

## Completing the OHA Public Health Division Expenditure and Revenue Report

<b>TITLE OF FORM:</b>	<b>OHA Public Health Division Expenditure and Revenue Report</b>
<b>FORM NUMBER:</b>	<b>23-152</b>
<b>DATE REVISED:</b>	<b>November 2017</b>
<b>WHO MUST COMPLETE THE FORM 23-152:</b>	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.
<b>WHERE TO SUBMIT REPORT:</b>	<b>OHA-PHD.Expend&amp;RevReport@state.or.us</b>
<b>WHEN TO SUBMIT:</b>	Reports for grants are due <b>25 days</b> following the end of the 3-, 6-, and 9-month periods (10/25, 1/25, 4/25) and <b>50 days</b> after the 12-month period (8/25) in each fiscal year. <b>Any</b> expenditure reports due and not received by the 25th will delay payments for <b>all</b> grant programs until reports for <b>all</b> programs have been received from the payee for the reporting period.
<b>WHAT TO SUBMIT:</b>	Submit both the main Expenditure and Revenue Report and the Other Services & Supplies Expenditures (Other S&S) form.
<b>INSTRUCTIONS FOR COMPLETING THE FORM</b>	
Report expenditures for both Non-OHA/PHD and OHA/PHD funds 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.	
<ul style="list-style-type: none"> <li>YEAR TO DATE expenditures are reported when payment is made or a legal obligation is incurred.</li> <li>YEAR TO DATE revenue is reported when recognized.</li> </ul>	
<b>OHA/PHD</b>	Oregon Health Authority/Public Health Division
<b>Agency</b>	Enter your agency name.
<b>Program</b>	Enter the Program Element Number and Title
<b>Fiscal Year</b>	Enter the start and end date of the state fiscal year being reported. Usually this date will be from July 1 to June 30 of the following year.
<b>Gray shaded areas</b>	Gray shaded areas do not need to be filled out.
<b>A. REVENUE</b>	<b>Revenues that support program are to be entered for each quarter of the state fiscal year as either LPHD Revenue or Non-OHA/PHD Revenue.</b>
<b>LPHD Revenue</b>	Enter this income in Section A. PROGRAM INCOME/REVENUE, LPHD Revenue column, Lines 1 through 4, for each quarter. LPHD program income will be deducted from total OHA/PHD expenditures.
<b>TOTAL PROGRAM INCOME</b>	This is an auto sum row. No data entry is required. It calculates the total of LPHD Revenue for each quarter and fiscal year to date.
<b>Non-OHA/PHD Revenue</b>	Enter this revenue in Section A. PROGRAM INCOME/REVENUE, Non-OHA/PHD Revenue column Lines 5 to 10, for each quarter. If applicable, for Line 5. Other Local Funds, enter the type of local funds in Lines 5a. and 5b., as well as the amounts. If applicable, for Lines 8 - 10. Other (Specify), enter the type of other revenue in those lines, as well as the amounts. Non-OHA revenue are not subtracted from OHA/PHD expenditures.
<b>TOTAL REVENUE</b>	Auto sum row. No data entry is required. It calculates the total of LPHD and Non-OHA/PHD revenue for each quarter and fiscal year to date.
<b>Fiscal Year To Date</b>	Auto sum column. No data entry is required. It calculates the YTD total LPHD or Non-OHA/PHD revenue for each line for the fiscal year.

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<b>B. EXPENDITURES</b>	<b>Expenditures are to be entered for each quarter of the state fiscal year as either Non-OHA/PHD Expenditures or OHA/PHD Expenditures.</b>
<b>Non-OHA/PHD Expenditures</b>	Program expenditures not reimbursed by the OHA Public Health Division.
<b>OHA/PHD Expenditures</b>	Reimbursable expenditures less program income.
<b>Line 1. Personal Services</b>	Report total salaries and benefits that apply to the program for each quarter. Since payroll expenses may vary from month to month, an approximate amount may be listed for each reporting period, <b>except</b> the final period. <b>Exact yearly cost must be reported.</b> 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.
<b>Line 2. Services and Supplies (Total)</b>	Auto sum row. No data entry is required on this total line. It calculates the total from the four subcategories (Lines 2a. through 2d.) below this category.
<b>Line 2a. Professional Services/Contracts</b>	Report all contract and/or other professional services expenditures that apply to the program for each quarter.
<b>Line 2b. Travel &amp; Training</b>	Report travel and training expenditures that apply to the program for each quarter.
<b>Line 2c. General Supplies</b>	Report expenditures for materials and supplies costing less than \$5,000 per unit that apply to the program for each quarter.
<b>Line 2d. Medical Supplies</b>	Report expenditures for medical supplies that apply to the program for each quarter.
<b>Line 2e. Other</b>	This is an auto populate row. Data entry is done in the 'Other S&S' tab. Total from that tab will populate on this line 2e. Report other services and supplies expense by entering the type of other expense and amount in the 'Other S&S' tab. Examples of other expenses include rent, utilities, copying, phones, etc.
<b>Line 3. Capital Outlay</b>	Report capital outlay expenditures that apply to the program for each quarter. 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. <b><i>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).</i></b>
<b>Line 4. Indirect Cost</b>	Report indirect costs that apply to the program for each quarter.
<b>Line 4a. Indirect Rate (%)</b>	Enter the approved indirect rate percentage right after the " <b>Line 4a. Indirect Rate</b> " title in cell B38: point mouse on underline within the parentheses, before the "%" symbol and double click. Then, type the indirect percent. If no indirect rate or if you have a cost allocation plan, enter "N/A".
<b>TOTAL EXPENDITURES</b>	Auto sum row. No data entry is required. It calculates the total of OHA/PHD and Non-OHA/PHD expenditures for each quarter and fiscal year to date.
<b>Less Total Program Income</b>	Auto populate row. No data entry is required. It takes from the OHA/PHD Revenue, TOTAL PROGRAM INCOME line in the Revenue section for each quarter and fiscal year to date. This is the OHA/PHD income that gets deducted from OHA/PHD total expenditures.

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<b>TOTAL REIMBURSABLE EXPENDITURES</b>	Auto calculate row. No data entry is required. It calculates the total OHA/PHD expenditures less total program income for each quarter and fiscal year to date. This is the amount reimbursed by OHA Public Health Division.
<b>Fiscal Year To Date</b>	Auto sum column. No data entry is required. It calculates the YTD total of each expenditure category/subcategory of both OHA/PHD and Non-OHA/PHD for the fiscal year.
<b>C. WIC PROGRAM ONLY</b>	Report the Public Health Division expenditures into the 4 categories listed in the WIC Program section for each quarter. Refer to Policy 315: Fiscal Requirements of the Oregon WIC Program Policy and Procedure Manual for definitions of the categories.
<b>TOTAL WIC PROGRAM</b>	Auto sum row. No data entry is required. It calculates the total of the four WIC expenditure categories for each quarter and fiscal year.
<b>Fiscal Year to Date</b>	Auto sum column. No data entry is required. It calculates the YTD total of each WIC category for the fiscal year.
<b>D. CERTIFICATE</b>	Certify the report.
<b>Prepared By</b>	Enter the name and phone number of the person preparing the report.
<b>Authorized Agent Signature</b>	Obtain the signature, name and date of the authorized agent.
<b>Where to Submit Report</b>	Email the report to the Email To: address indicated on the form.
<b>REIMBURSEMENT FROM THE STATE</b>	Transfer document will be forwarded to the county treasurer (where appropriate) with a copy to the local agency when OHA Public Health Division makes reimbursement
<b>WHEN A BUDGET REVISION IS REQUIRED</b>	<p>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:</p> <ul style="list-style-type: none"> <li>● If a transfer would result in or reflect a significant change in the character or scope of the program.</li> <li>● If there is a significant expenditure in a budget category for which funds were not initially budgeted in approved application.</li> </ul>