

MHSA COUNTY FISCAL ACCOUNTABILITY CERTIFICATION¹

County/City: Merced

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

Local Mental Health Director	County Auditor-Controller / City Financial Officer
Name: <u>Yvonna Brown</u>	Name: <u>Lisa Cardella Presto</u>
Telephone Number: <u>209-381-6800</u>	Telephone Number: <u>209-385-7511</u>
E-mail: <u>Ybrown@Co.Merced.Ca.us</u>	E-mail: <u>lcardella-presto@Co.Merced.Ca.us</u>
Local Mental Health Mailing Address:	

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

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

Yvonna Brown
Local Mental Health Director (PRINT)

Shara Mendez for Yvonna Brown 12/20/18
Signature Date

I hereby certify that for the fiscal year ended June 30, 2018, the County/City has maintained an interest-bearing local Mental Health Services (MHS) Fund (WIC 5892(f)); and that the County's/City's financial statements are audited annually by an independent auditor and the most recent audit report is dated 06/30/2018 for the fiscal year ended June 30, 2018. I further certify that for the fiscal year ended June 30, 2018, the State MHSA distributions were recorded as revenues in the local MHS Fund; that County/City MHSA expenditures and transfers out were appropriated by the Board of Supervisors and recorded in compliance with such appropriations; and that the County/City has complied with WIC section 5891(a), in that local MHS funds may not be loaned to a county general fund or any other county fund.

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

Lisa Cardella Presto
County Auditor Controller / City Financial Officer (PRINT)

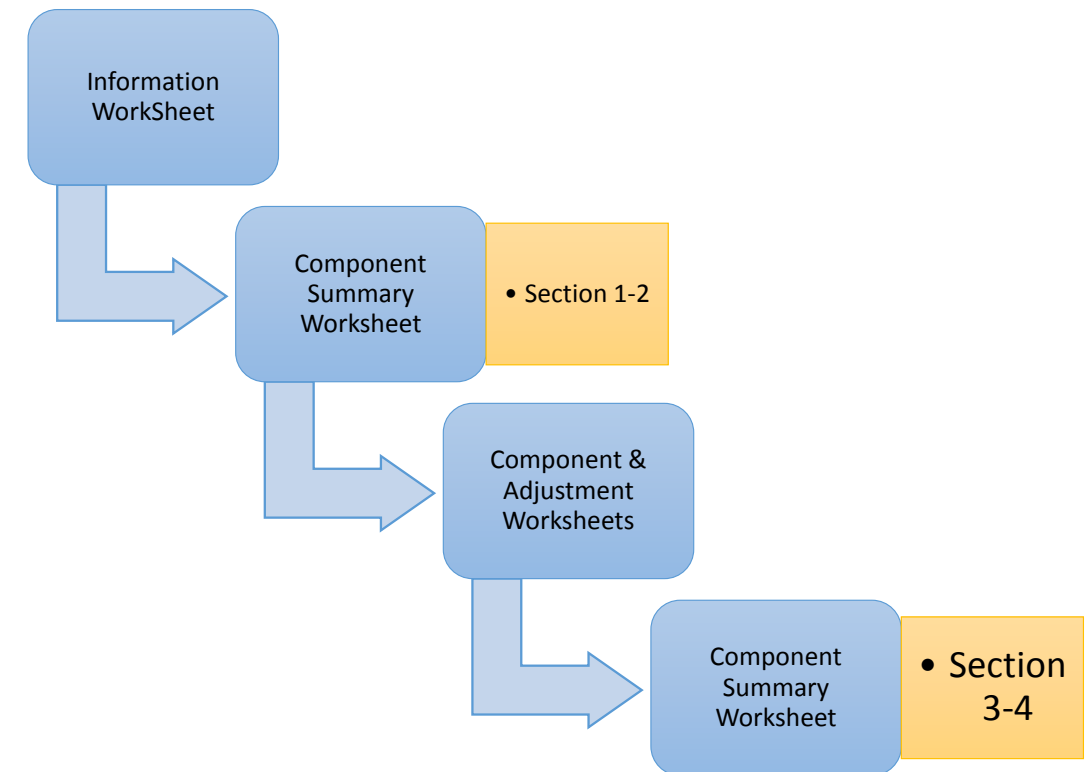
Lisa Cardella Presto 12/21/18
Signature Date

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

**Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2017-18
ARER Instructions**

<ul style="list-style-type: none"> • For detailed instructions, see Enclosure 2: Instruction Manual for Fiscal Year 2017-18 of the MHSA Annual Revenue and Expenditure Report.
<ul style="list-style-type: none"> • These worksheets are 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), February 2018).
<ul style="list-style-type: none"> • Counties must report any expenditure that occurred between July 1, 2017 and June 30, 2018, on the appropriate component worksheet.
<ul style="list-style-type: none"> • Counties should reflect total (gross) program expenditures for each MHSA program on the MHSA Component Expenditure Worksheets.

Step 1: Complete the Information worksheet	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.
Step 2: Complete section one and two of the Component Summary worksheet	Section one: Enter the balance of Prudent Reserve and the Interest earned on the Local Mental Health Fund. Interest earned on local MHS fund is to be reported in total.
	Section two: Enter the component revenue received from prudent reserve transfers. The worksheet is set up to distribute the interest reported in section one across CSS, PEI, and INN components according to 76%, 19% and 5%.
	Section three and four: These sections are linked to the remaining component worksheets and will auto populate as the county completes each individual worksheet.
Step 3: Complete each component and adjustment worksheet	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.
Step 4: Review the Component Summary worksheet	Counties should verify that sections three through six of the Component Summary worksheet accurately reflect the expenditures reported on the component and adjustment worksheets.



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**Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2017-18
Information**

1	Date:	12/4/2018
2	County:	Merced
3	County Code:	24
4	Address:	301 E 13th Street
5	City:	Merced
6	Zip:	95341
7	County Population: Over 200,000? (Yes or No)	Yes
8	Name of Preparer:	Manjit Kaur
9	Title of Preparer:	Fiscal Manager
10	Preparer Contact Email:	mkaur@co.merced.ca.us
11	Preparer Contact Telephone	209-381-6811

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Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2017-18
Component Summary

County: Merced

Date: 12/4/2018

SECTION 1: Interest and Prudent Reserve		TOTAL
1	Interest Earned on local MHS Fund	\$315,979.51
2	Local Prudent Reserve Beginning Balance	\$4,210,845.71
3	Local Prudent Reserve Ending Balance	\$4,361,558.14

		A	B	C	D	E	F	G	H	I	J	K
		CSS	PEI	INN	WET	CFTN	TTACB	WET RP	PEI SW	MHSA HP	PR	TOTAL
SECTION 2: Transfers from Prudent Reserve and Interest Earned												
4	Transfer from Local Prudent Reserve										\$0.00	\$0.00
5	FY 2017-18 Interest Earned on local MHS Fund	\$240,144.43	\$60,036.11	\$15,798.98								\$315,979.51
6	TOTAL	\$240,144.43	\$60,036.11	\$15,798.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$315,979.51

SECTION 3: Transfers to Prudent Reserve, WET or CFTN												
7	Transfers	-\$2,305,968.00			\$132,148.00	\$2,173,820.00					\$0.00	\$0.00

SECTION 4: Program Expenditures and Sources of Funding 2017-18												
8	MHSA Funds (Including Interest)	\$9,439,346.88	\$2,100,499.58	\$55,638.64	\$96,606.04	\$2,300,436.54		\$0.00	\$65,178.12	\$0.00		\$14,057,705.79
9	Medi-Cal FFP	\$1,895,141.69	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		\$1,895,141.69
10	1991 Realignment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		\$0.00
11	Behavioral Health Subaccount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		\$0.00
12	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		\$0.00
13	TOTAL	\$11,334,488.57	\$2,100,499.58	\$55,638.64	\$96,606.04	\$2,300,436.54	\$0.00	\$0.00	\$65,178.12	\$0.00		\$15,952,847.48

SECTION 5: MHSA Planning Costs		TOTAL
14	Total Annual Planning Costs	\$0.00
15	Total Evaluation Costs	\$0.00
16	Total Administration	\$1,149,524.76

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Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2017-18
Community Services and Supports (CSS) Summary

County: Merced

Date: 12/4/2018

SECTION ONE

		A	B	C	D	E	F
		MHSA Funds	Other Funds				
		Total MHSA (Including Interest)	Medi-Cal FFP	1991 Realignment	Behavioral Health Subaccount	Other	Grand Total
1	CSS Annual Planning Costs						\$0.00
2	CSS Evaluation Costs						\$0.00
3	CSS Administration Costs	\$898,790.00					\$898,790.00
4	CSS Funds Transferred to JPA						\$0.00
5	CSS Expenditure Incurred by JPA						\$0.00
6	CSS Funds Transferred to CalHFA						\$0.00
7	CSS Funds Transferred to WET	\$132,148.00					\$132,148.00
8	CSS Funds Transferred to CFTN	\$2,173,820.00					\$2,173,820.00
9	CSS Funds Transferred to PR						\$0.00
10	CSS Program Expenditures	\$8,540,556.88	\$1,895,141.69	\$0.00	\$0.00	\$0.00	\$10,435,698.57
11	Total CSS Expenditures (Excluding Funds Transferred to JPA)	\$11,745,314.88	\$1,895,141.69	\$0.00	\$0.00	\$0.00	\$13,640,456.57
12	Total CSS Expenditures (Excluding Funds Transferred)	\$9,439,346.88	\$1,895,141.69	\$0.00	\$0.00	\$0.00	\$11,334,488.57

SECTION TWO

		A	B	C	D	E	F	G	H	I	J
		CSS Component			MHSA Funds		Other Funds				
#	County Code	Program Name	Prior Program Name	Service Category	Total MHSA (Including Interest)	Medi-Cal FFP	1991 Realignment	Behavioral Health Subaccount	Other	Grand Total	
1	24	Wraparound, Empowerment, Compassion and Needs (WECAN)		FSP	\$3,193,058.64	\$1,067,509.27				\$4,260,567.91	
2	24	Community Assistance Recovery Enterprise (CARE)		FSP	\$1,032,199.40	\$263,418.36				\$1,295,617.76	
3	24	COPE (Outreach and Engagement)		Non-FSP	\$795,435.79	\$118,104.05				\$913,539.84	
4	24	Dual Diagnosis Program		Non-FSP	\$8,196.93	\$112,003.60				\$120,200.53	
5	24	Westside Transitional Center		Non-FSP	\$311,897.72	\$6,597.76				\$318,495.48	
6	24	SEACAP (GSD)		Non-FSP	\$274,455.59	\$16,534.62				\$290,990.21	
7	24	CUBE		Non-FSP	\$385,375.11	\$2,441.75				\$387,816.86	
8	24	CSS- Adults (Mental Health Court)		Non-FSP	\$398,230.87	\$24,504.08				\$422,734.95	
9	24	Wellness Center		Non-FSP	\$1,008,645.16	\$37,665.80				\$1,046,310.96	
10	24	CSS - Childrens		Non-FSP	\$439,270.67	\$145,636.71				\$584,907.38	
11	24	Youth Transage (JBHC)		Non-FSP	\$11,777.83	\$2,992.73				\$14,770.56	
12	24	Mobile Crisis		Non-FSP	\$434,547.50	\$97,732.96				\$532,280.46	
13	24	Older Adult SOC		Non-FSP	\$247,465.67					\$247,465.67	

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Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2017-18
Prevention and Early Intervention (PEI) Summary

County:	Merced
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SECTION ONE

		E	F
		Other Funds	
		Other	Grand Total
1	PEI Annual Planning Costs		\$0.00
2	PEI Evaluation Costs		\$0.00
3	PEI Administration Costs		\$200,004.11
4	PEI Funds Expended by CalMHSA for PEI SW		\$65,178.12
5	PEI Funds Transferred to JPA		\$0.00
6	PEI Expenditure Incurred by JPA		\$0.00
7	PEI Program Expenditures	\$0.00	\$1,900,495.47
8	Total PEI Expenditures (Excluding Transfers and PEI SW)	\$0.00	\$2,100,499.58

SECTION TWO

1	MHSA PEI Fund Expenditures in Program to Clients 25 and Under (calculated from weighted program values) divided by Total MHSA PEI Expenditures
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SECTION THREE

	A	B	H	I	J	K	L	M	N	O
		PEI Component			MHSA Funds		Other Funds			
#	County	Program Name	% of PEI Expended on Clients 25 & Under (Standalone and Program Activities in Combined Program)	% of PEI Expended on Clients 25 & Under (Combined Summary and Standalone)	Total MHSA (Including Interest)	Medi-Cal FFP	1991 Realignment	Behavioral Health Subaccount	Other	Grand Total
1	24	Caring Kids	100%	100.0%	\$167,106.54					\$167,106.54
2	24	iMatter	41%	41.0%	\$240,799.48					\$240,799.48
3	24	Youth to Youth Middle School Mentoring Program	100%	100.0%	\$525,576.12					\$525,576.12
4	24	Transition to Independence Process Program	41%	41.0%	\$229,474.44					\$229,474.44
5	24	Mental Health and Police in Schools	100%	100.0%	\$95,924.48					\$95,924.48
6	24	Integrated Primary Care Program and Cultural Broker	41%	41.0%	\$354,531.11					\$354,531.11
7	24	PERLS	41%	41.0%	\$71,152.03					\$71,152.03
8	24	Cultural and Linguistic Outreach Veterans Program	41%	41.0%	\$101,507.71					\$101,507.71
9	24	PEI Strengthening Families	41%	41.0%	\$9,027.73					\$9,027.73
10	24	Training, Technical Assistance and Capacity Building & NAMI	41%	41.0%	\$42,652.87					\$42,652.87
11	24	Stigma and Discrimination Reduction and Suicide Prevention Programs	41%	41.0%	\$62,742.96					\$62,742.96

County: Merced

Date: 12/4/2018

SECTION ONE

		A	B	C	D	E	F
		MHSA Funds	Other Funds				
		Total MHSA (Including Interest)	Medi-Cal FFP	1991 Realignment	Behavioral Health Subaccount	Other	Grand Total
1	INN Annual Planning Costs						\$0.00
2	INN Indirect Administration	\$5,298.00					\$5,298.00
3	INN Funds Transferred to JPA						\$0.00
4	INN Expenditure Incurred by JPA						\$0.00
5	INN Project Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	INN Project Evaluation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	INN Project Direct	\$50,340.64	\$0.00	\$0.00	\$0.00	\$0.00	\$50,340.64
8	INN Project Subtotal	\$50,340.64	\$0.00	\$0.00	\$0.00	\$0.00	\$50,340.64
9	Total Innovation Expenditures (Excluding Transfers to JPA)	\$55,638.64	\$0.00	\$0.00	\$0.00	\$0.00	\$55,638.64

SECTION TWO

		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		INN Component								MHSA Funds	Other Funds				
#	County	Project Name	Prior Project Name	Project MHSOAC Approval Date	Project Start Date	MHSOAC-Authorized MHSA INN Project Budget	Amended MHSOAC-Authorized MHSA INN Project Budget	Project Expenditure Type	Total MHSA (Including Interest)	Medi-Cal FFP	1991 Realignment	BH Subaccount	Other	Grand Total	
1	24	Innovative Strategist Network						Project Administration						\$0.00	
1	24	Innovative Strategist Network						Project Evaluation						\$0.00	
1	24	Innovative Strategist Network						Project Direct	\$50,340.64					\$50,340.64	
1	24	Innovative Strategist Network						Project Subtotal	\$50,340.64	\$0.00	\$0.00	\$0.00	\$0.00	\$50,340.64	
2														\$0.00	
2														\$0.00	
2														\$0.00	

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Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2017-18
Workforce Education and Training (WET) Summary

County: Merced

Date: 12/4/2018

SECTION ONE

		A	B	C	D	E	F
		MHSA Fund	Other Fund				
		Total MHSA (Including Interest)	Medi-Cal FFP	1991 Realignment	Behavioral Health Subaccount	Other	Grand Total
1	WET Annual Planning Costs						\$0.00
2	WET Evaluation Costs						\$0.00
3	WET Administration Costs	\$9,198.58					\$9,198.58
4	WET Funds Transferred to JPA						\$0.00
5	WET Expenditure Incurred by JPA						\$0.00
6	WET Program Expenditures	\$87,407.46	\$0.00	\$0.00	\$0.00	\$0.00	\$87,407.46
7	Total WET Expenditures (Excluding Transfers to JPA)	\$96,606.04	\$0.00	\$0.00	\$0.00	\$0.00	\$96,606.04

SECTION TWO

		A	B	C	D	E	F	G	H
		County	Wet Component	MHSA Funds	Other Funds				
#	County	Funding Category	Total MHSA (Including Interest)	Medi-Cal FFP	1991 Realignment	Behavioral Health Subaccount	Other	Grand Total	
1	24	Workforce Staffing	\$87,407.46					\$87,407.46	
2		Training/Technical Assistance						\$0.00	
3		MH Career Pathways						\$0.00	
4		Residency/Internship						\$0.00	
5		Financial Incentive						\$0.00	

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Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2017-18
Capital Facility Technological Needs (CFTN) Summary

County: Merced

Date: 12/4/2018

SECTION ONE

		A	B	C	D	E	F
		MHSA Funds	Other Fund				
		Total MHSA (Including Interest)	Medi-Cal FFP	1991 Realignment	Behavioral Health Subaccount	Other	Grand Total
1	CF Annual Planning Costs						\$0.00
2	TN Annual Planning Costs						\$0.00
3	CF Evaluation Costs						\$0.00
4	TN Evaluation Costs						\$0.00
5	CF Administration	\$36,234.08					\$36,234.08
6	TN Administration						\$0.00
7	CFTN Program Expenditure	\$2,264,202.46	\$0.00	\$0.00	\$0.00	\$0.00	\$2,264,202.46
8	Total CFTN Expenditures	\$2,300,436.54	\$0.00	\$0.00	\$0.00	\$0.00	\$2,300,436.54

SECTION TWO

		A	B	C	D	E	F	G	H	I	J
		CFTN Component				MHSA Fund	Other Fund				
#	County	Project Name	Prior Project Name	Project Type	Total MSHA (Including Interest)	Medi-Cal FFP	1991 Realignment	Behavioral Health Subaccount	Other	Grand Total	
1	24	Capital Facilities		Capital Facility	\$1,919,896.00					\$1,919,896.00	
2	24	Capital Facilities		Capital Facility	\$344,306.46					\$344,306.46	
3										\$0.00	
4										\$0.00	
5										\$0.00	
6										\$0.00	
7										\$0.00	
8										\$0.00	
9										\$0.00	
10										\$0.00	
11										\$0.00	
12										\$0.00	
13										\$0.00	
14										\$0.00	
15										\$0.00	
16										\$0.00	
17										\$0.00	
18										\$0.00	
19										\$0.00	
20										\$0.00	

Annual Mental Health Services Act Revenue and Expenditure Report

Fiscal Year 2017-18

WET RP and MHSA HP Summary

County: Merced

Date: 12/4/2018

SECTION ONE

	A	B	C	D	E	F	G	H
		WET RP, HP Component	MHSA Funds	Other Funds				
#	County Code	Funding Type	Total MHSA (Including Interest)	Medi-Cal FFP	1991 Realignment	Behavioral Health Subaccount	Other	Grand Total
1		WET Regional Partnerships (WET RP)						\$0.00
2		MHSA Housing Program (Unencumbered Funds)						\$0.00

**Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2017-18
Adjustments Worksheet (MHSA)**

County:	Merced
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Date	12/4/2018
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SECTION THREE

	A	B	C	D	E
#	County	Adjustment to	Adjustment to FY	Amount	Reason
1	24	Prudent Reserve	FY 2016-17	\$102,226.92	Interest Earned in FY 17-18
2	24	Prudent Reserve	FY 2015-16	\$48,485.51	Interest Earned in FY 13-14
3		Prudent Reserve			

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Annual Mental Health Services Act Revenue and Expenditure Report
Fiscal Year 2017-18
FFP Revenue Adjustment

County: Merced

Date: 12/4/2018

SECTION ONE

#	A County	B Fiscal Year	C Cost Report Stage	D Component	E Beginning Balance	F Adjustment Amount	G Ending Balance
1							\$0.00
2							\$0.00
3							\$0.00
4							\$0.00
5							\$0.00
6							\$0.00
7							\$0.00
8							\$0.00
9							\$0.00
10							\$0.00
11							\$0.00
12							\$0.00
13							\$0.00
14							\$0.00
15							\$0.00
16							\$0.00
17							\$0.00
18							\$0.00
19							\$0.00
20							\$0.00
21							\$0.00
22							\$0.00
23							\$0.00
24							\$0.00
25							\$0.00
26							\$0.00
27							\$0.00
28							\$0.00
29							\$0.00
30							\$0.00
31							\$0.00
32							\$0.00
33							\$0.00
34							\$0.00
35							\$0.00
36							\$0.00
37							\$0.00
38							\$0.00
39							\$0.00
40							\$0.00

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Annual Mental Health Services Act Revenue and Expenditure Report

Fiscal Year 2017-18

Comments

	Comments
1	No comments
2	
3	
4	
5	
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