

# ANNUAL MHSA REVENUE AND EXPENDITURE REPORT

(Enclosure 2)



Instruction  
Manual for  
Fiscal Year  
2017-18

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## Background

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Welfare and Institutions Code Section (WIC §) 5899 provides that the State Department of Health Care Services, in consultation with the Mental Health Services Oversight and Accountability Commission and the County Behavioral Health Directors Association of California, shall develop and administer instructions for the Annual Mental Health Services Act (MHSA) Revenue and Expenditure Report (RER).

## Purpose

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The purpose of the report is as follows:

- Identify the expenditures of MHSA funds that were distributed to each county;
- Quantify the amount of additional funds generated for the mental health system as a result of the MHSA;
- Identify unexpended funds and interest earned on MHSA funds; and,
- Determine reversion amounts, if applicable, from prior fiscal year distributions.

The report intends to provide information that allows for the evaluation of all of the following:

- Children's system of care;
- Prevention and early intervention strategies;
- Innovative projects;
- Workforce education and training;
- Adult and older adult systems of care; and,
- Capital facilities and technological needs.

## MHSA County Fiscal Accountability Certification Form

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This is a signed statement by the County Mental Health Director and the County Auditor Controller that all expenditures are consistent with the requirements of the Mental Health Services Act, including WIC §§ 5813.5, 5830, 5840, 5847, 5891, and 5892; and Title 9 of the California Code of Regulations Sections (CCR §§) 3400 and 3410. This statement certifies that the information submitted in the County's RER is true and correct.

DHCS will not review or accept any RER submitted without a signed MHSA Fiscal Accountability Certification Form.

## MHSA Component Expenditures Worksheets

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Counties must report on these worksheets total expenditures for each MHSA-funded program, as described in the most recent Three-Year Program and Expenditure Plan, Annual Update, or update. Expenditures must be recognized in the period that the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller's Office (SCO), February 2018).

### General Instructions

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This document provides instructions to Counties for completing the FY 2017-18 RER, utilizing the MHSA Component Expenditure Worksheets.

The following sections provide specific instructions pertaining to each individual worksheet within the data workbook.

This document is organized into sections, with instructions for one worksheet in each section.

The workbook cell input will require one of the following:

- No data entry. In general, cells shaded gray will require not data entry because the cell contains a formula or data is not relevant for that particular cell.
- Manual entry by county.
- Selection from categorical drop down options.

This document and the data workbook use the terms "expenditures" and "costs" interchangeably.

MHSA funds are considered "expended" when a good or service attributable to an MHSA program or activity has been received, consistent with a "modified accrual" accounting standard. Counties should recognize expenditures in the period that the fund liability is incurred. (Accounting Standards and Procedures for Counties, State Controller's Office (SCO), February 2018).

Each county must report any expenditures that it recognized in the period from July 1, 2017 through June 30, 2018.

Total MHSA expenditures must include the following fund sources:

1. MHSA funds deemed reverted and reallocated back to the county, per WIC § 5892.1;

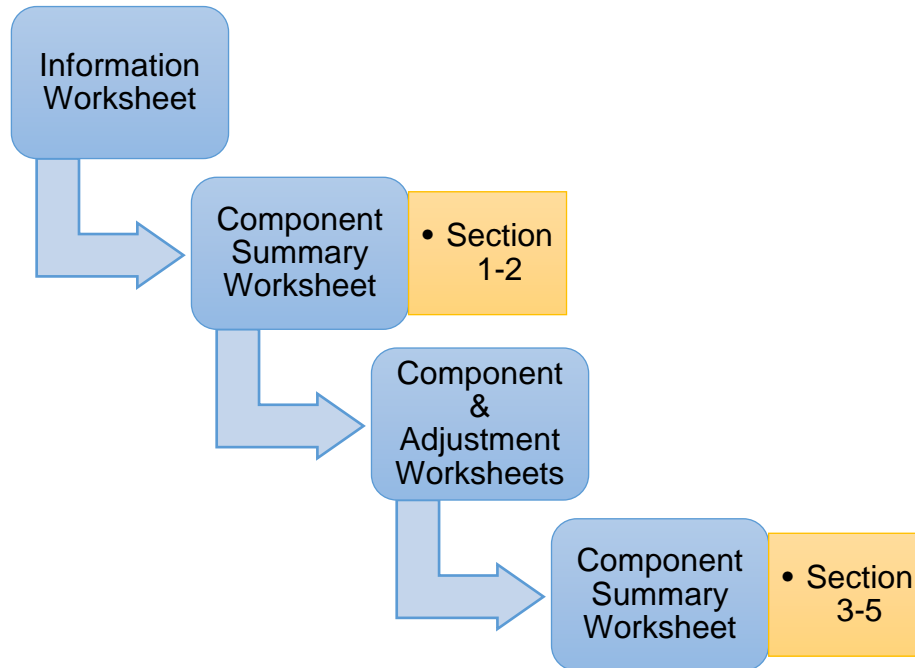
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2. MHSA component distribution; and,
3. Interest earned on the Local Mental Health Services Fund.

Counties should complete the workbook in the following order:

<p><b>Step 1:</b> Complete the Information worksheet</p>	<p>The information provided on the Information worksheet automatically links to worksheets in the ARER. This worksheet eliminates the redundant entry of county name, code, and date on worksheets.</p>
<p><b>Step 2:</b> Complete section one and two of the Component Summary worksheet</p>	<p><b>Section one</b> Enter the balance of Prudent Reserve and the Interest earned on the Local Mental Health Fund. Interest earned on local MHS fund is to be reported in total.</p> <p><b>Section two</b> Enter the component revenue received from prudent reserve transfers. Additionally, the worksheet is set up to distribute the interest reported in section one across CSS, PEI, and INN components according to 76%, 19% and 5%.</p> <p><b>Skip section three and four:</b> These sections are linked to the remaining component worksheets and will auto populate as the county completes each individual worksheet.</p>
<p><b>Step 3:</b> Complete each component and adjustment worksheet</p>	<p>In general, counties will enter expenditure data in the blue boxes throughout the workbook. Cells shaded gray will require no data entry because it is an excel formula or data is not relevant for that particular cell.</p>
<p><b>Step 4:</b> Review the Component Summary worksheet</p>	<p>Counties should <b>verify that each section of the Component Summary</b> worksheet accurately reflect the expenditures reported on the component and adjustment worksheets.</p>

Visualization of data flow:



## 1. Information

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### Information Worksheet Overview

The Information worksheet is the starting point for completing the Annual Mental Health Services Act (MHSA) Revenue and Expenditure Report (ARER). The information provided here automatically links to worksheets in the ARER. This worksheet eliminates the redundant entry of county name, code, and date on worksheets. Additionally, this worksheet collects contact information for the county preparer or contact person. This information worksheet should be completed first.

### Information Worksheet Instructions

**Row 1, Date:** Please enter the date when the ARER was completed. This information is for tracking purposes to ensure that DHCS and the MHSOAC have the most recent County-submitted data.

**Row 2, County:** Selection only. Please select the name of the county for which this ARER was prepared from the pull-down menu in the response cell.

**Row 3, County Code:** No entry. This field will auto-populate. The county code is consistent with the coding system used in the Data Collection and Reporting system.

**Row 4-6, Address, City, and Zip:** Please enter the administrative headquarters address, city, and zip code for the County Mental Health or Behavioral Health Department, as appropriate.

**Row 7, County Population: Over 200,000? (Y or N):**  
No entry. This field will auto-populate “Yes” if the county’s population is more than 200,000 or “No” if the county’s population is less than or equal to 200,000. Population data is available at: <http://dof.ca.gov/Forecasting/Demographics/Estimates/E-1/>

**Row 8, Name of Preparer:** Please enter the name of the person who prepared the ARER or is responsible for responding to inquiries about the ARER.

**Row 9, Title of Preparer:** Please enter the title of the person who prepared the ARER or is responsible for responding to inquiries about the ARER.

**Row 10, Preparer Contact Email:** Please enter the contact email address of the person who prepared the ARER or is responsible for responding to inquiries about the ARER.

**Row 11, Preparer Contact Telephone:** Please enter the contact telephone number of the person who prepared the ARER or is responsible for responding to inquiries about the ARER.

## 2. Component Summary

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### Component Summary Worksheet Overview

The Component Summary is used to report the following information:

1. Total Interest earned on the local MHSA Fund;
2. Local prudent reserve beginning balance;
3. Transfers from local prudent reserve;
4. MHSA total interest redistributed to CSS, PEI, and INN components.
5. Transfers to Prudent Reserve, WET or CFTN;
6. Program expenditures.

The county will complete only **SECTION 1: Interest and Prudent Reserve** and **SECTION 2: Transfers from Prudent Reserve and Interest Earned** of the Component Summary worksheet before continuing to the individual component and adjustment worksheets. **SECTION 3: Transfers to Prudent Reserve, WET, or CFTN**, **SECTION 4: Program Expenditures and Sources of Funding FY 2017-18**, and



**SECTION 5: MHSA Planning Costs** will auto populate based on component expenditure reporting on the individual component worksheets.

## **Component Summary Worksheet Instructions**

### **Section One: Interest and Prudent Reserve**

This section provides the amount of interest earned on the local mental health services fund and the beginning balance of the local prudent reserve. Counties must report the total amount of interest earned on the local MHS fund. The worksheet distributes the interest earned to CSS, PEI, and INN components according to 76%, 19% and 5%, respectively.

Complete **SECTION 1** before continuing to the individual component and adjustment worksheets.

**Row 1, Interest Earned on Local MHS Fund:** Please report the total interest earned in the local MHS Fund during FY 2017-18.

**Row 2, Local Prudent Reserve Beginning Balance:** Please report the beginning balance of the local prudent reserve. This amount must match the prudent reserve ending balance reported in the FY 2016-17 ARER.

**Row 3, Local Prudent Reserve Ending Balance:** No entry. This line automatically calculates the prudent reserve ending balance as the sum of the prudent reserve beginning balance, prudent reserve transfers, and prudent reserve adjustments.

### **Section Two: Transfers from Prudent Reserve and Interest Earned**

Complete **SECTION 2** before going to the individual component and adjustment worksheets.

**Row 4, Transfer from Local Prudent Reserve:** Please enter any funds transferred from the local prudent reserve to the CSS and PEI components as positive amounts in Columns A and B. Column J auto-populates as the negative sum of Columns A and B. The sum of Columns A, B, and J equal K.

**Row 5, FY 2017-18 Interest earned on the local MHS Fund:** No entry. The worksheet distributes the amount reported in Row 1 to CSS (76%), PEI (19%), and INN (5%) components.

**Row 6, Total:** No entry. This is the total of Rows 3-4 for each component (column A-K).

### Section Three: Transfers to Prudent Reserve, WET, or CFTN

This section provides funds transferred from CSS into the local Prudent Reserve (PR), Workforce Education and Training (WET), or Capital Facility and Technological Needs (CFTN) components. Per Welfare and Institutions Code (WIC) section 5892(b), counties may 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. Counties must report any transfers to the local Prudent Reserve, WET, or CFTN components that occurred between July 1, 2016 and June 30, 2017.

Expenditure data for this section will auto populate with figures reported by the county on the CSS worksheet, Section One.

**Row 7, Transfers:** No Entry. Data will auto populate from the CSS worksheet, Rows 7, 8, and 9. The amount in Column A will be a negative amount; Columns D, E, and J will be positive amounts. The sum of Columns A, D, E, and J equal 0.

### Section Four: Program Expenditures and Sources of Funding 2017-18

This section provides the sources and amount of funds used to pay for the total (gross) program expenditures. Counties must report all fund sources used to pay for program expenditures.

Expenditure data for this section will auto populate with figures reported by the county on the component worksheets – CSS, PEI, INN, WET, CFTN, TTACB, WET RP, HP.

**Row 8, MHSA Funds (including interest):** No entry. Data will auto populate from the individual component worksheets. Columns A-I is the amount of MHSA funds, including interest, used to pay for component expenditures.

**Row 9, FFP Revenue:** No entry. Data will auto populate from the individual component worksheets. Columns A-I is the amount of FFP Revenue used to pay for component expenditures.

**Row 10, 1991 Realignment:** No entry. Data will auto populate from the individual component worksheets. Columns A-I is the amount of 1991 Realignment funds used to pay for component expenditures.

**Row 11, Behavioral Health Subaccount:** No entry. Data will auto populate from the individual component worksheets. Columns A-I is the amount of Behavioral Health Subaccount funds used to pay for component expenditures.

**Row 12, Other:** No entry. Data will come from the individual component worksheets. Column A-I is the amount of Other funds used to pay for component expenditures.

Other funds may include, but is not limited to County General Fund grants, patient fees, private insurance, and/or Medicare.

**Row 13, Total MHSA and Other Funding Sources:** No entry. This amount is the total of row 7-11. This row reflects FY 2017-18 expenditures as reported on the individual component worksheets.

### Section Five: MHSA Planning Costs

**Row 14, Total Annual Planning Costs:** No entry. This amount is the sum of Annual Planning Costs (Row 1) reported on each Component worksheet. Pursuant to Welfare and Institutions Code Section 5892(c), total MHSA costs for planning for all components may not exceed 5 percent of the total annual MHSA revenues received by the County.

**Row 15, Total Evaluation Costs:** No entry. This amount is the sum of Evaluation Costs (Row 2) reported on each Component worksheet.

**Row 16, Total Administration:** No entry. This amount is the sum of Administration Costs (Row 3) reported on each Component worksheet.

## 3. Community Services and Supports (CSS) Summary

### CSS Summary Worksheet Overview

Counties must report on the Community Services and Supports (CSS) Summary worksheet expenditures for each MHSA-funded CSS program and CSS transfers. Expenditures should be recognized in the period that the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller's Office (SCO), February 2018).

Counties must report any expenditures that occurred between July 1, 2017, and June 30, 2018.

Counties must reflect total (gross) program expenditures for each CSS program and activity (e.g., Planning Costs, Administration, and Evaluation). Counties must also report expenditures by the funding source(s) used to pay for the program. Funding sources include specific MHSA annual allocations as well as non-MHSA funding sources. Program expenditures should not include direct costs for Administration. The purpose of this exclusion is to avoid double-counting administrative expenditures reported in Section One.

**Counties should not report expenditures that exceed available funds for any specified funding source.**

DHCS organized the Worksheet into two sections.

- Section One, Rows 1-9: Requires counties to enter data in Rows 1-9 to capture the following information:
  1. County CSS Component Annual Planning Costs
  2. CSS Component Evaluation Costs
  3. CSS Component Administration Costs
  4. CSS Component Funds Transferred to a Joint Powers Authority (JPA),
  5. CSS Component expenditures Incurred by a JPA
  6. CSS Component Funds Transferred to California Housing Finance Agency (CalHFA)
  7. CSS Component Funds Transferred to WET
  8. CSS Component Funds Transferred to CFTN
  9. CSS Component Funds Transferred to PR.

Section One, Rows 10-12: Auto-populates the following information with data entered in Section One, Rows 1-9 and Section 10:

1. CSS Program Expenditures is equal to the sum of rows 1-45 in Section-Two.
2. Total CSS Expenditures (Excluding Funds Transferred to JPA) is equal to the sum of Rows 1-3 and Rows 5-10 in Section-One.
3. Total CSS Expenditures (Excluding Funds Transferred) is equal to the sum of Rows 1-3, Row 5, and row 10.

Cells shaded gray are auto-populated or locked because the county should not enter any data. For example, Medi-Cal FFP is not an appropriate funding source for transfers to CalHFA. Therefore, Row 6, Columns B-E are locked and shaded.

- Section Two (Rows 1-100): Includes data entry Rows for individual County CSS programs, exclusive of costs for Administration and Evaluation, which should be reported for the entire component in Section One above as CSS Administration Costs and CSS Evaluation Costs, respectively. Program Names should be consistent with Program Names provided in the most recent MHPA Three-Year Program and Expenditure Plan or Annual Update covering the same Fiscal Year.

**CSS Summary Worksheet Instructions**

**County:** No entry. This field will auto-populate from the Information worksheet.

**Date:** No entry. This field will auto-populate from the Information worksheet.

## Section One: Component Expenditures and Transfers (Row 1-12)

The MHSA specifies (at WIC § 5813.5 for Adults and Older Adults; and at WIC § 5878.3(a) for Children) that MHSA funding shall only cover those portions of care that cannot be paid for with other funds. To support transparency that Counties are utilizing MHSA funds as funding of last resort in MHSA-supported programming, the ARER requires Counties to provide evidence of expenditures by funding source for each component-level activity (such as Planning Costs, Administration Costs, and Evaluation Costs) as well as each funded program.

The Instructions for Section One first discuss the Columns in the section, then the Rows.

### Columns in Section One

**Columns A, Total MHSA (Including MHSA Interest):** For Row 1-9, enter the amount of MHSA funds, including interest, expended in support of the specified activity or function. For Rows 10-12, no entry. These fields will auto-populate.

**Column B, Medi-Cal FFP:** For Rows 1-5 in Section One, enter the amount of Medi-Cal FFP funds expended in support of the specified activity or function. Include only amounts expended for services delivered during the reporting year. Report adjustments pertaining to Medi-Cal related services delivered in prior years on the Adjustments worksheet. Enter a comment on the Comments worksheet to explain each Adjustment.

**Column C, 1991 Realignment:** For Rows 1-5 in Section One, enter the amount of 1991 Realignment funds expended during the reporting year in support of the specified activity or function. Include only amounts expended for goods or services delivered during the reporting year.

**Column D, Behavioral Health Subaccount:** For Rows 1-5 in Section One, enter the amount of Behavioral Health Subaccount funds expended during the reporting year in support of the specified activity or function. Include only amounts expended for goods or services delivered during the reporting year.

**Column E, Other Funding:** For Rows 1-5 in Section One, enter the amount of Other Funding (e.g., from local General Fund or other local sources, or from sources such as Federal grants or other grants) expended during the reporting year in support of the specified activity or function. Include only amounts expended for goods or services delivered during the reporting year.

**Column F, Grand Total:** No entry. The cells in this column auto-populate as columns B-E are populated. This field displays the CSS expenditure from all funding sources for the specified activity or function.

### Rows in Section One

**Row 1, CSS Annual Planning Costs:** Please enter the costs incurred for the Annual Planning conducted pursuant to WIC § 5892 (c). Enter costs according to the fund source the county expended for Annual Planning. Total MHSA costs for planning for all components may not exceed 5 percent of the total annual MHSA revenues received by the County.

**Row 2, CSS Evaluation Costs:** Please enter the costs incurred to evaluate county CSS programs. Enter costs according to the fund source the county expended to evaluate CSS programs. Evaluation costs should include only direct costs for evaluation.

**Row 3, CSS Administration Costs:** Enter the costs incurred to administer the CSS programs. Enter costs according to the fund source expended.

This amount should include direct administrative costs and indirect costs appropriately allocated to the CSS administration cost center. Direct administrative costs are costs the county can attribute to the CSS program component without much effort. Indirect costs are those support costs incurred for a common or joint purpose that cannot be readily identified as benefiting only one MHSA program or project. These costs are appropriately charged to an MHSA program through an acceptable allocation method that allocates the costs of support and administrative services to the benefiting programs. The share of costs attributed to the MHSA funding should be in proportion to the extent the MHSA program benefits from the support activity. Counties must keep proper documentation of the allocation methodology prepared by the county to justify the use of MHSA funds for indirect costs allocated to the administrative cost center. Costs should be entered according to the fund source used to pay for the expenditure.

To avoid double-counting, do not include costs incurred as both Administration Costs and either Annual Planning Costs, Evaluation Costs or Program Expenditures.

**Row 4, CSS Funds Transferred to JPA:**

If applicable, please enter any MHSA CSS funds transferred to a Joint Powers Authority (JPA). Funds reported here as transferred will not reduce the Total MHSA CSS Available for Expenditures (Row 12).

**Row 5, CSS Expenditure Incurred by JPA:**

If applicable, Please enter the expenditures reported by JPAs or other organizations on behalf of the County for authorized CSS programs during the reporting period by funding source.

**Row 6, CSS Funds Transferred to CalHFA:**

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Enter the amount of funds transferred to California Housing Finance Agency (CalHFA) for the Local Government Special Needs Housing Program. Expenditures should be entered according to the fund source used to pay for the expenditure.

CalHFA operates the Local Government Special Needs Housing Program (SNHP) on behalf of jurisdictions throughout California. The SNHP allows local governments to use Mental Health Services Act (MHSA) funds and other local funds, as appropriate, to provide financing for the development of permanent supportive rental housing that includes units dedicated for individuals with serious mental illness, and their families, who are homeless or at risk of homelessness.

The SNHP replaced the MHSA Housing Program as an option for local governments to begin or continue to development supportive housing for MHSA-eligible persons, and to more fully utilize MHSA funds for housing purposes. Participation requires a completed SNHP Participation Agreement between CalHFA and the County.

### **Row 7, CSS Funds Transferred to WET:**

If applicable, please enter any MHSA CSS funds transferred into WET. The transfer amount should be reflected as a **POSITIVE** number.

### **Row 8, CSS Funds Transferred to CFTN:**

If applicable, please enter any MHSA CSS funds transferred into CFTN. The transfer amount should be reflected as a **POSITIVE** number.

### **Row 9, CSS Funds Transferred to Prudent Reserve (PR):**

If applicable, please enter any MHSA CSS funds transferred into PR. The transfer amount should be reflected as a **POSITIVE** number.

**Row 10, CSS Program Expenditures:** No entry. These fields will auto-populate from data in Section Three, Rows 1-100. This row provides subtotals of expenditures for direct program costs overall and by funding sources for all CSS programs detailed in Section Three.

**Row 11, Total CSS Expenditures (Excluding Funds Transferred to JPA):** No entry. These cells auto-populate and are equal to the sum of rows 1 through 3 and rows 5 through 10. These cells do not include funds transferred to a JPA (Row 4).

### **Row 12, Total CSS Expenditures (Excluding Funds Transferred):**

No entry. These cells will auto-populate and are equal to the sum of rows 1 through 3, row 5, and row 10. Values in this row auto populate the corresponding fields on the Summary Worksheet. These cells do not include funds transferred to a JPA, CalHFA, WET, CFTN or PR (Row 4 and Rows 6-9).

## **Section Two: Program Row Item Data Input (Rows 1-100)**

**In Section Two, report only program expenditures.** Annual Planning Costs, Administration, and Evaluation expenditures are already reported above in Section One. This section assumes that the County will have no more than 100 total CSS programs to report. Should your County require more space to report all CSS programs, please contact the MHSA Oversight & Fiscal Reporting section at DHCS.

### **Columns in Section Two**

For this section, each Row represents a separate CSS program (one Row per program). Columns A-D are identifier fields for programs. Columns E – I require County-entered expenditure data by fund source. Column J is auto-populated and equals the sum of Columns E-I.

**Column A, County Code:** No entry. This field auto-populates as the county enters expenditure data and the county code is based on the County Name entered on the Information worksheet. The County Code corresponds to the numeric ID code used in the DCR system for the county.

**Column B, Program Name:** Please enter the program name. The county must completed this field for each program funded with CSS MHSA funds. **Program Names must be consistent with Program Names provided in the most recent MHSA Three-Year Program and Expenditure Plan or Annual Update covering the same Fiscal Year.** If a County has changed the name of a Program subsequent to publication of the relevant Three-Year Plan or Annual Update, the County must provide the name change on the Comments worksheet.

**Column C, Prior Program Name:** If the program name is identical to the program name reported in the ARER for the preceding reporting year OR this is a new program this reporting year, leave this field blank. Otherwise, please enter the name used to identify this program in the preceding year's ARER.

If this program represents a combination of two or more programs formerly reported separately, leave this field blank, but provide a comment on the Comments worksheet explaining this change. If this program formerly was part of a combined program that the county is now reporting separately as two or more separate programs, leave this field blank, but provide a comment on the Comments worksheet explaining this change. The purpose of this field is to assist in tracking programs over time.

**Column D, Service Category:** Selection only. Please select the service category associated with the program from the drop-down menu. Options are Full-Service Partnership (FSP) or non-Full-Service Partnership (Non-FSP). Non-FSP includes General System Development and Outreach and Engagement programs.

**Column E-I, CSS Funding Sources:** The County must identify and report all funding sources expended for each program listed. **In Section Two, report only program**



**expenditures.** Annual Planning Costs, Administration, and Evaluation expenditures are already reported above in Section One. Funding sources include Medi-Cal Federal Financial Participation, 1991 Realignment, Behavioral Health Subaccount, Other Funding, and MHSA Funds.

**Column E, Total MHSA (Including MHSA Interest):** For Row 1-100, enter the amount of MHSA funds, including MHSA Interest, expended for goods and services delivered in each CSS program during the reporting fiscal year.

**Column F, Medi-Cal FFP:** Please enter the amount of Medi-Cal FFP expended for goods and services delivered in each CSS program during the reporting fiscal year.

**Column G, 1991 Realignment:** Please enter the amount of 1991 Realignment funds expended for goods and services delivered in each CSS program during the reporting fiscal year.

**Column H, Behavioral Health Subaccount:** Please enter the amount of Behavioral Health Subaccount funds expended for goods and services delivered in each CSS program during the reporting fiscal year.

**Column I Other Funding:** Please enter the amount of Other Funding expended for goods and services delivered in each CSS program during the reporting fiscal year. Other Funding includes funding from sources not otherwise identified (e.g., from local General Fund or other local sources, or from sources such as Federal grants or other grants).

**Column J, Grand Total:** No entry. This field auto-populates and represents for each program the Row sum of Columns E-I.

## 4. Prevention and Early Intervention (PEI) Summary

### **PEI Summary Worksheet Overview**

Counties must report, in the Prevention and Early Intervention (PEI) Summary Worksheet, total expenditures for the following PEI programs and functions:

- PEI Annual Planning
- PEI Program Evaluation
- PEI Program Administration
- CalMHSA Administered PEI Statewide Projects
- PEI Funds Transferred to a JPA
- JPA Administered PEI Projects
- PEI Programs

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Expenditures should be recognized in the period that the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller's Office (SCO), February 2018).

Counties must report any expenditures or transfers that occurred between July 1, 2017, and June 30, 2018.

California Code of Regulations, Title 9 Section 3510.010 provides that each County shall identify in the Annual Revenue and Expenditure Report each program funded with MHSA PEI funds as one of seven specified types. CCR Title 9, Section 3705 requires that each County (with specified conditions for exemptions) shall include in its PEI Component at least one of each of the following Program Types: (1) Early Intervention, (2) Outreach for Increasing Recognition of Early Signs of Mental Illness, (3) Prevention, (4) Access and Linkage to Treatment, and (5) Stigma and Discrimination Reduction. Counties may, at their option, also include separate programs for (6) Suicide Prevention and (7) Improving Timely Access to Services for Underserved Populations.

If two or more programs are combined, the County shall estimate the percentage of MHSA PEI funds dedicated to each program in the combined program (CCR Title 9, Section 3510.010(a)(1)(A)(1.)). Throughout this section, a program that is part of a combined program is referred to as a "Program Activity."

Counties are required to report expenditures by funding source during the reporting period at the Component level for PEI Administration and PEI evaluation, respectively, as well as for each PEI Program (including a Combined Program). Funding sources include MHSA PEI funds, Medi-Cal FFP, 1991 Realignment, Behavioral Health Subaccount, and Other Funding. Additionally, Counties are required to report any funds assigned by the County to CalMHSA or any other organization in which counties are acting jointly (such as a Joint Powers Authority) (CCR Title 9, Section 3510.010).

Counties must reflect total (gross) program expenditures for each PEI program and activity (e.g., Planning Costs charged to PEI component funds, Administration, and Evaluation), and estimate the percentage of expenditures within a Combined PEI program dedicated to each distinctive program activity covered by the Combined program. Expenditures are reported through the funding source(s) used to pay for the program. Program expenditures should not include costs for administration to the degree that those costs may be separated from direct service costs. The purpose of this exclusion is to avoid double-counting administrative expenses reported in Section One.

DHCS organized the worksheet into three sections.

- Section One (Component Expenditures and Transfers, Rows 1-8)
  1. PEI Annual Planning Costs
  2. PEI Evaluation Costs
  3. PEI Administration Costs
  4. PEI Funds Expended by CalMHSA for PEI Statewide Projects

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5. PEI Funds Transferred to a JPA
6. PEI Expenditure Incurred by JPA on behalf of the County.
7. PEI Program Expenditures.
8. Total PEI Expenditures (Excluding Transfers and PEI Statewide Projects)

The County must enter data into rows 1-6 as appropriate. The worksheet auto-populates data in row 7 and is equal to the sum of Rows 1-100 in Section-Two. The worksheet also auto-populates data in row 8, which is equal to the sum of Rows 1-3 and Rows 6 and 7 in Section-One.

Cells shaded in gray are auto-populated or locked because counties should not enter data into those cells. For example, funds noted as "Other Funds" in Row 5 are not appropriate funding sources for transfers to a JPA, whereas a PEI Funds Expended by CalMHSA for PEI SW could report Medi-Cal FFP expenditures on behalf of the County. Therefore, Row 4, Columns B-E, are available for the County to report appropriate expenditures, but Row 5, Columns B-E locked and shaded.

- Section Two (Row 1): The worksheet auto-populates data in Row 1, which is equal to the percentage of total MHSA PEI expenditures dedicated to clients age 25 and under. Counties are required to expend a majority of their MHSA PEI funds on clients age 25 and under (including programming to support caregivers of individuals age 25 and under).
- Section Three (PEI Program-Level Expenditures, Row 1-100): Counties must enter data for each individual County PEI programs, exclusive of Administration and Evaluation costs (which should be reported for the entire component in Section One above as PEI Administration Costs and PEI Evaluation Costs, respectively). Please report only one standalone PEI program per Row. Report each Combined PEI program in at least three connected rows. The first of these connected rows is the summary Row for the combined expenditures. Please report each Program Activity (e.g., Prevention; Early Intervention; Suicide Prevention; or Improving Timely Access to Services) in each of the subsequent rows. Counties must report expenditures by funding source for each standalone program and in the summary Row for each Combined Program. For each Program Activity within a Combined Program, Counties must enter an estimate of the percentage of total MHSA PEI expenditures within the Combined Program dedicated to the selected Program Activity, but are not required to report specific expenditures by funding source.

Current regulations permit a County to combine an Early Intervention Program with a Prevention Program under certain conditions (CCR Title 9, Section 3710(e)). **Current regulations do not permit a County to combine other**

***required Programs.***

Current regulations permit or require a County to include a “Strategy” within a required Program (see, e.g., CCR Title 9, Section 3715(e), which identifies Outreach for Increasing Recognition of Early Signs of Mental Illness as a Strategy that may be offered within other required Programs). Counties are not required to report separately, in this ARER, expenditures on Strategies within Programs.

Current regulations do not prohibit a County from combining a Suicide Prevention Program or a Program to Improve Timely Access to Services with other required Programs. If a County were to combine those Programs with others in a Combined Program, this ARER requires the County to estimate the percentage of the Combined Program’s expenditures dedicated to each Program Activity that has been combined in the Program.

**PEI Summary Worksheet Instructions**

**County:** No entry. This field will auto-populate from the Information worksheet.

**Date:** No entry. This field will auto-populate from the Information worksheet.

**Section One: Component Expenditures and Transfers (Row 1-8)**

The MHSA specifies (at Welfare and Institutions Code Sections 5813.5 for Adults and Older Adults; and at WIC Section 5878.3(a) for Children) that the MHSA funding shall only cover those portions of care that cannot be paid for with other funds. To support transparency that Counties are utilizing MHSA funds as funding of last resort in MHSA-supported programming, the ARER requires Counties to provide evidence of expenditures by funding source for each component-level activity (such as Planning Costs, Administration Costs, and Evaluation Costs) as well as each funded program.

The Instructions for Section One first discuss the Columns in the section, then the Rows.

**Columns in Section One**

**Column A, Total MHSA (Including MHSA Interest):** For Row 1-3, enter the amount of MHSA funds, including MHSA interest, expended expenditure during the reporting year in support of the specified activity or function. For Row 4, enter the amount of MHSA PEI funds expended during the reporting fiscal year as reported by CalMHSA for PEI Statewide Projects on behalf of the County. For Row 5, enter the amount of MHSA PEI funds transferred to a JPA or other organization in which the County is acting jointly with

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one or more counties. For Row 6, enter the amount a JPA or other organization in which the County is acting jointly with one or more counties expended for PEI programs on behalf of the county. For Row 6, do not include any amount included in Row 4. For Rows 7-8, no entry. These fields are auto-populated.

**Column B, Medi-Cal FFP:** For Rows 1-3 in Section-One, enter the amount of Medi-Cal FFP expended during the reporting fiscal-year in support of the specified activity or function. For Row 4, enter the amount of Medi-Cal FFP expended during the reporting fiscal year as reported by CalMHSA for PEI Statewide Projects on behalf of the County. For Row 5, no entry. Counties are only required to report MHSA PEI funds transferred to a JPA or other organization in which the County is acting jointly with one or more counties. For Row 6, enter the amount of Medi-Cal FFP expended during the reporting fiscal year as reported by a JPA or other organization in which the County is acting jointly with one or more counties. For Row 6, do not include any amount included in Row 4.

Include only amounts for goods or services delivered during the reporting fiscal year. Please enter adjustments pertaining to Medi-Cal related goods or services delivered in prior years in the Adjustments (FFP) worksheet and enter a comment on the Comments worksheet to explain each FFP Adjustment. If a Medi-Cal FFP Adjustment for a prior year requires a balancing Adjustment for any other funding source, enter that adjustment on the Adjustments worksheet and enter an explanation in the "Reason" field on that worksheet to explain each Adjustment.

**Column C, 1991 Realignment:** For Rows 1-3 in Section-One, enter the amount of 1991 Realignment funds expended during the reporting fiscal year in support of the specified activity or function. For Row 4, enter the amount of 1991 Realignment funds CalMHSA expended during the reporting fiscal year for PEI Statewide Projects on behalf of the County. For Row 5, no entry. Counties are only required to report MHSA PEI funds transferred to a JPA or other organization in which the County is acting jointly with one or more counties. For Row 6, enter the amount of 1991 Realignment funds a JPA or other organization in which the County is acting jointly with one or more counties expended during the reporting fiscal year. For Row 6, do not include any amount included in Row 4.

Include only amounts expended during the reporting fiscal year.

**Column D, Behavioral Health Subaccount:** For Rows 1-3 in Section-One, enter the amount of Behavioral Health Subaccount funds expended during the reporting fiscal year in support of the specified activity or function. For Row 4, enter the amount of Behavioral Health Subaccount funds that CalMHSA expended during the reporting fiscal year for PEI Statewide Projects on behalf of the County. For row 5, no entry. Counties are only required to report MHSA PEI funds transferred to a JPA or other organization in which the County is acting jointly with one or more other counties. For Row 6, enter the amount of Behavioral Health Subaccount funds a JPA or other organization in which the

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County is acting jointly with one or more other counties expended during the reporting fiscal year on behalf of the County. For Row 6, do not include any amount included in Row 4.

Include only amounts expended during the reporting fiscal year.

**Column E, Other Funding:** For Rows 1-3 in Section-One, enter the amount of Other Funding (e.g., from local General Fund or other local sources, or from sources such as Federal grants or other grants) expended during the reporting fiscal year in support of the specified activity or function. For Row 4, enter the amount of Other Funding that CalMHSA expended during the reporting fiscal year for PEI Statewide Projects on behalf of the County. For Row 5, no entry. Counties are only required to report MHSA PEI funds transferred to a JPA or other organization in which the County is acting jointly with one or more other counties. For Row 6, enter the amount of Other Funding that a JPA or other organization in which the County is acting jointly expended during the reporting fiscal year on behalf of the County. For Row 6, do not include any amount included in Row 4.

Include only amounts expended during the reporting fiscal year.

**Column F, Grand Total:** No entry. The cells in this column auto-populate as worksheet columns A-E are populated. This field displays the PEI expenditure from all funding sources for the specified activity or function.

### Rows in Section-One

**Row 1, PEI Annual Planning Costs:** Please enter the costs associated with PEI Annual Planning, pursuant to WIC § 5892(c). Counties should enter costs according to the fund source used to pay for the expenditure. Total MHSA costs for planning for all components may not exceed 5 percent of the total annual MHSA revenues received by the County.

**Row 2, PEI Evaluation Costs:** Please enter the expenditures associated with PEI evaluation costs. Counties should enter expenditures according to the fund source used to pay for the expenditure. Evaluation costs should include only direct costs for evaluation.

Counties must report PEI Evaluation Costs at the PEI Component level, by funding source, as noted in CCR Title 9 Section 3510.010(a)(3).

**Row 3, PEI Administration Costs:** Please enter the expenditures associated with PEI administration costs. Counties should enter costs according to the fund source used to pay for the expenditure.

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This amount should include direct administrative costs and an appropriate allocation of indirect costs. Direct PEI administrative costs are administrative costs that only benefit the PEI component. Indirect administrative costs are those administrative costs that are incurred for a common or joint purpose and cannot be readily identified as benefiting only one MHSA component. Counties must use an appropriate allocation method to allocate indirect costs to the PEI component. The share of costs attributed to the MHSA PEI funding should be in proportion to the extent the MHSA PEI component benefits from the support activity. Counties must maintain proper documentation of the allocation methodology used to allocate indirect costs to administration of the PEI component.

To avoid double counting, counties may not include costs incurred as both Administration Costs and either Annual Planning Costs, Evaluation Costs or Program Expenditures.

Counties must report PEI Administration costs at the PEI Component level, by funding source, as noted in California Code of Regulations Section 3510.010(a)(2).

**Row 4, PEI Funds Expended by CalMHSA for PEI SW:** Please enter the amount CalMHSA expended on behalf of the County for authorized PEI Statewide Projects (PEI SW) during the reporting fiscal year by funding source. Funds identified in this row will auto-populate cells on the Component Summary worksheet in Section-three, Column H (Program Expenditures and Sources of Funding 2008-09 through 2012-12 for PEI SW). PEI SW project funds were made available to counties in FY 2008-09 through FY 2011-12.

DHCS does not consider PEI Funds transferred to CalMHSA for PEI Statewide Projects to be spent until CalMHSA reports back to the Counties that the funds have been expended.

To avoid double counting, funds reported here as expended will not be included in Row 8, Total PEI Expenditures (Excluding PEI SW). **They are instead reported separately on the Component Summary worksheet under PEI SW (Section 3, Column H).**

**Row 5, PEI Funds Transferred to JPA:** Please enter any MHSA PEI funds transferred to a JPA or other organization in which the County is acting jointly with one or more other counties (CCR Title 9, Section 3510.010(a)(4)). Counties should not enter data into Columns B-E. Counties are required to report MHSA PEI funds transferred to a JPA or other organization in which the County is acting jointly with one or more other counties.

Consistent with the Instructions for the 2015-16 ARER specified in MHSUDS Information Notice 17-003 (Enclosure 2, at pp. 2-3), transfers of MHSA PEI funds made to a JPA for State-Level Projects should not be reflected as PEI Statewide Project funds. Counties are responsible for maintaining records to reflect the transfer of funds to the JPA and evidence of expenditure by the JPA. Expenditures by these JPAs shall be reported in Row 6.

Funds reported here as transferred will not increase the Total PEI Expenditures (Row 9).

**Row 6, PEI Expenditure Incurred by JPA:** Please enter the amount a JPA or other organization in which the County is acting jointly with one or more other counties expended on behalf of the County for authorized PEI programs during the reporting fiscal year by funding source. Unlike the PEI Statewide Projects that CalMHSA manages, please report these expenditures as PEI expenditures and not as a separate component on the Summary worksheet. The workbook adds the amounts in Row 6 to Total PEI Program Expenditures (Row 8).

Counties must also report the estimated percentage of these expenditures spent in support of clients aged 25 and under in Section Two, Column B, Row 1.

**Row 7, PEI Program Expenditures:** No entry. The worksheet auto-populates these cells with from the program data entered by the County in Section-Two Rows 1-30. This row displays subtotals for PEI program expenditures by funding source exclusive of expenditures reported in rows 1-6 of Section-One.

**Row 8, Total PEI Expenditures:** No entry. The worksheet auto-populates these cells from data in Rows 1-3 and Rows 6-7. This row displays subtotals for total PEI component expenditures (other than the amounts CalMHSA expended on PEI Statewide Projects and the amount the County transferred to CalMHSA) by funding source during the reporting fiscal year.

## Section Two: MHSA PEI Fund Expenditures in Program to Clients 25 and Under calculation (Row 1)

**Column A, Row 1, MHSA PEI Fund Expenditures in Program to Clients 25 and Under (calculated from weighted program values) divided by Total MHSA PEI Expenditures:** No entry. The worksheet auto-populates this cell and is equal to the percentage MHSA PEI expenditures benefitting clients age 25 and under, including caregivers for those clients. CCR §3706(b) specifies that “At least 51 percent of the Prevention and Early Intervention Fund shall be used to serve individuals who are 25 years old or younger.” CCR § 3706(c) clarifies that “Programs that serve parents, caregivers, or family members with the goal of addressing MHSA outcomes for children or youth at risk of or with early onset of a mental illness can be counted as meeting the requirements” of § 3706(b). This field is intended to assist Counties in providing transparency that the requirements of CCR Sections 3706(b)-(c) have been met during the reporting year.

A County with population under 200,000 that meets certain conditions may opt out of this requirement (see CCR Title 9, Section 3706(d)).



**Column B, Row 1, MHSA PEI Fund Expenditures in Program to Clients 25 and Under Incurred by JPA:** Please enter the estimated percentage of MHSA PEI funds that a JPA, or other organization in which the County is acting jointly with one or more other counties, expended on behalf of the County (reported in Section One, Column F, Row 6) in support of clients aged 25 and under. This percentage contributes to the calculation in Column A, Row 1.

### Section Three: Program Row Item Data Input (Rows 1-100)

The Program Row Item Data Input section (Section-Three) assumes that the County will have no more than 100 total PEI programs to report, including Program Activities in Combined programs. Should your County require more space to report all PEI programs, please contact MHSA Oversight & Fiscal Reporting Section at DHCS.

#### Columns in Section-Three

For this section, each Row represents a separate PEI standalone program (one row per program) or a portion of a PEI combined program. Column letters for each field refers to the relative column number noted. Columns A-F are identifier fields for programs. Column G requires the County to estimate the percentage of a combined program's expenditures dedicated to a program activity (or 100 percent for a standalone program). Column H requires the County to estimate the percentage of a program's expenditures dedicated to clients age 25 and under. The worksheet auto-populates Column I and is equal to the percentage of expenditures dedicated to clients age 25 and under. Columns J-N require Counties to-enter expenditure data.

**Column A, County Code:** No entry. The worksheet auto-populates this cell from the Information Worksheet.

**Column B, Program Name:** Please enter the name of the Standalone or Combined Program. For Combined Programs, enter the same Program Name for each row used to report data for that program. Each Standalone and Combined Program must have a unique name to ensure the calculation in Column 10 functions properly.

The county must complete this cell for each program funded with PEI MHSA funds, other than PEI funds transferred to CalMHSA for PEI Statewide Projects or to a JPA or other organization in which the County is acting jointly with one or more other counties. Program Names should be consistent with Program Names provided in the most recent MHSA Three-Year Program and Expenditure Plan or Annual Update covering the same Fiscal Year. Where a County has changed the name of a Program subsequent to publication of the relevant Three-Year Program and Expenditure Plan or Annual Update, a comment on the Comments Worksheet should identify the change.

**Column C, Prior Program Name:** If the Program Name is identical to the Program Name reported in the ARER for the preceding reporting fiscal year OR this is a new program this reporting fiscal year, leave this field blank. Otherwise, please enter the name used to identify this program in the preceding fiscal year’s ARER.

If this program represents a combination of two or more programs formerly reported separately, leave this field blank, but provide a comment on the Comments Worksheet explaining this change. If this program formerly was part of a Combined Program that that county is now reporting separately as two or more programs, leave this field blank, but provide a comment on the Comments Worksheet explaining this change. The purpose of this field is to assist in tracking programs over time.

**Column D, Combined or Standalone Program:** Selection only. This field identifies a Program as a Standalone Program or a Combined Program. For each Program or Program Activity, please select from the pull-down menu “Combined” or “Standalone.” If the row data refers to a Program Activity within a Combined Program or to summary information for a Combined Program, select “Combined”. Otherwise, select “Standalone”.

To identify a row as the summary row for a combined program, select “Combined” in Column D and select “Combined Summary” in Column E. Please enter expenditure data for the combined program in the summary row. To identify a row as a program activity row within a combined program, select “Combined” in Column D and select “Prevention” or “Early Intervention”, as appropriate, in Column E. Please do NOT enter expenditure data in a row identified as a program activity row within a combined program. Please do enter an estimated percentage of the overall Combined Program expenditures dedicated to the designated program activity and an estimated percentage of the program activity expenditures incurred to serve clients aged 25 and under.

**Column E, Program Type:** Selection only. As part of the ARER, each County shall identify each program funded with PEI funds as one of seven types identified by regulation, or as a Combined program (CCR Section 3510.010(a)(1)(A)(1.)). If the Program is a combined program, the County shall estimate the percentage of funds dedicated to each Program. These instructions refer to a program that is part of a combined program as a “program activity.” For each program and program activity reported, select one of the following PEI Program types from the pull-down menu:

Prevention	Prevention Program means a set of related activities to reduce risk factors for developing a potentially serious mental illness and to build protective factors. A Prevention Program may be combined with an Early Intervention Program in a Combined Program if certain conditions are met.
Early Intervention	Early Intervention Program means treatment and other services and interventions, including relapse prevention, to address and promote recovery and related functional outcomes for a mental illness early

	in its emergence. An Early Intervention Program may be combined with a Prevention Program in a Combined Program if certain conditions are met.
Outreach	Outreach for Increasing Recognition of Early Signs of Mental Illness Program is a process of engaging, encouraging, educating, and/or training and learning from potential responders about ways to recognize and respond effectively to early signs of potentially severe and disabling mental illness. An Outreach Program may not be combined with other required programs in a Combined Program.
Stigma and Discrimination Reduction	Stigma and Discrimination Reduction Program means the County's direct activities to reduce negative feelings, attitudes, beliefs, perceptions, stereotypes and/or discrimination related to being diagnosed with a mental illness, having a mental illness, or to seeking mental health services and to increase acceptance, dignity, inclusion, and equity for individuals with mental illness, and members of their families. A Stigma and Discrimination Reduction Program may not be combined with other required programs in a Combined Program.
Suicide Prevention	Suicide Prevention Program means organized activities that the County undertakes to prevent suicide as a consequence of mental illness.
Access and Linkage	Access and Linkage to Treatment Program means a set of related activities to connect children and adults with severe mental illness as early in the onset of these conditions as practicable, to medically necessary care and treatment including, but not limited to, care provided by county mental health programs. An Access and Linkage Program may not be combined with other required programs in a Combined Program.
Improve Timely Access	Improve Timely Access to Mental Health Services for Individuals and/or Families from Underserved Populations Program means organized activities intended to increase the extent to which an individual or family from an underserved population who needs mental health services because of risk or presence of a mental illness receives appropriate services as early in the onset as practicable.
Combined Summary	Combined means any combination of PEI funded programs. This Program Type should be used to designate a summary row for a Combined Program. Each Combined Program must have at least three program data rows associated with it (a "Combined Summary" Program Type and at least two data rows from the above-listed, allowable Program Types indicating the Program Activities that have been combined).

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Existing regulations (CCR Section 3705) specify that each County must include at least the following in its PEI component:

- One Prevention Program
- One Early Intervention Program,
- One Outreach for Increasing Recognition of Early Signs of Mental Illness Program,
- One Access and Linkage to Treatment Program, and
- One Stigma and Discrimination Reduction Program;

Each County may also include one or more Suicide Prevention Programs and one or more Program to Improve Timely Access to Mental Health Services for Individuals and/or Families from Underserved Populations.

A County may combine its Early Intervention Program and Prevention Program under certain conditions. No other required program types may be combined.

A County with population under 200,000 may opt out of the requirement to have at least one Prevention Program under certain conditions (CCR Section 3705(a)(3)).

A County may provide an Outreach for Increasing Recognition of Early Signs of Mental Illness Program through other MHSA component funding under certain conditions (CCR Section 3715(f)). If the County provides for its Outreach for Increasing Recognition of Early Signs of Mental Illness Program through other MHSA component funding, please provide a Comment on the Comments Worksheet explaining how and where that Program's expenditures are reported in the ARER.

### **Column F, Program Activity Name (in Combined Program):**

For Combined Program Activities, enter the Combined Program Activity name for each Program Activity row used to report data for the Combined Program. Do not enter data into this cell for Standalone programs and Combined Program Summary rows.

**Column G, Subtotal Percentage for Combined Program:** Please enter an estimate of the percentage of MHSA PEI expenditures in a Combined Program dedicated to the selected Program Activity in the Program Type column (Column E). Enter a value between zero and 100. For Programs designated as Standalone in Column D, enter 100.

Do not enter data in this column for rows identified as program summary rows. The sum of percentages reported for Program Activities in a Combined Program must equal 100.

**Column H, Percent of PEI Expended on Clients 25 & Under (Standalone and Program Activities in Combined Program):** Please enter an estimate of the percentage of Total MHSA PEI Fund program expenditures (Column O) dedicated to clients aged 25 and under. Enter as a value between zero and 100.

California Code of Regulations Section 3706(b) requires counties to spend at least 51 percent of MHSA PEI component funding to serve clients aged 25 and younger. A County with population under 200,000 may opt out of this requirement if certain conditions are met (see CCR Title 9, Section 3706(d)).

For Program Activities within a Combined Program, please estimate the percentage of the Program Activity expenditures dedicated to serving clients aged 25 and under. Do not enter data into this Column in rows identifies as program summary rows.

**Column I, Percent of PEI Expended on Clients 25 & Under (Combined Summary and Standalone):** No entry. The worksheet auto-populates this column from data entered by the County in Columns G and H. For a row identified as summary row for a combined program, this cell displays the weighted average of the percentages reported for each of the Program Activities within the Combined Program.

The worksheet calculates the weighted average percentage by summing the products of the estimated percentages reported in Columns G and H.

*Example:* let a Combined Program include two Program Activities: a Prevention Program Activity and an Early Intervention Program Activity. Assume that the County has estimated that the Prevention Program Activity expenditure is 25 percent of the Combined Program and the Early Intervention Program Activity expenditure is 75 percent of the Combined Program (Column G, Subtotal Percentage for Combined Program).

Further assume that 25 percent of the Prevention program activity is directed to clients 25 and under, while 75 percent of the Early Intervention program activity is directed to clients 25 and under (Column H for the Program Activities within the Combined Program). The estimated percentage of the Combined Program dedicated to clients 25 and under thus would be

$$100*((0.25 * 0.25) + (0.75 * 0.75)) = 62.5 \text{ percent}$$

The calculated value displayed in Column H for the Combined Program summary row would be 62.5%.

Values entered into Column H for Combined Program summary rows (Program Type “Combined” and Combined/Standalone “Combined”) and Standalone programs (Combined/Standalone “Standalone”) are used with corresponding values in Total MHSA PEI (Column O) to auto-populate the MHSA PEI Fund Expenditures in Program to Clients 25 and Under calculation in Section Two above (Column A, Row 1).

**Columns J-Y, PEI Funding Sources:** The County must identify and report all fund sources used to pay for program expenditures in Section-Three. The County reports all

other expenditures in Section-One. Funding sources include Medi-Cal FF P, 1991 Realignment, Behavioral Health Subaccount, Other Funding, and MHSA PEI annual allocations and MHSA Interest.

**Columns J, MHSA (Including Interest):** Please enter the amount of MHSA PEI component funds, including interest, expended for goods and services delivered during the reporting year for each program. For a Combined Program, enter expenditure data only for the summary row (Program Type “Combined Summary” in Column E).

**Column K, Medi-Cal FFP:** Please enter the amount of Medi-Cal FFP funds expended for goods and services delivered during the reporting year for each program. For a Combined Program, enter expenditure data only for the summary row (Program Type “Combined Summary” in Column E).

**Column L, 1991 Realignment:** Please enter the amount of 1991 Realignment funds expended for goods and services delivered during the reporting year for each program. For a Combined Program, enter expenditure data only for the summary row (Program Type “Combined Summary” in Column E).

**Column M, Behavioral Health Subaccount:** Please enter the amount of Behavioral Health Subaccount funds expended for goods and services delivered during the reporting year for each program. For a Combined Program, enter expenditure data only for the summary row (Program Type “Combined Summary” in Column E).

**Column N, Other Funding:** Please enter the amount of Other Funds expended for goods and services delivered during the reporting year for each program. For a Combined Program, enter expenditure data only for the summary row (Program Type “Combined Summary” in Column E). Other Funding includes funding from sources not otherwise identified (e.g., from local General Fund or other local sources, or from sources such as Federal grants or other grants).

**Column O, Grand Total:** No entry. The worksheet auto-populates and is equal to the sum of Columns J-N. The value in this Column represents total (gross) expenditures in the program. The Column should be blank for program activity rows within a combined program.

## 5. Innovation (INN) Summary

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### Innovation Summary Worksheet Overview

The Innovation (INN) Summary Worksheet captures expenditures for each MHSA-funded INN project as well as any component-level expenditures approved by the

MHSOAC. Expenditures should be recognized in the period that the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller's Office (SCO), February 2018)

Counties must report any expenditures that occurred between July 1, 2017 and June 30, 2018.

DHCS organized the Worksheet into the following two sections:

- Section-One (Row 1-7) includes data entry Rows for the following functions and activities:
  - INN Annual Planning Costs (Worksheet Row 1)
  - Inn Indirect Administration (Worksheet Row 2) not included in INN Project Administration Costs
  - Inn Project Administration (Worksheet Row 3)
  - Inn Project Evaluation (Worksheet Row 4)
  - Inn Project Direct (Worksheet Row 5)
  
- Section-Two (Worksheet Rows 1-25) includes data entry rows for individual County INN projects. Each INN project is represented by three data rows (Project Administration, Project Evaluation, and Project Direct) and a fourth, Project Subtotal, which sums the other three. If your county participates in a JPA innovation program, report the expenditures in section two.

Counties must reflect total (gross) project expenditures for each INN project and activity (e.g., Planning Costs approved by the MHSOAC charged to INN Funds; INN Indirect Administration Costs approved by the MHSOAC charged to INN Funds).

### **INN Summary Worksheet Instructions**

**County:** No entry. The worksheet will auto-populate this cell from the Information worksheet.

**Date:** No entry. The worksheet will auto-populate this cell from the Information worksheet.

### **Section One: Component Expenditures and Transfers (Rows 1-7)**

The MHSA specifies (at Welfare and Institutions Code Sections 5813.5 for Adults and Older Adults; and at WIC Section 5878.3(a) for Children) that the MHSA funding shall only cover those portions of care that cannot be paid for with other funds. To support transparency that Counties are utilizing MHSA funds as funding of last resort in MHSA-supported programming, the ARER requires Counties to provide evidence of expenditures by funding source for each component-level activity as well as, for Innovation Projects, project-level evaluation costs, administration costs, and direct project costs.

The Instructions for Section One first discuss the Columns in the section, then the Rows.

### **Columns in Section One**

**Column A, Total MHSA INN (Including MHSA Interest):** For Rows 1-4, enter the amount of MHSA funds, including MHSA interest, expended during the reporting fiscal year in support of the specified function or activity. For Rows 5-7, no entry. The worksheet will auto-populate these rows from data in Section-Two.

**Column B, Medi-Cal FFP:** For Rows 1-2 in Section-One, enter the amount of Medi-Cal FFP expended during the reporting fiscal year in support of the specified activity or function. Include only amounts expended during the reporting fiscal year. Adjustments pertaining to Medi-Cal FFP expended in prior years should be entered on the Adjustments Worksheet and a comment should be entered on the Comments Worksheet to explain each Adjustment. For Rows 3-5, no entry. The worksheet will auto-populate these rows from data entered into Section-Two.

**Column C, 1991 Realignment:** For Rows 1-2 in Section-One, enter the amount of 1991 Realignment funds expended during the reporting fiscal year in support of the specified activity or function. Include only amounts expended during the reporting year. For Rows 3-5, no entry. These cells auto-populate.

**Column D, Behavioral Health Subaccount:** For Rows 1-2 in Section-One, enter the estimated amount of Behavioral Health Subaccount funds expended during the reporting year in support of the specified activity or function. Include only amounts expended during the reporting fiscal year. The worksheet will auto-populate these rows from data entered in Section-Two.

**Column E, Other Funding:** For Rows 1-2 in Section-One, enter the amount of Other Funding expenditure (e.g., from local General Fund or other local sources, or from sources such as Federal grants or other grants) during the reporting fiscal year in support of the specified activity or function. Include only amounts expended during the reporting fiscal year. For Rows 3-5, no entry. The worksheet will auto-populate these rows from data entered in Section-Two.

**Column F, Grand Total:** No Entry. The worksheet will auto-populate the cells as data is entered into columns A-E. This field displays the INN expenditure from all funding sources for the specified activity or function.

### **Rows in Section One**



**Row 1, INN Annual Planning Costs:** Please enter the costs associated with INN Annual Planning, pursuant to Welfare and Institutions Code Section 5892 (c). Enter costs according to the fund source used to pay for the expenditure. Total MHSA costs for planning for all components may not exceed 5 percent of the total annual MHSA revenues received by the County.

**Row 2, INN Indirect Administration:** Please enter the expenditures associated with INN indirect administration costs. Enter costs according to the fund source used to pay for the expenditure.

The amount entered should include indirect administrative costs allocated to the INN component. Indirect administrative costs are those administrative costs that are incurred for a common or joint purpose and cannot be readily identified as benefiting only one MHSA component. A county must use an appropriate methodology to allocate these costs among the MHSA components. The share of costs attributed to each MHSA component must be in proportion to the extent the MHSA component benefitted from the administrative activity. The county must maintain proper documentation of the allocation methodology to justify the allocation of indirect administrative costs to the INN component.

Do not enter direct project administration costs here. Instead, entered direct project administration costs in Section-Two below as Project Administration Costs for each INN Project. Direct administrative costs are costs, other than direct services, associated with the delivery of a project that can be tied to a specific project.

To avoid double-counting, do not include costs incurred as both INN Indirect Administration Costs and either INN Project Administration, INN Project Evaluation or INN Project Direct Expenditures.

**Row 3, INN Funds Transferred to JPA:**

If applicable, please enter any MHSA INN funds transferred to a JPA or other organization in which the County is acting jointly with one or more counties. Funds reported here as transferred will not increase the Total INN Expenditures (Row 9).

**Row 4, INN Funds Expenditure Incurred by JPA:**

If applicable, please enter the amount JPAs or other organizations in which the County is acting jointly with one or more other counties expended on behalf of the County for authorized INN programs during the reporting fiscal year by funding source.

**Row 5, INN Project Administration:** No entry. The worksheet auto-populates this row from the values in Section-Two. This row displays subtotals for INN Project Administration expenditures exclusive of Project Evaluation and Project Direct costs.

**Row 6, INN Project Evaluation:** No entry. The worksheet auto-populates this row from the values in Section-Two. This row displays subtotals for INN Project Evaluation expenditures exclusive of Project Administration and Project Direct costs.

**Row 7, INN Project Direct:** No entry. The worksheet auto-populates this row from the values in Section-Two. This row displays subtotals for INN Project expenditures exclusive of Project Administration and Project Evaluation.

**Row 8, INN Project Subtotal:** No entry. The worksheet auto-populates this row from the values in Section-Two. This row displays subtotals for all costs attributed to INN projects (INN Project Administration, INN Project Evaluation, and INN Project Direct costs) row 3-5.

**Row 9, Total Innovation Expenditures (Excluding Transfers to JPA):** No entry. The worksheet auto-populates this row and is equal to the sum of values in Rows 1-2, 4-7. This amount does not include funds transferred to JPAs.

## Section Two: Program Row Item Data Input (Rows 1-25)

The Program Row Item Data Input (Section-Two) assumes that the County will have no more than 25 total INN projects to report. Should your County require more space to report all INN projects, please contact the MHSOAC Oversight & Fiscal Reporting Section at DHCS.

### Columns in Section-Two

For this section, each Row represents Project Administration, Project Evaluation, or Project Direct expenditures for an individual INN project, or a Project Subtotal. The column letter for each field refers to the relative column number. Columns A-E are identifier fields. Columns F-G should reflect the Total MHSOAC INN funding amount authorized by the MHSOAC for the project. For Columns F-G, the 2<sup>nd</sup>-4<sup>th</sup> rows of each program auto-populate to show the total program funds, not the funds available for each expenditure type. The worksheet auto-populates columns H and N. Columns I-M require County-entered expenditure data.

**Column A, County Code:** No entry. The worksheet auto-populates this column from the Information Worksheet.

**Column B, Project Name:** Please enter the name of the INN project in the first row identified for each INN project. The first row identified for each INN project is outlined in blue and is not shaded gray. The worksheet auto-populates this column for the Project Evaluation, Project Direct, and Project Total rows for each project. The county must complete this column for each project funded with INN MHSOAC funds. Project names

should be consistent with project names provided in the most recent MHPA Three-Year Program and Expenditure Plan or Annual Update covering the same Fiscal Year. Where a County has changed the name of a Project subsequent to the publication of the relevant Three-Year Plan or Annual Update, a comment on the Comments Worksheet should identify the change.

**Column C, Prior Project Name:** If the Project Name is identical to the Project Name reported in the ARER for the preceding reporting fiscal year OR this is a new project this reporting fiscal year, leave this field blank. Otherwise, please enter the name used to identify this project in the preceding fiscal year's ARER in the first row for the applicable INN project. This column auto populates for the Project Evaluation, Project Direct, and Project Total rows for each project.

**Column D, Project MHPSOAC Approval Date:** Please enter in the first row for each INN project, the date of the MHPSOAC Meeting in which the MHPSOAC initially approved the project. The worksheet auto populates this column for the Project Evaluation, Project Direct, and Project Total rows for each project.

**Column E, Project Start Date:** Please enter in the first row for each INN project, the Start Date for the project. The worksheet auto-populates this column for the Project Evaluation, Project Direct, and Project Total rows for each project. The Start Date is the date on which the County began implementing the project. INN projects are time-limited projects that can extend a maximum of five years from their respective Start Dates (CCR Section 3910.010(a)).

**Column F, MHPSOAC-Authorized MHPA INN Project Budget:** Please enter in the first row for each INN project, the amount of MHPA INN-component funding the MHPSOAC initially authorized for the project on the date entered into Column E. The worksheet auto-populates this column for the Project Evaluation, Project Direct, and Project Total rows for each project. Provide a comment in the Comments Worksheet explaining the amount authorized, including any specific MHPA INN allocations designated for expenditure in the approved project.

**Column G, Amended MHPSOAC-Authorized MHPA INN Project Budget:** Please do not enter data into this column if the County has not amended the Project. Otherwise, please enter in the first row for each project, the additional amount of MHPA INN-component funding that the MHPSOAC authorized for the project through the amendment. Do not enter the total amount of MHPA INN-component funding that the MHPSOAC authorized for the project through the amendment. The sum of Column F and Column G should equal the total amount the MHPSOAC authorized for the project through the amendment. The worksheet auto-populates this column for the Project Evaluation, Project Direct, and Project Total rows for each project. Provide a comment on the Comments Worksheet explaining the additional amount authorized, including any specific MHPA INN allocations designated for expenditure in the project amendment.

**Column H, Project Expenditure Type:** No entry. The worksheet auto-populates this column once the county enters data into column B.

**Column I, Total MHSA Funds (Including MHSA Interest):** Please enter the amount of MHSA Component funds, including interest, expended for goods and services delivered during the reporting fiscal year for each Project, by Project Expenditure Type. No entry is required in the Project Subtotal row as it auto-populates.

**Column J, Medi-Cal FFP:** Please enter the amount of Medi-Cal FFP funds expended for goods and services delivered during the reporting fiscal year for each Project, by Project Expenditure Type. No entry is required in the Project Subtotal row as it auto-populates.

**Column K, 1991 Realignment:** Please enter the amount of 1991 Realignment funds expended for goods and services delivered during the reporting fiscal year for each Project, by Project Expenditure Type. No entry is required in the Project Subtotal row as it auto-populates.

**Column L, Behavioral Health Subaccount:** Please enter the amount of Behavioral Health Subaccount funds expended for goods and services delivered during the reporting fiscal year for each Project, by Project Expenditure Type. No entry is required in the Project Subtotal row as it auto-populates.

**Column M, Other Funding:** Please enter the amount of Other Funding funds expended for goods and services delivered during the reporting fiscal year for each Project, by Project Expenditure Type. No entry is required in the Project Subtotal row as it auto-populates.

**Column N, Grand Total:** No entry. The cells in this column auto-populate and are equal to the sum of Columns I through M.

## **6. Workforce Education and Training (WET) Summary**

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### **WET Summary Worksheet Overview**

The Workforce Education and Training (WET) Summary Worksheet captures the total expenditures for each MHSA-funded program. Expenditures should be recognized in the period that the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller's Office (SCO), February 2018)

Counties must report any expenditures that occurred between July 1, 2017, and

June 30, 2018.

Counties must report total (gross) program expenditures for each WET Program. Program expenditures should not include costs for administration.

### **WET Summary Worksheet Instructions**

#### **Section One: Component Expenditures and Transfers (Row 1-7)**

**Row 1, WET Annual Planning Costs:** Please enter the costs associated with Annual Planning, per Welfare and Institutions Code section 5892 (c).

**Row 2, WET Evaluation Costs:** Please enter the costs associated with evaluating county WET programs.

**Row 3, WET Administration Costs:** Please enter the costs associated with administering the WET component. This amount should include direct administrative costs and indirect costs allocated to the cost of administering WET programs. Direct administrative costs are administrative costs that only benefit the WET component. Indirect administrative costs are those costs incurred for a common or joint purpose and cannot be readily identified as benefiting only one program or project that are allocated to the cost of administering the WET component. The share of indirect costs allocated to the cost of administering the WET component must be in proportion to the extent the WET component benefits from the indirect cost allocated. Counties must maintain proper documentation of the allocation methodology to justify the allocation of indirect costs to cost of administering the WET component.

**Row 4, WET Funds Transferred to JPA:**

If applicable, please enter any MHSA WET funds transferred to a JPA or other organization in which the County is acting jointly with one or more counties. Funds reported here as transferred will not increase the Total WET Expenditures (Row 8).

**Row 5, WET Funds Expenditure Incurred by JPA:**

If applicable, please enter the amount JPAs or other organizations in which the County is acting jointly with one or more other counties expended on behalf of the County for authorized WET programs during the reporting fiscal year by funding source.

**Row 6, WET Program Expenditures:** No entry. This row will auto-populate from Section-Two data. This row provides subtotals of expenditures for direct program costs overall and by funding sources for all WET programs detailed in Section-Two.

**Row 7, Total WET Expenditures (Excluding Transfers to JPA):** No entry. This is the sum of WET Annual Planning, WET Evaluation Costs, WET Administration, WET

Expenditure Incurred by JPA, and WET Program Expenditures. This amount does not include funds transferred to JPAs.

## Section Two: Program Row Item Data Input (Rows 1-5)

**Column A, County:** No entry. This column auto-populates as program data is entered, based on the County Name entered on the Information Worksheet.

**Column B, Funding Category:** No entry.

<b>Workforce Staffing Support</b>	Workforce Staffing Support Funding Category may fund Public Mental Health System staff to plan, recruit, coordinate, administer, support and evaluate local WET programs and activities; staff to support WET Regional Partnerships; staff to provide ongoing employment and educational counseling and support to clients or family members entering the workforce; staff to provide education and support to employers and employees to assist with the integration of clients and/or family members of clients into the Public Mental Health System workforce; and, the WET Coordinator.
<b>Training and Technical Assistance</b>	Training and Technical Assistance Funding Category may fund programs and/or activities that increase the ability of the Public Mental Health System workforce to promote and support the MHSA General Standards, support the participation of clients and family members in the Public Mental Health System, increase collaboration and partnerships, and promote cultural and linguistic competence.
<b>Mental Health Career Pathway</b>	Mental Health Career Pathway Programs Funding Category may fund programs to prepare clients and/or family members of clients for employment and/or volunteer work in the Public Mental Health System, programs and coursework in high schools, adult education, regional occupational programs, colleges, and universities.
<b>Residency and Internship Programs</b>	Residency and Internship Programs may fund time required of staff to supervise psychiatric residents, post-graduate interns training to work as a psychiatric nurse practitioners, masters of social work, marriage and family therapists, or clinical psychologists; or to train psychiatric technicians or physician assistants to work in the Public Mental Health System.
<b>Financial Incentive Programs</b>	Financial Incentive Programs may fund financial assistance programs that address one or more of the occupational shortages including scholarships, stipends, and loan assumption programs.

**Column C, Total MHSA Funds (Including MHSA Interest):** Please enter the amount of MHSA Component funds, including interest, expended on WET activities.

**Column D, Medi-Cal FFP:** Please enter the amount of Medi-Cal FFP funds expended on WET activities.

**Column E, 1991 Realignment:** Please enter the amount of 1991 Realignment funds expended on WET activities.

**Column F, Behavioral Health Subaccount:** Please enter the amount of Behavioral Health Subaccount funds expended on WET activities.

**Column G, Other Funding:** Please enter the amount of Other Funds expended on WET activities.

**Column H, Grand Total:** No entry. This amount is the total sum of Columns C-G.

## 7. Capital Facility Technological Needs (CFTN) Summary

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### CFTN Summary Worksheet Overview

The Capital Facility Technological Needs (CFTN) Summary Worksheet captures total expenditures for each MHSA-funded project. Expenditures should be recognized in the period that the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller's Office (SCO), February 2018)

Counties must report any expenditures that occurred between July 1, 2017, and June 30, 2018.

Counties must reflect total (gross) project expenditures for each CFTN project. Project expenditures should not include costs for administration.

### CFTN Summary Worksheet Instructions

#### Section One: Component Expenditures and Transfers (Row 1-8)

**Row 1, CF Annual Planning Costs:** Please enter the costs associated with CF Annual Planning, per Welfare and Institutions Code section 5892 (c).

**Row 2, TN Annual Planning Costs:** Please enter the costs associated with TN Annual Planning, per Welfare and Institutions Code section 5892 (c).

**Row 3, CF Evaluation Costs:** Please enter the costs associated with the CF evaluation costs.

**Row 4, TN Evaluation Costs:** Please enter the costs associated with the TN evaluation costs.

**Row 5, CF Administration:** Please enter the costs associated with administering the CF projects.

**Row 6, TN Administration:** Please enter the costs associated with administering the TN projects

**Row 7, CFTN Program Expenditure:** No entry. This row will auto-populate from Section-Two data. This row provides subtotals of expenditures for project costs overall and by funding sources for all CFTN project.

**Row 8, Total CFTN Expenditures:** No entry. This is the sum of Rows 1-7.

## Section Two: Program Row Item Data Input (Rows 1-20)

**Column A, County:** No entry. This column auto-populates as program data is entered, based on the County Name entered on the Information Worksheet.

**Column B, Project Name:** Please enter the program name. The county must complete this column for each program funded with CFTN funds. Project names should be consistent with project names provided in the most recent MHSA Three-Year Program and Expenditure Plan or Annual Update covering the same Fiscal Year, if applicable.

**Column C, Prior Project Name:** If the project name changed from the prior year RER, please enter the previous project name. If no name change, please leave blank.

**Column D, Project Type:** Selection only. Please select the project type associated with the project. Please select CF if the project is a Capital Facility or TN if the project is Technological Needs.

**Column E, Total MHSA Funds (Including MHSA Interest):** Please enter the amount of MHSA funds, including interest, expended on CFTN projects

**Column F, Medi-Cal FFP:** Please enter the amount of Medi-Cal FFP expended on CFTN projects.



**Column G, 1991 Realignment:** Please enter the amount of 1991 Realignment funds expended on CFTN projects.

**Column H, Behavioral Health Subaccount:** Please enter the amount of Behavioral Health Subaccount funds expended on CFTN projects.

**Column I, Other Funding:** Please enter the amount of Other Funds expended on CFTN projects.

**Column J, Grand Total MHSA CFTN:** No entry. This amount is the sum of Columns E-I.

## 8. WET RP and HP Summary

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### WET RP, and HP Summary Worksheet Overview

The WET Regional Partnerships (RP) and Unencumbered MHSA Housing Funds (HP) Summary Worksheet captures the total expenditures for the following WET Regional Partnerships (WET RP), MHSA Housing Program (Unencumbered Funds).

Expenditures should be recognized in the period that the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller's Office (SCO), February 2018)

Counties must report any expenditures that occurred between July 1, 2017, and June 30, 2018. Counties must reflect total (gross) expenditures for each type of funding.

### WET RP and HP Summary Worksheet Instruction

#### Section One: Program Row Item Data Input (Rows 1-2)

**Column A, County:** No entry. This column auto-populates as the County enters program data, based on the County Name entered on the Information Worksheet.

**Column B, Funding Type:** No Entry.

**Column C, Total MHSA Funds (Including MHSA Interest):** Please enter the amount of MHSA funds, including interest, expended in support of the specified program.

**Column D, Medi-Cal FFP:** Please enter the amount of Medi-Cal FFP expended in support of the specified program.

**Column E, 1991 Realignment:** Please enter the amount of 1991 Realignment funding expended in support of the specified program.

**Column F, Behavioral Health Subaccount:** Please enter the amount of Behavioral Health Subaccount funding expended in support of the specified program.

**Column G, Other Funding:** Please enter the amount of other funding expended in support of the specified program.

**Column H, Grand Total:** No entry. This amount is the total sum of Columns C-G.

## 9. MHSA Adjustments

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### MHSA Adjustments Worksheet Overview

Please enter adjustments that pertain to corrections or re-characterizations of MHSA **expenditures** reported in prior Fiscal Years on the Adjustments worksheet. Counties may report adjustments to the amount of MHSA funds expended for any component, the amount of MHSA funds transferred to or from the prudent reserve, or the amount of interest earned. Enter a positive number to reflect an increase and a negative number to reflect a decrease to the amount of MHSA funds reported in a prior year as expended, transferred to the prudent reserve, or earned as interest. Enter a positive number to reflect a decrease and a negative number to reflect an increase to the amount of MHSA funds reported in a prior year as being transferred from the prudent reserve.

Counties may only report adjustments for open fiscal years as indicated on the Adjustment Worksheet. For example, in Fiscal Year 2017-18, counties will only be able to adjust FY 2015-16 and 2016-17 because funds have been reverted from FY 2005-06 through FY 2014-15. **Counties must enter adjustments due to the cost reporting process on the Adjustments (FFP) Worksheet.**

### MHSA Adjustments Worksheet Instructions

#### Section One: Component adjustment

**Column A, County:** No entry. This column auto-populates as the county enters program dataed, based on the County Name entered on the Information Worksheet.

**Column B, Component:** Selection only. Please select the component for which the county is entering the adjustment.

**Column C, Fiscal Year:** Selection only. Please select the Fiscal Year for which the county is enter the adjustment.

**Column D, Amount:** Please enter the amount of the adjustment. Enter a positive number to reflect an increase and a negative number to reflect a decrease to the amount of MHSA funds expended as reported in a prior fiscal year.

**Column E, Reason:** Please enter the reason for the adjustment.

## Section Two: Interest Adjustment

**Column A, County:** No entry. This column auto-populates as the county enters program data, based on the County Name entered on the Information Worksheet.

**Column B, Adjustments to:** No entry. Counties may only enter adjustments to Interest earned under this section.

**Column C, Fiscal Year:** Selection only. Please select the Fiscal Year for which the county is entering the adjustment.

**Column D, Amount:** Please enter the amount of the adjustment. Enter a positive number to reflect an increase and a negative number to reflect a decrease to the amount of interest earned as reported in a prior Fiscal Year RER.

**Column E, Reason:** Please enter the reason associated with the adjustment.

## Section Three: Prudent Reserve Adjustment

**Column A, County:** No entry. This column auto-populates as the County enters program data, based on the County Name entered on the Information Worksheet.

**Column B, Adjustments to:** No entry. A County may only enter adjustments to Prudent Reserve under this section.

**Column C, Fiscal Year:** Please enter the Fiscal Year for which the county is entering this adjustment.

**Column D, Amount:** Please enter the amount of the adjustment.

**Column E, Reason:** Please enter the reason associated with the adjustment.

## 10. Federal Financial Participation (FFP) Revenue Adjustment

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### FFP Revenue Adjustment Overview

Counties may report adjustments to the amount of MHSA funds expended as reported in a prior fiscal year RER that is the result of changes to Medi-Cal FFP. The adjustments may be due to increases or decreases in FFP revenue based on an initial cost report submission, cost report reconciliation or final audit.

### FFP Revenue Adjustment Instructions

**Column A, County:** No entry. This column auto-populates as the county enters program data, based on the County Name entered on the Information Worksheet.

**Column B, Fiscal Year:** Selection only. Please select the fiscal year for which the county is entering an adjustment to the amount of MHSA funds expended due to a change in FFP revenue.

**Column C, Cost Report Stage:** Selection only. Please select cost report stage. Select Initial if the adjustment is due to a change to the amount of FFP revenue after the county filed its initial cost report for the Fiscal Year identified in Column B. Select Settled, if the adjustment is due to a change to the amount of FFP revenue after DHCS completed its interim cost report settlement for the Fiscal Year identified in Column B. Select Audit, if the adjustment is due to a change to the amount of FFP revenue received after DHCS completed its audit of the cost report for the Fiscal Year identified in Column B.

**Column D, Component:** Selection only. Please select the MHSA component for with the county is entering the adjustment.

**Column E, Beginning Balance:** Please enter the amount of MHSA funds expended for the component identified in Column D as reported in the RER filed for the fiscal year identified in Column B.

**Column F, Adjustment Amount:** Please enter the amount of the adjustment. Please enter a positive number to report an increase and a negative number to report a decreases to the amount of MHSA funds expended on the component identified in Column D in the Fiscal Year identified in Column B.

**Column G, Ending Balance:** No entry. This column is equal to the sum of Column E-F.

## 11. Comments

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If applicable, use this worksheet for comments. For example, if a program represents a combination of two or more programs formerly reported separately, provide a comment on the Comments worksheet explaining this change, etc.

Comments are only for narrative purposes. Please report any fiscal adjustments on the applicable Adjustments worksheet. Information here does not flow to the Component Summary worksheet.