



PUBLIC HEALTH

Budgeting, Accounting & Reporting System
(BARS)

2015

FOR LOCAL PUBLIC HEALTH LEADERS AND FISCAL STAFF

Webinar Guidelines

2

- ❑ Mute your phone & do NOT use **Hold**
- ❑ Write down your questions
- ❑ When commenting or asking a question, remember to:
 - ❑ Un-mute your phone
 - ❑ Identify yourself and your agency
 - ❑ Address issues that are relevant to the majority of participants
- ❑ More specific issues will be addressed outside of the webinar
- ❑ We will not be using the text chat during this webinar
- ❑ Sign-in Sheet – send to LMS@doh.wa.gov

Question 1

3

Including you, how many people are watching this session at your current location?

- 1
- 2
- 3
- 4
- 5 or more

Question 2

4

For fiscal staff, how long have you been in your current role at your current agency?

- Less than a year
- 1 - 2 years
- 3 or more years

Question 3

5

If you are responsible for completing the BARS report this year, is this your first time?

- Yes
- No

Question 4

6

Have you taken BARS training provided by the State Auditors Office (SAO) through the Washington Finance Officers Association (WFOA)?

- Yes
- No

Outline for Today's Training

7

- ❑ Why is Public Health BARS important?
- ❑ What is BARS and where did it come from?
- ❑ How does BARS work?
- ❑ What do I need to report?
- ❑ What next?
- ❑ How can I learn more?
- ❑ **Discussion** — moving toward more common approaches to reporting



Why is **Public Health** BARS Important?

8

The more detailed **public health** BARS data is used to:

- ❑ Answer questions from policy makers
 - ❑ Legislature
 - ❑ Governor's office
 - ❑ Office of Financial Management (OFM)
 - ❑ County commissioners/local boards of health
 - ❑ Federal agencies (e.g. CDC)
 - ❑ National efforts (RWJ, IOM, ASTHO, NACCHO)
- ❑ Questions like
 - ❑ Statewide, how are **flexible** state general funds used by LHJs?
 - ❑ How much does each LHJ get from local government and what is it spent on?

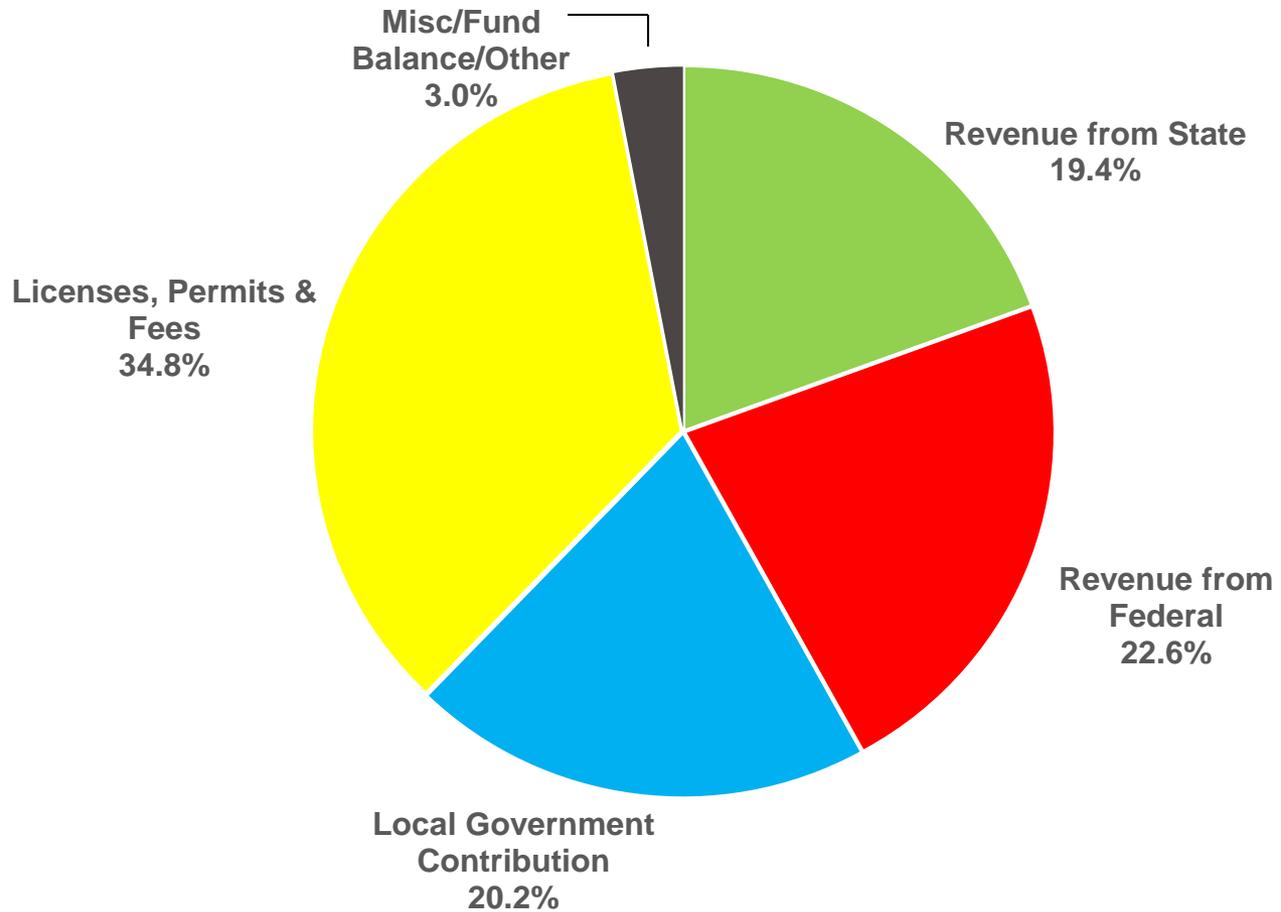
Why is **Public Health** BARS important? (cont.)

9

- ❑ To understand financing of local public health
 - ❑ PHIP Finance Committee
 - ❑ PHIP Foundational Public Health Services
 - ❑ Academic and Practice-Based Research
 - ❑ Others
- ❑ Examples
 - ❑ Funding – revenue source, comparisons, trends over time
 - ❑ Spending

Example 1 – LHJ Funding by Revenue Source

All LHJs 2013



Example 2 – Comparison

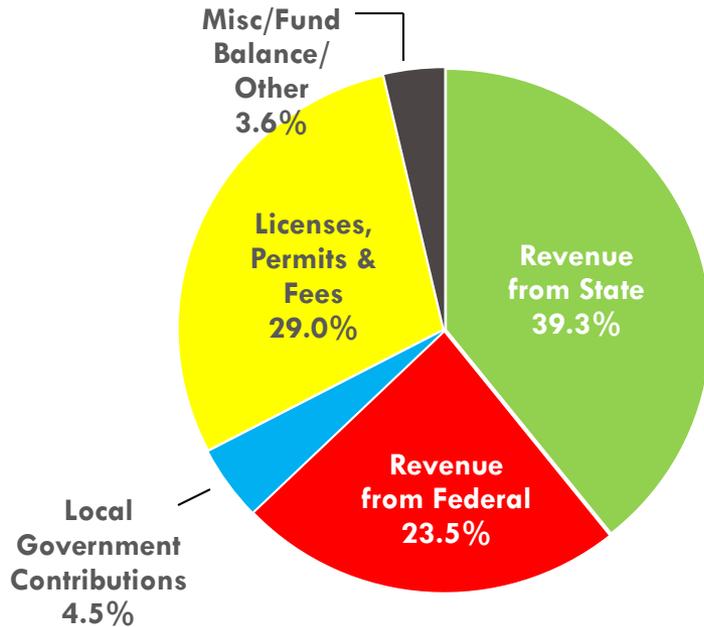
Funding, by Revenue Sources for

Two LHJs Serving a Similar Sized Populations (~250,000)

2013

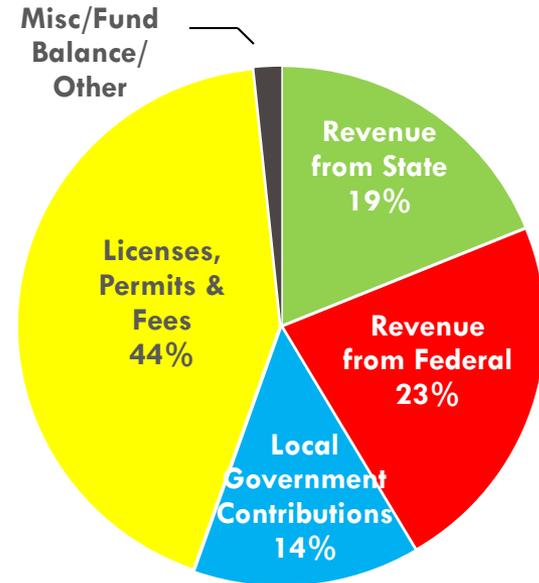
LHJ A

Total Budget \$3.7M



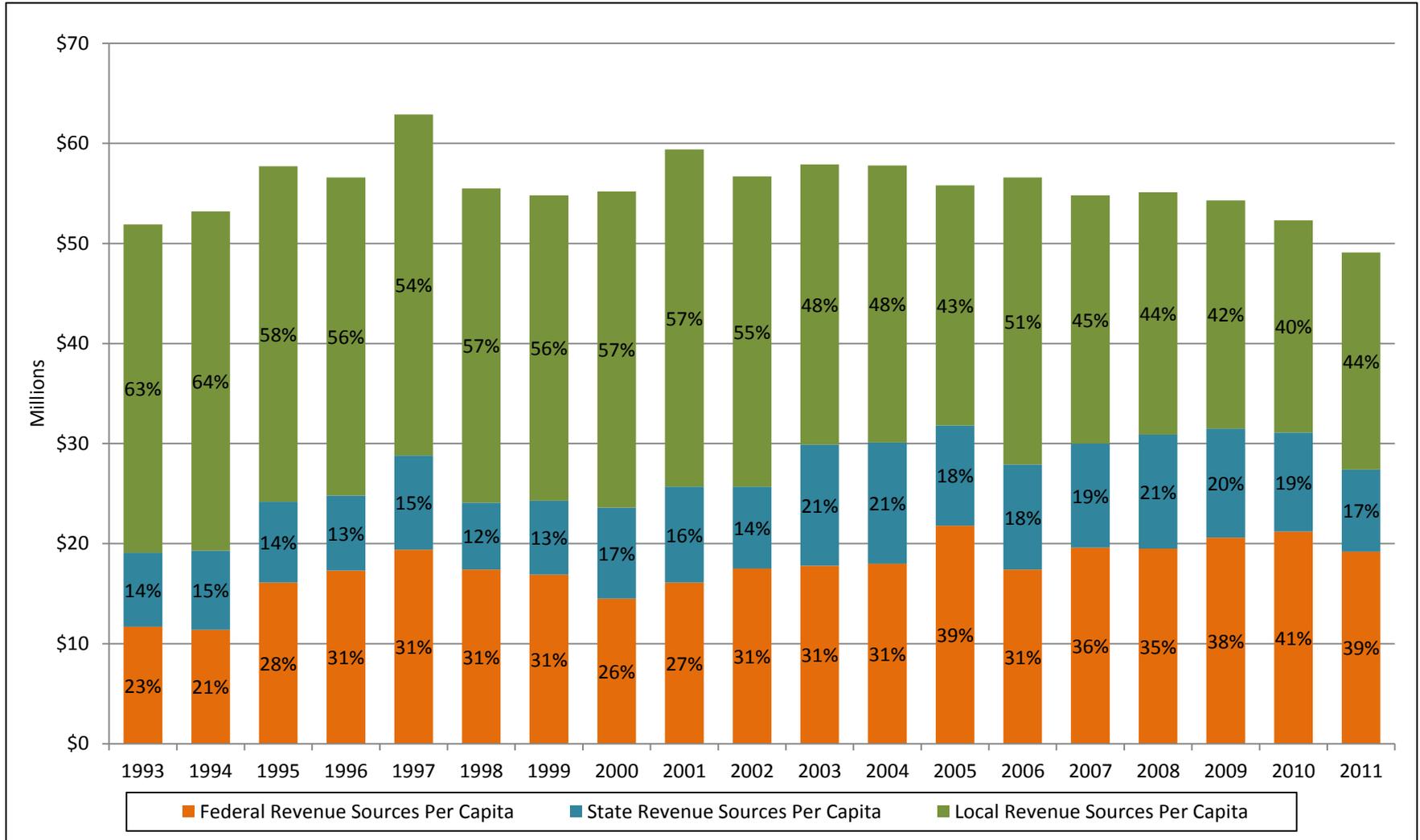
LHJ B

Total Budget \$9.5M



Example 3

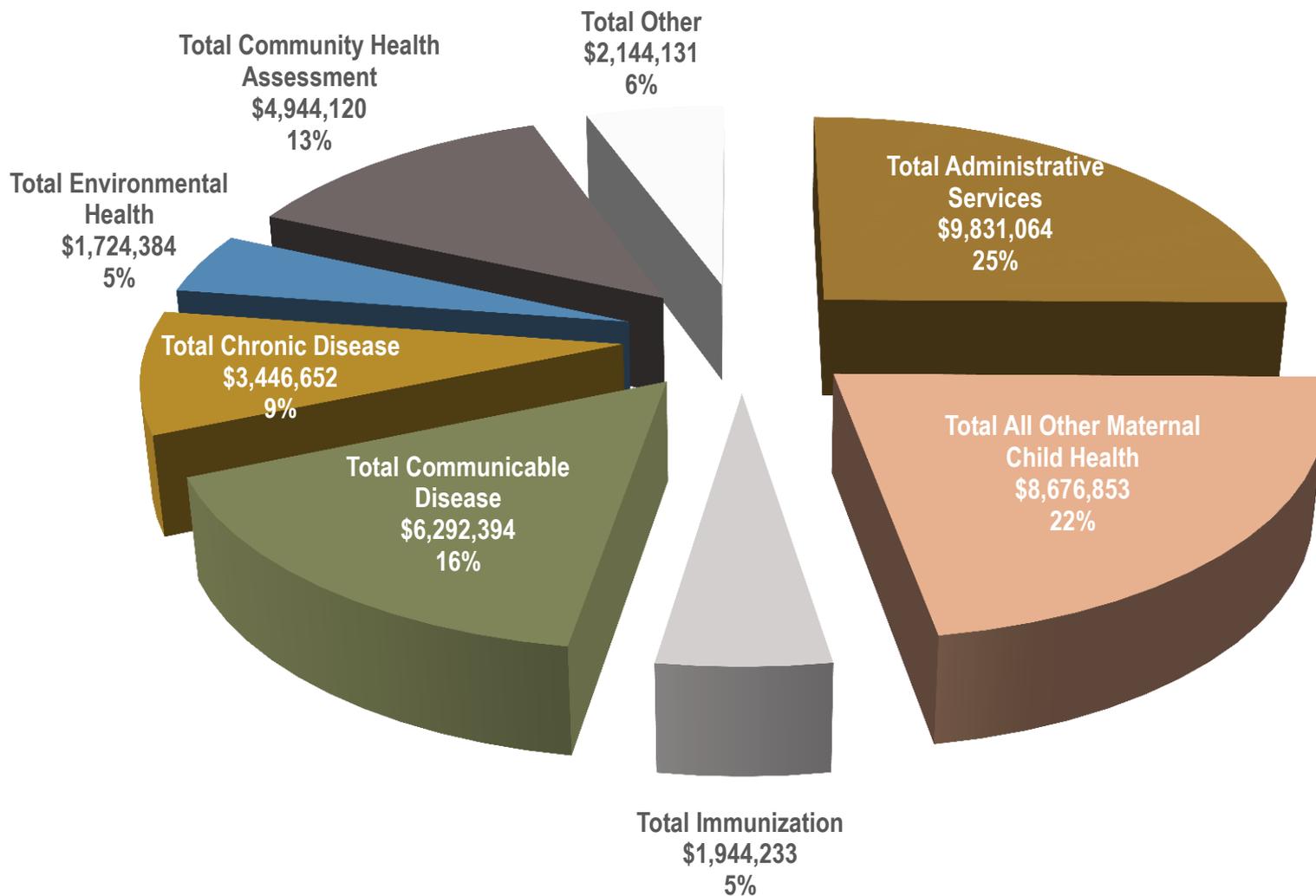
Per Capita Revenue, by Fund Source, Over Time All LHJs, 1993-2011, Inflation Adjusted (2010 Dollars)



Example 4 - Spending

How Were **Flexible** State Funds Spent

All LHJs 2013



What is BARS and Where Did It Come From?

14

- ❑ Budgeting, Accounting and Reporting System (BARS)
 - ❑ A chart of accounts
- ❑ The Law (RCW43.09.200)
 - ❑ 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. (1909)
- ❑ Many states require similar reporting from local governments

What is BARS & Where Did It Come From? (cont.)

15

- ❑ State Auditor's Office (SAO) designed and manages the BARS for Washington State.
 - ❑ Establish revenue and expenditure codes and definitions
 - ❑ Coordinate with state agencies that can establish more detailed expenditure codes and definitions
 - ❑ Publish instructions and manuals; provide training
 - ❑ Collect revenue and expenditure data separately
 - ❑ Publish reports
- ❑ All local governments are required to use BARS to report to SAO by June 30 each year
- ❑ For LHJs
 - ❑ Health Districts report directly to SAO
 - ❑ Health Departments, report to the county, who reports to SAO

Budgeting, Accounting & Reporting System (BARS)

16

 **Washington State Auditor**
Troy Kelley
Independence • Respect • Integrity

Search

Sign In/Sign Up ▶

[f](#) [t](#) [in](#) [You Tube](#) [+](#)

[About Us](#) [Local Government](#) [State Government](#) [Investigations](#) [General Information](#) [Search Reports](#)

 **Independence**
The State Auditor's Office reviews government activities and finances free from outside control and influence.

1 2 3 4 5 6

About Us

Our mission and goals
The State Auditor's Office holds state and local government accountable for the use of public resources.

Who audits the Auditor?
Two organizations - the National State Auditors Association (NSAA) and the Washington State Office of Financial Management review our work and hold us to high standards.

Careers
If you want to work for a respected organization whose purpose is to ensure that the people's money is spent honestly and efficiently, you should consider a career at the State Auditor's Office.

Contact Us
Find your regional audit office, our main office in Olympia, or the staff member assigned to your audit.

Anatomy of a BARS Code

17



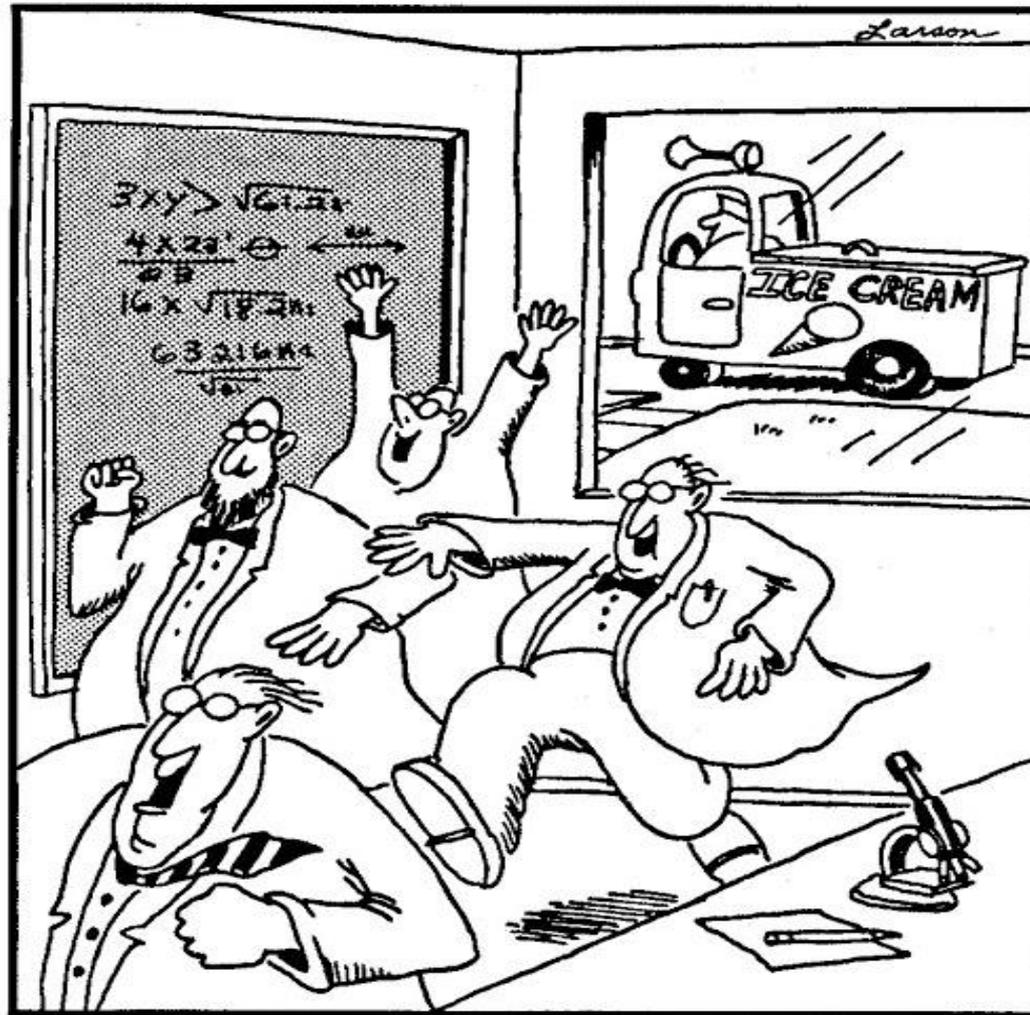
"Whoa! *That* was a good one! Try it, Hobbs — just poke his brain right where my finger is."

Anatomy of a BARS Code – Revenue Examples

DIGIT	1 2 3 . 5 6 7 8 9	10,11,12	13,14.15,16
WIC	xxx.xxxxxxx	.333	.10.55
Immunizations	xxx.xxxxxxx	.333	.93.26
County PH Assistance	xxx.xxxxxxx	.336	.04.24
Drinking Water Grp A-SS	xxx.xxxxxxx	.346	.26.64

Anatomy of a BARS Code

19



Anatomy of a BARS Code – Expenditure Examples

20

DIGIT	1 2 3 . 5 6 7 8 9	10,11,12	13,14.15,16
Administration & Policy Development	xxx.xxxxxxx	.562	.10.xx
WIC	xxx.xxxxxxx	.562	.28.xx
Immunizations	xxx.xxxxxxx	.562	.32.xx
Drinking Water Quality	xxx.xxxxxxx	.562	.52.xx
Community Health Assessment	xxx.xxxxxxx	.562	.80.xx

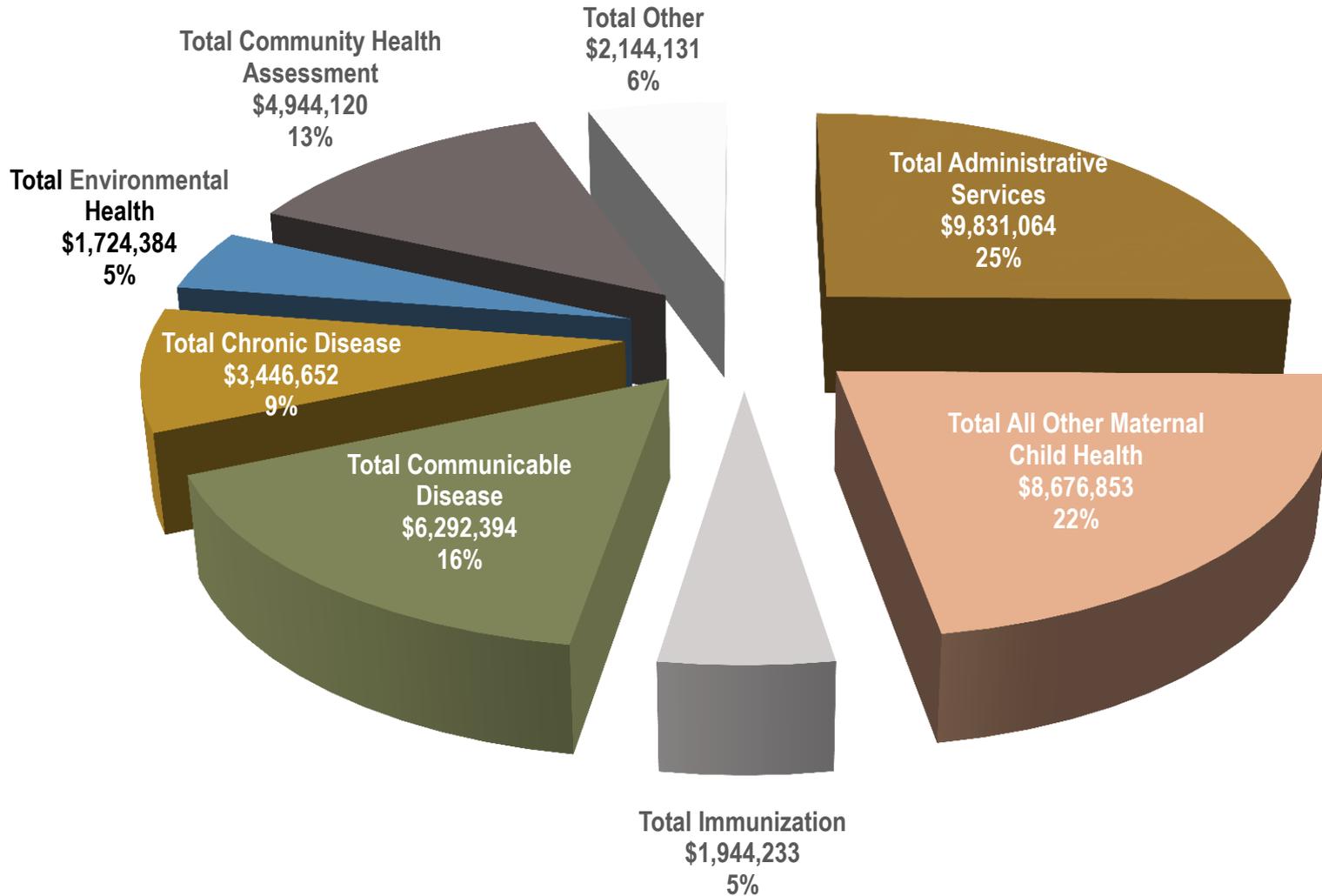
Examples of Linking Revenue & Expenditure Codes

REVENUE				EXPENDITURE				
DIGIT	123.456789	10,11,12	13,14,15,16	DIGIT	123.456789	10,11,12	13,14	15,16
WIC	xxx.xxxxxx	.333	.10.55	WIC	xxx.xxxxxx	.562	.28	.xx
Immunizations	xxx.xxxxxx	.333	.93.26	Immunizations	xxx.xxxxxx	.562	.32	.xx
County PH Assistance	xxx.xxxxxx	.336	.04.24	Administration & Policy Dev.	xxx.xxxxxx	.562	.10	.xx
				Community Health Assessment	xxx.xxxxxx	.562	.80	.xx
				Maternal/Infant/Child/Adol.	xxx.xxxxxx	.562	.22	.xx
Drinking Water Grp A - SS	xxx.xxxxxx	.346	.26.64	Drinking Water Quality	xxx.xxxxxx	.562	.52	.xx

Example 4 - Spending

How Were **Flexible** State Funds Spent

All LHJs 2013



Question 5

23

What accounting method does your agency use?

- Cash
- Accrual

What and How Do I Report to DOH?

24

- ❑ Cash/Accrual
- ❑ Identifier Data
- ❑ Rows – Expenditure Codes & Amounts
- ❑ Columns – Revenue Codes & Amounts
 - ❑ Include all 7 digits even if the later 4 are zeros

What Does DOH Do with Your Data?

25

- ❑ Reconciliation
 - ❑ Compares your BARS data with our record of Con Con payments (we know that Con Con represents only a part of your total revenue)
- ❑ Common Issues
 - ❑ Old BARS codes
 - ❑ Putting data in the wrong column
 - ❑ Not using the template provided
 - ❑ FTE's not provided
 - ❑ Formula errors
- ❑ Post-Reconciliation
 - ❑ Revise individual LHJ reports and combine revenue codes
 - ❑ Aggregate individual reports into statewide summary
 - ❑ DOH reviews and publishes in hardcopy and on the web

What Happens Then?

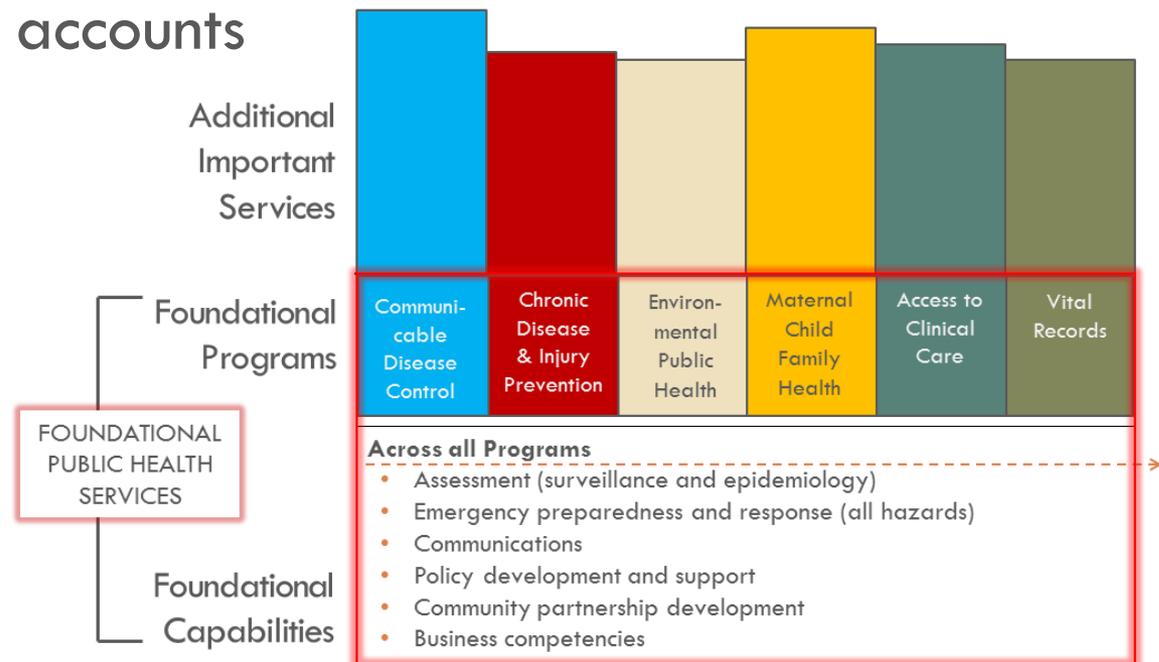
26

- ❑ Each LHJ receives 2 hardcopies of the BARS report
- ❑ Analyses
 - ❑ Per capita – local gov't contribution, state flexible funds,
 - ❑ How funds were spent – state flexible funds, others.
- ❑ All data will be on the web by July 2015
- ❑ Used to:
 - ❑ Understand how the local public health system is funded
 - ❑ Answer questions from elected officials
 - ❑ Research
 - ❑ National efforts

Foundational Public Health Services (FPHS)

27

- ❑ Define
- ❑ Estimate cost
- ❑ Funding roles (federal, state, local)
- ❑ Uniform chart of accounts



Future for BARS – Public Health

28

- ❑ Long-term
 - ❑ Implementation of FPHS framework – who funds, how much, shared services, allocation, and accountability
- ❑ Public Health BARS – State/Local Workgroup
 - ❑ Improve consistency in how LHJs code funding
 - ❑ Learn more about processes used by LHJs, DOH, and SAO – how can the processes be streamlined and simplified?
 - ❑ Learn more about who is using BARS and how
 - ❑ Update BARS expenditure codes and definitions to better reflect our work – both currently and into the future
 - ❑ Design & deliver on-going training to improve the consistency and accuracy of the data

Discussion — Toward A More Common Approach

29

Expenditure Codes

- 562.56 Food
- **Non** Public Health Expenditure Codes (other than 562)

Revenue Codes

Other Topics

Contacts

30

Marie Flake – (360) 236-4063

marie.flake@doh.wa.gov

Tom Rogers, DOH Grants Manager

tom.rogers@doh.wa.gov

How Can I Learn More?

31

How Can I Learn More?

- ❑ Washington Finance Officers Association (WFOA)
www.wfoa.org/training-header
- ❑ DOH BARS Web Page
www.doh.wa.gov/ForPublicHealthandHealthcareProviders/PublicHealthSystemResourcesandServices/Funding/BARS
- ❑ Course Evaluation & comment on what else would be helpful

Sign-in Sheet – LMS@doh.wa.gov