

INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF REVENUE AND EXPENSE REPORT

Board of Directors
California Mental Health Services Authority
Sacramento, California

Report on Schedule of Revenue and Expense Report

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the California Mental Health Services Authority, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise CALMHSA's basic financial statements. We issued our report thereon dated January 4, 2022, which contained an unmodified opinions on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedule of revenue and expense report (RER) is presented for the purposes of additional analysis and is not a required part of the 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenue and expense report (RER) is fairly stated in all material respects in relation to the basic financial statements as a whole.



Crowe LLP

Costa Mesa, California
December 8, 2023

CALIFORNIA MENTAL HEALTH SERVICES AUTHORITY
SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUE AND EXPENSE REPORT (RER)
FOR THE YEAR ENDED June 30, 2021

	Beginning Balance as of 07.01.20	Revenues	Expenses and other adjustments	Ending Balance as of 06.30.21
RER By Counties:				
Alameda County	\$ 81,097	\$ 724,540	\$ (173,361)	\$ 632,276
Alpine County	13,874	1,538	(2,876)	12,536
Amador County	20,404	25,583	(5,179)	40,808
Butte County	46,600	62,441	(13,495)	95,546
Calaveras County	147	15,611	-	15,758
City of Berkeley	35,272	396,320	(49,147)	382,445
Colusa County	42,122	20,088	(10,594)	51,616
Contra Costa County	1,250,641	4,654	(184,750)	1,070,545
Del Norte County	129	1	-	130
El Dorado County	89,427	69,017	(33,748)	124,696
Fresno County	1,259,437	1,519,550	(1,476,806)	1,302,181
Glenn County	33,661	18,750	(7,329)	45,082
Humboldt County	14,692	15,276	(18,513)	11,455
Imperial County	60,494	52,435	(23,716)	89,213
Inyo County	16,319	17,063	(4,451)	28,931
Kern County	995,437	(617,253)	(170,559)	207,625
Kings County	91,131	88,690	(60,588)	119,233
Lake County	4,243	30	(2,874)	1,399
Lassen County	27,829	24,167	(8,842)	43,154
Los Angeles County	22,989,236	20,790,344	(15,836,801)	27,942,779
Madera County	89,977	(7,840)	(37,565)	44,572
Marin County	318,983	328,110	(126,680)	520,413
Mariposa County	657	3,691	(4,348)	-
Mendocino County	45,731	104,230	(14,926)	135,035
Merced County	65,993	96,980	(56,954)	106,019
Modoc County	58,923	33,730	(25,336)	67,317
Mono County	26,851	127	(6,045)	20,933
Monterey County	1,233,125	886,807	(285,368)	1,834,564
Napa County	82,349	50,981	(23,743)	109,587
Nevada County	5,613	111,635	(11,173)	106,075
Orange County	6,382,113	6,960,181	(9,096,968)	4,245,326
Placer County	229,348	31,650	(47,105)	213,893
Plumas County	184,218	(118,284)	(9,238)	56,696
Riverside County	1,332,225	2,782,801	(2,363,135)	1,751,891

CALIFORNIA MENTAL HEALTH SERVICES AUTHORITY
SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUE AND EXPENSE REPORT (RER)
FOR THE YEAR ENDED June 30, 2021

	Beginning Balance as of 07.01.20	Revenues	Expenses and other adjustments	Ending Balance as of 06.30.21
RER By Counties (continued):				
Sacramento County	\$ 1,216,607	\$ 7,372,566	\$ (2,551,125)	\$ 6,038,048
San Benito County	43,765	26,442	(12,066)	58,141
San Bernardino County	693,917	1,156,010	(606,674)	1,243,253
San Diego County	518,959	422,751	(184,801)	756,909
San Francisco County	1,136,265	368,815	(345,347)	1,159,733
San Joaquin County	318,314	242,174	(89,877)	470,611
San Luis Obispo County	126,139	173,792	(41,052)	258,879
San Mateo County	1,867,771	351,943	(984,072)	1,235,642
Santa Barbara County	431,993	534,584	(202,202)	764,375
Santa Clara County	484,549	(19,360)	(128,061)	337,128
Santa Cruz County	-	106,557	(12,013)	94,544
Shasta County	101,718	(16,440)	(31,254)	54,024
Sierra County	-	-	-	-
Siskiyou County	21,690	154,212	(99,724)	76,178
Solano County	128,862	257,950	(91,691)	295,121
Sonoma County	255,342	207,801	(65,510)	397,633
Stanislaus County	(70,005)	81,180	(68,502)	(57,327)
Sutter/Yuba County	55,569	77,831	(29,246)	104,154
Tehama County	112,895	30,103	(54,557)	88,441
Tri-City Mental Health	371,574	311,223	(107,164)	575,633
Trinity County	7,217	11,132	(3,631)	14,718
Tulare County	80,930	121,673	(113,690)	88,913
Tuolumne County	30,863	28,432	(9,310)	49,985
Ventura County	112,759	679,125	(413,244)	378,640
Yolo County	49,226	86,114	(112,359)	22,981
Yuba County	-	-	-	-
All other restricted funding sources	\$ 168,071	\$ 16,905,650	\$ (15,527,434)	\$ 1,546,287
CalMHSA (unrestricted) net position	\$ 3,850,021	\$ 143,758	\$ 3,322,569	\$ 7,316,348
Total - Net Position	\$ 49,243,309	\$ 64,309,662	\$ (48,754,250)	\$ 64,798,721

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Revenue and Expenses Report (RER) above represents a yearly summary of activity of CALMHSA separated by the various contributing member county for the year ended June 30, 2021. Revenues and Expenses reported on the Schedule are reported on the accrual basis of accounting. The Schedule of Revenue and Expenses report (RER) is presented for the purposes of additional analysis and is not a required part of the financial statements. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in preparation of, the financial statements. Because the Schedule presents only a selected portion of CALMHSA operations, it does not present the financial position, changes in net position, or cash flows of CALMHSA.