
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 Public Health Expenditure 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 categories are:

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

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

Local Funded Expenditures-

Local Government Contributions - 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.

Other Funded Expenditures - 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 inter-fund 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 2016 REPORT

- Changed order of the columns on the reporting template and final report to Local, State, Federal and Other.
- Changed the due date to no later than April 30th, 2017.