



State of California—Health and Human Services Agency  
Department of Health Care Services



EDMUND G. BROWN JR.  
GOVERNOR

DATE: August 26, 2015

MHSUDS INFORMATION NOTICE NO.: 15-038

TO: COUNTY BEHAVIORAL HEALTH PROGRAM DIRECTORS  
COUNTY DRUG & ALCOHOL ADMINISTRATORS  
COUNTY BEHAVIORAL HEALTH DIRECTOR'S ASSOCIATION  
CALIFORNIA COUNCIL OF COMMUNITY MENTAL HEALTH  
AGENCIES  
COALITION OF ALCOHOL AND DRUG ASSOCIATIONS

SUBJECT: MENTAL HEALTH SERVICES ACT REVENUE AND EXPENDITURE  
REPORT FOR FISCAL YEAR 2014-15

REFERENCE: WELFARE AND INSTITUTIONS CODE SECTION 5899 AND  
CALIFORNIA CODE OF REGULATIONS, TITLE 9, SECTION 3510

This Information Notice informs Counties of the Annual Mental Health Services Act (MHSA) Revenue and Expenditure Report (RER) requirements for Fiscal Year (FY) 2014-15. A copy of the MHSA County Fiscal Accountability Certification Form, RER instructions, and worksheets are enclosed (Enclosures 1, 2, and 3).

The reporting for the RER should reflect all activity that occurred between July 1, 2014 and June 30, 2015.

For FY 2014-15, funds reported, as revenue received from the Mental Health Services Fund must equal the allocation amounts provided by the State Controller's Office (SCO) for FY 2014-15. The amounts are available at:

[http://www.sco.ca.gov/ard\\_payments\\_mentalhealthservicefund.html](http://www.sco.ca.gov/ard_payments_mentalhealthservicefund.html).

Expenditures should be recognized in the period that the fund liability is incurred. (Accounting Standards and Procedures for Counties, SCO, May 2013)

Counties should continue to comply with all requirements in the California SCO publication, Accounting Standards and Procedures for Counties, and with the requirements set forth in the MHSA and other applicable laws, including the prohibition against supplantation.

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Submission:

The RER must be submitted electronically to [MHSA@dhcs.ca.gov](mailto:MHSA@dhcs.ca.gov) and [MHSOAC@mhsoac.ca.gov](mailto:MHSOAC@mhsoac.ca.gov) using the Excel template (do not submit a PDF document). In the subject line, include "(county name) FY (year) MHSA Rev and Exp Report." As specified in Title 9, California Code of Regulations Section 3510, the report is to be submitted no later than December 31, 2015.

A hard copy of the RER should also be sent to the following address by December 31, 2015:

**California Department of Health Care Services  
Attn: FY 14-15 MHSA Revenue and Expenditure Report  
Mental Health Services Division  
MHSA Oversight and Fiscal Reporting Section  
1500 Capitol Ave., MS 2704, 72.4.33  
P.O. Box 997413  
Sacramento, CA 95899**

Please be advised that the State may audit the RER. Accordingly, Counties will need to maintain all accounting and management information system reports used to substantiate what was reported in the RER for a minimum of seven years from the end of the fiscal year in which the records were prepared for future audit purposes.

If you have any questions regarding the RER, please contact Donna Ures at (916) 324-0401 or [donna.ures@dhcs.ca.gov](mailto:donna.ures@dhcs.ca.gov)

Sincerely,

Original signed by

Karen Baylor, Ph.D., LMFT, Deputy Director  
Mental Health & Substance Use Disorder Services

Enclosures