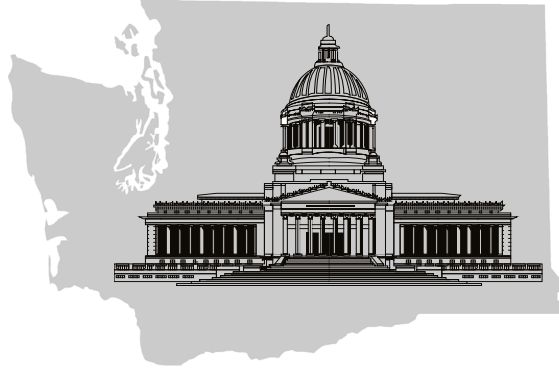


State of Washington  
Joint Legislative Audit & Review Committee (JLARC)



# **Health Care Spending Framework**

**Report 08-12**

December 3, 2008

*Upon request, this document is available in  
alternative formats for persons with disabilities.*



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# Health Care Spending Framework Report 08-12

December 3, 2008



STATE OF WASHINGTON

JOINT LEGISLATIVE AUDIT AND  
REVIEW COMMITTEE

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## REPORT SUMMARY

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Currently, state policymakers do not have detailed information on public and private health care spending that would allow them to model how policy changes could impact future health care spending across the state.

The 2008 Supplemental Operating Budget (ESHB 2687) directed JLARC to develop a framework for future efforts to quantify and analyze health care spending across all sectors of the state. This report focuses on identifying the relevant types of spending in the public and private sectors, the availability of information on each of those types of spending, and the extent to which that available information could be tracked over time.

This framework catalogues sources of health care spending data, but does not provide the tools for analyzing or modeling data from those sources. JLARC staff did not attempt to collect and analyze spending data, but in most cases used specific examples of data from these sources to document the type of data that would be available. JLARC staff focused specifically on health care spending data, without also pursuing data on any potentially related health outcomes.

### What Did JLARC Learn About Data on Health Care Spending in the State?

For the purposes of this study, JLARC identified a broad range of data sources on spending for 82 health-related activities occurring across the state. We then grouped these activities into seven categories: direct health services, health care delivery system, personal spending, health care coverage, public health, regulation and policy, and research and training programs. The sources of data encompass a variety of both public agencies and private entities.

JLARC also identified challenges in using these data sets to analyze health care spending. These challenges include difficulty in comparing one set of data to another, overlaps among sets of data, and variations in how readily available and how reliable the individual data sets are.

## **What Would It Take to Develop a Health Care Spending Model for the State?**

JLARC staff concluded that developing a health care spending model, as a potential future effort, would require four basic but time- and resource-intensive steps:

1. *Decision-making by policymakers* on the scope of health care spending, the level of detail on health care spending to include in the model, and who would develop and maintain the model.
2. *Designing the model*, which would require expertise in health economics to determine the specific relationships among data elements and to identify any additional data required for building the model.
3. *Collecting and analyzing the health care data* needed to populate the model.
4. *Maintaining the model*, which would require regular updates to the data and could also require updates to the structure of the model itself.

# WHAT DID JLARC LEARN ABOUT DATA ON HEALTH CARE SPENDING IN THE STATE?

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This section describes relevant background information, the methodology JLARC used in pursuing sources of health care spending data, the results of those efforts, and the lessons learned about challenges with data analysis using these data sources.

## **Background**

Prior to this study, information was available on total health care spending in the state, and total health care spending with state dollars. However, those totals do not include all categories of health care-related spending, and are limited in their level of detail within spending categories. Based on the federal Department of Health and Human Services' most recent estimate, health care spending for residents of Washington State totaled \$31.6 billion in 2004. This estimate is based on a variety of sources, and includes both public and private spending. On average, this total grew by 7 percent each year from 1991 to 2004. The most recent accounting for health care spending by the state has been prepared by the Legislative Evaluation and Accountability Program Committee (LEAP). LEAP has identified a total of \$9.6 billion in state spending for the 2005-07 Biennium. This amount includes assistance for low-income and disabled residents, employment benefits, care provided in institutional settings, and public health services.

## **Study Methodology**

In pursuing sources of health care spending data, JLARC used a very broad definition of health care, which includes medical care, dental care, substance abuse treatment, mental health treatment, and services for senior citizens and individuals with disabilities. We then sought to develop a comprehensive list of the areas of health care spending occurring within the state. In developing this list, we reviewed national and state-specific studies of health care spending and consulted with stakeholders such as legislative staff, federal and state government agency staff, and private organizations.

JLARC staff looked for sources of data on the identified areas of health care spending. Since these areas of health care spending spanned both the public and private sectors, we pursued any and all leads for sources of data. As we began identifying the sources of data, we found that the level of detail varied among sources. To accommodate this, we did not limit ourselves to sources with an individualized level of data, that is, those identifying how much is spent each time an individual resident goes to the doctor.

JLARC staff focused specifically on health care spending data, without also pursuing data on any potentially related health outcomes. We also did not attempt to collect and analyze data from the sources we identified. In most cases, however, we used specific examples of data from those sources to document the type of data that would be available.

## JLARC-Identified Data Sources

JLARC succeeded in identifying sources of data relating to the areas of health care spending we developed. However, we cannot be certain that: the list of areas of health care spending was truly comprehensive; we identified the best sources of data for each area; or all of the sources of data will be equally useful in potential future analyses of health care spending.

We have organized the sources of data into 82 health-related activities, and grouped them into seven categories described as follows:

- **Direct health services:** services provided directly to individual residents
- **Health care delivery system:** concrete elements of the health care delivery system (e.g., hospitals, doctors' offices)
- **Personal spending:** individual residents' out-of-pocket spending for health care
- **Health care coverage:** programs providing health care coverage to individual residents
- **Public health:** programs performing public health functions
- **Regulation and policy:** programs regulating health care and developing health care policy
- **Research and training programs:** programs researching health care and training health care professionals

Exhibit 1 lists each of the 82 health-related activities, by category. When an activity could be included in multiple categories, JLARC staff placed it within the category matching the primary focus of the activity. Given the mix of funding sources for these activities, many of them span both the public and private sectors. Appendix 2 of this report details the 82 health-related activities, with a brief description of the related data and information on source, format, and availability.



What did JLARC Learn about Data on Health Care Spending in the State?

Exhibit 1 – JLARC-Identified Health-Related Activities, by Category

| <b>Direct Health Services</b>  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• Medicare Services</li> <li>• Services Provided through the Health and Recovery Services Administration of DSHS</li> <li>• Health Services Provided through the Children’s Administration of DSHS</li> <li>• Services Provided through the Mental Health Division of DSHS</li> <li>• Health Services Provided through the Economic Services Administration of DSHS</li> <li>• Health-Related Administrative and Other Activities of DSHS</li> <li>• Student Health Services Provided by State Four-Year Colleges and Universities</li> <li>• Student Health Services Provided by Private Colleges and Universities</li> <li>• Student Health Services Provided by K-12 Public Schools</li> <li>• Health Care Authority’s Community Health Services</li> <li>• Health Care Authority’s Prescription Drug Program</li> <li>• Federal Health Services for American Indians and Alaska Natives</li> <li>• Health Services Provided through the Federal Department of Veterans Affairs</li> <li>• Re-Adjustment Services Provided through the State Department of Veterans Affairs</li> </ul> | <ul style="list-style-type: none"> <li>• Nursing Home Services Provided through the State Department of Veterans Affairs</li> <li>• Long-Term Care Services Provided through the Aging and Disabilities Services Administration of DSHS</li> <li>• Services Provided through the Division of Developmental Disabilities of DSHS</li> <li>• Washington State Developmental Disabilities Council</li> <li>• Developmental Disabilities Endowment Trust Fund</li> <li>• Services Provided through the Division of Alcohol and Substance Abuse of DSHS</li> <li>• Residential Substance Abuse Treatment Program of CTED</li> <li>• Health Services Provided through the Juvenile Rehabilitation Administration of DSHS</li> <li>• Health Services Provided through the Department of Corrections</li> <li>• Department of Corrections’ Health Services Equipment</li> <li>• Department of Corrections’ Health Services Capital Projects</li> <li>• Workers’ Compensation</li> <li>• Crime Victims Compensation</li> <li>• Appeal of Benefits Decisions Reached by the Department of Labor and Industries</li> <li>• Health Services Provided through the Division of Vocational Rehabilitation of DSHS</li> </ul> |
| <b>Health Care Delivery System</b>   |   |
| <ul style="list-style-type: none"> <li>• Hospitals</li> <li>• Nursing Homes</li> <li>• Health-Related Businesses (e.g., doctors’ offices, medical laboratories, medical equipment manufacturers)</li> </ul>  | <ul style="list-style-type: none"> <li>• Federal Primary Care Centers</li> <li>• Tax-Exempt Health Services Organizations</li> <li>• Community Services Block Grant Health Care Projects</li> <li>• Capital Assistance for Health Care Facilities</li> </ul>  |
| <b>Personal Spending</b>   |   |
| <ul style="list-style-type: none"> <li>• Individual Out-of-Pocket Health Spending</li> </ul>   |   |
| <b>Health Care Coverage</b>  |   |
| <ul style="list-style-type: none"> <li>• Health Care Authority’s Basic Health Plan</li> <li>• Health Benefit Plans Regulated under State Law</li> <li>• Health Benefit Plans for Employees of State Government and Other Eligible Agencies</li> <li>• Health Care Authority’s Uniform Medical Plan</li> <li>• Employee Health Benefit Plans Regulated under the Federal Employee Retirement Income Security Act (ERISA)</li> <li>• Employee Health Benefit Plans for Federal Government Employees</li> </ul>   | <ul style="list-style-type: none"> <li>• Health Services and Benefits through the Federal Department of Defense</li> <li>• Health Care Authority’s Health Insurance Partnership</li> <li>• Health Care Authority’s Self-Insured Co-Pay Plan</li> <li>• Employee Health Benefits for Public School Employees</li> <li>• Local Government Self-Insurance Health Benefits Program</li> <li>• Health Insurance for High-Risk Individuals</li> <li>• Health Care Authority’s WSHIP Premium Discount</li> </ul>   |

| <b>Public Health</b>  |   |
|---|---|
| <ul style="list-style-type: none"> <li>• Department of Health’s Epidemiology, Health Statistics, and Public Health Laboratories</li> <li>• Department of Health’s Environmental Health Program</li> <li>• Department of Health’s Community and Family Health Program</li> <li>• Department of Health’s Capital Budget</li> <li>• Department of Health’s Administrative and Other Activities</li> </ul>  | <ul style="list-style-type: none"> <li>• State Board of Health</li> <li>• Department of Agriculture’s Food Safety Program and Microbiology Lab</li> <li>• Local Governments’ Health-Related Services</li> <li>• Healthy Child Care Washington</li> <li>• Health Care Specialists</li> <li>• Early Childhood Education and Assistance Program’s Health-Related Services</li> </ul>   |
| <b>Regulation and Policy</b>  |   |
| <ul style="list-style-type: none"> <li>• Department of Health’s Health Systems Quality Assurance Program</li> <li>• State Regulation of Health Insurers</li> <li>• State Regulation of Local Government Self-Insurance Health Benefits Program</li> <li>• Medicaid Fraud Control</li> <li>• Home Care Quality Authority</li> <li>• Long Term Care Ombudsman</li> </ul>  | <ul style="list-style-type: none"> <li>• Health Care Authority’s Health Technology Assessment Program</li> <li>• Office of Financial Management’s Health Policy Work</li> <li>• Health Care Authority’s Program Support</li> <li>• Health Care Authority’s Health Care Policy Administration</li> <li>• Governor’s Council on Substance Abuse</li> </ul>  |
| <b>Research and Training Programs</b>   |   |
| <ul style="list-style-type: none"> <li>• National Institutes of Health Grants</li> <li>• Health-Related Academic Programs Provided by State Four-Year Colleges and Universities</li> <li>• Health-Related Academic Programs Provided by Private Career Colleges</li> <li>• Health-Related Academic Programs Provided by Private Colleges and Universities</li> <li>• Health Professional Loan Repayment and Scholarship Program</li> <li>• Health-Related Academic Programs Provided by State Community and Technical Colleges</li> </ul> | <ul style="list-style-type: none"> <li>• Health Sciences Vocational Education Programs</li> <li>• Health-Related Apprenticeship Programs Provided through the Department of Labor and Industries</li> <li>• Vocational Training in Health Care Fields Provided through the Department of Labor and Industries</li> <li>• Occupational Training and Support Services for Health Care Fields Provided through the Federal Workforce Investment Act</li> </ul> |

Source: JLARC Analysis.

## While Data Sources Exist, There Are Challenges for Any Analyses

JLARC staff identified these data sources to inform possible future efforts to quantify and analyze health care spending in the state. Thus, we highlight four types of difficulty that could arise in such future efforts.

### Comparability

The comparability of data sets varies across sources. For example, the sources for 12 activities use the calendar year as a basic timeframe, while the sources for 62 activities use the state fiscal year. The sources for still four other activities use the federal fiscal year. In Appendix 2, information on timeframe is included under the heading of “availability.”

Additionally, definitions of health services and groupings of spending categories vary from source to source. For example, some sources lump all health services together while others distinguish among

services, such as medical care and mental health treatment. And some sources distinguish administrative spending from services while others do not.

### ***Overlap***

The potential for overlap of data exists with the sources of data JLARC has identified. That is, more than one source may be counting the same spending. For example, one source provides data on grants awarded to organizations while another includes that same data within expenditures of grant recipients.

### ***Availability***

The availability of data from identified sources varies. For example, data on 34 activities come from readily accessible state accounting data. Data for at least two activities come from forms that would need to be hand-entered into a database. Data for still five other activities would need to be collected from individual institutions.

### ***Reliability***

The apparent reliability of the identified data sources varies. For example, some data are subject to audit or other oversight while other data would be self-reported and may not be subject to any such review. Data on 34 activities come from state accounting data which the Office of Financial Management ensures comply with Generally Accepted Accounting Principles (GAAP). Data for two activities come from filed federal tax forms that are subject to audit by the IRS. Data for five activities would need to be collected from individual institutions which may not be subject to any review. In Appendix 2, information under the heading “source” gives an idea of the reliability of the data for each activity.



# WHAT WOULD IT TAKE TO DEVELOP A HEALTH CARE SPENDING MODEL FOR THE STATE?

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The previous section discusses potential health care spending data sources and challenges. In the future, policymakers may want to consider quantifying and analyzing health care spending data through development of one or more spending models. Such a model could predict the impacts of potential policy changes, such as whether an increase in physician licensing fees could increase individual out-of-pocket spending.

Developing a health care spending model would require the following four time- and resource-intensive steps. JLARC has not developed an estimate of the amount of time and resources that would be required for each step, which could vary according to the specific model design.

## 1. Decision-Making by Policymakers

Both the type of information that the model could produce and the cost of developing and maintaining the model would depend on two key policymaker decisions. First, policymakers would have to decide on the scope of health care spending data to include in a model. Of the potentially available data, what should be included in the model? Increasing the types of data would allow the model to predict a wider range of impacts, but this would increase the difficulty and cost of developing the model.

Second, policymakers would have to decide on the level of detail of health care spending data to include in a model. If available sources of data include spending on the detailed level of each individual's doctor visits, should that be included in the model? As with the scoping decision, increasing the level of data detail would allow the model to more sensitively predict impacts, but this would increase the difficulty and cost of developing the model.

Lastly, policymakers would have to decide who would initially develop and then maintain the model on an ongoing basis. As described in the following steps, these tasks would require staff expertise in health economics.

## 2. Designing the Model

Designing a health care spending model would require expertise in health economics to determine the specific relationships among data elements so that the model could accurately predict the impacts of potential policy changes. The appropriate relationships would have to be identified in order to answer, for example, what impact a potential increase in spending on vaccinations could have on expenditures for physician visits under Medicaid.

Expertise in health economics would also be required to identify any additional data required for building the model. This could include spending data beyond what JLARC has identified, as well as other types of data, such as service and utilization data.

### **3. Collecting and Analyzing the Health Care Data Needed to Populate the Model**

Once the model design is complete, the necessary data would have to be entered into the model. This would involve collecting and analyzing the data. Data collection would range from the relatively straightforward pulling of state agency accounting data to the likely manual entry of data from various documents. It could also include the solicitation of new information from individual institutions. Data analysis would involve verifying the reliability of the various data sources. This task would be more labor-intensive for data sources that are not already subject to audit or other review.

### **4. Maintaining the Model**

Maintaining the health care spending model would require regular updates to the data. Although this may be relatively simple for some data sources, that may not be typical. For example, pulling data from the state accounting system may be straightforward, but it would be necessary to verify whether any changes have occurred in the accounting structure that would impact how the necessary data elements should be pulled. In addition, maintaining the model could require updates to the structure of the model. This would be necessary to reflect any changes in policy or practice that would impact the interrelations of the data elements.

# APPENDIX 1 – SCOPE AND OBJECTIVES

## HEALTH CARE SPENDING FRAMEWORK

### SCOPE AND OBJECTIVES

JUNE 18, 2008



STATE OF WASHINGTON  
JOINT LEGISLATIVE AUDIT  
AND REVIEW COMMITTEE

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## Why a JLARC Study of Health Care Spending Within Washington State?

The 2008 Supplemental Operating Budget (ESHB 2687) requires the Joint Legislative Audit and Review Committee (JLARC) to develop a framework for future efforts to quantify and analyze health care spending across all sectors of the state.

Such a framework will lay the groundwork for future tools that could allow policymakers to test out the likely impacts of changes to health care policy in the state.

## Why the Need for a Spending Framework?

Information is available on total health care spending in the state, and total health care spending with state dollars. However, those totals may not include all categories of health care-related spending. Additionally, detailed information is *not* available on the range of categories of health care spending that make up that total, or on the ways those distinct categories interact.

Based on the federal Department of Health and Human Services' most recent estimate, health care spending for residents of Washington State totaled \$31.6 billion in 2004. This estimate is based on a variety of sources, and includes both public and private spending. On average, this total grew by 7 percent each year from 1991 to 2004.

The most recent accounting for health care spending by the state has been prepared by the Legislative Evaluation and Accountability Program Committee (LEAP). LEAP has identified a total of \$9.6 billion in state spending for the 2005-07 Biennium. This amount includes assistance for low-income and disabled residents, employment benefits, care provided in institutional settings, and public health services. Due to the limitations of state accounting reports, however, this total may not include all areas of state health care spending. It also does not include additional categories of spending that could be identified as health care-related.

**A framework of health care spending** could be used to develop tools that could allow policymakers to break apart total health care spending into specific items, and then model how changes to specific items could impact both other specific items and total spending.

As directed by the Legislature, JLARC's framework will address spending by federal, state, and local government agencies, Tribes, private entities, and individuals. In this way, the framework will attempt to include all health care spending, from whatever source, for all residents of the state.

## Study Scope

JLARC will map out the primary elements that could be necessary for future efforts to quantify and analyze health care spending across all sectors within the geographical boundaries of the state. This study will develop a framework of these primary elements, but will not be compiling the data necessary for future analyses of spending.

In conducting this study, JLARC will obtain input from the Legislative Evaluation and Accountability Program Committee and the University of Washington's Institute for Health Metrics and Evaluation.

## Study Objectives

In response to the legislative directive, the study will answer the following questions:

- 1) What are the basic categories of health care spending, in both the public and private sectors, and who pays for them?
- 2) What type and level of information is currently available and accessible to the state for each of the categories?
- 3) If information is limited or not currently available or accessible for specific categories of health care spending, what is the feasibility of obtaining that information or options for generating estimates or proxies for that information?
- 4) To what extent can the state track information on the basic categories of health care spending over time?

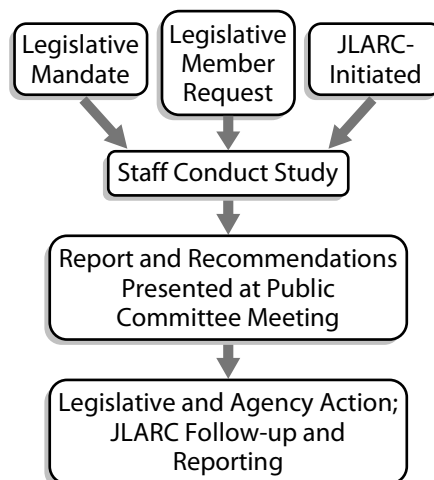
## Timeframe for the Study

Staff will present its preliminary and final reports at the December 2008 and January 2009 JLARC meetings.

## JLARC Staff Contact for the Study

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### JLARC Study Process



### Criteria for Establishing JLARC Work Program Priorities

- Is study consistent with JLARC mission? Is it mandated?
- Is this an area of significant fiscal or program impact, a major policy issue facing the state, or otherwise of compelling public interest?
- Will there likely be substantive findings and recommendations?
- Is this the best use of JLARC resources? For example:
  - Is JLARC the most appropriate agency to perform the work?
  - Would the study be nonduplicating?
  - Would this study be cost-effective compared to other projects (e.g., larger, more substantive studies take longer and cost more, but might also yield more useful results)?
- Is funding available to carry out the project?



## APPENDIX 2 – JLARC-IDENTIFIED HEALTH CARE SPENDING DATA, BY ACTIVITY

The following table details the 82 health-related activities for which JLARC identified potential sources of spending data. These activities are divided into the following categories: direct health services, health care delivery system, personal spending, health care coverage, public health, regulation and policy, and research and training programs. When an activity could be included in multiple categories, JLARC staff placed it within the category matching the primary focus of the activity.

For each health-related activity, the table includes a brief description of the related data and information on source, format, and availability. Unless otherwise specified, “annually” refers to the state fiscal year. When the source of data is the official state accounting system, that designation suffices as the information on source, format, and availability.

| Health-Related Activity  | Description of Data   | Source  | Format                         | Availability               |
|--|---|---|--------------------------------|----------------------------|
| <b>Direct Health Services</b>  |   |   |                                |                            |
| <b>Medicare Services</b>   | State-specific aggregate and per enrollee Medicare expenditure estimates by specific service categories             | Federal Department of Health & Human Services   | Portable Document Format (PDF) | Annually, by calendar year |
| <b>Services Provided through the Health and Recovery Services Administration of DSHS</b> | Detailed Health and Recovery Services Administration expenditures distinguishing Medicaid and non-Medicaid spending | Health and Recovery Services Administration, State Department of Social and Health Services | Excel                          | Annually, upon request     |
| <b>Health Services Provided through the Children’s Administration of DSHS</b>            | Detailed Children’s Administration health-related expenditures distinguishing Medicaid and non-Medicaid spending    | State Accounting System   |                                |                            |
| <b>Services Provided through the Mental Health Division of DSHS</b>                      | Detailed Division expenditures  | State Accounting System   |                                |                            |
| <b>Health Services Provided through the Economic Services Administration of DSHS</b>     | Detailed Economic Services Administration expenditures  | State Accounting System   |                                |                            |
| <b>Health-Related Administrative and Other Activities of DSHS</b>                        | Detailed Department expenditures by identifiable health-related funding codes                                       | State Accounting System   |                                |                            |

Appendix 2 – JLARC-Identified Health Care Spending Data, by Activity

| Health-Related Activity  | Description of Data   | Source   | Format                | Availability                                    |
|--|---|--|-----------------------|---|
| <b>Student Health Services Provided by State Four-Year Colleges and Universities</b>                       | Institution-specific expenditure information  | State Institution                                    | Varies by institution | Annually, upon request from each institution    |
| <b>Student Health Services Provided by Private Colleges and Universities</b>                               | Institution-specific expenditure information  | Private Institution                                  | Unknown               | Annually, upon request from each institution    |
| <b>Student Health Services Provided by K-12 Public Schools</b>   | Detailed expenditure information on statewide and district levels for health and related services   | State Office of Superintendent of Public Instruction | Excel                 | Annually, upon request                          |
| <b>Health Care Authority's Community Health Services</b>   | Detailed Agency expenditures  | State Accounting System                              |                       |   |
| <b>Health Care Authority's Prescription Drug Program</b>   | Detailed Agency expenditures  | State Accounting System                              |                       |   |
| <b>Federal Health Services for American Indians and Alaska Natives</b>                                     | Federal Indian Health Services expenditures within the geographical boundaries of the state   | Federal Indian Health Services                       | Unknown               | Currently unavailable, due to a system turnover |
|  | Total federal Indian Health Services expenditures in two areas: Self Governance Funded Compacts by Tribe and Special Diabetes Program for Indians grants by state | Federal Department of Health & Human Services        | PDF                   | Annually, by federal fiscal year                |
| <b>Health Services Provided through the Federal Department of Veterans Affairs</b>                         | Federal DVA medical care expenditures by state, county, and congressional district  | Federal Department of Veterans Affairs               | Excel                 | Annually, by federal fiscal year                |
| <b>Re-Adjustment Services Provided through the State Department of Veterans Affairs</b>                    | Detailed Department expenditure information on Post Traumatic Stress Disorder and Conservation Corps programs   | State Accounting System                              |                       |   |
| <b>Nursing Home Services Provided through the State Department of Veterans Affairs</b>                     | Detailed Department expenditure information on each of the state's three veterans homes   | State Accounting System                              |                       |   |
| <b>Long-Term Care Services Provided through the Aging and Disabilities Services Administration of DSHS</b> | Detailed Aging and Disabilities Services Administration expenditures by type of services  | State Accounting System                              |                       |   |

Appendix 2 – JLARC-Identified Health Care Spending Data, by Activity

| Health-Related Activity  | Description of Data  | Source  | Format     | Availability           |
|--|--|---|------------|------------------------|
| <b>Services Provided through the Division of Developmental Disabilities of DSHS</b>        | Detailed Division expenditures by type of services   | State Accounting System                             |            |                        |
| <b>Washington State Developmental Disabilities Council</b>                                 | Council expenditures distinguishing administration and grants and services   | Washington State Developmental Disabilities Council | PowerPoint | Annually, upon request |
| <b>Developmental Disabilities Endowment Trust Fund</b>                                     | Amount distributed from the Trust Fund and the number of beneficiaries receiving distributions for a specified time period | Washington State Developmental Disabilities Council | Text       | Upon request           |
| <b>Services Provided through the Division of Alcohol and Substance Abuse of DSHS</b>       | Detailed Division expenditures by type of services   | State Accounting System                             |            |                        |
| <b>Residential Substance Abuse Treatment Program of CTED</b>                               | Program expenditures distinguishing administration and grants and services   | State Accounting System                             |            |                        |
| <b>Health Services Provided through the Juvenile Rehabilitation Administration of DSHS</b> | Detailed Juvenile Rehabilitation Administration expenditures   | State Accounting System                             |            |                        |
| <b>Health Services Provided through the Department of Corrections</b>                      | Detailed Department expenditures   | State Accounting System                             |            |                        |
| <b>Department of Corrections' Health Services Equipment</b>                                | Department expenditures for individual fixed pieces of equipment   | State Department of Corrections                     | Excel      | Annually, upon request |
| <b>Department of Corrections' Health Services Capital Projects</b>                         | Detailed Department expenditures for individual capital projects   | State Department of Corrections                     | Excel      | Annually, upon request |
| <b>Workers' Compensation</b>   | Task-level expenditure information, and detailed information on each claim paid  | State Department of Labor and Industries            | Excel      | Annually, upon request |
| <b>Crime Victims' Compensation</b>   | Sub-Activity-level expenditure information, and detailed information on each claim paid                                    | State Department of Labor and Industries            | Excel      | Annually, upon request |
| <b>Appeal of Workers' Compensation and Crime Victims' Compensation Benefits Decisions</b>  | Detailed Board of Industrial Insurance Appeals expenditures  | State Accounting System                             |            |                        |

Appendix 2 – JLARC-Identified Health Care Spending Data, by Activity

| <b>Health-Related Activity</b>   | <b>Description of Data</b>   | <b>Source</b>   | <b>Format</b> | <b>Availability</b>                                |
|--|--|---|---------------|--|
| <b>Health Services Provided through the Division of Vocational Rehabilitation of DSHS</b>                        | Division expenditures distinguishing Assessment Services and Physical and Mental Restoration                 | Division of Vocational Rehabilitation, State Department of Social and Health Services | Excel         | Annually, upon request                             |
| <b>Health Care Delivery System</b>   |  |   |               |  |
| <b>Hospitals</b>   | Detailed information on revenues and expenses for each hospital in the state                                 | State Department of Health  | Excel         | Annually, by each hospital's fiscal year           |
| <b>Nursing Homes</b>   | Detailed information on revenues and expenses for each nursing home in the state providing Medicaid services | State Department of Social and Health Services  | Excel         | Annually, by calendar year, upon request           |
| <b>Health-Related Businesses (e.g., doctors' offices, medical laboratories, medical equipment manufacturers)</b> | State and federal business tax information for businesses based in the state                                 | State Department of Revenue   | Excel         | Annually, by calendar year, upon request           |
| <b>Federal Primary Care Centers</b>  | Detailed information on revenues and expenses for federally funded primary care centers in the state         | Federal Department of Health & Human Services   | HTML          | Annually, by calendar year                         |
| <b>Tax-Exempt Health Services Organizations</b>  | Organization-specific information, including expense details, from forms filed with IRS                      | Private Entity  | Excel         | Annually, by calendar year, with paid subscription |
| <b>Community Services Block Grant Health Care Projects</b>   | Grant expenditures distinguishing administration and projects  | State Department of Community, Trade, and Economic Development                        | Excel         | Annually, upon request                             |
| <b>Capital Assistance for Health Care Facilities</b>   | Information on Washington Health Care Facility Authority's revenues and expenses                             | Washington Health Care Facility Authority   | PDF           | Annually, upon request                             |

Appendix 2 – JLARC-Identified Health Care Spending Data, by Activity

| Health Care Activity   | Description of Data   | Source  | Format                  | Availability   |
|--|---|---|-------------------------|--|
| <b>Personal Spending</b>   |   |   |                         |  |
| <b>Individual Out-of-Pocket Health Spending</b>  | State-specific estimates of individual out-of-pocket spending   | Federal Department of Health & Human Services' Medical Expenditure Panel Survey | Excel                   | Annually, by calendar year; however, reliability is limited by size of Washington State sample |
|  |   | <i>Alternative: Washington State-based health care expense survey</i>           | <i>To Be Determined</i> | <i>To Be Determined</i>  |
| <b>Health Care Coverage</b>  |   |   |                         |  |
| <b>Health Care Authority's Basic Health Plan</b>   | Detailed Agency expenditures distinguishing administration and benefits   | State Accounting System   |                         |  |
| <b>Health Benefit Plans Regulated under State Law</b>  | Detailed financial information for each health insurer  | State Office of the Insurance Commissioner                                      | PDF                     | Annually, by calendar year   |
| <b>Health Benefit Plans for Employees of State Government and Other Eligible Agencies</b>                        | Detailed Public Employees Benefits Board expenditures   | State Accounting System   |                         |  |
| <b>Health Care Authority's Uniform Medical Plan</b>  | Detailed Agency expenditures  | State Accounting System   |                         |  |
|  | Plan financial reports, including average enrollment, estimated incurred claims, administrative and other expenses, total estimated expenses, and employer and enrollee contributions | State Uniform Medical Plan  | PDF                     | Quarterly  |
| <b>Employee Health Benefit Plans Regulated under the Federal Employee Retirement Income Security Act (ERISA)</b> | For each carrier, number of covered persons, insurance fees and commissions, benefit and contract type, and total premiums or subscription charges paid to carrier                    | Private Entity  | PDF                     | Annually, by calendar year, with purchase of employer list                                     |

Appendix 2 – JLARC-Identified Health Care Spending Data, by Activity

| Health Care Activity  | Description of Data   | Source   | Format | Availability                                   |
|---|---|--|--------|--|
| <b>Employee Health Benefit Plans for Federal Government Employees</b>                         | For plans providing coverage within the state, premium amounts and enrollment numbers (enrollment numbers only specific to Washington for the plans offered exclusively within the state) | Federal Office of Personnel Management               | Excel  | Annually, by calendar year, upon request       |
| <b>Health Services and Benefits through the Federal Department of Defense</b>                 | State-specific expenditure information on care provided in military Medical Treatment Facilities and in the community, by category  | Federal Department of Defense                        | Excel  | Annually, by federal fiscal year, upon request |
| <b>Health Care Authority's Health Insurance Partnership</b>                                   | Detailed Agency expenditures  | State Accounting System                              |        |  |
| <b>Health Care Authority's Self-Insured Co-Pay Plan</b>                                       | Detailed Agency expenditures  | State Accounting System                              |        |  |
| <b>Employee Health Benefits for Public School Employees</b>                                   | Aggregate annual expenditure estimates distinguishing state's share and school districts' share   | State Office of Superintendent of Public Instruction | Excel  | Annually, upon request                         |
| <b>Local Government Self-Insurance Health Benefits Program</b>                                | Aggregate information on health benefits plans' revenues and expenses   | State Office of Financial Management                 | Excel  | Annually, by each plan's fiscal year           |
| <b>Health Insurance for High-Risk Individuals</b>   | Detailed information on Washington State Health Insurance Pool's revenues and expenses  | Washington State Health Insurance Pool               | PDF    | Annually, by calendar year                     |
| <b>Health Care Authority's WSHIP Premium Discount</b>   | Detailed Agency expenditures  | State Accounting System                              |        |  |
| <b>Public Health</b>  |   |  |        |  |
| <b>Department of Health's Epidemiology, Health Statistics, and Public Health Laboratories</b> | Detailed Department expenditures  | State Accounting System                              |        |  |
| <b>Department of Health's Environmental Health Program</b>                                    | Detailed Department expenditures  | State Accounting System                              |        |  |
| <b>Department of Health's Community and Family Health Program</b>                             | Detailed Department expenditures  | State Accounting System                              |        |  |

Appendix 2 – JLARC-Identified Health Care Spending Data, by Activity

| Health Care Activity  | Description of Data   | Source                                     | Format | Availability                             |
|---|---|--|--------|--|
| Department of Health’s Capital Budget                                       | Detailed Department expenditures  | State Accounting System                    |        |  |
| Department of Health’s Administrative and Other Activities                  | Detailed Department expenditures  | State Accounting System                    |        |  |
| State Board of Health   | Board expenditures  | State Accounting System                    |        |  |
| Department of Agriculture’s Food Safety Program and Microbiology Lab        | Detailed Department expenditures  | State Accounting System                    |        |  |
| Local Governments’ Health-Related Services                                  | Individual local governments’ expenditures reported through the Budget, Accounting, and Reporting System (BARS)                         | State Auditor’s Office                     | Excel  | Annually, by calendar year, upon request |
| Healthy Child Care Washington   | Aggregate expenditures to local health jurisdictions for child care nurse consultants   | State Department of Early Learning         | Word   | Annually, upon request                   |
| Health Care Specialists   | Aggregate expenditures for child care health care specialists   | State Department of Early Learning         | Word   | Annually, upon request                   |
| Early Childhood Education and Assistance Program’s Health-Related Services  | Aggregate program expenditures for health coordinator salaries and contracted medical and dental services                               | State Department of Early Learning         | Word   | Annually, upon request                   |
| <b>Regulation and Policy</b>  |   |  |        |  |
| Department of Health’s Health Systems Quality Assurance Program             | Detailed Department expenditures  | State Accounting System                    |        |  |
| State Regulation of Health Insurers   | Itemized annual rates charged to regulated health insurers, but no information on agency expenditures by type of insurer (e.g., health) | State Office of the Insurance Commissioner | PDF    | Annually, by calendar year, upon request |
|   | Agency expenditure information for current federal grants   | State Office of the Insurance Commissioner | PDF    | Annually, upon request                   |
| State Regulation of Local Government Self-Insurance Health Benefits Program | Itemized semi-annual rates charged to participating health benefits plans   | State Office of Financial Management       | Excel  | Annually, upon request                   |
| Medicaid Fraud Control  | Detailed Medicaid Fraud Control Unit expenditures   | State Accounting System                    |        |  |

Appendix 2 – JLARC-Identified Health Care Spending Data, by Activity

| Health Care Activity  | Description of Data   | Source   | Format                | Availability                                 |
|---|---|--|-----------------------|--|
| <b>Home Care Quality Authority</b>  | Detailed Authority administrative expenditures  | State Accounting System  |                       |  |
| <b>Long Term Care Ombudsman</b>   | Expenditures distinguishing CTED administration and pass-through funding for the Long Term Care Ombudsman | State Department of Community, Trade, and Economic Development | Excel                 | Annually, upon request                       |
| <b>Health Care Authority's Health Technology Assessment Program</b>                           | Detailed Agency expenditures  | State Accounting System  |                       |  |
| <b>Office of Financial Management's Health Policy Work</b>                                    | Agency expenditures for health policy activities, based on number of staff                                | State Office of Financial Management                           | Text                  | Annually, by request                         |
| <b>Health Care Authority's Program Support</b>  | Detailed Agency expenditures  | State Accounting System  |                       |  |
| <b>Health Care Authority's Health Care Policy Administration</b>                              | Detailed Agency expenditures  | State Accounting System  |                       |  |
| <b>Governor's Council on Substance Abuse</b>  | Council's administrative expenditures   | Governor's Council on Substance Abuse                          | Text                  | Annually, upon request                       |
| <b>Research and Training Programs</b>   |   |  |                       |  |
| <b>National Institutes of Health Grants</b>   | Detailed information on individual NIH grants to entities in the state                                    | National Institutes of Health                                  | Excel                 | Annually, by federal fiscal year             |
| <b>Health-Related Academic Programs Provided by State Four-Year Colleges and Universities</b> | Institution-specific expenditure information  | State Institution  | Varies by institution | Annually, upon request from each institution |
| <b>Health-Related Academic Programs Provided by Private Career Colleges</b>                   | Detailed college-specific information on spending to educate a student in an allied health field          | Private Institution  | Unknown               | Annually, upon request from each institution |
| <b>Health-Related Academic Programs Provided by Private Colleges and Universities</b>         | Institution-specific expenditure information  | Private Institution  | Unknown               | Annually, upon request from each institution |
| <b>Health Professional Loan Repayment and Scholarship Program</b>                             | Higher Education Coordinating Board expenditures distinguishing administrative and program activities     | State Higher Education Coordinating Board                      | Excel                 | Annually, upon request                       |



Appendix 2 – JLARC-Identified Health Care Spending Data, by Activity

| <b>Health Care Activity</b>  | <b>Description of Data</b>   | <b>Source</b>  | <b>Format</b>  | <b>Availability</b>  |
|--|--|--|----------------|--|
| <b>Health-Related Academic Programs Provided by State Community and Technical Colleges</b>                                     | Aggregate statewide expenditure estimates for individual health-related training programs                                  | State Board of Community and Technical Colleges      | Excel          | Annually, upon request   |
| <b>Health Sciences Vocational Education Programs</b>   | Aggregate statewide expenditures for public secondary career and technical education Health Sciences programs              | State Office of Superintendent of Public Instruction | Word           | Annually, upon request   |
| <b>Health-Related Apprenticeship Programs Provided through the Department of Labor and Industries</b>                          | Expenditure information for apprenticeship programs in health-related fields   | State Department of Labor and Industries             | Not Applicable | Unavailable, since agency cannot isolate expenditure information for health-related fields |
| <b>Vocational Training in Health Care Fields Provided through the Department of Labor and Industries</b>                       | Average individual expenditure information and the number of approved training plans for occupations in health care fields | State Department of Labor and Industries             | Word           | Annually, upon request   |
| <b>Occupational Training and Support Services for Health Care Fields Provided through the Federal Workforce Investment Act</b> | Expenditure information by local Workforce Development Council   | Local Workforce Development Councils                 | Unknown        | Annually, upon request from individual Councils  |

Source: JLARC analysis.



