

## Measure O Citizen’s Oversight Committee Agenda

Date: October 23, 2024 from 4:00pm-6:00pm

**Meeting held in-person at 1450 Neotomas Ave., Ste 200, Santa Rosa, CA 95405**

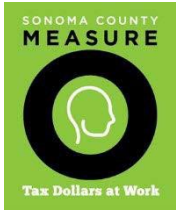
and via Zoom - Public link:

<https://sonomacounty.zoom.us/j/92849595847?pwd=ds133RvJAKHl6xV5WJzwFgvxYNTthp.1>

**Passcode:** 366041 **Telephone:** +1 669 444 9171 **Webinar ID:** 928 4959 5847

	Agenda Item	Packet Item	Presenter(s)	Time (Approx.)
1.	Call to Order/Introductions/Roll Call		Committee Chair	4:00pm
2.	Opening Comments from Chair		Committee Chair	4:05pm
3.	Approve Minutes of 8/21/24 Meeting <i>ACTION ITEM</i>	DRAFT 8/21/24 Minutes	Committee Chair	4:10pm
4.	Santa Rosa Junior College Student Health Services--Mental Health Program		Santa Rosa Junior College Staff	4:15pm
5.	Eide Bailly Measure O Audit Presentation <i>ACTION ITEM</i>	DRAFT Measure O Audit of Financial Statements	Eide Bailly Staff	4:35pm
6.	Fiscal Update for Measure O – DRAFT	Fiscal reporting	Department of Health Services Staff	5:00pm
7.	Staff Reports <ul style="list-style-type: none"> <li>• Update on Measure O projects (James Alexander &amp; Jan Cobaleda-Kegler)</li> <li>• Update on NOFA (Alea Tantarelli)</li> <li>• Measure O Communications (David Hiett)</li> </ul>		Department of Health Services Staff	5:30pm
8.	Public Comment on non-agendized items		Committee Chair	5:50pm

Committee members: Please notify [Alea.Tantarelli@sonoma-county.org](mailto:Alea.Tantarelli@sonoma-county.org) if you are unable to attend. Meetings are open to the public. Persons wishing to address the Measure O Citizen’s Oversight Committee are invited to speak during the Public Comment period for each ACTION ITEM and during Public Comment on non-agendized items. For information on access for persons with disabilities, contact Department of Health Services, 1450 Neotomas Ave., Ste 200, Santa Rosa, CA 95405, (707) 565-6614



# Measure O Citizen's Oversight Committee

Meeting Minutes

August 21, 2024, from 4:00 p.m. - 6:00 p.m.

Meeting Recording:

[https://sonomacounty.zoom.us/rec/share/YGJvTa9M6zkk5qy0vIx-useEobd0CWQbhy-P5xK7c-yVZ2K2dsgv940VsnQV3S3\\_gIWk3uQ91SUeqjeJ](https://sonomacounty.zoom.us/rec/share/YGJvTa9M6zkk5qy0vIx-useEobd0CWQbhy-P5xK7c-yVZ2K2dsgv940VsnQV3S3_gIWk3uQ91SUeqjeJ)

Passcode: ID8T&B=k

Members Present:

Shirlee Zane (Chair), Gregory Fearon, Kevin McDonnell, Edward Sheffield, Ben Ford, Betsy Chavez

DHS Staff Present:

Tina Rivera, Director  
Alea Tantarelli, Program Planning and Evaluation Analyst  
David Hiett, Program Planning and Evaluation Analyst  
Liz Treacy, Administrative Aide  
April Hurd-Mattos, Deputy CFO  
Roy Dajalos, Interim CFO  
Julie Gallegos, Fiscal Analyst  
Carmen Morales, Accountant III  
James Alexander, Homeless Services Division Director  
Wendy Sanders, Assistant Director  
Gabriel Kaplan, Assistant Director  
Wendy Tappon, Client Care Manager

Additional Participants:

Mary Frances Walsh, NAMI  
Michael Reynolds, WCCS

## 1. Call to Order/Introductions/Roll Call

Chair Zane called the meeting to order at 4:05 p.m. and welcomed everyone. A round of introductions was then conducted.

## 2. Opening Comments from Chair

Supervisor Zane explained that, after an application process, Shannon McEntee was appointed to fill Orlando's vacant committee seat. She thanked staff for attending the meeting and thanked outgoing Director Tina Rivera for her years of service.

Chair Zane explained that she felt this is a promising time of hope. She acknowledged that community members faced difficulties during the pandemic, and that hard times remain, too. She commended the good work that the County, the Board, and the Committee are doing in response.

### 3. Approve Minutes of May 15, 2024 (Action Item)

Attachment: Oversight Committee Minutes, 5.15.24 draft

Action: Moved by Kevin McDonnell, seconded by Ben Ford and approved by all members of the Committee

### 4. Mobile Crisis Response Presentation

Attachment: MST Measure O 2024

Presenter: Wendy Tappon

Wendy Tappon discussed the progress of the Mobile Crisis Response Team, which is now serving all of Sonoma County with a Call Center operating 24/7/365 to support people in acute crisis. The Team uses the existing Crisis Stabilization Unit Number (1-800-746-8181) which originates from the same facility as the CSU. The County collaborates with other dispatchers such as inRESPONSE, SAFE, 988, community partners, and local law enforcement, using a standardized dispatch screening tool developed by the State. SAFE, inRESPONSE, and HPD/CORE are now developing MOUs to expand capabilities within their existing jurisdictions.

Chair Zane explained that the collection of data that makes the MST successful was inspired by earlier collaboration between DHS and the Sheriff's Department to drive understanding through data. This effort was funded by Prop 63. Tina Rivera added that the County also received a CCMU grant from the State for data and alignment of systems. A committee member suggested a dashboard to share MST's metrics of success.

There was also discussion around the temporary closure of the County's CSU unit, due to air quality issues. Tina Rivera explained that ample testing is underway to reopen the facility. Supervisor Zane recommended working with partners and healthcare systems to find opportunities for positive change.

### 5. Fiscal Update for Measure O Year End – Preliminary

Presenter: Roy Dajalos, Interim CFO

#### Summary:

1. Fiscal Reports covered:
  - Draft Measure O Revenue Account Statement - FY 23/24 as of 6/30/24
  - Draft Measure O Operating Account Statement - FY 23/24 as of 6/30/24
  - Draft Measure O Expenditures by Subcategory - FY 23/24 as of 6/30/24
  - FY 23/24 Measure O Special Revenue Acct. Statement, projected fund balance obligations (draft)
  - Projected Expenditures & Fund Balance by Year
  - Measure O and Other Funding Sources Used
2. The revenue account statement shows funds in five categories based on Measure O spending guidelines:
  - Behavioral Health Facilities
  - Emergency Psychiatric/Crisis Services
  - Mental Health and Substance Use Disorder Outpatient Services
  - Behavioral Health Homeless/Care Coordination
  - Transitional and Permanent Supportive Housing

Discussion covered the draft nature of the financials. Kevin requested adjustments to the reports that would list net results for the categories, combined. Chair Zane asked for a fiscal note to clarify which funds are matching funds from state and federal sources. There was also a request from the committee to break down the MST expenses per city.

### 3. Projected Fund Balance Obligations

Roy Dajalos presented draft Projected Fund Balance obligations and outlined a drawdown of Measure O spending from \$33,401,837 in FY 23/24, to \$22,507,811 in FY 24/25, to an expected fund balance of \$8,428,291 in FY 25/26.

He explained to the Committee three take aways from this data:

- You can see projects you care about being funded by Measure O.
- There is a positive trend of fund balances being spent.
- The finance staff present at the meeting is taking feedback from the Committee.

Tina explained that the fund balance is also impacted by a growth in tax revenue. She estimated a NOFA (Notice of Funding Award) process will start in the next 6 weeks.

## 6. Staff Reports

### **Measure O Oversight Committee Member Term Expiration**

Presenter: Alea Tantarelli

- The Oversight Committee terms expire December 7, 2024.
- Committee members will receive an email to this effect.
- The Hospital Committee has recommended Ed Sheffield again.
- Sonoma County city selection takes place October 10<sup>th</sup>.
- No one needs to reapply.

### **Preview for Measure O Annual Report in production for FY 23-24**

Presenter: David Hiatt

Attachment: FY 23-24 Measure O Highlights

Please see the attachment for details of the upcoming Annual Report.

### **Update on NOFA (Notice of Funding Award)**

Presenter: Alea Tantarelli

Attachment: MO\_NOFA.pdf

There is a Behavioral Health & Homelessness Community Solutions NOFA totaling of \$5.6M coming soon. \$4.2M will come from the five Measure O categories listed above, and the remaining \$1.4M will come from HHAP.

### **Update on Measure O Projects**

Presenters: James Alexander & Jan Cobaleda-Kegler

According to James, the creation of interim shelter sites is in process. Eliza's Village is set up and Los Guilicos people are moving there. Nikki Zane's place will be supported by St Vincent De Paul.

According to Jan, a CAPE (Crisis Assessment Prevention and Education) team of four will launch this September focusing on schools. They will be creating four new teams of two people, to be deployed toward the cardinal directions of the County.

There is also a Peer and Family Support Services RFP for children served in schools.

Gregory Fearon mentioned a State of CA Homekey+ RFP for \$2.2B emphasizing integration, mental health, homelessness, and drug and alcohol needs.

**Measure O Communication (David Hiatt)** – addressed above.

**7. Public Comment on non-agendized items:** No comments were offered at this juncture.

The meeting adjourned at 6:19 pm.

Financial Statements  
For the Year Ended June 30, 2024  
**County of Sonoma, California**  
**Health Services Department**  
**Measure O Fund**

County of Sonoma Health Services Department  
Measure O Fund  
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June 30, 2024

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## Independent Auditor's Report

County of Sonoma Health Services Department  
1450 Neotomas Ave., Suite 200  
Santa Rosa, California

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the County of Sonoma Health Services Department Measure O Fund (Fund), as of and for the year ended June 30, 2024, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Fund, as of June 30, 2024, and the changes in its financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Sonoma Health Services Department, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Emphasis of Matter*

As discussed in Note 1, the financial statements present only the Fund, and do not purport to, and do not, present fairly the financial position of the County of Sonoma Health Services Department as of June 30, 2024, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.



***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by the missing information.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Fund of the County of Sonoma Health Services Department. The supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October X, 2024, on our consideration of the Fund’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund’s internal control over financial reporting and compliance.

Rancho Cucamonga, California

[Report Date]

County of Sonoma Health Services Department  
Measure O Fund  
Balance Sheet  
June 30, 2024

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Assets	
Cash and investments	\$ 27,815,786
Taxes receivable	<u>5,536,795</u>
Total Assets	<u>\$ 33,352,581</u>
Fund Balance	
Restricted	<u>\$ 33,352,581</u>
Total Fund Balance	<u>\$ 33,352,581</u>

County of Sonoma Health Services Department  
Measure O Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Year Ended June 30, 2024

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Revenues	
Measure O Sales Tax	\$ 32,017,548
Interest Income	1,142,298
Unrealized Loss on Investments	<u>1,105,300</u>
Total revenues	<u>34,265,146</u>
Expenditures	
Mental Health, Addiction and Homeless Services	31,427,791
State Administration Costs	<u>485,391</u>
Total expenditures	<u>31,913,182</u>
Net Change in Fund Balance	<u>2,351,964</u>
Fund Balance, Beginning of Year	<u>31,000,617</u>
Fund Balance, End of Year	<u>\$ 33,352,581</u>

**Note 1 - General Information**

**A. Reporting Entity**

The financial statements are intended to reflect the financial position and changes in financial position of the Measure O Fund of the County of Sonoma, California (County) only. Accordingly, the financial statements do not purport to, and do not, present fairly the financial position of the County of Sonoma Health Services Department, as of June 30, 2024, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**B. Measure O**

During the November 2020 election, voters in Sonoma County approved Measure O, ensuring a steady and reliable source of funding to address Mental Health and Homelessness that will expand needed services for the County's citizens for the next 10 years.

The Measure O Sales Tax Ordinance identified five categories of services to be funded with the revenue: (1) Behavioral Health Facilities, (2) Emergency Psychiatric and Crisis Services, (3) Mental Health and Substance Use Disorder Outpatient Services, (4) Behavioral Health Homeless and Care Coordination, and (5) Transitional and Permanent Supportive Housing. The Expenditure Plan designates a set percentage of funding for each of the categories.

**Note 2 - Summary of Significant Accounting Policies**

**A. Basis of Presentation**

*Fund Accounting*

The accounts of the County are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity wherein operations of each fund are accounted for in a separate set of self-balancing accounts that record resources, related benefits, and equity, segregated for the purpose of carrying out specific activities. The County accounts for the Measure O activities within its Measure O Special Revenue Fund. Special revenue funds are used to account for the proceeds of revenue sources that are restricted or committed to expenditure for specified purposes.

County of Sonoma Health Services Department

Measure O Fund

Notes to the Financial Statements

June 30, 2024

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*Measurement Focus and Basis of Accounting*

The special revenue funds of the County are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are available if they are collected within 365 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current resources.

**B. Fund Balance**

Fund balance is reported according to the following classifications: nonspendable, restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

Restricted fund balance represents amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first.

**C. Cash and Investments**

The County of Sonoma Treasurer maintains a cash and investment pool that is available for use by all funds. Cash and investments are pooled by the County to facilitate cash management and maximize investment opportunities and yields. Investment income resulting from this pooling is allocated to the respective funds including the Measure O Fund based upon the average cash balance. The investment policies and the risks related to cash and investments, applicable to the Measure O Fund, are those of the County and are disclosed in the County's basic financial statements.

The Measure O Fund's cash and investments are reported at fair value. The fair value measurements are based on the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; Level 3 inputs are significant unobservable inputs. The Measure O Fund's deposits and withdrawals in the County Investment Pool are made on the basis of \$1 and not fair value. Accordingly, the Measure O Fund's investment in the County Investment Pool is measured based on unclassified inputs not defined as Level 1, Level 2, or Level 3.

County of Sonoma Health Services Department

Measure O Fund

Notes to the Financial Statements

June 30, 2024

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**D. Risk Management**

The Measure O Fund's administrative staff are County employees and as such are covered by the County's self-insurance program for general liability coverage. The County maintains self-insurance retention of \$1,000,000 per occurrence for automobile and general liability claims. Additional coverage for \$1,000,000 to \$25,000,000 per occurrence for liability claims is provided through the CSAC Excess Insurance Authority Liability Program. The County is also self-insured for workers' compensation coverage and maintains self-insurance retention of \$300,000 per occurrence, with amounts in excess of \$300,000 per occurrence for workers' compensation claims with statutory limits covered through participation in the CSAC Excess Insurance Authority, Excess Worker's Compensation Program.

**E. Taxes Receivable**

Taxes receivable represents the Measure O sales tax revenues for the fiscal year received from California Department of Tax and Fee Administration after June 30, 2024.

**F. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Required Supplementary Information  
June 30, 2024

**County of Sonoma, California  
Health Services Department  
Measure O Fund**



County of Sonoma Health Services Department  
Measure O Fund

Schedule of Revenues, Expenditures and Change in Fund Balance – Budget to Actual  
Year Ended June 30, 2024

	Budget		Actual	Variance From
	Original	Final		Final Budget Over (Under)
Revenues				
Measure O Sales Tax	\$ 31,682,534	\$ 34,482,534	\$ 32,017,548	\$ (2,464,986)
Interest Income	-	-	1,142,298	1,142,298
Unrealized Loss on investments	-	-	1,105,300	1,105,300
Total revenues	<u>31,682,534</u>	<u>34,482,534</u>	<u>34,265,146</u>	<u>(217,388)</u>
Expenditures				
Mental Health, Addiction and Homeless Services	23,890,333	39,796,494	31,427,791	(8,368,703)
State Administration Costs	-	-	485,391	485,391
Total expenditures	<u>23,890,333</u>	<u>39,796,494</u>	<u>31,913,182</u>	<u>(7,883,312)</u>
Net Change in Fund Balance	<u>7,792,201</u>	<u>(5,313,960)</u>	<u>2,351,964</u>	<u>7,665,924</u>
Fund Balance, Beginning of Year			<u>31,000,617</u>	
Fund Balance, End of Year			<u>\$ 33,352,581</u>	

Supplementary Information  
June 30, 2024

County of Sonoma, California  
Health Services Department  
Measure O Fund

County of Sonoma Health Services Department  
 Measure O Fund  
 Combining Balance Sheet – By Category  
 June 30, 2024

	<u>Behavioral Health Facilities</u>	<u>Emergency Psychiatric and Crisis Services</u>	<u>Mental Health &amp; Substance Use Disorder Outpatient Services</u>	<u>Behavioral Health Homeless and Care Coordination</u>	<u>CDC Transitional PSH</u>	<u>Total</u>
Assets						
Cash and investments	\$ 1,942,712	\$ 10,267,112	\$ 12,520,146	\$ 2,660,154	\$ 425,662	\$ 27,815,786
Taxes receivable	<u>1,218,095</u>	<u>2,436,190</u>	<u>996,623</u>	<u>775,151</u>	<u>110,736</u>	<u>5,536,795</u>
Total assets	<u>\$ 3,160,807</u>	<u>\$ 12,703,302</u>	<u>\$ 13,516,769</u>	<u>\$ 3,435,305</u>	<u>\$ 536,398</u>	<u>\$ 33,352,581</u>
Fund Balance						
Restricted	<u>\$ 3,160,807</u>	<u>\$ 12,703,302</u>	<u>\$ 13,516,769</u>	<u>\$ 3,435,305</u>	<u>\$ 536,398</u>	<u>\$ 33,352,581</u>
Fund balance	<u>\$ 3,160,807</u>	<u>\$ 12,703,302</u>	<u>\$ 13,516,769</u>	<u>\$ 3,435,305</u>	<u>\$ 536,398</u>	<u>\$ 33,352,581</u>

County of Sonoma Health Services Department  
 Measure O Fund  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances – By Category  
 Year Ended June 30, 2024

	Behavioral Health Facilities	Emergency Psychiatric and Crisis Services	Mental Health & Substance Use Disorder Outpatient Services	Behavioral Health Homeless and Care Coordination	CDC Transitional PSH	Total
<b>Revenues</b>						
Measure O Sales Tax	\$ 7,043,860	\$ 14,087,721	\$ 5,763,159	\$ 4,482,457	\$ 640,351	\$ 32,017,548
Interest Income	125,355	486,905	296,588	221,548	11,902	1,142,298
Unrealized Loss on Investments	256,903	453,604	215,906	183,656	(4,769)	1,105,300
<b>Total revenues</b>	<b>7,426,118</b>	<b>15,028,230</b>	<b>6,275,653</b>	<b>4,887,661</b>	<b>647,484</b>	<b>34,265,146</b>
<b>Expenditures</b>						
Mental Health, Addiction and Homeless Services	6,863,661	12,411,490	964,960	7,842,064	3,345,616	31,427,791
State Administration Costs	106,786	213,572	87,370	73,691	3,972	485,391
<b>Total expenditures</b>	<b>6,970,447</b>	<b>12,625,062</b>	<b>1,052,330</b>	<b>7,915,755</b>	<b>3,349,588</b>	<b>31,913,182</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	2,800,000	2,800,000
Transfers out	-	(2,800,000)	-	-	-	(2,800,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(2,800,000)</b>	<b>-</b>	<b>-</b>	<b>2,800,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>455,671</b>	<b>(396,832)</b>	<b>5,223,323</b>	<b>(3,028,094)</b>	<b>97,896</b>	<b>2,351,964</b>
<b>Fund Balance, Beginning of Year</b>	<b>2,705,136</b>	<b>13,100,134</b>	<b>8,293,446</b>	<b>6,463,399</b>	<b>438,502</b>	<b>31,000,617</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,160,807</b>	<b>\$ 12,703,302</b>	<b>\$ 13,516,769</b>	<b>\$ 3,435,305</b>	<b>\$ 536,398</b>	<b>\$ 33,352,581</b>

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Measure O Compliance Requirements**

County of Sonoma Health Services Department  
1450 Neotomas Ave., Suite 200  
Santa Rosa, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the County of Sonoma Health Services Department Measure O Fund (Fund), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements and have issued our report thereon dated [Report Date]. Our report included an emphasis of matter noting that the financial statements present only the Fund, and do not purport to, and do not, present fairly the financial position of the County of Sonoma Health Services Department as of June 30, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including requirements of Measure O, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Funds's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rancho Cucamonga, California

[Report Date]

## Measure O Special Revenue Account Statement - Fiscal Year 23/24 as of 6/30/2024

Dept Id	Behavioral Health Facilities - (22%)	Q1	Q2	Q3	Q4	Totals
22052400/11875	A <b>Beginning Fund Balance as of 7/1/2023</b>					2,705,136
	+ B Measure O Tax Revenue Received	1,829,276	1,811,732	1,627,712	1,775,140	7,043,860
	+ C Interest On Pooled Cash	16,253	33,539	40,982	34,581	125,355
	+ D Unrealized Gains and Losses (GASB 31)	-	-	-	256,903	256,903
	= E <b>Total Revenue</b>	<b>1,845,529</b>	<b>1,845,271</b>	<b>1,668,694</b>	<b>2,066,624</b>	<b>7,426,118</b>
	F CA Admin Fees	(31,548)	(31,548)	(20,861)	(22,829)	(106,786)
	G Expenditures	-	-	(4,233,965)	(2,629,696)	(6,863,661)
	= H <b>Total Expenses</b>	<b>(31,548)</b>	<b>(31,548)</b>	<b>(4,254,826)</b>	<b>(2,652,525)</b>	<b>(6,970,447)</b>
	I <i>Net Flow of Funds (Revenues - Expenses)</i>	1,813,981	1,813,723	(2,586,132)	(585,901)	455,671
	= J <b>Ending Fund Balance as of 6/30/2024</b>					<b>3,160,807</b>

Dept Id	Emergency Psychiatric / Crisis Services - (44%)	Q1	Q2	Q3	Q4	Totals
22052500/11876	A <b>Beginning Fund Balance as of 7/1/2023</b>					13,100,134
	+ B Measure O Tax Revenue Received	3,658,553	3,623,463	3,255,424	3,550,281	14,087,721
	+ C Interest On Pooled Cash	84,587	127,662	144,295	130,360	486,905
	+ D Unrealized Gains and Losses (GASB 31)	-	-	-	453,604	453,604
	= E <b>Total Revenue</b>	<b>3,743,140</b>	<b>3,751,126</b>	<b>3,399,720</b>	<b>4,134,244</b>	<b>15,028,230</b>
	F CA Admin Fees	(63,096)	(63,096)	(41,721)	(45,659)	(213,572)
	G Expenditures	-	(6,230,955)	(3,115,478)	(3,065,057)	(12,411,490)
	= H <b>Total Expenses</b>	<b>(63,096)</b>	<b>(6,294,051)</b>	<b>(3,157,199)</b>	<b>(3,110,716)</b>	<b>(12,625,062)</b>
	I <i>Net Flow of Funds (Revenues - Expenses)</i>	3,680,044	(2,542,925)	242,521	1,023,528	2,403,168
	= J <i>Transfers out within a Fund (Transferred to 22052800/11879)</i>					<b>(2,800,000)</b>
	= K <b>Ending Fund Balance as of 6/30/2024</b>					<b>12,703,302</b>

Dept Id	Mental Health & Substance Use Disorder Outpatient Services - (18%)	Q1	Q2	Q3	Q4	Totals
22052600/11877	A <b>Beginning Fund Balance as of 7/1/2023</b>					8,293,446
	+ B Measure O Tax Revenue Received	1,496,681	1,482,326	1,331,764	1,452,387	5,763,159
	+ C Interest On Pooled Cash	54,894	75,829	84,436	81,429	296,588
	+ D Unrealized Gains and Losses (GASB 31)	-	-	-	215,906	215,906
	= E <b>Total Revenue</b>	<b>1,551,575</b>	<b>1,558,155</b>	<b>1,416,200</b>	<b>1,749,722</b>	<b>6,275,653</b>
	F CA Admin Fees	(25,812)	(25,812)	(17,067)	(18,679)	(87,370)
	G Expenditures	-	-	(3,615,264)	2,650,304	(964,960)
	= H <b>Total Expenses</b>	<b>(25,812)</b>	<b>(25,812)</b>	<b>(3,632,331)</b>	<b>2,631,625</b>	<b>(1,052,330)</b>
	I <i>Net Flow of Funds (Revenues - Expenses)</i>	1,525,763	1,532,343	(2,216,131)	4,381,347	5,223,323
	= J <b>Ending Fund Balance as of 6/30/2024</b>					<b>13,516,769</b>

## Measure O Special Revenue Account Statement - Fiscal Year 23/24 as of 6/30/2024

Dept Id		Behavioral Health Homeless / Care Coordination - (14%)	Q1	Q2	Q3	Q4	Totals
22052700/11878	A	Beginning Fund Balance as of 7/1/2023					6,463,399
	+ B	Measure O Tax Revenue Received	1,164,085	1,152,920	1,035,817	1,129,635	4,482,457
	+ C	Interest On Pooled Cash	42,801	59,093	63,708	55,946	221,548
	+ D	Unrealized Gains and Losses (GASB 31)	-	-	-	183,656	183,656
	= E	<b>Total Revenue</b>	<b>1,206,886</b>	<b>1,212,014</b>	<b>1,099,525</b>	<b>1,369,237</b>	<b>4,887,661</b>
	F	CA Admin Fees	(22,944)	(22,944)	(13,275)	(14,528)	(73,691)
	G	Expenditures	-	-	(3,734,456)	(4,107,608)	(7,842,064)
	= H	<b>Total Expenses</b>	<b>(22,944)</b>	<b>(22,944)</b>	<b>(3,747,731)</b>	<b>(4,122,136)</b>	<b>(7,915,755)</b>
	I	<i>Net Flow of Funds (Revenues - Expenses)</i>	1,183,942	1,189,070	(2,648,206)	(2,752,899)	(3,028,094)
	= J	<b>Ending Fund Balance as of 6/30/2024</b>					<b>3,435,305</b>

Dept Id		Transitional & Permanent Supportive Housing - (2%)	Q1	Q2	Q3	Q4	Totals
22052800/11879 & 14320600 (Final CDC)	A	Beginning Fund Balance as of 7/1/2023					438,502
	+ B	Measure O Tax Revenue Received	166,298	164,703	147,974	161,376	640,351
	+ C	Interest On Pooled Cash	1,026	2,148	3,578	5,150	11,902
	+ D	Unrealized Gains and Losses (GASB 31)	-	-	-	(4,769)	(4,769)
	= E	<b>Total Revenue</b>	<b>167,324</b>	<b>166,851</b>	<b>151,552</b>	<b>161,757</b>	<b>647,484</b>
	F	CA Admin Fees				(3,972)	(3,972)
	G	Expenditures	-	-	-	(3,345,616)	(3,345,616)
	= H	<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,349,588)</b>	<b>(3,349,588)</b>
	I	<i>Net Flow of Funds (Revenues - Expenses)</i>	167,324	166,851	151,552	(3,187,831)	(2,702,104)
	+ J	<b>Transfers in within a Fund (From Fund 22052500/11876)</b>					<b>2,800,000</b>
	+ K	<b>Ending Fund Balance as of 6/30/2024</b>					<b>536,398</b>

Total Beginning Fund Balance for all categories	31,000,617
Total Revenues for all categories	34,265,146
Total (Expenses) for all categories	<u>(31,913,182)</u>
<i>Net change in Fund Balance</i>	2,351,964
<b>Total Ending Fund Balance as of 6/30/2024</b>	<b>33,352,581</b>

*check* -

Annualized Cash Flows by Category	
MO Tax Rev	32,017,548
Interest on Pooled Cash	1,142,298
Unrealized Gains & Losses (GASB31)	1,105,300
<b>Total Revenues</b>	<b>34,265,146</b>
Expenditures	(31,427,791)
CA Admin Fees	(485,391)
<b>Total Expenses</b>	<b>(31,913,182)</b>
Net Change in FB	2,351,964
Beginning FB	31,000,617
<b>Ending FB</b>	<b>33,352,581</b>



Category		Behavioral Health Facilities - (22%)	FY23/24 Actuals	FY 24/25 Projected use of FB	FY 25/26 Projected use of FB
<b>#1</b>  SpRev 22052400 Fund 11875 Operating 22030107	A	<b>Beginning Fund Balance</b>	2,705,136	3,160,807	0
	B	<b>FY23/24 Expenses (Fund Balance Used)</b> <b>Budgeted Expenses for FY24/25</b> \$529,401 Transitional Housing & Program Support \$4,595,690 Psychiatric Hosp Facility (PHF) \$3,495,704 Residential Care Facility and Long Term Care & Program Support  *To be added to FY24/25 Budget through Consolidated Budget Adjustments (CBA's) *1.7M - Residential Care Facility and Long Term Care *300K Residential Care Facility and Long Term Care Social Security Income (SSI)	(6,970,447)		FY25/26 Budgeted Expenses will be determined in 3/2025
	C			(10,620,795)	
	D	<b>Revenue</b>	7,426,118	7,091,007	FY25/26 Budgeted Revenues will be determined in 3/2025
	E	<b>FY24/25 Potential Transfer:</b> \$368,981 from Bucket 3 pending Board Approval		368,981	
	F	<b>Net Income/(Loss)</b>	455,671	(3,160,807)	
	G	<b>FY25/26 Projected Obligations:</b> FY25/26: \$2.7M - To be used for anticipated gap in funding for Psychiatric Health Facility (PHF)			(2,700,000)
	H	<b>Projected Year End Fund Balance</b>	<b>3,160,807</b>	<b>0</b>	*FY25/26 Projected Budgeted Net Income/(Loss) will be determined in 3/2025

Category		Emergency Psychiatric / Crisis Services - (44%)	FY23/24 Actuals	FY 24/25 Projected use of FB	FY 25/26 Projected use of FB	
<b>#2</b>  SpRev 22052500 Fund 11876 Operating 22030108	A	<b>Beginning Fund Balance</b>	13,100,134	12,703,302	6,435,830	
	B	<b>FY23/24 Expenses (Fund Balance Used)</b> <b>Budgeted Expenses for FY24/25</b> \$3,166,180 Crisis, Assessment, Prevention & Education (CAPE) Increased from Board Reso #24-0306 \$5,286,413 Mobile Support Team (MST) Expansion - Cities Increased from Board Reso #24-0306 \$1,703,520 Hospital Inpatient \$944,764 Crisis Residential \$5,144,209 Crisis Stabilization Unit (CSU) \$1,500,000 Emergency Shelter Transition \$4,400 Program Support (Audit)	(12,625,062)		FY25/26 Budgeted Expenses will be determined in 3/2025	
	C			(17,749,486)		
	D	<b>Revenue</b>	15,028,230	14,182,014	FY25/26 Budgeted Revenues will be determined in 3/2025	
	E	<b>Net Income/(Loss)</b>	2,403,168	(3,567,472)		
	F	Funds transferred out to Category #5	(2,800,000)			
	G	2.7M - Mobile Support Team Expansion - Cities *To be added to FY24/25 Budget through Consolidated Budget Ad (CBA's)  <b>FY25/26 Projected Obligations:</b> 1,883,636 - Expansion of Behavioral Health School Project (22425) 1,045,884 - Mobile Support Team Regional Model Plan (Internal Staff) 5M - Held for contingencies for MST Expansion (Regional Model City & internal needs)			(2,700,000)	(7,929,520)
	H	<b>Projected Year End Fund Balance</b>	<b>12,703,302</b>	<b>6,435,830</b>	*FY25/26 Projected Budgeted Net Income/(Loss) will be determined in 3/2025	

Category	Mental Health & Substance Use Disorder Outpatient Services - (18%)	FY23/24 Actuals	FY 24/25 Projected use of FB	FY 25/26 Projected use of FB	
<b>#3</b>  SpRev 22052600 Fund 11877 Operating 22030109	A	<b>Beginning Fund Balance</b>	8,293,446	13,516,769	8,152,206
	B	<b>FY23/24 Expenses (Fund Balance Used)</b>	(1,052,330)		
		<b>Budgeted Expenses for FY24/25:</b>			
		\$200,000 Mental Health Substance Abuse Disorders (SUDS) Program Support			
		\$1,135,680 SUDS Expansion			
		\$863,911 Specialty Mental Health Services (SMHS) For Youth			
		\$545,974 SMHS @ Youth Shelters (Valley of the Moon (VOM))			
		\$550,000 Short Term Residential Therapeutic Program (STRTP) at VOM			
C	\$1,750 Program Support (Audit		(3,297,315)		
D	<b>Revenue</b>	6,275,653	5,801,733		
E	*Potential Transfer of \$398,981 to Bucket 1 pending Board Approval		(368,981)		
F	<b>Net Income/(Loss)</b>	<b>5,223,323</b>	<b>2,135,437</b>		
	<b>FY24/25 Projected Obligations:</b>				
	2.4M - Youth Alcohol & Drug Services RFP				
	2.2M - Innovation Notice of Funds Available (NOFA) with & HHAP (BOD Item #2024-0628 7/16/2024				
	2.9M - Organized Delivery System (ODS) Expansion (splitting up 5.8 from FY25/26)				
	<b>FY25/26 Projected Obligations:</b>				
	550K - Short-Term Residential Therapeutic Program (STRTP) at Valley of the Moon				
G	2.9M - Organized Delivery System (ODS) Expansion (splitting up 5.8 from FY25/26 with FY24/25)		(7,500,000)	(3,450,000)	
H	<b>Projected Year End Fund Balance</b>	<b>13,516,769</b>	<b>8,152,206</b>	<i>*FY25/26 Projected Budgeted Net Income/(Loss) will be determined in 3/2025</i>	

Category	Behavioral Health Homeless / Care Coordination - (14%)	FY23/24 Actuals	FY 24/25 Projected use of FB	FY 25/26 Projected use of FB	
<b>#4</b>  SpRev 22052700 Fund 11878 Operating 22030110	A	<b>Beginning Fund Balance</b>	6,463,399	3,435,305	
	B	<b>Expenses (Fund Balance Used FY23/24)</b>	(7,915,755)		
		<b>Budgeted Expenses for FY24/25:</b>			
		\$2,000,000 Innovation Notice of Funds Available (NOFA) with HHAP			
		\$2,030,147 Care Coordination for Homelessness			
		\$1,249,774 Behavioral Health Services for Homeless			
		\$1,470 Program Support (Audit			
	C	<b>Revenue</b>	4,887,661	5,146,110	
D			(5,281,391)		
E	<b>Net Income/(Loss)</b>	<b>(3,028,094)</b>	<b>(135,281)</b>		
F	<b>Projected Year End Fund Balance</b>	<b>3,435,305</b>	<b>3,300,024</b>	<i>*FY25/26 Projected Budgeted Net Income/(Loss) will be determined in 3/2025</i>	

Category	Transitional & Permanent Supportive Housing - (2%)	FY23/24 Actuals	FY 24/25 Projected use of FB	FY 25/26 Projected use of FB	
<b>#5</b>  Sp Rev 22052800 Fund 11879 Operating 22030111	A	<b>Beginning Fund Balance</b>	438,502	536,398	590,481
		<b>Expenses (Fund Balance Used FY23/24)</b>	(3,349,588)		
		<b>Budgeted Expenses for FY24/25:</b>			
		\$590,554 Homekey		(590,554)	
	B	<b>Revenue</b>	647,484	644,637	
	C				
	D	<b>Net Income/(Loss)</b>	<b>(2,702,104)</b>	<b>54,083</b>	
	E	Funds transfered in from Category#5	2,800,000		
G	<b>Projected Year End Fund Balance</b>	<b>536,398</b>	<b>590,481</b>	<i>*FY25/26 Projected Budgeted Net Income/(Loss) will be determined in 3/2025</i>	

**Total Projected Year End Fund Balance**      **33,352,581**      **18,478,541**

	<u>Actual</u>
<b>FY23/24</b>	
Beginning Fund Balance	31,000,617
FY23/24 MO Exp (FB Used)	(31,913,182)
FY23/24 MO Rev (Current Year Rev)	<u>34,265,146</u>
Projected Ending Fund Balance	33,352,581
<b>FY24/25</b>	
Beginning Fund Balance	33,352,581
Budgeted Operating Exp	(37,539,541)
Fund Balance Obligations	(10,200,000)
MO Budgeted Rev	<u>32,865,501</u>
Projected Ending Fund Balance	18,478,541
<b>FY25/26*</b>	
Beginning Fund Balance	18,478,541
Fund Balance Obligations	<u>(14,079,520)</u>
Projected Ending Fund Balance	4,399,021

*\* Does not include Budgeted Rev/Exp as these will not be determined until 3/2025*

<b>Projected Expenditures &amp; Fund Balance by Fiscal Year</b>			
<b>Beginning Fund Balance FY24/25:</b>		<b>\$33,352,581</b>	
<b>FY24/25 Budgeted Expenditures</b>			
<b>Category</b>	<b>Program</b>	<b>Amount</b>	
1	Behavioral Health Facilities	Transitional Housing & Program Support	\$ (529,401)
		Psychiatric Hosp Facility (PHF)	\$ (4,595,690)
		Residential Care Facility & Long Term Care (Board & Care)	\$ (5,495,704)
2	Emergency Psychiatric / Crisis Services	Crisis, Assessment, Prevention & Education (CAPE )	\$ (3,166,180)
		Mobile Support Team Expansion - Cities	\$ (5,286,413)
		Hospital Inpatient	\$ (1,703,520)
		Crisis Residential	\$ (944,764)
		Crisis Stabilization Unit (CSU)	\$ (5,144,209)
		Emergency Shelter Transition & Program Support	\$ (1,504,400)
3	Mental Health & SUD Outpatient Services	Mental Health Substance Abuse Disorders (SUDS) Program Support	\$ (200,000)
		Substance Abuse Disorders (SUDS) Expansion	\$ (1,135,680)
		Specialty Mental Health Services (SMHS) for Youth	\$ (863,911)
		SMHS & Youth Shelters (Valley of the Moon (VOM))	\$ (545,974)
		Valley of the Moon Short Term Residential Treatment & Program Support	\$ (551,750)
4	Behavioral Health Homeless/Care Coordination	Behavioral Health & Homelessness Community Solutions NOFA	\$ (2,000,000)
		Care Coordination for Homelessness	\$ (2,030,147)
		Behavioral Health Services for Homeless & Program Support	\$ (1,251,244)
5	Transitional & Permanent Supportive Housing	Homekey	\$ (590,554)
<b>Total Budgeted Expenditures</b>		<b>\$ (37,539,541)</b>	
<b>Total Budgeted Revenues</b>		<b>\$ 32,865,501</b>	
<b>Projected Ending Fund Balance</b>		<b>\$28,678,541</b>	
<b>FY24/25 Projected Fund Balance Expenditures</b>			
<b>Category</b>	<b>Program</b>	<b>Amount</b>	
2	Emergency Psychiatric / Crisis Services	MST Expansion Contingencies (City & Internal Needs)	\$ (2,700,000)
3	Mental Health & SUD Outpatient Services	Behavioral Health & Homelessness Community Solutions NOFA	\$ (2,200,000)
		Youth Alcohol & Drug Services RFP	\$ (2,400,000)
		Drug MediCal Organized Delivery System (DMC-ODS)	\$ (2,900,000)
<b>Total Estimated Expenditures*</b>		<b>\$ (10,200,000)</b>	
<b>Total Estimated Revenues*</b>		<b>\$ -</b>	
<b>Projected Ending Fund Balance</b>		<b>\$18,478,541</b>	
<b>FY25/26 Projected Fund Balance Expenditures</b>			
<b>Category</b>	<b>Program</b>	<b>Amount</b>	
1	Behavioral Health Facilities	Psychiatric Health Facility (PHF) Funding Gap	\$ (2,700,000)
2	Emergency Psychiatric / Crisis Services	MST Expansion (Internal Staff)	\$ (1,045,884)
		BH School Project Expansion	\$ (1,883,636)
		MST Expansion Contingencies (City & Internal Needs)	\$ (5,000,000)
3	Mental Health & SUD Outpatient Services	Valley of the Moon Short Term Residential Treatment Program	\$ (550,000)
		Drug MediCal Organized Delivery System (DMC-ODS)	\$ (2,900,000)
<b>Total Estimated Expenditures*</b>		<b>\$ (14,079,520)</b>	
<b>Total Estimated Revenues*</b>		<b>\$ -</b>	
<b>Projected Ending Fund Balance</b>		<b>\$4,399,021</b>	

\*FY25/26 Expenditure and Revenue budgets will be finalized in June 2025

## Measure O - Operating Account Statement - Fiscal Year 23/24 as of 6/30/2024

Dept ID 22030107	Behavioral Health Facilities - (22%) Expenditures	FY23/24 Budget	YTD Actuals	Variance	% of Budget used to date
A	Salaries & Benefits	(171,378)	(179,941)	8,563	105%
B	Operating Expenditures	(1,230,401)	(646,318)	(584,084)	53%
C	Contract Services	(12,087,382)	(14,468,222)	2,380,840	120%
D	<b>Total 22030107 Expenditures</b>	<b><u>(13,489,161)</u></b>	<b><u>(15,294,480)</u></b>	<b><u>1,805,319</u></b>	113%
<b>Revenue &amp; Reimbursement</b>					
E	Federal Passthrough (FFP) & Realignment, & Other Revenue	6,843,874	8,238,941	(1,395,067)	120%
G	Reimbursement Measure O	6,863,661	7,055,539	(191,878)	103%
I	<b>Total Revenue &amp; Reimbursement</b>	<b><u>13,707,535</u></b>	<b><u>15,294,480</u></b>	<b><u>(1,586,945)</u></b>	112%
<b>Net Cost (Expenditure minus Revenue)</b>		218,374	-	218,374	

Dept ID 22030108	Emergency Psychiatric / Crisis Services - (44%) Expenditures	FY23/24 Budget	YTD Actuals	Variance	% of Budget used to date
A	Salaries & Benefits	(8,477,397)	(5,399,133)	(3,078,264)	64%
B	Operating Expenditures	(8,645,548)	(8,153,266)	(492,282)	94%
C	Contract Services	(6,293,679)	(6,617,874)	324,195	105%
D	<b>Total 22030108 Expenditures</b>	<b><u>(23,416,624)</u></b>	<b><u>(20,170,273)</u></b>	<b><u>(3,246,351)</u></b>	86%
<b>Revenue &amp; Reimbursement</b>					
E	Federal Passthrough (FFP), MediCal & IGT Reimb Materials	10,505,566	7,744,815	2,760,751	74%
F	Reimbursement Measure C	12,857,740	12,425,458	432,282	97%
G	<b>Total Revenue &amp; Reimbursement</b>	<b><u>23,363,306</u></b>	<b><u>20,170,273</u></b>	<b><u>3,193,033</u></b>	86%
<b>Net Cost (Expenditure minus Revenue)</b>		(53,318)	-	(53,318)	

## Measure O - Operating Account Statement - Fiscal Year 23/24 as of 6/30/2024

Dept ID 22030109	Mental Health & Substance Use Disorder Outpatient Services - (18%) Expenditures	FY23/24 Budget	YTD Actuals	Variance	% of Budget used to date
A	Salaries & Benefits	(1,198,416)	(648,550)	(549,866)	54%
B	Operating Expenditures	(819,392)	(295,335)	(524,058)	36%
C	Contract Services	(4,072,045)	(1,607,109)	(2,464,936)	39%
D	<b>Total 22030109 Expenditures</b>	<b><u>(6,089,853)</u></b>	<b><u>(2,550,994)</u></b>	<b><u>(3,538,859)</u></b>	42%
<b>Revenue &amp; Reimbursement</b>					
E	Federal Passthrough (FFP), MediCal, Human Svc Grant, Realignment	1,179,501	1,275,498	(95,997)	108%
C	Reimbursement Measure C	4,910,352	1,275,496	3,634,856	26%
D	<b>Total Revenue &amp; Reimbursement</b>	<b><u>6,089,853</u></b>	<b><u>2,550,994</u></b>	<b><u>3,538,859</u></b>	42%
<b>Net Cost (Expenditure minus Revenue)</b>		-	-	-	

Dept ID 22030110	Behavioral Health Homeless / Care Coordination - (14%) Expenditures	FY23/24 Budget	YTD Actuals	Variance	% of Budget used to date
A	Salaries & Benefits	-	(6,535)	6,535	0%
B	Operating Expenditures	(202,552)	(100,111)	(102,441)	49%
C	Contract Services	(8,721,483)	(7,736,006)	(985,477)	89%
D	<b>Total 22030110 Expenditures</b>	<b><u>(8,924,035)</u></b>	<b><u>(7,842,652)</u></b>	<b><u>(1,081,383)</u></b>	88%
<b>Revenue &amp; Reimbursement</b>					
E	Other Revenue Interest Earnings	(2,690)	-	(2,690)	0%
B	Reimbursement Measure C	8,926,725	7,842,652	1,084,073	88%
C	<b>Total Revenue &amp; Reimbursement</b>	<b><u>8,924,035</u></b>	<b><u>7,842,652</u></b>	<b><u>1,081,383</u></b>	88%
<b>Net Cost (Expenditure minus Revenue)</b>		-	-	-	

## Measure O - Operating Account Statement - Fiscal Year 23/24 as of 6/30/2024

Dept ID	Transitional & Permanent Supportive Housing - (2%)	FY23/24 Budget	YTD Actuals	Variance	% of Budget used to date
14320600* & 22030111	<b>Expenditures</b>				
A	Salaries & Benefits	-	(15,978)	15,978	
E	Operating Expenditures	-	(7,620)	7,620	
C	Contract Services	(5,365,800)	(3,322,019)	(2,043,781)	62%
D	<b>Total 14320600* &amp; 22030111 Expenditures</b>	<b><u>(5,365,800)</u></b>	<b><u>(3,345,616)</u></b>	<b><u>(2,020,184)</u></b>	
	<b>Revenue &amp; Reimbursement</b>				
E	Other Revenue	25,000	-	25,000	0%
C	Reimbursement Measure C	5,625,047	3,345,616	2,279,431	59%
I	<b>Total Revenue &amp; Reimbursement</b>	<b><u>5,650,047</u></b>	<b><u>3,345,616</u></b>	<b><u>2,304,431</u></b>	59%
	<b>Net Cost (Expenditure minus Revenue)</b>	<b>284,247</b>	<b>-</b>	<b>284,247</b>	

\* CDC 14320600 transferred to DHS 22030111, CDC will no longer show for Fiscal Year 24/25

<i>Total Expenditures all categories</i>	(57,285,473)	(49,204,014)	(8,081,459)
<i>Total Revenue &amp; Reimbursement all categories</i>	57,734,776	49,204,014	8,530,761
<i>Net Cost (Expenditure minus Revenue)</i>	449,303	-	449,303
	<i>check</i>	-	0

## Measure O Operating Expenditures\* by Sub Category - Fiscal Year 23/24 as of 6/30/2024

Behavioral Health Facilities - (22%) Account - 22030107		Salary & Benefit	Contract Services	Operating Expenditures	Total Spent YTD
Program Support**	A	(19,723)	(51,867)	(2,616)	(74,205)
Residential Care Facility (RCF)	B	-	(230,108)	(8,521,887)	(8,751,995)
Psychiatric Health Facility & Operations (PHF)	C	-	(218,162)	(5,943,719)	(6,161,881)
Transitional Housing for individuals discharging from crisis services	D	(160,218)	(146,180)	-	(306,399)
<b>Total 22030107 Expenditures:</b>					<b>(15,294,480)</b>

Emergency Psychiatric / Crisis Services - (44%) Account - 22030108		Salary & Benefit	Contract Services	Operating Expenditures	Total Spent YTD
Program Support**	A	(63,666)	(62,691)	-	(126,357)
Crisis, Assessment, Prevention, and Education (CAPE) was Behavioral Health School Partnership	B	(149,708)	(3,590)	-	(153,299)
Crisis Stabilization Unit (CSU)	C	(5,185,086)	(3,828,169)	(75,371)	(9,088,626)
Residential Crisis Services	D	-	(144,779)	(2,709,933)	(2,854,712)
Inpatient Hospital Services – Adult	E	(673)	(4,076,532)	(2,204,767)	(6,281,973)
Mobile Support Team (MST) Expansion II	F	-	(150,867)	(1,514,440)	(1,665,307)
<b>Total 22030108 Expenditures:</b>					<b>(20,170,273)</b>

Mental Health & Substance Use Disorder Outpatient Services - (18%) Account - 22030109		Salary & Benefit	Contract Services	Operating Expenditures	Total Spent YTD
Program Support**	A	(1,269)	(40,223)	-	(41,492)
Valley Of Moon (VOM) Clinic Mental Health Services at Children’s Shelters	B	(412,001)	(83,467)	-	(495,467)
Specialty Mental Health Services (SMHS) For Mental Health Services for Children and Youth	C	-	(28,541)	(859,652)	(888,193)
Services to support Residential Care Facilities, Peer & Family, Permanent Supportive Housing (PSH), and other Housing	D	-	(78,742)	(682,840)	(761,582)
Substance Use Disorder Services (SUDS) Expansion	E	(235,280)	(128,978)	-	(364,259)
<b>Total 22030109 Expenditures:</b>					<b>(2,550,994)</b>

Behavioral Health Homeless / Care Coordination - (14%) Account - 22030110		Salary & Benefit	Contract Services	Operating Expenditures	Total Spent YTD
Program Support**	A	(6,535)	(33,308)	(4,718,906)	(4,758,750)
Behavioral Health Services for individuals who are homeless	B	-	(31,276)	(1,446,984)	(1,478,260)
Care Coordination for High Needs Homeless	C	-	(35,526)	(1,570,116)	(1,605,642)
<b>Total 22030110 Expenditures:</b>					<b>(7,842,652)</b>

Transitional & Permanent Supportive Housing - (2%) Account - 22030111/14320600		Salary & Benefit	Contract Services	Operating Expenditures	Total Spent YTD
Program Support**	A	(15,978)	(7,620)	(3,322,019)	(3,345,616)
<b>Total 22030111/14320600 Expenditures:</b>					<b>(3,345,616)</b>

\*Expenditures funded with Measure O and other leveraged funding

\*\* This includes general program support and other non-identified program cost

**Total Expenditures (49,204,014)**

*check*



Measure O (MO) & Other Funding Sources Used			FY23/24			FY22/23	
Category Number	Category Name	Program Name	\$ MO Funding	\$ Other Funding Sources	Other Funding Sources	\$ MO Funding	\$ Other Funding Sources
1	BH-MO BH Facilities	Residential Care Facility (RCF) Board & Care	\$6,420,995 73%	\$2,331,000 27%	RDA Dissolution Fund (Reinvestment & Revitalization)	\$3,917,952 53%	\$3,503,758 47%
		Psychiatric Health Facility & Operations (PHF)	\$266,854 4%	\$5,895,027 96%	Medi-Cal Federal Passthrough (FFP) & Reimb Realignment	\$3,517,434 64%	\$1,994,531 36%
		Transitional Housing for individuals discharging from crisis services	\$306,399 100%			\$320,802 100%	
2	MO BH Emergency Psyciatric/Crisis Services	Crisis Stabilization Unit (CSU)	\$4,143,175 46%	\$4,945,451 54%	Medi-Cal Federal Passthrough (FFP) & Other Funding Sources	\$5,552,263 72%	\$2,150,703 28%
		Residential Crisis Services	\$55,348 2%	\$55,348 98%	Medi-Cal Federal Passthrough (FFP)	\$514,062 19%	\$2,189,598 81%
		Crisis, Assessment, Prevention, and Education (CAPE)	\$153,294 100%			N/A	N/A
		Inpatient Hospital Services – Adult	\$6,281,973 100%			\$2,167,393 99%	\$23,496 1%
		Mobile Support Team (MST) Expansion II	\$1,665,307 100%			\$941,445 100%	
3	MO BH Mental Health & Substance Use Disorder OtPtSvce	Valley Of Moon (VOM) Clinic Mental Health Services at Children's Shelters	\$81,323 16%	\$414,144 84%	Medi-Cal Federal Passthrough (FFP), Medi-Cal Admin Actvs (MAA) & Human Svc Grant	\$86,847 20%	\$342,236 80%
		Specialty Mental Health Services (SMHS) For Mental Health Services for Children and Youth	\$888,193 100%			\$741,028 100%	
		Services to support Residential Care Facilities, Peer & Family, Permanent Supportive Housing (PSH), and other Housing	\$725,048 47%	\$827,458 53%	Medi-Cal Federal Passthrough (FFP)	\$1,677,141 78%	\$474,959 22%
		Substance Use Disorder Services (SUDS) Expansion	\$364,259 100%			\$375,516 99%	\$3,537 1%
4	MO BH Homeless/Care Coordination	Behavioral Health Services for individuals who are homeless (pay for HEART in the 2207 Division)	\$1,478,260 100%			\$1,479,681 100%	
		Care Coordination for High Needs Homeless (pay for SOUL in the 2207 Division)	\$1,605,642 100%			\$774,814 100%	
5	MO Transitional - PSH	Peer & Family, Permanent Supportive Housing MO	\$3,345,616 100%			\$611,845 100%	

9 of 15 MO programs paid  
100% by MO

6 of 15 MO programs  
paid 100% by MO

# Measure O - Revenue/Expenses/Fund Balance by Fiscal Year

