

ANNUAL MHSA REVENUE AND EXPENDITURE REPORT

(Enclosure 2)



Instruction
Manual for
Fiscal Year
2016-17

Contents

Background	4
Purpose	4
MHSA County Fiscal Accountability Certification Form (Enclosure 1)	4
MHSA Component Expenditures Worksheets (Enclosure 3)	4
General Instructions	5
Overview of Component Summary Worksheet and Data Auto-Population.....	5
Information	7
Component Summary	8
Section One: Unspent MHSA Funds Available in the MHS Fund From Prior Fiscal Years	9
Section Two: MHSA Funds Received in FY 2016-17 (Revenue)	10
Section Three: Program Expenditures and Sources of Funding	10
2016-17	10
Section Four: Transfers to Prudent Reserve, Workforce Education and Training WET, or CFTN	12
Section Five: Adjustments to MHSA Funds	12
Section Six: Adjustments to FFP Revenue	12
Section Seven: Unspent MHSA Fund in the Local MHS Fund Balance (MHSA + FFP)	12
Community Services and Supports (CSS) Summary	13
Section One: Component Expenditures and Transfers (Row 1-12)	15
Section Two: FSP Percentage of Total CSS expenditures (Row 1-3).....	18
Section Three: Program Row Item Data Input (Row 1-45).....	19
Prevention and Early Intervention (PEI) Summary	21
Section One: Component Expenditures and Transfers (Row 1-9)	24
Section Two: MHSA PEI Fund Expenditures in Program to Clients 25 and Under calculation (Row 1)	29
Section Three: Program Row Item Data Input (Rows 1-30)	30
Innovation (INN) Summary	36
Section One: Component Expenditures and Transfers (Rows 1-8)	37
Section Two: Program Row Item Data Input (Rows 1-15)	40

Workforce Education and Training (WET) Summary	42
Section One: Component Expenditures and Transfers (Row 1-8)	43
Section Two: Program Row Item Data Input (Rows 1-5)	44
Capital Facility Technological Needs (CFTN) Summary	46
Section One: Component Expenditures and Transfers (Row 1-9)	46
Section Two: Program Row Item Data Input (Rows 1-20)	47
TTACB, WET RP, and HP Summary	48
Section One: Program Row Item Data Input (Rows 1-3)	48
MHSA Adjustments	49
Section One: Component adjustment	50
Section Two: Interest Adjustment	50
Section Three: Prudent Reserve (PR) Adjustment.....	50
Federal Financial Participation (FFP) Revenue Adjustment	51
Comments	51
Category Dropdown Fields	52
County Population	52
Background	2
Purpose.....	3
MHSA County Fiscal Accountability Certification Form (Enclosure 1).....	3
MHSA Component Expenditures Worksheets (Enclosure 3)	4
General Instructions	4
Overview of Component Summary Worksheet and Data Auto-Population.....	5
Information	6
Component Summary	7
Section One: Unspent MHSA Funds Available in the MHS Fund From Prior Fiscal Years	8
Section Two: MHSA Funds Received in FY 2016-17 (Revenue).....	9
Section Three: Program Expenditures and Sources of Funding 2016-17	9
Section Four: Transfers to Prudent Reserve, WET, or CFTN	11
Section Five: Adjustments to MHSA Funds	11
Section Six: Adjustments to FFP Revenue	11

Enclosure 2

Section Seven: Unspent MHSA Fund in the Local MHS Fund Balance (MHSA + FFP) 11

Community Services and Supports (CSS) Summary 12

 Section One: Component Expenditures and Transfers (Row 1-12) 14

 Section Two: FSP Percentage of Total CSS expenditures (Row 1-3)..... 18

 Section Three: Program Row Item Data Input (Row 1-45)..... 18

Prevention and Early Intervention (PEI) Summary 20

 Section One: Component Expenditures and Transfers (Row 1-9) 23

 Section Two: MHSA PEI Fund Expenditures in Program to Clients 25 and Under calculation (Row 1) 28

 Section Three: Program Row Item Data Input (Rows 1-30) 29

Innovation (INN) Summary 35

 Section One: Component Expenditures and Transfers (Rows 1-8) 36

 Section Two: Program Row Item Data Input (Rows 1-15) 39

Workforce Education and Training (WET) Summary 42

 Section One: Component Expenditures and Transfers (Row 1-8) 42

 Section Two: Program Row Item Data Input (Rows 1-5) 43

Capital Facility Technological Needs (CFTN) Summary 45

 Section One: Component Expenditures and Transfers (Row 1-9) 45

 Section Two: Program Row Item Data Input (Rows 1-20) 46

TTACB, WET RP, and HP Summary 47

 Section One: Program Row Item Data Input (Rows 1-3) 48

MHSA Adjustments 49

 Section One: Component adjustment 49

 Section Two: Interest Adjustment 49

 Section Three: Prudent Reserve Adjustment 50

Federal Financial Participation (FFP) Revenue Adjustment..... 50

Comments 51

Category Dropdown Fields 51

County Population 51

Background

Welfare and Institutions Code Section (WIC §) 5899 provides the State Department of Health Care Services (DHCS), in consultation with the Mental Health Services Oversight and Accountability Commission (MHSOAC) 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 (ARER).

Purpose

The purpose of the report is as follows:

- Identify the expenditures of MHSA funds distributed to each county;
- Quantify the amount of additional funds generated for the mental health system as a result of 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 allowing for the evaluation of the following:

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

MHSA County Fiscal Accountability Certification Form (Enclosure 1)

This is a signed statement by the County Mental Health Director and the County Auditor Controller verifying 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 (CCR) Sections 3400 and 3410. This statement certifies the information submitted in the County's ARER is true and correct.

MHSA Component Expenditures Worksheets (Enclosure 3)

These worksheets are used to report the total expenditures for each MHSA-funded program. Expenditures should be recognized in the period the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller's Office (SCO) May 2014).

General Instructions

This document provides guidance to Counties for completing the MHSA ARER for Fiscal Year 2016-17 utilizing the MHSA Component Expenditure Worksheets provided as Enclosure 3.

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:

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

Throughout this document and the data workbook, the terms “expenditures” and “costs” are used interchangeably.

MHSA funds are considered “expended” when a good or service attributable to a MHSA program activity has been received, consistent with a “modified accrual” accounting standard. Expenditures should be recognized in the period the fund liability is incurred. (Accounting Standards and Procedures for Counties, State Controller’s Office (SCO) March 2013).

Counties must report any expenditures occurring between July 1, 2016, and June 30, 2017. Adjustments pertaining to corrections or re-characterizations of expenditures from prior Fiscal Years should be entered on the Adjustments Worksheet.

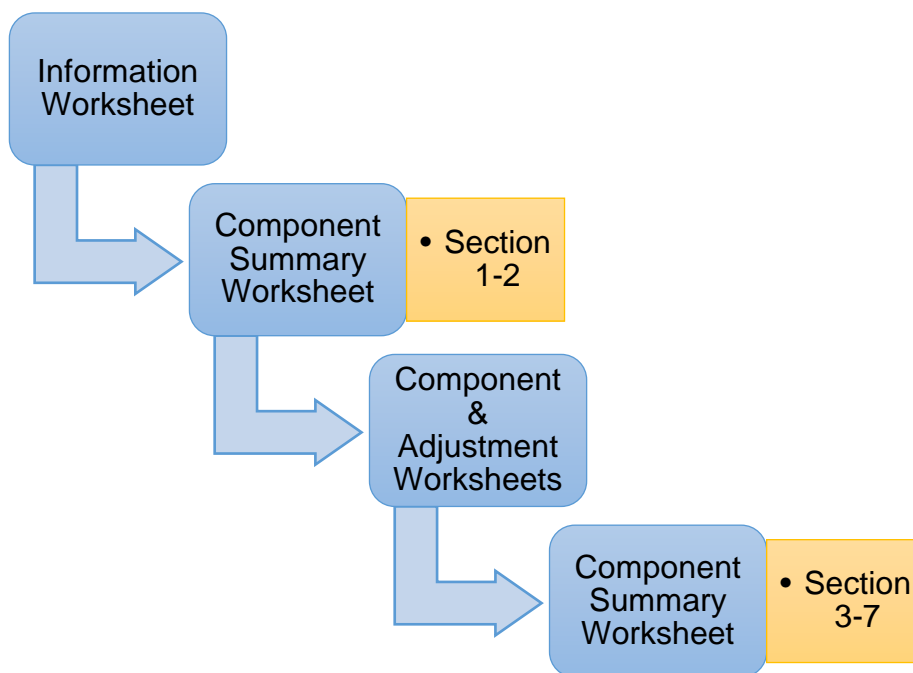
Overview of Component Summary Worksheet and Data Auto-Population

The Component Summary worksheet is linked to other worksheets in the MHSA ARER. The data entered into **Section one** Unspent Mental Health Services Funds (MHS Fund) Available in the MHS Fund from Prior Fiscal Years Funds) and **Section two** (MHS Funds Received in FY 2016-17 Revenue) will automatically flow to the respective component worksheets. This will assist the county by displaying the available funds for each component. The purpose of this feature is to assist the County in attributing MHSA program and activity expenditures so as to best adhere to a “first-in, first-out” expenditure pattern for MHSA funds.

Sections three through seven of the Component Summary Worksheet will automatically populate based on the data entered in the component and adjustment worksheets as the county completes the worksheets one by one; therefore, **no data entry is required in sections three through seven.**

<p>Step 1: 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>Step 2: Complete section one and two of the Component Summary worksheet</p>	<p>Section one provides the total amount of unspent funds available from prior fiscal years. These amounts should match the amount of unspent funds previously reported in the FY 2015-16 ARER, Unspent MHSA Funds in the Local MHSS Fund (Section 6).</p> <p>Section two provides the total amount of revenue received and deposited into the local MHS Fund from July 1, 2016 through June 30, 2017.</p> <p>Skip section three through seven of the Component Summary worksheet. These sections are linked to the remaining component worksheets and will auto populate as the county completes each individual worksheet</p>
<p>Step 3: 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>Step 4: Review the Component Summary worksheet</p>	<p>Counties should verify sections three through seven of the Component Summary worksheet accurately reflect the expenditures reported on the component and adjustment worksheets.</p>

Visualization of data flow:



Information

Information Worksheet Overview

The Information worksheet is the starting point for completing the MHSA 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 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, 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.

Component Summary

Component Summary Worksheet Overview

The Component Summary is used to report the following information:

1. Unspent MHSA Funds Available in the MHS Fund From Prior Fiscal Years;
2. MHSA Funds Received in FY 2016-17 (Revenue);
3. Program Expenditures and Sources of Funding 2016-17;
4. Transfers to PR, WET or CFTN;
5. Adjustments to MHSA Funds;
6. Adjustments to FFP Revenue;
7. Unspent MHSA Funds in the Local MHS Fund (MHSA + FFP), as of June 30, 2017.

The county will complete only section one and section two of the Component Summary worksheet before continuing to the individual component and adjustment worksheets. The remaining sections (three through seven) will auto populate based on component expenditure reporting on the individual component worksheets.

Component Summary Worksheet Instructions

Row 1, Total Annual Planning Costs: No entry. This amount is the sum of Annual Planning Costs reported on each Component Worksheet. Pursuant to WIC § 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. This percentage is calculated in Row 1, Column A.

Row 2, Total Evaluation Costs: No entry. This amount is the sum of Evaluation Costs reported on each Component Worksheet.

Row 3, Total Administration: No entry. This amount is the sum of Administration Costs reported on each Component Worksheet.

Section One: Unspent MHSA Funds Available in the MHS Fund From Prior Fiscal Years

Complete section one before continuing to the individual component and adjustment worksheets.

This section provides the total amount of unspent funds available from prior fiscal years. Depending on the component or type of funding, counties may have unspent funds from FY 2006-07 through FY 2015-16. These amounts should match the amount of unspent funds previously reported in the FY 2015-16 ARER, Unspent MHSA Funds in the Local MHS Fund (Section 6).

Row 1, Local Prudent Reserve (PR): Please report the balance of the local PR in Column 10. This amount should match the amount reported in the FY 2015-16 ARER.

Row 2-11, Fiscal Years: Please report the balance of funds for each fiscal year of funding by component in Columns A-J. These amounts should match the amounts reported in the FY 2015-16 ARER.

Row 12, Interest: Please report the balance of interest in the local MHS Fund, by component or funding type, including local PR, in Columns A-J. Please use one of the following methods to determine the amount of interest to apportion to each component or funding type:

1. Actual interest earned by component or funding type
2. Share of funding by component or funding type

Row 13 Total: No entry. This is the total of Rows 1-12, for each component (columns A-K).

Section Two: MHSA Funds Received in FY 2016-17 (Revenue)

Complete section two before going to the individual component and adjustment worksheets.

This section provides the total amount of revenue received and deposited into the local MHS Fund from July 1, 2016 through June 30, 2017.

Row 1, Transfer from Local PR: Please enter any funds transferred from the local PR used to support CSS and PEI expenditures. The amount should be reported as a positive amount in Column A and B and a negative amount in Column J. The sum of Columns A, B, and J will equal 0.

Row 2, FY 2016-17 MHSA Funds: Please enter any MHSA funds received in Columns A-C and I. MHSA funds include CSS, PEI, and INN funding distributed by SCO and unencumbered MHSA Housing Program funds distributed by the California Housing Finance Agency. The amount of FY 2016-17 MHSA funds reported in Columns A-C must tie to the distribution reports located on the State Controller's Office website for the same time-period. Distribution reports are located here:
http://www.sco.ca.gov/ard_payments_mentalhealthservicefund.html

Row 3, FY 2016-17 Interest Earned on local MHS Fund: Please report interest earned on the local MHS Fund, by component or funding type, including local Prudent Reserve, in Columns A-J where applicable. Please use one of the following methods to determine the amount of interest to apportion to each component or funding type:

1. Actual interest earned by component or funding type
2. Share of funding by component or funding type

Row 4, Total: No entry. This is the total of Rows 1-3 for each component (column A-K).

Section Three: Program Expenditures and Sources of Funding 2016-17

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. Click on the component title in Columns A-I to navigate directly to the worksheet or navigate the ARER workbook using Excel's workbook tabs on the bottom.

This section provides the sources and amounts 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 based on county entries on the other worksheets.

Row 1, MHSA Funds: The following rows, 2-13 are MHSA funding sources.

Row 2-12, MHSA Funds by Fiscal Year: No entry. Data will come from the individual component worksheets. Columns A-I is the amount of funds from each fiscal year used to pay for program expenditures.

Row 13, Interest: No entry. Data will come from the individual component worksheets. Columns A-I is the amount of interest used to pay for program expenditures. The amount should be reported as a positive amount.

Row 14, MHSA Net Expenditure Subtotal for FY 2016-17: No entry. This will subtotal Rows 2-13. This is the subtotal for MHSA Funds expenditure by component.

Row 15, Other Funds: The following rows, 16-19 are the Other Funds.

Row 16, 1991 Realignment: No entry. Data will come from the individual component worksheets. Columns A-I is the amount of 1991 Realignment funds used to pay for program expenditures.

Row 17, Behavioral Health Subaccount: No entry. Data will come from the individual component worksheets. Columns A-I is the amount of Behavioral Health Subaccount funds used to pay for program expenditures.

Row 18, FFP Revenue: No entry. Data will come from the individual component worksheets. Columns A-I is the amount of FFP Revenue used to pay for program expenditures.

Row 19, Other: No entry. Data will come from the individual component worksheets. Other represents the total amount of any other funds used to pay for program expenditures, and may include, but is not limited to County General Fund grants, patient fees, private insurance, and/or Medicare.

Row 20, MHSA Other Funds Expenditure Subtotal for FY 2016-17: No entry. This will subtotal Row 16-19. This is the subtotal for Other Funds expenditure by component

Row 21, Total MHSA and Other Funding Sources: No entry. This amount is the sum of Row 14 plus Row 20. This row reflects FY 2016-17 expenditures as reported on the individual component worksheets.

Section Four: Transfers to Prudent Reserve, WET, or CFTN

Expenditure data for this section will auto populate with figures reported by the county on the CSS worksheet from Section one, row 7-9. Click on the title “SECTION 4: Transfers to Prudent Reserve, WET or CFTN” to navigate directly to the worksheet.

This section provides funds transferred from CSS into the local PR, WET, or CFTN components. Per WIC § 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 funds technological needs and capital facilities, human resource needs, and a prudent reserve. Counties must report any transfers to the local PR, WET, or CFTN components occurring between July 1, 2016 and June 30, 2017.

Row 1-3, Fiscal Years: No Entry. Data will come from the CSS worksheet. If reported on the CSS worksheet, any funds transferred from CSS into the local PR, WET, or CFTN components will automatically populate here. The amount in Column A will automatically be shown as a negative amount in Column A and as a positive amount in Columns D, E, or J. The sum of Columns A, D, E, and J will equal 0.

Section Five: Adjustments to MHSA Funds

Expenditure data for this section will auto populate with figures reported by the county on the MHSA Adjustment worksheet. Click on the title “SECTION 5: Adjustments to Funds” to navigate directly to the worksheet.

Row 1-14, No Entry. Data will come from the Adjustment (MHSA) worksheet. This section provides adjustments to MHSA funds, including the local PR and Interest.

Section Six: Adjustments to FFP Revenue

Expenditure data for this section will auto populate with figures reported by the county on the Federal Financial Participation (FFP) Adjustment worksheet. Click on the title “SECTION 6: Adjustments to FFP Revenue” to navigate directly to the worksheet.

Row 1-11, No Entry. Data will come from Adjustment (FFP) worksheet. This section provides adjustments to FFP revenue.

Section Seven: Unspent MHSA Fund in the Local MHS Fund Balance (MHSA + FFP)

This section provides the balance in the Local MHS Fund. The balance includes MHSA, FFP, local PR, and Interest.

Row 1, Local PR: No entry. The amount reflected in Column J is the sum of Column J from Sections 1, 2, 4, and 5. Prudent reserve is reported separately and includes the balance from the prior year less any funds transferred to pay for services during FY 2016-17, plus any transfers from CSS to the local prudent reserve and adjustments.

Row 2-12, Fiscal Years: No entry. The amount reflected in Columns A-I is the sum of Columns A-I from Sections 1, 2, 3, 4, 5, and 6.

Row 13, Interest: No entry. The amount reflected in Column A-I is the sum of Columns A-I from Sections 1, 2, 3, and 5. Interest is reported separately and includes unspent interest available in the MHS fund plus, interest earned during FY 2016-17, less interest used to pay for component expenditures and adjustments.

Row 14, Total: No entry. This amount is The Total Unspent MHSA Funds in the Local MHS Fund auto populates. This amount is calculated based only on MHSA funds and includes the sum of unspent MHSA funds available from prior fiscal years and MHSA funds posted to the local MHS fund, less fiscal year MHSA expenditures, adjustments and transfers.

Community Services and Supports (CSS) Summary

CSS Summary Worksheet Overview

The CSS Summary Worksheet is used to report the expenditures for each MHSA-funded CSS program as well as component-level expenditures. Expenditures should be recognized in the period the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller's Office (SCO) March 2013).

Counties must report any expenditures occurring between July 1, 2016 and June 30, 2017.

The Worksheet is organized into three sections.

- Section One (Rows 1-12) includes data entry Rows for County CSS component Annual Planning Costs, Evaluation Costs, Administration Costs, CSS Funds Transferred to Joint Powers Authority (JPA), and Expenditures Incurred by JPA by Other and MHSA funding source. Also, transferred to CalHFA, Transferred to WET, Transferred to CFTN, and Transferred to PR by MHSA Funds. These fields must be completed by the County. Cells shaded in gray are fields that auto populate or are locked because no data should be entered. For example, Medi-Cal FFP is not an appropriate funding source for transfers to CalHFA. Therefore, Row 6, Column B-E is locked and shaded.

Additionally, Section One includes a Row labeled "CSS Program Expenditures" (Row 1), which auto populates values from Section Three (Rows 1-45), and a

Row labeled “Total CSS Expenditures” (Row 11), which auto populates values from the subtotal rows above (Row1-3, Row 5-10) excluding Funds Transferred to JPA(Row 4).

Finally, Section One includes a Row labeled “Total MHSA CSS Available for Expenditures” (Row 12), which auto populates from the Component Summary worksheet. This Row displays Unspent Funds in the MHSA Fund from prior Fiscal Year allocations, prior unspent MHSA Interest for CSS and MHSA Funds Received in the reporting Fiscal Year (Revenue). The purpose of this row is to assist the County in attributing program and activity expenditures so as to best adhere to a “first-in, first-out” expenditure pattern.

- Section Two (Rows 1-3) provides auto populated, calculated subtotals for Full-Service Partnership (FSP) and non-FSP programs reported by the County in Section Three and calculates the percentage of MHSA CSS expenditures (excluding funds transferred to JPA) spent on FSP programs. **Counties are not required to enter any data into this section.**
- Section Three (Rows 1-45) includes data entry Rows for individual County CSS programs, exclusive of Administration and Evaluation costs (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 MHSA Three-Year Program and Expenditure Plan or Annual Update covering the same Fiscal Year.

Counties must reflect total (gross) program expenditures for each CSS program and activity (e.g., Planning Costs, Administration, and Evaluation). Expenditures reported through the funding source(s) used to pay for the program, where funding sources include specific MHSA annual allocations as well as non-MHSA funding sources. 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.

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) MHSA funding shall only cover those portions of care that cannot be paid for with other funds. To support transparency 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: No entry. The cells in this column auto populate as columns B-P are populated. This field displays the CSS expenditure from all funding sources for the specified activity or function. Note that any data reported in “MHSA Interest” (Column G) is added to “Total MHSA CSS (Including MHSA Interest)” (Column F), which is then added together with other funding source expenditures to provide the Total (Column A).

Column B, Medi-Cal FFP: For Rows 1-5 in Section One, enter the estimated amount of Medi-Cal FFP expenditure during the reporting year in support of the specified activity or function. Include only amounts estimated for goods or services delivered during the reporting year. Adjustments pertaining to Medi-Cal related goods or services delivered in prior years should be entered on the Adjustments Worksheet and a comment should be entered on the Comments Worksheet to explain each Adjustment.

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

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

Column E, Other Funding: For Rows 1-5 in Section One, enter the estimated amount of Other Funding expenditure 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) during the reporting year in support of the specified activity or function. Include only amounts estimated for goods or services delivered during the reporting year.

Column F, Total MHSA CSS (Including MHSA Interest): No entry. This column will auto populate from data in Column G (MHSA Interest) and data in Columns H-P.

Column G, MHSA Interest: For Rows 1-6 in Section One, enter the estimated amount of MHSA Interest expenditure during the reporting year in support of the specified activity or function, or transferred to CalHFA (Row 6, Column G).

Exclude from this column any MHSA Interest expenditure included in an expenditure charged to a specified MHSA allocation year (Worksheet Columns H-P) to avoid double counting. If the County includes MHSA Interest as part of resources available from specified MHSA allocation years, such that the Interest row in Unspent MHSA Funds Available in the MHS Fund section of the Summary Worksheet is left blank, then this column should be left blank.

Columns H-P, MHSA Funds (Fiscal Year): For Row 1-9, enter the estimated amount of MHSA expenditure from the specified Fiscal Year allocation. For Rows 10-12, no entry. These fields will auto populate.

Except as otherwise specified in law, Counties have three years in which to expend MHSA CSS revenue received in a given Fiscal Year. (WIC § 5892 (h)) DHCS anticipates Counties generally will seek to expend resources in each MHSA Component on a “first-in, first-out” basis, such that allocations most at-risk of fiscal reversion are exhausted first.

As these cells are filled by the County, subtotals in Section One will update. Counties should compare MHSA funds reported as expended from each Fiscal Year allocation against the funds available from each allocation reported in Total MHSA CSS Available for Expenditures (Row 12). **Counties should not report expenditures exceeding available funds for any specified funding source.**

Rows in Section One

Row 1, CSS Annual Planning Costs: Enter the costs associated with Annual Planning, pursuant to WIC § 5892 (c). Costs should be entered 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, CSS Evaluation Costs: Enter the costs associated with evaluating county CSS programs. Costs should be entered according to the fund source used to pay for the expenditure. Evaluation costs should include only direct costs for evaluation, including but not limited to external contracts, contract management costs, and costs for county personnel, operating, equipment and expenses for direct evaluation activities, to the extent that these can be estimated separately from CSS Administration Costs or direct Program Expenditures.

Row 3, CSS Administration Costs: Enter the costs associated with CSS administration costs. Costs should be entered according to the fund source used to pay for the expenditure.

This amount should include direct service administrative costs and indirect administrative costs. Direct service administrative costs are costs associated with the delivery of services to clients tied to a specific program. Indirect administrative costs are those support costs incurred for a common or joint purpose and cannot be readily identified as benefiting only one MHPA program or project. These costs are appropriately charged to a MHPA program through an acceptable allocation method that allocates the costs of support and administrative services to the benefitting programs. The share of costs attributed to MHPA funding should be in proportion to the extent the MHPA program benefits from the support activity. Proper documentation of the allocation methodology must be kept by the county to justify the use of MHPA funds for indirect administrative costs. 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 MHPA CSS funds transferred to a JPA. Funds reported here as transferred will not reduce the Total MHPA 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: Enter the amount of funds transferred to CalHFA for the Local Government Special Needs Housing Program (SNHP).

Expenditures should be entered according to the fund source used to pay for the expenditure.

CalHFA operates SNHP on behalf of jurisdictions throughout California. The SNHP allows local governments to use MHPA and other local funds to provide financing for the development of permanent supportive rental housing including units dedicated for individuals with serious mental illness, and their families, who are homeless or at risk of homelessness.

The SNHP replaced the expiring MHPA Housing Program as an option for local governments to begin or continue to development supportive housing for MHPA-eligible persons, and to more fully utilize MHPA 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 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 amount should be reflected as a **POSITIVE** number.

Row 9, CSS Funds Transferred to PR:

If applicable, please enter any MHSA CSS funds transferred into PR. The 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 1-45. 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 fields will auto populate. This is the sum of CSS Annual Planning Costs, CSS Evaluation Costs, CSS Administration Costs, CSS Funds transferred to JPA, CalHFA, WET, CFTN, PR, and CSS Program Expenditures, overall and by funding source. Values in this row auto populate the corresponding fields on the Summary Worksheet, overall and by funding source. This amount does not include funds transferred to a JPA (Row 4).

Row 12, Total MHSA CSS Available for Expenditures:

No entry. These fields will auto populate from values entered on the Component Summary worksheet for Unspent Funds in the MHSA Fund from prior Fiscal Year allocations and prior unspent MHSA Interest for CSS, as well as MHSA Funds Received in the reporting Fiscal Year (Revenue). The values reported in this Row are advisory. They do not include any Adjustments reported on the Adjustments Worksheet or in the Adjustments section of the Summary Worksheet. The purpose of this row is to assist the County in attributing MHSA program and activity expenditures so as to best adhere to a “first-in, first-out” expenditure pattern for MHSA funds.

Section Two: FSP Percentage of Total CSS expenditures (Row 1-3)

Row 1, Total MHSA FSP Expenditures: No entry. This field will auto populate. This is the total MHSA CSS Program Expenditures for programs identified as service category FSP in Section Three.

Row 2, Total MHSA CSS Expenditures (Excluding Funds Transferred to JPA): No entry. This field will auto populate. This is the Total MHSA CSS Expenditure excluding funds transferred to JPA.

Row 3, FSP Percentage of Total MHSA CSS Expenditures: No entry. This field will auto populate. This field calculates the percentage of CSS expenditures dedicated to FSP services. This amount is calculated as Total FSP Program Expenditure divided by Total MHSA CSS Expenditures (Excluding Funds Transferred to JPA) Worksheet. Title 9 CCR § 3620 (c) states the county shall direct the majority of its CSS funds to the FSP Services Category. This calculation allows for verification the FSP spending requirement has been met during the reporting year.

Section Three: Program Row Item Data Input (Row 1-45)

In Section Three, report only program expenditures, because Annual Planning Costs, Administration, and Evaluation expenditures are already reported above in Section One. This section assumes the County will have no more than 45 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 Three

For this section, each Row represents a separate CSS program (one Row per program). Columns A-T are identifier fields for programs. Columns E and J are calculated fields for auto populated subtotals and do not require data entry by the County. Columns F-I and K-T require County-entered expenditure data.

Column A, County Code: No entry. This field auto populates as program data is entered, 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. This field must be filled out for each program funded with CSS MHSA funds. 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 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 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.

Enclosure 2

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 now is being reported 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 FSP or Non-FSP). Non-FSP includes General System Development and Outreach and Engagement programs.

Column E, Total CSS Program Expenditures: No entry. This field auto populates and is calculated as the sum of Columns F through J.

Column F-I, K-T CSS Funding Sources: The County must identify and report all funds sources used to pay for program expenditures, community planning, administration, and evaluation. In **Section Three, report only program expenditures**, because 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, MHSA Interest, and MHSA CSS annual allocations.

Column F, Medi-Cal FFP: Please enter the estimated amount of Medi-Cal FFP expenditure for goods and services delivered during the reporting year for each program.

Column G, 1991 Realignment: Please enter the amount of 1991 Realignment expenditure for goods and services delivered during the reporting year for each program.

Column H, Behavioral Health Subaccount: Please enter the amount of Behavioral Health Subaccount expenditure for goods and services delivered during the reporting year for each program.

Column I Other Funding: Please enter the amount of Other Funding expenditure for goods and services delivered during the reporting year for each program. 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, Total MHSA CSS (Including MHSA Interest): No entry. This field auto populates and represents for each program the Row sum of Columns K-T.

Column K, MHSA Interest: Please enter the amount of MHSA Interest expenditure for goods and services delivered during the reporting year for each program.

Exclude from this column any MHSA Interest expenditure in expenditures charged to a specified MHSA allocation year (Column H-P) to avoid double counting. If the County includes MHSA Interest as part of resources available from specified MHSA allocation years, such that the Interest row in Unspent MHSA Funds Available in the MHS Fund section of the Summary Worksheet is left blank, then this column should be left blank.

Columns L-T, MHSA Funds (Fiscal Year): Please enter the amount of MHSA CSS component expenditures by fiscal year source of funds for goods and services delivered during the reporting year for each program. Counties should expend MHSA CSS component funds on a “first-in, first-out” basis to expend funds most at risk of fiscal reversion.

Prevention and Early Intervention (PEI) Summary

PEI Summary Worksheet Overview

The PEI Summary Worksheet is used to report the total expenditures for each MHSA funded PEI program, component-level expenditures and expenditures in PEI Statewide Projects (PEI SW), PEI State-Level Programs administered by CalMHSA or other JPA. Expenditures should be recognized in the period the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller’s Office (SCO), May 2013).

Counties must report any expenditures occurring between July 1, 2016, and June 30, 2017.

California Code of Regulations, Title 9 § 3510.010 provides each County shall identify in the ARER each program funded with MHSA PEI funds as one of seven specified types. CCR Title 9, § 3705 requires 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, 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, § 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

Enclosure 2

Subaccount, and Any 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, § 3510.010).

Expenditures for TTACB programs and activities are reported on the “TTACB, WET RP, HP” Worksheet.

This Worksheet is organized into three sections.

- Section One (Component Expenditures and Transfers, Rows 1-7) includes data entry Rows for County MHSA Planning Cost expenditures, PEI component Evaluation expenditures, PEI component Administration expenditures, PEI Funds Expended by CalMHSA for PEI SW, PEI Funds Transferred to a JPA (for a State-Level Project) and PEI Expenditure Incurred by JPA (in a State-Level Project by a JPA on behalf of the County). The County must complete these fields. Cells shaded in gray are fields that auto populate or are locked because no data should be entered. 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.

Additionally, Section One includes a row labeled “PEI Program Expenditures” (Row 7), which auto populates values from Section Three (Rows 1-30), and a row labeled “Total PEI Expenditures” (Row 8), which auto populates values from the subtotal rows above.

Finally, Section One includes a row labeled “Total MHSA PEI Available for Expenditures” (Row 9), which auto populates from the Summary Worksheet. This row displays Unspent Funds in the MHSA Fund from prior Fiscal Year allocations and prior unspent MHSA Interest for PEI as well as MHSA Funds Received in the reporting Fiscal Year (Revenue). The purpose of this row is to assist the County in attributing program and activity expenditures so as to best adhere to a “first-in, first-out” expenditure pattern.

- Section Two (Row 1) provides an auto populated calculation of 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 1-30) includes data entry Rows for 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).

Each standalone PEI program shall be reported in one Row. Each Combined PEI program shall be reported in one summary Row for the combined expenditures plus one Row for each Program Activity included in the combined program (e.g., Prevention; Early Intervention; Suicide Prevention; or Improving Timely Access to Services). Counties shall report expenditures by funding source for each standalone program and each summary Row for a Combined Program.

For each Program Activity within a Combined Program, Counties are to estimate 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 in those rows.

Current regulations permit a County to combine an Early Intervention Program with a Prevention Program under certain conditions (CCR Title 9, § 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, § 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.

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 reported through the funding source(s) pay for the program. Program expenditures should not include costs for administration to the degree 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.

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 1-9)

The MHSAs specify (at WIC § 5813.5 for Adults and Older Adults; and at WIC § 5878.3(a) for Children) funding shall only cover those portions of care not paid for with other funds. To support transparency Counties are utilizing MHSAs as funding of last resort in MHSAs-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: No Entry. The cells in this column auto populate as Worksheet columns B-R are populated. This field displays the PEI expenditure from all funding sources for the specified activity or function. Note any data reported in “MHSAs Interest” (Column G) is added to “Total MHSAs PEI (Including MHSAs Interest)” (Column F), which is then added together with other funding source expenditures to provide the Total (Column A).

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

Include only amounts estimated for goods or services delivered during the reporting year. Adjustments pertaining to Medi-Cal related goods or services delivered in prior years should be entered on the Adjustments (FFP) Worksheet and a comment should be entered 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, that Adjustment should be entered on the Adjustments Worksheet and an explanation should be provided in the “Reason” field on that Worksheet to explain each Adjustment.

Column C, 1991 Realignment: For Rows 1-3 in Section One, enter the estimated amount of 1991 Realignment expenditure during the reporting year in support of the specified activity or function. For Row 4, enter the estimated amount of 1991 Realignment expenditure during the reporting period reported by CalMHSA for PEI SW 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 other counties. For Row 6, enter the estimate amount of 1991 Realignment expenditure during the reporting period reported by a JPA or other organization in which counties are acting jointly. For Row 6, do not include any amount included in Row 4.

Include only amounts estimated for goods or services delivered during the reporting year.

Column D, Behavioral Health Subaccount: For Rows 1-3 in Section One, enter the estimated amount of Behavioral Health Subaccount expenditure during the reporting year in support of the specified activity or function. For Row 4, enter the estimated amount of Behavioral Health Subaccount expenditure during the reporting period reported by CalMHSA for PEI SW 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 other counties. For Row 6, enter the estimate amount of Behavioral Health Subaccount expenditure during the reporting period reported by a JPA or other organization in which counties are acting jointly. For Row 6, do not include any amount included in Row 4.

Include only amounts estimated for goods or services delivered during the reporting year.

Column E, Other Funding: For Rows 1-3 in Section One, enter the estimated amount of Other Funding expenditure 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) during the reporting year in support of the specified activity or function. For Row 4, enter the estimated amount of Other Funding expenditure during the reporting period reported by CalMHSA for PEI SW 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 other counties. For Row 6, enter the estimate amount of Other Funding expenditure during the reporting period reported by a JPA or other organization in which counties are acting jointly. For Row 6, do not include any amount included in Row 4.

Include only amounts estimated for goods or services delivered during the reporting year.

Column F, Total MHSA PEI (Including MHSA Interest): No entry. This column will auto populate from data in Column G (MHSA Interest) and data in Columns H-P.

Column G, MHSA Interest: For Rows 1-3 in Section One, enter the estimated amount of MHSA Interest expenditure during the reporting year in support of the specified activity or function. For Row 4, enter the estimated amount of MHSA Interest expenditure during the reporting period reported by CalMHSA for PEI SW on behalf of the County. For Row 5, enter the amount of MHSA Interest transferred to a JPA or other organization in which the County is acting jointly with other counties. For Row 6, enter the estimate amount of MHSA Interest expenditure on behalf of the County during the reporting period reported by a JPA or other organization in which counties are acting jointly. For Row 6, do not include any amount included in Row 4.

Exclude from this column any MHSA Interest expenditure that has been included in expenditure charged to a specified MHSA allocation year (Column H-P) to avoid double counting. If the County includes MHSA Interest as part of resources available from specified MHSA allocation years, such that the Interest row in Unspent MHSA Funds Available in the MHS Fund section of the Summary Worksheet is left blank, then this column should be left blank.

Column H-P, MHSA PEI (Fiscal Year): For Rows 1-3, enter the amount of MHSA PEI expenditure attributed to the specified MHSA allocation during the reporting year in support of the specified activity or function. For Row 4, enter for each MHSA PEI allocation expenditure during the reporting period reported by CalMHSA for PEI SW on behalf of the County. For Row 5, enter the amount of MHSA PEI transferred from each MHSA PEI allocation to a JPA or other organization in which the County is acting jointly with other counties. For Row 6, enter MHSA PEI expenditure from each MHSA PEI allocation during the reporting period reported by a JPA or other organization in which counties are acting jointly. For Row 6, do not include any amount included in Row 4.

For Rows 7-9, no entry. These fields will auto populate.

Except as otherwise specified in law, Counties have three years in which to expend MHSA revenue received in a given Fiscal Year. DHCS anticipates that Counties generally will seek to expend resources in each MHSA Component on a “first-in, first-out” basis, such that allocations most at risk of fiscal reversion are exhausted first.

As these cells are filled by the County, subtotals in Section One will update. Counties should compare MHSA funds reported as expended from each Fiscal Year allocation against the funds available from that allocation reported in Total MHSA PEI Available for Expenditures (Row 9). Counties should not report expenditures that exceed available funds for any specified funding source.

Rows in Section One

Row 1, PEI Annual Planning Costs: Please enter the costs associated with PEI Annual Planning, pursuant to WIC § 5892(c). Costs should be entered according to the

Enclosure 2

fund source used to pay for the expenditure. Total MHSAs costs for planning for all components may not exceed 5 percent of the total annual MHSAs revenues received by the County.

Row 2, PEI Evaluation Costs: Please enter the expenditures associated with PEI evaluation costs. Expenditures should be entered according to the fund source used to pay for the expenditure. Evaluation costs should include only direct costs for evaluation, including but not limited to external contracts, contract management costs, and costs for county personnel, operating, equipment and expenses for direct evaluation activities, to the extent that these can be estimated separately from PEI Administration Costs or direct Program Expenditures.

PEI Evaluation Costs are required to be reported at the PEI Component level, by funding source, as noted in CCR Title 9 § 3510.010(a)(3).

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

This amount should include direct service administrative costs and indirect administrative costs. Direct service administrative costs are costs associated with the delivery of services to clients that can be tied to a specific program. Indirect administrative costs are those support costs incurred for a common or joint purpose and cannot be readily identified as benefiting only one MHSAs program or project. These costs are charged to a MHSAs program through an acceptable allocation method that allocates the costs of support and administrative services to the benefitting programs. The share of costs attributed to MHSAs PEI funding should be in proportion to the extent of MHSAs PEI component benefits from the support activity. Proper documentation of the allocation methodology must be kept by the county to justify the use of MHSAs funds for indirect administrative costs.

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

PEI Administration Costs are required to be reported at the PEI Component level, by funding source, as noted in CCR § 3510.010(a)(2).

Row 4, PEI Funds Expended by CalMHSA for PEI SW: Please enter the expenditures reported by CalMHSA on behalf of the County for authorized PEI SW during the reporting year by funding source. Funds identified in this row will auto populate cells on the Component Summary Worksheet in Section 3, Column H (Program Expenditures and Sources of Funding 2008-09 through 2012-12 for PEI SW).

PEI Funds transferred to CalMHSA for PEI SW are considered unspent until CalMHSA reports back to the Counties that the funds have been expended. PEI Funds deemed

Enclosure 2

reverted and returned to the County may be expended, pursuant to an expenditure plan as specified by AB 114 (Chapter 38, Statutes of 2017). However, these funds must be expended prior to June 30, 2020.

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 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 Joint Powers Authority or other organization in which counties are acting jointly (CCR Title 9, § 3510.010(a)(4)). Columns B-E should be left blank for columns noted as “Other Funds” in Row 5. Counties are only required to report MHSA PEI funds transferred to a JPA or other organization in which the County is acting jointly with 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 SW 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 reduce the Total MHSA PEI Available for Expenditures (Row 9).

Row 6, PEI Expenditure Incurred by JPA: Please enter the expenditures reported by JPAs or other organizations on behalf of the County for authorized PEI programs during the reporting period by funding source. Unlike the PEI SW managed by CalMHSA, these expenditures are reported as PEI expenditures and not as a separate component on the Summary Worksheet. The amounts in Row 6 are added into Total PEI Program Expenditures (Worksheet Row 8).

The estimated percentage of these expenditures spent in support of clients aged 25 and under shall be reported below in Section Two, Column B, Row 1.

Row 7, PEI Program Expenditures: No entry. These fields auto populate from the program data entered by the County in Section Three Rows 1-30 below. This row displays subtotals for PEI program expenditures exclusive of Annual Planning Costs, Administration Costs, and Evaluation Costs, by funding source. This subtotal does not include funds transferred to or expended by CalMHSA for PEI SW. CalMHSA expenditures are reported in Row 4, which in turn auto populates fields in the PEI SW column on the Summary Worksheet.

This row does include amounts transferred to and reported expended by any other JPA, as reported in Rows 5-6. Those JPA expenditures are not reported separately on the

Summary Worksheet. Instead, they are reported as part of the PEI component expenditures.

Row 8, Total PEI Expenditures: No entry. These fields auto populate from data in Rows 1-3 and Row 6-7. This row reports total PEI component expenditures (other than PEI SW expenditures reported by CalMHSA) by funding source during the reporting year.

Row 9, Total MHSA PEI Available for Expenditures: No entry. These fields will auto populate from values entered on the Summary Worksheet for Unspent Funds in the MHSA Fund from prior Fiscal Year allocations and prior unspent MHSA Interest for PEI, as well as MHSA Funds Received in the reporting Fiscal Year (Revenue). Any funds transferred to PEI SW managed by CalMHSA (reported in Row 5) are subtracted from the available funds reported here. The values reported in this row are advisory. They do not include any adjustments reported on the Adjustments Worksheet or in the Adjustments section of the Summary Worksheet. The purpose of this row is to assist the County in attributing MHSA program and activity expenditures so as to best adhere to a “first-in, first-out” expenditure pattern for MHSA funds.

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. This field will auto populate. This percentage is the share of MHSA PEI expenditures devoted to program expenditures benefitting clients age 25 and under, including caregivers for those clients. CCR § 3706(b) specifies, “At least 51 percent of the Prevention and Early Intervention Fund shall be used to serve individuals who are 25 years old or younger,” while 3706(c) clarifies; “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 Section 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 may opt out of this requirement if certain conditions are met (see CCR Title 9, § 3706(d)).

Column B, Row 1, MHSA PEI Fund Expenditures in Program to Clients 25 and Under Incurred by JPA: Please enter here the estimated percentage of MHSA PEI Expenditures reported by a JPA on behalf of the County (reported in Section One, Column F, Row 6) that were 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 1-30)

The Summary Data Input section (Section One above of, this worksheet) assumes the County will have no more than 30 total PEI programs to report, including Program Activities in Combined programs. Should your County require more space to report all PEI programs, please contact the 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-H are identifier fields for programs. Columns I and J are calculated fields for auto populated subtotals and do not require data entry by the County. Columns K-N and P-Y require County entered expenditure data. Column G requires the County to estimate percentages of a program's expenditures dedicated to a program activity within a combined program (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.

Column A, County Code: No entry. This field auto populates from the Information Worksheet.

Column B, Program Name: 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.

This field must be filled out for each program funded with PEI MHSA funds other than PEI funds transferred to CalMHSA for PEI SW or to a JPA for State-Level Projects. 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 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 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

now is being reported 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, 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”.

A summary row for a Combined Program will designate the row information as both Program Type “Combined Summary” in Column E and Combined/Standalone “Combined” in Column D. A summary row for a Combined Program should include expenditure data for the Combined Program. Rows designated as Combined/Standalone “Combined” but another Program Type (e.g., “Prevention” or “Early Intervention”) should NOT contain expenditure data but should contain an estimated percentage of the overall Combined Program expenditures dedicated to the designated Program Activity.

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 § 3510.010(a)(1)(A)(1.)). If the Programs are combined, the County shall estimate the percentage of funds dedicated to each Program. Throughout these instructions, a “Program” that is part of a Combined Program is referred to 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, education, 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 Programs means organized activities 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 (CCR § 3735(a)(2)(A)).
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).

Existing regulations (CCR § 3705) specify that each County shall include in its PEI component at least 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; and may 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.

Enclosure 2

A County may combine its Early Intervention Program and Prevention Program under certain conditions. No other required program type 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 § 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 § 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. This cell should be left blank for Standalone programs and Combined Program Summary rows.

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

For Program Type designated as Combined Summary in Column E, leave this field blank. 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): Estimate the percentage of Total MHSA PEI Fund program expenditures (Column O) for clients aged 25 and under. Enter as a decimal value between zero and 100.

CCR § 3706(b) requires at least 51 percent of MHSA PEI component funding be expended 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, §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. For the summary row for a Combined Program (Program Type "Combined Summary" in Column E) this column should be left blank. The weighted average for the Combined Program will auto populate in Column I.

Column I, Percent of PEI Expended on Clients 25 & Under (Combined Summary and Standalone): No entry. This field auto populates from data entered by the County

Enclosure 2

in Columns G and H. For a summary row for a Combined Program, this field displays the weighted average of the percentages reported for each of the Program Activities within the Combined Program.

The weighted percentage can be calculated 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 the County has estimated 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 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 percent.

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 MHSA PEI Fund Expenditures in Program to Clients 25 and Under calculation in Section Two above (Column A, Row 1).

Column J, Total PEI Program Expenditures: No entry. This field auto populates from data entered by the County in Columns K -N, and the calculated total in Column O. This Column represents total (gross) expenditures in the program and should be blank for Program Activity rows within a Combined Program.

Columns K-Y, PEI Funding Sources: The County must identify and report all fund sources used to pay for program expenditures, administration, and evaluation. In Section Three, report only program expenditures, as Annual Planning Costs, Administration, and Evaluation expenditures are reported above in Section One. Funding sources include Medi-Cal FFP, 1991 Realignment, Behavioral Health Subaccount, MHSA Interest, Other Funding, and MHSA PEI annual allocations.

Column K, Medi-Cal FFP: Please enter the amount of Medi-Cal FFP expenditure 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 expenditure 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 expenditure 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 expenditure 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, Total MHSA PEI (Including MHSA Interest): No entry. This field auto populates and represents for each Combined Program summary row and each Standalone Program the row sum of Columns Q-Y plus Column P (MHSA Interest).

Column P, MHSA Interest: Please enter the amount of MHSA Interest (earned on the MHS Fund) expenditure 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). If the County includes MHSA Interest as part of resources available from specified MHSA allocation years, such that the Interest row in Unspent MHSA Funds Available in the MHS Fund section of the Summary Worksheet is left blank, then this column should be left blank.

Columns Q-Y, MHSA Funds (Fiscal Year): Please enter the amount of MHSA PEI component expenditure by fiscal year source of funds 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). DHCS anticipates that Counties will expend MHSA PEI component funds on a “first-in, first-out” basis to expend funds most at risk of fiscal reversion first.

Innovation (INN) Summary

Innovation Summary Worksheet Overview

The INN Summary Worksheet is used to report 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), May 2013)

Counties must report any expenditures that occurred between July 1, 2016 and June 30, 2017.

The Worksheet is organized into two sections.

- Section One (Row 1-8) includes data entry Rows for County INN Annual Planning Cost expenditures (Worksheet Row 1) and any INN Indirect Administration Costs (Worksheet Row 2) not included in INN Project Administration Costs, by funding source. These fields must be completed by the County. Cells shaded in gray are fields that auto populate or are locked because no data should be entered.

Additionally, Section One includes rows labeled INN Project Administration, INN Project Evaluation, and INN Project Direct (Worksheet Rows 3-5), which are auto populated values from data rows in Section Two, and INN Project Subtotal row (Worksheet Row 6), which auto populates values from Rows 3-5, and a Total Innovation Expenditures row (Worksheet Row 7), which auto populates values from Worksheet Rows 1-6.

Finally, Section One includes a row labeled "Total MHSA INN Available for Expenditures" (Worksheet Row 8), which auto populates from the Summary Worksheet. This row displays Unspent Funds in the MHSA Fund from prior Fiscal Year allocations and prior unspent MHSA Interest for INN as well as MHSA Funds Received in the reporting Fiscal Year (Revenue). The purpose of this row is to assist the County in attributing program and activity expenditures so as to best adhere to a "first-in, first-out" expenditure pattern.

- Section Two (Worksheet Rows 1-15) 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, the expenditures should be reported 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).

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 (Rows 1-8)

The MHSA specifies (at WIC § 5813.5 for Adults and Older Adults; and at WIC § 5878.3(a) for Children) 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: No Entry. The cells in this column auto populate as columns B-P are populated. This field displays the INN expenditure from all funding sources for the specified activity or function. Note any data reported in “MHSA Interest” (Worksheet Column G) is added to “Total MHSA INN (Including MHSA Interest)” Column F, which is then added together with other funding source expenditures to provide the Total in Column A.

Column B, Medi-Cal FFP: For Rows 1-2 in Section One, enter the estimated amount of Medi-Cal FFP expenditure during the reporting period in support of the specified activity or function. Include only amounts estimated for goods or services delivered during the reporting year. Adjustments pertaining to Medi-Cal related goods or services delivered 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. These cells auto populate.

Column C, 1991 Realignment: For Rows 1-2 in Section One, enter the estimated amount of 1991 Realignment expenditure during the reporting year in support of the specified activity or function. Include only amounts estimated for goods or services delivered during the reporting year. Adjustments pertaining to 1991 Realignment related goods or services delivered in prior years should be entered on the Adjustments

Enclosure 2

Worksheet and a comment should be entered on the Comments Worksheet to explain each Adjustment. 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 expenditure during the reporting year in support of the specified activity or function. Include only amounts estimated for goods or services delivered during the reporting year. Adjustments pertaining to Behavioral Health Subaccount related goods or services delivered 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. These cells auto populate.

Column E, Other Funding: For Rows 1-2 in Section One, enter the estimated amount of Other Funding expenditure 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) during the reporting year in support of the specified activity or function. Include only amounts estimated for goods or services delivered during the reporting year. Adjustments pertaining to Other Funding goods or services delivered 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. These cells auto populate.

Column F, Total MHSA INN (Including MHSA Interest): No entry. This column will auto populate from data in Column G (MHSA Interest) and data in Columns H-P.

Column G, MHSA Interest: For Rows 1-2 in Section One, enter the estimated amount of MHSA Interest expenditure during the reporting year in support of the specified activity or function. Exclude from this column any MHSA Interest expenditure that has been included in expenditure charged to a specified MHSA allocation year (Columns H-P) to avoid double counting. If the County includes MHSA Interest as part of resources available from specified MHSA allocation years, such that the Interest row in Unspent MHSA Funds Available in the MHS Fund section of the Summary Worksheet is left blank, then this column should be left blank. For Rows 3-5, no entry. These cells auto populate.

Column H-P, MHSA INN (Fiscal Year): For Rows 1-2, enter the estimated amount of MHSA expenditure from the specified Fiscal Year allocation. For Rows 3-5, no entry. These fields will auto populate.

Except as otherwise specified in law, Counties have three years in which to expend MHSA INN component revenue received in a given Fiscal Year. DHCS anticipates that Counties generally will seek to expend resources in each MHSA Component on a “first-in, first-out” basis, such that allocations most at risk of fiscal reversion are exhausted first.

As these cells are filled by the County, subtotals in Section One will update. Counties should compare MHPA funds reported as expended from each Fiscal Year allocation against the funds available from that allocation reported in Total MHPA INN Available for Expenditures (Row 8). Counties should not report expenditures exceeding available funds for any specified funding source.

Rows in Section One

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

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

This amount should include indirect administrative costs. Indirect administrative costs must be approved by the MHPSOAC and are those support costs that are incurred for a common or joint purpose and cannot be readily identified as benefiting only one MHPA program or project. These costs are appropriately charged to a MHPA program (component) through an acceptable allocation method allocating the costs of support and administrative services to the benefitting programs. The share of costs attributed to MHPA funding should be in proportion to the extent MHPA program benefits from the support activity. Proper documentation of the allocation methodology must be kept by the county to justify the use of MHPA funds for indirect administrative costs.

Direct project administration costs should not be entered here. Instead, they should be entered 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 Project Administration: No entry. These fields auto populate from the values in Section Two. This row displays subtotals for INN Project Administration expenditures exclusive of Project Evaluation and Project Direct costs.

Row 4, INN Project Evaluation: No entry. These fields auto populate from the values in Section Two. This row displays subtotals for INN Project Evaluation expenditures exclusive of Project Administration and Project Direct costs.

Row 5, INN Project Direct: No entry. These fields auto populate from the values in Section Two. This row displays subtotals for INN Project expenditures exclusive of Project Administration and Project Evaluation.

Row 6, INN Project Subtotal: No entry. These fields auto populate 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 7, Total Innovation Expenditures: No entry. These fields auto populate. This row displays the sum of values in Rows 1-5.

Row 8, Total MHPA INN Available for Expenditures: No entry. These fields will auto populate from values entered on the Summary Worksheet for Unspent Funds in the MHPA Fund from prior Fiscal Year allocations and prior unspent MHPA Interest for INN, as well as MHPA Funds Received in the reporting Fiscal Year (Revenue). The values reported in this row are advisory. They do not include any adjustments reported on the Adjustments Worksheet or in the Adjustments section of the Summary Worksheet. The purpose of this row is to assist the County in attributing MHPA program and activity expenditures so as to best adhere to a “first-in, first-out” expenditure pattern for MHPA funds.

Section Two: Program Row Item Data Input (Rows 1-15)

The Summary Data Input section (Section One above, this worksheet) assumes the County will have no more than 15 total INN projects to report. Should your County require more space to report all INN projects, please contact the MHPA 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-H are identifier fields. Columns F-G should reflect the Total MHPA INN funding amount authorized by the MHPSOAC for the project. For Columns F-G, the 2nd-4th rows of each program auto populate to show the total program funds, not the funds available for each expenditure type. Columns I and N are calculated fields for auto populated subtotals and do not require data entry by the County. Columns J-M and O-X require County-entered expenditure data.

Column A, County Code: No entry. This field auto populates from the Information Worksheet.

Column B, Project Name: Enter the name of the INN project. This column auto populates for the Project Evaluation, Project Direct, and Project Total rows for each

project. This field must be filled out for each project funded with INN MHSA 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. 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 year OR this is a new project this reporting year, leave this field blank. Otherwise, please enter the name used to identify this project in the preceding year's ARER. This column auto populates for the Project Evaluation, Project Direct, and Project Total rows for each project.

Column D, Project MHSOAC Approval Date: Please enter the date of the MHSOAC Commission Meeting in which this Project was initially approved. This column auto populates for the Project Evaluation, Project Direct, and Project Total rows for each project.

Column E, Project Start Date: Please enter the Start Date for the Project. This column auto populates for the Project Evaluation, Project Direct, and Project Total rows for each project. The Start Date is the date on which the County begins implementation of the Project. INN Projects are time-limited projects that can extend a maximum of five years from their respective Start Dates (CCR § 3910.010(a)).

Column F, MHSOAC-Authorized MHSA INN Project Budget: For the Project Subtotal row only, please enter the amount of MHSA INN-component funding initially authorized for the Project by MHSOAC on the Project MHSOAC Approval Date. This column may be left blank for the Project Administration, Project Evaluation, and Project Direct rows for each project. Provide a comment in the Comments Worksheet explaining the amount authorized, including any specific MHSA INN allocations designated for expenditure in the approved project.

Column G, Amended MHSOAC-Authorized MHSA INN Project Budget: If the Project has not been amended, leave this column blank for all rows. Otherwise, please enter for the Project Subtotal row only, the amended amount of MHSA INN-component funding authorized for the Project by MHSOAC. This column may be left blank for the Project Administration, Project Evaluation, and Project Direct rows for each project. This amended amount should be only the additional amount approved by MHSOAC, such that the sum of amounts in Columns F and G will identify the total amount authorized by MHSOAC. Provide a comment on the Comments Worksheet explaining the additional amount authorized, including any specific MHSA INN allocations designated for expenditure in the project amendment.

Column H, Project Expenditure Type: No entry. These fields are pre-populated with Project Administration, Project Evaluation, Project Direct, or Project Subtotal.

Column I, Total Project Expenditures by Type: No entry. These fields auto populate. This field represents the total (gross) expenditures during the reporting year in the Project for Project Administration, Project Evaluation, and Project Direct costs for all funding sources, as well as total expenditures for the project during the reporting year (Project Subtotal).

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

Column N, Total MHSA Funds (Including MHSA Interest): No entry. These fields auto populate from data entered in Column O and Columns P-X.

Column O, MHSA Interest: Please enter the amount of MHSA Interest expenditure for goods and services delivered during the reporting year for each Project, by Project Expenditure Type. No entry is required in the Project Subtotal row as it auto populates.

Columns P-X MHSA Funds (Fiscal Year): Please enter the amount of MHSA INN component expenditure by fiscal year source of funds for goods and services delivered during the reporting year for each Project, by Project Expenditure Type. No entry is required in the Project Subtotal row as it auto populates.

Workforce Education and Training (WET) Summary

WET Summary Worksheet Overview

The WET Summary Worksheet is used to report 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), March 2013)

Counties must report any expenditures that occurred between July 1, 2016, and June 30, 2017.

Counties must reflect 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 1-8)

Row 1, WET Annual Planning Costs: Please enter the costs associated with Annual Planning, per WIC § 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 service administrative costs and indirect administrative costs. Direct service administrative costs are costs associated with the delivery of services to clients that can be tied to a specific program. Indirect administrative costs are those support costs incurred for a common or joint purpose and cannot be readily identified as benefiting only one MHSA program or project. These costs are appropriately charged to a MHSA program through an acceptable allocation method allocating the costs of support and administrative services to the benefitting programs. The share of costs attributed to MHSA funding should be in proportion to the extent MHSA program benefits from the support activity. Proper documentation of the allocation methodology must be kept by the county to justify the use of MHSA funds for indirect administrative costs.

Row 4, WET Funds Transferred to JPA:

If applicable, please enter any MHSA WET funds transferred to a JPA or other organization in which counties are acting jointly (CCR Title 9, § 3510.010(a)(4)). Funds reported here as transferred will not reduce the Total MHSA WET Available for Expenditures (Row 8).

Row 5, WET Funds Expenditure Incurred by JPA:

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

Row 6, WET Program Expenditures: No entry. These fields 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 Three.

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 JPA.

Row 8, Total MHSA WET Available for Expenditures (Worksheet Row 17): No entry. These fields will auto populate from values entered on the Summary Worksheet for Unspent Funds in the MHSA Fund from prior Fiscal Year allocations and prior unspent MHSA Interest for WET, as well as MHSA Funds Received in the reporting Fiscal Year (Revenue). The values reported in this row are advisory. They do not include any Adjustments reported on the Adjustments Worksheet or in the Adjustments section of the Summary Worksheet. The purpose of this row is to assist the County in attributing MHSA program and activity expenditures so as to best adhere to a “first-in, first-out” expenditure pattern for MHSA funds.

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

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

Column B, Program Name: Not applicable.

Column C, Prior Program Name: Not applicable.

Column D, Funding Category: No entry.

Workforce Staffing Support	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.
Training and Technical Assistance	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.
Mental Health	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,

Career Pathway	programs and coursework in high schools, adult education, regional occupational programs, colleges, and universities.
Residency and Internship Programs	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.
Financial Incentive Programs	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 E, Total WET Program Expenditures: No entry. This amount is the total sum of Columns F-J.

Column F, Medi-Cal FFP: Please enter the amount of Medi-Cal FFP funding used to pay for the program expenditures.

Column G, 1991 Realignment: Please enter the amount of 1991 Realignment funding used to pay for the program expenditures.

Column H, Behavioral Health Subaccount: Please enter the amount of Behavioral Health Subaccount funding used to pay for the program expenditures.

Column I, Other Funding: Please enter the amount of other funding used to pay for the program expenditures.

Column J, Total MHSA WET: No entry. This amount is the total sum of Columns K-V.

Column K, MHSA Interest: Please enter the amount of MHSA Interest funding used to pay for the program expenditures.

Exclude from this column any MHSA Interest expenditure that has been included in expenditure charged to a specified MHSA allocation year to avoid double counting. If the County includes MHSA Interest as part of resources available from specified MHSA allocation years, such that the Interest row in Unspent MHSA Funds Available in the MHS Fund section of the Summary Worksheet is left blank, then this column should be left blank.

Column L-V, MHSA Funds (Fiscal Years): Please enter the amount of MHSA WET component funding according to fiscal year that was used to pay for the program expenditures.

Capital Facility Technological Needs (CFTN) Summary

CFTN Summary Worksheet Overview

The CFTN Summary Worksheet is used to report the total expenditures for each MHSA funded project. Expenditures should be recognized in the period the fund liability is incurred (Accounting Standards and Procedures for Counties, State Controller's Office (SCO), March 2013)

Counties must report any expenditures occurred between July 1, 2016, and June 30, 2017.

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 1-9)

Row 1, CF Annual Planning Costs: Please enter the costs associated with CF Annual Planning, per WIC § 5892 (c).

Row 2, TN Annual Planning Costs: Please enter the costs associated with TN Annual Planning, per WIC § 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 total direct costs associated with administering the CF projects.

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

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

Row 8, Total CFTN Expenditures: No entry. This is the sum of CFTN Annual Planning, CFTN Evaluation Costs, CFTN Administration, and CFTN Expenditure Row 1-7.

Row 9, Total MHSA CFTN Available for Expenditures: No entry. These fields will auto populate from values entered on the Summary Worksheet for Unspent Funds in the MHSA Fund from prior Fiscal Year allocations and prior unspent MHSA Interest for CFTN, as well as MHSA Funds Received in the reporting Fiscal Year (Revenue). The values reported in this row are advisory. They do not include any Adjustments reported on the Adjustments Worksheet or in the Adjustments section of the Summary Worksheet. The purpose of this row is to assist the County in attributing MHSA program and activity expenditures so as to best adhere to a “first-in, first-out” expenditure pattern for MHSA funds.

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

Column A, County: No entry. This field 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. This field must be filled out for each program funded with CFTN. 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 FY 2015-16 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 Project Expenditures: No entry. This amount is the total sum of Columns F-J.

Column F, Medi-Cal FFP: Please enter the amount of Medi-Cal FFP funding used to pay for the program expenditures.

Column G, 1991 Realignment: Please enter the amount of 1991 Realignment funding used to pay for the program expenditures.

Column H, Behavioral Health Subaccount: Please enter the amount of Behavioral Health Subaccount funding used to pay for the program expenditures.

Column I, Other Funding: Please enter the amount of other funding used to pay for the program expenditures.

Column J, Total MHSA CFTN: No entry. This amount is the total sum of Columns K-V.

Column K, MHSA Interest: Please enter the amount of MHSA Interest funding used to pay for the program expenditures.

Exclude from this column any MHSA Interest expenditure that has been included in expenditure charged to a specified MHSA allocation year to avoid double counting. If the County includes MHSA Interest as part of resources available from specified MHSA allocation years, such that the Interest row in Unspent MHSA Funds Available in the MHS Fund section of the Summary Worksheet is left blank, then this column should be left blank.

Column L-V, MHSA Funds (Fiscal Years): Please enter the amount of MHSA CFTN component funding according to fiscal year used to pay for the program expenditures.

TTACB, WET RP, and HP Summary

TTACB, WET RP, and HP Summary Worksheet Overview

The TTACB, WET Regional Partnerships (WET RP), Unencumbered MHSA Housing Funds (HP) Summary Worksheet is used to report the total expenditures for the following funding types: (1) TTACB; (2) WET RP; and (3) 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), March 2013)

Counties must report any expenditures that occurred between July 1, 2016, and June 30, 2017. Counties must reflect total (gross) expenditures for each type of funding.

PEI SW program is no longer reported with TTACB, WET RP, and HP MHSA funds summary worksheet. **Instead, it is reported with the PEI component summary worksheet (PEI Worksheet Row 13).**

TTACB, WET RP, and HP Summary Worksheet Instruction

Section One: Program Row Item Data Input (Rows 1-3)

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

Column B, Funding Type: No Entry.

Column C, Expenditures: No entry. This amount is the total sum of Columns D-H.

Column D, Medi-Cal FFP: Please enter the amount of Medi-Cal FFP funding used to pay for the program expenditures.

Column E, 1991 Realignment: Please enter the amount of 1991 Realignment funding used to pay for the program expenditures.

Column F, Behavioral Health Subaccount: Please enter the amount of Behavioral Health Subaccount funding used to pay for the program expenditures.

Column G, Interest (MHS Fund): Please enter the amount of MHS Interest funding used to pay for the program expenditures.

Exclude from this column any MHS Interest expenditure that has been included in expenditure charged to a specified MHS allocation year to avoid double counting. If the County includes MHS Interest as part of resources available from specified MHS allocation years, such that the Interest row in Unspent MHS Funds Available in the MHS Fund section of the Summary Worksheet is left blank, then this column should be left blank.

Column H, Other Funding: Please enter the amount of other funding used to pay for the program expenditures.

Column I, Total MHS TTACB, WET RP, HP: No entry. This amount is the total sum of Columns I-T.

Column J-T, MHS Funds (Fiscal Year): Please enter the amount of MHS Other Component funding according to fiscal year used to pay for the program expenditures.

MHS Adjustments

MHS Adjustments Worksheet Overview

Counties may report adjustments to MHS funds, if applicable, to any component, prudent reserve, or interest. Payments from the MHS Fund should be reflected in the Adjustments section as a negative amount. Receipts into the MHS Fund should be reflected in the Adjustments section as a positive amount.

The adjustment amount reflected in the Adjustments worksheet will flow into the Summary Worksheet Notice, **counties may only report adjustments for open fiscal years as indicated on the Component Summary Worksheet.** For example, fiscal year 2006-07 is gray and locked on the component summary worksheet for CSS. Therefore, do not select CSS and FY 2006-07 from the Adjustment worksheet because this figure will not auto populate to Section 5 the Component Summary Worksheet.

MHS Adjustments Worksheet Instructions

Section One: Component adjustment

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

Column B, Component: Selection only. Please select the component to be adjusted.

Column C, Fiscal Year: Selection only. Please select the Fiscal Year to be adjusted.

Column D, Amount: Please enter the amount of funding to be adjusted. Payments from the MHS Fund should be reported as a negative amount. Revenue into the MHS Fund should be reported as a positive amount.

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

Section Two: Interest Adjustment

Column A, County: No entry.

Column B, Adjustments to: No entry. An adjustment to Interest should be reported under this section.

Column C, Component: Selection only. Please select the component type to be adjusted; options are CSS, PEI, INN, WET, CFTN, TTACB, WET RP, PEI SW, and MHSA HP.

Column D, Amount: Please enter the adjustment(s) amount.

Column E, Reason: Please enter the reason associated with the adjustment(s).

Section Three: Prudent Reserve Adjustment

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

Column B, Adjustments to: No entry. An adjustment to Prudent Reserve should be reported under this section.

Column C, Amount: Please enter the adjustment(s) amount.

Column D, Reason: Please enter the reason associated with the adjustment(s)

Federal Financial Participation (FFP) Revenue Adjustment

FFP Revenue Adjustment Overview

Counties may report adjustments to FFP. The adjustments may be due to increases or decreases in FFP revenue based on cost report reconciliation or audit. The Adjustment Amount (reported in column F) will auto populate on the Component Summary worksheet.

FFP Revenue Adjustment Instructions

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

Column B, Fiscal Year: No entry.

Column C, Cost Report Stage: Selection only. Please select cost report stage; options are Audited, Settled, and Initial.

Column D, Component: No entry.

Column E, Beginning Balance: Please enter the beginning balance for the specified Fiscal Year and Component.

Column F, Adjustment Amount: Please enter the adjustment amount. Decreases in FFP should be reported as a negative amount. Increases in FFP should be reported as a positive amount. This Adjustment amount will automatically flow to the Summary Worksheet under section six "Adjustments to FFP Revenue".

Column G, Ending Balance: No entry. This amount represents the sum of Column . E-F.

Comments

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

Comments are only for narrative purposes. Any fiscal adjustments must be reported on the applicable Adjustments worksheet so it may be included on the Component Summary worksheet. Information here does not flow to the Component Summary worksheet.

Category Dropdown Fields

This worksheet is a reference for excel formulas to identify county codes and to create the drop down lists.

County Population

The purpose of this information is to identify small counties according to AB-114. This data is available at <http://dof.ca.gov/Forecasting/Demographics/Estimates/E-1/>