PHPM 569: Fundamentals of Health Budgeting and Financial Management

**Time:** Tucson: Tuesday 2:30 – 3:55pm  
Phoenix: Tuesday 4:15 -5:45pm  
For the first week only, the Phoenix section will meet on Monday, 8/24, 3:45-5:15 instead of Tuesday. The Tucson section will meet at the normal course time, on Tuesday, 8/25, 2:30-3:55pm. This will ensure both classes will have an in-person meeting for the first session.

**Locations:**  
Tucson Location: Health Sciences Innovation Building Room 444/445  
Phoenix Location: Building 2, T-health Classroom, Room #2306

**Instructor:** Gail Barker, PhD, MBA  
Email: barkerg@email.arizona.edu

**Catalog Description:** This course will offer a current approach to the fundamentals of budgeting and financial management with an emphasis on non-profit and health care organizations, in particular the community health sector.

**Course Prerequisites:** You will need a calculator for this course. Most Smartphones have this function. In addition, a basic knowledge of Microsoft Excel is required. To demonstrate this, students must watch the Excel tutorials (unless they are familiar with Excel) and complete the posted Excel Budget Exercise in Week 1.

**Learning Objectives:** This course is intended to provide fundamental budget and financial management skills required for successful leadership for community, health and non-profit organizations. There is an emphasis on community health and non-profit business concepts. By the end of the course, students should:
1) Understand the fundamentals of financial management  
2) Be able to construct different types of budgets and study budget processes  
3) Comprehend financial accounting principles and reports  
4) Be able to develop a small business plan  
5) Recognize the role of ethics in financial management  
6) Understand how financial reports are used for management decision-making

**Expected Learning Outcomes:** By the end of the semester students should be able to demonstrate knowledge of financial management and accounting principles, be able to construct different types of budgets, be able to read, understand and use financial reports and compile a business plan.
Health Services Administration Competencies Achieved:

1. **Students are assessed using multiple assignments that assess their ability to apply relevant tools and methods in assessing the financial health of healthcare organization:**

   i. Each student applies the accounts receivable method (one of the most important tools for determining cash flows in health care organization) to assess the financial health of a healthcare facility. Student analyzes an aging accounts receivable report of the hospital and uses results to determine if the billing staff should be given a bonus or a reprimand.

   ii. Each student applies three specific financial analysis tools - the Balance Sheet, Activity Statement and Cash Flow Statement to analyze and provide important information on the key performance indicators of financial health of “Hospital of Ordinary Surgery.”

   iii. Students will also be required to complete the competency self-assessment report and assess their mastery of the concentration competencies.

Public Health Policy and Management Competencies Addressed:

1. **Construct and interpret budgets using standard finance principles.**

   o Assessment Methods: Each student completes and is assessed on their ability to develop a budget, develop a cash distribution budget, answer budget problems, work on capital budgeting and financing, compose score cards for a non-profit agency and conduct a financial audit. They will then integrate this knowledge into a final paper and project presentation. Students will also be required to complete the competency self-assessment report and assess their mastery of the concentration competencies.

Public Health Practice Competencies Addressed:

1. **Evaluate the business practices of non-profit organizations required for solvency.**

   o Assessment Methods: Students will create and assess various types of budget and forecasting methods and perform cost analysis through weekly assignments and quizzes. Students will also be required to complete the competency self-assessment report and assess their mastery of the concentration competencies.

Competency Self-Assessment Report: At the end of the course, each MPH student will write a 300-500-word report describing how they can apply the course tools and methods to assess the financial health of a non-profit organization. In the report, the student must also provide a self-assessment on mastering their concentration competencies.

DrPH Foundational Competencies Addressed:

1. **Propose human, fiscal and other resources to achieve a strategic goal**

   - Assessment Method: Students will develop a policy brief that addresses a public health financial topic as part of a strategic goal. Resources, policy implications and alternatives must be addressed.

2. **Cultivate new resources and revenue streams to achieve a strategic goal**

   - Assessment Method:
     - Students will develop a policy brief that addresses a public health financial topic. New or redeployed resources must be identified and cultivated for successful implementation.
     - Students will develop a business plan as an appendix to the policy brief to demonstrate the policy brief financial details, including revenue cultivation have been thoroughly researched and analyzed. Students should also determine the best budget format to use.
DrPH Public Health Policy and Management Competency Addressed:
1. Critique the financial health of public health, health care, and non-profit organizations
   - **Assessment Method:** For the first part of this assignment, each DrPH student will use three specific financial analysis tools - the Balance Sheet, Activity Statement and Cash Flow Statement to analyze and provide important information on the key performance indicators of the financial health of “Hospital of Ordinary Surgery.” They will describe how they applied the course tools and methods to assess the financial health of their chosen organization.

   - For the second part of the assignment, each DrPH student will select two similar public health, health care, or non-profit organizations. They will apply three specific financial analysis tools - the Balance Sheet, Activity Statement and Cash Flow Statement to analyze and provide important information on the key performance indicators of the financial health of the selected peer organizations. Students will use the results of these assessments to critique the financial health of their chosen organization compared to the selected peer organization(s). Next, they will use the aggregate data from their analyses to determine if conventional financial guidelines used across all organizations are appropriate for this industry.

   - Finally, students must justify their conclusions and recommend changes. Report should be approximately ten (10) double-spaced pages.

**Required Texts/Readings:**
2. Students are required to obtain an American Psychology Association (APA) version 7 writing style guide or bookmark applicable sites such as [https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_formatting_and_style_guide/general_format.html](https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_formatting_and_style_guide/general_format.html)

There are also resources available to you in the Important Course Materials folder. We will be using the APA v.7 format for this class and it will be important for you to understand APA format and citation guidelines.

**Course Notes:** Course notes will be distributed throughout the semester on d2l.

**Grading/Student Evaluation:**
90-100 = A  
80-89  = B  
70-79  = C  
60-69  = D  
Please Note: Grades are not rounded up

**Grading Rubrics:**
GRADING RUBRICS:  
Excel Problem Grading Rubric
• Formatting of Excel problem and correct calculations: 35%
• Description of the calculation formulas: 35%
• Explanation what the results mean in the context of the problem: 30%

**Paper Grading Rubric**
- **Content = 65% (Elements below represent a percentage of the total)**
  - Thoroughness in answering the question and providing appropriate detail – 25%
  - Relevance in addressing the overall topic – 25%
  - Logic & thought/critical thinking by demonstrating the impact of the conclusion – 30%
  - Directions followed – 20%
- **Presentation = 35% (Elements below represent a percentage of the total)**
  1. Adherence to APA format: Use of correct grammar and spelling and citation format – 30%
  2. Spelling and Grammar – 30%

**PowerPoint or PDF Grading Rubric**
- **Content = 65% (Elements below represent a percentage of the total)**
  - Thoroughness in answering the question and providing appropriate detail – 25%
  - Relevance in addressing the overall topic – 25%
  - Logic & thought/critical thinking by demonstrating the impact of the conclusion – 30%
  - Directions followed – 20%
- **Presentation = 35% (Elements below represent a percentage of the total)**
  1. Organization of material, content flow and presentation of information – 40%
  2. Adherence to APA format, use of correct grammar and spelling and citation format – 30%
  3. Spelling and Grammar – 30%
  4. Presentation Professional presentation of information- 15%

**Discussion Question Grading Rubric**
- **Content = 75% (Elements below represent a percentage of the total)**
  - Thoroughness in answering the question and providing appropriate detail – 34%
  - Logic & thought/critical thinking by demonstrating the impact of the conclusion – 33%
  - Directions followed – 33%
- **Presentation = 25% (Elements below represent a percentage of the total)**
  - Organization of material, content flow and presentation of information – 65%
  - Spelling and Grammar – 35%

**Co-Convened Courses:** DrPH students will prepare a policy brief and perform a more comprehensive organizational financial assessment.

**Workload Weighting MPH :**
- Attendance and individual participation = 6 pts, 5%
- Peer evaluations = 5 pts, 4%
- Weekly quizzes = 13 pts, 11%
- Other assignments = 74 pts 59%
- Stockwatch Presentations = 4 pts, 3%
- Final presentation 5 pts, 4%
- Final project paper = 15 pts, 12%
- Self-assessment report = 3 pts, 2%
Workload Weighting DrPH:
Attendance and individual participation = 6 pts, 4%
Peer evaluations = 5 pts, 4%
Weekly quizzes = 13 pts, 9%
Other assignments = 74 pts, 54%
Stockwatch Presentations = 4 pts, 3%
Final presentation = 5 pts, 4%
Final project paper = 15 pts, 11%
DrPH Final Projects+ = 15 pts, 11%

Class Participation: Students are expected to actively participate in class discussions and course activities. We will be performing in-class exercises and engage in discussions that help us apply the course concepts. Each week there will be 1-2 questions assigned for class discussion. Please come to class prepared to discuss. There will be an attendance sheet at each site for you to sign each week. It is your responsibility to make sure you sign the attendance roster each week, as we will not always remember if you were in attendance. All class absences will result in a loss of the week’s attendance point. All course work is handled through d2l. The homework should still be uploaded to the course assignments folder, the on-line quiz should be taken, and the assignments completed by the weekly deadlines to obtain those points. Students are required to complete all assignments on the respective due date as detailed in the course schedule. Late assignments will not be accepted. If a student is prevented from submitting an assignment on time due to a D2L or network technical error, the student must submit evidence (i.e., help desk ticket) dated before the assignment deadline to the instructor.
NOTE: All assignments must be turned into the assignments folder by 11:59 pm on the designated due date to obtain points. Work submitted that does not adhere to instructions will be reduced by 50% of available points. Students are required to complete all assignments on the respective due date as detailed in the course schedule.

Homework Assignments: There will be weekly homework that will include a variety of assignments that require students to assess business practices including constructing and interpreting and assessing budgets using standard finance principles. Students will construct, interpret and assess a grant budget based on an actual RFP. Students must utilize the actual program announcement and budget template. As part of developing budgets, students must justify their calculations, and interpret and assess the results, balance the budget and assess their findings in the context of the problem. In the course assignments, students will also assess forecasting methods and perform cost analyses. All homework assignments are due Monday at 11:59 pm, except for the Week 13 assignment, which is due Sunday at 11:59 pm. Students should upload each assignment using the following format: “PHPM569_Assignment Title_Last Name.”

All assignments should be uploaded in Word, Excel, or PowerPoint. PDF documents will not be accepted unless specifically indicated. Assignment instructions might change slightly during the class and instructions provided in class or d2l supersede syllabus.

Excel: Students will be expected to use Excel in PHPM569. There are tutorials available in the Important Students Resources folder to help you. In Module 1, students will be asked to complete an Excel budget exercise to demonstrate a basic knowledge of Excel.

Homework Problems. It is imperative when submitting a problem assignment that students use Excel formulas and describe their methods to solve the problem(s) by justifying their calculations,
interpreting and assessing their results and assessing the results in the context of the problem. In other words, it is not sufficient to simply upload the worksheet without an explanation. Using formulas in Excel is also required as it allows instructors to see students’ work. **An example of this requirement is available in the Important Course Materials folder.** Some of the individual problem assignments will be posted with the solution showing the ending number. All exercise requirements still apply.

**Papers.** There will be written assignments in the class. Unless otherwise noted, assignments should be written using APA style and be submitted in Word format. Please review APA resources in the Important Course Materials folder in d2l, pick up a guidebook and/or and bookmark resources on-line. You will be notified if references are required for each assignment. Be sure you use proper formatting techniques. An abstract and table of contents are not required for PHPM 569 papers.

**Quizzes:** There will be a weekly quiz covering class topics each week to further individually assess course knowledge. Weekly Quizzes must be taken by Monday at 11:59 pm throughout the course. The quiz will be closed after this time and you will not be able to take the quiz once the deadline has passed. You may take quizzes any time during the week before the weekly due date and each quiz will be timed. All quizzes are open source but must be completed individually with no communication or collaboration between students.

**Final Course (Capstone) Presentation and Paper[s] (Due Dec 4):**

*Final Course Paper:* MPH students, working in their assigned teams, will apply the tools and methods used by health care organizations to conduct a comprehensive financial health assessment of an actual non-profit/healthcare organization. This will be accomplished by applying the budgeting and financial management tools and methods learned in the course modules. For individual evaluation, each team member must specifically state his/her contribution to the assignment and complete the Competency Self-Assessment Report (see below). More details for final paper are provided in the PHPM569 Final Project Outline document located below in the Coursework section of the syllabus and in the Important Course Materials folder in d2l. Because the paper components are covered as part of the weekly material, it is strongly recommended that students work a little bit each week on their final paper.

*Business plan:* Students will develop a small business plan for a new project. As part of the plan a special project budget must be included that identifies/cultivates new resources necessary to fund the project. Specific instructions for the business plan are included in the PHPM569 Important Course Materials folder in d2l. Your business plan is part of your final project and should be submitted as part of the project.

*Final Course Presentation:* Students will prepare a final presentation. This can be done as a PowerPoint, skit, video (e.g. YouTube) etc. Presentations will be timed and cannot exceed 5 minutes (no exceptions). If using PowerPoint, there is a limit of 10 sides, not including the introduction or references. Complete instructions for the poster presentations are located in the Important Course Materials folder.

*Please note DrPH students will perform the final project individually.*

**Competency Self-Assessment Report (Due Dec 4):** At the end of the course, each MPH student will write a 300-500-word report describing how their team applied the course tools and methods to assess the financial health of their chosen organization. In the report, the student must also state how the course tools and methods were effective in determining the organization’s financial health. As part of the report, students will also provide a self-assessment on mastering their concentration competencies.
**DrPH Projects (Due Dec 4):**
In addition to the standard coursework:

1. DrPH students are required to submit a policy brief that addresses a public health financial topic as part of a strategic goal. Resources, policy implications and alternatives must be addressed. The assignment will require students to address all resources (human and financial) needed to achieve their goal. This includes cultivating revenue streams.
2. Students will develop a business plan as an appendix to the policy brief to demonstrate the policy brief financial details, including revenue cultivation, have been thoroughly researched and analyzed. Students should also determine the best budget format to use.
3. a. Each DrPH student will use three specific financial analysis tools - the Balance Sheet, Activity Statement and Cash Flow Statement to analyze and provide important information on the key performance indicators of the financial health of “Hospital of Ordinary Surgery.” They will describe how they applied the course tools and methods to assess the financial health of their chosen organization.
   b. Each DrPH student will select two similar public health, health care, or non-profit organizations. The will apply three specific financial analysis tools - the Balance Sheet, Activity Statement and Cash Flow Statement to analyze and provide important information on the key performance indicators of the financial health of the selected peer organizations. Students will use the results of these assessments to critique the financial health of their chosen organization compared to the selected peer organization(s). Next, they will use the aggregate data from their analyses to determine if conventional financial guidelines used across all organizations are appropriate for this industry. Finally, students must justify their conclusions and recommend changes. Report should be approximately ten (10) double-spaced pages.

The instructor will hold a meeting with the DrPH students to discuss the DrPH assignments and answer questions.

**Peer Evaluations (Due Nov 23):** Students will complete peer evaluations for project team members. Failure to complete the evaluations will result in an automatic 6 pt reduction in the student’s overall grade regardless of his/her peer evaluations submitted by other students. Peer Evaluation materials are located in the Important Course Materials and Week 13 folders.

**Stockwatch Presentations:** During the course, each group will be asked to choose a stock to follow and give a 5-minute presentation on their stock choice during the semester. Presentations will be timed so be sure not to go over the time limit. Assigned teams should present their stock, provide a little background on the stock, tell the class the rational in choosing the particular stock and why this stock is going to win the Stockwatch contest. The presentation can be done as a video, a PowerPoint presentation, a song, or a skit.

**Course Schedule:** Below are the dates of classes, topics, readings and assignments. Detailed weekly assignments are below in the Coursework Detail section.

<table>
<thead>
<tr>
<th>Wk #</th>
<th>Course Assignments</th>
<th>Workload Points</th>
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<tr>
<td></td>
<td>Students must justify their calculations and interpret and assess the results</td>
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<tr>
<td>Week 1 –</td>
<td>1. Watch APA formatting videos if unfamiliar with APA formatting</td>
<td>.5 pt attendance/participation</td>
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<tr>
<td>Introduction to Financial Management</td>
<td>2. Watch Excel tutorials (if needed)</td>
<td>2 pt Excel budget prob</td>
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<td>3. Watch Chapter 1 lecture, Read Ch 1 &amp; posted materials; Ch 1 classroom discussion and exercises on National Debt.</td>
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### 8/24 Phx  
### 8/25 Tuc

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<td>4.</td>
<td><strong>Introduce yourselves to your assigned teams and choose group name</strong></td>
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<td>5.</td>
<td><strong>Review final project outline, final project presentation, business plan, peer evaluation form and DrPH final project instructions as applicable</strong></td>
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| 6. | **Assignments due 8/31 at 11:59pm**  
   a. Complete line-item budget to demonstrate basic knowledge of Excel  
   b. Take financial management introduction quiz  
   c. Upload team charter  
   d. Upload the name of the NPO you chose to analyze. Please include a link to the organization’s financial reports. |
| 7. | **Information due for submission in Week 2 class:**  
   a. Pick/report your assigned team’s name and turn in at the beginning of class  
   b. Pick/report your assigned team’s stock  
   c. Be prepared to discuss whether the national debt should be paid off – why or why not |

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<thead>
<tr>
<th>Various Weeks</th>
<th>Stockwatch Presentations</th>
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<tr>
<td></td>
<td></td>
<td><strong>4 pts</strong></td>
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<tr>
<th>Week 2 – Budgeting</th>
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<tr>
<td>9/1</td>
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<td><strong>1 pt quiz</strong></td>
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1. **Watch Chapter 2 lecture, Read Ch 2 & posted materials. Chapter classroom discussion and exercises on budget types and uses.**  
2. Assigned teams report Stock choice to TA (can be done via email)  
8. **Assignments due 9/7, 11:59pm. (you may wish to submit early as 9/7 is a holiday)**  
   a. Compile children’s summer camp budget.  
   b. Solve NPO cash distribution variance problem  
   c. Compile outpatient surgi-center line item budget  
   d. Take budgeting quiz  
   e. Be prepared to share the type of budget your employer uses |

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<tr>
<th>Week 3 – Business Planning and Budgeting</th>
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| 9/8 |   | **3 pts Clinic Bud**  
   **3 pts ALA Bud**  
   **1 pt quiz** |

1. **No in-person class meeting.** Watch recorded videos of lecture materials: Grant Budgeting and Business Planning  
2. **Assignments due 9/14, 11:59pm (see instructions and materials in d2l Wk 4 content folder)** Be sure to include your assessment:  
   a. Complete posted Blood Pressure Screening special purpose budget. Please state whether the clinic should be initiated.  
   b. Using the American Lung Association RFP, and posted assumptions, the program announcement guidelines and grant template, construct, interpret, assess and balance the grant budget. Please include a budget narrative justification.  
   c. Take grant budget/business plan quiz: |

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<th>Week 4 – Additional Budgeting Concepts</th>
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| 9/15 |   | **.5 pt attendance/participation**  
   **5 pts problems**  
   **1 pt quiz** |

1. **Watch Chapter 3 lecture, Read Ch 3& posted materials; Chapter 3 classroom discussion and exercises Take in-class financial health quiz; compile personal budget and assess your financial health; forecasting methods exercise. Assignments due 9/21 11:59pm. Be sure to include your assessment:**  
   a. Complete operating and flexible budgets and forecast results  
   b. Choose business plan topic  
   c. Take budget types and forecasting quiz |

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<th>Week 5 – Understanding</th>
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|   |   | **.5 pt attendance/ participate**  
   **5 pts problems**  
   **1 pt quiz** |

1. **Watch Chapter 4 lecture, Read Ch 4 & posted materials; Ch 4 classroom discussion and exercises. Class cost analysis exercises on**
| Costs | fixed, variable, step fixed and marginal costs; breakeven analysis; overhead distribution methods. |
| 9/22 | Group Stockwatch Presentations |
| 3. | Assignments Due 9/28, 11:59pm. Be sure to include your assessment: |
| | a. Simulation case: Determine the best method(s) to distribute overhead; justify your methods. |
| | b. Answer assigned breakeven and flexible budget/breakeven problems and |
| | c. Individually take cost analysis quiz |

| Week 6 – Capital Budgets & Financing | 9/29 |
| 1. | Watch Chapter 5&6 lectures. Read Ch 5&6 and posted materials; Ch 5&6 classroom discussion. Class exercises on Time Value of Money forecasts for investing (TVM): PV, FV, NPC, NPV |
| 2. | Group Stockwatch Presentations |
| 3. | Assignments Due 10/5, 11:59pm. Be sure to include your assessment: |
| | a. Calculate and answer the TVM problems |
| | b. Purchase vs Lease decision assignment |
| | c. Take TVM forecasting quiz |

| Week 7 – Managing Short Term Resources & Obligations | 10/6 |
| 1. | Watch Chapter 7 lecture. Read Ch 7 & posted materials; Ch 7 classroom discussion. Class exercises to compile/assess a Boston Consulting (BCG) matrix; evaluate clinic accounts receivable. |
| 2. | Group Stockwatch Presentations |
| 3. | Assignments Due 10/12, 11:59pm. Be sure to include your assessment: |
| | a. Analyze the Accounts Receivable for the Arizona Hospital and answer the question posed about billing staff performance. |
| | b. Develop a NPO BCG Matrix |
| | c. Take financial tools; A/R quiz |

| Week 8 – Accountability & Control | 10/13 |
| 1. | Watch Chapter 8 lecture. Read Ch 8 & posted materials; Ch 8 classroom discussion and exercises about business control systems. |
| 2. | Group Stockwatch Presentations |
| 3. | Assignments Due 10/19, 11:59pm. Be sure to include your assessment: |
| | a. Solve and evaluate volume, quantity and price variance analysis problem |
| | b. Develop NPO Balanced Score Card |
| | c. Design an NPO Dashboard |
| | d. Take variance analysis; management control systems quiz |

| Week 9 – The Balance Sheet | 10/20 |
| 1. | Watch Chapter 9 lecture. Read Ch 9 & posted materials Ch 9 classroom discussion. Class exercise to assess real NPO balance sheet |
| 2. | Group Stockwatch Presentations |
| 3. | Assignments Due 10/26, 11:59pm. Be sure to include your assessment: |
| | a. Prepare a personal balance sheet and analyze your assets, liabilities and net assets. |
| | b. Analyze your NPO’s Balance sheet |
| | c. Identify areas that might present challenges in the final project and business plan. |
| | d. Take balance sheet quiz |
### Week 10 – The Activity & Cash Flow 10/27

1. **Watch Chapter 10 lecture.** Read Ch 10 & posted materials; Ch 10 classroom discussion. Class exercise to assess real NPO Activity and Cash Flow reports.
2. **Group Stockwatch Presentations**
3. **Assignments Due 11/2, 11:59pm** Be sure to include your assessment:
   a. Analyze your NPO’s Activity and Cash Flow Statements
   b. Analyze the hospital financial reports for the Hospital of Ordinary Surgery’s financial health to include the balance sheet, activity statement and cash flow report.

### Week 11 – Unique Aspects of NPOs & Health Care Orgs 11/3

1. **Watch Chapter 11 lecture.** Read Ch 11 & posted materials; Ch 11 classroom discussion on NPO and Health Care financial reporting.
2. **Assignments due 11/9, 11:59pm** Be sure to include your assessment:
   a. Prepare draft business plan including special project budget
   b. Take health care/NPO reports quiz,

### Week 12 – Financial Statement Analysis 11/10

1. **Watch Chapter 14 lecture.** Read Ch 14 & posted materials; Ch 14 classroom discussion. Class exercise to run ratios on real NPO
   1. **Assignments Due 11/16, 11:59pm:** Using audited financial reports of NPO, run at least 1 ratio from each of the major ratio categories & describe financial health of the NPO
   2. **Individually take financial standards quiz.** Due 11/16, 11:59pm

### Week 13 – Unique Aspects of Governmental Accounting 11/17

1. **Watch Chapter 12 Lecture.** Read Chapter 12 and posted materials. Classroom discussion and exercise on differences in government financial standards.
2. **Individually take government accounting quiz.** Due 11/23, 11:59pm
3. **Upload Peer Evaluations.** Due 11/23, 11:59pm

### Week 14 11/24

Thanksgiving week – field work, use time to work on final projects

### Week 15 12/1

1. Final presentations given in class and upload to d2l due 12/1, 11:59pm
2. **Course Final Project Due (Fri 12/4, 11:59pm)**
3. **Competency Self-Report Due (Fri 12/4, 11:59pm)**
4. **Additional DrPH Projects Due (Mon 12/7, 11:59pm)**

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**Course Summary of Due Dates**

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<tr>
<th>Task</th>
<th>Due Date</th>
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<tr>
<td>Weekly Attendance</td>
<td>Tuesday class times</td>
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<tr>
<td>Weekly Assignments</td>
<td>Mondays 11:59pm</td>
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<tr>
<td>Weekly Quizzes</td>
<td>Mondays 11:59pm</td>
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<tr>
<td>Peer Evaluations (Due 11/23)</td>
<td>Monday 11:59pm</td>
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<tr>
<td>Final Presentations, (Due 12/1)</td>
<td>Tuesday 11:59pm</td>
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<tr>
<td>Final Project Paper</td>
<td>Friday 11:59pm</td>
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<tr>
<td>DrPH Final Assignments (Due 12/7)</td>
<td>Monday, 11:59pm</td>
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Communications: You are responsible for reading emails sent to your UA account from your instructor and the announcements that are placed on the course web site. Information about readings, news events, your grades, assignments and other course related topics will be communicated to you with these electronic methods. The official policy can be found at: https://www.registrar.arizona.edu/personal-information/official-student-email-policy-use-email-official-correspondence-students

Accessibility and Accommodations: At the University of Arizona, we strive to make learning experiences as accessible as possible. If you anticipate or experience barriers based on disability or pregnancy, please contact the Disability Resource Center (520-621-3268, https://drc.arizona.edu/) to establish reasonable accommodations.

Code of Academic Integrity: Students are encouraged to share intellectual views and discuss freely the principles and applications of course materials. However, graded work/exercise must be the product of independent effort unless otherwise instructed. Students are expected to adhere to the UA Code of Academic Integrity, available through the office of the UA Dean Students: http://deanofstudents.arizona.edu/policies-and-codes/code-academic-integrity

Classroom Behavior: (Statement of expected behavior and respectful exchange of ideas: Present policies to foster a positive learning environment, including use of cell phones, mobile devices, etc.). Students are expected to be familiar with the UA Policy on Disruptive Student Behavior in an Instructional Setting found at: http://policy.arizona.edu/education-and-student-affairs/disruptive-behavior-instructional-setting

Threatening Behavior Policy: The UA Threatening Behavior by Students Policy prohibits threats of physical harm to any member of the University community, including to one’s self, http://policy.arizona.edu/education-and-student-affairs/threatening-behavior-students

Nondiscrimination and Anti-Harassment Policy: The University of Arizona is committed to creating and maintaining an environment free of discrimination. http://policy.arizona.edu/human-resources/nondiscrimination-and-anti-harassment-policy

UA Smoking and Tobacco Policy: The purpose of this Policy is to establish the University of Arizona’s (University) commitment to protect the health of University faculty, staff, students, and visitors on its campuses and in its vehicles, http://policy.arizona.edu/ethics-and-conduct/smoking-and-tobacco-policy

Syllabus Changes: Information contained in the course syllabus, other than the grade and absence policies, may be subject to change with reasonable advance notice, as deemed appropriate by the instructor.

Plagiarism: Plagiarism will not be tolerated in our class and such activities will result in disciplinary action and could result in the student being dismissed from the course. What counts as plagiarism? Listed below are a few examples.

• Copying and pasting information or images from a web site or another source and not citing it or revising it so that it sounds like your original idea.
• Quoting a passage without quotation marks or citations, so that it looks like your own.
• Paraphrasing a passage without citing it, so that it looks like your own.
Completing an assignment/essay/take home test with a friend and then handing in separate assignments that contain the same ideas, language, phrases, etc.

Hiring another person to do your work for you, purchasing a paper through any of the on-or off-line sources or using another student’s former submission.

Instructor Email Communication:
- Please contact me via email at: barkerg@email.arizona.edu
- You MUST complete the subject line of your email with the Course Number.
- Allow 48 hours for a response time. If I do not reply to you within 48 hours (including weekends), assume I did not get your email and resend. Please plan question times accordingly.
Coursework Detail

**Week 1 Introduction to Financial Management Assignments:**

1.1 Excel Budget Exercise This exercise is designed to demonstrate your ability to use MS Excel. If you are unfamiliar with Excel, or it has been awhile since you have used the program, please go to the Important Student Resources folder in d2l and watch the suggested Excel tutorial videos. You can then return to complete this exercise when you are ready.

Exercise Instructions. You are planning a one-day conference and you hope to break even from the conference (in other words your revenue should cover your expenses.) Below are the specific conference expenses. Please develop a budget using Excel for the conference using the assumptions below. Students are requested to format the budget using the Excel $ function. Budget Assumptions: 1. The expected number of persons attending is 100. 2. The conference program will have four (4) speakers and each will be paid $150 for their services. The $150 includes meals. 3. The venue is a hotel function room and it will cost $1,000 for the day. 4. Advertising costs are $1,000. 5. Photocopying and printing costs are $500. 6. All of the flowers will cost $200. 7. All of the table linens will cost $100. 8. Giveaway stationery costs total $200. 9. Food and refreshments for all the participants will cost $10 per head. Please prepare a conference budget using Excel. As part of the budget exercise, please determine how much in registration fees you will need to charge each conference attendee to break even if you have 100 registrations. Please explain your calculations, show your Excel formulas and provide a summary statement interpreting and assessing your results in the context of the problem.

**Week 2 Budgeting Assignments:**

1. Exercise Camp Budgeting Exercise

Instructions: MEZCOPH will be holding a summer exercise camp for children. Using the data given below, create a budget that will work out what each participant must be charged, so that the program will make a $2,000 surplus on the basis that the maximum number of participants is achieved. To receive full credit for this assignment you must show and describe your work.

Your Scenario: MEZCOPH is planning to put on a ten-week summer exercise camp to introduce kids to the importance of exercise. The camp will operate six hours per day Mon-Fri. The maximum number of participants is 25. A room has been booked in Drachman Hall for $30 per hour. MEZCOPH students have been hired to run the program which will cost a total of $45 per hour. MEZCOPH has a sound system of its own but needs to purchase music costing $30. The program will be advertised in the local newspaper over a three-week period at a total of $390. There will be photocopying costs of $80. How much should MEZCOPH charge each participant for the ten-week program if MEZCOPH wants to make a $2,000 surplus. Produce a one-page budget in Excel that sets out all costs and shows how the participant’s fees are calculated. Please display your Excel formulas, justify your calculations, and provide a summary statement interpreting and assessing the results in the context of the problem.

2. Cash Distribution Exercise

Complete the following cash distribution exercise.

You are the executive director of a community health agency in Arizona. Your operation is funded through a combination of cash contributions, federal government grants and city contracts. Your revenue budget for fiscal year is as shown in the table below. You know from past experience that not all of your revenue and support is collected when you earn it.

**Community Health Agency Cash Revenue Budget**
<table>
<thead>
<tr>
<th>Source of Revenue</th>
<th>Q 1</th>
<th>Q 2</th>
<th>Q 3</th>
<th>Q 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Contributions</td>
<td>$25,000</td>
<td>$35,000</td>
<td>$35,000</td>
<td>$50,000</td>
</tr>
<tr>
<td>Federal Grants</td>
<td>$250,000</td>
<td>$375,000</td>
<td>$350,000</td>
<td>$250,000</td>
</tr>
<tr>
<td>City Contracts</td>
<td>$240,000</td>
<td>$300,000</td>
<td>$320,000</td>
<td>$360,000</td>
</tr>
<tr>
<td>Total</td>
<td>$515,000</td>
<td>$710,000</td>
<td>$705,000</td>
<td>$660,000</td>
</tr>
</tbody>
</table>

Community Cash Collection Scenario:
1. Cash contributions are collected in the same quarter they are pledged.
2. Federal government grants are collected in the very next quarter after you send the granting agency a bill.
3. City contracts are collected as follows:
   4. 25% of the total amount owed is paid in the very next quarter after you send the bill.
   5. An additional 25% is collected two quarters after you send the bill.
   6. The remaining fifty-percent is paid three quarters after you send in the bill.
7. Starting with the revenue budget above, calculate the amount you can expect to collect in the fourth quarter.
   (Note: do not report total collections, only 4th qtr. collections)

3. (Surg-Center) Monroe Line Item Budget: Monroe Outpatient Surgery Center (MOSC): is developing a line item budget for the month ending June 30. The Center expects to perform 80 surgical procedures during the month. MOSC’s average charge (price) per surgical procedure is $2,500. The cost of disposable surgical supplies is $300 per surgical procedure. MOSC also contracts with orthopedic surgeons at a fee of $1,500 per surgical procedure. The monthly salaries for the Center’s receptionist, bookkeeper, and two surgical nurses total $10,500. The Center’s occupancy costs, which include space rental, insurance, and all utilities, are $8,200 per month. Average monthly communication costs are $1,200. Office and operating room equipment were installed at a cost of $240,000. The equipment is expected to have a five-year life and has no salvage value. Prepare MOSC’s line item budget for the month of June. Please display your Excel formulas, justify your calculations, and provide a summary statement interpreting and assessing the results in the context of the problem.

Week 3 Business Planning and Budgeting Assignments:
1. Special Project Budget: Blood Pressure Screening Clinic Budget Instructions. You are the administrator of a primary care clinic. The State Department of Health Services approaches you and suggests you start a blood pressure screening clinic as a new pilot prevention program. They asked you to forecast the results for three years through a cash-based budget so they can see all costs in the year incurred (i.e. no depreciation should be included). The clinic will be held once a week and the budget details are stated below. Would you initiate the Blood Pressure screening clinic? Budget Details: Revenue Per Patient is $18, and the contract is for 3 years with no price increase. Number of blood pressure screening patients seen: Year 1 5,000, Year 2 5,500, Year 3, 6,000. Expenses (There are no expense increases budgeted for the Blood Pressure Screening Clinic): Personnel: One Nurse Practitioner (NP), 30% FTE with a total full-time salary of $100,000 per year. Employee Related Expenses/Fringe Benefits are 20% of the salary. One Medical Assistant (MA), 40% FTE with a total full-time salary of $22,000 per year. Employee Related Expenses/Fringe Benefits are 20% of the salary. Supplies are $3 per patient screening. Travel: Mileage reimbursement for the NP to travel to the clinic from the hospital @ 24 Miles round trip one time per week for 52 weeks. The reimbursement is
50 cents per mile. The reimbursement and # of miles will remain the same all 3 years. Equipment: One Blood Pressure Machine @ $5,000 purchased in Year 1. This is considered capital equipment. Please display your Excel formulas, justify your calculations, and provide a summary statement interpreting and assessing the forecasted results in the context of the problem.

2. American Lung Association Public Policy Research Award Budget
You have been asked by your Public Health Department Chair to apply for this grant as Principal Investigator. You will need to put together a one-year budget for an American Lung Association (ALA) Public Policy Research Award. You will need to access the 2020 ALA program Award Terms and Conditions and the Program budget guidelines.

Assumptions
You are eligible to apply for the award. The Employee Related Expense (ERE) percentage is 35% for all employees and must be paid as a percent of the employee salaries. You want to spend the entire award amount but cannot overspend. If your compiled budget is more than the award amount, what will you cut? If you have not fully expended the budget, what will you add? Your submitted budget must be no more than the allowed amount, but you do not want to leave “money on table” either so you want to get as close to grant amount as you possibly can.

You plan to budget the following items. You may or may not be able to budget all of these items due to the budget restrictions and/or the amount allowed. Using the assumptions below and checking them against the guidelines and restrictions published by the ALA, please compile your budget for the grant.

You must use the template provided in d2l and please provide a separate budget narrative in a word document describing your calculations, adjustments (if any) to balance the budget. You will need to balance your priorities and resources for the project with the grant agency guidelines and your institution’s requirements to successfully obtain the award. Salary amounts cannot be reduced.

You are the Principal Investigator (P.I.), your annual full-time salary is $95,000 at 100% time. You want to budget 30% of your FTE on the project. You want to include your research technician and budget at least 15% FTE on the project. In reality you would like to use the person up to 40-43% if the budget can accommodate this much. (S)he makes $40,000 as a full-time employee annually.

You will have publication costs of $1,000. You spend approximately $3.50/day research on gases for your lab. You budget your supplies based on an annual 5-day workweek, year-round (e.g. 52 weeks per year.) You will attend a conference in Denver; you will be there 3 days and 2 nights. Your round-trip airfare is $340. Your meals and incidentals (aka per diem costs) will be $40 per day for 3 full days and your hotel costs will be $120 per day. Per diem costs are set by the University and cannot be increased or decreased. Airport parking is $5.00 per day and the airport is adjacent to the campus so you will not have mileage costs to and from the airport. You will need to purchase a new research computer for $1,000 and a standing desk for $750. These are considered capital purchases. Your organization’s Indirect Cost rate is 50%. Budget calculations and the summary should be described in your budget narrative, but please display your formulas in the budget worksheet.

Week 4 More Budgeting Concepts Assignments:
1. Operating and Flexible Budget:
   You are the manager of the Corn is Not Just for Ethanol (CNJE) relief organization, which works with a coalition of countries to help provide corn, wheat, and other food staples to countries where food is in short supply. CNJE’s board has asked you to prepare a monthly operating budget where you forecast feeding 15,000 people per day as well as a flexible budget based on a 30 percent increase in the number of people you will have to feed each day. Your operation has three full-time employees: a manager who earns $48,000 per year, a security chief earning $36,000 per year, and a field manager who earns $24,000 per year. CNJE spends an additional 30 percent of each employee’s annual salary to pay for the cost of health insurance and retirement benefits. You also employ 20 local people as cooks. They earn $25 per day. As a group, they can cook enough food to feed up to 20,000 people per day. Cooks do not receive benefits. You use trucks to
deliver food and cooking fuel to the remote feeding sites. You estimate it takes one truck to service every 500 people you feed. It costs $2,600 to pay for the fuel, drivers, and maintenance to operate one truck for one month. Monthly depreciation for nontrucking equipment adds $18,000 to expenses. Direct costs for food are $4.00 per person per day. The coalition of countries has agreed to pay CNJE $4.17 per day for each person you feed. For budgeting purposes, assume that there are 30 days in a month. Finally, the World Nutrition Society has pledged $50,000 per month to support the CNJE effort for the coming year. Please display your Excel formulas, justify your calculations, and provide a summary statement interpreting and assessing the results in the context of the problem.

2. Flexible Budget: The Free Health Care Center (FH) charges each patient $5.50 (not quite free after all, but pretty close). Because of rising costs, the center has been forced to consider raising this charge to $6.00 or $6.50. If the price goes up, fewer people will come to the center for care. At a price of $6.00, only 18,000 patients are expected; at a price of $6.50, there will likely be only 16,000 patients. Prepare a flexible budget for the FH at prices of $5.50, $6.00, and $6.50. The variable cost per patient is $4, and the fixed costs of operating the center are $32,000. The FH currently expects to have about 20,000 patient visits. Based on these forecasts, what do you recommend the clinic do? Why? Please also discuss the variances.

Week 5 Understanding Costs Assignments:

1. Overhead Distribution: You are the new CFO of a teenage pregnancy counseling clinic. You have four administrative overhead units: Accounting, Purchasing, Human Resources, and Information Technology. Currently, your organization uses the same overhead rate for all units, and everyone is unhappy. After reading the textbook and accessing other reference material, decide what activity/method would you recommend to distribute the administrative overhead of the preceding four units and why? Also describe why you ruled out other distribution models. You may use one method for all units or different methods for each unit. Explain why you selected your chosen method(s) over other methods.

2. Break-even: Millbridge Memorial Hospital provides comprehensive physical exams. The charge per exam is $100, while the variable cost is $65. Thirty percent of the patients who come in for the exams are private pay. They must pay the full charge. Seventy percent of the patients are covered by insurance, where there is an agreement with MMH. This reduces the charge by 20% MMH has $210,000 in fixed costs per year. How many exams must MH provide in order to break even? Please display your Excel formulas, justify your calculations, and provide a summary statement interpreting and assessing the results in the context of the problem.

Week 6 Capital Budgets and Financing Assignments:

1. Time Value of Money Problem 1: How much will $20,000 invested today at 3 percent interest be worth in five years if it is compounded annually? Monthly? Please forecast investment, display your Excel formulas, justify your calculations, and provide a summary statement interpreting and assessing the results in the context of the problem.

2. Time Value of Money Problem 2: How much must you put into a 5 percent investment annually to have $75,000 eight years from now? Assume that all payments are made at the end of each period. Please forecast your investment, display your Excel formulas, justify your calculations, and provide a summary statement interpreting and assessing the results in the context of the problem.

3. Time Value of Money Problem 3: If you could put $5,000 into a 6 percent investment at the end of each year, how much money you could take out at the end of the year. Please forecast your investment,
display your Excel formulas, justify your calculations, and provide a summary statement interpreting and assessing the results in the context of the problem.

**Week 7 Managing Short Term Resources and Obligations Assignments:**

1. **A/R Analysis** Individually analyze the aging accounts receivable schedule for the Arizona Hospital. Based on your analysis, determine if the hospital billing department is doing a good job managing their accounts receivable. Next, please state whether you would give the billing department staff a bonus or a reprimand and explain why.

2. Please prepare a Boston Consulting Group Matrix for your chosen organization. Please use the visual graphic of the four quadrants that include Cash Cows, Stars, Question Marks, and Dogs/Pets, with market share on the X axis and market growth on the Y axis. Please include a ½- to 1-page double-spaced summary describing why you chose the item(s) in each quadrant. This assignment will become part of your final project. This should be original work, even if your organization has these tools available. There is no reference requirement, but references should be included as appropriate. For your graphic, you may use a PDF format. If you use an image from the Internet, please cite it.

**Week 8 Accountability and Control Assignments:**

1. Please prepare a Dashboard for your chosen organization. Please use a visual graphic, such as the gauges on your automobile dashboard, and think about the most important four to six items that senior management would like to be apprised of each day. The Chapter 8 lecture provides good examples of a dashboard format. Please include a ½- to 1-page double-spaced summary describing each dashboard item and why you chose it. This assignment will become part of your final project. This should be original work even if your organization has these tools available. There is no reference requirement, but references should be included as appropriate. For your graphic, you may use a PDF format. If you use an image from the Internet, please cite it.

2. Please prepare a Balanced Score Card for your chosen organization. Please use a chart or visual graphic to display your Balanced Score Card. You will need to address the financial perspective, the customer perspective, the internal business perspective, and the learning and growth perspective. Please make sure that your Key Performance Indicators (KPIs) are measurable. Please include a ½- to 1-page double-spaced summary describing the four perspectives and your KPIs. This assignment will become part of your final project. This should be original work, even if your organization has these tools available. There is no reference requirement, but references should be included as appropriate. For your graphic, you may use a PDF format. If you use an image from the Internet, please cite it.

**Week 9 The Balance Sheet Assignments:**

1. Individually prepare a personal balance sheet. You are welcome to use fictitious numbers. Whether this is a fictional depiction or not, please discuss a) why you are so “healthy,” or if this is not the case, b) ways to improve your financial health.

2. Please review the Balance Sheet, for your chosen non-profit organization and analyze the financial health of your NPO’s Balance Sheet. The narrative should be 1 ½ - 2 pages double-spaced. As part of the assignment, please include the link to your NPO’s Balance Sheet.

**Week 10 The Activity and Cash Flow Statement Assignments:**

1. Please review the Balance Sheet, the Cash Flow Statement, and the Activity Statement (aka the Operating Statement) for the Hospital for Ordinary Surgery (HOS) and analyze the financial health of
the hospital using all three statements. Please briefly summarize your analysis for each statement and then provide important information on the key performance indicators on the overall health of the Hospital of Ordinary Surgery through a financial analysis. The narrative should be 1-2 pages double-spaced.

2. Please review the cash flow statement and the activity statement for your chosen non-profit organization and analyze the financial health of your NPO by assessing these two statements. Then provide an overall assessment of your NPO's financial health. The narrative should be 2–3 pages double-spaced. As part of the assignment, please include the link to your NPO’s Activity Statement and Cash Flow Statement.

**Week 11 Unique Aspects of NPOs and Health Care Organizations Assignments:**
Please compile your draft business plan. Please be sure to review the business plan instructions and requirements. These can be found in below. It might also be helpful to review the PowerPoint lecture on business plans in Week 3 and one or two of your budget exercises/assignments to refresh your memory on budget formats. Remember to include how your project will be funded and the source(s) in the revenue portion of your special purpose budget. This might include cultivating a new revenue source You will want to make a strong case for why a grant agency or your NPO should fund the project if that is your funding source. Remember, revenues are reported before expenses. Please keep your projects manageable (small) so that you can do a complete job.

**Week 12 Financial Ratio Analysis Assignments:**
Run at least one ratio from each ratio group for your NPO. Please display your formulas, describe your calculations and briefly summarize your findings for each ratio and then provide an overall summary of the financial health of your NPO based on all the ratio results. In your submission, please include both the ratios in an Excel document and your narrative in a Word document. The narrative should be two to three pages double-spaced. For the liquidity ratio, please run a more rigorous ratio than the Current Ratio, such as the Quick Ratio or Days of Cash on Hand.

**Week 13 -14 The Unique Aspects of Governmental Accounting Standards; work on Final Project**

**Week 15 Final Presentation, Final Project, Business Plan and Competency Self-Assessment Assignments:**

**Week 16: DrPH Additional Final Assignments**
PHPM 569 Final Presentations on Non-Profit Organization

1. Final class presentations will be in the format of a PowerPoint, skit, or video (e.g. YouTube) presentation. Please check with instructor for any other formats.

2. You will want your presentation to be unique and stand out. If you use PowerPoint slides, there is a maximum of 14 slides to present content (not including introduction or references) so you will need to summarize your information.

3. Presentations will be timed so they do not exceed 7 minutes each. You will need to decide the most important information you wish to disseminate.
   a. Required: Financial statement analysis and business plan

PHPM 569 Final Project Outline

Final Course Project: Students will conduct a comprehensive financial health assessment of an actual non-profit/healthcare organization.

Choose a health related organization (for which you can easily access the organization’s financial reports.) Please do not select Susan G. Komen or a governmental organization as your NPO. Please assess the financial health of the organization using each element below. Do not just report on the component, please provide an evaluation for each component.

1. Describe the type of organization (e.g. Govt, NGO) and assess your NPO’s mission statement.

2. What type of accounting system does the NPO use (e.g. accrual, cash based, modified cash based)? Do you think this is the best system for your NPO? If not, what would system would you recommend?

3. What type of budget does the organization use (e.g. line item, flexible, zero based)? Do you agree with this budget type? If information is not available, what budget type would you recommend for your NPO?

4. Do you think the organization is investing its resources wisely and taking advantage of the Time Value of Money?

5. Discuss and assess the NPO’s internal accountability or control processes.

6. Put together a Boston Consulting Group matrix for your organization. Briefly describe the component(s) in each quadrant and explain why they are included there.

7. Critique the organization’s code of ethics/code of conduct. If there isn’t one, please suggest one.

8. Prepare a Dashboard and Balanced Score Card for your organization and briefly describe the components and why you chose them. If the NPO already has a BSC and/or Dashboard, please present these and critique them.
9. Analyze/comment on the NPO’s Balance Sheet. Please compare current year results to the prior year’s results to illustrate trends.

10. Analyze/comment on the NPO’s Cash Flow Statement. Please compare current year results to prior year’s results to illustrate trends.

11. Analyze/comment on the NPO’s Activity Statement. Please compare current year results to prior year’s results to illustrate trends.

12. Calculate and analyze the results of ratios you feel are important to determine the health of the organization. At least one ratio should be calculated from each ratio group. Please comment on each ratio and what they mean in total.

13. In brief summary, describe the overall health of the organization and state the reasons you came to this conclusion.

14. Prepare a business plan as part of the final project. (See Business Plan Final Project Instructions document.)

Note: If any of the elements listed are not available from your chosen NPO, please indicate this and then provide a recommendation for the organization. It is important you try to locate this information as points will be deducted if the information is available but was not cited.

The paper should be double spaced and written as an academic paper (third person) using APA style guidelines. Headings for each section in the outline should be included. The paper should be no longer than 15 pages in length (Title Page and Appendices are not part of the page count).

Note: Make sure you have access to at least two years of data for the organization’s Balance Sheet, Activity Statement, and Cash Flow Statement. Check with the instructor if you have questions. You must have all three of these financial statements to assess the organization.

For individual evaluation, each MPH team member must specifically state his/her contribution to the assignment and complete the Competency Self-Assessment Report (instructions are included below.)

**Business Plan Final Project Instructions**

As part of your final project, prepare a small business plan detailing an activity for your chosen NPO. The business plan should include a ~ one-page narrative and a separate line item budget. You must describe your funding source for the project. This might include generating a new revenue source. Students should review the Business Plan PowerPoint, paying particular attention to the “small” business plan. The key is to keep the project manageable. One idea is to initiate a pilot project.

This is an entirely fictitious activity that you will design for your NPO. You will need to include a special purpose budget. The numbers in your business plan (special purpose) budget will be estimated based on knowledge you may have, research you perform, or your best projection. You should research the cost of your expenses.

As part of your budget, please indicate not only expenses, but, again, also where you might obtain funding for your project.
Your narrative should include the following:

- Program summary or a one-line explanation of your project
- What is your specific project?
- Where is your project located?
- When are you planning to initiate your project?
- Why have you chosen this project and what are some alternatives you ruled out

Your budget should include a brief financial analysis (Line Item Budget) using the categories below as applicable:

- Volume if applicable
- Revenue – How will your project be funded (where will the revenue come from?)
- Operating Expenses as applicable
  - Salaries and Benefits
  - Supplies
  - Travel
  - Equipment
  - Other

Note: DrPh students will perform this assignment individually.

**Competency Self-Assessment Report Instructions**

**Competency Self-Assessment Report:** At the end of the course, each MPH student will write a 300-500-word report describing how they can apply the course tools and methods to assess the financial health of a non-profit organization. In the report, the student must also provide a self-assessment on mastering their concentration competencies.
DrPH Additional Assignments

1. Organizational Financial Health Critique

   a. For the first part of this assignment, each DrPH student will use three specific financial analysis tools - the Balance Sheet, Activity Statement and Cash Flow Statement to analyze and provide important information on the key performance indicators of the financial health of “Hospital of Ordinary Surgery.” They will describe how they applied the course tools and methods to assess the financial health of their chosen organization.

   b. For the second part of the assignment, each DrPH student will select two similar public health, health care, or non-profit organizations. They will apply three specific financial analysis tools - the Balance Sheet, Activity Statement and Cash Flow Statement to analyze and provide important information on the key performance indicators of the financial health of the selected peer organizations. Students will use the results of these assessments to critique the financial health of their chosen organization compared to the selected peer organization(s). Next, they will use the aggregate data from their analyses to determine if conventional financial guidelines used across all organizations are appropriate for this industry. Finally, students must justify their conclusions and recommend changes. Report should be approximately ten (10) double-spaced pages.

2. Policy Brief and Business Plan Instructions

   What is a Policy Brief?

   A policy brief is a succinct, concise document that summarizes the results of scholarly or highly regarded public research to support policy creation and/or decision-making. A policy brief details a particular issue by incorporating the context, relevance, implications and potential impact into a compact summary. Because policy briefs are designed to educate busy officials, who are not knowledgeable about the subject, it is important that the policy brief be credible, pertinent, well-written, easy to understand and succinct. Of particular importance are the policy implications and potential impact of the proposed policy. Therefore, recommendations and conclusions should be clearly stated.

   Developing a method to evaluate pertinent research and clearly outline findings can help ensure the policy brief is unbiased and will stand up to scrutiny. Although research to support a policy brief is predicated on strong scholarly work, the actual brief is a result of abstracting the relevant information and presenting it in layman’s terms that are not over simplified, informal or biased. The extent to which the current policy brief can be applied to other cases is also helpful.

   **Policy Brief Instructions and Template**

   Each student will develop a policy brief addressing a specific public health policy or healthcare financial issue to be presented to a decision-maker (legislator or other government official). In the brief, the student should identify the types of resources and the amount of funds needed, discuss policy implications, suggest alternative options, and provide recommendations. The student should also discuss their plan to cultivate or redeploy the resources needed. Supporting research for the policy brief should be included.
In the appendix of the policy brief, the student should include a formal business plan detailing the financial information covered in the policy brief. In the business plan the student should determine the most effective budget format to use and include a breakeven analysis.

The policy brief itself should not be longer than 750 words and the document should be double spaced. The supporting documentation, including list of references, has no word or page limit. Pertinent information should be bolded and italicized. You may even want to underline and capitalize some of the italicized sections to further draw attention to your point(s). Remember, a busy official may review your document for the first time while walking into a meeting on the subject, so consider eye-catching techniques to emphasize your important points.

Policy Brief Template:

a. Include Date, Title, Your Name, Title, and Credentials (you can take liberties here.) You may address the policy brief to someone or just write the policy to a relevant stakeholder group.

b. Executive Summary

c. Issue Presentation

d. Context and Importance

e. Summary of Resources Needed, including Funding Sources (excerpted from Business Plan)

f. Policy Implications and Alternatives

g. Policy Recommendations

h. Supporting Research

i. Appendix (include your business plan here)
References


