



Measure O Citizen's Oversight Committee Executive Summary

Item: #5 - Approve Fiscal Reporting for Measure O FY 20-21, and Q1/Q2 of FY 21-22

Date: May 13, 2022

Presenter: Kelley Ritter, Deputy Chief Financial Officer

Item overview and general notes:

- This item will walk through the breakdown of allocations and expenditures made by the Board of Supervisors (BOS) in each of the five Expenditure Plan categories, including programmatic spending by sub-category (attachments A-C).
- Attachment A identifies overall allocations, dates the allocations were made, and shows where funds were allocated to existing, redesigned, and new or expanded programs.
- Attachments B-C show revenue, operating costs, and fund balances for each category and subcategory of the Expenditure Plan through the end of Quarter 2 (Q2) of Fiscal Year (FY) 2021-2022.
- Department of Health Services (DHS) revenue is a reimbursement after the expenditure incurred. Due to billing/invoicing timeframes, reimbursement may be up to 120+ days in arrears.
- In FY 20-21 – revenue and expenditures are minimal because sales tax revenue is not generated until April of the year following a November election win, AND the *only* expenditure of that FY were the election costs from the Registrar of Voters (standard practice for ballot measures). Due to this being the only expenditure, a detailed breakdown of expenditures by sub-category is not included.
- Please note that expenditures from Q1 and Q2 of FY 21-22 are also low due to the standard process of a department recommendation becoming an expenditure; (BOS approvals, contracting, program ramp-up, invoicing, etc).

Staff Recommendation

DHS and CDC staff recommend the Committee accept and approve the fiscal reporting for FY 2020-2021 and Q1 and Q2 of FY 2021-2022.

Attachment A

Measure O – Expenditure Plan - Board of Supervisors (BOS) Allocation & Year-to-Date (YTD) Spending thru 12/31/21

Expenditure Plan Category	53% Existing Programs	14% Redesign Programs	33% New & Expanded Programs	BOS Date of Allocation	YTD 12/31/21
1. Behavioral Health Facilities (22%)	3,076,250	-	2,423,750		2,926,461
Residential Care Facility (RCF)	3,076,250	-	-	8/31/2021	2,926,195
Transitional Housing for individuals discharging from crisis services	-	-	730,000	8/31/2021	-
Psychiatric Health Facility & Operations	-	-	1,693,750	8/31/2021	266
2. Emergency Psychiatric / Crisis Services (44%)	7,425,480	-	3,574,520		5,209,762
Mobile Support Team (MST) Expansion/ Crisis, Assessment, Prevention, and Education (CAPE)	-	-	3,574,520	10/26/2021	-
Crisis Stabilization Unit (CSU)	4,529,629	-	-	8/31/2021	3,247,013
Residential Crisis Services	1,395,851	-	-	8/31/2021	1,031,320
Inpatient Hospital Services – Adult	1,500,000	-	-	8/31/2021	931429
3. Mental Health & Substance Use Disorder Outpatient Services (18%)	2,695,000	-	1,805,000		170,626
Mental Health Services at Children’s Shelters	551,000	-	-	8/31/2021	170,626
Mental Health Services for Children and Youth	-	-	805,000	8/31/2021	-
Services to support Residential Care Facilities, Permanent Supportive Housing, and other Housing	2,144,000	-	-	8/31/2021	-
Substance Use Disorder Services Expansion	-	-	1,000,000	8/31/2021	-
4. Behavioral Health Homeless / Care Coordination (14%)	-	3,500,000	-		-
Behavioral Health Services for individuals who are homeless	-	1,100,463	-	8/31/2021	-
Care Coordination for High Needs Homeless	-	2,399,537	-	-	-
5. Transitional & Permanent Supportive Housing (2%)	-	-	500,000		-
Supportive Housing Pool	-	-	500,000	10/26/2021	-
Totals	13,196,730	3,500,000	8,303,270		8,306,849

Attachment B-1

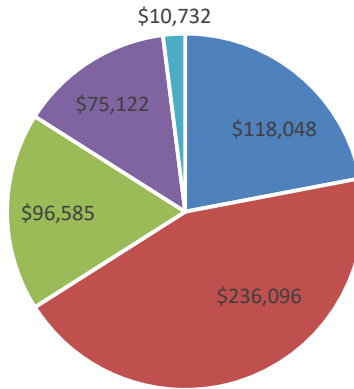
Measure O Special Revenue Fund Statement - Fiscal Year 20/21

Expenditure Plan Category 1	Behavioral Health Facilities - (22%)	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	-	-	-	-	-	
	Tax Revenue	-	-	-	118,048	118,048	
	Investment Income	-	-	-	(29)	(29)	
	Intradepartmental Expenses	-	-	-	59,674	59,674	
	Ending Fund Balance	-	-	-	58,345	58,345	
Expenditure Plan Category 2	Emergency Psychiatric / Crisis Services - (44%)	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	-	-	-	-	-	
	Tax Revenue	-	-	-	236,096	236,096	
	Investment Income	-	-	-	(58)	(58)	
	Intradepartmental Expenses	-	-	-	119,348	119,348	
	Ending Fund Balance	-	-	-	116,691	116,691	
Expenditure Plan Category 3	Mental Health & Substance Use Disorder Outpatient Services - (18%)	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	-	-	-	-	-	
	Tax Revenue	-	-	-	96,585	96,585	
	Investment Income	-	-	-	(24)	(24)	
	Intradepartmental Expenses	-	-	-	48,824	48,824	
	Ending Fund Balance	-	-	-	47,737	47,737	
Expenditure Plan Category 4	Behavioral Health Homeless / Care Coordination - (14%)	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	-	-	-	-	-	
	Tax Revenue	-	-	-	75,122	75,122	
	Investment Income	-	-	-	(18)	(18)	
	Intradepartmental Expenses	-	-	-	37,974	37,974	
	Ending Fund Balance	-	-	-	37,129	37,129	
Expenditure Plan Category 5	Transitional & Permanent Supportive Housing - (2%)	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	-	-	-	-	-	
	Tax Revenue	-	-	-	10,732	10,732	
	Investment Income	-	-	-	1	1	
	Intradepartmental Expenses	-	-	-	5,425	5,425	
	Ending Fund Balance	-	-	-	5,307	5,307	
Total	Total - All Special Funds Consolidated	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	-	-	-	-	-	
	Tax Revenue	-	-	-	536,583	536,583	
	Investment Income	-	-	-	(128)	(128)	
	Intradepartmental Expenses	-	-	-	271,245	271,245	
	Ending Fund Balance	-	-	-	265,210	265,210	

*Investment income includes interest and distributed gain/losses from the treasury investments in pooled cash.

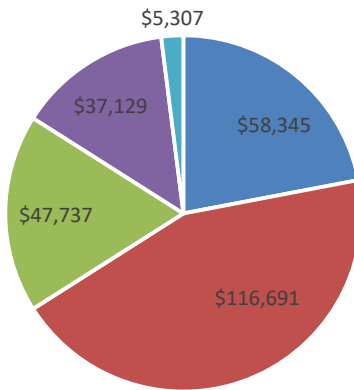
Fiscal Year 20/21 Measure-O Tax Revenue and Fund Balance

Tax Revenue Fiscal Year 20/21 Tax Revenue



- Expenditure Plan Category 1: Behavioral Health Facilities
- Expenditure Plan Category 2: Emergency Psychiatric / Crisis Services
- Expenditure Plan Category 3: Mental Health & Substance Use Disorder Outpatient Services
- Expenditure Plan Category 4: Behavioral Health Homeless / Care Coordination
- Expenditure Plan Category 5: Transitional & Permanent Supportive Housing

Fund Balance Fiscal Year 20/21 Ending Fund Balance



- Expenditure Plan Category 1: Behavioral Health Facilities
- Expenditure Plan Category 2: Emergency Psychiatric / Crisis Services
- Expenditure Plan Category 3: Mental Health & Substance Use Disorder Outpatient Services
- Expenditure Plan Category 4: Behavioral Health Homeless / Care Coordination
- Expenditure Plan Category 5: Transitional & Permanent Supportive Housing

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 20/21 YTD as of 6/30/21

Expenditures funded with Measure O and other leveraged funding

Plan Category 1	Behavioral Health Facilities - (22%) Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	-	-	-	
	Community Based Organizations/Professional Services	-	-	-	
	*Other Direct Expenses & Administration	59,674	59,674	-	General Election Costs
	Total Expenditures	59,674	59,674	-	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	-	-	-	
	Reimbursement Measure O	59,674	59,674	-	
	Other Reimbursement	-	-	-	
	Total Revenue & Reimbursement	59,674	59,674	-	
	Net Cost	-	-	-	

* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 20/21 YTD as of 6/30/21

Expenditures funded with Measure O and other leveraged funding

Expenditure Plan Category 2	Emergency Psychiatric / Crisis Services - (44%) Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	-	-	-	
	Community Based Organizations/Professional Services	-	-	-	
	*Other Direct Expenses & Administration	119,348	119,348	-	General Election Costs
	Total Expenditures	119,348	119,348	-	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	-	-	-	
	Reimbursement Measure O	119,348	119,348	-	
	Other Reimbursement	-	-	-	
	Total Revenue & Reimbursement	119,348	119,348	-	
	Net Cost	-	-	-	

* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 20/21 YTD as of 6/30/21

Expenditures funded with Measure O and other leveraged funding

Expenditure Plan Category 3	Mental Health & Substance Use Disorder Outpatient Services - (18%) Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	-	-	-	
	Community Based Organizations/Professional Services	-	-	-	
	*Other Direct Expenses & Administration	48,824	48,824	-	General Election Costs
	Total Expenditures	48,824	48,824	-	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	-	-	-	
	Reimbursement Measure O	48,824	48,824	-	
	Other Reimbursement	-	-	-	
	Total Revenue & Reimbursement	48,824	48,824	-	
	Net Cost	-	-	-	

* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 20/21 YTD as of 6/30/21

Expenditures funded with Measure O and other leveraged funding

Expenditure Plan Category 4	Behavioral Health Homeless / Care Coordination - (14%) Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	-	-	-	
	Community Based Organizations/Professional Services	-	-	-	
	*Other Direct Expenses & Administration	37,974	37,974	-	General Election Costs
	Total Expenditures	37,974	37,974	-	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	-	-	-	
	Reimbursement Measure O	37,974	37,974	-	
	Other Reimbursement	-	-	-	
	Total Revenue & Reimbursement	37,974	37,974	-	
	Net Cost	-	-	-	

* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 20/21 YTD as of 6/30/21

Expenditures funded with Measure O and other leveraged funding

Expenditure Plan Category 5	Transitional & Permanent Supportive Housing (2%) Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	-	-	-	
	Community Based Organizations/Professional Services	-	-	-	
	*Other Direct Expenses & Administration	5,425	5,425	-	General Election Costs
	Total Expenditures	5,425	5,425	-	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	-	-	-	
	Reimbursement Measure O	5,425	5,425	-	
	Other Reimbursement	-	-	-	
	Total Revenue & Reimbursement	5,425	5,425	-	
	Net Cost	-	-	-	

* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 20/21 YTD as of 6/30/21

Expenditures funded with Measure O and other leveraged funding

Grand Total	Total Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	-	-	-	
	Community Based Organizations/Professional Services	-	-	-	
	*Other Direct Expenses & Administration	271,245	271,245	-	General Election Costs
	Total Expenditures	271,245	271,245	-	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	-	-	-	
	Reimbursement Measure O	271,245	271,245	-	
	Other Reimbursement	-	-	-	
	Total Revenue & Reimbursement	271,245	271,245	-	
Total	Net Cost	-	-	-	

* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Attachment C-1

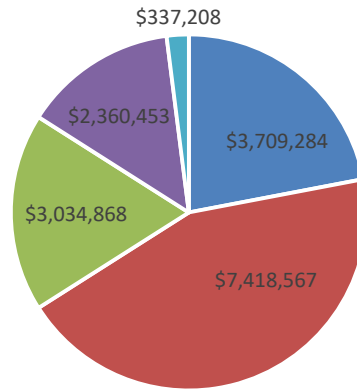
Measure O Special Revenue Fund Statement - Fiscal Year 21/22 Q1 - Q2 as of 12/31/21

Expenditure Plan Category 1	Behavioral Health Facilities - (22%)	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	58,345	2,045,272	-	-	58,345	Intradepartmental expenses will be applied prior to Fiscal year 21/22 year end. These represent Measure-O dollars to be transferred to operating account to offset operating expenditures.
	Tax Revenue	1,986,927	1,722,357	-	-	3,709,284	
	Investment Income	-	1,076	-	-	1,076	
	Intradepartmental Expenses	-	-	-	-	-	
	Ending Fund Balance	2,045,272	3,768,705	-	-	3,768,705	
Expenditure Plan Category 2	Emergency Psychiatric / Crisis Services - (44%)	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	116,691	4,090,544	-	-	116,691	Intradepartmental expenses will be applied prior to Fiscal year 21/22 year end. These represent Measure-O dollars to be transferred to operating account to offset operating expenditures.
	Tax Revenue	3,973,853	3,444,714	-	-	7,418,567	
	Investment Income	-	2,151	-	-	2,151	
	Intradepartmental Expenses	-	-	-	-	-	
	Ending Fund Balance	4,090,544	7,537,409	-	-	7,537,409	
Expenditure Plan Category 3	Mental Health & Substance Use Disorder Outpatient Services - (18%)	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	47,737	1,673,404	-	-	47,737	Intradepartmental expenses will be applied prior to Fiscal year 21/22 year end. These represent Measure-O dollars to be transferred to operating account to offset operating expenditures.
	Tax Revenue	1,625,667	1,409,201	-	-	3,034,868	
	Investment Income	-	880	-	-	880	
	Intradepartmental Expenses	-	-	-	-	-	
	Ending Fund Balance	1,673,404	3,083,486	-	-	3,083,486	
Expenditure Plan Category 4	Behavioral Health Homeless / Care Coordination - (14%)	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	37,129	1,301,537	-	-	37,129	Intradepartmental expenses will be applied prior to Fiscal year 21/22 year end. These represent Measure-O dollars to be transferred to operating account to offset operating expenditures.
	Tax Revenue	1,264,408	1,096,045	-	-	2,360,453	
	Investment Income	-	684	-	-	684	
	Intradepartmental Expenses	-	-	-	-	-	
	Ending Fund Balance	1,301,537	2,398,267	-	-	2,398,267	
Expenditure Plan Category 5	Transitional & Permanent Supportive Housing - (2%)	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	5,307	185,937	-	-	5,307	Intradepartmental expenses will be applied prior to Fiscal year 21/22 year end. These represent Measure-O dollars to be transferred to operating account to offset operating expenditures.
	Tax Revenue	180,630	156,578	-	-	337,208	
	Investment Income	-	98	-	-	98	
	Intradepartmental Expenses	-	-	-	-	-	
	Ending Fund Balance	185,937	342,613	-	-	342,613	
Total	Total - All Special Funds Consolidated	Q1	Q2	Q3	Q4	Total	Notes
	Beginning Fund Balance	265,210	9,296,694	-	-	265,210	Intradepartmental expenses will be applied prior to Fiscal year 21/22 year end. These represent Measure-O dollars to be transferred to operating account to offset operating expenditures.
	Tax Revenue	9,031,484	7,828,896	-	-	16,860,380	
	Investment Income	-	4,889	-	-	4,889	
	Intradepartmental Expenses	-	-	-	-	-	
	Ending Fund Balance	9,296,694	17,130,479	-	-	17,130,479	

*Investment income includes interest and distributed gain/losses from the treasury investments in pooled cash.

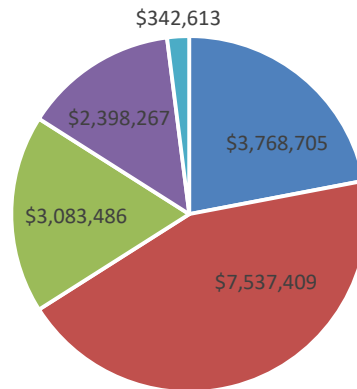
Fiscal Year 21/22 Q2 YTD Measure-O Tax Revenue and Fund Balance

Tax Revenue Fiscal Year 21/22 Q2 YTD Tax Revenue



- Expenditure Plan Category 1: Behavioral Health Facilities
- Expenditure Plan Category 2: Emergency Psychiatric / Crisis Services
- Expenditure Plan Category 3: Mental Health & Substance Use Disorder Outpatient Services
- Expenditure Plan Category 4: Behavioral Health Homeless / Care Coordination
- Expenditure Plan Category 5: Transitional & Permanent Supportive Housing

Fund Balance Fiscal Year 21/22 Q2 YTD Ending Fund Balance

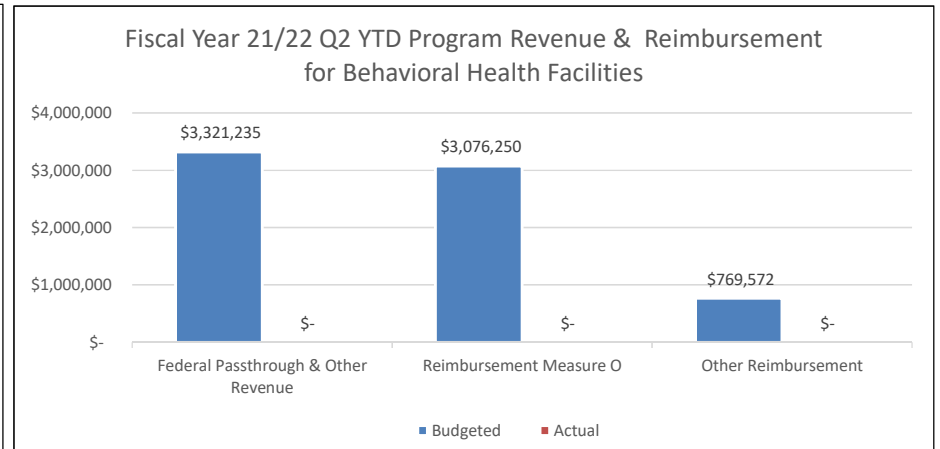
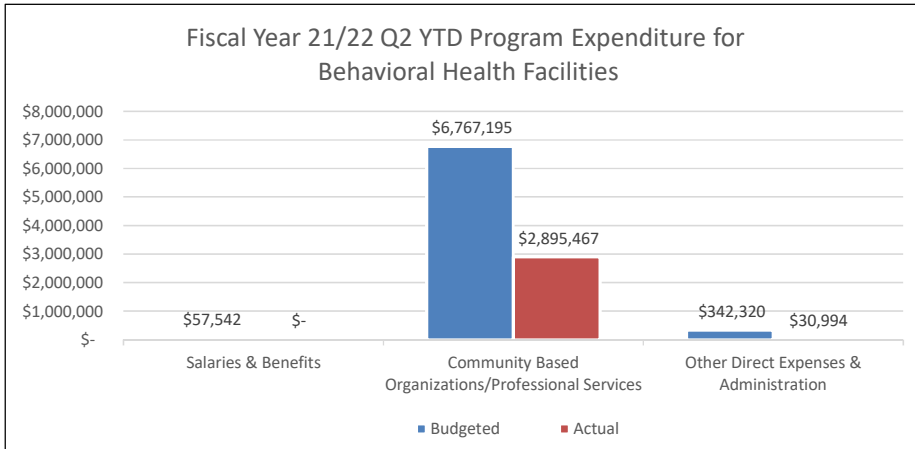


- Expenditure Plan Category 1: Behavioral Health Facilities
- Expenditure Plan Category 2: Emergency Psychiatric / Crisis Services
- Expenditure Plan Category 3: Mental Health & Substance Use Disorder Outpatient Services
- Expenditure Plan Category 4: Behavioral Health Homeless / Care Coordination
- Expenditure Plan Category 5: Transitional & Permanent Supportive Housing

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21

Expenditures funded with Measure O and other leveraged funding

Expenditure Plan Category 1	Behavioral Health Facilities - (22%) Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	57,542	-	57,542	
	Community Based Organizations/Professional Services	6,767,195	2,895,467	3,871,728	
	*Other Direct Expenses & Administration	342,320	30,994	311,326	
	Total Expenditures	7,167,057	2,926,460	4,240,597	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	3,321,235	-	3,321,235	Federal Financial Participation, General Fund, Interest, Other agency passthrough
	Reimbursement Measure O	3,076,250	-	3,076,250	Measure-O reimbursements will be applied prior to Fiscal Year 21/22 year end to the operational accounts.
	Other Reimbursement	769,572	-	769,572	1991 Mental Health Realignment
	Total Revenue & Reimbursement	7,167,057	-	7,167,057	
	Net Cost	-	(2,926,460)	2,926,460	



* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

**Detailed Expenditures Leveraging Measure O and Other Sources by Expenditure Plan Category and Program
Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21**

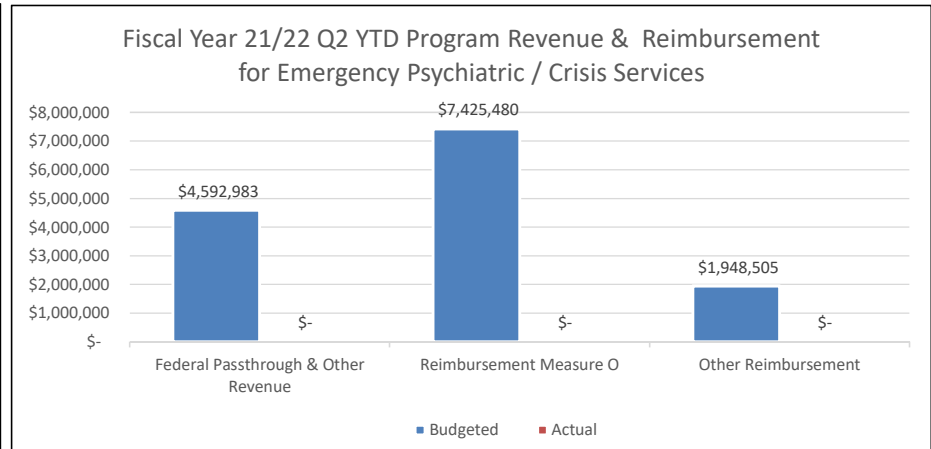
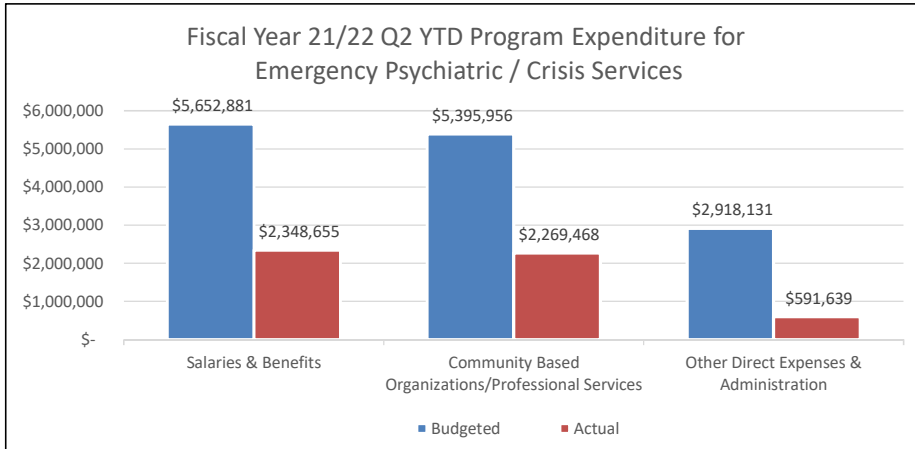
**Expenditures funded with Measure O and other leveraged funding*

Expenditure Plan Category 1	Behavioral Health Facilities - (22%)	Salaries & Benefits	CBOs/ Professional Services	Other Direct Exp. & Admin	Total	Program Information
	Residential Care Facility (RCF)	-	2,895,467	30,728	2,926,195	Budgeted CBOs include; AA Best Care , All Saints Extended Care, A&A Health Services, Community Support Network, Country Gardens, Davis Guest House, God's Grace, Le Elen Manor, Hanna House Ridley (DLK Ventures, Inc), Living Oak Home Care (Emma Sila Mutunga), Psynergy, St. Michael's Extended Care, Sunset Gardens, McHughs, Hillcrest Memory Care, Palm View Retreat, Independent Specialty Mental Health Service Providers (Soo Chun, Rex Adamson)
	Transitional Housing for individuals discharging from crisis services	-	-	-	-	Budgeted CBOs: County of Sonoma - Probation Department - Justice and Mental Health Collaboration Program
	Psychiatric Health Facility & Operations	-	-	266	266	Budgeted CBOs include; Crestwood
	Total	-	2,895,467	30,994	2,926,460	

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21

Expenditures funded with Measure O and other leveraged funding

Expenditure Plan Category 2	Emergency Psychiatric / Crisis Services - (44%) Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	5,652,881	2,348,655	3,304,226	Programs not fully implemented as of 12/31/21 include Mobile Support Team (MST) Expansion/ Crisis, Assessment, Prevention, and Education (CAPE)
	Community Based Organizations/Professional Services	5,395,956	2,269,468	3,126,488	
	*Other Direct Expenses & Administration	2,918,131	591,639	2,326,492	
	Total Expenditures	13,966,968	5,209,762	8,757,206	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	4,592,983	-	4,592,983	Federal Financial Participation, General Fund, Interest
	Reimbursement Measure O	7,425,480	-	7,425,480	Measure-O reimbursements will be applied prior to Fiscal Year 21/22 year end to the operational accounts.
	Other Reimbursement	1,948,505	-	1,948,505	1991 Mental Health Realignment, 2011 Behavioral Health Realignment, Intradepartmental Reimbursements
	Total Revenue & Reimbursement	13,966,968	-	13,966,968	
	Net Cost	-	(5,209,762)	5,209,762	



* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Attachment C-3

**Detailed Expenditures Leveraging Measure O and Other Sources by Expenditure Plan Category and Program
Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21**

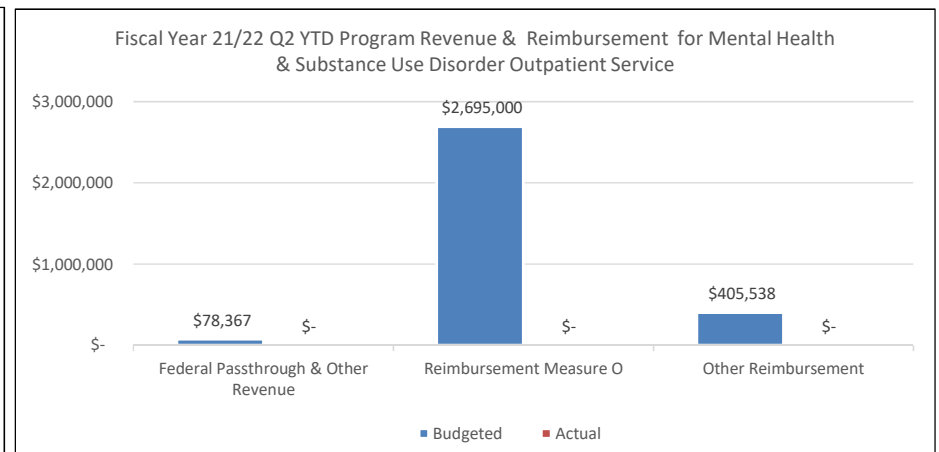
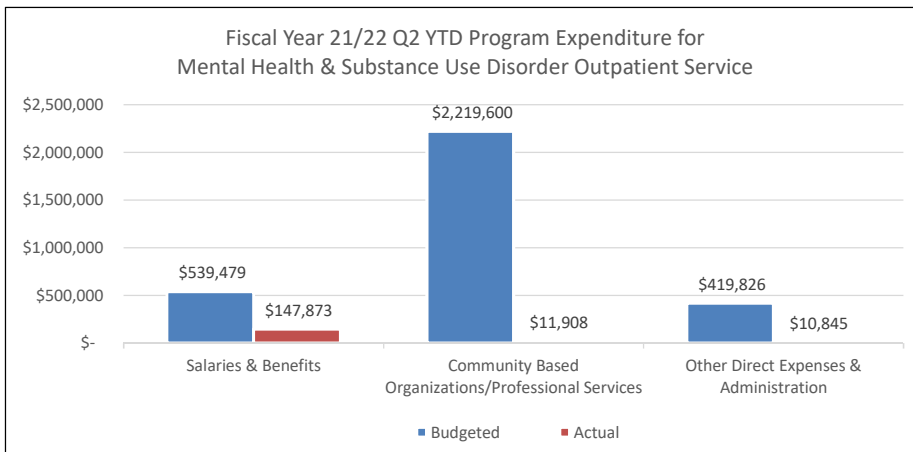
**Expenditures funded with Measure O and other leveraged funding*

Expenditure Plan Category 2	Emergency Psychiatric / Crisis Services - (44%)	Salaries & Benefits	CBOs/ Professional Services	Other Direct Exp. & Admin	Total	Program Information
	Mobile Support Team (MST) Expansion/ Crisis, Assessment, Prevention, and Education (CAPE)	-	-	-	-	
	Crisis Stabilization Unit (CSU)	2,348,655	334,985	563,373	3,247,013	Budgeted CBOs include; Brabetz, Siyan Clinical Corporation, Maxim Healthcare, Jackson & Cocker, Independent Specialty Mental Health Service Providers (Naomi Granvold MD, Gary Bravo, Phillip Grob)
	Residential Crisis Services	-	1,003,389	27,930	1,031,320	Budgeted CBOs include; Progress Foundation
	Inpatient Hospital Services – Adult	-	931,093	336	931,429	Budgeted CBOs include; Aurora Behavioral Healthcare, Hospital Guarantee for inpatient Stay "Short Doyle", Estimate associated professional fees related to out of county inpatient stays
	Total	2,348,655	2,269,468	591,639	5,209,762	

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21

Expenditures funded with Measure O and other leveraged funding

Expenditure Plan Category 3	Mental Health & Substance Use Disorder Outpatient Services - (18%) Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	539,479	147,873	391,606	Programs not fully implemented as of 12/31/21 include Mental Health Services for Children and Youth; Services to support Residential Care Facilities, Permanent Supportive Housing, and other Housing; and Substance Use Disorder Services Expansion
	Community Based Organizations/Professional Services	2,219,600	11,908	2,207,692	
	Other Direct Expenses & Administration	419,826	10,845	408,981	
	Total Expenditures	3,178,905	170,626	3,008,279	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	78,367	-	78,367	Federal Passthrough, Federal Financial Participation, interest
	Reimbursement Measure O	2,695,000	-	2,695,000	Measure-O reimbursements will be applied prior to Fiscal Year 21/22 year end to the operational accounts.
	Other Reimbursement	405,538	-	405,538	Intradepartmental Reimbursements, Intergovernmental Transfer (IGT) funds, 1991 Mental Health Realignment
	Total Revenue & Reimbursement	3,178,905	-	3,178,905	
	Net Cost	-	(170,626)	170,626	



* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Attachment C-3

**Detailed Expenditures Leveraging Measure O and Other Sources by Expenditure Plan Category and Program
Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21**

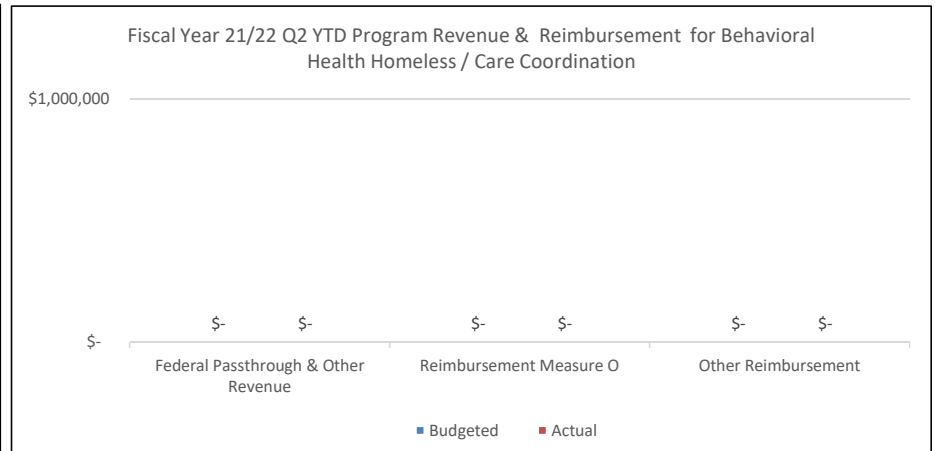
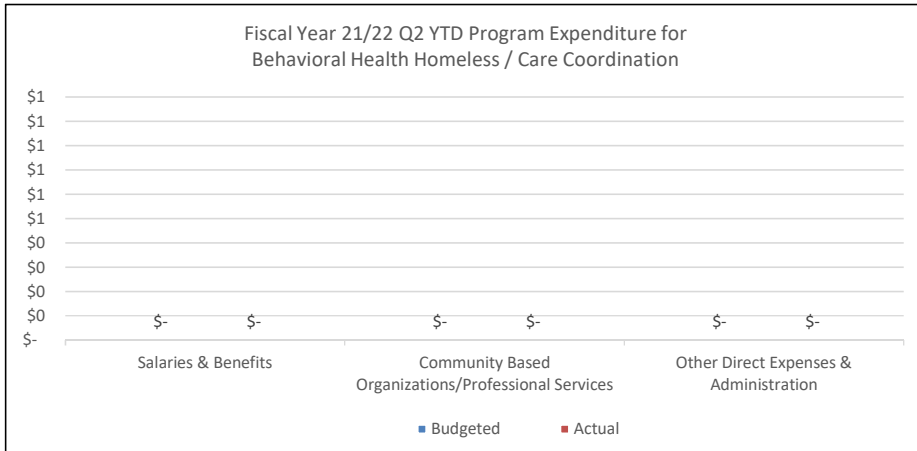
**Expenditures funded with Measure O and other leveraged funding*

Expenditure Plan Category 3	Mental Health & Substance Use Disorder Outpatient Services - (18%)	Salaries & Benefits	CBOs/ Professional Services	Other Direct Exp. & Admin	Total	Program Information
	Mental Health Services at Children’s Shelters	147,873	11,908	10,845	170,626	Budgeted CBOs include; Hope effects Inc, Jackson & Coker
	Mental Health Services for Children and Youth			-	-	Budgeted CBOs include; Santa Rosa Junior College
	Services to support Residential Care Facilities, Permanent Supportive Housing, and other Housing			-	-	Budgeted CBOs include; West County Community Services, Telecare Corporation
	Substance Use Disorder Services Expansion			-	-	No particular CBO has been contracted or budgeted as of Q2
	Total	147,873	11,908	10,845	170,626	

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21

Expenditures funded with Measure O and other leveraged funding

Expenditure Plan Category 4	Behavioral Health Homeless / Care Coordination - (14%) Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	-	-	-	Programs not fully implemented as of 12/31/21 include Behavioral Health Services for individuals who are homeless; Care Coordination for High Needs Homeless
	Community Based Organizations/Professional Services	-	-	-	
	Other Direct Expenses & Administration	-	-	-	
	Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	
Revenue & Reimbursements					
	Federal Passthrough & Other Revenue	-	-	-	Not Budgeted For Programs
	Reimbursement Measure O	-	-	-	
	Other Reimbursement	-	-	-	
	Total Revenue & Reimbursement	<u>-</u>	<u>-</u>	<u>-</u>	
Net Cost		<u>-</u>	<u>-</u>	<u>-</u>	



* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Attachment C-3

**Detailed Expenditures Leveraging Measure O and Other Sources by Expenditure Plan Category and Program
Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21**

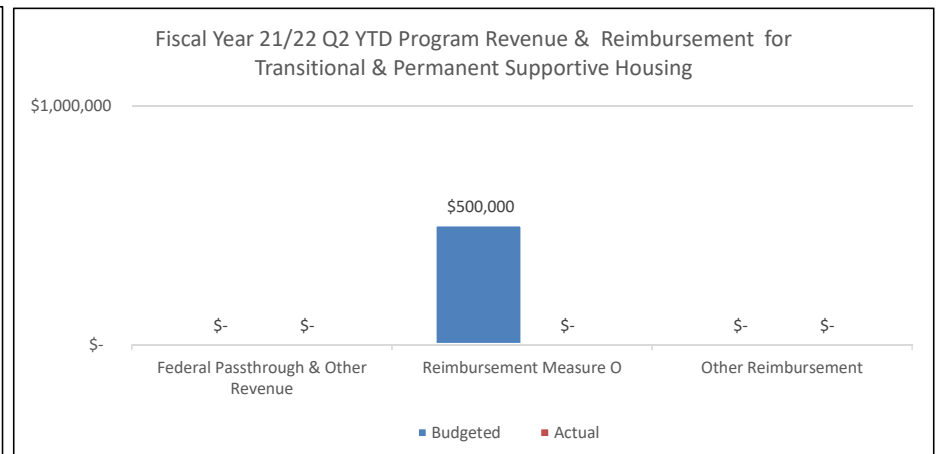
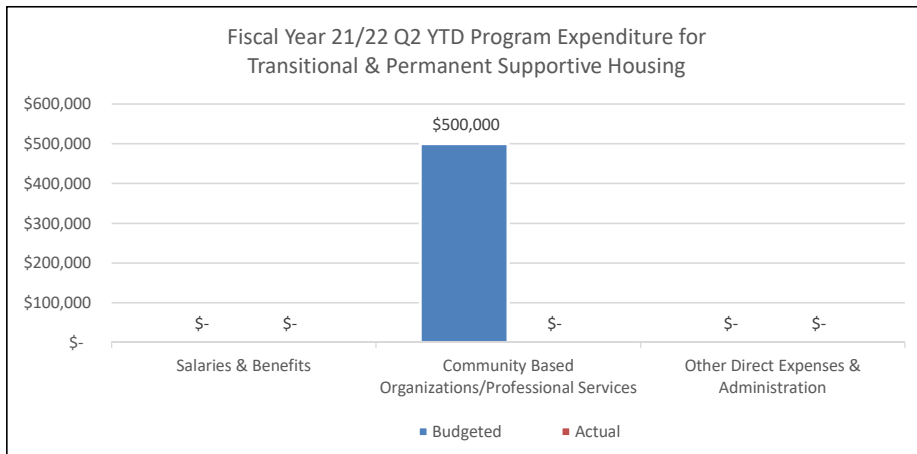
**Expenditures funded with Measure O and other leveraged funding*

Expenditure Plan Category 4	Behavioral Health Homeless / Care Coordination - (14%)	Salaries & Benefits	CBOs/ Professional Services	Other Direct Exp. & Admin	Total	Program Information
	Behavioral Health Services for individuals who are homeless	-	-	-	-	No particular CBO has been contracted or budgeted as of Q2
	Care Coordination for High Needs Homeless	-	-	-	-	No particular CBO has been contracted or budgeted as of Q2
	Total	-	-	-	-	

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21

Expenditures funded with Measure O and other leveraged funding

Expenditure Plan Category 5	Transitional & Permanent Supportive Housing - (2%) Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	-	-	-	
	Community Based Organizations/Professional Services	500,000	-	500,000	
	Other Direct Expenses & Administration	-	-	-	
	Total Expenditures	500,000	-	500,000	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	-	-	-	Not Budgeted For Programs
	Reimbursement Measure O	500,000	-	500,000	
	Other Reimbursement	-	-	-	Not Budgeted For Programs
	Total Revenue & Reimbursement	500,000	-	500,000	
	Net Cost	-	-	-	



* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Attachment C-3

**Detailed Expenditures Leveraging Measure O and Other Sources by Expenditure Plan Category and Program
Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21**

**Expenditures funded with Measure O and other leveraged funding*

Expenditure Plan Category 5	Transitional & Permanent Supportive Housing - (2%)	Salaries & Benefits	CBOs/ Professional Services	Other Direct Exp. & Admin	Total	Program Information
	Supportive Housing Pool	-	-	-	-	No particular CBO has been contracted or budgeted as of Q2
	Total	-	-	-	-	

Measure O - Leveraged Operating Statement by Expenditure Plan Category Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21

Expenditures funded with Measure O and other leveraged funding

Grand Total	Total Expenditures	YTD Budget	YTD Actuals	Variance	Notes
	Salaries & Benefits	6,249,902	2,496,528	3,753,374	
	Community Based Organizations/Professional Services	14,882,751	5,176,843	9,705,908	
	Other Direct Expenses & Administration	3,680,277	633,478	3,046,799	
	Total Expenditures	24,812,930	8,306,849	16,506,081	
	Revenue & Reimbursements				
	Federal Passthrough & Other Revenue	7,992,585	-	7,992,585	
	Reimbursement Measure O	13,696,730	-	13,696,730	
	Other Reimbursement	3,123,615	-	3,123,615	
	Total Revenue & Reimbursement	24,812,930	-	24,812,930	
	Net Cost	-	(8,306,849)	8,306,849	

* Expense Account categories that are under the Department of Health's "Other Direct Expenses & Administration" include: janitorial service, janitorial supplies, insurance, building maintenance, legal, department administration allocation, training, interpretation services, hazardous waste disposal, printing costs, public and legal notices, rent of equipment and building, transportation and travel, phone, computer, mail service, risk management, car, county cost allocation, computer system charges, medical and laboratory supplies, membership costs, office supplies, minor and computer equipment, and utilities.

Attachment C-3

**Detailed Expenditures Leveraging Measure O and Other Sources by Expenditure Plan Category and Program
Fiscal Year 21/22 Q1-Q2 YTD as of 12/31/21**

**Expenditures funded with Measure O and other leveraged funding*

Grand Total	Category Combined Total	Salaries & Benefits	CBOs/ Professional Services	Other Direct Exp. & Admin	Total	Program Information
	Total	2,496,528	5,176,842	633,478	8,306,848	