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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

August 21, 2013

MHSD INFORMATION NOTICE NO.: 13-17

TO: LOCAL MENTAL HEALTH DIRECTORS
LOCAL MENTAL HEALTH PROGRAM CHIEFS
LOCAL MENTAL HEALTH ADMINISTRATORS
COUNTY ADMINISTRATIVE OFFICERS
CHAIRPERSONS, LOCAL MENTAL HEALTH BOARDS

SUBJECT: MENTAL HEALTH SERVICES ACT (MHSA) REVENUE AND EXPENDITURE REPORT FOR FISCAL YEAR 2011-12

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

This Information Notice informs Counties[1] of the Annual Mental Health Services Act (MHSA) Revenue and Expenditure Report (RER) requirements for Fiscal Year (FY) 2011-12. A copy of the MHSA County Fiscal Accountability Certification Form, RER instructions, and worksheets are enclosed (Enclosures 1, 2 and 3).

Reporting Methodology

The reporting methodology for the Annual Revenue and Expenditure Report is based on a modified accrual system of accounting. According to the modified accrual system of accounting, revenues should be recognized in the accounting period in which they become available and measurable; expenditures should be recognized in the period that the fund liability is incurred. (Accounting Standards and Procedures for Counties, State Controller's Office, May 2003)

[1] "County" means the County Mental Health Department, two or more County Mental Health Departments acting jointly, and/or city-operated programs receiving funds per Welfare and Institutions Code Section 5701.5 (Cal Code Regs., tit. 9, § 3200.090).

Director's Office
1501 Capitol Avenue P.O. Box 997413, MS 4000
Sacramento, CA 95899-7413
Telephone (916) 440-7566 Fax (916) 440-7804
Internet Address: www.DHCS.ca.gov

The reporting for the RER should reflect all activity that occurs between July 1, 2011 and June 30, 2012.

Counties should continue to comply with all requirements in the California State Controller's Office publication, Accounting Standards and Procedures for Counties, and with the requirements set forth in the Mental Health Services Act (MHSA) and other applicable laws, including the prohibition against supplantation.

Submission:

The RER should be submitted electronically to MHSA@dhcs.ca.gov and 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". The December 31 deadline for submission of the RER specified in Title 9, California Code of Regulations (CCR) Section 3510 is extended to October 25, 2013 for Fiscal Year 2011-12. A hard copy of the RER should also be sent to the following address by October 25, 2013:

California Department of Health Care Services
Attn: FY 11-12 MHSA Revenue and Expenditure Report
Mental Health Services Division
Program Outcomes, Evaluation and 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.

Sincerely,

Original Signed by

TOBY DOUGLAS
Director

Enclosures (3)