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 2014-15 second quarter reports** are enclosed. These reports are to be completed and returned to our office by March 13, 2015.

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 by the date stated above 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 2014-15 second quarter. 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 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

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250
STREET ADDRESS 3301 C Street, Suite 700, Sacramento, CA 95816

MENTAL HEALTH TRUST FUND INSTRUCTIONS

Instructions for the 2014-15 Second Quarter Report.

- Reports must be returned by **March 13, 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 2014-15 second quarter deposits made October through December 2014.
- 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. 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 column titled "October, November, and December", enter the total amount deposited October 27, 2014, November 26, 2014, and December 26, 2014.
b. Less: State Hospital Offset W & I Code Sec. 17601	In the column titled "October, November, December", enter the State Hospital Service contract offset amount from October, November, and December 2014, respectively.
c. Less: Managed Care Offset	In the column titled "October, November, December", enter the Managed Care Program offset amount from October, November, and December 2014, respectively.
d. Sales Tax Annual Base W&I Code Sec. 17601	In the column titled "December" enter the amount deposited in December 2014, respectively.
e. Total Sales Tax Revenue	Enter the total of lines 1a, less lines 1b, 1c plus 1d.
2. County/City Matching Funds	
a. Mental Health Match W & I Code Sec. 17608.05	In the columns titled "October, November, and December" enter the amount of local matching funds deposited from October through December 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, November, December" enter the amount deposited in October, November, and December 2014, respectively.
c. Vehicle License Fees Annual Base W & I Code Sec. 17604(b)	In the column titled "December" enter the amount deposited in December 2014, respectively.
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 1e, 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.

Office of the State Controller of California
Division of Accounting and Reporting

Report of Local Health and Welfare Trust Funds

Mental Health Trust Fund

2nd Quarter Report for the 2014-15 Fiscal Year

For the County/City of_____

DEPOSITS	October	November	December	TOTAL
1. Sales Tax				
a. Allocation				
b. Less: State Hospital Offset				
c. Less: Managed Care Offset				
d. Sales Tax Annual Base				
e. Total Sales Tax Revenue				
2. County/City Matching Funds				
a. Mental Health Match				
b. Vehicle License Collection Allocation				
c. Vehicle License Fees Annual Base				
d. Total Matching Funds				
3. Other (identify)				
4. Total Funds Deposited				
DISBURSEMENTS				
5. Transfers to Operating Funds				
6. Other (identify)				
7. Total Funds Disbursed				
TRANSFERS				
8. Transfers in (out) to Other Trust Funds				

Questions concerning the preparation of this report should be directed to _____

Telephone No. (____)_____

Certification:

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

_____ (____)_____ _____

Mental Health Director Telephone No. Date

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

_____ (____)_____ _____

Auditor-Controller Telephone No. Date

HEALTH TRUST FUND INSTRUCTIONS

Instructions for the 2014-15 Second Quarter Report

- Reports must be returned by **March 13, 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 2014-15 second quarter deposits made October through December 2014.
- 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. 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 column titled “October”, “November”, and “December”, enter the total amount deposited October 27, 2014, November 26, 2014, and December 26, 2014.
2. County/City Matching Funds	
a. Health Match W & I Code Sec. 17608.10(a)	In the columns titled “October”, “November”, and “December”, enter the amount of local matching funds deposited from October through December 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”, “November”, and “December”, enter the amount county/city matching funds deposited as Vehicle License Fees allocated on October 27, November 26, and December 26, 2014.
ii. Less: CMSP Offset W & I Code Sec. 17604.05	In the column titled “October”, “November”, and “December”, enter the amount of the County Medical Services Program offset from October 27, November 26, and December 26, 2014. Note: Counties making direct payments should enter -0- and refer to line 6.
c. Total Matching Funds	Enter the total of line 2a, 2b(i), less 2b(ii).
3. Other (identify)	Enter and identify all miscellaneous deposits.
4. Total Funds Deposited	Enter the total of lines 1a, 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

2nd Quarter Report for the 2014-15 Fiscal Year

For the County/City of_____

DEPOSITS	October	November	December	TOTAL
1. Sales Tax				
a. Allocation				
2. County/City Matching Funds				
a. Health Match				
b. Vehicle License Fee				
i. Allocation				
ii. Less: CMSP Offset				
c. Total Matching Funds				
3. Other (identify)				
4. Total Funds Deposited				
DISBURSEMENTS				
5. Transfers to Operating Funds				
6. CMSP Payments				
7. Other (identify)				
8. Total Funds Disbursed				
TRANSFERS				
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 2014-15 Second Quarter Report.

- Reports must be returned by **March 13, 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 2014-15 second quarter deposits made October through December 2014.
- 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. 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 column titled “October”, “November”, and “December”, enter the total amount deposited October 27, 2014, November 26, 2014, and December 26, 2014.
b. Stabilization W&I Code Sec 17602(b)(1)	In the Column titled “November”, enter the amount depostited November 26, 2014
c. Total Sales Tax Revenue	Enter the total of lines 1a and 1b.
2. Vehicle License Fees	
a. Vehicle License Fees Annual Base W & I Code Sec. 17604	In the columns titled “October”, “November”, and “December”, enter the amounts deposited October 27, November 26, and December 26, 2014.
3. CalWORKs Maintenance of Effort	
a. Allocation W & I Code Sec. 17601.20(a)	In the columns titled “October”, “November”, and “December”, enter the amounts deposited October 27, November 26, and December 26, 2014.
4. Family Support Subaccount	
a. Allocation W & I Code Sec.17601.75	In the columns titled “October”, “November”, and “December”, enter the amounts deposited October 27, November 26, and December 26, 2014.
5. Child Poverty and Family Supplemental Support VLF	
a. Allocation W&I Code Sec. 17604	In the columns titled “December”, enter the amount December 26, 2014.
6. Child Poverty and Family Supplemental Support Sales Tax	
a. Allocation W&I Code Sec 17601.50	In the columns titled “December”, enter the amount December 26, 2014.
7. Other (identify)	Enter and identify all miscellaneous deposits.
8. Total Funds Deposited	Enter the total of lines 1c, 2a, 3a, 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 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

2nd Quarter Report for the 2014-15 Fiscal Year

For the County of _____

DEPOSITS	October	November	December	TOTAL
1. Sales Tax				
a. Allocation				
b. Stabilization				
c. Total Sales Revenue				
2. Vehicle License Fees				
a. Vehicle License Fees Annual Base				
3. CalWORKs Maintenance of Effort				
a. Allocation				
4. Family Support Subaccount				
a. Allocation				
5. Child Poverty and Family Supplemental Support VLF				
a. Allocation				
6. Child Poverty and Family Supplemental Support Sales Tax				
a. Allocation				
7. Other (identify)				
8. Total Funds Deposited				
DISBURSEMENTS				
9. Transfers to Operating Funds				
10. Other (identify)				
11. Total Funds Disbursed				
TRANSFERS				
12. 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