation column, we left them there and provided the explanation above.

The RER for FY 12/13 has the same problem. Innovation funds (minus expenditures) for FY 10/11 were split between CSS (80%) and PEI (20%) during the year. The expenditures are included under the CSS and PEI columns of the RER summary tab. We have not received direction from DHCS on how to account for the transaction under the innovation column.

In response to this, Tulare County has completed an adjustment to the innovation column under the adjustment section that reduces the funds under innovation and increases the funds under CSS and PEI for the given year. The adjustment summary tab details amounts for FY 08/09, 09/10 & 10/11. Innovation funds are now properly accounted for under CSS and PEI columns.

PEI STATEWIDE

Tulare County was granted an extension of time by DHCS (Coordinated by Moses Ndungu) on January 2, 2014 to fully utilize PEI Statewide funds by June 30, 2014. See cell N14 & N15 in RER Summary tab. The balances in the RER for FY 11/12 have been added back as unspent funds available from prior fiscal years.

ADJUSTMENTS

Several adjustments have been included in the FY 12/13 RER, which are needed to properly account for funds as we reconcile our books during the cost report settlement process going back to FY 07/08.

The reasons for each adjustment are included along with amounts under the adjustment summary tab. If DHCS would like Tulare County to submit revised Revenue and Expense reports instead of providing all adjustments under the FY 12/13 RER, please notify us with the guidance.