

Attachment B

Budget Revision Request

BJE 2008024

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE

Related Journal Entry #

Subject / Title: Provide a *short description* for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Alcohol, Drug and Mental Health: In the Mental Health Fund, recognize ARRA funds in the amount of \$627,626, to offset State Budget cuts.

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.




Due to decreases in FY 09/10 State Funding, recognize ARRA revenue, a new funding source, in the amount of \$627,626 to offset decreases of \$541,626 in Early Periodic Screening, Diagnosis, and Treatment (EPSDT - State funding for Medi-Cal eligible children's services) and a decrease of \$86,000 in Managed Care revenues per a State reduction in allocation. The department is following the ARRA guidelines as set forth by the Auditor-Controller.

ROUTE TO:
 2009 AUG -7 PM 2:01
 RECEIVED
 2009 AUG 7 AM 10:52
 AUDITOR CONTROLLER

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 043 / 0044	Department / Fund 043 / 0044	Department / Fund /	Department / Fund
Salaries & Benefits	00	00	00	00
Services & Supplies	- 00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Sources:				
Revenue	(627,626) 00	627,626 00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	- 00	00	00	00
Effect on Contingency / RE	00	00	00	00

RECEIVED
 2009 AUG 7 AM 10:52
 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head 8/7/09 Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve 8/7/09 Date <input type="checkbox"/> Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors

Budget Journal Entry (On-Line)

Batch ID: 000-112-2155

Document # BJE

2008024

Page # 1 of 1

Posting Date

Audit Trail #

BRR

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0044	043	2420	5360	311,347.00		4100	4100		07/2009	A
0044	043	2420	5360	316,279.00		5100	5100		07/2009	B
0044	043	2430	5405		541,626.00	5100	5100		07/2009	C
0044	043	2430	4300		86,000.00	2100	2100		07/2009	D

627,626.00 627,626.00 Form Totals

Descr ID	Description
A	09/10 Increase to FFP-FMAP ARRA Adult
B	09/10 Increase to FFP-FMAP ARRA Children
C	09/10 EPSDT Reduction Result of FFP-FMAP ARRA
D	09/10 Reduction in State Managed Care Allocation

Budget Revision Request

BJE 2008025

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE

Related Journal Entry #

Subject / Title: Provide a **short description** for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Alcohol, Drug and Mental Health: In the Mental Health Fund, recognize ARRA funds in the amount of \$582,664 to fund a decrease in Designations due primarily to payment of 2002/03 audit settlement related to CEC and MISC program.

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.



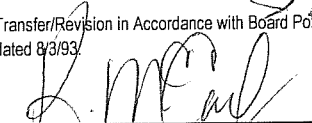
This FY 09/10 budget revision is necessary primarily because of a payment for FY 02/03 audit settlement related to the disallowance of the MISC CEC program that decreased the available Source Designation budgeted for FY 09/10 by \$582,664. Recognize ARRA revenue, a new funding source, in the amount of \$582,664 to offset the decrease in available designations. The department is following the ARRA guidelines as set forth by the Auditor-Controller.

COUNTY ADMINISTRATION
 ROUTE 10:
 2009 AUG -7 PM 2:02
 RETURN INSTRUCTIONS

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 043 / 0044	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	- 00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Sources:				
Revenue	582,664 00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	(582,664) 00	00	00	00
Effect on Contingency / RE	00	00	00	00

RECEIVED
 2009 AUG 7 AM 10 52
 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 8/7/09 Department Head Date Department Head Date Department Head Date	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove 8/7/09 Date Transfer/Revision in Accordance with Board Policy dated 8/3/93  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date Agenda Item Clerk of the Board of Supervisors

Budget Journal Entry (On-Line)

Batch ID: 000-112-2160

Document # BJE

2008025

Audit Trail #

BRR

Posting Date

Page #

1 of 1

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0044	043	2420	5360	289,043.00		4100	4100		07/2009	A
0044	043	2420	5360	293,621.00		5100	5100		07/2009	B
0044	043	2430	9753		168,755.00	2100	2100		07/2009	C
0044	043	2430	9799		413,909.00	2100	2100		07/2009	D
				582,664.00	582,664.00	Form Totals				

Descr ID	Description	Form Totals
A	09/10 Increase FFP-FMPA ARRA Adult	
B	09/10 Increase FFP-FMPA ARRA Children	
C	09/10 Decrease Revenue Designation	
D	09/10 Decrease Revenue Designatin: Used in 08/09	

Joe Nagy
 Form Prepared By _____
 Departmental Authorized Signature _____
 Phone # _____
 Date _____
 Posted By _____
 Date _____

Budget Revision Request

BJE 2008026

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE

Related Journal Entry #

Subject / Title: Provide a **short description** for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Alcohol, Drug and Mental Health Services: In the Mental Health Fund, recognize \$680,000 of ARRA funds, to offset increases in Services and Supplies for anticipated acute hospital services, and a decrease of State subsidies.



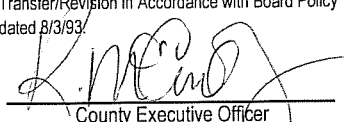
Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

This FY 09/10 budget revision is necessary because actual utilization is increasing for acute hospital services. In addition, the state is cutting its annual subsidy for State Hospital useage. This budget revision recognizes \$680,000 of ARRA revenue, a new funding source, to offset the anticipated increases of \$600,000 in utilization of acute hospital services, and a decrease of \$80,000 in State subsidy related to State Hospital expenses. The department is following the ARRA guidelines as set forth by the Auditor-Controller.

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 043 / 0044	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	680,000 00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Sources:				
Revenue	680,000 00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	- 00	00	00	00
Effect on Contingency / RE	00	00	00	00

ROUTE TO: 2009 AUG -7 PM 2:02
 RECEIVED
 2009 AUG 7 AM 10:52
 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head _____ Date <u>8/7/09</u>	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date _____ Agenda Item _____ Clerk of the Board of Supervisors

Budget Journal Entry (On-Line)

Batch ID: 000-112-2163

Document # BJE

Audit Trail # BRR

Posting Date

Page #

1 of 1

2008026

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0044	043	2420	5360	337,328.00		4100	4100		07/2009	A
0044	043	2420	5360	342,672.00		5100	5100		07/2009	B
0044	043	2530	7462		600,000.00	4100	4100		07/2009	C
0044	043	2530	7462		80,000.00	4100	4100		07/2009	D
Form Totals				680,000.00	680,000.00					

Descr ID	Description
A	09/10 Increase to FFP-FMAP ARRA - Adult
B	09/10 Increase to FFP-FMAP ARRA - Children
C	09/10 Increase Aurora Vista Contract Expenditure
D	09/10 State Hospital Subsidy elimination

Joe Nagy

Form Prepared By

Phone #

Departmental Authorized Signature

Date

Posted By

Date

Budget Revision Request

Gov. Code Sec. 29125 & 29130

BJE 2008014

Budget Journal Entry #

JE

Related Journal Entry #

Subject / Title: Provide a **short description** for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

ADMHS: In the Mental Health Services Act Fund, recognize federal American Recovery and Reinvestment Act (ARRA) funding of \$100,000 due to the loss of CenCal funding of the Mental Health Assessment Team (MHAT).

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

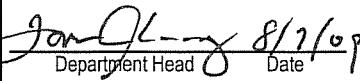

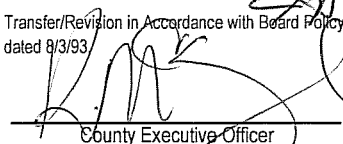
This budget revision is necessary to recognize the \$100,000 of ARRA revenue that will offset the loss of funding support from CenCal for the MHAT. There is no net effect to department revenue and no effect to the General Fund. This ARRA entry is in accordance with guidelines set forth by the Auditor-Controller.

COUNTY ADMINISTRATION
 ROUTE TO:
 2009 AUG -7 PM 2:01
 RETURN INSTRUCTIONS

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 043 / 0048	Department / Fund 043 / 0048	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Sources:				
Revenue	(100,000) 00	100,000 00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	00	00	00	00
Effect on Contingency / RE	00	00	00	00

2009 AUG 7 AM 10 52
 RECEIVED
 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
 Department Head Date 8/7/09	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form.  Auditor-Controller	<input checked="" type="checkbox"/> Approve Date 8/7/09 <input type="checkbox"/> Disapprove Transfer/Revision in Accordance with Board Policy dated 8/3/93  County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date _____ Agenda Item _____ Clerk of the Board of Supervisors

Budget Journal Entry (On-Line)

Batch ID: 000-112-1209

Document # BJE

2008014

Audit Trail #

MHSA ARRA

Posting Date

1 of 1

Page #

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bggt. Period	Descr ID
0048	043	2430	4840		50,000.00	4998	9100		08/2009	a
0048	043	2430	4840		50,000.00	4999	9100		08/2009	a
0048	043	2420	5360	50,000.00		4998	9100		08/2009	b
0048	043	2420	5360	50,000.00		4999	9100		08/2009	b
				100,000.00	100,000.00	Form Totals				

Descr ID Description

a	Reduce MHAT revenue to CARES Mobile from Cencal
b	Increase ARRA revenue to CARES Mobile for MHAT

Tor Hargens

Form Prepared By

Phone #

Departmental Authorized Signature

Date

Posted By

Date

Budget Revision Request

BJE 2007933

Budget Journal Entry #

Gov. Code Sec. 29125 & 29130

JE 2258664

Related Journal Entry #

Subject / Title: Provide a **short description** for this budget revision request. For example: "Designate funds for zoning ordinance amendments" or "Distribute proceeds from sale of 2005 COPS".

Alcohol, Drug, and Mental Health Services: Addition of \$1,504,158 to the MHSA Prudent Reserve.

Justification: For all changes: explain what the change is for and why it is needed. Attach additional justification, board Letters or spreadsheet, if appropriate. When moving Appropriation: explain why it's available. When Revenue is adjusted: explain the reason for the increase or decrease. For adjustments to General Fund Contingency: explain why no other alternative funding source is available.

Proposition 63 established the Mental Health Services Act (MHSA) in ADMHS in 2005. ADMHS must dedicate 50% of its most recent annual approved CSS allocation funding level by July 1, 2010. ADMHS estimates that the minimum balance of the Prudent Reserve will be \$4,609,386 by the July 1, 2010 deadline. This Budget Revision Request adds \$1,504,158 to the local Prudent Reserve in accordance with Welfare and Institutions Code Section 5847(a)(7). Funds dedicated to the Prudent Reserve may not be accessed unless approved by the Department of Mental Health through an update to the Three-Year Program and Expenditure Plan.

COUNTY ADMINISTRATOR
 ROUTE TO:
 2009 AUG -7 PM 2:02
 RETURN INSTRUCTIONS:

Financial Summary

Increase or (Decrease) in Appropriation for / Uses:	Department / Fund 043 / 0048	Department / Fund /	Department / Fund /	Department / Fund /
Salaries & Benefits	00	00	00	00
Services & Supplies	00	00	00	00
Other Charges	00	00	00	00
Fixed Assets	00	00	00	00
Other Financing Uses	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	1,504,158 00	00	00	00
Sources:				
Revenue	00	00	00	00
Other Financing Sources	00	00	00	00
Intrafund Transfers	00	00	00	00
Reserve or Designation	1,504,158 00	00	00	00
Effect on Contingency / RE	00	00	00	00

RECEIVED
 2009 AUG 7 AM 10 52
 AUDITOR CONTROLLER

Departmental Authorization	Auditor-Controller	CEO's Recommendation	Board of Supervisor's Action
Department Head: <u>Jon J. [Signature]</u> Date: <u>8/7/09</u> Department Head: _____ Date: _____ Department Head: _____ Date: _____	Budget Journal Entry and Related Journal Entry if applicable Approved as to Accounting Form. <u>[Signature]</u> Auditor-Controller	<input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove Date: <u>8/7/09</u> Transfer/Revision in Accordance with Board Policy dated 8/3/93. <u>[Signature]</u> County Executive Officer	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date: _____ Agenda Item: _____ Clerk of the Board of Supervisors: _____

Budget Journal Entry (On-Line)

Batch ID: 000-110-9393

Document # BJE

2007933

Page # 1 of 1 Posting Date Audit Trail # Prudent

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Bdgt. Period	Descr ID
0048	043	2420	9753	1,504,158.00		2199	9100		08/2009	a
0048	043	2530	9711		1,504,158.00	2199	9100		08/2009	a
				1,504,158.00	1,504,158.00	Form Totals				

Descr ID	Description
a	Addition to the MHSA Prudent Reserve

Tor Hargens Form Prepared By _____ Phone # _____ Departmental Authorized Signature _____ Date _____
 Posted By _____ Date _____

Journal Entry (On-Line)

Batch ID: 000-110-9394

Treasurer's Cash Type:

- Receipts (R)
- Warrants (W)
- Elec Trf (E)

Page #

1 of 1

Posting Date

8/31/2009

Audit Trail #

BJE2007933

Document # JE

2258664

Fund	Department	GL Account	Line Item Account	Debit Amount	Credit Amount	Program	Org Unit	Project	Activity	Area	Depositor	Descr ID
0048	043	2100	9753	1,504,158.00		2199	9100					a
0048	043	2710	9753		1,504,158.00	2199	9100					a
0048	043	2810	9711	1,504,158.00		2199	9100					a
0048	043	2000	9711		1,504,158.00	2199	9100					a

3,008,316.00 3,008,316.00 Form Totals

Descr ID	Description
a	Addition to the MHSA Prudent Reserve

Tor Hargens

Form Prepared By

Phone #

Departmental Authorized Signature

Date

Posted By

Date