Part One of a Two-Part Webinar Series

A County Guide for Local BHSF Accounting and BHSA Financial Management

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CalMHSA

Contents

TODAY'S SESSION

Part One: Accounting Foundations and Structural Design

Section I	Introduction
Section II	Understanding BHSA funding
Section III	Accounting environment and structural considerations
Section IV	Recommended Local BHSF accounting structure
Section V	General Fund cost accounting foundation

Presented today: Sections I through V

FORTHCOMING SESSION

Part Two: Reconciliation, Reporting, and Applied Working Papers

Section VI	Relationship between the General Fund and Local BHSF
Section VII	Countywide BHOATR expenditure classification
Appendix A	EHR and service-data connections
Appendix A	Applied allocation and reimbursement example
Appendix B	Working papers needed beyond the accounting structure

Part Two will be scheduled separately.

Executive Summary

One Local BHSF, coded General Fund costs, and documented settlement give counties the support the BHOATR requires.

PART ONE · Covered in today's session

1 Hold BHSA funds in one Local BHSF

- One special revenue fund, not separate funds or treasury cash accounts
- Subaccounts and fund balance detail track components, suballocations, receipt year, and the Prudent Reserve

Sections II–IV

2 Incur and code costs in the General Fund

- Services are paid for in the General Fund
- Cost center, activity, and project codes carry component and program detail
- Two workable chart of accounts designs

Section V

PART TWO · Forthcoming session

3 Settle with the Local BHSF on a set cycle

- Quarterly reconciliation and a year-end closeout
- Reimbursement or transfer moves Local BHSF revenues to the General Fund
- A year-end control file ties both funds together

Section VI

4 Classify expenditures countywide for the BHOATR

- Crosswalk cost centers to Care Continuum categories and funding sources
- EHR program data and working papers allocate costs across reporting categories

Section VII, Appendices A–B

Key Point: The same coded records support both the Local BHSF drawdown and the BHOATR. The BHOATR is due each January 30, and DHCS may withhold 25 percent of monthly distributions until a complete and accurate report is submitted.

SECTION

I

Introduction

A connected view of BHSA accounting, from receipt of funds in the Local BHSF to the expenditures reported to DHCS.

Part One | Accounting Foundations and Structural Design

Who Is This Training For?

This training and the accompanying *Local BHSF Accounting and BHSA Financial Management: A County Guide* is intended for:



County Behavioral Health Departments



Auditor-Controllers



Finance Professionals

…in establishing a Local BHSF accounting structure that supports:

1. **Statutory accountability**
2. **Financial transparency**
3. **Accurate reporting**
4. **Investment earnings allocation**
5. **Prudent reserve administration**
6. **Fiscal-year receipt tracking**
7. **Long-term reversion monitoring**

BHSA Funding Calls for a Purpose-Based Accounting Approach

BHSA, successor to the MHSA, is a dedicated, ongoing funding source managed through a statutory framework.

What counties must be able to show

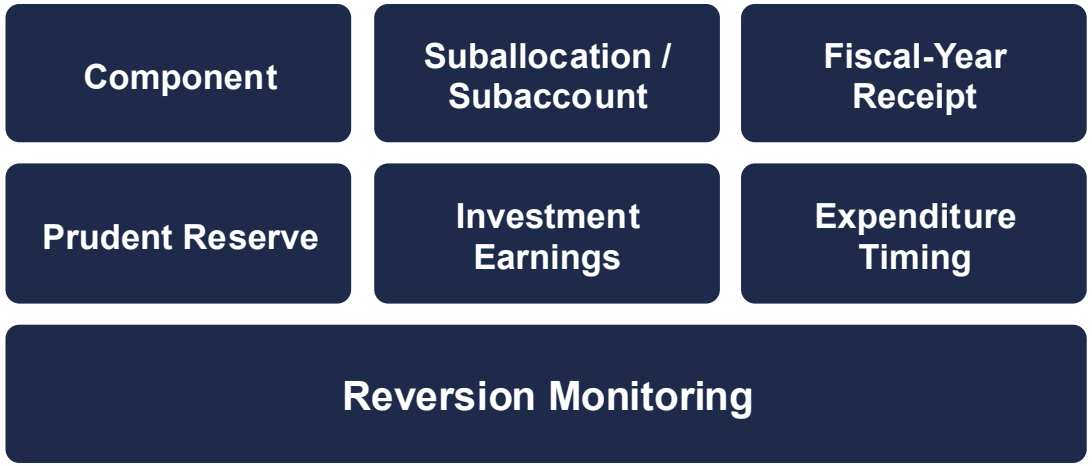
- How BHSA revenues were received
- How they were allocated
- Where expenditures were charged
- How investment earnings accumulated
- What prudent reserve activity occurred
- Which balances need monitoring for reversion

Counties need a **purpose-based accounting structure** that keeps this history auditable across fiscal years.

Single-year view:



Local BHSF Foundation:



How BHSA Funding Flows

Understanding the funding path is fundamental to designing an effective accounting structure.

1 Behavioral Health Services Fund Revenues

Revenue from a 1% tax on personal income over $1 million, continued under the Behavioral Health Services Act.

2 State Behavioral Health Services Fund

State-level fund holding BHSA revenues. Up to 10% is set aside for state-directed purposes, and up to $140 million is set aside for the No Place Like Home housing bond, before county distribution.

3 DHCS Allocation & Distribution Schedule

DHCS updates the county allocations annually and provides a distribution schedule to the SCO (WIC § 5891(c)).

4 State Controller's Office County Distribution

SCO distributes county allocations monthly pursuant to the DHCS-provided schedule. DOF issues a monthly letter showing how much will be distributed.

5 County Treasury

County receives BHSA distributions through local treasury processes (pooled cash).

6 Local BHSF

County-established governmental Special Revenue Fund that accounts for BHSA revenues distributed by the SCO. Its balance is invested consistent with other county funds, with interest earned transferred into the fund (WIC § 5892(f)).

Key Point: BHSA accountability extends beyond receipt of funding. Counties must then monitor allocation, expenditure, earnings, reserves, timing, and reporting throughout the lifecycle of the funding.

Once Funds Reach the Local BHSF, Accounting Spans Four Stages

Accountability depends on more than the Local BHSF itself, so the guidance covers the structures around it[1]

1 Receive → **2 Record** → **3 Settle** → **4 Report**

Local BHSF

Funds are received and tracked by component, suballocation, receipt year, and reserve.

→ Section IV

General Fund (GF)

BHSA-eligible costs are first recorded, accumulated, and supported in the General Fund chart of accounts.

→ Section V

GF ↔ Local BHSF

General Fund costs are funded through reimbursements, transfers, and year-end reconciliation.

→ Section VI

BHOATR (Behavioral Health Outcomes, Accountability, and Transparency Report)

Countywide expenditures are classified for DHCS, supported by EHR claims and ISL encounter data.

→ Sec. VII, Apps. A–B

1 Recommendations are grounded in governmental accounting principles and the State Controller's Office Accounting Standards and Procedures for Counties (ASP Manual). The guide does not replace the BHSA Policy Manual; for specific policy requirements, refer to it and related DHCS guidance.

BHSA Across the Lifecycle

At a minimum, counties should be able to readily identify these items throughout the BHSA lifecycle.

RECEIPT
What came in?

- BHSA revenues deposited (within a reporting period) and total currently available
- Fiscal year received
- Net investment earnings

CLASSIFICATION
Where does it belong?

- BHSA component
- Suballocation subaccounts
- Prudent Reserve

ACTIVITY
What happened?

- Expenditures charged
- Reserve deposits, releases & balance
- Integrated Plan, Annual Update, Intermittent Update & BHOATR support

MONITORING
What remains?

- Balance by fiscal-year receipt
- Expenditure timing & aging balances
- Reversion monitoring

Key Point: Maintain visibility from receipt through allocation, expenditure, reserve activity, reporting, and remaining balance.

SECTION

II

Part One | Accounting Foundations and Structural Design

Understanding BHSA Funding From an Accounting and Financial Management Perspective

BHSA funding is component-based and multi-year, earns investment income, and requires ongoing monitoring of aging balances, reserves, and BHOATR reporting.

BHSA Funding Is Component-Based

Component accountability is the foundation for Local BHSF accounting.

Components:
Required subaccounts

Suballocations:
Recommended subaccounts

35%
Behavioral Health Services and Supports (BHSS)

- Early Intervention (EI)
  ≥ 51% of BHSS
  - Age 25 & Younger
    ≥ 51% of EI
- Workforce Education and Training
  WET · optional, no statutory minimum
- Capital Facilities and Technological Needs
  CFTN · optional, no statutory minimum

35%
Full Service Partnerships (FSP)

30%
Housing Interventions (HI)

- Chronically homeless individuals, with a focus on encampments
  ≥ 50% of HI
- Capital Development Projects
  ≤ 25% of HI

A capital development project that prioritizes chronically homeless individuals counts toward the 50%.

Records should show balances, amounts expended, and amounts available for every component and suballocation.
Component subaccounts are required. Suballocation subaccounts, including the optional WET and CFTN categories, are recommended.

BHSA Funding Accumulates Over Multiple Years

Multiple receipt years can remain active at the same time within one Local BHSF.

LOCAL BHSF – ONE SPECIAL REVENUE FUND

- **Pre-FY 2026-27 MHSA Receipt Years** · Converted MHSA funds; original reversion periods kept
- **FY 2026-27 Receipt** · First BHSA receipt year; track its remaining balance
- **FY 2027-28 Receipt** · Second receipt year; track its remaining balance
- **FY 2028-29 Receipt** · Third receipt year; track its remaining balance
- **Future Receipt Years** · Added with each new fiscal year

TRACK

Identify the fiscal year BHSA revenues were received and distinguish current-year from prior-year balances.

MONITOR

Know what remains from each fiscal-year receipt to support expenditure planning, reporting, and reversion monitoring.

PLAN

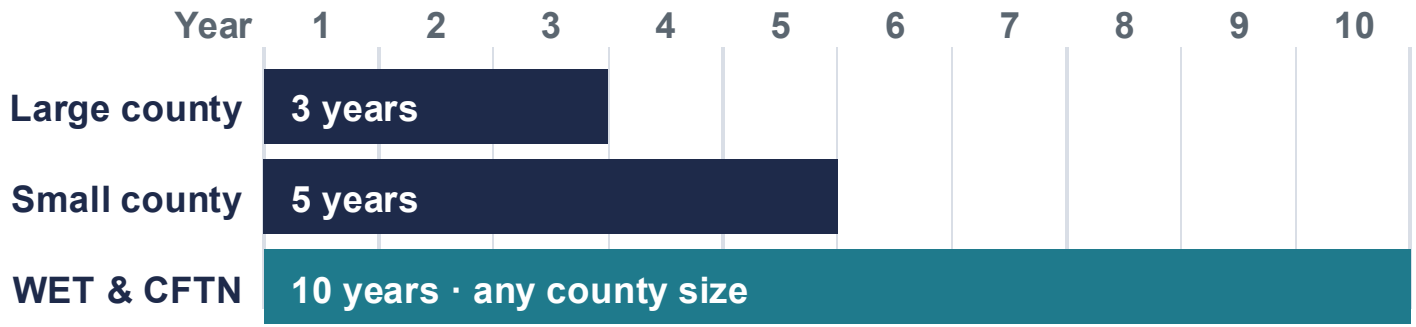
Hold and spend funds from several allocation periods while planning through the three-year Integrated Plan.

Key Point: Fiscal-year receipt is an accounting dimension within one Local BHSF, not a separate fund.

Aging Funding Balances Require Ongoing Monitoring

Fiscal-year receipt detail supports expenditure planning, reporting, and reversion monitoring over time.

Reversion Periods: How Long Funds Remain Available



Large county = population of 200,000 or more; small county = population below 200,000. The reversion period begins in the fiscal year funds are transferred or allocated from the SCO to the Local BHSF; transfers between components do not change it.

How DHCS Calculates Reversion

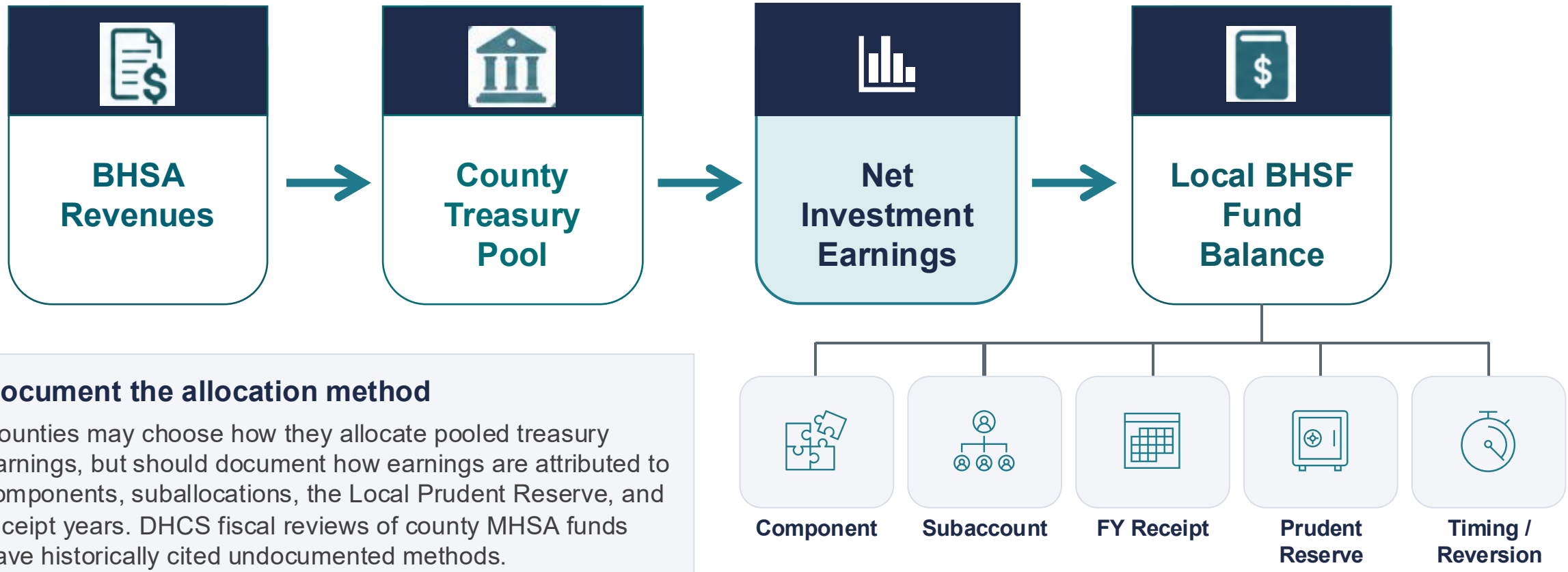
- First-in, first-out (FIFO)
- Uses component-level revenues and expenditures reported through BHOATR
- Calculated by component; reverted amounts applied equally across that component's suballocations
- DHCS performs the official calculation

Revenues + **Investment Earnings** − **Expenditures** ± **Transfers** = **Remaining Balance by Receipt Year**

Key Point: Records should show when BHSA revenues were received, what remains from each fiscal-year receipt, and how revenues, investment earnings, and expenditures change those balances. Transfers to the Local Prudent Reserve are separately identified.

Net Investment Earnings Become Part of Available BHSA Revenues

Under WIC § 5892, net investment earnings (interest earned, net of any losses) are transferred into the Local BHSF and remain available for future BHSA use.



Document the allocation method

Counties may choose how they allocate pooled treasury earnings, but should document how earnings are attributed to components, suballocations, the Local Prudent Reserve, and receipt years. DHCS fiscal reviews of county MHSA funds have historically cited undocumented methods.

Key Point: Net investment earnings are not unrestricted county revenue. They become part of the Local BHSF and remain subject to applicable BHSA requirements.

Local Prudent Reserve Protects Future-Year Programs

The reserve protects programs in future years when BHSA revenues fall; track it separately from funds available to spend.

Local BHSF

Available for BHSA Activities

Resources available for allowable programs, services, and supports

Local Prudent Reserve

Set aside for future years; spending only under set conditions

→ **In:** From any component through the Integrated Plan, Annual Update, or Intermittent Update, up to the DHCS maximum; suballocations must still be met.

← **Out:** Only under the three conditions on the next slide. Not for Housing Interventions capital development. Any balance above the maximum must be spent on HI, FSP, or BHSS.

- No minimum balance is required; DHCS calculates a maximum for each county annually.
- Under the recommended approach, the reserve is a subaccount within the Local BHSF. Counties may set up a separate PR fund if they choose.

At a minimum, counties should see:

- Reserve deposits
- Reserve releases
- Reserve balance, including net investment earnings
- Reserve balance vs. DHCS-calculated maximum
- Reserve activity reported through the Integrated Plan, Annual Update, Intermittent Update, or BHOATR

Key Point: Reserve balances should not be viewed as available for current spending, given the transfer and expenditure requirements. Consider them separately when assessing funds available for programs or budgets.

Prudent Reserve Funds Can Be Spent Under Three Conditions

A county may spend funds from its Local Prudent Reserve only when one of these conditions occurs (WIC § 5892.2(c)).

1 Revised minimum expenditure level

DHCS publishes a revised minimum expenditure level for the fiscal year (WIC § 5892.2(a)(2)(B)). DHCS publishes it when the level is 10% or more below the previously calculated minimum expenditure level.

2 Distributions fall short

The amount of distributed funds in the fiscal year is less than the minimum expenditure level DHCS calculates for that year.

3 Local needs or circumstances change

The county determines that a change in local behavioral health needs or circumstances makes transfers from the reserve necessary to maintain behavioral health services, respond to a local, state, or federally declared emergency, or mitigate unanticipated fiscal constraints.

Not for capital development: reserve funds may not be used for Housing Interventions capital development.

Balance above the maximum: a county must spend it on Housing Interventions, FSP, or BHSS programs.

Key Point: The reserve has no minimum balance, and DHCS calculates each county's maximum annually. Refer to the BHSA Policy Manual for requirements on maximums, assessments, transfers, allowable use, and reporting.

The BHOATR Is How Counties Demonstrate Accountability

Each year, counties submit the Behavioral Health Outcomes, Accountability, and Transparency Report (BHOATR) to DHCS.

Evaluates Use of Funds

DHCS's primary report for how counties used BHSA funds, including whether expenditures met component and suballocation requirements.

Calculates Reversion

DHCS uses BHOATR data to calculate any funds subject to reversion.

Reaches Beyond BHSA

Counties report behavioral health expenditures across the Care Continuum, regardless of funding source (see Section VII).

Reporting timeline

FY 2026-27	Jan 30, 2028	Jan 30, 2029	Each Jan 30
First BHOATR reporting year	One-time draft due	First final BHOATR due	Annual reports thereafter

Key Point: The accounting practices in this guidance are intended to produce the information the BHOATR requires.

Information Needed to Support Effective BHSA Administration

Leadership, finance staff, and Auditor-Controller offices should be able to answer these questions to support budgeting, reporting, Integrated Plan development, and BHOATR.

What do we have?

- What BHSA revenues are currently available?
- When were the revenues received?
- How much remains available from each fiscal-year receipt?

Where does it belong?

- Which BHSA component do those revenues belong to?
- Are any suballocations associated with those revenues?
- What portion of available revenues has been designated as Local Prudent Reserve?

What happened to it?

- What expenditures have been charged against those revenues?
- How much investment income has been attributed to those revenues?

What requires attention?

- Are there balances that may require additional monitoring due to age, expenditure timing, or other BHSA policy considerations?

Key Point: The goal is one Local BHSF with enough accounting detail to answer these questions, without creating unnecessary separate funds, bank accounts, or treasury cash accounts.

SECTION

III

Accounting Environment and Structural Considerations

The county accounting model that underpins this guide: a Local BHSF Special Revenue Fund that reimburses eligible General Fund costs, supported by Behavioral Health allocation working papers.

Recommendations Assume a Common County Model, but Structures Vary

Counties may use different accounting structures while still meeting the same accountability objectives.

County structures may vary

- **Fund structures**
- **Charts of accounts**
- **Subaccounts**
- **Treasury practices**
- **Cost allocation methods**
- **Expenditure charging methods**

This guidance is not the only acceptable approach.

The common county model this guide assumes

General Fund

Operational accounting

- Payroll
- Accounts payable
- Cost allocation
- Costs accumulated in cost centers

Reimburses

Local BHSF

Governmental Special Revenue Fund

- BHSA revenues
- Investment earnings
- Prudent Reserve
- Fund balance

The Local BHSF reimburses the General Fund for eligible BHSA costs through periodic and year-end settlement (Section VI).

Key Point: This is a framework, not a mandate. Counties that use different accounting processes can adapt these concepts to their own environments.

Two Assumptions Behind the Recommendations

From Section III on, "Local BHSF" has a specific meaning, and some reporting will rely on working papers.

"Local BHSF" from this point forward

The county's **governmental Special Revenue Fund** established to account for BHSA revenues, not BHSA revenues in general.

Consistent with the State Controller's ASP Manual, a special revenue fund accounts for revenues restricted or committed to specific purposes.

Later references in these materials to Local BHSF are referring to a Special Revenue Fund established by the county.

Working papers will be needed

Documented calculations, **maintained outside the General Ledger**, that distribute costs to BHSA reporting categories the accounting structure doesn't capture directly.

The EHR is a strong basis: it records who was served and what services they received, through Medi-Cal claims and Individual Service Level (ISL) encounters, which record services not reimbursed through Medi-Cal.

See Appendix A (approach) and Appendix B (other BHOATR needs).

How the following sections build on this model

Section IV Recommended Local BHSF structure → **Section V** Organizing BHSA costs in the General Fund → **Section VI** Settling and reconciling the two funds

SECTION

IV

Part One | Accounting Foundations and Structural Design

Recommended Accounting Structure: Local BHSF Special Revenue Fund

A Special Revenue Fund for the Local BHSF, with subaccounts for component, suballocation, prudent reserve, fiscal-year receipt, and fund balance activity.

Recommended Local BHSF Special Revenue Fund Structure

One governmental Special Revenue Fund with subsidiary accounting detail, not separate funds or separate treasury cash accounts.

Governmental Funds
Modified Accrual Basis

Fund 0100 - General Fund
Countywide operational accounting environment where payroll, accounts payable, cost allocation, and expenditure accumulation may occur.

Fund 2400 - Local BHSF
Governmental Special Revenue Fund. Established to account for BHSA revenues distributed by the SCO (WIC § 5892).

Subsidiary Accounting Detail Within the Local BHSF *(subaccounts and subsidiary records within one fund)*

BHSA Component *Required subaccounts (BHSA Policy Manual)*	**Suballocation** *Recommended subaccounts (BHSA Policy Manual)*	**Local Prudent Reserve** *Restricted fund balance detail*	**Activity & Fund Balance** *Revenues, expenditures, fund balance*	**Fiscal-Year Receipt** *Supports validation of DHCS FIFO reversion monitoring*
– BHSS – FSP – Housing Interventions (HI)	– Early Intervention – EI, age 25 and younger – WET – CFTN – Chronic homelessness set-aside – Capital development	– Reserve deposits (transfers in) – Reserve releases (transfers out) – Reserve balance vs. DHCS maximum	– SCO distributions / BHSA revenues – Net investment (interest) earnings – Expenditures by component – Interfund transfers & reimbursements – Ending fund balance	**Pre-FY 2026-27 MHSA years** FY 2026-27 FY 2027-28 FY 2028-29 Future fiscal-year receipt years *Applies across components, suballocations, revenues, earnings, transfers, expenditures, and ending balance.*

Fund numbers are illustrative only. Subaccount numbers appear on the next slide.

Illustrative Local BHSF Subaccount Structure

One fund holds every subaccount. Each subaccount is subsidiary detail, not a separate fund.

Fund 2400 – Local BHSF

- **2410 Housing Interventions**
  - **2411** Chronic Homelessness, 50% minimum
  - **2412** Capital Development, 25% maximum
- **2420 Full Service Partnerships (FSP)**
- **2430 Behavioral Health Services and Supports (BHSS)**
  - **2431** Early Intervention (EI), 51% minimum
  - **2432** EI – Age 25 and Younger, 51% minimum of EI
  - **2433** Workforce Education and Training (WET)
  - **2434** Capital Facilities and Technological Needs (CFTN)
- **2440 Encumbered MHSA Innovation Funds, legacy**
- **2490 Local Prudent Reserve**

Legend

- Required component subaccounts
- Recommended suballocation subaccounts
- Legacy Innovation / Local Prudent Reserve

2440 · legacy Innovation funds

2440 is limited to funds encumbered under the MHSA. Counties can no longer encumber Innovation funds under the BHSA.

Fiscal-year receipt

A cross-cutting accounting dimension applied across these subaccounts. It is not a subaccount.

Subaccount numbers are illustrative and should align with each county's locally adopted chart of accounts.

BHSA Component Subaccounts

The BHSA Policy Manual requires a subaccount for each funding component within the Local BHSF.

Required component subaccounts

BHSA Policy Manual

- **Behavioral Health Services and Supports (BHSS) · 2430**
- **Full Service Partnerships (FSP) · 2420**
- **Housing Interventions (HI) · 2410**

How component subaccounts work

1 Assign a code

Each component has an accounting code used on every transaction that affects it.

2 Split receipts

Assign monthly receipts to components using the required percentages, adjusted for approved transfers.

3 Record activity

Record expenditures, investment earnings, and reserve activity against the component they belong to.

Applies to all three components, including FSP.

Each component's roll-forward:

Beginning balance + **Revenue & earnings** − **Expenditures & transfers** = **Ending balance**

Basis for component-level BHOATR reporting and for the reversion analysis DHCS performs by component.

Key Point: Approved transfers between components are recorded between component subaccounts and keep their original receipt year, because a transfer does not change the reversion period.

Subaccount numbers are illustrative only and should align with each county's chart of accounts.

How Suballocation Subaccounts Work

Suballocation subaccounts designate, at receipt, the portion of each component that must be spent toward each requirement.

Minimums vs. a maximum

Minimums *(the least the county must spend, not a limit)*

- Early Intervention (EI)
- EI, age 25 and younger share
- Chronic homelessness share of Housing Interventions

Maximum

Capital development, tracked through expenditures rather than designated at receipt.

Designated at receipt

Each receipt designates the portion of each component that must be spent toward each suballocation. Compare spending against those amounts throughout the year, not just at year-end.

Who-was-served support

Age 25 and younger and chronic homelessness depend on who was served, so they are often supported through EHR data and working papers (Appendix A).

WET & CFTN

BHSS categories, not percentage suballocations, with a ten-year reversion period. Transfers into them are irrevocable, and counties are not required to fund them.

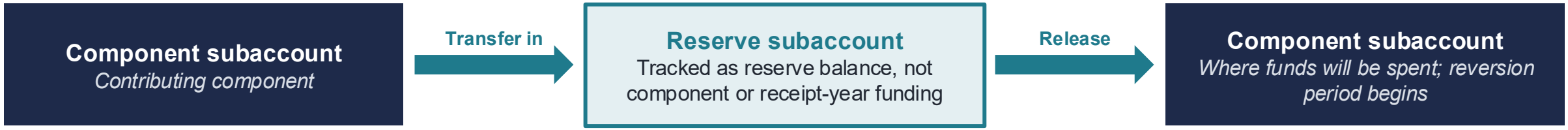
Reversion: DHCS-calculated reversion for a component is applied equally across that component's suballocations.

Prudent Reserve: Suballocation requirements must still be met after any transfer to the Local Prudent Reserve.

Key Point: Counties should refer to the BHSA Policy Manual for specific percentage requirements, expenditure limitations, and reporting requirements.

Local Prudent Reserve Classification

The Local Prudent Reserve is a subaccount within the Local BHSF, reported as restricted fund balance.



Transfers in occur through the Integrated Plan, Annual Update, or Intermittent Update. Within one fund (the recommended approach), the move is considered a reclassification of fund balance, not an expenditure or interfund transfer; a separate reserve fund records interfund transfers.

Classify activity to identify

- Reserve deposits
- Reserve releases
- Reserve balance, including net investment earnings
- How close the balance is to the DHCS maximum (calculated annually; any amount above it must be spent on BHSA programs)

At a minimum, the subaccount should confirm

- Transfers in do not exceed the DHCS-calculated maximum
- Releases occur only when permitted
- Any balance above the maximum is identified for spending
- How investment earnings on the reserve are attributed

Key Point: Reserve amounts are shown separately in fund balance detail, distinguishing resources available for current programming from resources set aside for future fiscal stability.

Accounting Activity and Fund Balance Detail

Once established, the Local BHSF should support ongoing accounting activity across the full lifecycle of BHSA revenues.

1 Record	• SCO distributions • Expenditures funded by BHSA, including the interfund reimbursements or transfers used to settle General Fund costs
2 Attribute Earnings	• Net investment earnings, attributed to the appropriate classifications consistent with county treasury practices and BHSA policy
3 Track	• Local Prudent Reserve deposits, releases, and balances, including net investment earnings • Component, suballocation, and receipt-year balance detail
4 Report & Monitor	• Integrated Plan, Annual Update, Intermittent Update, and BHOATR reporting • Expenditure timing and potential reversion exposure

This is one way to structure the Local BHSF; counties can adapt it to their own chart of accounts.

Key Point: Because each transaction carries these classifications, the county can show what it received, where those revenues belong, what happened to them, and what remains available.

Illustrative Allocation Math: Coding a Monthly SCO Distribution at Receipt

Recorded within one fund (Fund 2400 – Local BHSF). Amounts are coded to subaccounts when received.

Line	Local BHSF Subaccount	Amount	
Monthly SCO BHSA distribution	**—**	**$1,000,000**	
Split across three BHSA components (these tie to the total):			
FSP — 35% of total	**FSP**	**$350,000**	
BHSS — 35% of total	***Component total***	**$350,000**	
of which Early Intervention — at least 51% of BHSS	*EI subtotal (BHSS-EI + BHSS-EI25)*	$178,500	Minimum
of which age 25 and younger — at least 51% of EI	*BHSS-EI25*	*$91,035*	Minimum
remainder of EI	*BHSS-EI*	*$87,465*	
remainder of BHSS	BHSS	$171,500	
Housing Interventions — 30% of total	***Component total***	**$300,000**	
of which chronic homelessness — 50% of HI	*HI-CHRONIC*	*$150,000*	Minimum
remainder of HI	HI	$150,000	
Sum of the three components (FSP + BHSS + HI)	**—**	**$1,000,000**	

- Only lines with a subaccount code are recorded. Together they total $1,000,000.
- Indented “of which” lines break a parent down. Do not add them to the components; they already sit inside the component above.
- Designated amounts are minimum spending targets, not limits. Spending above a target draws from the remainder of the same component.
- Component percentages reflect any approved transfers between components.
- Capital development is a maximum (no more than 25% of HI) and is tracked through expenditures, not designated at receipt.
- Each month’s coding carries that month’s receipt year, supporting reversion tracking.

SECTION

V

General Fund Cost Accounting Foundation for Drawing Down Local BHSF

A General Fund chart of accounts that captures BHSA-related costs by component and suballocation before they are drawn down, creating the audit trail for reimbursement, year-end reconciliation, and BHOATR reporting.

General Fund Is Where BHSA Costs Are First Recorded

Costs are first recorded in the General Fund; the Local BHSF later reimburses eligible BHSA-related costs.

The General Fund record is the audit trail.

It supports the reimbursement from the Local BHSF, the year-end reconciliation, and the amounts the county reports on the BHOATR.

What “drawing down” means

The Local BHSF reimburses the General Fund for eligible BHSA-related costs recorded there.

Next: the accounting dimensions that build that record, from fund and department down to cost center, activity code, and object code.

General Fund Accounting Dimensions

Every accounting string is built from a small set of dimensions; five inform the recommended BHSA structure.

Fund	Department	Cost Center	Activity Code	Project Code	Object Code	Sub-Object Code
Broad accounting entity, such as the General Fund	Organizational unit responsible for the spending	Operating unit or program where expenditures accumulate	Service, program, or reporting distinction within a cost center, when coding can be administered reliably	Targeted dimension for a population, suballocation, or initiative	Nature of the expenditure, such as salaries or supplies	Added detail beneath the object code, where used

- **Inform the recommended BHSA structure**
  Fund, department, cost center, activity code, and project code
- **Round out a complete accounting string**
  Generally standardized county-wide (e.g., salary, benefits, professional services, utilities), so this guide does not build an object-code table

Key Point: County terminology varies. These dimensions illustrate accounting functions and do not prescribe segment names, coding conventions, or chart of accounts structures.

Illustrative General Fund Accounting String

The dimensions come together in a single accounting string a county's financial system can post to. The codes below are illustrative only and locally adaptable.

Illustrative string: Early Intervention salaries for individuals age 25 and younger

0100	-	275	-	5300	-	A313	-	P025	-	6105

Fund	Department	Cost Center	Activity Code	Project Code	Object Code
Broad accounting entity where the transaction is recorded **General Fund**	Unit responsible for the expenditure **Behavioral Health Department**	Operating unit or program grouping where costs accumulate **BHSS cost center**	Service, program, or reporting distinction within a cost center **Early Intervention activity**	Targeted dimension, such as a population or time-limited effort **Services for individuals age 25 and younger**	Nature of the expenditure, such as salaries or supplies **Regular Salaries**

- Inform the recommended BHSA structure
- Round out a complete accounting string

Key Point: Not every county needs all six segments, and the order is illustrative, not required. A county may use fewer dimensions when the cost center already makes the cost objective clear, or add dimensions locally when a program needs closer tracking.

Two Chart of Accounts Approaches

Counties can accumulate BHSA costs with or without activity and project codes; both examples are illustrative.

Option 1: Cost center, activity code, project code

Codes add program detail in the General Fund

- **One cost center per component** (BHSS, FSP, Housing Interventions) plus administration
- **Activity and project codes** segment costs to meet BHSA reporting needs
- **Fits counties** that can administer the coding reliably

Option 2: Cost center only

The cost center is the most granular level

- **No activity or project codes;** the cost center carries the program distinctions
- **Working papers** using EHR, ISL encounter, or other service data divide costs further where reporting requires
- **Simpler to maintain;** often a better fit for counties with smaller programs or systems that do not easily support additional segments

Both support: Local BHSF draw down, and BHSA spending by component for component reporting

Key Point: Neither table is a mandate. Each county chooses the design that matches how its financial system is organized.

Chart of Accounts for Counties That Use Cost Centers, Activity Codes, & Project Codes

The recommended structure when a county's system supports activity and project codes alongside cost centers.

One cost center for each BHSA component, plus one for administration and cross-cutting activities that support all three

5300 BHSS	**5400** FSP	**5500** Housing Interventions	**5900** Administration Activities

Activity codes and project codes then add the detail needed for suballocations and other BHSA reporting. The Intended Accounting or Reporting Purpose column shows what each code captures and where working papers may still be needed. Administration specific to one component uses that component's administrative activity code.

Why use this structure

- Accumulates BHSA-related costs in a way that supports both Local BHSF draw down and component-level reporting
- Less reliance on working papers outside the General Ledger
- Counties adapt the specific codes to their own operating structures

The following slides show the illustrative chart by cost center. Counties that rely on cost centers alone can use the alternative approach that follows, which achieves the same objectives with a simpler structure.

Illustrative BHSA General Fund Chart of Accounts: BHSS

Illustrative BHSA General Fund Chart of Accounts – Cost Center/Activity Code/Project Code (1 of 4)

Fund	Department	Cost Center	Activity Code	Project Code	Intended Accounting or Reporting Purpose
0100 – GF	275 – Behavioral Health	5300 – BHSS	A301 – Children's System of Care	—	Accumulate BHSS costs for children and youth programs (age 25 and younger)
0100 – GF	275 – Behavioral Health	5300 – BHSS	A302 – Adult and Older Adult System of Care	—	Accumulate BHSS costs for adult and older adult programs (age 26 and older)
0100 – GF	275 – Behavioral Health	5300 – BHSS	A313 – Early Intervention	—	Identify Early Intervention activity within the BHSS cost center, supporting the 51% BHSS-to-Early-Intervention requirement
0100 – GF	275 – Behavioral Health	5300 – BHSS	A313 – Early Intervention	P025 – Individuals age 25 and younger	Identify the portion of Early Intervention activity serving individuals age 25 and younger, supporting the 51% youth requirement
0100 – GF	275 – Behavioral Health	5300 – BHSS	A314 – Outreach and Engagement	—	Accumulate BHSS outreach and engagement activity, distinct from direct Early Intervention services
0100 – GF	275 – Behavioral Health	5300 – BHSS	A315 – Coordinated Specialty Care for First Episode Psychosis (CSC-FEP)	—	Track CSC-FEP activity required under Early Intervention

Codes are illustrative. Counties should adapt the specific codes to their own operating structures.

Illustrative BHSA General Fund Chart of Accounts: BHSS (continued)

Illustrative BHSA General Fund Chart of Accounts – Cost Center/Activity Code/Project Code (1 of 4, continued)

Fund	Department	Cost Center	Activity Code	Project Code	Intended Accounting or Reporting Purpose
0100 – GF	275 – Behavioral Health	5300 – BHSS	A320 – Workforce Education and Training (WET)	—	Accumulate WET activity; WET funds carry a ten-year reversion period, and transfers into WET are irrevocable
0100 – GF	275 – Behavioral Health	5300 – BHSS	A321 – MHSA Workforce Education and Training (WET) – Prior-Year Funds	—	Accumulate activity funded by unspent MHSA WET funds that converted to BHSA on July 1, 2026, so it can be tracked separately from BHSA WET funds and against the original reversion period
0100 – GF	275 – Behavioral Health	5300 – BHSS	A330 – Capital Facilities and Technological Needs (CFTN)	—	Accumulate CFTN activity as a single pool; CFTN funds carry a ten-year reversion period, and transfers into CFTN are irrevocable
0100 – GF	275 – Behavioral Health	5300 – BHSS	A331 – MHSA Capital Facilities and Technological Needs (CFTN) – Prior-Year Funds	—	Accumulate activity funded by unspent MHSA CFTN funds that converted to BHSA on July 1, 2026, so it can be tracked separately from BHSA CFTN funds and against the original reversion period
0100 – GF	275 – Behavioral Health	5300 – BHSS	A340 – Innovative BHSS Pilots and Projects	(pilot-specific)	Track innovative BHSS pilot or project activity separately from ongoing programs
0100 – GF	275 – Behavioral Health	5300 – BHSS	A350 – Component Administrative Costs	—	Identify BHSS-specific administrative costs

Codes are illustrative. Counties should adapt the specific codes to their own operating structures. No activity code is shown for legacy MHSA Innovation funds until DHCS confirms how those balances map to BHSA components.

Illustrative BHSA General Fund Chart of Accounts: FSP

Illustrative BHSA General Fund Chart of Accounts – Cost Center/Activity Code/Project Code (2 of 4)

Fund	Department	Cost Center	Activity Code	Project Code	Intended Accounting or Reporting Purpose
0100 – GF	275 – Behavioral Health	5400 – FSP	A410 – Assertive Community Treatment (ACT)	—	Track ACT activity required under FSP
0100 – GF	275 – Behavioral Health	5400 – FSP	A411 – Forensic ACT (FACT)	—	Track FACT activity required under FSP
0100 – GF	275 – Behavioral Health	5400 – FSP	A412 – FSP Intensive Case Management (ICM)	—	Track FSP ICM activity required under FSP
0100 – GF	275 – Behavioral Health	5400 – FSP	A413 – High Fidelity Wraparound (HFW)	—	Track HFW activity required under FSP
0100 – GF	275 – Behavioral Health	5400 – FSP	A414 – Individual Placement and Support (IPS) Supported Employment	—	Track IPS supported-employment activity required under FSP
0100 – GF	275 – Behavioral Health	5400 – FSP	A415 – Assertive Field-Based Initiation for SUD Treatment	—	Track field-based SUD initiation activity required under FSP
0100 – GF	275 – Behavioral Health	5400 – FSP	A416 – FSP Outreach and Engagement	—	Track FSP enrollment-related outreach activity
0100 – GF	275 – Behavioral Health	5400 – FSP	A417 – Other FSP Mental Health or Supportive Services	—	Track additional FSP mental health or supportive service activity not already captured above
0100 – GF	275 – Behavioral Health	5400 – FSP	A418 – Other FSP Substance Use Disorder Services	—	Track additional FSP substance use disorder service activity not already captured above, including primary SUD FSPs
0100 – GF	275 – Behavioral Health	5400 – FSP	A419 – Innovative FSP Pilots and Projects	(pilot-specific)	Track innovative FSP pilot or project activity separately from ongoing FSP models
0100 – GF	275 – Behavioral Health	5400 – FSP	A420 – Component Administrative Costs	—	Identify FSP-specific administrative costs

Codes are illustrative. Counties should adapt the specific codes to their own operating structures.

Illustrative BHSA General Fund Chart of Accounts: Housing Interventions

Illustrative BHSA General Fund Chart of Accounts – Cost Center/Activity Code/Project Code (3 of 4)

Fund	Department	Cost Center	Activity Code	Project Code	Intended Accounting or Reporting Purpose
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A510 – Permanent Settings: Rental Subsidies	—	Track rental subsidy activity in non-time-limited permanent settings
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A511 – Permanent Settings: Operating Subsidies	—	Track operating subsidy activity in permanent settings
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A512 – Permanent Settings: Bundled Rental and Operating Subsidies	—	Track bundled subsidy activity in permanent settings
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A513 – Interim Settings: Rental Subsidies	—	Track rental subsidy activity in time-limited interim settings
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A514 – Interim Settings: Operating Subsidies	—	Track operating subsidy activity in interim settings
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A515 – Interim Settings: Bundled Rental and Operating Subsidies	—	Track bundled subsidy activity in interim settings
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A516 – Landlord Outreach and Mitigation	—	Track landlord engagement and risk-mitigation activity
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A517 – Participant Assistance	—	Track direct participant assistance activity
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A518 – Housing Transition Navigation and Tenancy-Sustaining Services	—	Track navigation and tenancy-sustaining service activity
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A519 – Housing Outreach and Engagement	—	Track housing-specific outreach and engagement activity
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A520 – Capital Development	P520 – Capital development	Identify capital development activity subject to the capital development limitation
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A521 – Innovative Housing Intervention Pilots and Projects	(pilot-specific)	Track innovative housing pilot or project activity
0100 – GF	275 – Behavioral Health	5500 – Housing Interventions	A522 – Component Administrative Costs	—	Identify Housing-specific administrative costs

Codes are illustrative. No codes are set for the chronically homeless or SUD-only suballocations; see the section overview.

Illustrative BHSA General Fund Chart of Accounts: Administration Activities

Illustrative BHSA General Fund Chart of Accounts – Cost Center/Activity Code/Project Code (4 of 4)

Fund	Department	Cost Center	Activity Code	Project Code	Intended Accounting or Reporting Purpose
0100 – GF	275 – Behavioral Health	5900 – Administration Activities	A910 – BHSA Administration	—	Accumulate direct and indirect costs that are allocable to performing BHSA administration not already captured under A911 – A914 or under other BHSA components. The county will develop a consistent, documented methodology to serve as the basis for further allocating these administrative costs to each component (WIC section 5892, subdivision (e), and section 5963, subdivision (c)).
0100 – GF	275 – Behavioral Health	5900 – Administration Activities	A911 – Plan Improvement and Monitoring	—	Track improvement and monitoring activity, such as plan operations, quality, outcomes, fiscal and programmatic data reporting on the BHOATR, and subcontract compliance and oversight for all county behavioral health programs (WIC section 5892, subdivision (e)(2)). Costs that exceed 2% of the county's annual BHSA revenues (4% for small counties) can be claimed on Form MH 1982 B.
0100 – GF	275 – Behavioral Health	5900 – Administration Activities	A912 – New and Ongoing Administrative Activities	—	Track new and ongoing administrative activity associated with implementing the BHSA not already captured under A911, A913, or A914 (WIC section 5963, subdivision (c)). Costs can be claimed on Form MH 1982 B.
0100 – GF	275 – Behavioral Health	5900 – Administration Activities	A913 – Integrated Plan/Annual Updates & Community Planning Process (CPP)	—	Track community planning process costs, including stakeholder engagement and public review (WIC section 5892, subdivision (e)(1)). Costs that exceed 5% of the county's annual BHSA revenues can be claimed on Form MH 1982 B.
0100 – GF	275 – Behavioral Health	5900 – Administration Activities	A914 – Individual Service Level (ISL)	—	Accumulate the costs incurred to implement ISL reporting (WIC section 5892, subdivision (e)(2)). Costs that exceed 2% of the county's annual BHSA revenues (4% for small counties) can be claimed on Form MH 1982 B.

Codes are illustrative. This cost center supports administration and cross-cutting activities for all three components.

Applying This Structure to Operationally Organized Cost Centers

Organized by component to illustrate the concepts, but the same coding logic applies to operational cost centers.

Many counties organize cost centers around how programs are operated and managed, such as a clinic, team, or contracted provider network, rather than around BHSA components.

Example: Cost center 5310 – adult integrated clinic funded with BHSS (outpatient services plus outreach and engagement)

The county keeps the cost center intact, so fiscal staff can budget for and evaluate the clinic's costs as a whole. Activity codes within it identify the BHSA purpose of each cost.

Fund	Department	Cost Center	Activity Code	Object Code	Description
0100	275	5310	A302	6105	Adult integrated clinic, Adult and Older Adult System of Care, regular salaries
0100	275	5310	A314	6105	Adult integrated clinic, Outreach and Engagement, regular salaries

Same cost center (5310), different activity codes (A302, A314)

Key Point: The cost center supports operational management, while the activity and project codes support BHSA reporting.

Chart of Accounts for Counties That Use Cost Centers Only

Cost centers capture the core BHSA distinctions directly; working papers divide costs further where reporting requires it.

When this approach fits

- The cost center is the most detailed level of General Fund tracking, without activity or project codes
- Keeps the chart of accounts simpler to maintain
- Often a better fit for counties with smaller programs or accounting systems that do not easily support additional segments

Example: Early Intervention

Cost center captures it directly

A dedicated BHSS Early Intervention cost center captures Early Intervention costs, supporting the requirement that at least 51% of BHSS funds go to Early Intervention.

Working papers divide it further

Working papers divide the costs in that cost center by age, based on EHR or ISL data, supporting the requirement that at least 51% of Early Intervention funds serve individuals age 25 and younger.

Appendix A walks through this approach in detail.

Key Point: For counties operating this way, this guide recommends the chart of accounts that follows, using working papers based on EHR, ISL encounter, or other service data where reporting requires more detail.

Illustrative BHSA General Fund Chart of Accounts (Cost Center Only): BHSS

Illustrative BHSA General Fund Chart of Accounts – Cost Center (1 of 4)

Fund	Department	Cost Center	Intended Accounting or Reporting Purpose
0100 – GF	275 – Behavioral Health	5300 – BHSS	Serve as the BHSS catch-all cost center, accumulating outreach and engagement, Workforce Education and Training (WET), Capital Facilities and Technological Needs (CFTN), and any other BHSS-eligible costs not captured in a more specific BHSS cost center
0100 – GF	275 – Behavioral Health	5301 – BHSS Children's System of Care	Accumulate children and youth program costs (age 25 and younger) that are planned in part or in whole to be funded by BHSS
0100 – GF	275 – Behavioral Health	5302 – BHSS Adult and Older Adult System of Care	Accumulate adult and older adult program costs (age 26 and older) that are planned in part or in whole to be funded by BHSS
0100 – GF	275 – Behavioral Health	5303 – BHSS Early Intervention	Accumulate the cost of Early Intervention activities rendered to individuals age 25 and younger and age 26 and older. The county will use analytic methodologies with EHR, ISL, and/or other similar data sets as the basis for developing working papers that will calculate and attribute the portion of costs that are 26+ and 25 and younger
0100 – GF	275 – Behavioral Health	5304 – BHSS Coordinated Specialty Care for First Episode Psychosis (CSC-FEP)	Accumulate the costs for CSC-FEP attributable activities
0100 – GF	275 – Behavioral Health	5310 – 5319 series – BHSS Innovative Pilots and Projects (specific cost center created per pilot/project)	Accumulate innovative BHSS pilot or project costs separately from ongoing programs; a new cost center is established as each pilot or project begins

Codes are illustrative. Counties should adapt the specific codes to their own operating structures.

Illustrative BHSA General Fund Chart of Accounts (Cost Center Only): FSP

Illustrative BHSA General Fund Chart of Accounts – Cost Center (2 of 4)

Fund	Department	Cost Center	Intended Accounting or Reporting Purpose
0100 – GF	275 – Behavioral Health	5400 – FSP	Serve as the FSP catch-all cost center, accumulating outreach and engagement, Other Mental Health Supportive Services, and Other Substance Use Disorder Supportive Services
0100 – GF	275 – Behavioral Health	5401 – Forensic Assertive Community Treatment (FACT)	Capture the unique budget for a FACT team, whether county-operated or contracted. If the county contracts for FACT services, use this cost center to accumulate the contract costs so FACT costs remain identifiable without additional working papers.
0100 – GF	275 – Behavioral Health	5402 – Assertive Community Treatment (ACT)	Capture the unique budget for an ACT team, whether county-operated or contracted. If the county contracts for ACT services, use this cost center to accumulate the contract costs so ACT costs remain identifiable without additional working papers.
0100 – GF	275 – Behavioral Health	5403 – High Fidelity Wraparound (HFW)	Capture the unique budget for an HFW program, whether county-operated or contracted. If the county contracts for HFW services, use this cost center to accumulate the contract costs so HFW costs remain identifiable without additional working papers.
0100 – GF	275 – Behavioral Health	5404 – Individual Placement and Support (IPS) / Supported Employment	Capture the unique budget for an IPS program, whether county-operated or contracted. If the county contracts for IPS services, use this cost center to accumulate the contract costs so IPS costs remain identifiable without additional working papers.
0100 – GF	275 – Behavioral Health	5405 – Assertive Field-Based Initiation for SUD Treatment	Capture the unique budget for an AFBSS program, whether county-operated or contracted. If the county contracts for AFBSS services, use this cost center to accumulate the contract costs so AFBSS costs remain identifiable without additional working papers.
0100 – GF	275 – Behavioral Health	5410 – 5419 series – FSP Innovative Pilots and Projects (specific cost center created per pilot/project)	Accumulate innovative FSP pilot or project costs separately from ongoing programs; a new cost center is established as each pilot or project begins

Codes are illustrative. Counties should adapt the specific codes to their own operating structures.

Illustrative BHSA General Fund Chart of Accounts (Cost Center Only): Housing Interventions

Illustrative BHSA General Fund Chart of Accounts – Cost Center (3 of 4)

Fund	Department	Cost Center	Intended Accounting or Reporting Purpose
0100 – GF	275 – Behavioral Health	5500 – Rental, Operating, and Bundled Subsidies	Accumulate the cost of rental, operating, and bundled subsidies provided in permanent and interim settings. The county will use analytic methodologies with EHR, ISL, and/or other similar data sets as the basis for developing working papers that will calculate and attribute the portion of costs allocable to permanent settings and interim settings and the chronically unhoused and individuals with SUD-only diagnosis.
0100 – GF	275 – Behavioral Health	5502 – Landlord Outreach and Mitigation, Participant Assistance, Housing Transition Navigation and Tenancy Sustaining Services, and Housing Outreach and Engagement	Accumulate the cost of landlord outreach and mitigation, participant assistance, housing transition navigation and tenancy sustaining services, and housing outreach and engagement activities. The county will use analytic methodologies with EHR, ISL, and/or other similar data sets as the basis for developing working papers that will calculate and attribute the portion of costs allocable to the chronically unhoused and individuals with SUD-only diagnosis.
0100 – GF	275 – Behavioral Health	5510 – 5519 series – Housing Interventions Capital Development (specific cost center created per project)	Accumulate costs for capital development projects planned to be funded with Housing Interventions; a new cost center is established as each project begins.

Codes are illustrative. The numbering moves from 5500 to 5502; no 5501 cost center is shown.

Illustrative BHSA General Fund Chart of Accounts (Cost Center Only): Administration

Illustrative BHSA General Fund Chart of Accounts – Cost Center (4 of 4)

Fund	Department	Cost Center	Intended Accounting or Reporting Purpose
0100 – GF	275 – Behavioral Health	5900 – BHSA Administration	Accumulate direct and indirect costs that are allocable to performing BHSA administration not already captured under 5901 – 5904 or under other BHSA components. The county will develop a consistent, documented methodology to serve as the basis for further allocating these administrative costs to each component (WIC section 5892, subdivision (e), and section 5963, subdivision (c)). Indirect costs should be allocated using a documented method consistent with 2 CFR 200.
0100 – GF	275 – Behavioral Health	5901 – Integrated Plan/Annual Updates & Community Planning Process (CPP)	Track community planning process costs, including stakeholder engagement and public review (WIC section 5892, subdivision (e)(1)). Costs that exceed 5% of the county's annual BHSA revenues can be claimed on Form MH 1982 B.
0100 – GF	275 – Behavioral Health	5902 – Plan Improvement and Monitoring	Track improvement and monitoring activity, such as plan operations, quality, outcomes, fiscal and programmatic data reporting on the BHOATR, and subcontract compliance and oversight for all county behavioral health programs (WIC section 5892, subdivision (e)(2)). Costs that exceed 2% of the county's annual BHSA revenues (4% for small counties) can be claimed on Form MH 1982 B.
0100 – GF	275 – Behavioral Health	5903 – Individual Service Level (ISL)	Accumulate the costs incurred to implement ISL reporting (WIC section 5892, subdivision (e)(2)). Costs that exceed 2% of the county's annual BHSA revenues (4% for small counties) can be claimed on Form MH 1982 B.
0100 – GF	275 – Behavioral Health	5904 – New and Ongoing Administrative Activities	Track new and ongoing administrative activity associated with implementing the BHSA not already captured under 5901, 5902, or 5903 (WIC section 5963, subdivision (c)). Costs can be claimed on Form MH 1982 B.

Codes are illustrative. Counties should adapt the specific codes to their own operating structures.

Applying the Cost Center–Only Structure to Operationally Organized Cost Centers

Without activity codes, a clinic serving more than one BHSS purpose raises a design question: divide its costs, or keep them together?

Option A: Divide the clinic

Charge adult outpatient costs to 5302 and outreach and engagement to 5300. This places the BHSA distinction directly in the General Ledger, but:

- Clinic managers lose a single view of the clinic's budget
- Shared costs such as rent and supervision must be split when recorded
- A general cost center like 5300 can become hard to manage or analyze

Option B: Keep the clinic intact (better for most counties)

- Keep the clinic as its own cost center and assign it to the funding component, by numbering it in that range (e.g., 5305 – Adult Integrated Clinic) or placing it under that component in the cost center hierarchy
- This preserves the operational view while keeping the component visible in the General Ledger
- Working papers based on EHR or ISL data divide costs between BHSS categories (Appendix A)

When a separate cost center is worth creating

When a distinction affects a funding requirement, not just reporting detail: activity counting toward a suballocation (e.g., Early Intervention), activity funded by a different component (e.g., FSP), or activity with a different reversion period (e.g., WET).

Distinctions that only affect how costs are categorized on the BHOATR can generally be supported through working papers. Appendix A shows how to apply this to a facility with several activity types.

Part One Complete: Help Shape Part Two

Review the guide, discuss it with your county partners, and send us your questions before Part Two.

What we established today

- The Local BHSF as a governmental Special Revenue Fund
- The subsidiary accounting detail needed within the Local BHSF
- The role of the General Fund in accumulating BHSA-related costs
- Two locally adaptable approaches for organizing the General Fund chart of accounts

Before Part Two

- Review the final county guide
- Discuss the accounting structure with behavioral health finance staff, the Auditor-Controller, and other county partners
- Submit questions, areas of uncertainty, implementation concerns, or examples that would benefit from clarification
- Identify the questions you want addressed in Part Two

How your questions will be used

We will use the questions submitted between sessions to develop an FAQ and will present a summary of those questions and answers during Part Two.

Submit questions: *BHFA@CalMHSA.org*

Part Two will be scheduled separately. Additional information will be shared once the date is confirmed.

Access the Guide

A County Guide for Local BHSF Accounting and BHSA Financial Management

Thank you!