



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

August 13, 2015

County Auditor-Controller
City Finance Director

The forms for **Local Health and Welfare Trust Fund's 2014-15 fourth quarter reports** are enclosed. These reports are to be completed and returned to our office by September 14, 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 fourth 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

MENTAL HEALTH TRUST FUND INSTRUCTIONS

Instructions for the 2014-15 Fourth Quarter Report.

- ◆ Reports must be returned by **September 14, 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 fourth quarter deposits made April through June 2015.
- ◆ 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. 17601.25(c) In the column titled "April, May, and June", enter the total amount deposited April 27, 2015, May 27, 2015, and June 26, 2015.
 - b. Less: State Hospital Offset
W & I Code Sec. 17601 In the column titled "April, May, and June", enter the State Hospital Service offset amount from April, May, and June 2015, respectively.
 - c. Less: Managed Care Offset In the column titled "April, May, and June", enter the Manage Care Offset amount from April, May, and June 2015, respectively.
 - d. Total Sales Tax Revenue Enter the total of lines 1a, less lines 1b and 1c.
2. County/City Matching Funds
 - a. Mental Health Match
W & I Code Sec. 17608.05(a) In the columns titled "April, May, and June" enter the amount of local matching funds deposited from April through June 2015, respectively, in accordance with the schedule developed by the State Department of Mental Health.
3. Other (identify) Enter and identify all miscellaneous deposits.
4. Total Funds Deposited Enter the total of lines 1d, 2a, 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 2014-15 Fourth Quarter Report.

- ◆ Reports must be returned by **September 14, 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 fourth quarter deposits made April through June 2015.
- ◆ 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(c) In the column titled "April", "May", and "June", enter the total amount deposited April 27, 2015, May 27, 2015, and June 26, 2015.
 2. County/City Matching Funds
 - a. Health Match
W & I Code Sec. 17608.10(a) In the columns titled "April", "May", and "June", enter the amount of local matching funds deposited from April through June 2015, 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)
Allocation
W & I Code Sec. 17604(c)(5)(A) In the columns titled "April", "May", and "June", enter the amount of county/city matching funds deposited as Vehicle License Fees allocated on April 27, May 27, and June 26, 2015.
 - c. Total Matching Funds Enter the total of line 2a and 2b.
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.

SOCIAL SERVICES TRUST FUND INSTRUCTIONS

Instructions for the 2014-15 Fourth Quarter Report.

- ◆ Reports must be returned by **September 14, 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 fourth quarter deposits made April through June 2015.
- ◆ 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(e) In the column titled "April", "May", and "June", enter the total amount deposited April 27, 2015, May 27, 2015, and June 26, 2015.
 - b. Total Sales Tax Revenue Enter the total of lines 1a.
2. Vehicle License Fees
 - a. Vehicle License Fees
Annual Base
W & I Code Sec. 17604(c)(5)(A) In the columns titled "April", "May", and "June", enter the amounts deposited April 27, May 27, and June 26, 2015.
3. CalWORKs Maintenance of Effort
 - a. Allocation
W & I Code Sec.
17601.20(a) and 17604(c)(5)(A) In the columns titled "April", "May", and "June", enter the amounts deposited April 27, May 27, and June 26, 2015.
4. Family Support Subaccount
 - a. Allocation
W & I Code Sec.17601.75(a) In the columns titled "April", "May", and "June", enter the amounts deposited April 27, May 27, and June 26, 2015.
5. Child Poverty and Family Supplemental Support VLF
 - a. Allocation
W&I Code Sec. 17604(c)(5)(A) In the columns titled "April", "May", and "June", enter the amounts deposited April 27, May 27, and June 26, 2015.
6. Child Poverty and Family Supplemental Support Sales Tax
 - a. Allocation
W&I Code Sec 17601.50 In the columns titled "April", "May", and "June", enter the amounts deposited April 27, May 27, and June 26, 2015.
7. Other (identify) Enter and identify all miscellaneous deposits.
8. Total Funds Deposited Enter the total of lines 1b, 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.

