1. Agenda
2. Realignment – PowerPoint Presentation
3. AB-85 Non-Hospital - Non-CMSP Flowchart
4. Annual Allocations “Realignment 2011” Table
5. MH Realignment & CalWORKs MOE Flow Chart
6. 1991 Realignment Social Services (Sales Tax and VLF) – Full Funding Assertion
7. 2011 Realignment Growth Table
CWDA Fiscal Meeting
11-14-2013

- Introductions
- Realignment Overview & Structure
- Growth & Forecasting
- Group Discussions
CWDA Fiscal Meeting: Realignment

1991 & 2011 & AB85
November 14, 2013

Presenters
- Andrew Pease, San Diego – Health & Human Services
- Robert Manchia, San Mateo, Human Services

Agenda
- Realignment Overview & Structure
- Growth & Forecasting
- Group Discussions
  - Preparing for Economic downturn
  - Leveraging the flexibility of Realignment among programs
Realignment Overview & Structure - 1991

AB-85 Impacts
- Redirection of Health Realignment
  - New accounts (Child Poverty & Family Support)
  - Counties have two formula options
- VLF and Sales Tax Swap
- Changes/Redirection in Growth

1991 REALIGNMENT STRUCTURE - STATE
SALES TAX/VLF DISTRIBUTIONS

Pre AB-85
AB 85: State to County Transfer

Child Poverty & Family Supplemental Support Subaccount: Key Dates
AB-85 and the County Two Formula Options Decision

- Determining County Health Realignment “Savings”
  - $300 million this year
  - Tied to Medi-Caid expansion
  - Three County structures
    - Hospital counties
    - CMSP counties
    - Payor/Clinic counties

AB 85: Determination of the Redirected Amount Non-Public Hospital and Non-CMSP Counties

See Hand-out: “Non-Hospital & Non-CMSP Flowchart”

AB 85 TIMELINE: Key Dates and Decision Points

- October 31, 2013: Counties electing to use the savings formula (or other) must submit to DHCS all historical data, including data on health realignment and county funds spent on realignment. If not, they default to 85%.
- November 1, 2013: Counties must submit to DHCS an updated version of the non-hospital & non-CMSP flowchart.
- January 31, 2014: If DHCS and a county disagree on the county’s historical data, DHCS will use the county’s data on an interim basis to determine the estimated savings for the next fiscal year.
- January 2014: DHCS calculates an interim FY14/15 redirected amount for each county.
- January 2014: Each county must adopt a resolution and advise the state of their chosen option.
- January 22, 2014: Board of Supervisors of each county must adopt a resolution and advise the state of their chosen option.
- February 28, 2014: In case of disagreement, the county must submit a petition to the DHCS to seek arbitration.
- February 28, 2014: Petition due to the County Health Care Funding Committee.
- November 1, 2013: Tentative notification of chosen option.
- January 15, 2014: Final determination of the redirected amount for each county is released on the next week.
AB 85: Sales Tax and Vehicle License Fee Swap (W&I Code 17600.15(d)

Social Services Sales Tax

Health Sales Tax (to fund Family Support Subaccount)

Health VLF

Realignment Overview & Structure 2011

Support Services

Local Revenue Fund 2011
State Structure for FY 2012-13

#2
State Structure for Support Services for FY 2012-13

Local Revenue Fund 2011
$5,881,795,000

Support Services Account
$2,604,900,000

Sales and Use Tax Growth Account
Retail Sales and Use Tax Growth Account
$323,736,876

Behavioral Health Subaccount
75% or up to capped allocation
$964,500,000

Protective Services Subaccount (63% or up to capped allocation)
$1,640,400,000

Behavioral Health Subaccount (37% or up to capped allocation)
$964,500,000

County Women's and Children's Residential Treatment Services Special Account
$5,104,000

Mental Health Subaccount (5%)
$7,205,607

Support Services Reserve Subaccount (Local option – subject to direction of BOS)
$144,112,134

Behavioral Health Subaccount Drug Court
$118,215,184

Early and Periodic Screening, Diagnosis & Treatment (EPSDT)
$18,691,344

Mental Health Subaccount
$221,714,976

County Local Revenue Fund 2011 Support Services

County Local Revenue Fund 2011
Support Services Account

Support Services Reserve Subaccount
Local option – subject to direction of BOS

Protective Services Subaccount
Victims
Juvenile Protective Services
Child abuse Prevention, Intervention & Treatment (CAPIT)
Child Welfare Services
Senior Care

Behavioral Health Subaccount
Drug Court
Homeless Drug Court
Tertiary and Preventive Behavior, Diagnosis & Treatment (HIV)
Medically Managed Care

County Women's and Children's Residential Treatment Services Special Account
$5,104,000

Protective Services Subaccount
Adoptions
Adult Protective Services
Child Abuse Prevention, Intervention & Treatment (CAPIT)
Child Welfare Services
Senior Care

2011 Realignment - Annual Allocation
Go Over Hand-Out

See Hand-out:
“Annual Allocation Realignment 2011”
SUPPORT SERVICES
MHS Accounts & CalWORKS MOE Go Over Hand-Out

See Hand-out: “MH Realignment And CalWORKs MOE”

CalWORKS MOE Reconciliation Spreadsheet

2011 Realignment - Annual Allocation General Observations

- Allocations are adjusted over next several years before stabilizing
- Allocations are based on percents &/or hard amounts
- Mental Health Account has guaranteed funding level
- We only know for certain the 12/13 base amounts
Realignment Overview & Structure 1991 & 2011

Similarities & Differences

1991 Realignment Programs

- AB 8 County Health Services
- Local Health Services
- California Children's Services
- Indigent Health
- Employment Services
- County Services Block Grant
- In-Home Supportive Services
- Child Care
- ORS
- Adoptions
- County Subsidization Subvention
- County Juvenile Justice
- Subvention (AB90)
- Mental Health
- EPSDT
- Managed Care
- Adult Protective Services
- Women and Children's Residential Treatment
- Drug Medical
- Nursing Medical
- Drug Court
- Mental Health
- EPSDT
- Managed Care
- Law Enforcement
- Probation Security
- District Attorney and Public Defender
- Juvenile Justice
- Community Corrections
- Local Public Safety Subvention
Intersection of Realignment Programs

1991 Realignment
- AB 8 County Health Services
- Local Health Services
- California Children’s Services
- Indigent Health
- CalWORKs
- Employment Services
- County Services Block Grant
- In-Home Supportive Services
- County Stabilization Subvention
- County Juvenile Justice Subvention (AJR)

2011 Realignment
- Adult Protective Services
- Child Abuse Prevention, Intervention & Treatment (CAPIT)
- Women and Children’s Residential Treatment
- Drug Medical
- Nondrug Medical
- Drug Court
- Law Enforcement
- Trial Court Security
- Juvenile Justice
- District Attorney and Public Defender
- Community Corrections
- Local Public Safety Subvention

1991 Realignment Program Ratios

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>CalWORKs Aid Payments</td>
<td>11% 5%</td>
<td></td>
</tr>
<tr>
<td>CalWORKs Eligibility</td>
<td>50% 30%</td>
<td></td>
</tr>
<tr>
<td>Foster Care</td>
<td>5% 69%</td>
<td></td>
</tr>
<tr>
<td>Child Welfare Services</td>
<td>24% 30%</td>
<td></td>
</tr>
<tr>
<td>Adoptions Assistance</td>
<td>0% 25%</td>
<td></td>
</tr>
<tr>
<td>CalWORKs Employment Services</td>
<td>0% 30%</td>
<td></td>
</tr>
<tr>
<td>In-Home Supportive Services</td>
<td>3% 35%</td>
<td></td>
</tr>
<tr>
<td>County Services Block Grant</td>
<td>16% 30% total</td>
<td></td>
</tr>
<tr>
<td>California Children’s Services</td>
<td>25% 50% total</td>
<td></td>
</tr>
</tbody>
</table>

Impact of 2011 Realignment to 1991 Sharing Ratios

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Foster Care</td>
<td>60% 100%</td>
<td></td>
</tr>
<tr>
<td>Child Welfare Services</td>
<td>30% 100%</td>
<td></td>
</tr>
<tr>
<td>Adoptions Assistance</td>
<td>25% 100%</td>
<td></td>
</tr>
<tr>
<td>Adoptions Eligibility</td>
<td>0% 100%</td>
<td></td>
</tr>
<tr>
<td>Adult Protective Services</td>
<td>MOE 100%</td>
<td></td>
</tr>
<tr>
<td>Child Abuse Prevention, Intervention, &amp; Treatment (CAPIT)</td>
<td>16% 100%</td>
<td></td>
</tr>
</tbody>
</table>
Similarities and Differences 1991 & 2011

- Base Restoration
- Programs
- Reserve Account
- VLF vs. Sales Tax
- Transfer Abilities
- Reporting Requirements
- Fed/Court Changes
- Flexibility

- Growth allocated
- County Intervention
- Services Account
- Fiscal Years
- Constitutional Protections

Realignment Growth

Flow of 1991 Realignment - Theory and Reality

See Hand-out: “1991 Realignment (Sales Tax and VLF) – Full Funding Assertion”
AB-85 Growth Impacts

- Social Services no longer receives general growth
- Health Realignment will receive significantly less growth
- Growth diverted to Child Poverty & FSS
- Mental Health not impacted

1991 REALIGNMENT STRUCTURE - STATE

SALES TAX/VLF DISTRIBUTIONS

Pre AB-85

Post AB-85

1991 Realignment Caseload Growth Funding

Reflects mandated growth in social services programs
Amount based on program expenditures, not caseload
Calculation based on change in County cost due to mandated cost increases (i.e. growth in caseload)
- Determined by comparison of County specific costs from two years ago compared to last year
- Increased costs generally = more caseload growth

State Department of Social Services and Health Care Services calculate draft amounts for each county
Counties Review to validate amounts and recommend adjustments
1991 Realignment Caseload Growth Tools

2011 Realignment Growth

See Hand-out: “2011 Realignment Growth Chart” SUPPORT SERVICES

Realignment Forecasting
Group Discussions

- Preparing for Economic Fluctuations (downturns)
  - Discuss strategies in setting up your county to handle future recessions and shortfalls in realignment
- Leveraging the flexibility of Realignment among programs
  - Discuss opportunities in the integration of realignment among health and human services programs
Preparing for Economic Fluctuations
- What is a reasonable Reserve amount?
- What are different ways a county can set up a reserve(s)?
- How can counties allocate realignment in such a way to be able to maneuver quickly to economic fluctuations? (turning off the spigot when the funding dries up)

Flexibility/Integration
- Where are the intersections/integration opportunities between the programs that allow choices in which Realignment pot to use?
- SB-163 Wrap Around Services?
- Katie A?
- Mental Health Managed Care Offset?
- AB-109?
- What Else?

Contact Information
- PRESENTERS
  - Andrew Pease, Executive Finance Director, County of San Diego, Health & Human Services Agency; (619) 338-2100; andrew.pease@sdcounty.ca.gov
  - Robert Manchia, Deputy Director of Finance, San Mateo County Human Services; (650) 802-6491; rmanchia@smchsa.org
Choose Option A

60% of 1991 Health Realignment + 60% of Maintenance of Effort (MOE) (NOTE: If the County’s MOE is greater than 14.6% of the total Value of the County’s FY 10/11 allocation, the MOE will be limited to 14.6%)

Choose Option B

Lesser of:

B-1 (Revenues – Costs) X .80 (.70 in FY13/14)

OR

B-2 County Indigent Care Health Realignment

1. Indigent Program Revenues

ACTUAL

2. Special Local Health Funds

(Tobacco Settlement)

HISTORICAL or ACTUAL

Whichever is greater

3. County Indigent Care Health

Realignment

Health Realignment Amount X Realignment
Indigent Care Percentage

4. Imputed County Low Income Health Amount (County Subsidy)

Average Amounts for each historical year X Average Annual Trend Factor for each year after FY2011/12 to the applicable FY

NOTE: If the trend for any year is greater than the applicable CPI then the applicable CPI should be used

5. Costs incurred by the county or the Cost Containment Limit, whichever is less

ACTUAL or HISTORICAL

Cost Containment Limit

Base Year Cost Per Person X Blended CPI X Number of Individuals in Indigent Programs in the Relevant Fiscal Year

Non-Public Hospital, Non-CMSP Counties’ Determination of the Redirected Amount

B-1

B-2

B-2 County Indigent Care Health Realignment

Health Realignment Amount X Realignment Indigent Care Percentage

NOTE: Tentative Decision by 10/1/13 Adopt by 12/4/13

AB-85 Non-Hospital Non-CMSP Flowchart
Local Revenue Fund 2011 Yearly Allocations

<table>
<thead>
<tr>
<th>Local Revenue Fund 2011 - Accounts</th>
<th>FY 12-13</th>
<th>FY 13-14</th>
<th>FY 14-15</th>
<th>FY 15-16 &amp; Beyond</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Gov Code 30027.5</td>
<td>Gov Code 30027.6**</td>
<td>Gov Code 30027.7**</td>
<td>Gov Code 30027.8**</td>
</tr>
<tr>
<td>%</td>
<td>$ (in millions)</td>
<td>%</td>
<td>$ (in millions)</td>
<td>%</td>
</tr>
<tr>
<td>2011 Mental Health Account</td>
<td>guaranteed</td>
<td>$ 1,120.55</td>
<td>guaranteed</td>
<td>$ 1,120.55</td>
</tr>
<tr>
<td>ELEA Subaccount*</td>
<td>guaranteed</td>
<td>$ 489.90</td>
<td>guaranteed</td>
<td>$ 489.90</td>
</tr>
<tr>
<td>Support Services Account</td>
<td>64.1975%</td>
<td>$ 2,604.90</td>
<td>not set in code**</td>
<td>equals FY 12/13 amount + $20.4 million + PS 12/13 growth + BHS growth 12/13</td>
</tr>
<tr>
<td>Law Enforcement Account</td>
<td>35.8025%</td>
<td>$ 1,452.73</td>
<td>not set in code**</td>
<td>equals FY 12/13 amount + $158.5 million + Trial Court 12/13 growth + Juv. Justice growth 12/13</td>
</tr>
<tr>
<td>Sales &amp; Use Tax Growth Account</td>
<td>Once others have reached cap</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ELEA Growth Special Account</td>
<td>VLF growth over cap for ELEA</td>
<td>VLF growth over cap for ELEA</td>
<td>VLF growth over cap for ELEA</td>
<td>VLF growth over cap for ELEA</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td>$ 5,686.98</td>
<td>TBD</td>
<td>TBD</td>
</tr>
</tbody>
</table>

Note: Women & Children’s is a guaranteed sub-amount from BHS Subaccount

Support Services Account - Realignment 2011 Yearly Allocations

<table>
<thead>
<tr>
<th>Support Services</th>
<th>FY 12-13</th>
<th>FY 13-14</th>
<th>FY 14-15</th>
<th>FY 15-16 &amp; Beyond</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Gov Code 30027.6**</td>
<td>Gov Code 30027.7**</td>
<td>Gov Code 30027.8**</td>
</tr>
<tr>
<td>%</td>
<td>$ (in millions)</td>
<td>%</td>
<td>$ (in millions)</td>
<td>%</td>
</tr>
<tr>
<td>Support Services Account</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Protective Services Subaccount</td>
<td>62.9736%</td>
<td>$ 1,640.40</td>
<td>63.2609%</td>
<td>$ 2,202.40</td>
</tr>
<tr>
<td>Behavioral Health Subaccount</td>
<td>37.0264%</td>
<td>$ 964.50</td>
<td>36.7391%</td>
<td>$ 1,393.50</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td>$ 2,604.90</td>
<td>100%</td>
<td>TBD</td>
</tr>
<tr>
<td>Women &amp; Child’s Res. Treatment</td>
<td>guaranteed</td>
<td>$ 5.10</td>
<td>guaranteed</td>
<td>$ 5.10</td>
</tr>
</tbody>
</table>

Note: Women & Children’s is a guaranteed sub-amount from BHS Subaccount

Law Enforcement Services Account - Realignment 2011 Yearly Allocations

<table>
<thead>
<tr>
<th>Law Enforcement Services</th>
<th>FY 12-13</th>
<th>FY 13-14</th>
<th>FY 14-15</th>
<th>FY 15-16 &amp; Beyond</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Gov Code 30027.5</td>
<td>Gov Code 30027.6**</td>
<td>Gov Code 30027.7**</td>
<td>Gov Code 30027.8**</td>
</tr>
<tr>
<td>%</td>
<td>$ (in millions)</td>
<td>%</td>
<td>$ (in millions)</td>
<td>%</td>
</tr>
<tr>
<td>ELEA Subaccount*</td>
<td>guaranteed</td>
<td>$ 489.90</td>
<td>guaranteed</td>
<td>$ 489.90</td>
</tr>
<tr>
<td>Trial Court Security Subaccount</td>
<td>34.1721%</td>
<td>$ 496.40</td>
<td>30.8105%</td>
<td>$ 552.60</td>
</tr>
<tr>
<td>Community Corrections Subaccount</td>
<td>58.2017%</td>
<td>$ 842.90</td>
<td>61.9960%</td>
<td>$ 998.90</td>
</tr>
<tr>
<td>DA/PD Subaccount</td>
<td>1.0050%</td>
<td>$ 14.60</td>
<td>1.0613%</td>
<td>$ 17.10</td>
</tr>
<tr>
<td>Juvenile Justice Subaccount</td>
<td>6.8012%</td>
<td>$ 98.80</td>
<td>6.3122%</td>
<td>$ 122.50</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td>$ 1,942.60</td>
<td>TBD</td>
<td>TBD</td>
</tr>
</tbody>
</table>

*ELEA = Enhancing Law Enforcement Activities Subaccount (primarily VLF, possible Sales Tax)

** These will be adjusted annually by DOF/SCO (see 30027.6(g) & 30027.7(g) & 30027.8(g))
MENTAL HEALTH REALIGNMENT & CALWORKS MOE

**"2011 Realignment"**

<table>
<thead>
<tr>
<th>LOCAL REVENUE FUND 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a portion of sales tax and VLF is deposited monthly into LRF 2011)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mental Health Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Each month $93.4 million of 2011 Realignment Sales Tax revenue is moved from the Local Revenue Fund 2011 to the Mental Health Account (Gov code 30027.5(a))</td>
</tr>
</tbody>
</table>

**"1991 Realignment"**

<table>
<thead>
<tr>
<th>LOCAL REVENUE FUND (1991 Realignment)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a portion of sales tax, VLF and VLF Collections is deposited monthly into the LRF)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transferred into the 1991 MH Subaccount includes: (1) the $93.4 million from the 2011 Local Revenue Fund (Gov code 30029.05(a)); (2) a portion of the Sales Tax, VLF and VLF Collections receipts previously dedicated to 1991 MH Realignment - (actual monthly receipts up to base); (3) 5% of the annual Support Services Growth Subaccount from Local Revenue Fund 2011 (30027.9(c)(1)).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transferred from the 1991 MH Sub-Account to the CalWORKS MOE Subaccount include: (1) the Sales Tax and VLF from the Local Revenue Fund that historically was allocated to 1991 MH Realignment programs (up to a base amount of $1.1 billion) (W&amp;I Code 17601.25(a)).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>County Mental Health Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>$93.4 million is transferred monthly from the 1991 State MH Subaccount to the counties for mental health services (the County Local Revenue Fund) - <strong>guaranteed amount</strong>; AND the VLF Collections revenue (1991 Realignment); also the 5% growth amount from LRF 2011; note - this account should get growth from 1991 General Growth subaccount after the CalWORKS MOE Subaccount has reached its capped amount of $1.1 billion.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>County CalWORKs MOE Subaccount</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Sales Tax and VLF is moved from the State CalWORKS MOE Subaccount to the Local counties CalWORKS MOE Subaccount - <strong>amount based on actual receipts up to annual base</strong> (W&amp;I Code 17601.25(a)); This subaccount is not subject to the transferability provisions.</td>
</tr>
</tbody>
</table>
1991 REALIGNMENT (SALES TAX AND VLF)

SOCIAL SERVICES

FULL FUNDING ASSERTION

IN THEORY
* Each year State Controller's Office (SCO) publishes a base amount of realignment (equivalent to its prior year amount of realignment), plus growth for caseload, and possibly "general growth"
* The base amount plus the growth amount becomes the next year's "Base amount"
* These funds flow annually and are available to cover the county share of the 1991 Social Services Realignment programs

<table>
<thead>
<tr>
<th>STATE</th>
<th>FY 06/07</th>
<th>FY 07/08</th>
<th>FY 08/09</th>
<th>FY 09/10</th>
<th>FY 10/11*</th>
<th>FY 11/12**</th>
<th>FY 12/13</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base</td>
<td>1,638,646,354</td>
<td>1,732,860,104</td>
<td>1,838,249,556</td>
<td>1,943,222,110</td>
<td>1,987,394,879</td>
<td>1,987,481,703</td>
<td>2,028,209,557</td>
<td>13,156,064,265</td>
</tr>
<tr>
<td>growth (caseload)**</td>
<td>91,543,337</td>
<td>105,389,452</td>
<td>104,972,554</td>
<td>44,172,769</td>
<td>86,824</td>
<td>40,727,854</td>
<td>pending</td>
<td>386,892,790</td>
</tr>
<tr>
<td>growth (general)</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
</tr>
<tr>
<td>Total</td>
<td>1,732,860,104</td>
<td>1,838,249,556</td>
<td>1,943,222,110</td>
<td>1,987,394,879</td>
<td>1,987,481,703</td>
<td>2,028,209,557</td>
<td>2,028,209,557</td>
<td>13,545,627,468</td>
</tr>
</tbody>
</table>

* note: The "base" amount in FY 06/07 ($1.6 billion) is the actual base amount for COSD from SCO website
** note: These are the actual statewide caseload growth amounts, per CDSS and SCO

IN REALITY
* The flow of realignment revenue (sales tax and VLF) is based on the economy and not tied directly to costs
* Realignment has not worked over the past years and has forced counties to manage to available resources
* The data demonstrates that it can take over five years to receive owed caseload growth
* Even when caseload growth is paid, there is no "re-payment" for the years it was owed but not paid
* The FY 12/13 base amount is still less than the FY 06/07 Realignment

<table>
<thead>
<tr>
<th>STATE</th>
<th>FY 06/07</th>
<th>FY 07/08</th>
<th>FY 08/09</th>
<th>FY 09/10</th>
<th>FY 10/11*</th>
<th>FY 11/12**</th>
<th>FY 12/13</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base</td>
<td>1,638,646,354</td>
<td>1,629,011,635</td>
<td>1,420,042,920</td>
<td>1,365,852,335</td>
<td>1,365,852,335</td>
<td>1,475,796,532</td>
<td>1,724,575,703</td>
<td>10,619,777,813</td>
</tr>
<tr>
<td>growth for 06/07</td>
<td>17,138,152</td>
<td>39,480,983</td>
<td>100,972,554</td>
<td>44,172,769</td>
<td>86,824</td>
<td>40,727,854</td>
<td>pending</td>
<td>91,543,337</td>
</tr>
<tr>
<td>growth for 07/08</td>
<td>74,405,185</td>
<td>39,480,983</td>
<td>100,972,554</td>
<td>44,172,769</td>
<td>86,824</td>
<td>40,727,854</td>
<td>pending</td>
<td>105,389,452</td>
</tr>
<tr>
<td>growth for 08/09</td>
<td>104,972,554</td>
<td>44,172,769</td>
<td>86,824</td>
<td>33,638,555</td>
<td>33,638,555</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td></td>
</tr>
<tr>
<td>growth for 09/10</td>
<td>44,172,769</td>
<td>86,824</td>
<td>33,638,555</td>
<td>33,638,555</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td></td>
</tr>
<tr>
<td>growth for 10/11</td>
<td>33,638,555</td>
<td>86,824</td>
<td>33,638,555</td>
<td>33,638,555</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td></td>
</tr>
<tr>
<td>growth for 11/12</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td></td>
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<tr>
<td>growth (general)</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
<td>2,670,413</td>
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</tr>
<tr>
<td>Total</td>
<td>1,658,454,920</td>
<td>1,629,011,635</td>
<td>1,420,042,920</td>
<td>1,365,852,335</td>
<td>1,479,738,503</td>
<td>1,724,575,703</td>
<td>1,724,575,703</td>
<td>11,002,251,717</td>
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</table>

Base compared to 06/07 (29,443,284.99) (238,411,999.60) (292,602,584.32) (178,716,416.61) 66,120,783.05 66,120,783.05
The amounts listed are from the SCO website on 1991 Realignment: http://www.sco.ca.gov/ard_payments_realign.html
*The growth payments listed as received for FY 10/11, were actually paid Sept 27,2011 (in FY 11/12)
**The growth payments listed as received for FY 11/12, were actually paid 10/18/2012 (FY 12/13)

VARIANCE BETWEEN THEORY AND REALITY

<table>
<thead>
<tr>
<th>STATE</th>
<th>FY 06/07</th>
<th>FY 07/08</th>
<th>FY 08/09</th>
<th>FY 09/10</th>
<th>FY 10/11</th>
<th>FY 11/12*</th>
<th>FY 12/13*</th>
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<tbody>
<tr>
<td>Base loss/gain</td>
<td>0</td>
<td>(103,848,470)</td>
<td>(418,206,636)</td>
<td>(577,369,775)</td>
<td>(621,542,544)</td>
<td>(511,685,172)</td>
<td>(303,633,855)</td>
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<tr>
<td>Growth</td>
<td>(74,405,185)</td>
<td>(105,389,452)</td>
<td>(104,972,554)</td>
<td>(44,172,769)</td>
<td>113,799,344</td>
<td>174,325,938</td>
<td>pending</td>
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<tr>
<td>Variance</td>
<td>(74,405,185)</td>
<td>(209,237,922)</td>
<td>(523,179,190)</td>
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<td>(507,743,200)</td>
<td>(337,359,234)</td>
<td>(303,633,855)</td>
</tr>
</tbody>
</table>

The amounts listed are from the SCO website on 1991 Realignment: http://www.sco.ca.gov/ard_payments_realign.html
*The growth payments listed as received for FY 10/11, were actually paid Sept 27,2011 (in FY 11/12)
**The growth payments listed as received for FY 11/12, were actually paid 10/18/2012 (FY 12/13)

#6

<table>
<thead>
<tr>
<th>FY 13-14</th>
<th>FY 14-15</th>
<th>FY 15-16 &amp; Beyond</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 12-13</td>
<td>Gov Code 30027.9</td>
<td>Gov Code 30027.9</td>
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</tbody>
</table>

### Support Services Growth Subaccount - Growth Allocations

<table>
<thead>
<tr>
<th>FY 13-14</th>
<th>FY 14-15</th>
<th>FY 15-16 &amp; Beyond</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 12-13</td>
<td>Gov Code 30027.9</td>
<td>Gov Code 30027.9</td>
</tr>
</tbody>
</table>

NOTE: Beginning in FY 13-14, the listed percents will be used until $200 million has been allocated to CWS at the 40% each year, then the growth percents will be the amounts shown in FY 15-16 in this table.

### Law Enforcement Services Growth Subaccount - Growth Allocations

<table>
<thead>
<tr>
<th>FY 13-14</th>
<th>FY 14-15</th>
<th>FY 15-16 &amp; Beyond</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 12-13</td>
<td>Gov Code 30027.9</td>
<td>Gov Code 30027.9</td>
</tr>
</tbody>
</table>

**FY 13-14: Law Enforcement Services Account 30027.9(a)(2): (A)** The amount necessary to provide the appropriate level of funding for the Law Enforcement Services Account shall be the sum of the following: (i) The greater of the amount that either the predecessor of the Trial Court Security Subaccount received in the 2011-12 fiscal year, or the total amount the Trial Court Security Subaccount and the Trial Court Security Growth Special Account received in the 2012-13 fiscal year. (ii) The greater of the amounts that either the predecessor of the Juvenile Justice Subaccount received in the 2011-12 fiscal year, or the total amount the Juvenile Justice Subaccount and the Juvenile Justice Growth Special Account received in the 2012-13 fiscal year. (iii) The maximum amount authorized to be allocated pursuant to paragraph (2) of subdivision (e) of Section 30027.5 to the Community Corrections Subaccount. (iv) The maximum amount authorized to be allocated pursuant to paragraph (3) of subdivision (e) of Section 30027.5 to the District Attorney and Public Defender Subaccount.

**FY 13-14: Support Services Account 30027.9(a)(2): (B)** The amount necessary to provide full base funding for the Support Services Account shall be the sum of the following: (i) The greater of either the total amount received by the Support Services Account in a single fiscal year beginning with the 2012-13 fiscal year or the amount the applicable predecessor account collected in the 2011-12 fiscal year. (ii) The greater of the amount that was allocated pursuant to paragraph (2) of subdivision (f) of Section 30027.5 to the Protective Services Subaccount.

**FY 14-15: Law Enforcement Services Account 30027.9(a)(3): (A)** The amount necessary to provide the appropriate level of funding for the Law Enforcement Services Account shall be the sum of the following: (i) The greater of the total amount received by the Trial Court Security Subaccount and the Trial Court Security Growth Special Account in a single fiscal year beginning with the 2012-13 fiscal year or the amount the applicable predecessor account received in the 2011-12 fiscal year. (ii) The greater of the total amount received by the Juvenile Justice Subaccount and the Juvenile Justice Growth Special Account in a single fiscal year beginning with the 2012-13 fiscal year or the amount the applicable predecessor account received in the 2011-12 fiscal year. (iii) The greatest amount received by the Community Corrections Subaccount in a single year beginning with the 2012-13 fiscal year. (iv) The greatest amount received by the District Attorney and Public Defender Subaccount in a single year beginning with the 2012-13 fiscal year.

**FY 15-16: Support Services Account 30027.9(a)(3): (B)** The amount necessary to provide full base funding for the Support Services Account shall be the sum of the following: (i) The greater of either the maximum amount that could be allocated pursuant to paragraph (1) of subdivision (f) of Section 30027.5 to the Behavioral Health Subaccount. (ii) The maximum amount authorized to be allocated pursuant to paragraph (2) of subdivision (f) of Section 30027.5 to the Protective Services Subaccount.

**FY 15-16: Law Enforcement Services Account 30027.9(a)(4): (A)** The amount necessary to provide full base funding for the Law Enforcement Services Account shall be the sum of the following: (i) The greater of either the total combined amount received by the Trial Court Security Subaccount and the Trial Court Security Growth Special Account in any single fiscal year beginning with the 2012-13 fiscal year or the amount the applicable predecessor account received in 2011-12. (ii) The greater of either the total combined amount received by the Juvenile Justice Subaccount and the Juvenile Justice Growth Special Account in any single fiscal year beginning with the 2012-13 fiscal year or the amount the applicable predecessor account received in 2011-12. (iii) The greatest amount received by the Community Corrections Subaccount in a single fiscal year beginning with the 2012-13 fiscal year.

**FY 15-16: Support Services Account 30027.9(a)(4): (B)** The amount necessary to provide full base funding for the Support Services Account shall be the sum of the following: (i) The greater of either the maximum amount that was allocated pursuant to paragraph (1) of subdivision (f) of Section 30027.5, or the highest combined total amount received by the Behavioral Health Subaccount and the Behavioral Health Services Growth Special Account, in any single fiscal year beginning with the 2012-13 fiscal year. (ii) The greatest of the following: the maximum amount that was allocated pursuant to paragraph (2) of subdivision (f) of Section 30027.5; the amount that was allocated pursuant to paragraph (2) of subdivision (f) of Section 30027.6 for the Protective Services Subaccount; or the highest combined total amount received by the Protective Services Subaccount and the Protective Services Growth Special Account in any single fiscal year beginning with the 2012-13 fiscal year.