



JOHN CHIANG
California State Controller

Division of Accounting and Reporting
December 5, 2014

To: County Auditor-Controller
City Finance Director

The forms for **Local Health and Welfare Trust Fund's 2014-15 first quarter reports** are enclosed. These reports are to be completed and returned to our office by January 5, 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 first 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 By)

Jim Reisinger, Manager
Local Apportionments Section

MENTAL HEALTH TRUST FUND INSTRUCTIONS

Instructions for the 2014-15 First Quarter Report.

- ◆ Reports must be returned by **January 05, 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 first quarter deposits made July through September 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 "September", enter the total amount deposited September 26, 2014.
 - b. Less: State Hospital Offset
W & I Code Sec. 17601 In the column titled "September", enter the State Hospital Service contract offset amount from September 2014.
 - c. Less: Managed Care Offset In the column titled "September", enter the Managed Care Program offset amount from September 2014.
 - d. Less: State Hospital Excess Use In the column titled "September", enter the State Hospital Excess Use amount from September 2014.
 - e. Total Sales Tax Revenue Enter the total of lines 1a, less lines 1b, 1c and 1d.
2. County/City Matching Funds
 - a. Mental Health Match
W & I Code Sec. 17608.05 In the columns titled "July", "August", and "September" enter the amount of local matching funds deposited from July through September 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 "September" enter the amount deposited in September 2014.
 - c. Total Matching Funds Enter the total of lines 2a and 2b.
3. Other (identify) Enter and identify all miscellaneous deposits.
4. Total Funds Deposited Enter the total of lines 1e, 2c, 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 First Quarter Report

- ◆ Reports must be returned by **January 05, 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 first quarter deposits made July through September 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 "September", enter the total amount deposited September 26, 2014.
2. County/City Matching Funds
 - a. Health Match
W & I Code Sec. 17608.10(a)
In the columns titled "July", "August", and "September", enter the amount of local matching funds deposited from July through September 2014 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 "August" and "September", enter the amount of county/city matching funds deposited as Vehicle License Fees allocated on August 27, and September 26, respectively.
 - ii. Less: CMSP Offset
W & I Code Sec. 17604.05
In the column titled "August and September", enter the amount of the County Medical Services Program offset from August 27, and September 26, respectively.
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.

SOCIAL SERVICES TRUST FUND INSTRUCTIONS

Instructions for the 2014-15 First Quarter Report.

- ◆ Reports must be returned by **January 05, 2014**, 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 first quarter deposits made July through September 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 "September", enter the total amount deposited September 26, 2014.
2. Vehicle License Fees
 - a. Vehicle License Fees
Annual Base
W & I Code Sec. 17604 In the columns titled "August" and "September", enter the amounts deposited August 27, and September 26, 2014, respectively.
3. CalWORKs Maintenance of Effort
 - a. Allocation
W & I Code Sec.
17601.20(a) In the column titled "August" and "September", enter the total amount deposited August 27, and September 26, 2014, respectively.
4. Family Support Subaccount
 - a. Allocation
W & I Code Sec.
17601.75 In the column titled "September", enter the total amount deposited September 26, 2014.
5. Other (identify) Enter and identify all miscellaneous deposits.
6. Total Funds Deposited Enter the total of lines 1a, 2a, 3a, 4a and 5.

Disbursements

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

Transfers

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

