

2014 Local Health Jurisdiction Funding Report



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Introduction

The State Auditor's Office (SAO) collects information from local government via the Budgeting, Accounting and Reporting System (BARS). The Washington State Department of Health (DOH) uses information from the BARS A report that local health jurisdictions submit to DOH to produce this *Local Health Jurisdiction Funding Report*. This report links revenue to expenditures for each local health jurisdiction (LHJ) and all LHJs in the aggregate.

The BARS A report is a revenue and expenditure report by activity/expenditure code. Instructions, codes and definitions can be found in the *BARS Supplemental Handbook for Public Health*, which is published on both the DOH and SAO websites. This funding report includes funds that are contracted through DOH Consolidated Contract, other DOH contracts, and revenue sources from outside of DOH which support public health services in the local health jurisdictions.

LHJs report to the DOH using the range of BARS revenue codes as defined by SAO. DOH combines these revenue codes into the five categories described below. The Matrix of BARS Revenue Code Placement on page 78 displays which revenue codes are combined into which categories.

The major revenue categories are:

Revenue from State - All funds received from the State, including funds from DOH, other State agencies, entitlements, State-funded grants and contracts.

Revenue from Federal - All Federal funds received either directly or as a sub-recipient. This includes Medicaid Title XIX and Medicare which are fee-for-service reimbursement.

Revenue from Local -

Taxes, Local, and Intra-Governmental - Includes county contributions. These funds provide a base level for incorporated city contributions and any other tax-based revenues.

Licenses & Permits & Fees - Licenses and Permits are generated from regulatory activities and usually a financing source provided through environmental health services. Fees are generated from charges for professional or other services provided through the health jurisdiction.

Miscellaneous, Fund Balance, & Other - Includes any funding that can not be identified as one of the above categories or is the amount of any fund balance carried into the next fiscal year.

The value of vaccine is not included in the totals since it is not a cash revenue source. It is provided to the local health jurisdictions as state and federal direct assistance.

BASIS OF ACCOUNTING

Please note that some LHJs report on a cash basis while others report on an accrual basis of accounting. For each individual LHJ, the basis of accounting is noted in the title of their report. The definition of each basis of accounting is provided below.

Accrual Basis of Accounting

Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Cash Basis of Accounting

Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Source: Governmental Accounting, Auditing, and Financial Reporting by Stephen J. Gauthier

SUMMARY OF CHANGES TO THE 2014 REPORT

Revenue Reporting Changes

- Deleted the column “MVET Replacement Funds” from the tables.
- Deleted the column “5930 County Public Health Assistance” from the tables.
- Deleted the column “Local Capacity Development Fund” from the tables

SUMMARY OF CHANGES TO THE 2013 REPORT

Revenue Reporting Changes

- Added the column “County Public Health Assistance (336.04.24)” to the tables. The County Public Health Assistance is a new revenue source added by the legislature beginning July 1, 2013
- Deleted the column “Medicaid Title XIX & Other Federal Fee-for-Service” from the tables. For 2013 SAO has eliminated the 338 series of coding and determined that such fees would be local revenue assigned under 340.

Expenditure Reporting Changes

- Moved the non-public health expenditure code rows to the end of the table. This information has been historically collected.
- Added a row “Public Health Sub-Total” to the tables beginning on page 6. Note: The Total line continues to reflect all the expenditures codes listed on the table, consistent with past years.
- Added a row “Other Classified Expenditures” (Exp. Code 500) to the tables beginning on page 6. We are adding the Exp. Code 500 to capture all expenditure codes being used that aren’t specifically assigned on the BARS Report.

Other Reporting Changes

- Notes have been added to “Matrix of BARS Revenue Code Placement 2013” (page 78) to document changes to the placement of BARS Revenue by revenue category
- Added Basis of Accounting Column to the “Local Health Jurisdictions and Revenue Sources 2013 Summary” table (page 3)