

TITLE OF FORM: OHA Public Health Division Expenditure and Revenue Report
FORM NUMBER: 23-152 (Instructions)

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| WHO MUST COMPLETE THE FORM 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 REPORT: | OHA-PHD.ExpendRevReport@odhsoha.oregon.gov |
| WHEN TO SUBMIT: | Reports for grants are due 30 days following the end of the 3-, 6-, and 9-month periods (10/30, 1/30, 4/30) and 51 days after the 12-month period (8/20) in each fiscal year. Any expenditure reports due and not received by the specified deadline could delay payments until reports have been received from the payee for the reporting period. |
| REPORT REVISIONS: | OHA will accept <i>revised</i> revenue and expenditure reports up to 30 calendar days after the due date for the first, second and third quarter expenditure reports. OHA will accept <i>revised</i> reports up to 14 days after the fourth quarter expenditure report due date. |
| WHAT TO SUBMIT: | Submit both the main Expenditure and Revenue Report and the Other Services & Supplies Expenditures (Other S&S) Form. WIC programs must submit a general ledger report quarterly. |

INSTRUCTIONS FOR COMPLETING THE FORM

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.

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

OHA/PHD: Oregon Health Authority/Public Health Division

Enter your **Agency name, Program Element Number and Title,** and **Fiscal Year** start and end dates.

Gray shaded areas do not need to be filled out.

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| A. REVENUE | Revenues that support program are to be entered for each quarter of the state fiscal year as either Program Revenue or Non-OHA/PHD Revenue. |
| Program Revenue | Report this income in Section A. PROGRAM INCOME/REVENUE, Program Revenue column, Lines 1 through 4, for each quarter. Program income will be deducted from total OHA/PHD expenditures. |
| TOTAL PROGRAM INCOME | The total Program Revenue for each quarter and fiscal year to date. On the Excel report template, this is an auto sum field. |
| Non-OHA/PHD Revenue | Report this revenue in Section A. PROGRAM INCOME/REVENUE, Non-OHA/PHD Revenue column Lines 5 to 10, for each quarter. If applicable, identify sources of Line 5. Other Local Funds and specify type of Other for Lines 8 - 10. Non-OHA revenue are not subtracted from OHA/PHD expenditures. |
| TOTAL REVENUE | The total of Program and Non-OHA/PHD revenue for each quarter and fiscal year to date. On the Excel report template, this is an auto sum field. |
| Fiscal Year To Date | The YTD total Program or Non-OHA/PHD revenue for each line for the fiscal year. On the Excel report template, this is an auto sum field. |
| B. EXPENDITURES | Expenditures are to be entered for each quarter of the state fiscal year as either Non-OHA/PHD Expenditures or OHA/PHD Expenditures. |
| Non-OHA/PHD Expenditures | Program expenditures not reimbursed by the OHA Public Health Division. |
| OHA/PHD Expenditures | Reimbursable expenditures less program income. |
| Line 1. Personal Services | Report total salaries and benefits that apply to the program for each quarter. Payroll expenses may vary from month to month. 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 (Total) | The total from the four subcategories (Lines 2a. through 2e.) below this category. On the Excel report template, this is an auto sum field. |
| Line 2a. Professional Services/Contracts | Report contract and other professional services expenditures for each quarter. |
| Line 2b. Travel & Training | Report travel and training expenditures for each quarter. |

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| Line 2c. General Supplies | Report expenditures for materials & supplies costing less than \$5,000 per unit for each quarter. |
| Line 2d. Medical Supplies | Report expenditures for medical supplies for each quarter. |
| Line 2e. Other | Report the Total Other S&S Expenditures from the Other S&S Expenditures Form. Data entry is done in the 'Other S&S Expenditures' Form by entering the type and amount of other services and supplies expenses. |
| Line 3. Capital Outlay | Report capital outlay expenditures 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. <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> |
| Line 4. Indirect Cost (\$) | Report indirect costs for each quarter. |
| Line 4a. Indirect Rate (%) | Report the approved indirect rate percent within the (____%) area, in front of the % symbol. If a Multiple Allocation Method is used enter MAB. |
| TOTAL EXPENDITURES | The total of OHA/PHD and Non-OHA/PHD expenditures for each quarter and fiscal year to date. On the Excel report template, this is an auto sum field. |
| Less Total Program Income | Take from the Program 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. On the Excel report template, this is an auto fill field. |
| TOTAL REIMBURSABLE EXPENDITURES | The total OHA/PHD expenditures less total program income for each quarter and fiscal YTD. The amount reimbursed by OHA-PHD. On the Excel report template, this is an auto calculate field. |
| Fiscal Year To Date | The YTD total of each expenditure category/subcategory of both OHA/PHD and Non-OHA/PHD for the fiscal year. On the Excel report template, this is an auto sum field. |
| C. WIC PROGRAM ONLY | Report the Public Health Division expenditures for 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. |
| WIC GENERAL LEDGER REPORTING | Effective 1/1/19 General Ledger reports must be submitted with quarterly Expenditure and Revenue Report. First report due is for FY19 Quarter 3. Reports should be cumulative for FY. |
| TOTAL WIC PROGRAM | The total of the four WIC expenditure categories for each quarter and fiscal year. On the Excel report template, this is an auto sum field. |
| Fiscal Year to Date | The YTD total of each WIC category for the fiscal year. On the Excel report template, this is an auto sum field. |
| D. CERTIFICATE | Certify the report. |
| Prepared By | Enter the name and phone number of the person preparing the report. |
| Authorized Agent Signature | Obtain the signature, name and date of the authorized agent. |
| Where to Submit Report | Email the report to the Email To: address indicated on the form. |
| REIMBURSEMENT FROM THE STATE | 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 |
| 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: <ul style="list-style-type: none"> ● 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. |

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