

**CA OPIOID SETTLEMENTS**  
**EXPENDITURE REPORTING FORM**

**SFY 2023 - 2024**

**Prepared on 2025-12-04 by the University of  
California, Los Angeles**

**Integrated Substance Use and Addictions Programs**



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# GENERAL INFORMATION

**Participating Subdivision:** Yuba County  
**Subdivision Department/Organization:** Health and Human Services  
**Subdivision address:** 5730 Packard Avenue Suite 100 Marysville CA 95901  
**Name of Preparer:** Pheng Lee  
**Preparer Title:** Financial Officer  
**Preparer Email Address:** plee@co.yuba.ca.us  
**Preparer Phone Number:** 5307496833  
**This Subdivision received funds from:**  
Settlements & Mallinckrodt Pharmaceuticals Bankruptcy

# CA ABATEMENT ACCOUNT FUNDS INFORMATION

- Settlement(s):**
- Distributors (McKesson, Cardinal Health and Cencora, previously Amerisource Bergen)
  - Janssen Pharmaceuticals, Inc.

## CA Abatement Payments:

Payments Received by this Subdivision from the CA Abatement Account Fund

Settlement	CA Abatement Account Payments Received in SFY 23-24
Distributors	\$163,030.57
Janssen	\$77,166.75

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**Is your Participating Subdivision depositing CA Abatement Accounts Fund payments from the National Settlement Administrator (Brown-Greer, PLC) into an interest-bearing account?:** Yes

Interest Earned from the CA Abatement Account Fund

Settlement	CA Abatement Account Interest Earned in SFY 23-24
Distributors	\$6,347.11
Janssen	\$5,102.71

### CA Abatement Reallocations:

**Reallocations Sent:** No funds received from the CA Abatement Account were reallocated to another Subdivision.

**Reallocations Received:** No funds received from the CA Abatement Account were reallocated from another Subdivision.

### CA Abatement Expenditures:

**How many total activities or programs funded by the funds from the CA Abatement Accounts Fund will you be reporting on for the SFY 23-24 (period of July 1, 2023 - June 30, 2024)?:** 3

#### Activity#1

**Activity or Program Name:** Opioid Misuse Education for Youth and Their Families

**Activity or Program Description:** While we understand now that education is not considered an acceptable intervention, this was not clearly noted within the allowable expenditure guidance nor the description within the

report. Yuba County is targeting upstream to ensure that middle and high school students are provided the skillsets to know how to respond to peer pressure to utilize and mis-use fentanyl and other opioid products. Arrive Alive’s intervention targeted middle and high school students who for the most part go to higher and highest needs schools. These students are for the most part students from lower socioeconomic backgrounds, thereby fulfilling DHCS’ definition of vulnerable populations. In addition, Arrive Alive’s intervention also targeted the parents and guardians of these middle and high school students to empower them with the skillsets to know how to identify opioid misuse in their children, and to respond accordingly to signs of opioid overdose.

**Activity Costs and Encumbered Funds**

<b>Settlement</b>	<b>Direct Costs in SFY 23-24</b>	<b>Indirect Costs (Admin. Expenses) in SFY 23-24</b>	<b>Funds Encumbered in SFY 23-24</b>
Distributors	\$100,000.00	\$0.00	\$0.00
Janssen	\$0.00	\$0.00	\$0.00

**Did you previously encumber funds for this activity in SFY 22-23 that were not expended in SFY 23-24?:** No

**Activity Start Date (mm/dd/yyyy):** 07/01/2023

**All local agencies or organizations who were given funds during SFY 23-24 to implement this activity:**

Yuba County Office of Education

**Allowable Expenditure Category:** Prevent Misuse of Opioids

This activity does not meet the criteria to be a High Impact Abatement Activity.

**Activity#2**

**Activity or Program Name:** Substance Use Navigation of Services Program

**Activity or Program Description:** A new position was created within Yuba County Health and Human Services for a social worker to provide substance use disorder (SUD) treatment navigation services who is assigned 100% of her work time for this SUD navigation program. All the patients referred are receiving public assistance benefits, have child welfare involvement, and/or are justice-involved. They are all vulnerable populations. Substance use treatment navigation includes but are not limited to assisting with linking the patients to SUD assessment, ensuring the prerequisite medical clearance are obtained prior to inpatient treatment for SUD, and ensuring there is sufficient insurance coverage for such treatment.

Activity Costs and Encumbered Funds

Settlement	Direct Costs in SFY 23-24	Indirect Costs (Admin. Expenses) in SFY 23-24	Funds Encumbered in SFY 23-24
Distributors	\$21,367.19	\$0.00	\$0.00
Janssen	\$1,190.39	\$0.00	\$0.00

**Did you previously encumber funds for this activity in SFY 22-23 that were not expended in SFY 23-24?:** No

**Activity Start Date (mm/dd/yyyy):** 01/01/2024

**All local agencies or organizations who were given funds during SFY 23-24 to implement this activity:**

Yuba County Health and Human Services

**Allowable Expenditure Category:** Connect People Who Need Help to the Help They Need (Connections to Care)

## High Impact Abatement Activity (HIAA) Category

HIAA Satisfied	Reasoning
<p><b>HIAA 3:</b> Addressing the needs of communities of color and vulnerable populations (including sheltered and unsheltered homeless populations) that are disproportionately impacted by SUD Please describe, including the populations this activity or program serves:</p>	<p>Activity is targeted to those involved in the justice system and individuals experiencing adversities related to socioeconomic status such as those with child welfare involvement and/or receiving public assistance benefits.</p>

### Activity#3

**Activity or Program Name:** Narcan Distribution Project

**Activity or Program Description:** Narcan kits are distributed at no-cost to Health and Human Services Department's employees for their personal and professional uses. In addition, these no-cost Narcan kits are distributed to various community-based organizations serving those living with homelessness and those serving the justice-involved population.



Activity Costs and Encumbered Funds

Settlement	Direct Costs in SFY 23-24	Indirect Costs (Admin. Expenses) in SFY 23-24	Funds Encumbered in SFY 23-24
Distributors	\$5,984.43	\$0.00	\$0.00
Janssen	\$34,644.65	\$0.00	\$0.00

**Did you previously encumber funds for this activity in SFY 22-23 that were not expended in SFY 23-24?:** No

**Activity Start Date (mm/dd/yyyy):** 02/01/2024

**All local agencies or organizations who were given funds during SFY 23-24 to implement this activity:**

Yuba County Health and Human Services

**Allowable Expenditure Category:** Prevent Overdose Deaths and Other Harms (Harm Reduction)

High Impact Abatement Activity (HIAA) Category

HIAA Satisfied	Reasoning
<b>HIAA 6:</b> The purchase of naloxone for distribution and efforts to expand access to naloxone for opioid overdose reversals Please describe:	Narcan kits are distributed at no-cost to Health and Human Services Department’s employees for their personal and professional uses. In addition, these no-cost Narcan kits are distributed to various community-based organizations serving those living with homelessness and those serving the justice-involved population.

# CA SUBDIVISION FUND INFORMATION

**Is your Participating Subdivision also a Plaintiff Subdivision?:** Yes

- Distributors (McKesson, Cardinal Health and Cencora, previously Amerisource Bergen)
- Janssen Pharmaceuticals, Inc.

## CA Subdivision Fund Payments:

Payments Received by this Plaintiff Subdivision from the CA Subdivision Fund

Settlement	CA Subdivision Fund Payments Received in SFY 23-24
Distributors	\$36,563.73
Janssen	\$16,519.16

**Is your Participating Subdivision depositing CA Subdivision Fund payments from the National Settlement Administrator (BrownGreer, PLC) into an interest-bearing account?:** Yes

Interest Earned from the CA Subdivision Fund

Settlement	CA Subdivision Fund Interest Earned in SFY 23-24
Distributors	\$1,847.17
Janssen	\$969.36

## CA Subdivision Fund Reallocations:

**Reallocations Sent:** No funds received from the CA Subdivision Fund were reallocated to another Subdivision.

**Reallocations Received:** No funds received from the CA Subdivision Fund were reallocated from another Subdivision.

## CA Subdivision Fund Future Opioid-Related Expenditures:

**How many total activities or programs were funded by funds from the CA Subdivision Fund will you be reporting on for the SFY 23-24 (period of July 1, 2023 - June 30, 2024)?:** 2

### Activity#1

**Activity or Program Name:** Settlement Legal Documents Review

**Activity or Program Description:** Contracted with County Counsel's office to thoroughly review all settlement/legal related documents. This was a past legal expense recorded in this reporting period.

Activity Expenditures

Settlement	Funds Expended (SFY 23-24)
Distributors	\$20,588.77
Janssen	\$9,411.23

### Allowable Expenditure Category:

3 – Mitigate the other alleged effects of, including on those injured as a result of, the opioid epidemic.

### Activity#2

**Activity or Program Name:** Opioid Education and Opioid Mis-use Prevention Leadership

**Activity or Program Description:** When the county started receiving Opioid Settlement funds, Yuba County Health and Human Services in collaboration with the Yuba County Office of Education created a Yuba County Fentanyl Task Force in 2023. The task force is well-represented across law enforcement, health care, education, first responders, and homeless service providers. The Task Force collectively discusses the goals and priorities for how the Opioid Settlement funds are to be expended for Yuba County. The Yuba County Public Health Deputy Director is the Yuba County Health and Human Services (HHS) representative on the Yuba County Fentanyl Task Force.

Activity Expenditures

Settlement	Funds Expended (SFY 23-24)
Distributors	\$306.02
Janssen	\$0.00

**Allowable Expenditure Category:**

3 – Mitigate the other alleged effects of, including on those injured as a result of, the opioid epidemic.

**CA Subdivision Fund Reimbursements & Past Legal Expenses:**

**During SFY 23-24, did your Plaintiff Subdivision use settlement funds to cover past legal expenses related to opioid litigation?:** No

**During SFY 23-24, did your Plaintiff Subdivision use settlement funds to cover reimbursements for past opioid-related expenses spent prior to the receipt of settlement funds?:** No

## **MALLINCKRODT BANKRUPTCY (NOAT II) FUND INFORMATION**

**Did your Local Government receive funds from the Mallinckrodt Bankruptcy (NOAT II)?:** Yes

### **Mallinckrodt Bankruptcy Payments:**

**Total amount of funds received from NOAT II from July 1, 2023 – June 30, 2024:**

\$24,189.38

**Is your Local Government depositing Mallinckrodt Bankruptcy payments from NOAT II into an interest-bearing account?**

Yes

**Total amount of Interest earned from NOAT II from July 1, 2023 – June 30, 2024:**

\$861.93

### **Mallinckrodt Reallocations:**

#### **Reallocations Sent:**

No funds received from the Mallinckrodt Bankruptcy Funds were reallocated to another Subdivision.

#### **Reallocations Received:**

No funds received from the Mallinckrodt Bankruptcy Funds were reallocated from another Subdivision.

### **Mallinckrodt Allowable Expenses:**

**Did your Local Government expend any bankruptcy funds during the period of July 1, 2023 – June 30, 2024?:** Yes

## Mallinckrodt Allowable Expenses Breakdown

Approved Category	Direct Costs July - Dec. 2023	Direct Costs Jan. - June 2024	Indirect Costs July - Dec. 2023	Indirect Costs Jan - June 2024
Schedule B.A. Treat Opioid Use Disorder	\$0.00	\$20,560.97	\$0.00	\$0.00
Schedule B.C. Connect People who Need Help to the Help They Need (Connections to Care)	\$0.00	\$24,000.00	\$0.00	\$0.00

## SUMMARY

**All tables below are based on information reported during the SFY 2023-24 only.**

### CA Abatement Account Fund Totals

Settlement	Payment	Interest	Reallocations Sent	Reallocations Received
Distributors	\$163,030.57	\$6,347.11	\$0.00	\$0.00
Janssen	\$77,166.75	\$5,102.71	\$0.00	\$0.00
Total	\$240,197.32	\$11,449.82	\$0.00	\$0.00

### CA Abatement Account Activity Expenses

Settlement	Activity Expenses	Indirect Costs	23/24 Encumbered Funds	22/23 Encumbered Funds
Distributors	\$127,351.62	\$0.00	\$0.00	\$0.00
Janssen	\$35,835.04	\$0.00	\$0.00	\$0.00
Total	\$163,186.66	\$0.00	\$0.00	\$0.00

### CA Subdivision Fund Totals

Settlement	Payment	Interest	Reallocation Sent	Reallocation Received
Distributors	\$36,563.73	\$1,847.17	\$0.00	\$0.00
Janssen	\$16,519.16	\$969.36	\$0.00	\$0.00
Total	\$53,082.89	\$2,816.53	\$0.00	\$0.00

### CA Subdivision Fund Expenses

Settlement	Activity Expense	Legal Expenses	Reimbursed Activity Expense
Distributors	\$20,894.79	\$0.00	\$0.00
Janssen	\$9,411.23	\$0.00	\$0.00
Total	\$30,306.02	\$0.00	\$0.00

Mallinckrodt Bankruptcy (NOAT II) Fund Totals

<b>Payment</b>	<b>Interest</b>	<b>Reallocations Sent</b>	<b>Reallocations Received</b>
\$24,189.38	\$861.93	\$0.00	\$0.00

Mallinckrodt Bankruptcy (NOAT II) Fund Expenses

<b>Direct Costs</b>	<b>Indirect Costs</b>
\$44,560.97	\$0.00