

Budgeting, Accounting and Reporting  
System (BARS)

**Supplementary Instructions**  
**Developmental Disabilities**  
**Administration**

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**Budgeting, Accounting  
& Reporting System (BARS)**

**Supplementary Instructions for  
Developmental Disabilities Administration Program  
Funded by the  
Department of Social and Health Services**

**Effective July 2013**

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## **OVERVIEW**

This supplement is published by the Department of Social and Health Services (DSHS), Developmental Disabilities Administration (DDA) to aid local governments in accounting for developmental disabilities programs in accordance with the Budgeting, Accounting, and Reporting System (BARS) promulgated by the Office of the State Auditor.

The purpose of the supplement is:

### **To define the expenditure elements and sub-elements specific to developmental disabilities expenditure accounts.**

The BARS Manual published by the State Auditor is the official accounting system for local government, while this supplement applies the BARS to DDD/DSHS funds. Element/sub-element codes for the expenditure subsidiary account BASUB 568 are determined by DSHS. Local governments must use the element/sub-element codes in this supplement. There is no additional set of special Fiscal Policies other than what is contained in this supplement and the BARS Manual.

Please refer to the BARS Manual published by the State Auditor ([www.sao.wa.gov](http://www.sao.wa.gov)) for questions regarding BARS Account Code structure, resource account codes, expenditure and use of accounts, definitions and classification of expenditure objects.

**CHART OF ACCOUNTS**

**Summary of Expenditure Accounts**  
**Commonly Used in Developmental Disabilities**

568.10 ADMINISTRATION

568.20 (RESERVED)

568.30 TRAINING EXPENSES

568.31 Staff Training

568.32 Board Training

568.40 COMMUNITY INFORMATION ACTIVITIES

568.41 Information and Education

568.50 (RESERVED)

568.60 CONSUMER SUPPORT

568.61 Child Development Services (Birth to Three)

568.62 Group Supported Employment

568.63 Pre-Vocational Services

568.64 Individual Supported Employment

568.65 Individualized Technical Assistance Services

568.66 (Reserved)

568.67 Community Access

568.69 Adult Day Care

568.70 (RESERVED)

568.80 (RESERVED)

568.90 OTHER ACTIVITIES

568.91 (Reserved)

568.92 Infrastructure Projects

568.93 Start-up Projects

568.94 Partnership Projects

**CHART OF ACCOUNTS**

**Definition of Expenditure Accounts  
Commonly Used In Developmental Disabilities**

568.00 DEVELOPMENTAL DISABILITIES

568.10 ADMINISTRATION

Costs of the County Human Services Department or similar county office, responsible for administration of the Developmental Disabilities Program. Allowable costs include personnel and overhead costs directly related to the administration of the program, including such activities as program planning, budgeting, contracting, monitoring, evaluation, and coordination. Also included are departmental and county indirect and/or direct administrative costs, to the extent that such costs are appropriately allocated to the program using an established methodology consistent with grants management guidelines.

568.20 (RESERVED)

568.30 TRAINING EXPENSES

568.31 Staff Training

Costs incurred by the program for planned, structured activities for the purpose of providing, or improving, or enhancing job-related knowledge and skills of staff, providers, volunteers, or interning students in the provision of developmental disabilities services.

568.32 Board Training

Costs incurred by the program for planned, structured activities designed to provide, improve, or enhance program-related skills of board and advisory committee members.

568.40 COMMUNITY INFORMATION ACTIVITIES

568.41 Information and Education

Costs incurred by the program for activities to inform and/or educate the general public about developmental disabilities and related services. Includes information and referral services; activities aimed at promoting public awareness and involvement; and community consultation, capacity building and organization activities.

568.50 (RESERVED)

568.60 CONSUMER SUPPORT

568.61 Child Development Services (Birth to Three)

Child Development Services are designed to meet the developmental needs of each eligible child and the needs of the family related to enhancing the child's development. Services may include specialized instruction, speech-language pathology, occupational therapy, physical therapy, assistive technology, vision services and to the maximum extent appropriate are provided in natural environments.

568.62 Group Supported Employment

Group Supported Employment services are a part of an individual's pathway to integrated jobs in typical community employment. These services are intended to be short term and offer ongoing supervised employment for groups of no more than eight (8) workers with disabilities in the same setting. The service outcome is sustained paid employment leading to further career development in integrated employment at or above minimum wage. Examples include enclaves, mobile crews, and other business models employing small groups of workers with disabilities in integrated employment in community settings.

568.63 Pre-Vocational Services

Pre-Vocational services are a part of an individual's pathway to integrated jobs in typical community employment. . These services and supports are intended to be short term and should be designed to further habilitation goals that will lead to greater opportunities for competitive and integrated employment and career advancement at or above minimum wage. Services are provided by agencies established to provide services to people with disabilities and offer training and skill development for groups of workers with disabilities in the same setting as well as individual support. Participants are provided the opportunity to experience typical community settings in support of their pursuit to integrated employment at least monthly

568.64 Individual Supported Employment

Individual Supported Employment services are a part of an individual's pathway to employment and are tailored to individual needs, interests, abilities, and promote career development. These are individualized services necessary to help persons with developmental disabilities obtain and continue integrated employment at or above the state's minimum wage in the general workforce. These services may include intake, discovery, assessment, job preparation, job marketing, job supports, record keeping and support to maintain a job.

568.65 Individualized Technical Assistance Services

Individualized Technical Assistance services are a part of an individual's pathway to individual employment. This service provides assessment and consultation to the employment provider, client and their support system to

identify and address existing barriers to employment. This is in addition to supports received through supported employment services or pre-vocational services for individuals who have not yet achieved their employment goal.

568.65 ( Reserved)

568.67 Community Access

Community Access services are individualized services provided in typical integrated community settings for individuals in retirement. Services will promote individualized skill development, independent living and community integration for persons' to learn how to actively and independently engage in their local community. Activities will provide opportunity to develop relationships and to learn, practice and apply skills that result in greater independence and community inclusion. These services may be authorized instead of employment support (Individual Employment, Group Supported Employment or Pre-Vocational services) for working age individuals who have received nine months of employment support, haven't found a job and decide not to continue looking for work. .

568.69 Adult Day Care

Adult Day Care services are available to clients who were served between December 1996 and December 2003 in Adult Day Health agencies and were subsequently determined ineligible for Levels II or III services (Adult Day Health). Level II and III services are licensed rehabilitation and skilled nursing services along with socialization. Level I services (Adult Day Care) are supervised day programs where frail and disabled adults can participate in social, educational, and recreational programs without the need for skilled nursing.

568.70 (RESERVED)

568.80 (RESERVED)

568.90 OTHER ACTIVITIES (Reserved for special projects and demonstrations).

568.91 (Reserved)

568.92 Infrastructure Projects

Projects in support of clients (services not easily tracked back to a specific working age client) or that directly benefit a client(s) but client is not working age. Examples include planning services like benefits planning and generic job development e.g. Project Search.

568.93 Start-up Projects

Projects that support an agency or directly benefit the agency. Examples include equipment purchases and agency administrative support.

568.94 Partnership Projects

The intent of the partnership project is to provide funding to counties to develop collaborative partnerships with school districts, employment providers, DVR, families, employers and other community collaborators needed to provide the employment supports and services young adults with developmental disabilities require to become employed during the school year they turn 21.