

PREVIEW & GUIDE TO THE ONLINE CALIFORNIA'S OPIOID SETTLEMENT EXPENDITURE REPORTING FORM

This document is meant to be used as a reference guide and preview to the online form only. This version cannot be submitted as the reporting form.

The form must be completed on the [online portal](#).

COVER PAGE

Cities and counties receiving funds from California's opioid settlements must complete annual reporting to the Department of Health Care Services (DHCS). DHCS does not collect expenditure reporting on funds from the McKinsey Subdivision Settlement and Endo Bankruptcy. It is intended to collect expenditure information related to the following settlements and bankruptcies:

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

Please reference the [DHCS Opioid Settlements](#) webpage for more information about the requirements for settlements and bankruptcies. If you have questions about your city or county's status after referencing these resources, contact your city, county, or outside counsel handling opioid-related matters.

This reporting period covers the period of July 1, 2025, to June 30, 2026. The report is due no later than September 30, 2026.

*** Please note that this document is meant to be used as a reference guide only. The form must be completed on the [online portal](#).**

1. GENERAL INFORMATION

This section of the survey will ask for general information about your city or county and the person preparing the report.

Do not include personal information such as phone numbers, email addresses, or personal health information (PHI, 432 CFR). Only submit business information related to the public entity that you are representing. These reports will be made available to the public.

Participating Subdivision/Local Government:

(Select the Participating Subdivision/Local Government for which you are reporting. A list of Participating Subdivisions and Local Governments is available in the individual State Subdivision Agreements on the [DHCS OSF website](#).)

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

(Answer if "Other/Not Listed" selected above.) If your Participating Subdivision/Local Government was not listed in the previous question, write the name of your Participating Subdivision/Local Government below.

Answer:

Participating Subdivision/Local Government Address:

Address line 1:

Address line 2:

City:

State:

Zip Code:

Department, agency, or organization:

(Please indicate the department or agency, within your Participating Subdivision/Local Government that is responsible for preparing the expenditure report.)

Answer:

Name of preparer:

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

Answer:

Job title or classification:

(Please indicate the job title or job classification of the individual preparing this report.)

Answer:

Preparer email address:

(This email will receive confirmation of the report submission. Please ensure that it is correct. Do NOT submit a personal email address. Please utilize your professional contact information related to the public entity you represent.)

Answer:

Confirm email address:

Answer:

Preparer phone number:

(xxx-xxx-xxxx; Do NOT submit a personal phone number. Please utilize your professional contact information related to the public entity you represent.)

Answer:

2. PAYMENTS

This section of the survey will ask if your city or county received funds from the California opioid settlements and bankruptcies.

Has your city or county ever received any of these settlement funds? If yes, *and* if any portion of those funds remained unspent, unreported, and not reallocated, you must select yes below. This includes the current SFY 2025-26 and the previous SFY years (SFY 2022-23, SFY 2023-24, and SFY 2024-25). More information on each settlement agreement can be found on the [DHCS OSF website](#). The [Payment Information tab](#) includes a List of Payments made to Participating Subdivisions. Settlements include:

- » Allergan
 - » CVS
 - » Distributors - McKesson, Cardinal Health and Cencora, previously Amerisource Bergen
 - » Janssen Pharmaceuticals, Inc.
 - » Kroger
 - » Teva
 - » Walgreens
 - » Walmart
-
- Yes
 - No

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 as described in the California State-Subdivision Agreements.

Please see the [California Office of the Attorney General Opioid webpage](#) for information on state agreements. If you are unsure if your Participating Subdivision/Local

Government is a Plaintiff Subdivision, please contact your city, county, or outside counsel handling opioid matters.

- Yes (*If yes, the CA Subdivision Fund questions will appear later*)
- No

Mallinckrodt Bankruptcy Important Information

The Mallinckrodt bankruptcy payments concluded in SFY 2023-24. However, if your subdivision has not yet expended or reallocated all Mallinckrodt bankruptcy funds, you must still continue to report on your remaining balances, even if no new expenditures or interest earnings occurred in SFY 2025-26. If your city or county **ever** received Mallinckrodt bankruptcy funds you must answer the following question.

Do any portion of those funds remain unspent or not reallocated in the prior fiscal years?

- Yes (*If yes, the Mallinckrodt Fund questions will appear later*)
- No

California Abatement Accounts Fund Payments

List all **Abatement settlement dollars received as payments during the SFY 2025-26** to your Participating Subdivisions from the CA Abatement Accounts Fund. The [Payment Information tab](#) includes a List of Payments made to Participating Subdivisions. Payments are reported as a combined sum of all settlements. Please only list the combined total of California Abatement Fund payments received between July 1, 2025, to June 30, 2026.

Answer:

California Subdivision Fund Payments

Did your Plaintiff Subdivision receive Special Master Award of Subdivision Costs payments in SFY 2025-26? The [Payment Information tab](#) includes a List of Payments made to Participating Subdivisions.

- Yes
- No

(If yes selected above) Please list the Special Master Award of Subdivision Costs payments received from July 1, 2025, to June 30, 2026. This amount will not be reported in the legal expenditures later in this report but must be reported to the Directing Administrator.

Answer:

(If yes selected above) Disclosure: Special Master Award of Subdivision Costs must be reported to the Directing Administrator, BrownGreer.

List all **Subdivision settlement dollars received as payments** to your Plaintiff Subdivision from the CA Subdivision Fund during SFY 2025-26. The [Payment Information tab](#) includes a List of Payments made to Participating Subdivisions. Do not include the Special Masters Award of Subdivision Costs. Payments are reported as a combined sum of all settlements. Please only list the combined total of California Subdivision Fund payments received from July 1, 2025, to June 30, 2026.

Answer:

Interest Earned

Is your Participating Subdivision depositing funds into an **interest-bearing** account?

- Yes
- No

(If yes selected above) Please list the total amount of interest earned on **all** funds from all settlements and bankruptcies (Abatement, Subdivision, and/or Mallinckrodt) during the SFY 2025-26 (July 1, 2025 – June 30, 2026). **Please do not include any interest previously reported in prior years.**

Answer:

3. REALLOCATED FUNDS INFORMATION

The following sections will focus on reallocations for all Abatement, Subdivision, and Mallinckrodt funds.

Participating Subdivisions may agree to reallocate funds among themselves, provided that any exchange of funds is agreed upon and may only occur between Participating Subdivisions.

Reallocations are defined as funds received by a Participating Subdivision from the Directing Administrator (BrownGreer, PLC) and then transferred to another Participating Subdivision.

When cities opt out of receiving direct settlement payments, their payments are automatically directed to the county in which that city is located. These payments to counties are not considered reallocations. If your city did not join a particular settlement and the funds were sent directly to your county by the Directing Administrator, those payments do not need to be reported.

Reallocations SENT to another Participating Subdivision

Did you send reallocations of any settlement or bankruptcy funds to another Participating Subdivision from July 1, 2025, to June 30, 2026?

- Yes
- No (*If no, skip to Reallocations RECEIVED from another Participating Subdivision*)

(If yes selected above) Were the reallocated funds from Abatement, Subdivision, and/or Mallinckrodt? Choose all that apply.

Abatement

Subdivision

Mallinckrodt

CA Abatement Fund Reallocations

Participating Subdivision that received the reallocated funds	Which SFY were funds reallocated from? These amounts must be listed separately for each SFY	Abatement amount being reallocated (not including interest)
	SFY 2022-23 SFY 2023-24 SFY 2024-25 SFY 2025-26	\$

CA Subdivision Fund Reallocations

Plaintiff Subdivision that received the reallocated funds	Subdivision amount being reallocated (not including interest)
	\$

Mallinckrodt Bankruptcy Reallocations

Local Government that received the reallocated funds	Mallinckrodt amount being reallocated (not including interest)
	\$

Interest Earned Reallocations

Participating Subdivision that received the reallocated Interest Earned funds	Interest Earned amount being reallocated (this is a total amount across all settlement and fund types)
	\$

Reallocations RECEIVED from another Participating Subdivision

Did you receive reallocations of any settlement or bankruptcy funds from another Participating Subdivision from July 1, 2025, to June 30, 2026?

- Yes
- No (*If no, skip to section 4. California Abatement Accounts Fund – Allowable Expenses Reporting*)

(*If yes selected above*) Were the reallocated funds from Abatement, Subdivision, and/or Mallinckrodt? Choose all that apply.

- Abatement
 Subdivision
 Mallinckrodt

CA Abatement Fund Reallocations

Participating Subdivision that sent the reallocated funds	Which SFY were funds reallocated from? These amounts must be listed separately for each SFY.	Abatement reallocation amount received (not including interest)
	SFY 2022-23	\$
	SFY 2023-24	
	SFY 2024-25	
	SFY 2025-26	

CA Subdivision Fund Reallocations

Plaintiff Subdivision that sent the reallocated funds	Subdivision reallocation amount received (not including interest)
	\$

Mallinckrodt Bankruptcy Reallocations

Local Government that sent the reallocated funds	Mallinckrodt reallocation amount received (not including interest)
	\$

Interest Earned Reallocations

Participating Subdivision that sent the reallocated Interest Earned funds	Interest Earned reallocation amount received (this is a total amount across all settlement and fund types)
	\$

4. CALIFORNIA ABATEMENT ACCOUNTS FUND – ALLOWABLE EXPENSES REPORTING

In this section, Participating Subdivisions will report their expenditures and/or encumbrances for all opioid settlement funds from the California Abatement Accounts Fund.

Participating Subdivisions will be asked to categorize expenditures by [Exhibit E](#) opioid remediation use. 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 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.

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 2026 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 (include name of facility) by adding two additional staff members and expanding the physical building to include extra rooms and beds. The recovery treatment center can now serve 20 additional clients.
- 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 were funded by your funds from the **CA Abatement Accounts Fund** for the SFY 2025-26 (period of July 1, 2025 - June 30, 2026)? Please enter a number.

Answer:

Allowable Activities

Answer the following questions for each activity or program you will be reporting on for funds from the **CA Abatement Accounts Fund**.

See the [California Opioid Settlement Expenditure Reporting Q&A](#) document for a more detailed explanation.

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

1. Activity or Program Name:

Answer:

2. Activity or Program description (please limit to 750 characters):

Please 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 for those served. Please review the [DHCS Data De-Identification Guidelines](#) for more information.

Answer:

3. List the associated direct and indirect costs for this activity or program from the **CA Abatement Accounts Fund**.

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

Direct Costs for this activity in SFY 2025-26	Indirect Costs (Administrative Expenses) for this Activity in SFY 2025-26

4. Were previously reported encumbered funds included in the Direct or Indirect Costs listed above?

- Yes
- No

(Answer table below if "yes" selected above.) 4a. Please report the amount of encumbered funds included in the Direct and/or Indirect Costs above.

Answer:

Please note that DHCS will assume that all expended funds, including HIAA, are being spent from the oldest available funds from each settlement.

5. Did you encumber funds for this activity in SFY 2025-26 that were not previously reported?

Encumbered Funds are funds that a Participating Subdivision has formally and legally committed to a specific, allowable future expense through a signed contract, purchase order, grant agreement, or other binding obligation. Simply setting aside or earmarking funds without a legal commitment does *not* create an encumbrance. Encumbered funds must be tracked and reported separately from unspent or unobligated funds.

- Yes
- No

(If "yes" selected above) 5a. List total funds encumbered for this activity in SFY 2025-26. The total of encumbered funds may not exceed the amount of funds available at the end of the SFY 2025-26.

Answer:

6. List all local agencies or organizations that were given funds during SFY 2025-26 to implement this activity/program:

Answer:

7. Select one opioid remediation use listed in Exhibit E that applies to **this** activity.

Please review [Exhibit E](#) before completing this section. Select the best option that aligns with the activity.

- 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

No less than fifty percent (50%) of the funds received by a Participating Subdivision from the CA 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 best meet? Please see the HIAA definitions in the [California Opioid Settlement Expenditure Reporting Q&A](#) document.

Select one HIAA category. Provide no more than 200 words to describe how this activity meets the selected High Impact Abatement Activity. Please 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 for those served. Please review the [DHCS Data De-Identification Guidelines](#) for more information.

- **HIAA 1:** Provision of matching funds or operating costs for substance use disorder facilities within the Behavioral Health Continuum Infrastructure Program (BHCIP) or BOND BHCIP
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, including the populations this activity or program serves:
- **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, including a description of interventions offered and those served by this activity or program:
- **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 does not meet the criteria as defined above.

(If HIAA #1 is selected, answer the following questions)

You have selected **HIAA 1**. Please answer the following questions:

BHCIP Facility Name:

BHCIP Facility Address:

Please upload your BHCIP award letter.

[DOCUMENT UPLOAD]

5. CALIFORNIA SUBDIVISION FUND – FUTURE OPIOID-RELATED EXPENSES

In this section, Plaintiff Subdivisions will report their expenditures on future opioid-related activities from the SFY 2025-26 from the **CA Subdivision Fund**.

Future opioid-related expenses are defined in the California State-Subdivision Agreement and the [California Opioid Settlement Expenditure Reporting Q&A](#) document.

How many total activities or programs were funded by your funds from the **CA Subdivision Fund** for the SFY 2025-26 (period of July 1, 2025 - June 30, 2026)? Please enter a number.

Answer:

Answer the following set of questions for each activity or program you will be reporting on for the **CA Subdivision Fund**. Please answer based on the SFY 2025-26.

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

1. List how much was expended on this activity or program during SFY 2025-26 from your **CA Subdivision Fund**.

Answer:

2. Select one Allowable Expenditure type that applies to this activity.

- 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. CALIFORNIA SUBDIVISION FUND – REIMBURSEMENTS FOR PAST OPIOID-RELATED EXPENSES

Eligible “non-opioid remediation” uses as described in the National Opioid Settlement Agreements are referred to as “Past Opioid-Related Expenses” in the California State-Subdivision Agreements. Plaintiff Subdivisions may reimburse themselves for past opioid-related expenses using the CA Subdivision Fund. Plaintiff Subdivisions are not allowed to spend funds on activities that are not related to opioid remediation or past opioid-related expenses. Please see the Resources Document and [BHIN 26-011 California Plaintiff Subdivision Use of Opioid Settlement Funds Allocated from the California Subdivision Fund](#) for additional information.

If you are unsure if your Participating Subdivision/Local Government has spent funds on past fees and expenses related to opioid litigation, please contact your city or county counsel.

During SFY 2025-26, did your Plaintiff Subdivision use settlement funds to cover any of the below expense categories? Select all that apply.

- Past legal expenses, which may include fees and expenses related to litigation against any Opioid Defendant as defined by the California State-Subdivision Agreements. (Do not include Special Master Award of Subdivision Costs payments which were previously reported in the Payment Section of this report.)
- Reimbursements for past opioid-related expenses
- None of the above *(If no, skip to Section 7. Mallinckrodt Bankruptcy – Allowable Expenses Reporting)*

(Answer if “yes” to past legal expenses) CA Subdivision funds spent on past legal expenses must also be reported to the directing administrator, BrownGreer. Reporting is required every six months.

Please list the total amount expended on **past legal expenses** related to litigation against any Opioid Defendant paid during SFY 2025-26 (period of July 1, 2025 - June 30, 2026). (Do not include Special Master Award of Subdivision Costs payments which were previously reported in the Payment Section of this report.)

Answer:

(Answer if “yes” to reimbursement for past opioid related expenses)

How many total activities or programs did your Plaintiff Subdivision reimburse itself for **past opioid-related expenses** using funds from the CA Subdivision Fund during SFY 2025-26 (period of July 1, 2025 - June 30, 2026)? Please enter a number.

Answer:

Please answer the following questions for each activity that your Plaintiff Subdivision reimbursed itself for past opioid-related expenses using funds from the CA Subdivision Fund.

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

Please list the total amount your Plaintiff Subdivision reimbursed themselves for past opioid-related expenses.

Answer:

Select one Allowable Expenditure type that applies to this activity.

- 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

In this section, Local Governments will report their expenditures.

Did your Local Government expend any bankruptcy funds during the period from July 1, 2025, to June 30, 2026?

- Yes
- No (*if "No," skip to Certification block*)

Select the Approved Opioid Abatement Use and state the total amount of funds spent on direct and indirect costs.

Per Section 2 of the NOAT II Trust Distribution Procedures, no more than five percent (5%) of the bankruptcy funds may be used to fund expenses incurred in administering the distribution for the Approved Opioid Abatement Uses.

Please see [Exhibit E](#) before completing this section. Select the best option that aligns with the activity.

Activity	Approved Opioid Abatement Use	Direct Costs Total Expenditures July – December 2025	Indirect Costs Total Expenditures July – December 2025	Direct Costs Total Expenditures January – June 2026	Indirect Costs Total Expenditures January – June 2026
1	Drop-down menu of Schedule A and Schedule B from Exhibit E				
2					
3					
4					
5					
6					
7					
8					
9					
10					

8. ATTESTATIONS

*** Please note that this document is meant to be used as a reference guide only. Signatures on this specific PDF document are not required as this is only meant to serve as a guide. The form must be completed on the [online portal](#).**

(Display if "Yes" on receiving CA Abatement Account Funds)

California Abatement Accounts Fund – Administrative Cost Policy

Pursuant to Section 1 of the National Opioid Settlement Agreements, qualifying expenditures may include reasonable related administrative expenses (indirect costs). Please refer to the [DHCS Administrative Costs Policy](#) for additional guidance.

I have read the DHCS Administrative Cost Policy and on behalf of my Participating Subdivision, I acknowledge and understand the information in that document.

(Display if "Yes" on receiving CA Subdivision Funds)

California Subdivision Fund Expenditure Policy

I certify and attest that reported 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. Additionally, I understand that any reported expenditures from the CA Subdivision Fund spent on reimbursing past legal expenses, including, if applicable, reimbursements awarded from the Special Master, are required to be reported to the Directing Administrator, BrownGreer PLC.

(Display if "Yes" on receiving Mallinckrodt Bankruptcy Funds)

Mallinckrodt Bankruptcy - Administrative Expenses (Indirect Costs)

Per Section 2 of the NOAT II Trust Distribution Procedures, no more than five percent (5%) of the bankruptcy funds may be used to fund expenses incurred in administering the distribution for the Approved Opioid Abatement Uses.

I acknowledge on behalf of my Local Government that no more than five percent (5%) of the bankruptcy funds may be used to fund expenses incurred in administering the distributions for the Approved Opioid Abatement Uses.

Expenditure Report Certification

I certify and attest on behalf of my Participating Subdivision and/or Local Government that everything reported on this California Opioid Settlement Expenditure Reporting Report is true and correct:

9. NOTICE

Upon submission of this report, you will receive a copy of the report via email. Please be advised that this downloaded copy is not considered an accepted expenditure report. This downloaded copy is produced by Qualtrics and cannot be modified for output. Shortly after submitting the report, DHCS will contact you regarding the status of the expenditure report and will attach a code-generated expenditure report that is easier to view.

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