

**Annual MHSAs Revenue and Expenditure Report
For Fiscal Years 2008-09 and 2009-10**

Introduction/Instructions

The purpose of the Annual MHSAs Revenue and Expenditure Report (Revenue and Expenditure Report) for Fiscal Years (FY) 2008-09 and 2009-10 is to:

1. Identify the expenditures of MHSAs funds that were distributed to each County
2. Quantify the amount of additional funds generated for the mental health system as a result of the MHSAs
3. Identify unexpended funds, and interest earned on MHSAs funds
4. Determine reversion amounts (if applicable) from prior fiscal year distributions.

Additionally, the Revenue and Expenditure Report is intended to provide information that allows for the evaluation of:

1. Costs and cost/benefits of Full Service Partnerships (FSP) for various populations (by age, type of risk, etc.)
2. Costs and cost/benefits of various Prevention and Early Intervention (PEI) strategies
3. Uses of Innovation funding (summary of investments by type of innovation and outcomes)
4. Costs and cost effectiveness of previous Workforce Education and Training (WET) investments, by type
5. Summary information on investments in Community Services and Supports (CSS) and Capital Facilities/Technological Needs (CF/TN).

These instructions are intended to provide guidance to Counties on how to complete the amended Revenue and Expenditure Report worksheets. Counties should complete a separate worksheet for FYs 2008-09 and 2009-10.

MHSAs Component Expenditures

Enter MHSAs expenditures for each component on the appropriate worksheet. Counties should use the modified accrual basis method for reporting expenditures. For example, if a County received approval of MHSAs funds on June 1, 2009 and received the approved funds on July 15, 2009, the expenditures incurred through June 30, 2009 should be reported in the Revenue and Expenditure Report for FY 2008-09. Similarly, the expenditures incurred on or after July 1, 2009 should be reported on the Revenue and Expenditure Report for FY 2009-10. However, the receipt of the approved funds should be reported in FY 2009-10, when the funds were received. This is not intended to change the County's accounting practices, but simply to provide direction on how expenditures and disbursements should be reflected in the Revenue and Expenditure Report.

Counties should use data from the Medi-Cal Specialty Mental Health Cost Report for the applicable fiscal year to estimate expenditures associated with the Medi-Cal Specialty Mental Health program and the corresponding Federal Financial Participation (FFP) revenue. Counties do not need to update the Revenue and Expenditure Report based on

Annual MHSAs Revenue and Expenditure Report For Fiscal Years 2008-09 and 2009-10

interim or final settlement of the Medi-Cal Specialty Mental Health Cost Report which occurs several years following the close of the fiscal year. Thus, the amount of FFP reported on the Revenue and Expenditure Report represents an estimate and will most likely not reconcile with the final FFP determined through audit.

Community Services and Support (CSS) Summary

Enter the expenditures and funding for Full Service Partnerships in each CSS program which incurred an expenditure related to a FSP. This includes all expenditures associated with a FSP, including General System Development expenditures and Outreach and Engagement expenditures. Enter the total remaining CSS program costs not related to FSPs, CSS administration, and any funds assigned to the MHSAs Housing Program. The cost to evaluate CSS programs should be reported as CSS administration.

Prevention and Early Intervention (PEI) Summary

Enter the expenditures and funding for each PEI program and PEI administration. The three Counties (Shasta, San Joaquin, and Nevada) that received PEI Statewide Funds to fund PEI programs at the local level during FYs 2008-09 and 2009-10, these Counties should report these expenditures as part of the PEI component expenditure. The cost to evaluate PEI programs should be reported as PEI administration.

Innovation (INN) Summary

Enter the expenditures and funding for each Innovation program and Innovation administration. The cost to evaluate Innovation programs should be reported as Innovation administration.

Workforce Education and Training (WET) Summary

Enter the expenditures and funding for each WET funding category and WET administration.

Capital Facilities/Technological Needs (CF/TN) Summary

Enter the expenditures and funding for each capital facility project, capital facility administration, technological needs project, and technological needs administration.

Identification of Unexpended Funds Section

This section on each enclosure is used to determine the amount of MHSAs funds distributed to a County that have not been spent. Do not enter data in the shaded cells. Enter amounts separately for each MHSAs component and only enter MHSAs funds.

**Annual MHSA Revenue and Expenditure Report
For Fiscal Years 2008-09 and 2009-10**

MHSA Unexpended Funds Available

Enter the amount of unexpended funds from prior fiscal years. The amount of unexpended funds available from prior fiscal years on the unexpended funds line item must be equal to the Total MHSA Unexpended funds from the prior fiscal year's Revenue and Expenditure Report. As a result of this new reporting methodology, the "Total MHSA Unexpended Funds" line item amount might be a negative or positive number.

Deposits to Local MHS Fund

Enter the amount of MHSA funding distribution from the state and any interest income posted to the Local MHS Fund. Include funds assigned to CalMHSA that were distributed to CalMHSA on behalf of the county.

MHSA Total Expenditures

The MHSA Total Expenditures line auto populates from each component worksheet for the five components. Enter MHSA expenditures incurred on PEI Training Technical Assistance and Capacity Building (TTACB) and the MHSA expenditures incurred on the WET Regional Partnerships and funds assigned to CalMHSA for PEI Statewide projects. The WET Regional Partnerships (RP) line should only be completed by the five Counties serving as fiscal sponsors for the RPs. RPs are County approved groups of individuals and/or organizations within a geographic proximity that act as an employment and education resource for the Public Mental Health System. A fiscal sponsor County is a County that serves as a recipient of MHSA funds for RP activities. Counties participating in the RP have agreed that the fiscal sponsor County will manage all financial transactions related to the RP. Fiscal sponsor Counties that received approval of RP funds should report expenditures in the year they were incurred. The receipt of funds should be reported in the fiscal year in which they were received.

Contributions to Local Prudent Reserve

Enter Contributions to the Local Prudent Reserve.

Total MHSA Unexpended Funds

The Total MHSA Unexpended Funds line auto populates. Total available funding (i.e., the sum of unspent funds from prior fiscal years and deposits), less fiscal years expenditures, and contributions to the Local Prudent Reserve, represents total MHSA unexpended funds.

Local Prudent Reserve Balance

Enter the amount of funding dedicated to the Local Prudent Reserve on the last day of the preceding fiscal year. The form automatically populates from other sections amounts distributed from and amounts dedicated to the Local Prudent Reserve during the fiscal year to compute the Prudent Reserve balance at the end of the fiscal year.