



**BETTY T. YEE**  
**California State Controller**  
Division of Accounting and Reporting

February 13, 2015

County Auditor-Controller  
City Finance Director

The forms for **Local Health and Welfare Trust Fund's 2013-14 report** are enclosed. These are requesting data for the last three quarters of 2013-14. Because we are late in requesting this information, we customized the report to include all quarters' data in one report. We would like to have these reports completed and returned to our office by March 31, 2015. Please let us know if you need additional time.

Welfare and Institutions Code section 17609.05 requires reports to be filed with the Controller for verification of trust fund deposits and expenditures. Failure to file these reports could result in the withholding of your future allocations. County matching general purpose revenues are required to be deposited monthly pursuant to Welfare and Institutions Code sections 17608.05, 17608.10, and 17608.15. In compliance with these statutes, if deposits are determined to be insufficient, the county will be notified. If required, future allocations will be withheld until proof of the appropriate deposit is received.

For your assistance, instructions are provided for each of the reports. Please include all deposits and disbursements made from the health and welfare trust fund accounts for the 2013-14 fiscal year (last three quarters). Please send the completed reports to:

State Controller's Office  
Division of Accounting and Reporting, Local Apportionments Section  
Attn: John Bodolay  
P. O. Box 942850  
Sacramento, CA 94250

Thank you for your cooperation. Forms are now located on our website at [http://www.sco.ca.gov/ard\\_payments\\_realign.html](http://www.sco.ca.gov/ard_payments_realign.html). If you have any questions concerning these forms or instructions, please call John Bodolay of the Local Apportionments Section at (916) 323-2154.

Sincerely,

*(Original Signed)*

**JIM REISINGER, Manager**  
**Local Apportionments Section**

# MENTAL HEALTH TRUST FUND INSTRUCTIONS

## Instructions for the 2013-14 Report for the Months of October through August and Growth.

- ◆ Reports must be returned by **March 31, 2015**, to the State Controller's Office, Division of Accounting and Reporting, Local Apportionments Section, P.O. Box 942850, Sacramento, CA 94250.
- ◆ Reports are to be signed by the Director of Mental Health and the County/City Auditor-Controller.
- ◆ Report 2013-14 deposits made October through August 2014 and Growth payment.
- ◆ Refer to the remittance advice received with your payments and reconcile with the payment amounts available on the State Controller's Office Website, [WWW.SCO.CA.GOV](http://WWW.SCO.CA.GOV). Call John Bodolay @ 916-323-2154 for help.
- ◆ **Do not enter amounts in gray areas.**

### Deposits

1. Sales Tax
  - a. Allocation  
W & I Code Sec. 17601  
In the columns titled "October" through "August", enter the total amount deposited October 2013 through August 2014, respectively.
  - b. Less: State Hospital Offset  
W & I Code Sec. 17601  
In the column titled "October" through "August", enter the State Hospital Service Contract offset amount from October 2013 through August 2014, respectively.
  - c. Less: Managed Care Offset  
In the column titled "October" through "August", enter the Managed Care Program offset amount from September 2013, respectively.
  - d. Less: State Hospital Excess Use  
In the column titled "October" through "August", enter the State Hospital Excess Use amount from October 2013 through August 2014, respectively.
  - e. Growth  
W&I Code Sec. 17601.25(a)  
In the Column titled "Growth" enter the amount deposited November 25, 2014.
  - f. Total Sales Tax Revenue  
Enter the total of lines 1a, 1b, 1c, 1d and 1e.
2. County/City Matching Funds
  - a. Mental Health Match  
W & I Code Sec. 17608.05  
In the columns titled "October" through "August" and "Growth" enter the amount of local matching funds deposited from October 2013 through August 2014 and November 2014, respectively, in accordance with the schedule developed by the State Department of Mental Health.
  - b. Vehicle License Collection Allocation  
W & I Code Sec. 17604.(d)  
In the column titled "October" and "December" enter the amount deposited in October 2013 and December 2013, respectively.
  - c. Vehicle License Fees General Growth  
W&I Code Sec. 17601.25(a)  
In the Column titled "Growth" enter the amount deposited November 25, 2014.
  - d. Total Matching Funds  
Enter the total of lines 2a, 2b and 2c.
3. Other (identify)  
Enter and identify all miscellaneous deposits.
4. Total Funds Deposited  
Enter the total of lines 1f, 2d, and 3.

### Disbursements

5. Transfers to Operating Funds  
Enter the total amounts transferred to other funds for spending purposes.
6. Other (identify)  
Enter and identify any other disbursements made during the first quarter.
7. Total Funds Disbursed  
Enter the total of lines 5 and 6.

### Transfers

8. Transfers In (Out) to Other Trust Funds  
W & I Code Sec. 17600.20  
Enter the transfers In (Out) between trust fund accounts.



# HEALTH TRUST FUND INSTRUCTIONS

## Instructions for the 2013-14 Report for the Months of October through August and Growth

- ◆ Reports must be returned by **March 31, 2015**, to the State Controller's Office, Division of Accounting and Reporting, Local Apportionments Section, P.O. Box 942850, Sacramento, CA 94250.
- ◆ Reports are to be signed by the Director of Health and the County/City Auditor-Controller.
- ◆ Report 2013-14 deposits made October through August 2014 and Growth payment..
- ◆ Refer to the remittance advice received with your payments and reconcile with the payment amounts available on the State Controller's Office Website, [WWW.SCO.CA.GOV](http://WWW.SCO.CA.GOV). Call John Bodolay @ 916-323-2154 for help.
- ◆ **Do not enter amounts in gray areas.**

### Deposits

1. Sales Tax
  - a. Allocation  
W & I Code Sec. 17603 In the columns titled "October" through "August", enter the total amount deposited October 2013 through August 2014.
  - b. Growth  
W&I Code Sec. 17606.10 In the Column titled "Growth" enter the amount deposited November 25, 2014.
  - c. Total Sales Tax Revenue Enter the total of lines 1a and 1b.
2. County/City Matching Funds
  - a. Health Match  
W & I Code Sec.  
17608.10(a) In the columns titled "October" through "August" and "Growth", enter the amount of local matching funds deposited from October 2013 through August 2014 and November 2014, respectively in accordance with the schedule shown in W & I Code Section 17608.10.
  - b. Vehicle License Fee  
W & I Code Sec. 17608.10(b)
    - i. Allocation  
W & I Code Sec.  
17604 In the columns titled "October" through "June", enter the amount of county/city matching funds deposited as Vehicle License Fees allocated on October 2013 through June 2014, respectively.
    - ii. Less: CMSP Offset  
W & I Code Sec.  
17604.05 In the columns titled "October" through "December", enter the amount of the County Medical Services Program offset from October 2013 through December 2013.  
Note: Counties making direct payments should enter -0- and refer to line 6.
    - iii. Growth  
W&I Code Sec.  
17606.20 In the Column titled "Growth" enter the amount deposited November 25, 2014.
  - c. Total Matching Funds Enter the total of line 2a, 2b(i), less 2b(ii) plus 2b(iii).
3. Other (identify) Enter and identify all miscellaneous deposits.
4. Total Funds Deposited Enter the total of lines 1c, 2c, and 3.

### Disbursements

5. Transfers to Operating Funds Enter the total amounts transferred to other funds for spending purposes.
6. CMSP Payments Enter the amounts from counties/cities making direct CMSP payments to the Department of Health Services.
7. Other (identify) Enter and identify any other disbursements made during the first quarter.
8. Total Funds Disbursed Enter the total of lines 5, 6, and 7.

### Transfers

9. Transfers In (Out) to Other Trust Funds, W & I Code Sec. 17600.20 Enter the transfers In (Out) between trust fund accounts.

**Office of the State Controller of California**  
**Division of Accounting and Reporting**  
**Report of Local Health and Welfare Trust Funds**  
**Health Trust Fund**  
**Report for the 2013-14 Fiscal Year**

For the County/City of \_\_\_\_\_

DEPOSITS	October	November	December	January	February	March	April	May	June	July	August	Growth	TOTAL
1. Sales Tax													
a. Allocation													
b. Growth													
c. Total Sales Tax Revenue													
2. County/City Matching Funds													
a. Health Match													
b. Vehicle License Fee													
i. Allocation													
ii. Less: CMSP Offset													
iii. Growth													
c. Total Matching Funds													
3. Other (identify)													
4. Total Funds Deposited													
<b>DISBURSEMENTS</b>													
5. Transfers to Operating Funds													
6. CMSP Payments													
7. Other (identify)													
8. Total Funds Disbursed													
<b>TRANSFERS</b>													
9. Transfers in (out) to Other Trust Funds													

Questions concerning the preparation of this report should be directed to \_\_\_\_\_

Telephone No. (\_\_\_\_) \_\_\_\_\_

**Certification:**

As Health Director for the County/City of \_\_\_\_\_, I certify that the amounts stated on this report are true, accurate, and complete.

\_\_\_\_\_  
Health Director Telephone No. (\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_\_

As Auditor-Controller for the County/City of \_\_\_\_\_, I concur with the Health Director that the amounts stated on this report are true, accurate, and complete.

\_\_\_\_\_  
Auditor-Controller Telephone No. (\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_\_

# SOCIAL SERVICES TRUST FUND INSTRUCTIONS

## Instructions for the 2013-14 Report for the Months of October through August and Growth

- ◆ Reports must be returned by **March 31, 2015**, to the State Controller's Office, Division of Accounting and Reporting, Local Apportionments Section, P.O. Box 942850, Sacramento, CA 94250.
- ◆ Reports are to be signed by the Director of Social Services and the County Auditor-Controller.
- ◆ Report 2013-14 deposits made October through August 2014 and Growth payment.
- ◆ Refer to the remittance advice received with your payments and reconcile with the payment amounts available on the State Controller's Office Website, [WWW.SCO.CA.GOV](http://WWW.SCO.CA.GOV). Call John Bodolay @ 916-323-2154 for help.
- ◆ **Do not enter amounts in gray areas.**

### Deposits

1. Sales Tax
  - a. Allocation  
W & I Code Sec. 17602 In the columns titled "October" through "August", enter the total amount deposited October 2013 through August 2014.
  - b. Stabilization  
W&I Code Sec. In the Column titled "November" enter the amount deposited in November 2013.
  - c. Caseload Growth  
W&I Code Sec.  
17605(b)(1)(A) In the Column titled "Growth" enter the amount deposited November 25, 2014.
  - d. Total Sales Tax Revenue Enter the total of lines 1a, 1b and 1c.
2. Vehicle License Fees
  - a. Vehicle License Fees  
Annual Base  
W & I Code Sec. 17604 In the columns titled "October" through "June", enter the total amount deposited October 2013 through June 2014, respectively.
3. CalWORKs Maintenance of Effort
  - a. Allocation  
W & I Code Sec.  
17601.20(a) In the column titled "October" through "August", enter the total amount deposited October 2013 through August 2014, respectively.
  - b. Growth Sales Tax  
W&I Code Sec. 17606.10 In the Column titled "Growth" enter the amount deposited November 25, 2014.
  - c. Growth VLF  
W&I Code Sec. 17606.20 In the Column titled "Growth" enter the amount deposited November 25, 2014.
  - d. Total CalWorks Maintenance  
of Effort Revenue Enter the total of lines 3a, 3b and 3c.
4. Family Support Subaccount
  - a. Allocation  
W&I Code Sec. 17601.75 In the column titled "February" through "July", enter the total amount deposited February 2014 through July 2014, respectively.
5. Child Poverty Sales Tax
  - a. Growth  
W&I Code Sec.  
17606.10(f)(3) In the Column titled "Growth" enter the amount deposited November 25, 2014.
6. Child Poverty VLF
  - a. Growth  
W&I Code Sec. 17606.20 In the Column titled "Growth" enter the amount deposited November 25, 2014.
7. Other (identify) Enter and identify all miscellaneous deposits.
8. Total Funds Deposited Enter the total of lines 1d, 2a, 3d, 4a, 5a, 6a and 7.

**Disbursements**

- |                                 |   |
|---------------------------------|---|
| 9. Transfers to Operating Funds | Enter the total amounts transferred to other funds for spending purposes. |
| 10. Other (identify)            | Enter and identify any other disbursements made during the first quarter. |
| 11. Total Funds Disbursed       | Enter the total of lines 9 and 10.  |

**Transfers**

- |   |   |
|---|---|
| 12. Transfers In (Out) to Other Trust Funds<br>W & I Code Sec. 17600.20 | Enter the Transfers In (Out) between trust fund accounts. |
|---|---|

Office of the State Controller of California  
Division of Accounting and Reporting  
Report of Local Health and Welfare Trust Funds  
Social Services Trust Fund  
Report for the 2013-14 Fiscal Year

For the County of \_\_\_\_\_

DEPOSITS	October	November	December	January	February	March	April	May	June	July	August	Growth	TOTAL
1. Sales Tax													
a. Allocation													
b. Stabilization													
c. Caseload Growth													
d. Total Sales Tax Revenue													
2. Vehicle License Fees													
a. Vehicle License Fees Annual Base													
3. CalWORKs Maintenance of Effort													
a. Allocation													
b. Growth Sales Tax													
c. Growth VLF													
d. Total CalWORKs Revenue													
4. Family Support Subaccount													
a. Allocation													
5. Child Poverty Sales Tax													
a. Growth													
6. Child Poverty VLF													
a. Growth													
4. Other (identify)													
5. Total Funds Deposited													
<b>DISBURSEMENTS</b>													
6. Transfers to Operating Funds													
7. Other (identify)													
8. Total Funds Disbursed													
<b>TRANSFERS</b>													
9. Transfers In (Out) to Other Trust Funds													

Questions concerning the preparation of this report should be directed to \_\_\_\_\_

Telephone No. (\_\_\_\_\_) \_\_\_\_\_

Certification:

As Social Services Director for the County of \_\_\_\_\_, I certify that the amounts stated on this report are true, accurate, and complete.

\_\_\_\_\_  
Social Services Director Telephone No. (\_\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_\_

As Auditor-Controller for the County of \_\_\_\_\_, I concur with the Social Services Director that the amounts stated on this report are true, accurate, and complete.

\_\_\_\_\_  
Auditor-Controller Telephone No. (\_\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_\_