

Public Health BARS A Chart of Accounts



A Chart of Accounts

Many states require local governments to report finances (e.g. FL, NY, WA)

In 1909, Washington State law first mandated a uniform chart of accounts. 'The state auditor shall formulate, prescribe, and install a system of accounting and reporting for all local governments, which shall be uniform for every public institution, and every public office, and every public account of the same class. The system shall exhibit true accounts and detailed statements of funds collected, received, and expended for account of the public for any purpose whatever, and by all public officers, employees, or other persons.' (RCW43.09.200)

What is BARS and where did it come from?

The State Auditor's Office (SAO) designed and manages the chart of account for Washington State. It is called the Budgeting, Accounting and Reporting System (BARS).

SAO established revenue and expenditure codes and definitions. Each code is 16 digits long and has portions that are customizable for state agency and local government use. To provide more detailed information State agencies may develop and manage coding and definitions for some of the digits in the expenditure code.

SAO publishes BARS coding manuals, provides training, collects the data and publishes reports on its website.

All local governments are required to use BARS to report to SAO. For Local Health Jurisdictions (LHJs) that are districts, they report directly to SAO. LHJs that are a department of county government report to the county who then reports to SAO. By June 30th each year, SAO collects data from local government via a web-based system. Revenue and expenditure data are collected separately and are not linked. SAO collects the first 12 digits of the revenue code and expenditure code. This allows SAO to distinguish and categorize expenditures at a high level such as: Fire (522), Transportation (540), and Public Health (562).

Public Health BARS

The Department of Health (DOH) has used the BARS coding system to collect more detailed financial data from LHJs for over 20 years. DOH collects linked revenue and expenditure data that is more detailed than what SAO collects. This provides more detailed information about expenditures – the types of public health services (e.g. Maternal/Child Health, Tuberculosis, Food Safety, Assessment), and what types of revenue were used to fund each. To do this, DOH collects all 16 digits of the revenue code and 14 digits of the 16 digits of the expenditure codes (the last 2 digits are customizable for local government use). LHJs report to DOH in the early spring. DOH reviews the data, checks with the LHJ if major irregularities are found, and groups the many revenue codes into the following:

- Revenue from Federal: Federal through DOH; Federal from Other;
- Revenue from State: State from DOH; State from Other Agencies; State "flexible funds" to LHJs – currently named "County Public Health Assistance Funds"
- Revenue from Local: Local Government Contribution; Licenses, Permits and Fees; and
- Miscellaneous Fund Balance.

DOH publishes the data in the *Local Health Jurisdiction Funding Report*, both hardcopy and on the internet.

Examples of local governments that are required to report in BARS

Air Pollution District
Area Agency on Aging
Cemetery District
City/Town
Conservation District

County

County Diking/Drainage District
Economic/Industrial Development District
Emergency Management Services
Fire Protection District
Flood Control District
Government Association

Health District

Hospital District
Housing Authority
Insurance Pool/Risk Management
Irrigation and Reclamation District
Library District
Local/Regional Trauma Care Councils
Mosquito/Pest/Weed District
Park and Recreation District
Port/Airport Districts
Public Development Authority
Public Utility District
Regional Planning Council
Regional Support Network/Community Network
Stadium Authority
Transportation Authority
Transportation Benefit District
TV Reception District
Water Conservancy Board
Water/Sewer District

Why is BARS important and how is it used?

Data from Public Health BARS is used to answer questions from policy makers such as the Legislature, Governor's office, Office of Financial Management (OFM), County commissioners/local boards of health and Federal agencies (e.g. CDC). For example, the legislature has had a particular interest in how local public health uses the "flexible" state general fund dollars. Some county commissioners or local boards of health are interested to know the per capita local contributions among different LHJs.

Data from Public Health BARS has been used by the Public Health Improvement Partnership (PHIP) Finance Committee to understand, describe and report on the financing of local public health. Current work on Foundational Public Health Services used Public Health BARS data to estimate the local component of how much money is currently in the governmental public health system and how much of that is spent on Foundational Public Health Services.

In 2013, under contract from DOH, the University of Washington conducted a retrospective descriptive analysis of Public Health BARS data from 1993 - 2011. Subsequently, researchers at the University of Washington and other academic institutions are experimenting with different analyses of the Public Health BARS data from Washington and other states. They are linking finance data with measurement data such as the PHIP Activities & Services data that provides counts of the activities and services delivered by local and state public health agencies. They are also working on ways to display this data to make it more meaningful and useful to public health and policy professionals. More information can be found at: www.phastdata.org

In 2012, the Institute of Medicine published a report titled *For the Public's Health: Investing in a Healthier Future*. The work was funded by the Robert Wood Johnson Foundation (RWJ) and included ten recommendations, one of which is that an expert panel should develop a model chart of accounts for use by public health at all levels to enable better tracking of funding related to programmatic outputs and outcomes across agencies. Since then RWJ has been funding national workgroups to define Foundational Public Health Services, estimate the cost of these services and develop a model chart of accounts. Representatives from Washington State are members of these workgroups and the national efforts are drawing heavily on the work already completed in Washington State.

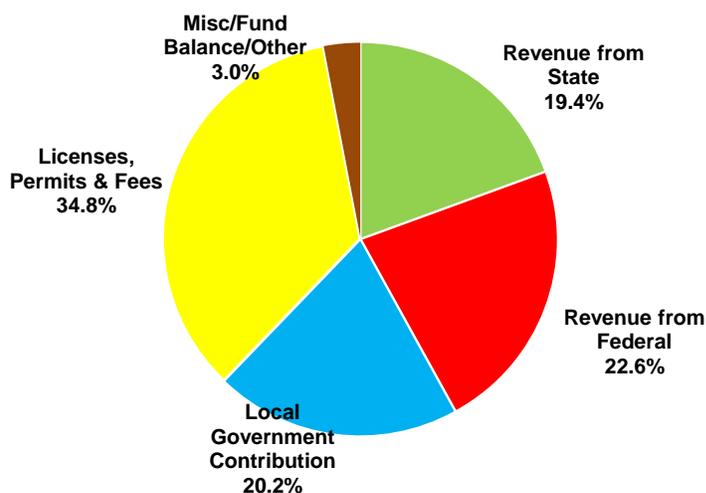
What's Next for Public Health BARS?

The need for accurate and consistent financial data across LHJs is essential. DOH provides training and technical assistance to LHJ fiscal staff.

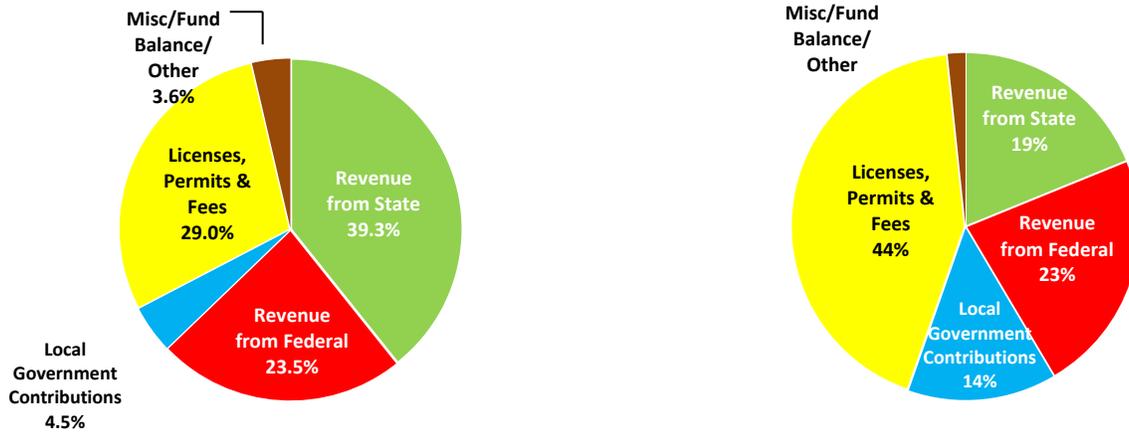
The more detailed public health expenditure codes were developed and defined over twenty years ago and don't align well with current public health practice. DOH is planning to work with LHJs to update the codes and make improvements in the overall quality of the data, the data collection process and how the data is displayed and published.

Examples of how data from Public Health BARS can be used.

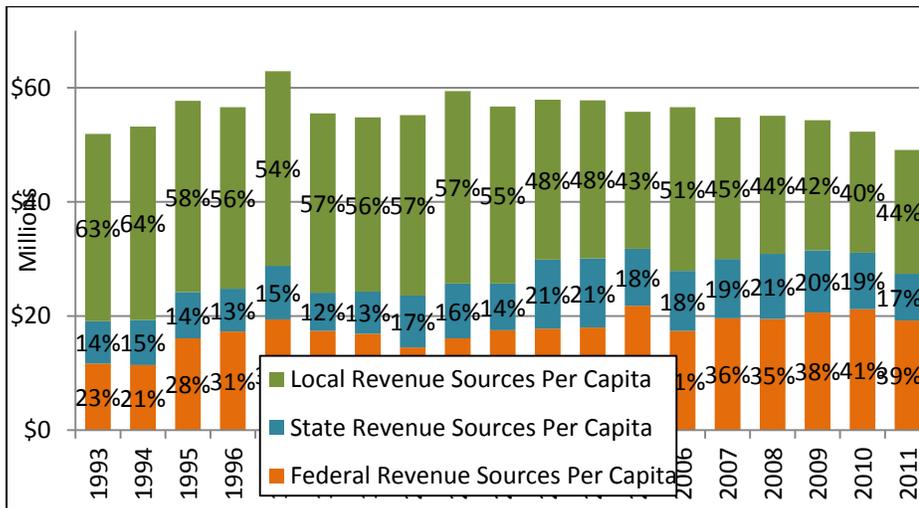
Example 1 – LHJ Funding by Revenue Source, All LHJs 2013



Example 2 – Comparison – Funding, by Revenue Sources for Two LHJs Serving a Similar Sized Populations (~250,000), 2013



Example 3 – Per Capita Revenue, by Fund Source, Over Time, All LHJs, 1993-2011, Inflation Adjusted (2010 Dollars)



Example 4 – Spending – How Were State Flexible Funds Spent, All LHJs 2013

