

County of Los Angeles - Dept. of Mental Health
Mental Health Services Act
FY 2011-12 MHSA Revenue & Expenditure Report (RER)
Reconciliation Cash Balance between County of Los Angeles California Comprehensive Annual Financial Report (Cal CAFR) and DMH MHSA RER

| Description | Auditor-Controller | DMH RER | Variance | Note |
|--|-----------------------|-----------------------|-------------------|--|
| FY 2011-12 County of Los Angeles Cal CAFR Cash Balance | \$ 619,957,719 | \$ 526,869,586 | \$ 93,088,133 | |
| A-C Cash Adjustment in FY 11-12 | (894,694) | | (894,694) | |
| Interest Receivable | 228,605 | | 228,605 | |
| Due From Other Funds-Year End | 48,781,968 | | 48,781,968 | |
| Vouchers & Accounts Payable | (386,922) | | (386,922) | |
| Due to Other Funds - Year End | (135,581,274) | | (135,581,274) | |
| Variance between FY 10-11 RER & MHSA Closing | (2,387,845) | | (2,387,845) | * Please see note (2) |
| Variance between FY 11-12 RER & MHSA Closing | (2,372,977) | | (2,372,977) | * Please see below (3) |
| FY 2010-11 Cost Report Adjustment for Legal Entities | (8,376,272) | | (8,376,272) | * Please see below (4) |
| Adjustment for Commitments | 7,988,443 | | 7,988,443 | BT 1 cash transferred out to A01 to cover the commitment balance |
| FY 2004-2005 Cost Report Adjustment | (91,828) | | (91,828) | Need to adjust for BT 1 |
| Revised Fund Balance | <u>\$ 526,864,924</u> | <u>\$ 526,869,586</u> | <u>\$ (4,662)</u> | * Please see note (1) |

| Description | MHSA Closing | DMH RER | Variance | Note |
|--|--------------------|--------------------|---------------------|--|
| FY 2009-10 Expenditures in A01 | \$ 243,238,927 | \$ 248,945,902 | \$ (5,706,975) | |
| FY 2009-10 Expenditures in BT1 | 405,725 | 401,028 | 4,697 | (1) FY 09-10 RER Expenditure in BT 1 is \$5K lower than eCAPS |
| FY 2009-10 Total Expenditures | <u>243,644,652</u> | <u>249,346,930</u> | <u>(5,702,278)</u> | |
| FY 2010-11 Expenditures in A01 | 300,643,496 | 302,775,828 | (2,132,332) | (2) Posted an adjustment in FY 2012-13 eCAPS |
| FY 2010-11 Expenditures in BT1 | 2,405,368 | 2,660,881 | (255,513) | (2) FY 10-11 RER Expenditure in BT 1 is 256 K higher than eCAPS |
| FY 2010-11 Total Expenditures | <u>303,048,864</u> | <u>305,436,709</u> | <u>(2,387,845)</u> | |
| FY 2011-12 Expenditure in A01 | 354,422,759 | 356,757,373 | (2,334,614) | (3) will be posted as an adjustment in FY 2013-14 eCAPS |
| FY 2011-12 Expenditure in BT1 | 4,003,276 | 4,041,639 | (38,363) | (3) FY 11-12 RER Expenditure in BT 1 is \$38K higher than eCAPS |
| FY 2010-12 Cost Report Adjustment for LE | (8,376,272) | | (8,376,272) | (4) FY 10-11 Account Payable cancelation for Legal Entities and will be adjusted in FY 2013-14 eCAPS |
| FY 2011-12 total Expenditures | <u>350,049,763</u> | <u>360,799,012</u> | <u>(10,749,249)</u> | |

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2011-12**

County: Los Angeles

Date: 2/25/2014

| Community Services and Supports Component | Total (Gross) Mental Health Expenditures |
|---|--|
| FSP Programs | |
| 1 Children's Full Service Partnerships | \$44,596,609 |
| 2 Family Support Services | \$1,039,939 |
| 3 Children-Field-Capable Clinical Services | \$13,749,491 |
| 4 TAY Full Service Partnerships | \$23,484,494 |
| 5 TAY Housing Services | \$325,639 |
| 6 Probation Camp Services | \$803,853 |
| 7 TAY-Field-Capable Clinical Services | \$2,847,225 |
| 8 Adult Full Service Partnerships | \$61,871,212 |
| 9 Wellness/Client Run Centers | \$37,329,582 |
| 10 IMD Step Down Facilities | \$6,651,186 |
| 11 Jail transition & Linkage Services | \$2,804,690 |
| 12 Adult Housing Services | \$753,958 |
| 13 Adult-Field-Capable Clinical Services | \$14,189,334 |
| 14 Older Adult Full Service Partnerships | \$4,998,275 |
| 15 Older Adult Field-Capable Clinical Services | \$8,348,102 |
| 16 Service Area Navigator Teams | \$4,605,869 |
| 17 Alternative Crisis Services | \$16,904,006 |
| 18 | |
| 19 | |
| 20 | |
| 21 | |
| 22 | |
| 23 | |
| 24 | |
| 25 | |
| Subtotal FSP Programs | \$245,303,464 |
| Non-FSP Programs | |
| 1 Children-Field-Capable Clinical Services | \$32,082,146 |
| 2 TAY-FSP, TAY Housing, Probation Camp, TAY FCCS | \$10,003,731 |
| 3 Adult-FCCS, IMD Step Down, Jail Trstn, Adlt Housing | \$34,389,207 |
| 4 Older Adult Field Capable Svc. & Service Extenders | \$8,472,278 |
| 5 Service Area Navigator Teams | \$1,973,944 |
| 6 Planning, Outreach, Engagement | \$4,980,479 |
| 7 Alternative Crisis Services | \$13,633,802 |
| 8 Wellness/Client Run Centers | \$69,326,367 |
| Subtotal Non-FSP Programs | \$174,861,953 |
| Total FSP and Non-FSP Programs | \$420,165,418 |
| CSS Evaluation | \$346,649 |
| CSS Administration | \$35,858,273 |
| CSS MHSA Housing Program Assigned Funds | |
| Total CSS Expenditures | \$456,370,339 |

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2011-12**

County: Los Angeles

Date:

2/25/2014

| | (A) |
|--|---|
| Prevention and Early Intervention Component | Total (Gross) Mental Health Expenditures |
| PEI Programs | |
| 1 School-based Services | \$17,429,723 |
| 2 Family Education and Support Services | \$24,758,450 |
| 3 At-risk Family Services | \$27,987,450 |
| 4 Trauma Recovery Services | \$61,436,795 |
| 5 Primary Care & Behavioral Health | \$12,635,867 |
| 6 Early Care & Support for TAY | \$40,128,657 |
| 7 Juvenile Justice Services | \$21,978,036 |
| 8 Early Care & Support for Older Adults | \$2,395,867 |
| 9 Improving Access for Underserved Populations | \$13,229,231 |
| 10 American Indian Project | \$1,660,826 |
| 11 PEI Early Start-Suicide Prevention | \$899,763 |
| 12 PEI Early Start-School Mental Health Initiative | \$7,129,948 |
| 13 PEI Early Start-Anti-Stigma Discrimination | \$702,377 |
| 14 | |
| 15 | |
| 16 | |
| 17 | |
| 18 | |
| 19 | |
| 20 | |
| 21 | |
| 22 | |
| 23 | |
| 24 | |
| 25 | |
| Total PEI Programs | \$232,372,990 |
| PEI Evaluation | \$275,550 |
| PEI Administration | \$20,252,868 |
| Total PEI Expenditures | \$252,901,407 |

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2011-12**

County: Los Angeles

Date:

2/25/2014

| Innovation Component | (A) Total (Gross) Mental Health Expenditures |
|--------------------------------------|---|
| Innovation Programs | |
| 1 Integrated Clinic Model | 1,604,119 |
| 2 Integrated Mobil Health Team Model | 1,940,931 |
| 3 INN - Integrated Srv Mgmt Mode | 1,165,324 |
| 4 Integrated Peer-Run Model | 439 |
| 5 | |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |
| 11 | |
| 12 | |
| 13 | |
| 14 | |
| 15 | |
| 16 | |
| 17 | |
| 18 | |
| 19 | |
| 20 | |
| 21 | |
| 22 | |
| 23 | |
| 24 | |
| 25 | |
| Total INN Programs | \$4,710,813 |
| Innovation Evaluation | \$0 |
| Innovation Administration | \$399,603 |
| Total Innovation Expenditures | \$5,110,416 |

**Annual Mental Health Services Act Revenue and Expenditure Report for
Fiscal Year 2011-12**

County: Los Angeles **Date:** 2/25/2014

| | (A) |
|---|---|
| Workforce Education and Training Component | Total (Gross) Mental Health Expenditures |
| WET Funding Category | |
| Workforce Staffing Support | \$0 |
| Training and Technical Assistance | \$326,623 |
| Mental Health Career Pathways Programs | \$1,011,203 |
| Residency and Internship Programs | \$0 |
| Financial Incentive Programs | \$936,096 |
| Total WET Programs | \$2,273,922 |
| WET Administration | \$272,967 |
| Total WET Expenditures | \$2,546,889 |

**Annual Mental Health Services Act Revenue and Expenditure Report
for Fiscal Year 2011-12**

County: Los Angeles

Date:

2/25/2014

| | (A) |
|---|---|
| Capital Facility/Technological Needs Projects | Total (Gross) Mental Health Expenditures |
| Capital Facility Projects | |
| 1 Arcadia Mental Health Center Replacement Proj | \$144,947 |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |
| 11 | |
| 12 | |
| Total CF Projects | \$144,947 |
| Capital Facility Administration | \$0 |
| Total Capital Facility Expenditures | \$144,947 |
| Technological Needs Projects | |
| 1 Consumer/Family Access to Computer Resources | \$162,906 |
| 2 Integrated Behavioral Health Information System | \$11,552,699 |
| 3 Telepsychiatry and Videoconferencing Implementation | \$219,121 |
| 4 Contract Provider Technology | \$2,779,502 |
| 5 | |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |
| 11 | |
| 12 | |
| 13 | |
| Total TN Projects | \$14,714,228 |
| Technological Needs Administration | \$1,678,284 |
| Total Technological Needs Expenditures | \$16,392,512 |
| Total CFTN Expenditures | \$16,537,459 |

Annual Mental Health Services Act Revenue and Expenditure Report for Fiscal Year 2011-12

County: Los Angeles

Date:

2/25/2014

| | (A) |
|---|-----------------------------------|
| | Total (Gross) Expenditures |
| PEI Training, Technical Assistance and Capacity Building | \$3,512,662 |
| | |
| WET Regional Partnerships | \$399,292 |
| | |
| PEI Statewide Projects | |
| | |

**Annual Mental Health Services Act Revenue and Expenditure Report for Fiscal Year 2011-12
Identification of Unspent Funds**

County: Los Angeles

Date: 5/20/2014

PEI Statewide Project funds have been assigned to CalMHSA? (YES or NO)

Yes

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (K) |
|---------------------|--|---------------------------------|-----------------------------------|--------------|----------------------------------|--|-------------|---------------------------|------------------------------|-----------------|----------------------|
| Fiscal Year 2011-12 | | Community Services and Supports | Prevention and Early Intervention | Innovation | Workforce Education and Training | Capital Facilities and Technological Needs | TTACB | WET Regional Partnerships | PEI Statewide Projects Funds | Prudent Reserve | Total-All Components |
| 1 | Unspent Funds Available from Prior Fiscal Years | | | | | | | | | | |
| | a FY 2006-07 Funds | | | | \$17,724,415 | | | | | | \$17,724,415 |
| | b FY 2007-08 Funds | | | | \$31,370,800 | \$89,249,750 | | | | | \$120,620,550 |
| | c FY 2008-09 Funds | | \$7,212,458 | \$18,494,946 | | \$31,847,439 | | \$1,162,294 | | | \$58,717,137 |
| | d FY 2009-10 Funds | | \$97,133,800 | \$20,294,900 | | | \$1,755,300 | | | | \$119,184,000 |
| | e FY 2010-11 Funds | \$13,990,743 | \$67,414,445 | \$35,155,312 | \$718,970 | \$1,714,931 | \$3,578,213 | \$39,072 | | | \$122,611,686 |
| | f Total Unspent Funds Available from Prior FYs in the Local MHS Fund | \$13,990,743 | \$171,760,703 | \$73,945,158 | \$49,814,185 | \$122,812,120 | \$5,333,513 | \$1,201,366 | \$0 | | \$438,857,788 (a) |
| 2 | Local Prudent Reserve | | | | | | | | | | |
| | a Balance as of June 30, 2011 | | | | | | | | | \$160,725,402 | \$160,725,402 |
| 3 | Funds Posted to Local MHS Fund during FY 2011-12¹ | | | | | | | | | | |
| | a Transfer of funds from the Local Prudent Reserve | | | | | | | | | | \$0 |
| | b Funds received from State MHS Fund ² | | | | | | | | | | |
| | 1 FY 2006-07 Funds | | | | | | | | | | \$0 |
| | 2 FY 2007-08 Funds | | | | | \$1,631,761 | | | | | \$1,631,761 (b) |
| | 3 FY 2008-09 Funds | | | | | | | | | | \$0 |
| | 4 FY 2009-10 Funds | -\$1,631,761 | | | | | | | | | -\$1,631,761 (b) |
| | 5 FY 2010-11 Funds | | | | | | | | | | \$0 |
| | 6 FY 2011-12 Funds ³ | \$210,077,200 | \$54,512,300 | \$13,909,700 | | | \$1,755,300 | \$1,800,000 | | | \$282,054,500 |
| | c Interest Income Posted to Local MHS Fund | \$1,860,825 | \$1,892,923 | \$734,964 | \$416,729 | \$1,041,055 | \$59,303 | \$25,108 | | | \$6,030,907 |
| | d Total Funds Posted | \$210,306,264 | \$56,405,223 | \$14,644,664 | \$416,729 | \$2,672,816 | \$1,814,603 | \$1,825,108 | \$0 | \$0 | \$288,085,407 |
| 4 | MHSA FY 2011-12 Fund Sources⁴ | | | | | | | | | | |
| | a FY 2006-07 MHSA Funds | | | | \$2,546,889 | | | | | | \$2,546,889 (c) |
| | b FY 2007-08 MHSA Funds | | | | | \$16,537,459 | | | | | \$16,537,459 (c) |
| | c FY 2008-09 MHSA Funds | | \$7,212,458 | \$4,865,914 | | | | \$399,292 | | | \$12,477,664 (c) |
| | d FY 2009-10 MHSA Funds | -\$1,631,761 | \$65,805,218 | | \$0 | | \$1,755,300 | \$0 | | | \$65,928,757 (c) |
| | e FY 2010-11 MHSA Funds | \$13,990,743 | \$0 | \$0 | \$0 | | \$1,757,362 | \$0 | | | \$15,748,105 (c) |
| | f FY 2011-12 MHSA Funds | \$247,560,138 | \$0 | \$0 | \$0 | | \$0 | \$0 | | | \$247,560,138 (c) |
| | g Federal Financial Participation | \$139,508,085 | \$98,276,587 | \$145,112 | | | | | | | \$237,929,785 |
| | h 1991 Realignment | | | | | | | | | | \$0 |
| | i Other | \$56,943,134 | \$81,607,144 | \$99,390 | | | | | | | \$138,649,668 |

**Annual Mental Health Services Act Revenue and Expenditure Report for Fiscal Year 2011-12
Identification of Unspent Funds**

County: Los Angeles

Date: 5/20/2014

PEI Statewide Project funds have been assigned to CalMHSA? (YES or NO)

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (K) |
|---------------------|--|---------------------------------|-----------------------------------|--------------|----------------------------------|--|-------------|---------------------------|------------------------------|-----------------|----------------------|
| Fiscal Year 2011-12 | | Community Services and Supports | Prevention and Early Intervention | Innovation | Workforce Education and Training | Capital Facilities and Technological Needs | TTACB | WET Regional Partnerships | PEI Statewide Projects Funds | Prudent Reserve | Total-All Components |
| j | Total MHS Fund Sources | \$456,370,339 | \$252,901,407 | \$5,110,416 | \$2,546,889 | \$16,537,459 | \$3,512,662 | \$399,292 | \$0 | | \$737,378,465 |
| k | Total Program Expenditures | \$456,370,339 | \$252,901,407 | \$5,110,416 | \$2,546,889 | \$16,537,459 | \$3,512,662 | \$399,292 | \$0 | | \$737,378,465 |
| 5 | Transfers to Prudent Reserve, WET, CFTN⁵ | | | | | | | | | | |
| a | FY 2009-10 | | -\$31,328,582 | | | | | | | \$31,328,582 | \$0 |
| b | FY 2010-11 | | | | | | | | | | \$0 |
| c | FY 2011-12 | | | | | | | | | | \$0 |
| 6 | Total Unspent Funds in the Local MHS Fund⁶ | | | | | | | | | | |
| a | FY 2006-07 Funds | | | | \$15,177,526 | | | | | | \$15,177,526 |
| b | FY 2007-08 Funds | | | | \$31,370,800 | \$74,344,052 | | | | | \$105,714,852 |
| c | FY 2008-09 Funds | \$0 | \$0 | \$13,629,032 | \$0 | \$31,847,439 | \$0 | \$763,002 | \$0 | | \$46,239,473 |
| d | FY 2009-10 Funds | \$0 | \$0 | \$20,294,900 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$20,294,900 |
| e | FY 2010-11 Funds | \$0 | \$67,414,445 | \$35,155,312 | \$718,970 | \$1,714,931 | \$1,820,851 | \$39,072 | \$0 | | \$106,863,581 |
| f | FY 2011-12 Funds | -\$35,622,112 | \$56,405,223 | \$14,644,664 | \$416,729 | \$1,041,055 | \$1,814,603 | \$1,825,108 | \$0 | | \$40,525,270 |
| g | Total Unspent Funds in the Local MHS Fund | -\$35,622,112 | \$123,819,668 | \$83,723,908 | \$47,684,025 | \$108,947,477 | \$3,635,454 | \$2,627,182 | \$0 | | \$334,815,602 (d) |
| 7 | Prudent Reserve Balance | | | | | | | | | \$192,053,984 | (d) |

Notes:

- (a) Included a net reclass of \$2,194,125 between PEI (Col. B) and PEI-TA (Col. F) to correct the Accounting posting between Fund Category. Please see detail for this adjustment in worksheet tab "Adjusted Unspent Beg. Bal." Section 1 and 2.
- (b) Included a reclassification of \$1,631,761 between FY05-06 CSS of (\$1,631,761) to FY07-08 CF/TN \$1,631,761. Please see detail in worksheet tab "Adjusted Unspent Beg. Bal.", Section 3.
- (c) MHSAs expenditures reported in the RER are based on the year-end cost report. The MHSAs expenditure amount reported in the RER is different than the eCAPS (LA County electronic Accounting and Purchasing System) closing amount due to the timing difference between the year-end closing and the availability of actual MHSAs expenditures and MHSAs fund source utilized through the cost report process, which occurred after the fiscal year closed. Therefore, any variance will be adjusted in FY 2013-14 eCAPS. Please see worksheet tab "MHSAs adjustment after closing" for detail.
- (d) Please see worksheet tab "Reconciliation Cash Bal." for the reconciliation of MHSAs cash balance per Auditor-Controller Trial Balance to the Total Unspent Funds in the Local MHS Fund and Prudent Reserve Balance in the RER.

County of Los Angeles
Department of Mental Health
Annual Mental Health Services Act Revenue and Expenditure Report (RER) for FY11-12
Notes for FY11-12 RER Adjustments

(A) PEI:

A total net reclass of \$2,194,125 between PEI (Col.B) & PEI-TA (Col. F) was posted to Section 1.d & 1.e on Unspent Funds Available from Prior Fiscal Years in order to balance to the YTD State Allocation details to the proper fund categories.

| | | |
|---------|----------------------|--------------------|
| FY09-10 | \$1,316,475 | From PEI-TA to PEI |
| FY10-11 | <u>(\$3,510,600)</u> | From PEI to PEI-TA |
| | <u>(\$2,194,125)</u> | |

The impact on All components (Col.K) is none. The beginning balance of \$438,857,788 for total Unspent Funds Available for FY11-12 remained the same as the ending balance of the Unspent Fund for FY10-11.

(B) Interest:

All prior years interests were entered under FY10-11 on Section 1e. The current year (FY11-12) interest was entered on Section 3c. Total YTD interest since FY04-05 were under Section 6e (FY10-11) & 6f (FY11-12) unspent funds.