

Portal Access

- » **Can multiple people access the online submission portal and work on the same expenditure report?**

No, the reporting form should only be completed by one person. DHCS recommends using the PDF version of the reporting form and the Necessary Materials Checklist to gather all data prior to submission.

Necessary Materials and Documentation

- » **What documentation is needed from Participating Subdivisions during reporting periods?**

Please review the [Necessary Materials Checklist document](#) for a full list of the necessary data and materials needed to complete the Opioid Settlements Reporting Tool. Both financial and programmatic data will be necessary to complete the reporting form.

Documentation required to complete this form will include, but is not limited to:

- An account of expenditures by program/activity for each settlement (e.g., Janssen Settlement or the Distributors Settlement) and the specific fund (e.g., California Subdivision Fund or the California Abatement Accounts Fund);
- An indication of how each program/activity correlates to the priorities listed in the [California State Subdivision Agreements](#) as well as Exhibit E;
- A narrative summary to provide background on the purpose of each program/activity;
- An account of interest earned on the settlement fund allocations;
- An account of amounts transferred to, or received from, other participating entities, if applicable; and
- A description of planned activities/programs for the next fiscal year, including an indication of how each program/activity correlates to the priorities listed in the [California State Subdivision Agreements](#) as well as Exhibit E.

In the case that DHCS has questions or needs to verify appropriate use of individual allocations, Participating Subdivisions should maintain books, records, documents, and other evidence, accounting procedures and practices to properly reflect direct and indirect costs related to their opioid abatement activities funded by the settlements. In addition, Participating Subdivisions should retain records relevant to their participation in the settlements, including correspondence with the national settlement administrator, BrownGreer, PLC. Records shall be subject at all reasonable times to inspection, audit, and reproduction. Participating Subdivisions should preserve and make available their records until all funds from the settlements are fully expended and for one year thereafter.

» **Are there any guidelines for the type of staff who should complete the form?**

This will depend on the structure and organization of each Participating Subdivision. Both financial and programmatic data will be necessary to complete the reporting form. DHCS defers to Participating Subdivisions to determine the appropriate staff for entering data.

» **Will I get a copy of my data after I report it?**

Yes. At the end of the form, after you submit, your response will be emailed to the contact email entered at the beginning of the survey. Please enter your email address carefully to ensure timely receipt of your report copy.

Reporting Requirements

» **What is the reporting schedule for the California Opioid Settlements?**

Participating Subdivisions will be asked to report on their expenditures from the California Opioid Settlements at least once a year until the relevant funds are fully expended, and one year thereafter.

Initial reporting periods¹ are anticipated to occur as follows:

Month/Year	Milestone
December 2022	First payments to Subdivisions

¹ The State Fiscal Year (SFY) runs from July 1st – June 30th every year. California Opioid Settlement payments are expected to be made to Subdivisions annually, starting in 2023. All settlement payments will be made by the national settlement administrator, BrownGreer PLC.

September 30, 2023	Expenditure reports for SFY 2022-2023 due Planned expenditures for SFY 2023-24 due
September 30, 2024	Expenditure reports for SFY 2023-2024 due Planned expenditures for SFY 2023-24 due

To ensure compliance with the settlement expenditure requirements, DHCS offers technical assistance to all Participating Subdivisions. Interested individuals can visit the [California Opioid Settlements website](#) to request assistance.

» **Do Participating Subdivisions need to complete the reporting form if they have not spent or committed their allocations during a reporting period?**

Yes, Participating Subdivisions must indicate funds carried or rolled over year-to-year during reporting periods. Please write in 0 during the expenditure sections of the reporting form.

» **What happens if Participating Subdivisions do not complete their annual reporting?**

California Participating Subdivisions receiving settlement funds must prepare and file reports annually regarding the use of those funds. It is the responsibility of the Participating Subdivision to ensure annual reports are provided to DHCS until all funds from the relevant settlement(s) are fully expended and for one year thereafter. Failure to submit a timely report may result in an audit, meet and confer with DHCS, or legal action. Participating Subdivisions who do not submit their reports by the prescribed deadlines will receive an electronic notice via email from DHCS regarding the missing report. The electronic notice will be sent to the Participating Subdivision's primary contact. It is the responsibility of the Participating Subdivision to ensure their primary contact's information is correctly listed with DHCS.

» **If my city does not elect direct payment, is it still obligated to report on the use of the funds?**

Cities which have opted-out of direct payment do not need to report to DHCS during reporting periods. Cities who do not elect direct payment must notify the national settlement administrator, [BrownGreer PLC](#), at least 60 days prior to a payment date.

Cities that received direct payment and then chose to transfer some or all their funds to another Participating Subdivision must report on the amount transferred during reporting periods.

Interest

» **How do Participating Subdivisions report interest?**

If funds are kept in an interest-bearing account, Participating Subdivisions will be responsible for reporting any interest earned on settlement funds. Interest earned will need to be reported by settlement on each settlement that the Participating Subdivision received.

» **How can interest earned from the opioid settlement funds be used?**

Interest earned from the opioid settlement funds must also be used on opioid remediation.

Transfers

» **Can funds be transferred to another Participating Subdivisions?**

Yes. Participating Subdivisions may agree to reallocate their funds, provided that all funds will be used for Opioid Remediation activities and each entity is a Participating Subdivision. Both the providing and receiving entity must agree on the exchange and report on these transfers to DHCS during reporting periods. Participating Subdivisions wishing to transfer their funds automatically during payment periods must contact the national settlement administrator, [BrownGreer PLC](#), at least 60 days prior to a payment date.

» **If my county or city received funds from another Participating Subdivision, is it required to report the use of these funds during a reporting period?**

Yes, funds received from another Participating Subdivision will need to be reported by the Participating Subdivision that received the funds. Participating Subdivisions who transferred their funds must also indicate this transaction during reporting periods with DHCS, unless the Subdivision opted-out of direct payment with the national settlement administrator, BrownGreer PLC. For example, if a city opted out of direct payment and their allocation was included in its local county's allocation, the county would not be required to report the amount of funds received from the city. If a city accepted direct payment and then chose to reallocate (e.g., transfer) their funds to the county, the county and city are required to report on the amount transferred and received.

» **Do I report interest earned on transfers in this section?**

No. All interest earned, including those earned from transferred funds should be reported in the Interest questions in Section 3 and Section 6 of the reporting form.

» **If a transfer occurs, which Participating Subdivision needs to report the transfer of funds?**

Both Participating Subdivisions need to report all transfers of funds from opioid settlement funds. The Participating Subdivision that is transferring the money to another Participating Subdivision must report how much of the funds are sent, to which Participating Subdivision it was sent to, and from what settlement the funds were taken from. The Participating Subdivision that received transferred funds also need to report similar information including how much money was received, which Participating Subdivision they received the funds from, and which settlement the funds were transferred to.

Expenditure Reporting & Allowable Uses

» **Do Participating Subdivisions need to report expenditures by each opioid settlement fund?**

Yes, Participating Subdivisions need to report expenditures by each opioid settlement fund. Information on expenditures is captured in two ways on the Expenditures Reporting Form. First, Participating Subdivisions will be asked to list all settlement dollars expended from the California Abatement Account and the Participating Subdivision Account independently and by each settlement individually. Secondly, Participating Subdivisions will need to report on how much was expended on opioid remediation activities or programs. For each activity and program, Participating Subdivisions will need to report on how much was expended from each settlement.

» **Can funds received from each settlement be combined to pay for one expense?**

Yes. Participating Subdivisions who receive funds from multiple settlements may combine these funds to pay for a single expense. Participating Subdivisions who combine funds for purchases should ensure financial information is delineated by each settlement during reporting periods.

» **Who do I contact for questions about allowable uses or reporting requirements for the California Opioid Settlements?**

Individuals seeking clarification on allowable uses or reporting requirements for the settlements can contact DHCS at OSF@dhcs.ca.gov.

Administrative Expenses

» **Should administrative expenses be included in total expenditure calculations?**

Yes, please include all expenditures in these sections, including administrative expenses. This should capture the total amount of spending of funds that your Participating Subdivision incurred in the state fiscal year.

» **What is the purpose of Section 10: Administrative Expenses? What administrative expenses should be reported in this section?**

Section 10 is meant to capture indirect administrative expenses (for example, overhead costs) that your Participating Subdivision has spent in the referenced fiscal year. The amount of these indirect costs will be compared to the total allocation received for each settlement to ensure Participating Subdivisions are not spending more than the allotted 10% on indirect costs.

Attestations

» **Who should certify and attest at the end of the survey?**

It is up to the Participating Subdivision who provides the certification and attestation for the acknowledgement of 50% of California Abatement Account Funds being spent on High Impact Abatement Activities. The person completing the form whose information was submitted in Section 1 should be the person who certifies and attests that the information on the Expenditure Reporting Tool is true and correct to their knowledge.