

DRAFT

County of Sonoma, California
Measure O Fund

Statement of Revenues, Expenditures and Change in Fund Balance
June 30, 2021

	BH Facilities	BH Emergency Psychiatric/Crisis Services	BH Mental Health & Substance Use Disorder Optpt Svce	BH Homeless/ Care Coordination	CDC Transitional PSH	TOTALS
Revenues						
Measure O sales tax	\$ 118,048.21	\$ 236,096.41	\$ 96,584.89	\$ 75,121.59	\$ 10,731.66	\$ 536,582.76
PY Intergovernmental - State Revenue for 20/21 Recd'd 21/22	1,492,117.93	2,984,235.86	1,220,823.76	949,529.59	135,647.09	6,782,354.23
Interest Income	6.33	12.65	5.18	4.03	0.57	28.76
Unrealized Gains and Losses	(35.24)	(70.48)	(28.84)	(22.43)	-	(156.99)
Total Revenues	<u>\$ 1,610,137.23</u>	<u>\$ 3,220,274.44</u>	<u>\$ 1,317,384.99</u>	<u>\$ 1,024,632.78</u>	<u>\$ 146,379.32</u>	<u>\$ 7,318,808.76</u>
Expenditures						
Intradepartmental Expenses	59,673.88	119,347.75	48,824.08	37,974.28	-	265,819.99
County Services Chgs	-	-	-	-	5,424.90	5,424.90
Total Expenditures	<u>\$ 59,673.88</u>	<u>\$ 119,347.75</u>	<u>\$ 48,824.08</u>	<u>\$ 37,974.28</u>	<u>\$ 5,424.90</u>	<u>\$ 271,244.89</u>
Net Change in Fund Balance	1,550,463.35	3,100,926.69	1,268,560.91	986,658.50	140,954.42	7,047,563.87
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	<u>\$ 1,550,463.35</u>	<u>\$ 3,100,926.69</u>	<u>\$ 1,268,560.91</u>	<u>\$ 986,658.50</u>	<u>\$ 140,954.42</u>	<u>\$ 7,047,563.87</u>

DRAFT

County of Sonoma, California
Measure O Fund

Balance Sheet
June 30, 2021

	BH Facilities	BH Emergency Psychiatric/Crisis Services	BH Mental Health & Substance Use Disorder Opt Svc	BH Homeless/ Care Coordination	CDC Transitional PSH	TOTALS
Assets						
Equity in Pooled Cash	\$ 58,380.66	\$ 116,761.31	\$ 47,765.99	\$ 37,151.34	\$ 5,307.33	\$ 265,366.63
Unrealized Gains and Losses	(35.24)	(70.48)	(28.84)	(22.43)	-	(156.99)
Total Assets	<u>\$ 58,345.42</u>	<u>\$ 116,690.83</u>	<u>\$ 47,737.15</u>	<u>\$ 37,128.91</u>	<u>\$ 5,307.33</u>	<u>\$ 265,209.64</u>
Fund Balance and Net Position						
Restricted	58,345.42	116,690.83	47,737.15	37,128.91	5,307.33	265,209.64
Ending Fund Balance	<u>\$58,345.42</u>	<u>\$116,690.83</u>	<u>\$47,737.15</u>	<u>\$37,128.91</u>	<u>\$5,307.33</u>	<u>\$265,209.64</u>

DRAFT

County of Sonoma, California
Measure O Fund

Balance Sheet
June 30, 2022

	<u>BH Facilities</u>	<u>BH Emergency Psychiatric/Crisis Services</u>	<u>BH Mental Health & Substance Use Disorder Otpt Svce</u>	<u>BH Homeless/ Care Coordination</u>	<u>CDC Transitional PSH</u>	<u>TOTALS</u>
Assets						
Equity in Pooled Cash	\$ 2,282,939.79	\$ 5,700,940.57	\$ 4,552,953.68	\$ 3,621,332.35	\$ 55,138.78	\$ 16,213,305.17
Unrealized Gains and Losses	(147,961.69)	(318,500.24)	(198,147.77)	(158,715.41)	-	(823,325.11)
Total Assets	<u>\$ 2,134,978.10</u>	<u>\$5,382,440.33</u>	<u>\$4,354,805.91</u>	<u>\$3,462,616.94</u>	<u>\$55,138.78</u>	<u>\$15,389,980.06</u>
Fund Balance and Net Position						
Restricted	<u>\$2,134,978.10</u>	<u>\$5,382,440.33</u>	<u>\$4,354,805.91</u>	<u>\$3,462,616.94</u>	<u>\$55,138.78</u>	<u>15,389,980.06</u>
Ending Fund Balance	<u>\$2,134,978.10</u>	<u>\$5,382,440.33</u>	<u>\$4,354,805.91</u>	<u>\$3,462,616.94</u>	<u>\$55,138.78</u>	<u>\$15,389,980.06</u>

DRAFT

County of Sonoma, California
Measure O Fund

Statement of Revenues, Expenditures and Change in Fund Balance
June 30, 2022

	BH Facilities	BH Emergency Psychiatric/Crisis Services	BH Mental Health & Substance Use Disorder Otpt Svce	BH Homeless/ Care Coordination	CDC Transitional PSH	TOTALS
Revenues						
Measure O sales tax	\$ 5,634,326.01	\$ 11,268,652.01	\$ 4,609,903.10	\$ 3,585,480.21	\$ 512,211.46	\$ 25,610,572.79
Interest Income	16,040.19	33,340.39	17,426.07	13,810.36	1,972.90	82,589.91
Unrealized Gains and Losses	(147,926.45)	(318,429.76)	(198,118.93)	(158,692.98)	-	(823,168.12)
PY Revenue reported in FY20-21	(1,492,117.93)	(2,984,235.86)	(1,220,823.76)	(949,529.59)	(135,647.09)	(6,782,354.23)
21/22 Rev Rec'd 22/23	1,271,967.79	2,543,935.58	1,040,700.91	809,434.05	115,633.43	5,781,671.76
Total Revenues	\$ 5,282,289.61	\$ 10,543,262.36	\$ 4,249,087.39	\$ 3,300,502.05	\$ 494,170.70	\$ 23,869,312.11
Expenditures						
Intradepartmental Expenses	4,917,925.00	8,702,049.00	1,342,965.24	964,639.15	-	15,927,578.39
County Services Chgs	-	-	-	-	-	-
Transfers Out - btw Govt Fund	-	-	-	-	600,000.00	600,000.00
Total Expenditures	\$ 4,917,925.00	\$ 8,702,049.00	\$ 1,342,965.24	\$ 964,639.15	\$ 600,000.00	\$ 16,527,578.39
Net Change in Fund Balance	364,364.61	1,841,213.36	2,906,122.15	2,335,862.90	(105,829.30)	7,341,733.72
Fund Balance, Beginning of Year*	\$ 1,550,463.35	\$ 3,100,926.69	\$ 1,268,560.91	\$ 986,658.50	\$ 140,954.42	7,047,563.87
Fund Balance, End of Year	\$ 1,914,827.96	\$ 4,942,140.05	\$ 4,174,683.06	\$ 3,322,521.40	\$ 35,125.12	\$ 14,389,297.59

DRAFT

Sonoma County Department of Health Services - Measure O - Fiscal Overview Balances Revenue & Expenditures June 30, 2022

Expenditure Plan Category	BH Facilities	BH Emergency Psychiatric/Crisis Services	BH Mental Health & Substance Use Disorder Opt Svce	BH Homeless/ Care Coordination	CDC Transitional PSH	Totals
Beginning Balance	\$ 1,550,463.35	\$ 3,100,926.69	\$ 1,268,560.91	\$ 986,658.50	\$ 140,954.42	\$ 7,047,563.87
Revenue*	5,282,289.61	10,543,262.36	4,249,087.39	3,300,502.05	494,170.70	23,869,312.11
Expenditures	4,917,925.00	8,702,049.00	1,342,965.24	964,639.15	600,000.00	16,527,578.39
Available Balance for Future Years	\$ 1,914,827.96	\$ 4,942,140.05	\$ 4,174,683.06	\$ 3,322,521.40	\$ 35,125.12	\$ 14,389,297.59
	22052400	22052500	22052600	22052700	14320600	

*Removed 20/21 Rev received and added 21/22 Rev Received in 22/23

DRAFT

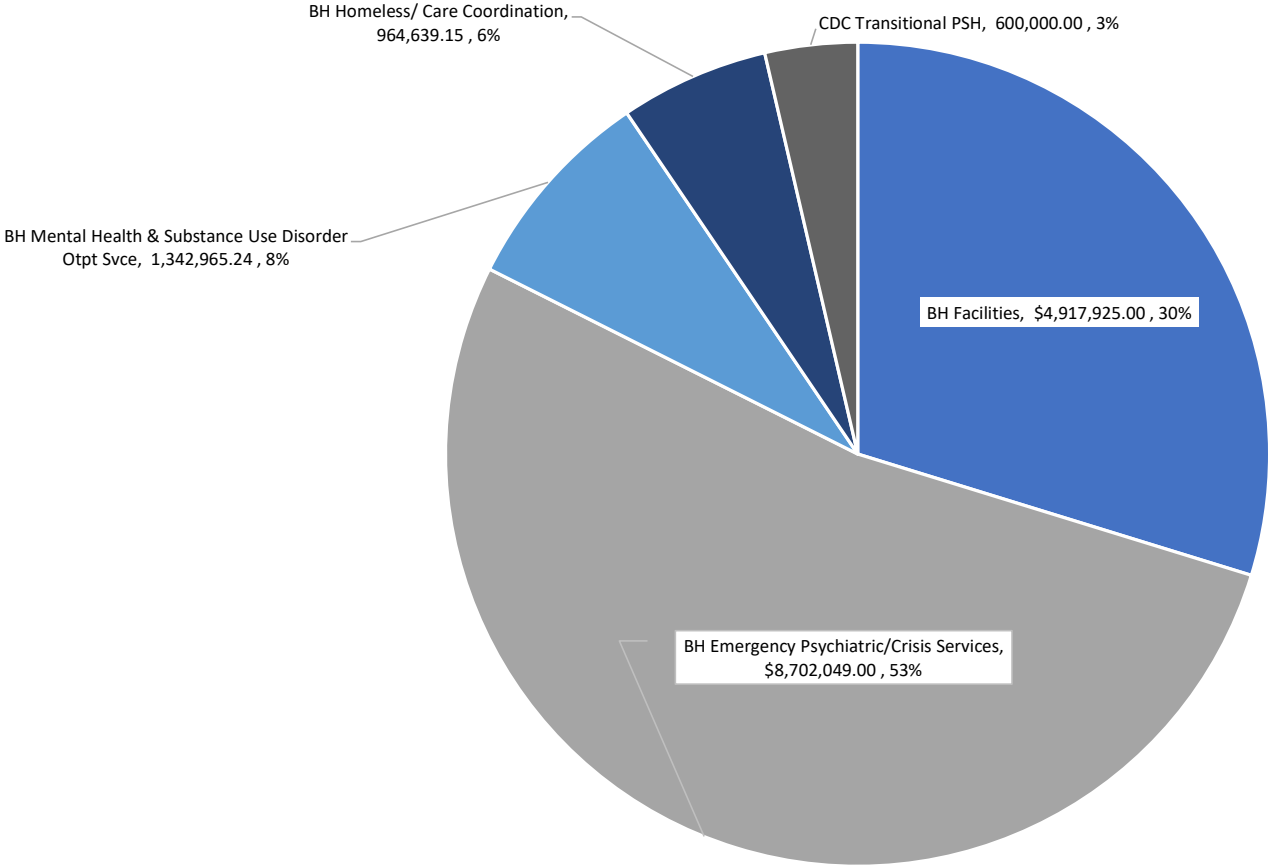
Sonoma County Department of Health Services - Measure O - Fiscal Overview Revenue & Expenditures June 30, 2022

	BH Facilities	BH Emergency Psychiatric/Crisis Services	BH Mental Health & Substance Use Disorder Otpt Svce	BH Homeless/ Care Coordination	CDC Transitional PSH	Totals
REVENUES						
Measure O Sales Tax*	\$ 5,414,175.87	\$ 10,828,351.73	\$ 4,429,780.25	\$ 3,445,384.67	\$ 492,197.80	\$ 24,609,890.32
Interest Income	16,040.19	33,340.39	17,426.07	13,810.36	1,972.90	82,589.91
Unrealized Gains and Losses	(147,926.45)	(318,429.76)	(198,118.93)	(158,692.98)	-	(823,168.12)
Total	5,282,289.61	10,543,262.36	4,249,087.39	3,300,502.05	494,170.70	23,869,312.11
EXPENDITURES						
Intradepartmental Expenses	\$ 4,917,925.00	\$ 8,702,049.00	1,342,965.24	964,639.15	600,000.00	\$ 16,527,578.39
Total	4,917,925.00	8,702,049.00	1,342,965.24	964,639.15	600,000.00	16,527,578.39
	22052400	22052500	22052600	22052700	14320600	

*Removed 20/21 Rev received and added 21/22 Rev Received in 22/23

DRAFT

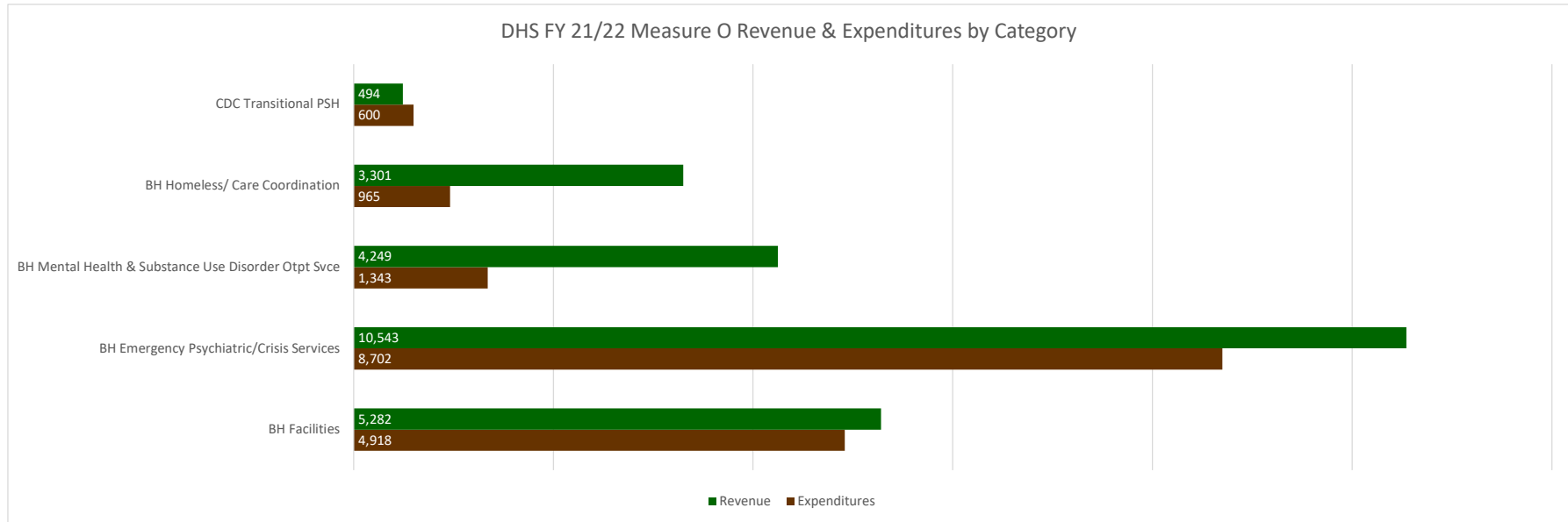
Measure O Expenditures By Category FY21/22



■ BH Facilities ■ BH Emergency Psychiatric/Crisis Services ■ BH Mental Health & Substance Use Disorder Otpt Svce ■ BH Homeless/ Care Coordination ■ CDC Transitional PSH

DRAFT

	BH Facilities	BH Emergency Psychiatric/Crisis Services	BH Mental Health & Substance Use Disorder Optm Svce	BH Homeless/ Care Coordination	CDC Transitional PSH
Expenditures	\$ 4,917,925.00	\$ 8,702,049.00	\$ 1,342,965.24	\$ 964,639.15	\$ 600,000.00
Revenue	\$ 5,282,289.61	\$ 10,543,262.36	\$ 4,249,087.39	\$ 3,300,502.05	\$ 494,170.70



FY21/22 Summary of Anticipated expenditures and actual expenditures by Category/Sub-Category

12/1/2022

Measure O Category/program	FY21/22		Difference
	Anticipated Expenditures (Budget) M-O only	FY21/22 Actual Expenditures M-O Only	
1 Behavioral Health Facilities	5,500,000.00	4,917,925.00	582,075.00
1a Residential Care Facility (RCF) Transitional Housing for individuals discharging from crisis		3,490,792.13	
1b services		-	
1c Psychiatric Health Facility & Operations		1,427,132.87	
2 Emergency Psychiatric / Crisis Services	11,000,000.00	9,039,645.66	1,960,354.34
Mobile Support Team (MST) Expansion/ Crisis, Assessment, 2a Prevention, and Education (CAPE)		-	
2b Crisis Stabilization Unit (CSU)		5,698,431.13	
2c Residential Crisis Services		168,798.33	
2d Inpatient Hospital Services – Adult		3,172,416.20	
Mental Health & Substance Use Disorder			
3 Outpatient Services	4,500,000.00	1,305,184.46	3,194,815.54
3a Mental Health Services at Children’s Shelters		285,522.21	
3b Mental Health Services for Children and Youth Services to support Residential Care Facilities, Permanent		-	
3c Supportive Housing, and other Housing		1,001,043.20	
3d Substance Use Disorder Services Expansion		18,619.05	
Behavioral Health Homeless / Care Coordination			
4	3,500,000.00	964,639.15	2,535,360.85
Behavioral Health Services for individuals who are homeless 4a (IMDT) Care Coordination for High Needs Homeless (HNH-HEART)			
4b		964,639.15	
Transitional & Permanent Supportive Housing			
5	600,000.00	600,000.00	-
5a Supportive Housing Pool / Homekey Cohort		600,000.00	