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Overview

This is a companion document to the [California Opioid Settlements Annual Expenditures Report for SFY 2022-23](#). It explains how the data in the annual report were collected, reviewed, and analyzed. The goal is to help readers better understand where the data comes from, how cities and counties reported their spending, and how those reports were turned into the charts and tables in the main report. This guide aims to make the data more approachable and easier to interpret.

Data Collection

Who Reported the Data?

Cities and counties across California, also known as Participating Subdivisions, reported on expenditures and activities funded by the opioid settlement funds and bankruptcies. Participating Subdivisions are required to report how they spend their share of the following opioid settlement funds:

- The California Abatement Accounts Fund.
- The California Subdivision Fund.
- The National Opioid Abatement Trust II Fund (also called Mallinckrodt/NOAT II).

How Was the Data Collected?

These data were collected by the University of California – Los Angeles (UCLA) Integrated Substance Use and Addiction Programs (ISAP) on behalf of the California Department of Health Care Services (DHCS). Each Participating Subdivisions submitted their expenditure data through UCLA's tenant of Qualtrics. Qualtrics is a web-based survey platform used to design, distribute, and analyze surveys for research and data collection.

The platform supports complex survey logic and customizable reporting, making it a widely used tool for both academic and professional research and data collection. Qualtrics supported the creation of a reporting form that captured detailed expenditure data while minimizing reporting burden.

What Data Was Collected?

The form collected detailed information about each Participating Subdivision's opioid settlement payments and expenditures. Each Participating Subdivision's individual report can be found on the [California Opioid Settlements Reports webpage](#). For the [California Opioid Settlements Annual Expenditures Report for SFY 2022-23](#), data were summarized from all Participating Subdivision reports to provide aggregated information on:

- Payments by allocation type (CA Abatement Accounts Fund vs. CA Subdivision Fund).
- Expenditures by allocation type.
- Expenditures by allowable opioid remediation use (Exhibit E uses) for the activities/programs implemented.

Data Accuracy & Revisions

Every report that Participating Subdivisions submitted was reviewed by DHCS to ensure data reporting accuracy. Data reporting errors were flagged and resolved by DHCS through technical assistance meetings with Participating Subdivisions. As a result:

- 171 Participating Subdivisions revised their OSF expenditure reports.
- 62 Participating Subdivisions revised their separate Mallinckrodt/NOATII expenditure reports.

Common revisions included:

- Correcting payment amounts.¹
- Adding in missing activity details for expenditures.
- Correcting expenses listed under wrong allowable expense categorizations or allocation types.
- Filling in missing data.

¹ Payment discrepancies identified were less than 99 cents each. All discrepancies were resolved by DHCS and the Participating Subdivisions. Information regarding settlement and bankruptcy payments can be found on the [California Opioid Settlements Payment information webpage](#).

Data Analysis

Analysis Process

Upon data submission, UCLA ISAP used R statistical software to produce detailed reports of each Participating Subdivision's data and summative tables of data across all Participating Subdivisions. UCLA ISAP used R statistical software to produce data tables. R (and R Studio) is a programming language widely used for statistical analysis, data visualization (like charts and graphs), and producing detailed reports. R can process large quantities of data with many variables.

Findings from the R analysis were incorporated into summary data tables in Excel for each allocation type, specifically the CA Abatement Accounts Fund, CA Subdivision Fund, and NOAT II (Mallinckrodt) Fund. The data tables displayed:

- Total amount expended and remaining funds.
- Spending by Exhibit E use and administrative expenses.
- Spending by High Impact Abatement Activity (CA Abatement Accounts Fund).
- Spending by Non-Exhibit E opioid remediation uses and past legal expenses (CA Subdivision Fund).

The totals in the data tables were reviewed by DHCS, UCLA, and Aurrera Health Group (Aurrera) and cross-checked against the list of California Settlement payments and the list of California Mallinckrodt Bankruptcy payments which can be found on the [California Opioid Settlements Payment information webpage](#).

Data Visualization Development

Exhibit E Data Categorization

During the SFY 2022-23 reporting period, Participating Subdivisions were able to select multiple Exhibit E uses in Schedule B for each activity in which they expended funds. UCLA reviewed each report and found there were 13 Participating Subdivisions that selected two or more Exhibit E uses for their activities. To provide mutually exclusive categories for data visualizations, DHCS reviewed all activities and determined a single best-fit Exhibit E use in Schedule B for each activity and informed any changes to each affected Participating Subdivision.

UCLA and Aurrera used the summary data in the Excel tables to create bar charts and pie charts visualizing the expenditure data, displaying totals by Exhibit E use, High Impact Abatement Activity category, and other allowable uses. To create these charts, the Participating Subdivisions' expenditure on each activity were categorized and then added together to create total sums in each category. For example, to create Chart #5 UCLA calculated the Exhibit E expenditure total and Aurrera then converted the totals into percentages to present data as a pie chart. Aurrera and DHCS formatted all charts and data tables for the final report.

Appendix 1. How to Read Charts

How to Read Pie Charts

A pie chart is a circular chart that shows how a whole is divided into parts. You can see the proportion of each category compared to the total. Charts #1, 2, 3, 5, 8 in the [California Opioid Settlements Annual Expenditures Report for SFY 2022-23](#) are pie charts.

Below is Chart #1 of the annual report. This pie chart shows the breakdown of the state allocation of the opioid settlement funds by different state departments for the SFY 2022-23. Below are the details of each part of the chart:

- Each slice represents one state department.
- The size of the slice shows the proportion of funds allocated to that department compared to the total.
- Each slice is also labeled with the dollar amount.
- The legend at the bottom right hand corner shows which color slice corresponds to which state department.

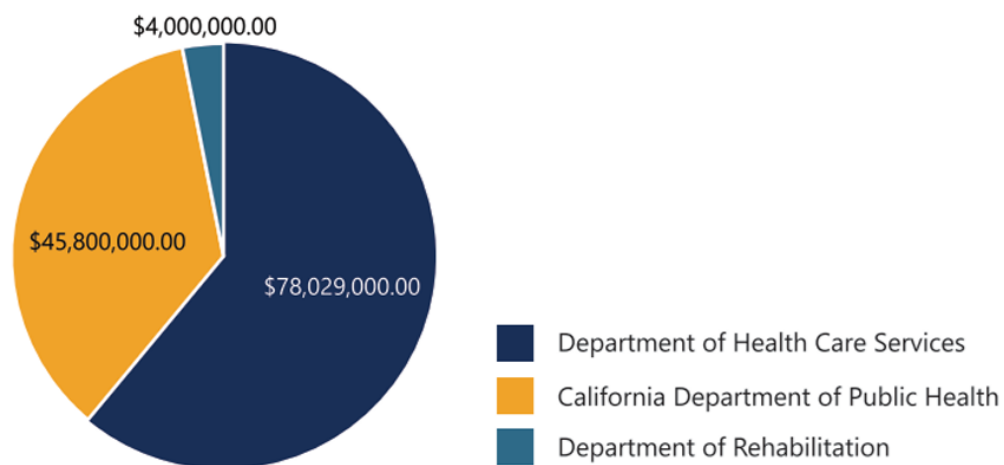
An example interpretation would be:

- The dark blue slice representing the Department of Health Care Services (DHCS) is the largest slice in the pie chart. DHCS received \$78,029,000 in opioid settlement funds.

Chart #1. FY 2022-23 Opioid Settlements Fund Appropriations by State Department

OSF Appropriations by State Department

FY 2022-23



Source: Budget Change Proposals from the Department of Health Care Access and Information, Department of Health Care Services, California Department of Public Health, Department of Rehabilitation, FY 2022-2023.²¹

How to Read Bar Charts

A bar chart is used to compare distinct categories using bars as visualization. Charts #4, 6, 7, 9, 10 in the [California Opioid Settlements Annual Expenditures Report for SFY 2022-23](#) are bar charts.

Below is chart #4 of the annual report. This bar chart shows how much opioid settlement funds Participating Subdivisions spent in each Exhibit E category in SFY 2022-23. Below are the details of each part of the chart:

- Each bar represents a different Exhibit E category.
- The length of the bar shows how much funds were spent in each category.
- Each bar is also labeled with the dollar amount.

An example interpretation would be:

- The dark blue bar shows how much opioids settlement funds were spent on the Exhibit E category of Harm Reduction. Participating Subdivisions spent a combined \$2,099,884.64 on Harm Reduction activities during the SFY 2022-23. This bar is the longest bar, which also means that this was the most funded category.

Chart #4. City and County Expenditures by Exhibit E Category

City and County Expenditures by Exhibit E Category FY 2022-2023



Source: California City and County Opioid Settlement and Bankruptcy Reports, California Department of Health Care Services, FY 2022-23. Data were extracted during November 2023.