



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

February 26, 2016

County Auditor-Controller
City Finance Director

The forms for **Local Health and Welfare Trust Fund's 2014-15 annual reports** are enclosed. These reports are to be completed and returned to our office by March 31, 2016.

Welfare and Institutions Code section 17609.05 requires reports to be filed with the Controller for verification of trust fund deposits and disbursements. If the Controller's Office finds a deficit with the deposits, your future allocations could be withheld until deposits are made accordingly.

County matching general-purpose revenues are required to be deposited monthly pursuant to Welfare and Institutions Code sections 17608.05 and 17608.10.

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 fiscal year. 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_health_welfare_fy1415_reports.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 Annual Report.

- ◆ Reports must be returned by **March 31, 2016**, 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 annual deposits made September through August 2015 plus growth.
- ◆ Refer to the remittance advice received with your payments and reconcile with the payment amounts available on the State Controller's Office Website, http://www.sco.ca.gov/ard_payments_realign_fy1415.html. Call John Bodolay at (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 columns titled "1st – 4th Quarters", and "July and August 2015" enter the total amounts deposited September 26, 2014 through June 26, 2015, and July and August 2015, respectively.
 - b. Less: State Hospital Offset
W & I Code Sec. 17601 In the column titled "1st – 4th Quarters," enter the State Hospital Service contract offset amounts from September 26, 2014, through June 26, 2015. In the column titled "July and August 2015," enter the total of State Hospital Service contract offset amounts for July and August 2015.
Note: Counties making direct payments should enter -0- and refer to line 6.
 - c. Less: Managed Care Offset In the column titled "1st – 4th Quarters," enter the total of Managed Care Program offset amounts from September 26, 2014, through June 26, 2015. In the column titled "July and August 2015," enter the total of Managed Care Program offset amounts for July 2015 and August 2015.
 - d. Less: State Hospital Excess
use In the column titled "1st – 4th Quarters" enter the amount deposited in September 2014.
 - e. Sales Tax Annual Base
W&I Code Sec. 17601 In the column titled "1st – 4th Quarters" and "July and August 2015" enter the amount deposited in deposited December 2014, and July 2015 respectively.
 - f. Growth
W & I Code Sec. 17606.10(a)
And 17601.25(a) In the Column titled "2014-15 Growth" enter the amount deposited
November 16, 2015.
 - g. Total Sales Tax Revenue Enter the total of lines 1a, less lines 1b, 1c, and 1d plus line 1e and 1f.
2. County/City Matching Funds
 - a. Mental Health Match
W & I Code Sec. 17608.05(a) In the columns titled "1st – 4th Quarters", and "July and August 2015" enter the total amounts deposited September 26, 2014 through June 26, 2015, and July and August 2015, respectively, in accordance with the schedule developed by the State Department of Mental Health.
 - b. Mental Health "VLF Base"
W & I Code Sec. 17601.25(a)
And 17604(c)(5)(A) In the column titled "1st – 4th Quarters" and "July and August" enter the amount deposited in December 2014 and August 2015 respectively.
 - b. Vehicle License Collection
Allocation In the column titled "1st – 4th Quarters" enter the amount deposited in
September 2014 through December 2014 respectively.
W & I Code Sec. 17604.(d)
 - c. Vehicle License Fees General
Growth In the Column titled "2014-15 Growth" enter the amount deposited
November 16, 2015.
W & I Code Sec. 17606.10(a)
And 17601.25(a)
 - 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 1g, 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 2014-15 Annual Report.

- ◆ Reports must be returned by **March 1, 2016**, 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 annual deposits made September through August 2015 plus growth.
- ◆ Refer to the remittance advice received with your payments and reconcile with the payment amounts available on the State Controller's Office Website, http://www.sco.ca.gov/ard_payments_realign_fy1415.html. Call John Bodolay at (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 columns titled "1st – 4th Quarters", and "July and August 2015" enter the total amounts deposited September 26, 2014 through June 26, 2015, and July and August 2015, respectively
 - b. Growth
W&I Code Sec. 17606.10 In the Column titled "2014-15 Growth" enter the amount deposited November 16, 2015.
 - c. Total Sales Tax Revenue
County/City Matching Funds 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 "1st – 4th Quarters", and "July and August 2015", enter the amount of local matching funds deposited from September 2014 through June 2015, and July and August 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)
 - i. Allocation
W & I Code Sec. 17604(c)(5)(A) In the columns titled "1st – 4th Quarters", and "July and August 2015" enter the total amounts deposited September 26, 2014 through June 26, 2015, and July 2015, respectively
 - ii. Growth
W&I Code Sec. 17606.20 In the Column titled "2014-15 Growth" enter the amount deposited November 16, 2015.
 - c. Total Matching Funds Enter the total of line 2a, 2b(i) 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.

SOCIAL SERVICES TRUST FUND INSTRUCTIONS

Instructions for the 2014-15 Annual Report.

- ◆ Reports must be returned by **March 31, 2016**, 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 annual deposits made September through August 2015 plus growth.
- ◆ Refer to the remittance advice received with your payments and reconcile with the payment amounts available on the State Controller's Office Website, http://www.sco.ca.gov/ard_payments_realign_fy1415.html. Call John Bodolay at (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 columns titled "1st – 4th Quarters", and "July and August 2015" enter the total amounts deposited September 26, 2014 through June 26, 2015, and July and August 2015, respectively
 - b. Stabilization
W&I Code Sec. 17602(b)(1) In the columns titled "1st – 4th Quarters", enter the total amount deposited November 26, 2014.
 - c. Caseload Growth
W&I Code Sec.
17605(b)(1)(A) In the Column titled "Growth" enter the amount deposited October 13, 2015.
 - 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(c)(5)(A) In the columns titled "1st – 4th Quarters", and "July and August 2015" enter the total amounts deposited September 26, 2014 through June 26, 2015, and July respectively
 - b. Total VLF Revenue Enter the total of lines 1a.
3. CalWORKs Maintenance of Effort
 - a. Allocation
W & I Code Sec.
17601.20(a) and 17604(c)(5)(A) In the columns titled "1st – 4th Quarters", and "July and August 2015" enter the total amounts deposited September 26, 2014 through June 26, 2015, and July and August 2015, respectively
 - b. Total CalWORKs Maintenance
of Effort Revenue Enter the total of lines 3a.
4. Family Support Subaccount
 - a. Allocation
W & I Code Sec.17601.75(a) In the columns titled "1st – 4th Quarters", and "July and August 2015" enter the total amounts deposited September 26, 2014 through June 26, 2015, and July and August 2015, respectively
 - b. Growth
W & I Code Sec.17601.75(a) In the Column titled "Growth" enter the amount deposited November 16, 2015.
 - c. Total Family Support Subaccount Enter the total of lines 4a and 4b.
5. Child Poverty and Family
Supplemental Support VLF
 - a. Allocation
W&I Code Sec. 17604(c)(5)(A) In the columns titled "1st – 4th Quarters", and "July and August 2015", enter the amounts deposited respectively.
 - b. Growth
W&I Code Sec. 17606.20 In the Column titled "Growth" enter the amount deposited November 16, 2015.
 - c. Total Child Poverty and Family
Supplemental Support VLF Enter the total of lines 5a and 5b
6. Child Poverty and Family
Supplemental Support Sales Tax
 - a. Allocation
W&I Code Sec 17601.50 In the columns titled "1st – 4th Quarters", and "July and August 2015", enter the amounts deposited respectively.
 - b. Growth
W&I Code Sec.
17606.10(f)(3) In the Column titled "Growth" enter the amount deposited November 16, 2015.

- c. Total Child Poverty and Family Supplemental Support Sales Tax Enter the total of lines 6a and 6b
- 7. Other (identify) Enter and identify all miscellaneous deposits.
- 8. Total Funds Deposited Enter the total of lines 1d, 2a, 3d, 4c, 5c, 6c 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
Annual Report for the 2014-15 Fiscal Year

For the County of _____

DEPOSITS	1st - 4th Quarters	July and August 2015	2014-2015 Growth	TOTAL
1. Sales Tax				
a. Allocation				
b. Stabilization				
c. Caseload Growth				
d. Total Sales Revenue				
2. Vehicle License Fees				
a. Vehicle License Fees Annual Base				
b. Total VLF Revenue				
3. CalWORKs Maintenance of Effort				
a. Allocation				
b. Total CalWorks Revenue				
4. Family Support Subaccount				
a. Allocation				
b. Growth				
c. Total Family Support Revenue				
5. Child Poverty and Family Supplemental Support VLF				
a. Allocation				
b. Growth VLF				
c. Total CPFSS VLF Revenue				
6. Child Poverty and Family Supplemental Support Sales Tax				
a. Allocation				
b. Growth Sales Tax				
c. Total CPFSS Sales tax Revenue				
7. Other (identify)				
8. Total Funds Deposited				
DISBURSEMENTS				
9. Transfers to Operating Funds				
10. Other (identify)				
11. Total Funds Disbursed				

