



California's Opioid Settlements Expenditure Reporting Form

Cover Page Introduction

Participating Subdivisions receiving funds from California's Opioid Settlements are required to complete annual reporting to the Department of Health Care Services (DHCS). Opioid settlement funds in this instance refers to final and proposed agreements between California and opioid distributors and manufacturers: McKesson, Cardinal Health and AmerisourceBergen (collectively, the Distributors); Janssen Pharmaceuticals, Inc.; Teva; Allergan; and pharmacies Walmart, Walgreens, and CVS (collectively, the Pharmacies).

This reporting form covers the period of July 1, 2022 – June 30, 2023. Please ensure all responses reflect the 2022 – 2023 State Fiscal Year (SFY). **This report is due September 30, 2023.**

This form is intended to collect expenditure information from California Participating Subdivisions and Plaintiff Subdivisions receiving allocations from the California Abatements Account and California Subdivision Fund as part of California's Opioid Settlements.

- » A Participating Subdivision is a city or county eligible to receive funds from one or multiple of the settlements listed above. A definition for Participating Subdivisions can be found in Section 2(a) of the California State Subdivision Agreements.
- » A Plaintiff Subdivision is a Subdivision located in California, other than a Litigating Special District, that filed a lawsuit, on behalf of the Subdivision and/or through an official of the Subdivision on behalf of the People of the State of California, against one or more Opioid Defendants prior to October 1, 2020.

A list of Participating and Plaintiff Subdivisions can be found in both the California State Agreements in Appendix 1. If you have questions about your Subdivision's status, please reference this appendix, or contact your City, County, or outside Counsel.

If you have any questions filling out this form, please review the [Q&A document](#).

If you need to submit a revision to already submitted data, please contact the UCLA Evaluation team by emailing DHilderbrand@mednet.ucla.edu.

Necessary Materials

To see a comprehensive list of necessary materials and information, please view the [Necessary Materials Checklist](#). You will need the following information to complete this form:

- » The amount of funds received by your Participating Subdivision by settlement in SFY 2022-2023;
- » The amount of funds expended by your Participating Subdivision, by activity, in SFY 2022-2023;
- » Interest earned on settlement funds allocated to your Participating Subdivision in SFY 2022-2023;
- » Reallocations to/from other Participating Subdivisions;
- » The amount of settlement funds spent on administrative costs; and
- » A description of planned activities/programs for the next fiscal year

All Expenditure Reporting Forms must be submitted online. Word Document and PDF versions will not be accepted, they are for reference only.

If you would like to see a copy of the entire reporting form prior to completing it, please download the [Opioid Settlement Funds Expenditure Reporting Form](#). All Expenditure Reporting Forms must be submitted online.

Submission Requirements

Participating Subdivisions shall only submit one (1) expenditure report annually for funds received from all settlements.

Do **not** send the expenditure reporting form to contractors or sub grantees to whom you may have awarded your opioid settlement funds. It is the Participating Subdivision's responsibility to collect all required information regarding the opioid settlement funds they have received and to compile it into a singular report.

The preparer of the Expenditure Report should be the only person to submit one (1) expenditure report for your Participating Subdivision.

1. General Information

This section of the survey will ask for general information about your Participating Subdivision and the person preparing the expenditure report.

Participating Subdivision:

(Select the Participating Subdivision for which you are reporting. [A list of Participating Subdivisions](#) can be found on the [DHCS OSF website](#).)

- » Dropdown list of Participating Subdivisions. Select the Participating Subdivision you represent.

(Answer if “Other” selected above.) If your Participating Subdivision was not listed in the previous question, write the name of your Participating Subdivision below.

Participating Subdivision address:

(Please format as 0000 Street Name, City, State Initials Zip Code.)

Name of preparer:

(Please include the first and last name of the individual preparing this form.)

Preparer email address:

(This email will receive confirmation of the report submitted. Please ensure that it is correct.)

Confirm email address:

Preparer phone Number:

(xxx-xxx-xxxx)

2. Settlement Funds Information

This section will cover which settlement funds your Participating Subdivision has received.

Please select all settlement agreements for which your Participating Subdivision received opioid settlement funds. You must report expenditures on all settlement agreements that your Participating Subdivision received.

Opioid settlement funds in this instance refers to final agreements between California and opioid distributors and manufacturers: McKesson, Cardinal Health and AmerisourceBergen (collectively, the Distributors); Janssen Pharmaceuticals, Inc.; Teva; Allergan; and pharmacies Walmart, Walgreens, and CVS (collectively, the Pharmacies).

More information on each settlement agreement can be found on the [DHCS OSF website](#).

- » Allergan
- » CVS
- » Distributors
- » Janssen
- » Teva
- » Walgreens
- » Walmart

3. California Abatement Account - Payments

This section will cover settlement dollars received as payments as well as interest earned from settlement accounts that were allocated to the California Abatement Account.

1. List all **settlement dollars received as payments** to your California Abatement Account by each settlement. If there were no payments made for a particular settlement, write in 0.

Note: Due to delays with receiving settlement funds, multiple payments were made for the Janssen and Distributor settlements within the 2022-2023 fiscal year. Please indicate the total amount received for the below settlements within FY 22-23.

	CA Abatement Account Payments Received in SFY 22-23
Allergan	
CVS	
Distributors	
Janssen	
Teva	
Walgreens	
Walmart	

2. List all **interest earned** from your California Abatement Account by each settlement. If no interest was earned, please write in 0

	CA Abatement Account Interest Earned in SFY 22-23
Allergan	
CVS	
Distributors	
Janssen	
Teva	
Walgreens	
Walmart	

Reallocations To Other Participating Subdivisions

Participating Subdivisions may agree to reallocate their shares of the California Abatement Account Funds among themselves, provided that any direct distribution may only be to a Participating Subdivision and any Participating Subdivision must agree to their share being reallocated.

3. Did you reallocate any of your Participating Subdivision's funds received from the Settlement Administrator from the period of July 1, 2022 - June 30, 2023 **from the California Abatement account** to another Participating Subdivision.

- Yes
- No

(Answer this if yes to question above.)

3a. For the **California Abatement Account**, enter the exact amount of funds that your Participating Subdivision **reallocated to** other Participating Subdivisions from the period of July 1, 2022 - June 30, 2023. Please list all reallocations individually below.

Number	Participating Subdivision that received the reallocated funds	Amount reallocated	Which Settlement Agreement were funds reallocated from?
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Reallocations Received From Other Participating Subdivisions

Participating Subdivisions may agree to reallocate their shares of the **California Abatement Account** Funds among themselves, provided that any direct distribution may only be to a Participating Subdivision and any Participating Subdivision must agree to their share being reallocated.

4. Did you **receive** any of funds from another Participating Subdivision's during the period of July 1, 2022 - June 30, 2023 from their **California Abatement account**?

Yes

No

(Answer this if yes to question above.)

4a. For the **California Abatement Account**, enter the exact amount of funds that your Participating Subdivision **received from** other Participating Subdivisions from the period of July 1, 2022 - June 30, 2023. Please list all reallocations individually below.

Number	Participating Subdivision that you received funds from	Amount reallocated	Which Settlement Agreement were funds reallocated to?
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

4. California Abatement Account - Expenditures

In this section, Participating Subdivisions will report their expenditures of all opioid settlement funds from the **California Abatement Account**.

List all settlement dollars **expended from your California Abatement Account** by each settlement. If there were no funds expended for a particular settlement, put 0.

Note: Due to delays with receiving settlement funds, multiple payments were made for the Janssen and Distributor settlements within the 2022-2023 fiscal year. Please indicate the total amount expended for the below settlements within FY 22-23.

	CA Abatement Account Funds Expended in SFY 22-23
Allergan	
CVS	
Distributors	
Janssen	
Teva	
Walgreens	
Walmart	

5. Plaintiff Subdivision

This section will cover information about Plaintiff Subdivisions.

Is your Participating Subdivision also a Plaintiff Subdivision?

A Plaintiff Subdivision is a Subdivision located in California, other than a Litigating Special District, that filed a lawsuit, on behalf of the Subdivision and/or through an official of the Subdivision on behalf of the People of the State of California, against one or more Opioid Defendants prior to October 1, 2020.

Yes

No

(If No is answered above, skip to Section 10.)

6. California Subdivision Fund - Payments

This section will cover settlement dollars received as well as interest earned from settlement accounts that were allocated to the California Subdivision Fund.

1. List all **settlement dollars received as payments** to your California Subdivision Fund by each settlement. If there were no payments made for a particular settlement, write in 0.

Note: Due to delays with receiving settlement funds, multiple payments were made for the Janssen and Distributor settlements within the 2022-2023 fiscal year. Please indicate the total amount received for the below settlements within FY 22-23.

	CA Subdivision Payments Received in SFY 22-23
Allergan	
CVS	
Distributors	
Janssen	
Teva	
Walgreens	
Walmart	

2. List **interest earned** from your California Subdivision Fund by each settlement. If no interest was earned, please write in 0.

	CA Subdivision Fund Interest Earned in SFY 22-23
Allergan	
CVS	
Distributors	
Janssen	
Teva	
Walgreens	
Walmart	

Reallocations To Other Participating Subdivisions

Participating Subdivisions may agree to reallocate their shares of the California Subdivision Funds among themselves, provided that any direct distribution may only be to a Participating Subdivision and any Participating Subdivision must agree to their share being reallocated.

3. Did you reallocate any of your Participating Subdivision's funds received from the Settlement Administrator from the period of July 1, 2022 - June 30, 2023 from the **California Subdivision Fund** to another Participating Subdivision?

- Yes
- No

(Answer this if yes to question above.)

3a. For the **California Subdivision Fund**, enter the exact amount of funds that your Participating Subdivision **reallocated to** other Participating Subdivisions from the period of July 1, 2022 - June 30, 2023. Please list all reallocations individually below.

Number	Participating Subdivision that received the reallocated funds	Amount reallocated	Which Settlement Agreement were funds reallocated from?
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Reallocations Received From Other Participating Subdivisions

Participating Subdivisions may agree to reallocate their shares of the California Subdivision Funds among themselves, provided that any direct distribution may only be to a Participating Subdivision and any Participating Subdivision must agree to their share being reallocated.

4. Did you **receive** any of funds from another Participating Subdivision's during the period of July 1, 2022 - June 30, 2023 from the **California Subdivision Fund**?

Yes

No

(Answer this if yes to question above.)

4a. For the **California Subdivision Fund**, enter the exact amount of funds that your Participating Subdivision **received from** other Participating Subdivisions from the period of July 1, 2022 - June 30, 2023. Please list all transfers individually below.

Number	Participating Subdivision that you received funds from	Amount reallocated	Which Settlement Agreement were funds reallocated to?
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

7. California Subdivision Account - Expenditures

In this section, Participating Subdivisions will report their expenditures of all opioid settlement funds from the California Subdivision Fund.

List all settlement dollars **expended from your California Subdivision Fund** by each settlement. If there were no funds expended for a particular settlement, put 0.

Note: Due to delays with receiving settlement funds, multiple payments were made for the Janssen and Distributor settlements within the 2022-2023 fiscal year. Please indicate the total amount expended for the below settlements within FY 22-23.

	CA Subdivision Funds Expended in SFY 22-23
Allergan	
CVS	
Distributors	
Janssen	
Teva	
Walgreens	
Walmart	

8. Past Opioid-Related Expenses

Did your Plaintiff Subdivision spend any California Subdivision funds on past opioid-related expenses, including legal costs?

- Yes
- No

(Answer if yes to question above.) California Subdivision funds spent on past opioid related expenses, including legal costs, must be reported to the settlement funds administrator BrownGreer.

Has your Plaintiff Subdivision reported expenditures on past opioid-related expenses, including legal costs, to BrownGreer?

- Yes
- No

9. Non-Opioid Remediation Expenses

Plaintiff Subdivisions must also report total expenditures for activities that do not qualify as opioid remediation to BrownGreer every six months, by June 30th and December 31st each year.

Enter the total expenditures from your Plaintiff Subdivision's California Subdivision Fund expended for activities that do not qualify as opioid remediation. Please enter a dollar amount.

10. Administrative Expenses

Pursuant to Section 1 of the settlement agreements, qualifying expenditures may include reasonable related administrative expenses. Please refer to [DHCS Administrative Costs policy for additional guidance](#).

What amount of your total allocation from the **California Abatement Account** was spent on administrative costs? Please list the total administrative expenses for each opioid settlement your Participating Subdivision received.

	Administrative Expenses for SFY 22-23
Allergan	
CVS	
Distributors	
Janssen	
Teva	
Walgreens	
Walmart	

(Answer only if you answered "Yes" in Section 5.) What amount of your total allocation from the **California Subdivision Fund** was spent on administrative costs? Please list the total administrative expenses for each opioid settlement your Participating Subdivision received.

	Administrative Expenses for SFY 22-23
Allergan	
CVS	
Distributors	
Janssen	
Teva	
Walgreens	
Walmart	

I acknowledge that Participating Subdivisions may not exceed a cap of 10% of the total allocation from the California Abatement Account for administrative costs.

Sign: _____

11. Allowable Expenses Reporting

In this section, Participating Subdivisions will be asked to categorize expenditures by activities and by Exhibit E allowable expenses. Please read the [Allowable Expenses document](#) prior to completing this section.

Programs or Activities are defined as specific projects or uses of opioid settlement funds. Programs may be a set of related activities to accomplish a project or outcome. Activities may be smaller scale or a singular use of funds. For example, a program may be a syringe exchange program while an activity may be passing out flyers for prevention education.

Examples of program or activity names and descriptions:

- Activity or Program Name: Naloxone purchase
 - Activity or Program Description: Our Participating Subdivision purchased 1,200 units of naloxone in February 2023 to distribute to unhoused individuals in Los Angeles City during a community distribution event led by a county community partner, Harm Reduction Organization.
- Activity or Program Name: Expanded a recovery treatment center
 - Activity or Program Description: Our Participating Subdivision expanded a recovery treatment center by adding two additional staff members and expanded the physical building to include extra rooms and beds.
- Activity or Program Name: Expanded syringe services in San Francisco City
 - Activity or Program Description: Our Participating Subdivision expanded safe syringe services in San Francisco City by installing safe syringe disposal units across the city. We also purchased safer drug use supplies to distribute at syringe exchanges and harm reduction centers in the city.

How many total activities or programs will you be reporting on for the SFY 2022-2023 (period of July 1, 2022 - June 30, 2023)? Please enter a number.

11. Allowable Expenses Reporting

Answer the following set of questions for each activity or program and you will be reporting on.

Please answer the following questions for **Activity #1**.

1. Activity or Program Name:

2. Activity or Program description (2-4 sentences):

3. List how much money was spent on this activity or program from your **California Abatement Account** by each settlement. If no money was spent from certain settlements, please write in 0.

	Funds Expended in SFY 22-23
Allergan	
CVS	
Distributors	
Janssen	
Teva	
Walgreens	
Walmart	

4. List how much money was spent on this activity or program from your **California Subdivision Fund** by each settlement. If no money was spent from certain settlements, please write in 0.

	Funds Expended in SFY 22-23
Allergan	
CVS	
Distributors	
Janssen	
Teva	
Walgreens	
Walmart	

5. Activity Start Date (mm/dd/yyyy):

6. List all local agencies or organizations who were given funds to implement this activity/program:

7. **Select all Allowable Expenditure types that apply for this activity.**

(In this section, Participating Subdivisions will be asked to categorize their activities by the list of approved uses in Exhibit E, including subcategories, of the settlement agreements. Subcategories are not listed in this PDF. Please review [Exhibit E](#) before completing this section to review the subcategories.)

- » Treat Opioid Use Disorder (OUD)
- » Support People in Treatment and Recovery

- » Connect People Who Need Help to the Help They Need (Connections to Care)
- » Address the Needs of Criminal Justice-Involved Persons
- » Address the Needs of Pregnant or Parenting Women and Their Families, Including Babies with NAS
- » Prevent Over-Prescribing and Ensure Appropriate Prescribing and Dispensing of Opioids
- » Prevent Misuse of Opioids
- » Prevent Overdose Deaths and Other Harms (Harm Reduction)
- » First Responders
- » Leadership, Planning and Coordination
- » Training
- » Research
- » Other

No less than fifty percent (50%) of the funds received by a Participating Subdivision from the Abatement Accounts Fund in each calendar year must be used for one or more of the High Impact Abatement Activities (HIAA).

Which, if any, High Impact Abatement Activities does activity #1 meet?

Select all that apply and provide no more than 200 words to describe how this activity meets the selected High Impact Abatement Activity.

HIAA 1: Provision of matching funds or operating costs for substance use disorder facilities within the Behavioral Health Continuum Infrastructure Program

Please describe: _____

HIAA 2: Creating new or expanded Substance Use Disorder (SUD) treatment infrastructure

Please describe: _____

HIAA 3: Addressing the needs of communities of color and vulnerable populations (including sheltered and unsheltered homeless populations) that are disproportionately impacted by SUD

Please describe: _____

HIAA 4: Diversion of people with SUD from the justice system into treatment, including by providing training and resources to first and early responders (sworn and non-sworn) and implementing best practices for outreach, diversion and deflection, employability, restorative justice, and harm reduction

Please describe: _____

HIAA 5: Interventions to prevent drug addiction in vulnerable youth

Please describe: _____

HIAA 6: The purchase of naloxone for distribution and efforts to expand access to naloxone for opioid overdose reversals.

Please describe: _____

This activity is not a High Impact Abatement Activity and do not meet the criteria as defined above.

(Answer if HIAA 3 is selected.) You selected: "HIAA 3: Addressing the needs of communities of color and vulnerable populations (including sheltered and unsheltered homeless populations) that are disproportionately impacted by SUD"

Please describe the population(s) this activity or program serves:

(Answer if HIAA 4 is selected.) You selected: "HIAA 4: Diversion of people with SUD from the justice system into treatment, including by providing training and resources to first and early responders (sworn and non-sworn) and implementing best practices for

outreach, diversion and deflection, employability, restorative justice, and harm reduction"

Please describe the population(s) this activity or program serves:

(Answer if HIAA 5 is selected.) You selected: "HIAA 5: Interventions to prevent drug addiction in vulnerable youth"

Please describe the population(s) this activity or program serves:

Please add anything else you would like to share about activity #1:

12. Additional Activities

Do you have any other activities to report on?

Yes

No

(If No, skip to Section 13.)

(If yes, answer this question.) How many more activities do you need to report for SFY 2022-2023 (period of July 1, 20223 – June 30, 2024)? Please enter a number.

12. Additional Allowable Expenses Reporting

Answer the following set of questions for each activity or program and you will be reporting on.

(If yes was selected above, repeat flow of Allowable Expenses Reporting pages 17-35 above for each additional activity.)

13. Planned Activities Reporting for SFY 2023 - 2024

In this section, Participating Subdivisions will report their planned activities for opioid settlement funds for the State Fiscal Year 2023-2024.

Participating Subdivisions will be asked to categorize planned expenditures by activities and by Exhibit E Allowable Expenses. Please read the [Allowable Expenses document](#) prior to completing this section.

Programs or Activities are defined as specific projects or uses of opioid settlement funds. Programs may be a set of related activities to accomplish a project or outcome. Activities may be smaller scale or singular uses of funds. For example, a program may be a syringe exchange program while an activity may be passing out flyers for prevention education.

1. Does your Participating Subdivision plan to **maintain the same activities** in the SFY 2023 – 2024 (period of July 1, 2023 – June 30, 2024)?

- Yes
- No
- Unsure

2. Does your Participating Subdivision plan to **add or change new activities** in the SFY 2023-2024 (period of July 1, 2023 – June 30, 2024)?

- Yes
- No

(If Yes to 1. AND No to 2 to the questions above, then skip to Section 15. Technical Assistance.

Any other combinations of answers, please proceed to Section 14. Planned Activities Reporting.)

14. Planned Activities Reporting

This section is where your Participating Subdivision will note planned activities and programs for the upcoming fiscal year.

Please answer the following questions for planned activity #1.

1. Activity or Program Name:

2. Activity or Program description (2-4 sentences):

5. **Select all Allowable Expenditure types that apply for this activity.** In this section, **(In this section, Participating Subdivisions will be asked to categorize their activities by the list of approved uses in Exhibit E, including subcategories, of the settlement agreements. Subcategories are not listed in this PDF. Please review [Exhibit E](#) before completing this section to review the subcategories.)**

- » Treat Opioid Use Disorder (OUD)
- » Support People in Treatment and Recovery
- » Connect People Who Need Help to the Help They Need (Connections to Care)
- » Address the Needs of Criminal Justice-Involved Persons
- » Address the Needs of Pregnant or Parenting Women and Their Families, Including Babies with NAS
- » Prevent Over-Prescribing and Ensure Appropriate Prescribing and Dispensing of Opioids
- » Prevent Misuse of Opioids
- » Prevent Overdose Deaths and Other Harms (Harm Reduction)

- » First Responders
- » Leadership, Planning and Coordination
- » Training
- » Research
- » Other

No less than fifty percent (50%) of the funds received by a Participating Subdivision from the Abatement Accounts Fund in each calendar year must be used for one or more of the High Impact Abatement Activities (HIAA).

Which, if any, High Impact Abatement Activities does planned activity #1 meet?

Select all that apply and provide no more than 200 words to describe how this activity meets the selected High Impact Abatement Activity.

HIAA 1: Provision of matching funds or operating costs for substance use disorder facilities within the Behavioral Health Continuum Infrastructure Program

Please describe: _____

HIAA 2: Creating new or expanded Substance Use Disorder (SUD) treatment infrastructure

Please describe: _____

HIAA 3: Addressing the needs of communities of color and vulnerable populations (including sheltered and unsheltered homeless populations) that are disproportionately impacted by SUD

Please describe: _____

HIAA 4: Diversion of people with SUD from the justice system into treatment, including by providing training and resources to first and early responders (sworn and non-sworn) and implementing best practices for outreach, diversion and deflection, employability, restorative justice, and harm reduction

Please describe: _____

HIAA 5: Interventions to prevent drug addiction in vulnerable youth

Please describe: _____

HIAA 6: The purchase of naloxone for distribution and efforts to expand access to naloxone for opioid overdose reversals.

Please describe: _____

This activity is not a High Impact Abatement Activity and do not meet the criteria as defined above.

(Answer if HIAA 3 is selected.) You selected: "HIAA 3: Addressing the needs of communities of color and vulnerable populations (including sheltered and unsheltered homeless populations) that are disproportionately impacted by SUD"

Please describe the population(s) this activity or program serves:

(Answer if HIAA 4 is selected.) You selected: "HIAA 4: Diversion of people with SUD from the justice system into treatment, including by providing training and resources to first and early responders (sworn and non-sworn) and implementing best practices for outreach, diversion and deflection, employability, restorative justice, and harm reduction"

Please describe the population(s) this activity or program serves:

(Answer if HIAA 5 is selected.) You selected: "HIAA 5: Interventions to prevent drug addiction in vulnerable youth"

Please describe the population(s) this activity or program serves:

Please add anything else you would like to share about planned activity #1:

15. Technical Assistance

Does your Participating Subdivision want technical assistance on how to spend opioid settlement funds?

- Yes
- No

DHCS has created several resources for technical assistance and has an official TA request form where Participating Subdivisions can request consultation and assistance in how to spend their opioid settlement funds. These resources can be found on the [DHCS OSF website](#). Please see the following technical assistance (TA) request form below. Please use the TA Request Form to formally submit a request for technical assistance or consultation.

- [Technical Assistance Request Form](#)

16. Attestations

I certify and attest on behalf of my Participating Subdivision that no less than fifty percent (50%) of the funds received from the California Abatement Account were used for one or more of the High Impact Abatement Activities:

Sign: _____

I certify and attest on behalf of my Participating Subdivision that all funds received have been used in compliance with the requirements of the National Settlement Agreements and State Subdivision Agreements. Final versions of these agreements can be found on the CA Attorney General's website: <https://oag.ca.gov/opioids>

Sign: _____

I certify and attest on behalf of my Participating Subdivision that everything reported on this Opioid Settlement Funds Expenditure Reporting Form is true and correct:

Sign: _____