

Instructions for Preparing the Local Mental Health Services Fund Cash Flow Statement

Every County is required to prepare a Local Mental Health Services (MHS) Fund Cash Flow Statement and submit the Statement to the Department of Mental Health within 30 days following the end of the 6 month period. **The Local Mental Health Director or his or her designee is required to sign the certification at the bottom of the Statement in order to obtain funding under the MHSA.** Failure to submit the Statement within 30 days following the end of the 6 month period with a signed certification may delay quarterly advance payments from the Department. Below are the specific instructions for preparing the Local MHS Fund Cash Flow Statement.

General Instructions:

Round all amounts to the nearest whole dollar.

Heading Instructions:

Enter the county name.

Enter the date the Cash Flow Statement was prepared.

Enter the fiscal year.

Select from the menu the date of the end of the 6 month period.

Line Item Instructions:

A. Local MHSA Cash and Investments On-Hand According to City/County Financial Records

1. *MHSA Cash and Investments On-Hand from Financial Records-Beginning of 6 Month Period*

Enter the amount of cash and investments in the Local MHS Fund on the first day of the 6 month period (either April 1 or October 1). This amount should represent the MHSA cash and investments in the local MHS Fund as reflected in the City or County financial records. This amount also should match line A.5. from the prior Cash Flow Statement.

2. *Deposits to MHS Fund During 6 Month Period*

Enter amounts received from the Department of Mental Health during the 6 month period for MHSA expenditures. In general, this should represent two quarterly advance payments received from the Department of Mental Health.

3. *Net MHSA Transfers into/(out of) Fund During 6 Month Period*

Enter the net amount of funds transferred into or out of the MHS Fund during the 6 month period. Enter the amount as a negative number if the net amount is a transfer out of the fund. Do not include deposits of amounts received from the Department of Mental Health already included on line A.2.

4. *Interest Income*

Enter interest income earned from cash and investments in the local MHS Fund.

5. *MHSA Cash and Investments On-Hand from Financial Records-End of Period*

The amount of MHSA Cash and Investments On-Hand is automatically calculated as the sum of lines A.1. through A.4. This amount should represent the MHSA cash and investments in the local MHS Fund as reflected in the City or County financial records as of the last day of the 6 month period (either September 30 or March 31). This amount should be reported on line A.1. on the next Cash Flow Statement.

B. Adjustments to Reflect Funds Reserved for:

1. *Obligations/Encumbrances*

Enter amounts incurred during the 6 month period that have not been paid out of the MHS Fund as of the end of the 6 month period.

2. *CSS One-Time Expenditures Not Incurred*

Enter the budgeted amounts for approved CSS One-Time Expenditures that have been funded but not incurred. This should reflect the amount of MHSA funding received for CSS One-Time Expenditures that is included in the MHSA cash and investments on hand at the end of the period on line A.5.

3. *Other Expenditure Adjustments (please describe)*

Enter any other adjustments related to expenditures not included on lines 1 and 2. Please provide a description of the adjustment(s) at the bottom of the Cash Flow Statement. Do not enter budgeted expenditures anticipated during the next 6 months.

4. *Revenues*

Enter funds reserved for Medi-Cal settlements and other revenue adjustments. Enter a negative amount for anticipated additional revenues that aren't reflected in the MHS Fund Balance on line A.5. Enter a positive amount for funds set aside for future Medi-Cal settlements.

5. *Total Adjustments*

Total Adjustments is automatically calculated as the sum of lines B.1. through B.4.

C. Unreserved MHSA Cash and Investments On-Hand

Unreserved MHSA Cash and Investments On-Hand is automatically calculated as line A.5. minus line B.5. This amount reflects the cash and investments in the MHS Fund that are available for on-going expenditures during the next 6 month period. Unreserved MHSA cash and investments on-hand are limited to 35% of each City/County's annual CSS Planning Estimate (one fiscal quarter of expenditures plus a 10% operating reserve). Amounts over the 35% maximum will be withheld from future quarterly distributions.

Certification

The Certification must be signed by the Local Mental Health Director or his or her designee.

Local Mental Health Services (MHS) Fund Cash Flow Statement

City/County: _____

Fiscal Year: _____

Date: _____

6 Months Ending: March 31

A. Local MHSA Cash and Investments On-Hand According to City/County Financial Records	
1. MHSA Cash and Investments On-Hand from Financial Records-Beginning of 6 Month Period	
2. Deposits to MHS Fund During 6 Month Period	
3. Net MHSA Transfers into/(out of) Fund During 6 Month Period	
4. Interest Income	
5. MHSA Cash and Investments On-Hand from Financial Records-End of Period	0
B. Adjustments to Reflect Funds Reserved for:	
1. Obligations/Encumbrances	
2. CSS One-Time Expenditures Not Incurred	
3. Other Expenditure Adjustments (please describe below)	
4. Revenues	
5. Total Adjustments	0
C. Unreserved MHSA Cash and Investments On-Hand	0

Description of Other Expenditure Adjustments:

CERTIFICATION

I HEREBY CERTIFY, to the best of my knowledge and belief, under penalty of perjury, that this Cash Flow Statement is correct and complete and that all expenditures have been made in accordance with the Mental Health Services Act requirements.

Signature _____

Name and Title _____

Prepared By:

Name and Title _____

E-Mail Address _____

Telephone # _____