

## 1. General Information

- Name of your Participating Subdivision/Local Government.
- Address of your Participating Subdivision/Local Government.
- Department, agency, or organization within your Participating Subdivision/Local Government.
- Name, title, and contact information for the person preparing the form.

## 2. Payments

Determine if your Participating Subdivision/Local Government received funds from one or more settlements in State Fiscal Year (SFY) 2025-26 and/or if you have received settlement funds from prior SFYs that have not already been reported as fully expended or reallocated:

- Allergan
- CVS
- Distributors (McKesson, Cardinal Health, and Cencora, previously Amerisource Bergen)
- Janssen Pharmaceuticals, Inc.
- Kroger
- Teva
- Walgreens
- Walmart

**Tip:** DHCS periodically updates the list of payments made to Participating Subdivisions/Local Governments on the [DHCS California Opioid Settlements Payment Information webpage](#).

Determine if your Participating Subdivision is a Plaintiff Subdivision.

**Tip:** A list of Plaintiff Subdivisions can be found in Appendix 1 of each of the respective [California State-Subdivision Agreements](#).

Determine if your Participating Subdivision/Local Government received Mallinckrodt bankruptcy payments in prior SFYs which have not previously been reported to DHCS as fully expended or reallocated.

**Tip:** Mallinckrodt payments can also be found on the [DHCS California Opioid Settlements Payment Information webpage](#).

The total payments received from the CA Abatement Accounts Fund. This is a combined total of payments received from all settlements during SFY 2025-26.

The total payments received from the Special Master Award of Subdivision Costs during SFY 2025-26, if applicable (Plaintiff Subdivisions only).

**Tip:** Special Master Award of Subdivision Costs can be found in the List of Payments on the [DHCS California Opioid Settlements Payment Information webpage](#).

The total payments received from the CA Subdivision Fund. This is a combined total of payments received from all settlements during SFY 2025-26. This amount should not include any Special Master Award funds.

The total amount of interest earned during SFY 2025-26 on all funds received from the various settlement and bankruptcy agreements.

**Tip:** Participating Subdivisions/Local Governments are not required to place funds in an interest-bearing account. You may need to check with your fiscal/accounting division whether there is earned interest to report.

### 3. Reallocations

#### Reallocations Sent

Any reallocation of **CA Abatement Accounts Funds to** another Participating Subdivision/Local Government during SFY 2025-26 including:

To which Participating Subdivision/Local Government the funds were reallocated.

From which SFY funds were reallocated (that is, the fiscal year funds were initially disbursed to your Participating Subdivision/Local Government).

Amount reallocated to the other Participating Subdivision/Local Government (excluding interest).

Any reallocation of **CA Subdivision Funds to** another Participating Subdivision/Local Government during SFY 2025-26 including:

- To which Participating Subdivision/Local Government the funds were reallocated.
- Amount reallocated to the other Participating Subdivision/Local Government (excluding interest).
- Any reallocation of **Mallinckrodt Bankruptcy Funds to** another Participating Subdivision/Local Government during SFY 2025-26 including:
  - To which Participating Subdivision/Local Government the funds were reallocated.
  - Amount reallocated to the other Participating Subdivision/Local Government (excluding interest).
- Any reallocation of **interest earned from all settlements and bankruptcy funds to** another Participating Subdivision/Local Government during SFY 2025-26 including:
  - To which Participating Subdivision/Local Government the earned interest was reallocated.
  - Amount reallocated to the other Participating Subdivision/Local Government.

## Reallocations Received

- Any reallocation of **CA Abatement Accounts Funds from** another Participating Subdivision/Local Government during SFY 2025-26 including:
  - From which Participating Subdivision/Local Government the funds were reallocated.
  - From which SFY funds were reallocated (that is, the fiscal year funds were initially disbursed to the other Participating Subdivision/Local Government).
  - Amount you received from the other Participating Subdivision/Local Government (excluding interest).
- Any reallocation of **CA Subdivision Funds from** another Participating Subdivision/Local Government during SFY 2025-26 including:
  - From which Participating Subdivision/Local Government the funds were reallocated.
  - Amount you received from the other Participating Subdivision/Local Government (excluding interest).
- Any reallocation of **Mallinckrodt Bankruptcy Funds from** another Participating Subdivision/Local Government during SFY 2025-26 including:

- From which Participating Subdivision/Local Government the funds were reallocated.
- Amount you received from the other Participating Subdivision/Local Government (excluding interest).
- Any reallocation of **interest earned** to include **all settlements and bankruptcy funds from** another Participating Subdivision/Local Government during SFY 2025-26 including:
  - From which Participating Subdivision/Local Government the earned interest was reallocated.
  - Amount you received from the other Participating Subdivision/Local Government.

## 4. CA Abatement Accounts Fund – Allowable Expenses Reporting

- Total number of activities/programs funded by the CA Abatement Accounts Fund during SFY 2025-26.

**Tip:** 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 on a smaller scale or be 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.

- Name and description for each individual program/activity funded by your CA Abatement Accounts Fund allocation.

**Tip:** Description must be under 750 characters. Do not include any demographic percentages or data with numbers 10 or less when referring to those served, as these numbers may create potentially identifiable personal information.

- Total direct costs expended from the CA Abatement Accounts Fund for each activity.
- Total indirect costs expended from the CA Abatement Accounts Fund for each activity.

**Tip:** For additional guidance, direct and indirect costs are described in the [DHCS Administrative Costs Policy](#).

- Determine if you previously reported encumbered funds for each activity to DHCS. If yes, you will need to report any portion of the direct or indirect costs expended from the previously encumbered funds.

**Tip:** Encumbered funds are sums of money that have been formally committed to a specific, allowable future activity or expense (e.g., through an approved budget, signed contract, purchase order, or other formal process) but have not yet been spent. These amounts are not considered actual expenditures but reflect a future financial obligation.

Determine if there are funds newly encumbered in SFY 2025-26. If “Yes,” then list the total amount of funds newly encumbered from the CA Abatement Accounts Fund, for each activity.

For each activity, list the local agencies or organizations who were given funds to implement the activity.

For each activity, select the opioid remediation use listed in Exhibit E that best matches each individual program/activity funded.

**Tip:** A list of [Exhibit E Opioid Remediation uses](#) can be found on the DHCS OSF webpage.

Indication of the High Impact Abatement Activity (HIAA) that best matches each individual program/activity funded, if applicable, including rationale for an activity meeting that HIAA.

If HIAA #1 is selected, please provide the [Behavioral Health Continuum Infrastructure Program \(BHCIP\)](#) facility name, facility address, and award letter.

**Tip:** More information and definitions for each HIAA can be found in [BHIN 26-010](#).

## 5. CA Subdivision Fund – Future Opioid-Related Expenses (if applicable)

Total number of opioid remediation activities/programs funded by the CA Subdivision Fund during SFY 2025-26.

Total funds expended from the CA Subdivision Fund for each activity.

Indication of the opioid remediation use that best matches each individual program/activity funded:

1. Address the misuse and abuse of opioid products;
2. Treat or mitigate opioid use or related disorders;
3. Mitigate the other alleged effects of, including on those injured as a result of, the opioid epidemic.

## 6. CA Subdivision Fund – Reimbursements for Past Opioid-Related Expenses (if applicable)

Determine if your Plaintiff Subdivision has spent any CA Subdivision Funds on past opioid remediation during SFY 2025-26, including legal costs.

**Tip:** You may need to consult with your city, county or outside counsel handling opioid-related matters to determine if there are costs to report.

Total amount expended on past opioid-related legal expenses from the CA Subdivision Fund.

Total number of past opioid-related activities (non-legal expenses) being reimbursed with CA Subdivision Funds.

Total CA Subdivision Funds expended on reimbursements for past opioid-related activities (non-legal expenses) for each activity.

Indication of the opioid remediation use that best matches each individual reimbursement:

1. Address the misuse and abuse of opioid products;
2. Treat or mitigate opioid use or related disorders;
3. Mitigate the other alleged effects of, including on those injured as a result of, the opioid epidemic.

## 7. Mallinckrodt Bankruptcy – Allowable Expenses Reporting

Determine if your Local Government has spent any Mallinckrodt Bankruptcy funds during SFY 2025-26.

For each program/activity funded, select an Exhibit 4 (Exhibit E) Opioid Remediation use.

Total direct costs for each Exhibit 4 (Exhibit E) use for the Mallinckrodt Bankruptcy Reporting Periods (July-December 2025 and January-June 2026).

Total indirect costs for each Exhibit 4 (Exhibit E) use for the Mallinckrodt Bankruptcy Reporting Periods (July-December 2025 and January-June 2026).

## 8. Attestations

Attestation that you have read and understood the [DHCS' Reasonable Administrative Costs Policy](#) (indirect costs) for funds received from the California Abatement Accounts Fund.

- Attestation that expenditures from the CA Subdivision Fund were spent pursuant to the requirements set forth in the National Opioid Settlement Agreements and the California State-Subdivision Agreements.
- Attestation that no more than five percent (5%) of the bankruptcy funds were spent on administrative expenses pursuant to the California Mallinckrodt Statewide Abatement Agreement.
- Certify and attest that the submitted information is true and correct.