



John Chiang  
California State Controller

December 24, 2014

County Officials  
City Officials

Re: Reconciliation of the December 2014 Health and Welfare Realignment Apportionments

Reconciliation for the 2014-15 Fiscal Year

**Sales Tax:**

Revenues for the month of December 2014<sup>(1)</sup> \$ 93,379,252.00

December 26, 2014 Apportionment  
Mental Health Allocation per SB1020 93,379,252.00

Total Apportioned \$ 93,379,252.00

**Sales Tax:**

Revenues for the month of December 2014<sup>(2)</sup> \$ 239,753,018.91

December 26, 2014 Apportionments

CalWORKs Maintenance of Effort<sup>(3)</sup> \$ 58,809,099.52

Child Poverty and Family Supplemental Support Subaccount 6,447,560.46

County Medical Services Program (CMSP)

Pre-AB 85 transfer 4,483,784.24

Swap of Sales Tax from Social Services (AB 85) 5,513,278.03

Transfer Sales Tax to Family Support Subaccount (AB 85) (9,997,062.27)

Net CMSP apportioned 0.00

Mental Health Base 1,228,048.53

Public Health

Pre-AB 85 transfer 29,284,052.29

Swap of Sales Tax from Social Services (AB 85) 30,636,983.25

Transfer Sales Tax to Family Support Subaccount (AB 85) (55,347,615.43)

Net Public Health apportioned 4,573,420.11

Social Services

Pre-AB 85 transfer 139,500,473.87

Swap of Sales Tax to CMSP (AB 85) (5,513,278.03)

Swap of Sales Tax to Public Health (AB 85) (30,636,983.25)

Net Social Services apportioned 103,350,212.59

Family Support Subaccount (AB 85)

Transfer in of Sales Tax (AB 85) 65,344,677.70

Net Family Support Subaccount apportioned 65,344,677.70

Total Sales Tax Apportioned \$ 239,753,018.91

**Vehicle License Fee (VLF):**

Revenues for the month of December 2014 <sup>(2)</sup>	\$ 132,595,640.36
State Controller's Office (SCO)-Administrative Cost <sup>(4)</sup>	<u>(54,124.62)</u>
Available for Apportionments	\$ 132,541,515.74

## December 26, 2014 Apportionments

CalWORKs Maintenance of Effort <sup>(3)</sup>	\$ 30,699,476.62
Child Poverty and Family Supplemental Support	7,684,326.32
County Medical Services Program (CMSP)	
Pre-AB 85 transfer	10,580,749.44
Swap of VLF to Social Services (AB 85)	<u>(5,513,278.03)</u>
Net CMSP apportioned	5,067,471.41
Mental Health Base	1,463,610.89
Public Health	
Pre-AB 85 transfer	77,574,643.22
Swap of VLF to Social Services (AB 85)	<u>(30,636,983.25)</u>
Net Public Health apportioned	46,937,659.97
Social Services	
Pre-AB 85 transfer	4,538,709.25
Swap of VLF from CMSP (AB 85)	5,513,278.03
Swap of VLF from Public Health (AB 85)	<u>30,636,983.25</u>
Net Social Services apportioned	40,688,970.53

Total VLF Apportioned \$ 132,541,515.74

**Vehicle License Fee Collections for Mental Health:**

Revenues for the month of December 2014 <sup>(1)</sup>	<u>\$ 1,905,157.70</u>
Available for Apportionment	\$ 1,905,157.70
December 26, 2014 Apportionment	<u>\$ 1,905,157.70</u>
Total Apportioned	<u>\$ 1,905,157.70</u>

If you have any questions, please call Mike Silvera at (916) 323-0704 in the Division of Accounting and Reporting.

- (1) Revenue on a cash basis for the previous 30 days, November 16 to December 15, from the Sales Tax revenue accounts per Revenue and Taxation Code sections 6051.15 and 6201.15 to the credit of the Local Revenue Fund 2011.
- (2) Revenue on a cash basis for the previous 30 days, November 16 to December 15, from the Sales Tax and VLF revenue accounts to the credit of the Local Revenue Fund.
- (3) The CalWORKs Maintenance of Effort apportionment is the sum of a portion of Sales Tax, and Vehicle License Fees. Total apportioned on December 26, 2014: \$89,508,576.14.
- (4) From the 2014-15 Budget Act, appropriation item 0840-001-0001 for the SCO.