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

JENNIFER KENT
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

DATE: August 26, 2015

MHSUDS INFORMATION NOTICE NO.: 15-037

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 2013-14

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

This Information Notice informs Counties of the Annual (MHSA) Revenue and Expenditure Report (RER) requirements for Fiscal Year (FY) 2013-14. 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, 2013 and June 30, 2014.

For FY 2013-14, 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 2013-14. The amounts are available at: 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.

Submission:

The RER must 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." DHCS requests counties submit their Fiscal Year 2013-14 RER by **October 30, 2015**.

A hard copy of the RER should also be sent to the following address by October 30, 2015:

California Department of Health Care Services
Attn: FY 13-14 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

Sincerely,

Original signed by

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

Enclosures