



DOH BARS SUPPLEMENTAL HANDBOOK FOR PUBLIC HEALTH

2020

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Introduction

Under RCW 43.09.200, the State Auditor’s Office (SAO) has established the uniform chart of accounts and procedures for local governmental entities.

Under the SAO’s [Budgeting, Accounting, and Reporting System \(BARS\) Manual](#), Public Health expenditures are recorded in expenditure category 562. The SAO BARS Manual states that “The department or agencies actually performing these services will use the detailed chart of accounts in the appropriate BARS support system available from . . . the state agency responsible for the program.”

State and local leaders in the governmental public health system use this data to answer questions and for routine analysis of how local public health is funded, the categories for work that funds are spent on and which types of funds are used to pay for which services.

The *BARS Supplemental Handbook for Public Health* is the BARS support system from the Washington State Department of Health (DOH) and is intended to provide guidelines to ensure uniform reporting on revenues according to sources and expenditures by type of broad service categories for public health activities.

Few changes have been made to the expenditure codes in the past 20 years and there has been a growing need to update them to better reflect current public health practice and to distinguish expenditures on Foundational Public Health Services (FPHS). After much deliberation and a statewide vetting process between DOH and local health jurisdictions, the expenditure codes were significantly revised to achieve these goals and the results are reflected in this handbook.

1. The updated expenditure codes are designed to provide data that is detailed enough so public health leaders can analyze system wide expenditures and the impact of their policy decisions; and, general enough to stand the test of time and not be onerous to report.
2. Like the former expenditure codes, the updated expenditure codes are grouped into “categories”, the coding digits follow a pattern (see below) and there are unused or unassigned digits that could be assigned in future updates. The overall structure of the new coding system is as follows:

562.xx	Category	Abbreviation
.10	Administrative / FPHS Cross-Cutting Capabilities	CCC
.20	Communicable Disease	CD
.30	Communicable Disease	CD
.40	Environmental Public Health	EPH
.50	Environmental Public Health	EPH
.60	Maternal, Child, Adolescent and Family Health	MCH
.70	Chronic Disease, Injury and Violence Prevention	CDIVP
.80	Access and Linkage to Care	AC
.90	Miscellaneous	MISC

3. Like the former expenditure codes, with the updated expenditure codes each LHJ may make their own decisions about how to apply them in their own agency and for annual reporting to DOH. This includes interpreting the definition for each code, deciding which codes are

relevant to their spending (most LHJs don't currently use every expenditure code that is available), and what level of detail to report. For example, in the Communicable Disease codes, an LHJ may choose not to separate disease investigation and case contacting for "syphilis, GC and HIV" from "STD (other)" and simply report all expenditures for disease investigation of these conditions in "STD (other)." Another LHJ may choose to report disease investigation expenditures for these conditions separately.

4. In the future, in order to facilitate a more consistent approach, the various workgroups that provided input on the updated codes develop recommendations to help guide the reporting decisions made by individual LHJs.
5. FPHS Emergency Response – Based on the design of the FPHS definitions, planning and preparation efforts would be coded under Emergency Preparedness & Response (in the FPHS cross-cutting capabilities section). Response efforts would be coded under the program that is responding and expending the funds, e.g., drinking water and on-site wastewater during a flood response; epidemiology and disease investigation during a measles response; outdoor air during a wildfire smoke response.
6. In the future, the expenditure codes will be updated periodically to reflect significant changes in public health practice and to remain aligned with the most current FPHS definitions and the national efforts in the field of public health to develop a Uniform Chart of Accounts efforts, as possible.

Please email LHJInvoice@doh.wa.gov for questions or additional information.

Public Health’s Expenditure Accounts

The following are the new public health’s expenditure accounts. For additional information and detailed account listings, refer to the State Auditor’s Office BARS Manual Chart of Accounts.

562.10 FPHS Epidemiology & Surveillance

Collect sufficient, statewide and community level data and develop and maintain electronic information systems to guide public health planning and decision making at the state, regional and local level. Access, analyze, use and interpret data.

562.11 FPHS Community Health Assessment

Conduct a comprehensive community or statewide health assessment and identify health priorities arising from that assessment, including analysis of health disparities and the social determinants of health.

562.12 FPHS Emergency Preparedness and Response

Develop emergency response plans for natural and human-caused public health hazards; train public health staff for emergency response roles and routinely exercise response plans. Lead the Emergency Support Function 8 – Public Health & Medical and/or a public health response for the county, region, jurisdiction and state. Activate and mobilize public health personnel and response teams; request and deploy resources; coordinate with public sector, private sector and non-profit response partners and manage public health and medical emergencies utilizing the incident command system. Communicate with diverse communities across different media, with emphasis on populations that are disproportionately challenged during disasters, to promote resilience in advance of disasters and protect public health during and following disasters.

562.13 FPHS Communication

Engage and maintain ongoing relations with local and statewide media. Develop and implement a communication strategy, in accordance with Public Health Accreditation Standards, to increase visibility of public health issues. This includes providing information on health risks, healthy behaviors, and disease prevention in culturally and linguistically appropriate formats for the various communities served.

562.14 FPHS Policy Development and Support

Create and maintain relationships with diverse partners, including health-related national, statewide and community-based organizations; community groups or organizations representing populations experiencing health inequity; private businesses and health care organizations; Tribal Nations, and local, state and federal government agencies and leaders. Select and articulate governmental public health roles in programmatic and policy activities and coordinate with these partners.

562.15 FPHS Community Partnership Development

Create and maintain relationships with diverse partners, including health-related national, statewide and community-based organizations; community groups or organizations representing populations experiencing health inequity; private businesses and health care organizations; Tribal Nations, and local, state and federal government agencies and leaders. Select and articulate governmental public health roles in programmatic and policy activities and coordinate with these partners.

562.16 FPHS Business Competencies

- Leadership - Lead internal and external stakeholders to consensus and action planning (adaptive leadership) and to serve as the public face of governmental public health in the community.
- Accountability and Quality Assurance - Uphold business standards and accountability in accordance with local, state and federal laws, regulations and policies and to align work with national and Public Health Accreditation Standards.
- Quality Improvement - Evaluate programs and continuously improve processes.
- Human Resources Capabilities - Develop and maintain a competent workforce, including recruitment, retention and succession planning functions; training; and performance review and accountability.
- Fiscal Management, Contract and Procurement Capabilities - Comply with federal, state, and local standards and policies.
- Facilities and Operations - Procure, maintain, and manage safe facilities and efficient operations.
- Legal Capabilities - Access and appropriately use legal services in planning and implementing public health initiatives.

562.17 FPHS Technology

Develop, maintain and access electronic health information to support operations and analyze health data. Support, maintain and use communication technology.

Communicable Disease (CD)

562.20 FPHS CD Data & Planning

Provide timely, statewide, locally relevant and accurate information statewide and to communities on prevention and control of communicable disease and other notifiable conditions. Identify statewide and local community assets for the control of communicable diseases and other notifiable conditions, develop and implement a prioritized control plan addressing communicable diseases and other notifiable conditions and seek resources and advocate for high priority prevention and control policies and initiatives regarding communicable diseases and other notifiable conditions.

562.21 FPHS Promote Immunizations

Promote immunization through evidence-based strategies and collaboration with schools, health care providers and other community partners to increase immunization rates.

562.22 Immunizations – Vaccine For Children (VFC)

Services/activities to meet federal and state requirements for the Vaccines for Children (VFC) Program and the Washington State Childhood Vaccine Program.

562.23 FPHS Disease Investigation – Tuberculosis (TB)

Identification and appropriate treatment of individuals who have latent tuberculosis (TB) infection and active tuberculosis, including the provision of directly-observed therapy for active TB according to CDC guidelines. Provide education to and coordinate with health care providers to ensure appropriate screening, reporting and treatment of TB. Maintain the ability to identify and provide education for a community provider willing to treat latent TB. Conduct timely contact investigation for all active pulmonary TB cases per state guidelines. Review overseas medical records and chest radiographs on all class B immigrants; if needed, perform additional evaluation to ensure active disease is ruled out. Maintain access to consultation with a public health physician with experience

in diagnosis and treatment of TB as well as contact investigations.

562.24 FPHS Disease Investigation – Hepatitis C

Provide surveillance, disease investigation and control (including partner services and linkage to curative treatment) for Hepatitis C, according to CDC guidelines.

562.25 FPHS Disease Investigation – Syphilis, Gonorrhea and HIV

Provide partner notification services for newly diagnosed cases of syphilis, gonorrhea and HIV, according to Centers for Disease Control and Prevention (CDC) guidelines.

562.26 FPHS Disease Investigation – STD (other)

Other than syphilis, gonorrhea and HIV.

562.27 FPHS Disease Investigation – VPD

For example measles, mumps, pertussis, etc.

562.28 FPHS Disease Investigation – Enteric

For example e.coli, Hepatitis A, salmonella, etc.

562.29 FPHS Disease Investigation – General CD

Vaccine Preventable Diseases, Enteric conditions, Hepatitis A, STDs and any other communicable disease investigations not captured in other codes such as “FPHS Syphilis, Gonorrhea and HIV,” “FPHS Other EPH Outbreak Investigations” and “FPHS Zoonotics” and new and emerging disease. Ensure disease surveillance, investigation and control for communicable disease and notifiable conditions in accordance with local, state and federal mandates and guidelines.

Develop and implement plans to identify and respond to emerging infectious disease. Coordinate communicable disease efforts with partners. Recognize instances of potential biological terrorism and conduct and coordinate appropriate investigations, laboratory testing, and management of exposed persons in collaboration with first responders and law enforcement agencies. Develop action plans for communicable disease and other notifiable conditions emergencies. Develop, maintain and coordinate to provide surge capacity to other public health agencies during emergency events or large outbreaks. Develop and maintain plans for the allocation of scarce resources and medical countermeasures in the event of an emergency or outbreak in collaboration with regional health care system.

562.30 Needle Exchange

Services/activities related to promoting and/or providing needle exchange.

Environmental Public Health (EPH)

562.40 FPHS EPH Data & Planning

Provide timely, state and locally relevant and accurate information statewide and to communities on environmental public health issues and health impacts from common environmental or toxic exposures. Identify statewide and local community environmental public health assets and partners, and develop and implement a prioritized prevention plan to protect the public’s health by preventing and reducing exposures to health hazards in the environment, seek resources and advocate for high

priority policy initiatives.

562.41 FPHS Food

Develop, implement and enforce laws, rules, policies and procedures for maintaining health and safety of retail food service inspection and shellfish monitoring, that address environmental public health concerns.

562.42 FPHS Recreational Water

Develop, implement and enforce laws, rules, policies and procedures for ensuring health and safety of recreational water facilities, including through pool and swimming beach health and safety inspection and water quality sampling that address environmental public health concerns.

562.43 FPHS Drinking Water Quality

Develop, implement and enforce laws, rules, policies and procedures for ensuring the health and safety of drinking water including through source water protections, water system design review, water system inspections, water quality testing and oversight and plan review to ensure water adequacy, that address environmental public health concerns.

562.44 FPHS On-site Wastewater

Develop, implement and enforce laws, rules, policies and procedures for ensuring the health and safety of wastewater and facilities, including onsite septic design and inspections, wastewater treatment and reclaimed water, that address environmental public health concerns.

562.45 FPHS Solid and Hazardous Waste

Develop, implement and enforce laws, rules, policies and procedures for ensuring the health and safety of solid waste and facilities, including hazardous waste streams (e.g., animal waste, solid waste permitting and solid waste inspections), that address environmental public health concerns.

562.46 FPHS Schools

Develop, implement and enforce laws, rules, policies and procedures for ensuring the health and safety of schools, including through education and plan review that address environmental public health concerns.

562.47 FPHS Temporary Worker Housing

Develop, implement and enforce laws, rules, policies and procedures for ensuring the health and safety of temporary worker housing, that address environmental public health concerns.

562.48 FPHS Transient Accommodations

Develop, implement and enforce laws, rules, policies and procedures for ensuring the health and safety of transient accommodations, including through camp inspections that address environmental public health concerns.

562.49 FPHS Smoking in Public Places

Develop, implement and enforce laws, rules, policies and procedures for ensuring compliance with smoking in public places laws that address environmental public health concerns.

562.50 FPHS Other EPH Outbreak Investigations not captured in other codes (e.g., legionella)

Conduct or assist with “other” (not otherwise categorized, i.e. legionella) outbreak investigations that have an environmental public health component.

562.51 FPHS Zoonotics (includes vectors)

Develop and implement environmental public health regulations, including licensing, investigation, inspections, containment/mitigation, correction and enforcement, per local, state, and federal mandates. Develop and implement plans to identify and respond to emerging zoonotic disease (e.g., Zika), exposures related to pesticides and other emerging environmental public health issues. Coordinate containment or mitigation of environmental public health hazards (e.g., air quality and exposure to toxic substances) with other government departments and stakeholders. Conduct outreach and provide guidance on the occurrence, prevention and control of zoonotic disease. Maintain expertise and provide consultation. Coordinate and provide surge capacity staffing for cross-jurisdictional environmental public health emergency response. Coordinate with Communicable Disease staff when investigating and responding to zoonotic illnesses as appropriate.

562.52 FPHS Radiation

Conduct timely investigation of complaints related to radioactive sources. Maintain a trained and equipped radiation emergency response team(s) for radiological emergencies. Ensure external first responders and local health responders have received sufficient training. Educate, train, exercise, and evaluate staff at the WA DOH. Coordinate and integrate with local public health. Monitor and study radiation levels in the environment air, water, soils, foods and vegetation for possible health effects. Radon monitoring, awareness, outreach and education.

562.53 FPHS Land Use Planning

Participate in broad land use planning and sustainable development to encourage decisions that promote positive public health outcomes.

562.54 Indoor Air (including asthma prevention)

Planning, implementing and evaluating interventions to improve the health of a community by addressing issues related to indoor air quality and health effects from indoor pollutants.

562.55 Outdoor Air

Planning, implementing and evaluating interventions to improve the health of a community by addressing issues related to outdoor air quality and health effects from pollutants.

562.56 Hazardous Chemicals and Other Substances and Sites (includes site clean-up e.g., meth lab, encampments, etc.)

Services related to chemically contaminated (or potentially contaminated) sites and chemical spills. Services/activities related to evaluation of human exposure to hazardous substances and advising communities and other agencies about minimizing possible adverse health effects from exposure to those substances. Includes testing farm run-off for pesticide levels.

562.57 Lead

Services/activities related to the prevention of lead poisoning through lead abatement licensing, childhood lead testing, and planning, implementing and evaluating interventions to improve the health of a community.

562.58 Environmental Health Other

Services/activities for promotion or protection of environmental health not otherwise categorized.

MCH (also see Access/Linkages)

562.60 FPHS MCH Data & Planning

Provide timely, statewide and locally relevant and accurate information statewide and to communities on emerging and ongoing maternal, child and family health trends, taking into account the importance of childhood adversity and health inequities. Identify local maternal, child and family health community assets, develop a prioritized prevention plan using life course expertise and an understanding of health inequities, seek resources and advocate for high priority policy initiatives.

562.61 Population-based maternal, child, adolescent and family health

Non-clinical, prevention oriented, individual and community level services and policy, system, or environmental activities related to the health of pregnant women, infants, children, and adolescents.

562.62 Women, Infant & Children (WIC)

Services/activities for pregnant and breastfeeding women, infants, and children under age five who are at nutrition risk.

562.63 MCH Home Visiting

Non-clinical, prevention oriented, services in the home or office to promote the health of pregnant women, infants, children, and adolescents. (e.g., MSS, NFP).

Chronic & Injury / Violence Prevention (also see Access/Linkages)

562.70 FPHS Chronic Disease, Injury & Violence Prevention Data & Planning

Provide timely, state and locally relevant and accurate information statewide and to communities on chronic disease (including behavioral health), injury and violence prevention. Identify state and local chronic disease (including behavioral health), injury and violence prevention community assets; develop and implement a prioritized prevention plan and seek resources and advocate for high priority policy initiatives to reduce statewide and community rates of chronic disease, injury and violence.

562.71 Chronic Disease Prevention

Services/activities related to promoting healthy communities, healthy eating and active living; through policy, systems and environmental changes and education, prevention and outreach; to reduce and prevent risk factor for obesity, other nutritional illnesses, heart disease, diabetes, stroke and cancer.

562.72 Tobacco and Vapor Prevention and Education

Services/activities to decrease access and use of tobacco and vapor products.

562.73 Marijuana Prevention

Services/activities to educate youth and adults on potential harm from marijuana use.

562.74 Violence & Injury Prevention

Services/activities to promote personal safety and decrease intentional and unintentional violence.

562.75 Suicide Prevention and Outreach

Services/activities related to suicide prevention such as promoting family and community connectedness, increasing awareness of and facilitating access to mental health services in schools and communities, screening for and limiting access to lethal means, providing postvention support programs after a loss).

562.76 Substance Use Disorder Prevention and Outreach

Services/activities related to the prevention of opioid and other substance use disorders and overdoses. (Includes expenditures for Naloxone purchase, dissemination and education.)

Access/Linkage to Care

562.80 FPHS Access/Linkage with Medical, Oral and Behavioral Health Care Services Data & Planning

Provide accurate timely, statewide and locally relevant information statewide and to communities on the medical, oral and behavioral health care system. Participate actively in local, regional and state level collaborative efforts regarding medical, oral and behavioral systems planning to improve health care quality and effectiveness, reduce health care costs and improve population health.

562.81 Children with Special Health Care Needs (CSHCN)

Developing community systems of care for children who have or are at increased risk for a chronic physical, developmental, behavioral, or emotional condition and who also require health and related services of a type or amount beyond that required by children generally. Linking families to community services including family support, care coordination and health information.

562.82 Oral Health

Services/activities relating to oral health/dental care activity for individuals or the community.

562.83 Clinical Services – Immunizations

Administering vaccine for vaccine preventable diseases for individuals of all ages.

562.84 Clinical Services – Communicable Disease

Diagnosis and treatment of persons with communicable diseases not specified and included in other BARS codes.

562.85 Clinical Services – Chronic Disease

Screening, early intervention, and treatment of chronic disease and conditions. (e.g., breast & cervical cancer screening, colorectal cancer screening, tobacco cessation, alcohol, and substance use screening, diabetes and hypertension screening, etc.)

562.86 Clinical Services – Family Planning – Non-Title X

Family planning and reproductive health services. Does not include Title X funding.

562.87 Clinical Services – Family Planning – Title X

Services/activities relating to Title X-funded family planning and reproductive health services. (Includes Title X and 10 percent local funds for match.)

562.88 Clinical Services – Other

Miscellaneous & Other

562.90 FPHS Vital Records

Provide certified birth and death certificates in compliance with state law and rule.

562.91 FPHS Laboratory – Centralized

Governmental public health laboratory services for disease investigations and response, and reference and confirmatory testing related to communicable diseases and notifiable conditions. (Centralized activity – currently provided primarily by DOH with support from Public Health – Seattle-King County.)

562.92 FPHS Laboratory

Utilize scientific methods and best practices, when indicated, to collect environmental samples and human specimens for laboratory analysis to confirm or rule out disease presence. This includes packaging in conformance with the DOT and USPS requirements and shipping to a certified laboratories for analysis.

562.93 Lab – Other/Non-FPHS

Cost of maintaining a lab and running tests that are not considered FPHS.

562.94 Pharmacy (for expenditures not already captured in a program code e.g., TB, Opioid Use Disorder, etc.)

Services/activities related to the acquisition and dissemination of prescription medication and general pharmaceutical items.

Based On:

- Foundational Public Health Services (FPHS) Version 1.4
- Budgeting, Accounting and Reporting System (BARS)
- Uniform Chart of Accounts (UCOA) as of 12/12/18
- Input received from WSALPHO committees, LHJ fiscal leads/staff, FPHS subject matter expert workgroups, and DOH leaders, programs and staff over four rounds of vetting in 2019.

Selected Revenue Accounts

The following are only a few selected revenue accounts. For additional information and detailed account listings, refer to the State Auditor's Office BARS Manual.

331.00 Federal Direct Grants

Cash or other assets furnished by the federal government to local governments under contractual arrangements that provide aid to local governments. Programs provided by the federal government are classified into 15 types of assistance: eight nonfinancial and seven financial types of assistance. The seven types of financial assistance that are available to state and local governments are: formula grants; project grants; direct payments; direct loans; guaranteed/insured loans; insurance; sale, exchange, or donation of property and goods. Most federal financial assistance is in the form of cash awards, but there are programs that do not involve cash transactions (e.g., vaccine supplied). Direct federal grants are distinguished from indirect grants by the fact that direct grants are received from a federal department or agency without passing through an intermediary state or local government or other nonfederal agency.

Direct federal grants are coded in the same manner as Indirect federal grants (see below) with one significant difference. The initial three numbers are 331. The third digit ("1") indicates that the funding was received directly from the awarding federal agency without passing through another government. Digits 4-5: will use the first **TWO** digits of the CFDA number. For example, CFDA #10.559, *Summer Food Service Program for Children* received directly from Food and Nutrition Service would be coded 331.10.00. However, the DOH requires to use the first **FOUR** digits of the CFDA number. So, in the example above, the code for DOH purposes would be 331.10.55.

333.00 Federal Indirect Grants

Indirect federal grants are distinguished from direct grants by the fact that they are passed through one or more intermediary governments or nonfederal agencies before reaching the local government.

All BARS revenue codes for federal grants use abbreviated versions of the numbers assigned by the federal government in the Catalog of Federal Domestic Assistance (CFDA). All CFDA codes are in two parts, the first two digits identify the federal agency where the funding originates, and the last three identify the grant program itself. Refer to BARS Manual for more details.

The seven digit BARS Revenue Code for Indirect Federal Grants will use the following methodology:

Digits 1-3: will be 333

Digits 4-5: will use the first **TWO** digits of the CFDA numbers. Also, coding for DOH purposes would be similar to coding direct grants.

The following table represents select BARS Revenue Codes for DOH federal grants. These are DOH specific requirements and they differ from the BARS prescription. For additional information and detailed account listings, refer to the State Auditor’s Office BARS Manual.

CFDA	Grant Title	BARS Revenue Code
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	333.10.55
16.754	USDOJ Harold Rogers Prescription Drug Monitoring Program	333.16.75
66.468	Capitalization Grants for Drinking Water (SRF)	333.66.46
81.104	Office of Environmental Waste Processing	333.81.10
93.069	Public Health Emergency Preparedness	333.93.06
93.153	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	333.93.15
93.217	Family Planning Services	333.93.21
93.268	Immunization Grants	333.93.26
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (COVID-19)	333.93.35
93.944	HIV/AIDS Surveillance	333.93.94
93.994	Maternal and Child Health Services Block Grant	333.93.99

334.00 State Grants

Cash or other assets furnished by the state government to local governments directly or indirectly, through another local government, under contractual arrangements that provide aid or reimburse the local government. Code state grants by the state agency which provides the grant using the remaining digits. Do not confuse state grants with grants received from the state but originating with the federal government; when the state is acting as an agent of the federal government, the grants should be classified as indirect federal grants, account 333. Be careful to segregate federal indirect moneys from state matching grants, which may be paid on the same state remittance. The coding applies whether such arrangements are called *awards, grants, block grants, subsidies, programs, cost reimbursement, contracts, or agreements.*

STATE AGENCIES (*examples of other state agencies which may pass money to the local health jurisdictions*):

- 334.03.10 Department of Ecology
- 334.03.50 Traffic Safety Commission
- 334.04.20 Department of Commerce
- 334.04.60 Department of Social and Health Services (DSHS)
- 334.04.90 Department of Health (DOH)

See BARS Manual for a complete list of state agencies.

334.04.91 General Fund State (GF-S)

This is general fund money that DOH allocates to the local health jurisdictions for specified activities. General Fund State must be spent according to the state fiscal year it is allocated in and cannot be carried over from the first fiscal year to the second. The funds must be spent for the specific activity and any unspent funds will revert back to the State General Fund.

334.04.92 COVID-19 State Funds

This is general fund money that the DOH allocates to the local health jurisdictions for COVID-19 related activities.

334.04.93 Proviso GF-S

This is general fund money that the DOH allocates to the local health jurisdictions but is mandated in statute for a restrictive purpose or to perform a certain activity.

334.04.95 State/Federal Matching Funds

Funds (GF-S or HSA) which are allocated to local health jurisdictions as required cash match for a federal grant. This funding must be treated the same way federal money is since it is considered *matching* federal funds.

334.04.96 Interagency State Funds

Funds allocated to local health jurisdictions by the DOH in an agreement with another state agency for a specific service or activity as a joint effort.

336.00 State Shared Revenues, Entitlements, and Impact Payments

Moneys furnished by the state government to local governments based on a distribution formula, either per capita or according to some eligibility criteria, such as local taxing efforts, qualifying employees, or clients served.

336.04.24 County Public Health Assistance

336.04.25 Foundational Public Health Services

Reporting Requirements

The *Philosophy of Reporting*, according to the SAO BARS Manual, is to provide useful financial information for making decisions, demonstrating accountability, and evaluating managerial and organizational performance. The annual DOH BARS report is a required report in the Consolidated Contract. The report should contain actual expenditures for the entire public local health jurisdiction.

The Department of Health publishes a summary of the 35 individual LHJ BARS reports annually. This report can be found online at:

<https://www.doh.wa.gov/ForPublicHealthandHealthcareProviders/PublicHealthSystemResourcesandServices/Funding/BARS>