The Uniform Chart of Accounts

Standardized Financial Data to Advance Public Health Practice

Public Health Activities & Services Tracking (PHAST)

PHASTdata.org
Definition

The Uniform Chart of Accounts for Public Health is

- a standard
- for reporting expenditures and revenues (FTE optional)
- for individual public health programs and capabilities
Why is it important to know how much is spent on public health programs?

• Increasing demands for accountability of public resources
  • educate stakeholders

• Budgets are constrained
  • need to maximize available resources

• Ongoing changes that impact public health system
  • emergencies (COVID-19), structural changes (ACA), shrinking workforce
Kansas Public Health

Health Ranking
composite

Funding
federal + state, per capita

https://www.americashealthrankings.org/explore/annual/state/KS
https://www.americashealthrankings.org/explore/annual/measure/PH_funding/state/KS
Core Measures

Behaviors
- Drug Deaths
- Excessive Drinking
- High School Graduation
- Obesity
- Physical Inactivity
- Smoking
- Behaviors

Community & Environment
- Air Pollution
- Children in Poverty
- Community & Environment
- Infectious Disease
- Chlamydia
- Pertussis
- Salmonella
- Occupational Fatalities
- Violent Crime

Policy
- Immunizations - Adolescents
- HPV Immunization Females
- HPV Immunization Males
- Meningococcal Immunization
- Tdap Immunization
- Immunizations - Children
- Public Health Funding
- Uninsured
- Policy

Clinical Care
- Dentists
- Low Birthweight
- Mental Health Providers
- Preventable Hospitalizations
- Primary Care Physicians
- Clinical Care

Outcomes
- Cancer Deaths
- Cardiovascular Deaths
- Diabetes
- Disparity in Health Status
- Frequent Mental Distress
- Frequent Physical Distress
- Infant Mortality
- Premature Death
- All Outcomes

All Determinants
- All Determinants

Overall
- Overall
<table>
<thead>
<tr>
<th>Capabilities</th>
<th>Communicable Disease Control</th>
<th>Chronic Disease Prevention</th>
<th>Injury Prevention</th>
<th>Environmental Public Health</th>
<th>Maternal, Child, and Family Health</th>
<th>Access to and Linkage with Clinical Care</th>
<th>Other Major Programs</th>
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<tbody>
<tr>
<td>All Hazards Preparedness And Response</td>
<td>Communicable Disease Epidemiology</td>
<td>Asthma</td>
<td>Firearms</td>
<td>Air</td>
<td>Coordination of Services</td>
<td>Eligibility Determination</td>
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<td>Cancer</td>
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<td>Fish and Shellfish</td>
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<td>Health Care Licensing</td>
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<td>Cardiovascular</td>
<td>Occupational Injuries</td>
<td>Food Safety</td>
<td>Family Planning</td>
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<td>Diabetes</td>
<td>Senior Falls Prevention</td>
<td>Hazardous Substances and Sites</td>
<td>Newborn Screening</td>
<td>Population-based Maternal, Child, and Family Health</td>
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<td>Obesity</td>
<td>Substance Abuse</td>
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<td>On-Site Wastewater</td>
<td>Supplemental Nutrition</td>
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<td>Tobacco</td>
<td>Other Unintentional Injuries</td>
<td>Solid and Hazardous Waste</td>
<td>Water</td>
<td>Other Maternal, Child, and Family Health</td>
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## Core Health Measures ↔ UCOA

<table>
<thead>
<tr>
<th>Core Health Measure</th>
<th>Uniform COA Program or Capability</th>
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<tr>
<td>Obesity</td>
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<td>Pertussis Immunizations</td>
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<td>Violent crime</td>
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<td>Clinical Care</td>
<td>Access to and Linkage with Clinical Care</td>
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UCOA as Organization Chart

AGENCY

DIVISION
- Chronic Disease

DIVISION
- Communicable Disease

UNIFORM CHART OF ACCOUNTS

CAPABILITIES
- 100. Capabilities

PROGRAM AREA
- 200. Communicable Disease

CAPABILITY
- 102. Assessment

MAJOR PROGRAM
- 204. Immunization

PUBLIC HEALTH ACTIVITIES & SERVICES TRACKING

PROGRAM
- Diabetes
  - Activity
    - Diabetes Screenings

PROGRAM
- Tuberculosis
  - Activity
    - Public Awareness

PROGRAM
- Immunization
  - Activity
    - Tuberculosis Screenings
  - Activity
    - Walk-In Vaccinations
  - Activity
    - Mobile Flu Clinic

CAPABILITY
- Skill or Expertise
  - Lab

CAPABILITY
- Skill or Expertise
  - Vital Records

MAJOR PROGRAM
- Program Activity
  - Administration of Vaccinations to Individuals

MAJOR PROGRAM
- Program Activity
  - Registry Maintenance
How it works

• The Uniform Chart of Accounts (UCOA) complements – but does not replace – participating public health agencies’ COAs

• Public health agencies crosswalk – or map – financial information from their agency-specific COA to the UCOA

• Financial information reported includes expenditures and revenues, broken down into key categories

• Closed fiscal years
Using The UCOA Data

State and local agencies are using or planning to use UCOA data to:

• Support budgeting and external reporting

• Identify **gaps** in funding
  
  • Find programs that are “bleeding”

• Evaluate spending levels for **foundational capabilities**, and how they are funded
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UCOA Data

Comprehensive
- 50 Major Programs and Capabilities
- Expenditure and revenue categories

Annual
- Most recent closed fiscal year
- Multiple years of data encouraged
Becoming Involved

• Contact us: phast@uw.edu

• Review & sign MOU

• Complete online training & crosswalking, and report data

• Access data dashboard for all participating agencies

• (Optional) Share your experience with PHAST staff

• (Optional) Provide input on training module

Learn more at our website: coa.phastdata.org

View public visualizations: phastdata.org/viz/coa-dashboard