

**AB 85 - Article 13 Counties  
Historical Data Submission Guide**

***The data requested in this guide is intended for the following counties:***

Fresno	Placer	San Luis Obispo	Stanislaus
Merced	Sacramento	Santa Barbara	Tulare
Orange	San Diego	Santa Cruz	Yolo

The data submitted will be used to calculate the historical percentages and amounts that will be applied annually to the county savings determination process for each county in accordance with Welfare and Institutions (W&I) code, Section 17613.1 and calculated pursuant to 17613.3. Please provide the data requested below for each of the historical fiscal years, which are FY 2008-09 to FY 2011-12. The data must be submitted to the State by October 31, 2013, in accordance with W&I Code, Section 17613.3(c)(1).

All data provided must be submitted with supporting documentation such as the applicable pages from the Comprehensive Annual Financial Report. All source documents and starting amounts must be clearly identified in the submission of the supporting documentation. DHCS reserves the right to request additional supporting documentation or clarification as needed to substantiate the data received from the county.

A signed certification by an appropriate county official (Auditor/Controller, CAO, or the Health Agency Director) must be submitted to DHCS attesting to the accuracy of the data submitted.

Additionally, the county may apply an allocation to determine the amounts of health realignment funds used for health services to indigent program individuals if the funding received is bundled with multiple funding sources. If an allocation is applied, supporting documentation, a written methodology and supporting calculations must be submitted, in addition to the amount reported on the data submission form.

All references to the indigent program individuals are referring to the population included in the county's Section 17000 obligation. Section 17000 of the Welfare and Institutions code reads: "Every county and every city and county shall relieve and support all incompetent, poor, indigent persons, and those incapacitated by age, disease, or accident, lawfully resident therein, when such persons are not supported and relieved by their relatives or friends, by their own means, or by state hospitals or other state or private institutions."

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**1. Health Realignment Indigent Care Percentage – data submissions**

The health realignment indigent care percentage is the county-specific percentage of the 1991 Health Realignment Funds used for health services to the indigent.

The county should not include their 1991 health realignment maintenance of effort (MOE) amounts when reporting data related to the health realignment amounts received and/or used to support health services to the indigent. The MOE will be reported separately. If the county does not account for their 1991 health realignment MOE amount and health realignment amounts separately, the county may apply an allocation methodology. A written methodology, supporting calculations and documentation must be submitted in addition to the amounts reported on the data submission form.

**1a. 1991 Health Realignment funds from the State to the county**

Provide the **total amount** of 1991 Health Realignment funds from the State, **received** by the county for each fiscal year. The funding should be reported using the allocation from the different accounts in the data submission form.

Health realignment funds include the amounts allocated to the county from the following accounts:

- i. Sales Tax Account and Sales Tax Growth Account
- ii. Vehicle License Fee Account and Vehicle License Fee Growth Account

If the county accrues health realignment revenues and expenditures on a 12 month period that is different than the State Controller's Office, the county must submit the documentation for the 12 month period on which their reported realignment funds are based on.

For example, SCO published realignment funds for FY 2011-12 is based on a year to date of August 16, 2011 – August 15, 2012 for sales tax, and July 16, 2011 – July 15, 2012 for vehicle license fees. If the county's FY 2011-12 realignment funds are not based on these dates, then the county shall submit documentation for the 12 month period that the realignment funds are based on.

The same accrual methodology should be applied for each historical year.

Links to SCO published health realignment amounts:

[FY 2008-09: http://www.sco.ca.gov/ard\\_payments\\_realign\\_fy0910\\_base.html](http://www.sco.ca.gov/ard_payments_realign_fy0910_base.html)

[FY 2009-10: http://www.sco.ca.gov/ard\\_payments\\_realign\\_fy1011\\_base.html](http://www.sco.ca.gov/ard_payments_realign_fy1011_base.html)

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[FY 2010-11: http://www.sco.ca.gov/ard\\_payments\\_realign\\_fy1112\\_base.html](http://www.sco.ca.gov/ard_payments_realign_fy1112_base.html)

[FY 2011-12: http://www.sco.ca.gov/ard\\_payments\\_realign\\_fy1213\\_base.html](http://www.sco.ca.gov/ard_payments_realign_fy1213_base.html)

**1b. 1991 Health Realignment used to provide health services to indigent program individuals**

Provide the **total amount** of Health Realignment Funds **used** by the county to provide health services to indigent program individuals. This amount should exclude funds for:

- i. Public health services and
- ii. Jail health services.

The health realignment indigent care percentage will be calculated by dividing the amount provided in (1b) by the amount provided in (1a) for each historical year.

Please note that if this data is not provided by the county for any of the historical years, or is insufficient to perform the calculation, the health realignment indigent care percentage used in the annual redirection calculation, for the county will be 85%.

***2. Imputed County Low-Income Health Amount (County Subsidy) - data submissions***

The imputed county low-income health amount is the amount of county general fund contributions provided for health services to the indigent.

**2a. County general fund contribution**

Provide the **amount** of county general purpose funds **provided** for health services to indigent program individuals. This amount should exclude funds provided for:

- Mental health,
- Substance use disorder services,
- Public health services and
- Jail health services.

This amount should include funding spent for contracts with non-county providers, as well as the county general fund support for health services to indigent program individuals in county-run clinics (if applicable).

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This amount should also include the county's 1991 health realignment MOE provided to support health services to indigent program individuals.

The county may apply an allocation to determine the amount of county general funds provided for health services to indigent program individuals, if this information is not tracked separately. If an allocation is applied, a written methodology, supporting calculations, and documentation must be submitted in addition to the amount reported in the data submission form.

### **3. SPECIAL LOCAL HEALTH FUNDS (TOBACCO SETTLEMENT FUNDS) - DATA SUBMISSIONS**

Special local health funds are the amount of tobacco settlement funds used for health services to the indigent.

#### **3a. County Tobacco Settlement funds available to the county**

Provide the **total amount** of funds **available** to the county from the Master Settlement Agreement entered into on November 23, 1998 by the State and leading US tobacco product manufacturers.

#### **3b. Costs of Bonds and Securitization**

Of the total available county tobacco settlement funds determined in 3a above, provide the amounts **used** for bonds and securitization.

#### **3c. Tobacco Settlement funds used by the county to provide health services to indigent program individuals**

Provide the **total amount** of tobacco funds **used** by the county for health services to indigent program individuals. This amount should be net any costs of bonds and securitization. The amounts reported should exclude tobacco settlement funds used for purposes other than health services to the indigent, which includes, but is not limited to funds used for:

- Mental health,
- Substance use disorder services,
- Public health services and
- Jail health services.

The county may apply an allocation to determine the amount of tobacco settlement funds used for health services to indigent program individuals, if this information is not tracked separately. If an allocation is applied, a written methodology, supporting calculations, and documentation must be submitted in addition to the amount reported in the data submission form.

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### ***SUPPORTING DOCUMENTATION***

Supporting documentation must be submitted to DHCS in order to substantiate all data provided in response to this data request. Sufficient supporting documentation would include the source data, a written methodology and supporting calculations (such as: excel files that show the calculations). DHCS reserves the right to request additional supporting documentation or clarification as needed to substantiate the data provided by the county.

#### **Source Data**

Source data contains the original amounts prior to any allocation methodologies or calculations being applied. For example, the county allocations of health realignment published on the SCO's webpage would be considered a source data as it contains the original amounts provided by the State to the county.

#### **Written Methodology**

A written methodology would be submitted for any amount reported that required the county to perform a calculation on the source data. The written methodology must guide the reviewer through the calculation performed and explain why the calculation was needed, including any assumptions that were made.

#### **Supporting Calculations**

Supporting calculations should contain formulas or steps that were performed in the allocation methodology allowing the reviewer to follow each step that was performed, starting with the original source data amount to the final amount that is report on the data submission form.

#### **Examples of supporting documentation**

- Comprehensive Annual Financial Report
- SCO published reports
- Contracts
- Chart of Accounts
- General ledger for expenditures and revenue by fund account
- Bridging documents maintained by program or accounting staff (e.g., excel tracking spreadsheets)
- Expenditure reports for each fiscal year
- County Budgets
- County Adhoc Reports
- County Invoices
- Remittance advices
- Paid Claims Reports