

FINANCIAL MANAGEMENT 2.0

County Closeout -- 2.4

Date Issued: December 31, 1998

Date Last

Revised:

Signature:

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Assistant Commissioner
Bureau of Health Services

POLICY

At the end of the fiscal year, Regional Directors shall be responsible for balancing and closing each county's account in their respective regions.

APPLICABILITY

This policy applies to all rural Regional Directors.

PURPOSE

To maintain fiscal accountability.

PROCEDURE

In order to close the county accounts, each county will be reviewed individually with total expenditures compared to total revenues. Specific instructions for closing the counties will be updated with the closing of each fiscal year.

If an individual county has not earned sufficient revenue to pay for their expenditures, the state will re-allocate state dollars to close the county as long as the county's total expenditures are less than or equal to the approved county budget and the county has deposited all of its local appropriation to the state. The county budget sets forth the maximum expenditure target for each county. Once approved, the county budget cannot be amended or revised without prior written consent of the Director of the Bureau of Health Services. Likewise, any alternate method of closing a county must be pre-approved by the Director of the Bureau of Health Services and/or the Commissioner of the Department of Health.

Special Needs funds may be granted on a case-by-case basis to counties who cannot pay their local appropriations. (See [Policy 2.10](#) for further information on the use of Special Needs funds.)

OFFICE OF PRIMARY RESPONSIBILITY

Office of the Director, Bureau of Health Services, (615) 741-7305

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