



Office of the Washington State Auditor
Pat McCarthy

**State of Washington
Fiscal Indicator System**



Presented to
Government Fiscal Sustainability Workgroup

October 22, 2018

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Objectives

- Existing data systems
- Current fiscal indicator project
- Future outreach and development plans
- Supporting tools and resources



Existing data systems

- Three systems – one database

Local Government Comparative Statistics (LGCS) Reports

Financial indicators used by auditors



Existing data systems

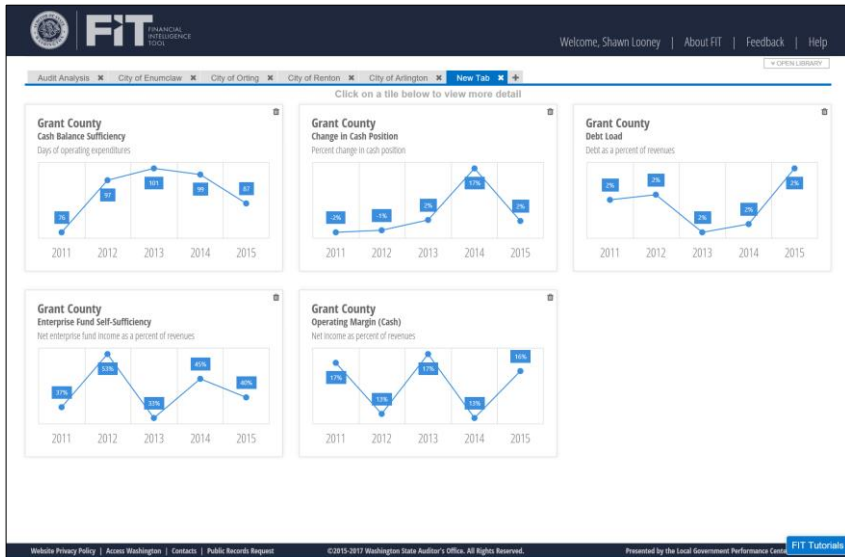
Financial Intelligence Tool (FIT)

Same financial indicators as LGCS – Requires authentication



Launched May 2015 (CASH)

Launched February 2016 (GAAP) Generally Accepted Accounting Principles




Existing data systems

Local Government Financial Reporting System (LGFRS)

Public data system – no financial indicators

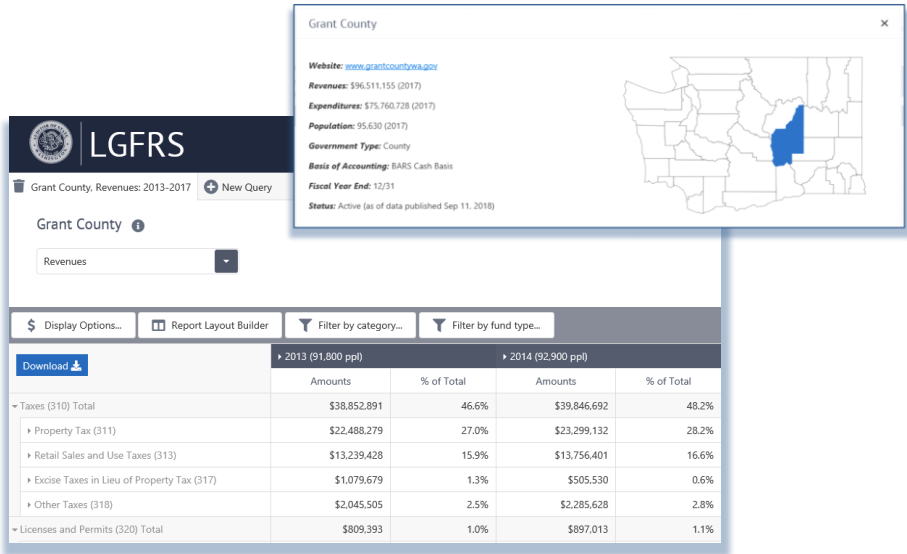
Come try the improved LGFRS tool

As a part of our continuing commitment to making information about local government operations around the state more transparent and accessible, we have updated the look and feel of our Local Government Financial Reporting System, or LGFRS. Our Office has long provided unaudited financial data compiled by local governments on our website via LGFRS, but now this same tool has a new look and is even easier to use. You can [try it here](#).



Launched March 2017 – open to public

Local Government Financial Reporting System



Grant County

Website: www.grantcountywa.gov

Revenues: \$96,511,155 (2017)

Expenditures: \$75,760,728 (2017)

Population: 95,630 (2017)

Government Type: County

Basis of Accounting: BARS Cash Basis

Fiscal Year End: 12/31

Status: Active (as of data published Sep 11, 2018)

	2013 (\$1,800 ppl)		2014 (\$2,900 ppl)	
	Amounts	% of Total	Amounts	% of Total
▼ Taxes (310) Total	\$38,852,891	46.6%	\$39,846,692	48.2%
▶ Property Tax (311)	\$22,488,279	27.0%	\$23,299,132	28.2%
▶ Retail Sales and Use Taxes (313)	\$13,239,428	15.9%	\$13,756,401	16.6%
▶ Excise Taxes in Lieu of Property Tax (317)	\$1,079,679	1.3%	\$505,530	0.6%
▶ Other Taxes (318)	\$2,045,505	2.5%	\$2,285,628	2.8%
▼ Licenses and Permits (320) Total	\$809,393	1.0%	\$897,013	1.1%

Current project

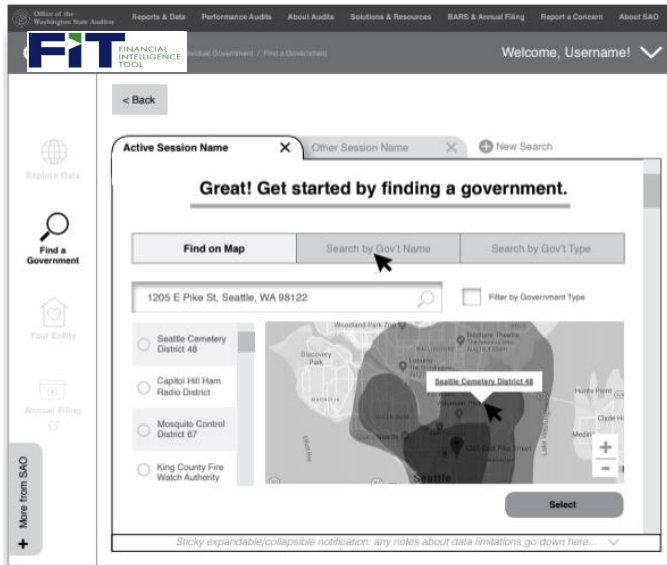
Combine both FIT and LGFRS into one system named FIT

- ❑ Open to the public with authentication for identified groups
- ❑ Outreach to state legislature
- ❑ Engage public during website development
- ❑ Create visually appealing appearance
- ❑ Improve user experience
- ❑ Integrate map and shape files
- ❑ Add feature for projection



Common ways to explore data

Shape files overlay




Government type information

Government Type Profile: Cemetery District

- About this Government Type

Cemetery districts are formed through a three-part process of petition, county review and approval by voters. Once formed, the cemetery district is governed by a publicly elected board of commissioners. These districts provide cemeteries and conduct cemetery business. They are funded mainly through property taxes and fees for burial plots and services.



- Finances at a Glance

Revenues (FY YYYY):	\$123,456	(#6 of 248: See trend data)
Expenditures (FY YYYY):	\$34,567	(#98 of 248: See trend data)
Outstanding General Obligation Long-Term Debt (FY YYYY):	\$10,000	See calculated debt limitation
Outstanding Revenue and Other Non-General Obligation Long-Term Debt:	\$6,000	

- Explore Data Stories

Peer comparison

Office of the Washington State Auditor
FIT FINANCIAL INTELLIGENCE TOOL
 Individual Government / Issaquah Cemetery District 4
 Welcome, Username!

< Back Link to this page: [tinyurl.com/g8th7](#) Displaying data from: Snapshot published 04.20.18

Active Session Name Other Session Name + New Search

Government Profile:
Issaquah Cemetery District 4 Get a single-page summary report

Charges per Capita (FY YYYY): 24.76% ↑
 See Trend Data What's Typical?

Enterprise Operating Margin (FY YYYY): 50.08% ↑
 See Trend Data What's Typical?

- Similar Governments

Possible Peers Your Saved Peer Sets

Identified by: Revenues

Spokane Boneyard 6 Forever Memories LLC Olympia Cemetery District 3 Rainier View Death Meadow Rest In Pierce County

✓ Data is current. Published: April 20, 2018. Expand for more data details and notes.

What is typical

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Charges per Capita (FY YYYY): 24.76%
 See Trend Data What's Typical?

- Similar Governments

Possible Peers

Identified by: Revenues

✓ Data is current. Published: April 20, 2018. Expand for more data details and notes.

What's a typical Enterprise Operating Margin?

Blurb that includes info and a link about the guidelines. Ut omnis quisol landia aut denimperitas arcentur re voliator reped quibus, inus Intur, le officendam ant inciendae.

Guideline Issaquah Cemetery District 4
 Avg of all Cemetery Districts Avg of your saved peers for this entity

Include saved peers in graph
 Include your entities in graph

Open this report in a new tab

Projection

Office of the Washington State Auditor
FINANCIAL INTELLIGENCE TOOL
 Reports & Data Performance Audits About Audits Solutions & Resources BARS & Annual Filing Report a Concern About SAO

Individual Government / Issaquah Cemetery District 4 / Revenues

Welcome, Username! ✓

Link to this page: tinyurl.com/g8th7 | Displaying data from: Snapshot published 04.20.18

Actions: Add a Projection, Display Options, Report Layout Builder, Report Menu

Add a Projection

For: Issaquah Cemetery District 4

Name: Issaquah 5% Growth

Notes: Showing 5% growth across all revenues, except fines/penalties (as new parking garage will likely lead to fewer ticketable parking infractions).

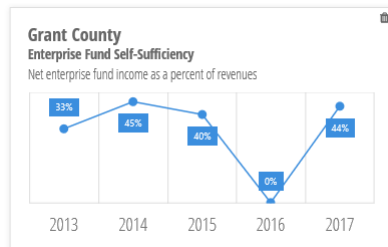
Account	Current Data	Forecast Adjustment	2018 (Forecast)	2018 (Forecast)	2018...
REVENUES (300)	\$000,000	5 %	\$000,000	\$000,000	\$000,000
Beginning Balances (308)	\$000,000	5 %	\$000,000	\$000,000	\$000,000
Taxes (310)	\$000,000	5 %	\$000,000	\$000,000	\$000,000
Licenses and Permits (320)	\$000,000	5 %	\$000,000	\$000,000	\$000,000
Intergovernmental Revenues (330)	\$000,000	5 %	\$000,000	\$000,000	\$000,000
Charges for Goods and Services (340)	\$000,000	5 %	\$000,000	\$000,000	\$000,000
Fines and Penalties (350)	\$000,000	2 %	\$000,000	\$000,000	\$000,000
Miscellaneous Revenues (360)	\$000,000	5 %	\$000,000	\$000,000	\$000,000
Other Financing Sources (390)	\$000,000	5 %	\$000,000	\$000,000	\$000,000

Buttons: Open in a new tab, Save + Apply Projection, Cancel


✓ Data is current. Published: April 20, 2018. Expand for more data details and notes.

Future outreach and development

- Enhance FIT system
 - Adjust features/functions based on client use and feedback
 - Revisit financial indicators and update
 - Collect data targeted to government types



Government profile




159,200 7.4%


325,000 1.4%

275,500


City of Sample




Filed on time
3 years running!



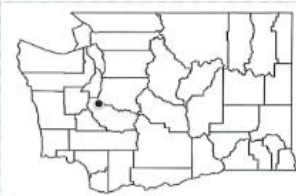
Lean Academy
Grad




Strategic
Award 2017



No Findings
Last 5 Audits



Financial Indicators



About this Government

Website: www.sample.gov

Government Type: City/Town


County: Pierce

Date Established: 1906

Population: 975 (2017) (#204 of 281)

Employees (FTE): TBD

Basis of Reporting: BARS Cash Basis



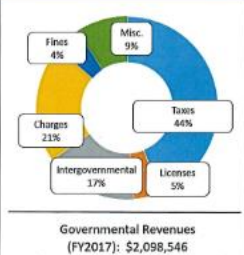
Test Product

Data summary reports

- Finances at a Glance

Total Revenues:	FY2017	\$3,571,380	↑	(#166 of 270: <i>Trend data, Rankings</i>)
Total Expenditures:	FY2017	\$2,994,470	↓	(#155 of 270: <i>Trend data, Rankings</i>)
Outstanding General Obligation Long-Term Debt:		\$51,299		
Outstanding Revenue and Other Non-General Long-Term Debt:		\$3,868,813		

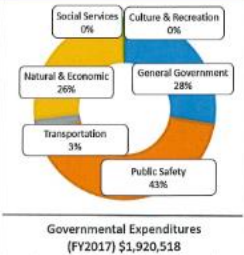
- Governmental Services



**Governmental Revenues
(FY2017): \$2,098,546**


Statewide Revenues	
City Averages (Governmental/Non-Governmental)	
Taxes	65%
Licenses	4%
Intergovernmental	11%
Charges	11%
Fines	1%
Miscellaneous	8%

Statewide Expenditures	
City Averages (Governmental/Non-Governmental)	
General Government	20%
Public Safety	42%
Transportation	13%
Natural & Economic	8%
Social Services	4%
Culture & Recreation	13%



**Governmental Expenditures
(FY2017) \$1,920,518**

Governmental Services Provided: TBD
Governmental Services Contracted: TBD



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Correlating projects

- **Government Types 101** (35 entity types in Washington)

- Scribble videos

- **Early warning system**

- Notification to audit client



- **Guidance on preparing for recession**



Office of the Washington State Auditor

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Contact Information

Thank you for your interest
Please feel free to contact us with questions

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