

OREGON HEALTH AUTHORITY
PUBLIC HEALTH DIVISION EXPENDITURE AND REVENUE REPORT
 EMAIL TO: David.P.COLEMAN@state.or.us

Exhibit B-3

Agency: _____

Program: _____

Period: July 1, _____ to _____

Please read instructions carefully.

YEAR TO DATE					
A.	EXPENDITURES	Non-OHA/PHD Expenditures	OHA/PHD Expenditures	TOTAL	
1.	Personal Services (Salaries and Benefits)				
2.	Services and Supplies				
3.	Capital Outlay				
4.	TOTAL EXPENDITURES (see Note 1)	\$ -	\$ -	\$ -	
5.	Less Total Program Income (see Note 2)				
6.	TOTAL REIMBURSABLE EXPENDITURES		\$ -		
<p>WIC Program Only: Enter the Public Health Division Year to Date Expenditures Column breakdown in the following categories:</p> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <p>Client Services <input style="width: 100%;" type="text"/></p> <p>Breastfeeding Promotion <input style="width: 100%;" type="text"/></p> </div> <div style="width: 45%;"> <p>Nutrition <input style="width: 100%;" type="text"/></p> <p>Education <input style="width: 100%;" type="text"/></p> <p>General Administration <input style="width: 100%;" type="text"/></p> </div> </div>					
YEAR TO DATE					
B.	PROGRAM INCOME/REVENUE				
1.	Revenue from Fees				
2.	Donations				
3.	3rd Party Insurance				
4.	Other Program Income				
5.	TOTAL PROGRAM INCOME	\$		-	
6.	Other Local Funds (identify)				
	6a.				
	6b.				
7.	Medicaid/OHP/CCare				
8.	Volunteer and In-Kind (estimated value)				
9.	Other (Specify)				
10.	Other (Specify)				
11.	TOTAL REVENUE	\$		-	
C. CERTIFICATE					
<p>I certify that revenues reported were authorized for use by the agency in support of this program and that expenditures and encumbrances reported are true and correct to the best of my knowledge and belief.</p>					
<p>_____ PREPARED BY</p>		<p>_____ PHONE</p>		<p>_____ AUTHORIZED AGENT</p>	
			<p>_____ DATE</p>		

Note 1: If Section A. Line 4. Expenditures are reimbursed by State Medicaid, State General Funds, State Other Funds, do not report Program Income on Section A. Line 5.

Note 2: 45 CFR 92.25(b). Income directly generated by grant supported activity (Section B. Line 5.).

WHO MUST COMPLETE THE 23-152: All agencies receiving funds awarded through Oregon Health Authority Intergovernmental Agreement for Financing Public Health Services must complete this report for each grant-funded program. Agencies are responsible for assuring that each report is completed accurately, signed and submitted in a timely manner.

WHERE TO SUBMIT: Email to: *David.P.COLEMAN@state.or.us*

WHEN TO SUBMIT: Reports for grants are due **25 days** following the end of the 3-, 6-, and 9-month periods (10/25, 1/25, 4/25) and **50 days** after the 12-month period (8/25) in each fiscal year. **Any** expenditure reports due and not received by the 25th will delay payments for **all** grant programs until reports for **all** programs have been received from the payee for the reporting period.

INSTRUCTIONS FOR COMPLETION: Report expenditures of Non-OHA/PHD (Oregon Health Authority/Public Health Division) funds in addition to those for which reimbursement is being claimed. This reporting feature is necessary for programs due to the requirement of matching federal dollars with state and/or local dollars.

- A. YEAR TO DATE expenditures are reported when payment is made or a legal obligation is incurred.
- B. YEAR TO DATE revenue is reported when recognized.

A. EXPENDITURES

Enter cumulative expenditures in appropriate column.

- **Non-OHD/PHD Expenditures** are all program expenditures **not** reimbursed by Public Health Division.
- **PHD Expenditures** are reimbursable expenditures **less** program income.

WIC grantees must break down PHD cumulative expenditures into the 4 categories listed on the form. Refer to Policy 315: Fiscal Requirements of the Oregon WIC Program Policy and Procedure Manual for definitions of the categories.

Line 1. Personal Services: Report total salaries that apply to the program. Since payroll expenses may vary from month to month, an approximate amount may be listed for each reporting period **except** the final period.

Exact yearly cost must be reported.

Federal guidelines, 2 CFR 225_Appendix B.8. (OMB Circular A-87), require the maintenance of adequate time-activity reports for individuals paid from grant funds.

Line 2. Services and Supplies: Report all services and supplies expenditures for the program.

Line 3. Capital Outlay: Capital Outlay is defined as expenditure of a single item costing more than \$5,000 with a life expectancy of more than one year. Itemize all capital outlay expenditures by cost and description. Federal regulations require that capital equipment (desk, chairs, laboratory equipment, etc.) continue to be used within the program area. Property records for non-expendable personal property shall be maintained accurately per Subtitle A-Department of Health and Human Services, 45 Code of Federal Regulation (CFR) Part 92.32 and Part 74.34.

Prior approval must be obtained for any purchase of a single item or special purpose equipment having an acquisition cost of \$5,000 or more (PHS Grants Policy Statement; WIC, see Federal Regulations Section 246.14).

B. REVENUES

Enter revenues that support program on appropriate lines. Identify sources of *Other Local Funds* on lines 6 through 6b.

Line 7. Medicaid/OHP/CCare: Medicaid includes CCare, OHP and other Medicaid programs.

WHEN A BUDGET REVISION IS REQUIRED: It is understood that the pattern of expenses will follow the estimates set forth in the approved budget application. To facilitate program development, however, transfers between expense categories may be made by the local agency except in the following instances, when a budget revision will be required:

- If a transfer would result in or reflect a significant change in the character or scope of the program.
- If there is a significant expenditure in a budget category for which funds were not initially budgeted in approved application.

REIMBURSEMENT FROM THE STATE: Transfer document will be forwarded to the county treasurer (where appropriate) with a copy to the local agency when Public Health Division makes reimbursement.