



DOH BARS SUPPLEMENTAL HANDBOOK FOR PUBLIC HEALTH

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Introduction

Under RCW 43.09.200, the State Auditor's Office (SAO) has established the uniform chart of accounts and procedures for local governmental entities.

Under the SAO's [Budgeting, Accounting, and Reporting System \(BARS\) Manual](#), Public Health expenditures are recorded in expenditure category 562. The SAO BARS Manual states that "The department or agencies actually performing these services will use the detailed chart of accounts in the appropriate BARS support system available from . . . the state agency responsible for the program."

The *BARS Supplemental Handbook for Public Health* is the BARS support system from the Washington State Department of Health and is intended to provide guidelines to ensure uniform reporting on revenues according to sources and expenditures by type of broad service categories for public health activities.

Please email LHJInvoice@doh.wa.gov for questions or additional information.

Selected Revenue Accounts

The following are only a few selected revenue accounts. For additional information and detailed account listings, refer to the State Auditor's Office BARS Manual.

331.00 Federal Direct Grants

Cash or other assets furnished by the federal government to local governments under contractual arrangements that provide aid to local governments. Programs provided by the federal government are classified into 15 types of assistance: eight nonfinancial and seven financial types of assistance. The seven types of financial assistance that are available to state and local governments are: formula grants; project grants; direct payments; direct loans; guaranteed/insured loans; insurance; sale, exchange, or donation of property and goods. Most federal financial assistance is in the form of cash awards, but there are programs that do not involve cash transactions (e.g., vaccine supplied). Direct federal grants are distinguished from indirect grants by the fact that direct grants are received from a federal department or agency without passing through an intermediary state or local government or other nonfederal agency.

Direct federal grants are coded in the same manner as Indirect federal grants (see below) with one significant difference. The initial three numbers are 331. The third digit ("1") indicates that the funding was received directly from the awarding federal agency without passing through another government. Digits 4-7: will use the first **FOUR** digits of the CFDA number, separated by a period into pairs. For example, CFDA #10.559, Summer Food Service Program for Children received directly from Food and Nutrition Service would be coded 331.10.55.

333.00 Federal Indirect Grants

Indirect federal grants are distinguished from direct grants by the fact that they are passed through one or more intermediary governments or nonfederal agencies before reaching the local government.

All BARS revenue codes for federal grants use abbreviated versions of the numbers assigned by the federal government in the Catalog of Federal Domestic Assistance (CFDA). All CFDA codes are in two parts, the first two digits identify the federal agency where the funding originates, and the last three identify the grant program itself. Refer to BARS Manual for more details.

The seven digit BARS Revenue Code for Indirect Federal Grants will use the following methodology:

Digits 1-3: will be 333

Digits 4-7: will use the first **FOUR** digits of the CFDA number, separated by a period into pairs.

The following table represents select BARS Revenue Codes for DOH federal grants. These are DOH specific requirements and they differ from the BARS prescription. For additional information and detailed account listings, refer to the State Auditor’s Office BARS Manual.

CFDA	Grant Title	BARS Revenue Code
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	333.10.55
16.754	USDOJ Harold Rogers Prescription Drug Monitoring Program	333.16.75
66.468	Capitalization Grants for Drinking Water (SRF)	333.66.46
81.104	Office of Environmental Waste Processing	333.81.10
93.069	Public Health Emergency Preparedness	333.93.06
93.153	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	333.93.15
93.217	Family Planning Services	333.93.21
93.268	Immunization Grants	333.93.26
93.944	HIV/AIDS Surveillance	333.93.94
93.994	Maternal and Child Health Services Block Grant	333.93.99

334.00 State Grants

Cash or other assets furnished by the state government to local governments directly or indirectly, through another local government, under contractual arrangements that provide aid or reimburse the local government. Code state grants by the state agency which provides the grant using the remaining digits. Do not confuse state grants with grants received from the state but originating with the federal government; when the state is acting as an agent of the federal government, the grants should be classified as indirect federal grants, account 333. Be careful to segregate federal indirect moneys from state matching grants, which may be paid on the same state remittance. The coding applies whether such arrangements are called *awards, grants, block grants, subsidies, programs, cost reimbursement, contracts, or agreements*.

STATE AGENCIES (*examples of other state agencies which may pass money to the local health jurisdictions*):

- 334.03.1x Department of Ecology
- 334.03.5x Traffic Safety Commission
- 334.04.2x Department of Commerce
- 334.04.6x Department of Social and Health Services (DSHS)
- 334.04.9x Department of Health (DOH)

See BARS Manual for a complete list of state agencies.

334.04.91 General Fund State (GF-S)

This is general fund money that DOH allocates to the local health jurisdictions for specified activities. General Fund State must be spent according to the state fiscal year it is allocated in and cannot be carried over from the first fiscal year to the second. The funds must be spent for the specific activity and any unspent funds will revert back to the State General Fund.

334.04.93 Proviso GF-S

This is general fund money that the DOH allocates to the local health jurisdictions but is mandated in statute for a restrictive purpose or to perform a certain activity.

334.04.95 State/Federal Matching Funds

Funds (GF-S or HSA) which are allocated to local health jurisdictions as required cash match for a federal grant. This funding must be treated the same way federal money is since it is considered *matching* federal funds.

334.04.96 Interagency State Funds

Funds allocated to local health jurisdictions by the DOH in an agreement with another state agency for a specific service or activity as a joint effort.

336.00 State Shared Revenues, Entitlements, and Impact Payments

Moneys furnished by the state government to local governments based on a distribution formula, either per capita or according to some eligibility criteria, such as local taxing efforts, qualifying employees, or clients served.

336.04.24 County Public Health

336.04.25 Foundational Public Health Services

Public Health's Expenditure Accounts

The following are public health's expenditure accounts. For additional information and detailed account listings, refer to the State Auditor's Office BARS Manual Chart of Accounts.

562.00 Public Health Services

The departments or agencies performing public health services should use the list of fourth and fifth digits provided by the Department of Health.

562.10 Administration/Policy Development

Department wide services including administration, finance, planning, supervision, evaluation, policy-making decisions, training, other administrative services (e.g., environmental health administration, personal health administration) not reported under 562.11 - 562.15.

562.11 Foundational Public Health Services (FPHS) Communication

Ability to engage and maintain ongoing relations with local and statewide media, including the abilities to write a press release, conduct a press conference, and use electronic communication tools, such as social media, to interact with the media.

Ability to develop and implement a communication strategy, in accordance with Public Health Accreditation Standards, to increase visibility of public health issues. This includes the ability to provide information on health risks, healthy behaviors, and disease prevention in culturally and linguistically appropriate formats for the various communities served, including use of electronic communication tools.

562.12 FPHS Policy Development and Support

Ability to develop basic public health policy recommendations. These policies must be evidence-based, or, if innovative/promising, they must include evaluation plans.

Ability to work with partners and policy makers to enact policies that are evidence-based (or are innovative/promising and include evaluation plans) and that address the social determinants of health and health disparities.

Ability to utilize cost benefit information to develop an efficient and cost-effective action plan to respond to the priorities identified in a community and/or statewide health assessment.

562.13 FPHS Community Partnership Development

Ability to create and maintain relations with important partners, including health-related national, statewide, and community-based organizations; community groups or organizations representing populations experiencing health disparities; key private businesses and health care organizations; and key federal, tribal, state, and local government agencies and leaders.

Ability to strategically select and articulate governmental public health roles in programmatic and policy activities and coordinate with these partners.

562.14 FPHS Business Competencies

Leadership. Ability to lead internal and external stakeholders to consensus and action planning (adaptive leadership) and to serve as the public face of governmental public health in the community.

Accountability and Quality Assurance Services. Ability to uphold business standards and accountability in accordance with federal, state, and local laws, regulations and policies and to align work with national and Public Health Accreditation Standards.

Quality Improvement. Ability to continuously improve processes, including plan-do-study-act cycles. Suggested language – Quality improvement is the use of a deliberate and defined improvement process, such as Plan-Do-Check-Act, which is focused on activities that are responsive to community needs and improving population health. It is a continuous and ongoing effort to achieve measurable improvements in the efficiency, effectiveness, performance, accountability, outcomes, and other indicators of quality in services or processes which achieve equity and improve the health of the community.

Human Resources Services. Ability to develop and maintain a competent workforce, including recruitment, retention, and succession planning functions; training; and performance review and accountability.

Fiscal Management, Contract, and Procurement Services. Ability to comply with federal, state, and local standards and policies.

Facilities and Operations. Ability to procure, maintain, and manage safe facilities and efficient operations.

Legal Services and Analysis. Ability to access and appropriately use legal services in planning and implementing public health initiatives

562.15 FPHS Information Technology

Information Technology Services. Ability to develop, maintain and access electronic health information to support the public health agency's operations and analyze health data. Ability to support, maintain, and use communication technology.

Family and Individual Health

562.21 Child Death Review

Services/activities related to the review of all unexpected deaths of children under the age of eighteen within the jurisdiction. Deaths due to prematurity are excepted unless the infant's family had a history of the CPS involvement during the previous twelve months.

562.22 Maternal/Infant/Child/Adolescent Health/*Children with Special Health Care Needs* (Also see 562.25.)

Services/activities related to the health of pregnant women, infants, children, and adolescents through age 19 including children with or at risk for special health/developmental needs.

562.24 Oral Health

Services/activities relating to oral health/dental care activity for individuals or the community.

562.25 Children with Special Health Care Needs (also see 562.22)

At the local health jurisdiction's discretion, this BARS code may be used to track CSHCN expenditures separately from the MICA Health (562.22).

562.26 Family Planning - Non Title X

Services/activities for family planning and reproductive health issues. Does not include Title X funding.

562.27 Family Planning - Title X

Services/activities relating to Title X funded family planning and reproductive health activities. (Includes Title X and 10 percent local funds for match.)

562.28 Women, Infant, Children (WIC)

Services/activities for pregnant and breastfeeding women, infants, and children under age five who are at nutritional risk.

562.29 Other Family and Individual Health

Services/activities for families and individuals that cannot be otherwise categorized. May include Adult Health, School Health, Home Health, Refugee Health, Migrant Health, Jail Health, Rural Health, Minority Health, etc. Programs should be set up for each unrelated activity within the expenditure basic account.

Communicable Disease

562.32 Immunization

Services/activities to administer and distribute vaccine for vaccine preventable diseases for individuals of all ages.

562.33 Sexually Transmitted Diseases

Services/activities for the diagnosis, treatment, and control of sexually transmitted diseases.

562.34 Tuberculosis

Services/activities for the diagnosis, treatment, and control of tuberculosis.

562.35 HIV/AIDS

Services/activities for the education, surveillance, clinical care, intervention, community planning, and prevention of HIV/AIDS and persons infected with the virus. Regional lead agencies should report only those dollars expended for their jurisdiction. Money passed through to other agencies in their region will be reported as expenditures by those agencies.

562.39 Other Communicable Diseases

Services/activities for the diagnosis, treatment, and control of communicable diseases that cannot be otherwise categorized.

Non-communicable Disease

562.41 Cardiovascular Risk Reduction

Services/activities to prevent cardiovascular (heart) disease.

562.42 Obesity

Services/activities to address the threat of obesity in Washington state.

562.43 Cancer Prevention and Control

Services/activities related to the prevention and control of cancer (e.g., Breast and Cervical Health Program).

562.44 Tobacco Prevention and Control

Services/activities to decrease access and use of tobacco by youth and adults.

562.45 Violence and Injury Prevention

Services/activities to promote personal safety and decrease intentional and unintentional violence.

562.49 Other Non-Communicable Diseases and Chronic Illnesses

Services/activities to promote prevention and control of non-communicable diseases and chronic illnesses not otherwise categorized.

Environmental Health

562.52 Drinking Water Quality

Services/activities related to the planning, development, and ongoing operation of safe drinking water systems. Includes conducting plan reviews, carrying out regulatory oversight of public supplies, following up on incidents of water system contamination, consulting with individual well owners.

562.53 Solid and Hazardous Waste

Services/activities related to implementing the waste management priorities of waste reduction, recycling, and disposal as well as responding to incidents of illegal storage/disposal of solid/hazardous waste. Includes implementing applicable state and local regulations governing the collection, transportation, storage, disposal of solid/hazardous wastes, investigation of complaints, pursuing remedial clean-ups, promoting/implementing waste reduction and recycling efforts.

562.54 OSS and Land Development

Services/activities related to the planning and provision of safe collection, treatment, and disposal of residential sewage. Services/activities related to the planning and provision of environmentally sound uses of land. Includes environmental reviews of proposed land use projects as well as site evaluations, inspections, investigations of improper sewage disposal, advising planning groups on locating solid waste disposal sites, chemical storage, light industry noise abatement, pursuing corrective actions.

562.55 Vector

Rabies investigations, animal bite infections, miscellaneous public health activities and services involving animals.

562.56 Food

Services/activities necessary for the assurance that safe and wholesome food is provided to the public. Includes educational efforts directed toward the public and food service operators/handlers, implementing applicable state and local regulations governing retail food establishments, public education, food handler permits, inspection of food establishments, investigating complaints of unsafe food handling practices, taking enforcement actions as needed.

562.57 Chemical and Physical

Services related to chemically contaminated (or potentially contaminated) sites and chemical spills.

562.58 Living Environment

Services/activities to ensure physical safety and social well-being. Includes reviewing plans and inspections of schools, camps, shelters, temporary worker housing, parks, other public buildings, swimming pools, spas, water parks, and natural bathing areas.

562.59 Other Environmental Health

Services/activities for promotion or protection of environmental health not otherwise categorized.

562.60 Environmental Water Quality

Services/activities related to the assessment and protection of overall water resources in the community including surface and ground waters. Includes conducting investigations, collection and analysis of data, identifying pollution sources, developing pollution prevention plans, undertaking remedial actions, responding to area-wide contamination incidents, promoting water resource protection in community, monitoring surface waters including swimming, boating, and shellfish growing areas.

Other Public Health**562.71 Vital Records**

Services/activities necessary for the registration and certification of vital records and transmittal of records to the State Center for Health Statistics.

562.72 Laboratory

Services/activities related to chemical and microscopic analysis of body tissue and fluids to identify disease-causing organisms and aid in the diagnosis and treatment of disease. Also includes analysis of groundwater/drinking water for toxic content. Classification includes costs associated with conducting the tests, but does not include outside laboratory service costs which are classified as a professional service within programs.

562.73 General Health Education

Services/activities which encourage people to adopt and maintain a healthy lifestyle as well as advocate social and environmental changes needed to facilitate healthful living conditions. Activities include workshops, prevention hotlines, health fairs, etc. If the education provided is categorical in nature, it should be classified in a program above (e.g. WIC, STD, TB, etc.).

562.74 Services Performed by Other Agencies

Services/activities which are not a part of the health department program responsibility instead are performed by other agencies under contractual pass-through arrangement. The pass through agency reports equal revenue and expenditures on BARS reports. The contracting agency reports actual revenue and expenditures.

562.78 Pharmacy

Services/activities related to the acquisition and dispensing of prescription medication, vaccine, general pharmaceutical items.

562.79 Epidemiology

Services/activities related to the investigation into the occurrence and control elements of diseases and health risks in the population.

562.8_ Assessment

Services/activities related to the regular collection, analysis, and sharing of information about health conditions, risks and resources in the community, monitoring health status and risk indicators, health emergencies, environmental risk factors, community concerns, community health resources. Use 5th digit at the discretion of the health jurisdiction to track activities separately according to needs.

562.88 Emergency Preparedness and Response

Services/activities related to the planning, coordination, surveillance, training, and infrastructure and communication development of public health entities within the state, with the purpose of building capability to respond to acts of bioterrorism as well as other infectious disease outbreaks, public health threats, and emergencies. Regional lead agencies should report only those dollars expended for their jurisdiction. Money passed through to other agencies in their region will be reported as expenditures by those agencies.

562.9_ Miscellaneous

Services/activities not previously categorized. Includes expenditures associated with one time or unique grant funding sources, activities not related to any other BARS code. Use 5th digit at the discretion of the health jurisdiction to track activities separately according to needs (e.g., 562.99 Child Profile).

Reporting Requirements

The *Philosophy of Reporting*, according to the SAO BARS Manual, is to provide useful financial information for making decisions, demonstrating accountability, and evaluating managerial and organizational performance. The annual DOH BARS report is a required report in the Consolidated Contract. The report should contain actual expenditures for the entire public local health jurisdiction.

The Department of Health publishes a summary of the 35 individual LHJ BARS reports annually. This report can be found online at:

<https://www.doh.wa.gov/ForPublicHealthandHealthcareProviders/PublicHealthSystemResourcesandServices/Funding/BARS>