

Calculating Revenue, Expenditure and Closing Balance from the Annual Revenue and Expenditure Reports

MHSA Revenue, Expenditure and Closing Balance for each county are calculated using information from the county's Annual Revenue and Expenditure Reports (RER) fiscal year Summary pages as a total and by each of the four MHSA Component categories as described below and depicted in Figure 1.

MHSA Revenue Calculation: The MHSA Revenue a county receives each year is calculated from information in the RER Summary page(s) from the block of data in Section 2. In this section, the MHSA revenue/funds received for the current fiscal year are combined with the interest earned on MHSA revenue/funds to formulate the total MHSA Revenue as seen shaded in red in Figure 1.

MHSA Expenditure Calculation: The MHSA Expenditure for a county is calculated from information in the RER Summary page(s) from the block of data in Section 3 as a sum of expenditure from each fiscal year's MHSA Funds combined with expenditure from interest to formulate the total annual MHSA Expenditure as seen shaded in purple in Figure 1. MHSA expenditure does not include expenditure labeled as 1991 Realignment, Behavioral Health Subaccount, or Other.

MHSA Closing Balance Calculation: The MHSA Closing Balance for a county is calculated from information in the RER Summary page(s) from the block of data in Section 6 "Unspent Funds in the Local MHS Fund" as a total of the annual unspent funds plus interest as seen shaded in orange in Figure 1. The MHSA Closing Balance does not include the Local Prudent Reserve balance.

MHSA Component Category Calculation: For the MHSOAC Fiscal Reporting website, the MHSA components from columns (A) through (H) in the RER Summary page(s) have been collapsed into four categories. Values from the column(s) described are combined to calculate the MHSA Revenue, Expenditure and Closing Balance by the following component categories as depicted by the column shading in Figure 1.

- **Community Services and Supports:** Includes column "(A) Community Services and Supports" shaded in yellow.
- **Prevention and Early Intervention:** Includes columns "(D) Workforce Education and Training", "(E) Capital Facilities and Technological Needs" and "(G) WET Regional Partnerships" shaded in light blue.
- **Innovation:** Includes column "(C) Innovation" shaded in dark blue.
- **Other MHSA:** Includes column "(B) Prevention and Early Intervention", "(F) TTACB" and "(H) PEI Statewide Project Funds" shaded in brown.

Figure 1: Example Calculations for Revenue, Expenditure and Closing Balance

Annual Mental Health Services Act Revenue and Expenditure Report											
TABLE A											
COUNTY:										DATE:	11/17/2016
PEI Statewide Funds assigned to CalMHSA? (Y/N)										Y	
Fiscal Year 2014-15											
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	
	Community Services and Supports	Prevention and Early Intervention	Innovation	Workforce Education and Training	Capital Facilities and Technological Needs	TTACB	WET Regional Partnerships	PEI Statewide Projects Funds	Prudent Reserve	Total-All Components	
1 Unspent Funds Available From Prior Fiscal Years¹											
a Local Prudent Reserve									\$12,319,595	\$12,319,595	
b FY 2006-07 Funds										\$0	
g FY 2014-15 Funds	\$18,744,271	\$4,743,636	\$1,282,154	\$64,226	\$120,585	\$151,300				\$25,106,172	
h Interest										\$0	
i TOTAL	\$21,429,124	\$11,315,283	\$7,137,712	\$4,252,446	\$8,699,689	\$414,750	\$0	\$0	\$12,319,595	\$65,568,599	
2 MHSA Funds Revenue in FY 2014-15											
a Transfer of funds from the Local Prudent Reserve	\$0	\$0							\$0	\$0	
b Revenue received from the State MHSA Fund											
FY 2014-2015 MHSA Revenue Received	\$29,730,656	\$7,432,664	\$1,955,964							\$39,119,284	
c Interest Earned on MHSA Funds	\$293,852	\$163,155	\$93,130	\$50,295	\$114,711				\$162,416	\$877,558	
d TOTAL	\$30,024,508	\$7,595,819	\$2,049,094	\$50,295	\$114,711	\$0	\$0	\$0	\$162,416	\$39,996,842	
3 Expenditure and Funding Sources for FY 2014-15											
a FY 2006-07 MHSA Funds										\$0	
g FY 2014-15 MHSA Funds										\$0	
h Interest	\$293,852	\$163,155	\$93,130	\$50,295	\$114,711					\$715,143	
i 1991 Realignment											
j Behavioral Health Subaccount											
k Other	\$9,778,710	\$1,473,115	\$59,719	\$312	\$674					\$11,312,530	
l TOTAL	\$25,512,270	\$6,944,802	\$2,110,198	\$109,624	\$408,420	\$138,057	\$0	\$0		\$35,223,372	
m Total Program Expenditures	\$25,512,270	\$6,944,802	\$2,110,198	\$109,624	\$408,420	\$138,057	\$0	\$0		\$35,223,372	
4 Transfers to Prudent Reserve, WET, CFTN⁴											
a FY 2010-11	\$0									\$0	
c FY 2014-15	\$0									\$0	
5 Adjustments⁵											
a Local Prudent Reserve										\$0	
b FY 2006-07 Funds										\$0	
h FY 2014-15 Funds										\$0	
i Interest										\$0	
j TOTAL	\$0	\$151,300	\$0	\$0	\$0	-\$151,300	\$0	\$0	\$0	\$0	
6 Unspent Funds in the Local MHS Fund⁶											
a Local Prudent Reserve Balance									\$12,482,011	\$12,482,011	
b FY 2006-07 Funds				\$0						\$0	
h FY 2014-15 Funds	\$29,730,656	\$7,432,664	\$1,955,964	\$0	\$0					\$39,119,284	
i Interest	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0		-\$1	
j TOTAL	\$35,720,071	\$13,590,715	\$7,136,326	\$4,193,429	\$8,406,653	\$125,393	\$0	\$0	\$12,482,011	\$81,654,598	

- Community Services and Supports
- Prevention and Early Intervention
- Innovation
- Other MHSA

Revenue

Expenditure

Closing Balance