



New Health Funding

2023 Fall Auditors Conference




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Reminders

- ★ Fund Accounting maintains funds from specific sources for specific purposes. Funds should be maintained separately and should not comeingle to preserve integrity.
- ★ All funds require an appropriation unless statute specifically authorizes.
- ★ Money should not be transferred from one fund to another with statutory authority.

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Overview of the Funds

Old Funds



#1168 – Local Health Maintenance Fund



#1206 – Local Health Department Trust Fund



#1161 – Local Public Health Services Fund



#7307 – Local Public Health Services Funding
(City Share)

There are no changes to Health Fund 1159

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#1168 – Local Health Maintenance Fund

- ✓ Statutory fund IC 16-46-10-2 which was repealed 7/1/23
- ✓ Final payments to counties were distributed in July 2023 and should have been receipted into 1168.
- ✓ Balances in the fund should be used for the established purposes.

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#1168 – Local Health Maintenance Fund

IC 16-46-10-3 (prior to 7/1/23) provided uses for the following services:

- ✓ Animal and vector control.
- ✓ Communicable disease control, including immunizations.
- ✓ Food sanitation.
- ✓ Environmental health.
- ✓ Health education.
- ✓ Laboratory services.
- ✓ Maternal and child health services, including prenatal clinics and well-child clinics.
- ✓ Nutrition services.
- ✓ Public health nursing, including home nursing visitation and vision and hearing screening.
- ✓ Vital records

****Appropriation Required**

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#1206 – Local Health Department Trust Fund

- ✓ Statutory fund IC 4-12-7 which was repealed 7/1/23
- ✓ Final payments to counties were distributed in July 2023 and should have been receipted into 1206.
- ✓ Balances in the fund should be used for the established purposes.

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#1206 – Local Health Department Trust Fund

IC 4-12-7 provided priority of uses:

- ✓ programs that share common goals with the mission statement and long range state plan established by the state department of health;
- ✓ preventive health measures; and
- ✓ support for community health centers that treat low-income persons and senior citizens.

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#1161 – Local Public Health Services Fund

IC 16-46-10-3 (after 7/1/23) provides uses:

- ✓ Core Public Health Services
- ✓ Any statutorily required actions for a local health dept.
- ✓ Evidence based programs to prevent or reduce the prevalence of health issues or improve- health & behavioral health defined in IC 16-30-3-2

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#1161 – Local Public Health Services Fund

IC 16-46-10-3 (after 7/1/23) provides uses:

- ✓ A county may not use more than ten percent (10%) of the funds received during a fiscal year for capital expenditures, including:
 - (1) the purchase, construction, or renovation of buildings or other structures;
 - (2) land acquisition; and
 - (3) the purchase of vehicles and other transportation equipment.

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#7307 – Local Public Health Services Funding (City Share)

Distribution of City Health Department Funding:

- ✓ Must have a city health department established under IC 16-20-4-3
- ✓ Interlocal agreement between County and City
 - Should include the city's per capita share of the funding
- ✓ City's share must be distributed no later than 5 days after received from state.

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