



Regular Public Meeting

November 13,
2023



**community health
center board**

Multnomah County

Table of Contents

Agenda	3
Public Meeting Minutes	5
October 9, 2023	
Summaries	12
ICS Dental Oral Health Equity Project Grant from CareOregon	
La Clinica Expansion to Portland Community College, Status Update	
Supporting Documents	20
Fiscal Year End 2023 Financials	



AGENDA



**community health
center board**

Multnomah County



Public Meeting Agenda November 13, 2023 6:00-8:00 PM (via Zoom)

Health Center Mission: Bringing services to individuals, families, and communities that improve health and wellness while advancing health equity and eliminating health disparities.

Board Members:

Harold Odhiambo – Chair

Tamia Deary – Vice Chair

Pedro Sandoval Prieto – Secretary

Darrell Wade - Treasurer

Kerry Hoeschen – Member-at-Large

Bee Velasquez – Member-at-Large

Susana Mendoza - Board Member

Alina Stircu - Board Member

Jenna Green - Interim Executive Director - Community Health Center (ICS)

Our Meeting Process Focuses on the Governance of the Health Center

- Meetings are open to the public
- Guests are welcome to observe/listen
- There is no public comment period
- All guests will be muted upon entering the Zoom

Please email questions/comments to **the CHCB Liaison at CHCB.Liaison@multco.us**. Responses will be addressed within 48 hours after the meeting

Time	Topic/Presenter	Process/Desired Outcome
6:00-6:05 (5 min)	Call to Order / Welcome Harold Odhiambo, CHCB Chair	Call to order Review processes
6:05-6:10 (5 min)	Minutes Review VOTE REQUIRED October 9th Public Meeting Minutes	Board reviews and votes
6:10-6:25 (15 min)	COD/MCHD Strategic Oral Health Equity Project: Update Azma Ahmed, Dental Director	Board receives updates
6:25-6:30 (5 min)	Pharmacy Hours Change Michele Koder, Pharmacy Director	Board receives updates
6:30-6:35 (5 min)	Mid County Dental Reflooring Update Christian Thomson, Dental Program Manager	Board receives updates and has discussion
6:35-6:45 (10 min)	FY23 Financial Closeout Report Jeff Perry, Chief Financial Officer	Board receives updates and provides feedback
6:45-6:55 (10 min)	Q1 Financial Report Jeff Perry, Chief Financial Officer	Board receives updates and provides feedback
6:55-7:05	10 Minute Break	



7:05-7:10 (5 min)	Executive Officer Nomination & Elections Maya Jabar-Muhammad, Executive Support Manager	Board receives updates and has discussion
7:10-7:20 (10 min)	PCC Project Update Adrienne Daniels, Deputy Director & Strategy Officer	Board receives updates
7:20-7:25 (5 min)	NWRPCA/CHAMPS Conference Update Harold Odhiambo, CHCB Chair Tamia Deary, Vice Chair	Board receives updates and has discussion
7:25-7:30 (5 min)	Committee Updates Finance Committee: Darrell Wade, Finance Chair Quality Committee: Tamia Deary, Quality Chair Bylaws Committee: Tamia Deary, Bylaws Chair Executive Committee: Harold Odhiambo, Board Chair	Board receives updates
7:30-7:40 (10 min)	Executive Director’s Strategic Updates Jenna Green, Interim Executive Director	Board receives updates
7:40	Meeting Adjourns	Thank you for your participation



PUBLIC MEETING MINUTES



**community health
center board**

Multnomah County



**CHCB Public Meeting Minutes
 October 09, 2023
 6:00-8:00 PM Gladys McCoy 8th
 Floor Room 850**

Health Center Mission: Bringing services to individuals, families, and communities that improve health and wellness while advancing health equity and eliminating health disparities.

Board Members:

Harold Odhiambo – Chair

Tamia Deary - Vice-Chair

Pedro Sandoval Prieto – Secretary

Darrell Wade – Treasurer

Brandi Velaquez - Member-at-Large

Kerry Hoeschen – Member-at-Large (Zoom)

Susan Mendoza - Board Member

Alina Stircu- Board Member (Zoom)

Patricia Patron -Board Member (Zoom)

DJ Rhodes - Executive Director

Board Members Excused/Absent: Bee

Topic/Presenter	Discussion / Recommendations	Action	Responsible Party	Follow-up Date
<p>Call to Order / Welcome Harold Odhiambo, CHCB Chair</p>	<p>Meeting begins 6:12 PM</p> <p>We <u>do have a quorum</u> with 8 members present.</p> <p>Spanish Interpreters: Victor and Rosie (Zoom)</p>			
<p>Minutes Review -VOTE REQUIRED Review Public Meeting minutes</p>	<p>Reviewed September 11th Public Meeting Minutes.</p>	<p>Motion to approve September 11th public meeting minutes: Tamia Second: Darrell Yays: 8</p>		<p>6</p>



		<p>Nays: Abstain: Decision: Approved</p>		
<p>Oregon Reproductive Health Agency Grant Proposal VOTE REQUIRED Charlene Maxwell, Medical Director</p>	<p>Our health center has been a part of the Oregon Reproductive Health Program for many years. The RH program grant offsets costs of administering the program. The health center submitted a proposal and received \$31, 500. A “Yes” vote would approve accepting that funding. The health center would apply those funds to the salary of the Program Specialist Senior (PSS) position assigned to implement the RH program.</p> <p>Susanna: If the RH program is sustainable, why do you need more money?</p> <p>Charlene: The PSS position that supports the RH program is supported by the Medical Director Office. If the CHCB approves, the money that would have gone to the PSS position would be reallocated to fund other projects, such as metrics work and the fellowship program. Currently, the RH Program revenue does not support the PSS position.</p> <p>Tamia How will this support be sustained after the one year grant expires?</p> <p>Charlene: This is a one time only grant. One it expires, we would fund the PSS position as we do now.</p> <p>Tamia There are other RH equity funding opportunities that she will refer to Charlene.</p> <p>Harold: Does this program support the SHCs too?</p> <p>Charlene: Yes, and much of the work supports our ability to maintain the program, stay in compliance, and document compliance.</p>	<p><i>Motion to approve Oregon Reproductive Health Agency Grant Proposal and funding for PSS position:</i> Tamia Second: Darrell Yays: 8 Nays: Abstain: Decision: Approved</p>		



<p>ICS Dental Oral Health Equity Project Grant from CareOregon Jennifer Jako, Oral Health Equity Project Manager</p>	<p>This is a partnership project with CareOregon to re engage patients, particularly in the BIPOC community, with dental care, improve access and oral health outcomes. The project is funded and project staff are hired, and progress is being made to recruit EFDAs.</p> <p>Future work and measurables include more than 30% of adult patients engaged in dental care, rates of decay for BIPOC patients are reduced, and a robust EFDA training program is a pipeline to hiring EFDAs.</p> <p>Tamia: When did the timeline for Phase 1 start? Jennifer: The first phase began December 2022, and goes through May of 2024. Tamia: Will Phase 2 be renewed at the same level? Jennifer: Possibly at the same or higher funding Tamia: What comes after Phase 2? Jennifer: Phase 2 will include planning for 2025 and 2026</p>			
<p>Quality Plan Final Report Brieshon D’Agostin, Quality and Compliance Officer</p>	<p>2023 Quality Work Plan is a supplement to the Quality Management Plan. Initiatives were identified during the beginning of the fiscal year, including metrics and high priority topics.</p> <p>FY23 plan had 5 projects</p> <ul style="list-style-type: none"> ● OCHIN security tool analysis ● Open for Business acuity launch which is used to assess environment of care ● Racial Equity in Quality Systems added race ethnicity to quality reporting ● Credentialing expanded to include a second staff. A third staff will be added in FY24 			



- Contracts Management to make sure contracts are meeting our needs

Projects that rolled over the FY24 are:

- Policy Management Framework which has been broadened to the Health Dept.
- Quality and Safety Software to provide complaint tracking and internal audits
- Training Competency Framework to manage and schedule trainings
- Medication Management barcode scanners to help track the administration of medication for immunizations.

Pedro: When will the project begin and end and will they be in schools?

Brieshon: Yes, the projects apply across the health center and service lines

Tamia: Regarding the OCHIN Security tool do you have the funding to implement it?

Brieshon: Yes, it was rolled into OCHIN/EPIC funding that the Health Dept. supports

Tamia: Is there a date to implement?

Brieshon: The reports being tested but implementation should be soon

Harold: Can you share examples of complaint added data around race ethnicity and where complaints are coming from so we can track trends, and the training and competency for all staff

Brieshon: Yes, these are being captured by the ICS training



	<p>coordinator, and training are applied to the entire health center.</p>			
<p>Committee Updates -Quality Committee: Tamia Deary, Quality Chair -Executive Committee: Harold Odhiambo, Board Chair -Darrell Wade, Finance committee:</p>	<p>Quality Committee: Tamia reported that meetings will be scheduled better to align with when quality reporting is ready to be presented.</p> <p>Executive Committee: Harold reported that the Nominating Committee had no updates. A Nominating Committee meeting will be held next month. A new attorney, Steve Burgon, has been hired to replace Andrew Downs.</p> <p>Finance Committee: Darrell reported that the Finance Committee met on October 5. Jeff gave an update on the fiscal year balance sheet, projected cash flow, monthly financial status, snapshot of P&L and CHC financials. He also shared that FY24 revenue is projected to decrease because expenses are growing faster than revenue. November 2 is the next meeting. The board will receive a balance sheet once the numbers are confirmed. Jeff clarified that FY24 cash flows are projected to decrease, not the revenues. Tamia: Why haven't we seen actual numbers since the 2nd quarter of the current year? We are behind schedule receiving numbers compared to previous years and would like to maintain financial transparency. Jeff: The County has not not caught up on period 1 and period 2 now that fiscal year end is finished. Tamia shared she'd appreciate more timely reporting.</p> <p>Bylaw Committee: Tamia reported that there was no meeting but will reach out to Maya to get one on the calendar.</p>			



SUMMARIES



**community health
center board**

Multnomah County

Presentation Title	ICS Dental Oral Health Equity Project Grant from CareOregon			
Type of Presentation: Please add an "X" in the categories that apply.				
Inform Only	Annual / Scheduled Process	New Proposal	Review & Input	Inform & Vote
X	X			
Date of Presentation:	November 13th, 2023	Program / Area:	Health Department Integrated Clinical Services Dental	
Presenters:	Dr. Azma Ahmed, DDS Dental Director Community Health Center (ICS) Multnomah County Health Department			
Project Title and Brief Description:				
<p>Strategic Oral Health Equity Project</p> <p>Update on Phase 1 progress including: Dental Community Health Workers, outreach, and Enhanced Function Dental Assistants training and recruitment.</p> <p>The Strategic Oral Health Equity Project, initiated in response to decreased engagement in dental care during the COVID 19 pandemic, aims to enhance oral healthcare outcomes, access, and engagement, especially among identified marginalized populations.</p>				
Describe the current situation:				
<p>Project is funded for Phase 1 and CareOregon investment will be renewed for Phase 2, a second and third year.</p> <p>A Phase 2 Business Plan draft has been submitted to CareOregon for review and will be finalized at the end of December. Project outreach and education staff have been hired. Dental Community Health Workers are successful in outreach to identified focus populations. Focus Groups have been established to engage Dental clients. An active Expanded Function Dental Assistant training and recruitment plan to achieve</p>				



EFDA's, who reflect the patient population we serve, is in progress. This EFDA program will also increase our capacity to serve the focus populations.

Why is this project, process, system being implemented now?

The Covid 19 pandemic resulted in many patients disengaging from their dental care. This Project has been implemented to address dental health inequities and improve care for identified marginalized populations.

Reflecting a national shortage of medical and dental assistants, the County currently has many unfilled Enhanced Function Dental Assistant positions, causing strain on staff and limited capacity to provide care. The Project also funds the training and hiring of additional Enhanced Function Dental Assistants, which will equate to additional capacity to serve these focus populations in our community in the future.

Briefly describe the history of the project so far (Please indicate any actions taken to address needs and cultures of diverse clients or steps taken to ensure fair representation in review and planning):

Many patients disengaged from dental care during The Covid 19 pandemic. Only approximately half of the assigned dental patient members remained engaged in dental care. Continually high no show rates, combined with ongoing staffing shortages resulted in a dire financial and quality outcomes picture.

With these issues identified, CareOregon made a strategic investment to ensure MCHD has the resources to make forward strides to improve the number of dental clients engaging in care and to increase the capacity to provide that care.

The Project's staff and Dental Community Health Workers will seek to:

- Increase patients age 0 14 receiving preventive services by 3% over 2022.
- Increase engagement in any dental service by 3% over 2022.
- Implement strategies to improve dental re care rates. This includes social media posts, postcards mailed and calls made to specific lists of patients, offering incentives for completed care appointments, promotion of dental health at community events, and working to reduce barriers to care.

The Strategic Oral Health Equity Project promotes social and racial justice. Actions taken to address needs and cultures of diverse clients and steps taken to ensure fair representation in review and planning:

- This project seeks to improve oral health disparities within the population our clinics serve.
- Generally speaking, children from marginalized communities tend to have poorer oral health indicators, so data has been collected to identify the populations we most urgently need to reach. One of our identified improvement areas is to engage more AA/Black children ages 6 14 in dental care, and specific strategies are underway to achieve this.



- Adults tend to seek dental care at a much lower rate this initiative seeks to improve that. We saw a particular drop in care in AA/Black patients living with diabetes, and we have prioritized reaching out to those clients as well.
- This project includes community based participation to help shape interventions to improve oral health outcomes.
- This project has incorporated meaningful language access as a measurable metric.
- The EFDA (Expanded Function Dental Assistants) recruitment is focused to encourage candidates from the patient populations our clinics serve.

List any limits or parameters for the Board’s scope of influence and decision-making:

N/A

**Briefly describe the outcome of a “YES” vote by the Board
(Please be sure to also note any financial outcomes):**

N/A

**Briefly describe the outcome of a “NO” vote or inaction by the Board
(Please be sure to also note any financial outcomes):**

N/A

Which specific stakeholders or representative groups have been involved so far?

CareOregon Administration
 MCHD ICS Dental Leadership
 MCHD EFDA Staff as well as other MCHD Dental Clinic Supervisors and Staff
 Client Focus Group held at Rockwood Clinic to engage patient involvement

**Who are the area or subject matter experts for this project?
(Please provide a brief description of qualifications)**

SME, Project Sponsor:
 Azma Ahmed, Dental Director azma.ahmed@multco.us
 Decision maker, consulted, informed, accountable, POC consideration

Project Manager:
 Jennifer Jako, Project Manager, jennifer.jako@multco.us
 SME Aron Goffin (interim), Senior Specialist, aron.goffin@multco.us
 Responsible for moving work forward, identifying risks, dependencies, issues



SMEProject Team Member

Daniel Martinez Tovar, Senior Manager, daniel.martinez.tovar@multco.us

Lead on workforce improvement, decision maker, consulted, informed, accountable, POC consideration

SME, Dental Ops

Christian Thomson, Dental Program Manager, christian.thomson@multco.us

Decision maker, consulted, informed, responsible

SME, CSI/Epic

Trisha Penner, Business Process Consultant, trisha.s.penner@multco.us

Lead on Epic resources, responsible

SME, BI/Data/Reporting

Jonathan Salfen

Lead on data and reporting, responsible

SME, dental patients:

Dental Client Focus Group

Lived experience, knowledge of barriers to accessing care, BIPOC considerations

What have been the recommendations so far?

The main takeaway from stakeholders is that our Clinic capacity needs to be increased to improve access to care for all identified focus populations needing to re engage with or continue dental care at our Clinics. This Project provides a pathway to increase capacity through the training and hiring of EFDA staff to fill open positions, as well as other strategies.

The recently hired Dental Outreach Team is working to re engage the community in ways we have not had the capacity to do before and we are already seeing results: appointments scheduled and completed AND metric numbers improving.

How was this material, project, process, or system selected from all the possible options?

With reduction in patients accessing dental care services during quarantine, MCHD and CareOregon identified inequities in patient care rates and staffing shortages which determined the direction of the project goals.

Board Notes:



Board Presentation Summary

Presentation Title	La Clinica Expansion to Portland Community College, Status Update			
Type of Presentation: Please add an "X" in the categories that apply.				
Inform Only	Annual / Scheduled Process	New Proposal	Review & Input	Inform & Vote
x				
Date of Presentation:	November 13, 2023	Program / Area:	Primary care, dental, and pharmacy	
Presenters:	Adrienne Daniels, Nicki Winchester			
Project Title and Brief Description:				
La Clinica Expansion to Portland Community College, Status Update				
Describe the current situation:				
<p>The Multnomah County Community Health Center is planning an expansion of the La Clinica primary care clinic with Portland Community College. The clinic will allow for more primary care services, and add dental and pharmacy services at the new location. In addition, the partnership allows more students to start training for crucial health care workforce roles with our clinic. This includes high priority workforce areas such as medical assistants and expanded function dental assistants.</p> <p>The clinic is progressing through planned design phases, community outreach, and service planning over the next 18 months. The new clinic is scheduled to open by spring 2025.</p>				
Why is this project, process, system being implemented now?				
<p>The new clinic will be designed to meet patient primary care, dental, and pharmacy needs. This has included working with staff and patient focus groups to understand desired elements and services in the clinic. The clinic design was finalized in early November and construction permits will be submitted by the end of this month.</p>				



Briefly describe the history of the project so far (Please indicate any actions taken to address needs and cultures of diverse clients or steps taken to ensure fair representation in review and planning):

The La Clinica primary care clinic is a part of the community health center. It currently provides primary care services, but is unable to offer dental and pharmacy services; clients at this location must travel to other locations. The building is leased and there is limited parking available. Patients frequently miss appointments due to the lack of parking and staff do not have a dedicated break area. In 2021, patients were surveyed about their interest in moving to a different location which could offer more services.

The Community Health Center Board (CHCB) voted to approve the expansion, planning, relocation, and to negotiate a new lease in November 2021. Multnomah County completed an initial agreement with Portland Community College in 2022 and final lease negotiations and legal agreements in 2023. This presentation provides an update on the planning and design phases.

Community focus groups and communication about the clinic expansion has occurred throughout 2022 and 2023. In the past five months, specific activities and examples include:

1. Meeting with County partners, such as Bienstar de la Familia, to gather feedback about the expansion and provide education about how expanded health services will be available
2. Meeting with Community partners, such as NAYA, Portland Community College, Oregon Department of Human Services, and Home Forward to begin planning for shared programming and partnership at the new location
3. Inviting neighborhood organizations to our health center events at La Clinica to learn more about the expansion, including Living Cully, Hacienda, the Mercado, and De La Salle High School
4. Holding culturally specific patient focus groups for Spanish Speaking patients and Somali speaking patients to share more about the changes and to listen to suggestions about how to improve the patient experience
5. Expanding patient surveys for La Clinica patients to understand top communication preferences and how to support moving to a new location
6. Launching patient feedback surveys and comment cards about the name for the new clinic

List any limits or parameters for the Board’s scope of influence and decision-making:

The Community Health Center Board approved this expansion in November 2021. No further governing actions are required until services will begin, closer to 2025 when a federal change in scope will be submitted.

Briefly describe the outcome of a “YES” vote by the Board (Please be sure to also note any financial outcomes):

There is no vote associated with this update.



**Briefly describe the outcome of a “NO” vote or inaction by the Board
(Please be sure to also note any financial outcomes):**

There is no vote associated with this update.

Which specific stakeholders or representative groups have been involved so far?

La Clinica staff and leadership
Health Center operational leadership
Community organizations and La Clinica Patients

**Who are the area or subject matter experts for this project?
(Please provide a brief description of qualifications)**

Adrienne Daniels, Deputy Director
Amaury Sarmiento, Senior Regional Clinic Manager
Nicki Winchester, Project Manager

What have been the recommendations so far?

(type/paste over this)

How was this material, project, process, or system selected from all the possible options?

(type/paste over this)

Board Notes:



SUPPORTING DOCUMENTS



**community health
center board**

Multnomah County

3. Balance Sheet (incl Trial Balance)

**Balance Sheet (Full Accrual)
As of June 30, 2023**

	June	May	\$ Change	% Change
ASSETS				
10000:Cash	\$ 193,085,747	\$ 167,507,050	\$ 25,578,698	15 %
10100:Undeposited Payments	731	6,538	(5,807)	(89)%
10450:Investments - Local Government Investment Pool (LGIP)	1,953,795	1,759,906	193,889	11 %
10600:Interfund Cash Clearing	(131,490,084)	(123,614,891)	(7,875,193)	6 %
Cash & Cash Equivalents	\$ 63,550,189	\$ 45,658,603	\$ 17,891,586	39 %
CURRENT ASSETS				
72100:Accounts Receivable, General	\$ 21,352,622	\$ 32,426,096	\$ (11,073,474)	(34)%
20345:Allowance for Discounts & Returns	(2,197,873)	(2,593,583)	395,710	(15)%
Accounts Receivable, Net	19,154,749	29,832,513	(10,677,764)	(36)%
20602:Prepaid Other Expenses	89,355	13,457	75,899	564 %
Total Current Assets	\$ 82,794,294	\$ 75,504,573	\$ 7,289,721	10 %
NON-CURRENT ASSETS				
21186:Net OPEB Asset - Retirement Health Insurance Account (RHIA)	\$ 729,127	\$ 729,127	\$ -	0 %
40070:Buildings - Asset	1,714,606	1,714,606	-	0 %
40090:Machinery & Equipment - Asset	2,080,133	2,078,764	1,369	0 %
41070:Accumulated Depreciation - Buildings	(385,110)	(381,538)	(3,572)	1 %
41090:Accumulated Depreciation - Machinery & Equipment	(1,607,260)	(1,600,332)	(6,928)	0 %
Total Non-Current Assets	\$ 2,531,496	\$ 2,540,627	\$ (9,131)	(0)%
Total Assets	\$ 85,325,789	\$ 78,045,199	\$ 7,280,590	9 %
DEFERRED OUTFLOW OF RESOURCES				
28005:Deferred Outflows, OPEB - County Plan	\$ 1,023,161	\$ 1,023,161	\$ -	0 %
28006:Deferred Outflows, OPEB - Retirement Health Insurance Account (RHIA)	956,099	956,099	-	0 %
28000:Deferred Outflows, Pension	19,652,740	19,652,740	-	0 %
Total Deferred Outflow of Resources	\$ 21,632,000	\$ 21,632,000	-	0 %
LIABILITIES AND NET POSITION				
CURRENT LIABILITIES				
70000:Accounts Payable, General	\$ 1,904,531	\$ 1,003,752	\$ (900,779)	90 %
30090:Payroll Payable	1,769,469	1,668,566	(100,903)	6 %
30705:Compensated Absences, Current	1,462,099	720,255	(741,843)	103 %
30805:Accrued Payables	283,153	-	(283,153)	
30830:Procurement Cards Payable	66,549	458,257	391,708	(85)%
30831:MMP-Card Clearing	(555)	(509)	46	9 %
30905:Unearned Revenue, Health Department	3,034,601	334,117	(2,700,484)	808 %
Total Current Liabilities	\$ 8,519,848	\$ 4,184,440	\$ (4,335,408)	104 %
NON-CURRENT LIABILITIES				
30700:Compensated Absences, Noncurrent	\$ 2,564,492	\$ 2,872,279	\$ 307,787	(11)%
31180:Net Pension Liability	32,172,161	32,172,161	-	0 %
31185:Net OPEB Liability - County Plan	10,268,514	10,268,514	-	0 %
Total Non-Current Liabilities	\$ 45,005,167	\$ 45,312,954	\$ 307,787	(1)%

Total Liabilities	\$	53,525,015	\$	49,497,393	\$	(4,027,621)	8 %
DEFERRED INFLOW OF RESOURCES							
38005:Deferred Inflows, OPEB - County Plan	\$	1,564,045	\$	1,564,045	\$	-	0 %
38006:Deferred Inflows, OPEB - Retirement Health Insurance Account (RHIA)		594,448		594,448		-	0 %
38000:Deferred Inflows, Pension		25,353,909		25,353,909		-	0 %
Total Deferred Inflow of Resources	\$	27,512,402	\$	27,512,402	\$	-	0 %
NET POSITION	\$	25,920,372	\$	22,667,404	\$	3,252,968	14 %

7. Modified Balance Sheet (incl Trial Balance)

**Balance Sheet (Modified - Operational)
As of June 30, 2023**

	June	May	\$ Change	% Change
ASSETS				
10000:Cash	\$ 193,085,747	\$ 167,507,050	\$ 25,578,698	15 %
10100:Undeposited Payments	731	6,538	(5,807)	(89)%
10450:Investments - Local Government Investment Pool (LGIP)	1,953,795	1,759,906	193,889	11 %
10600:Interfund Cash Clearing	(131,490,084)	(123,614,891)	(7,875,193)	6 %
Cash & Cash Equivalents	\$ 63,550,189	\$ 45,658,603	\$ 17,891,586	39 %
CURRENT ASSETS				
72100:Accounts Receivable, General	\$ 21,352,622	\$ 32,426,096	\$ (11,073,474)	(34)%
20345:Allowance for Discounts & Returns	(2,197,873)	(2,593,583)	395,710	(15)%
Accounts Receivable, Net	19,154,749	29,832,513	(10,677,764)	(36)%
20602:Prepaid Other Expenses	89,355	13,457	75,899	564 %
Current Assets	\$ 82,794,294	\$ 75,504,573	\$ 7,289,721	10 %
Total Assets	82,794,294	75,504,573	7,289,721	10 %
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
70000:Accounts Payable, General	\$ 1,904,531	\$ 1,003,752	\$ (900,779)	90 %
30090:Payroll Payable	1,769,469	1,668,566	(100,903)	6 %
30805:Accrued Payables	283,153	-	(283,153)	
30811:Retainage Payable	885	-	(885)	
30830:Procurement Cards Payable	66,549	458,257	391,708	(85)%
30831:MMP-Card Clearing	(555)	(509)	46	9 %
30905:Unearned Revenue, Health Department	3,034,601	334,117	(2,700,484)	808 %
Current Liabilities	\$ 7,058,634	\$ 3,464,184	\$ (3,594,450)	104 %
Total Liabilities	\$ 7,058,634	\$ 3,464,184	\$ (3,594,450)	104 %
Net Position	\$ 75,735,659	\$ 72,040,389	\$ 10,884,171	5 %
Total Liabilities & Net Position	\$ 82,794,294	\$ 75,504,573	\$ 7,289,721	10 %

A stylized graphic on the left side of the page. It features two dark green mountain peaks with rounded tops. Below the mountains is a dark green wavy band representing a forest or a valley. At the bottom is a dark blue wavy band representing water. The graphic is composed of solid colors and simple shapes.

Multnomah County Federally Qualified Health Center

Monthly Financial Reporting Package

June FY 2023

Updated 9/14/2023

Prepared by: Financial and Business Management Division



**Multnomah County Health Department
Community Health Center Board - Financial Statement**

For Period Ending June 30, 2023
Prepared using the Modified Accrual Basis of Accounting
Percentage of Year Complete: 100.0%
[A Pro Forma Financial Statement]

Community Health Center - Monthly Highlights

Financial Statement For period 12 in Fiscal Year 2023 (July 2022 - June 2023)

	<u>YTD Actuals</u>	<u>Budget</u>	<u>Difference</u>	<u>% of Budget</u> <u>YTD</u>
<u>Revenue:</u>	\$ 194,164,986	\$ 168,120,345	\$ (26,044,641)	115%
<u>Expenditures:</u>	\$ 154,173,934	\$ 168,120,345	\$ 13,946,411	92%
<u>Net Income/(Loss)</u>	\$ 39,991,051			

Budget Modifications:

<u>Period added</u>	<u>Budmod #</u>	<u>Description</u>	<u>Budget Change Amount</u>
05 November	Budmod-HD-012-23	Appropriation of \$250k Local Admin of COVID-19 Treatments in Primary Care	\$ 250,000
10 April	Budmod-HD-019-23	Appropriation of \$215,766 Strategic Oral Health Investment	\$ 215,766
12 June	Budmod-HD-006-23	Appropriation of \$150,000 in State revenue to support COVID recovery activities at HD	\$ 150,000
12 June	Budmod-HD-027-23	Appropriation of \$523,849 AWARD 0569 COVID-19 Federal Expanding COVID-19 Vaccin	\$ 523,849
12 June	Budmod-HD-029-23	Appropriation of \$350,000 Award 0573 OHA Healthier Oregon	\$ 350,000
12 June	Budmod-HD-028-23	Appropriation of \$194,000 Award 0575 Care Oregon Grant	\$ 194,000
			<u>\$ 1,683,615</u>





Multnomah County Health Department Community Health Center Board - Financial Statement

For Period Ending June 30, 2023
Prepared using the Modified Accrual Basis of Accounting
Percentage of Year Complete: 100.0%
[A Pro Forma Financial Statement]

Community Health Center												
	Adopted Budget	Revised Budget	Budget Change	01 July	02 Aug	03 Sept	04 Oct	05 Nov	06 Dec	Year to Date Total	% YTD	FY22 YE Actuals
Revenue												
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 2,042
Grants - PC 330 (BPHC)	\$ 9,809,191	\$ 9,809,191	\$ -	\$ -	\$ 88,674	\$ 1,419,429	\$ 766,120	\$ 675,990	\$ 1,466,468	\$ 10,734,090	109%	\$ 8,880,564
Grants - COVID-19	\$ -	\$ 923,849	\$ 923,849	\$ -	\$ 1,121	\$ 17,629	\$ 114,237	\$ 6,250	\$ 21,264	\$ 877,169	95%	\$ 7,437,487
Grants - ARPA	\$ 8,075,272	\$ 8,075,272	\$ -	\$ -	\$ -	\$ 1,724,643	\$ 937,567	\$ 597,887	\$ 672,706	\$ 8,436,672	104%	\$ -
Grants - All Other	\$ 4,774,390	\$ 5,534,156	\$ 759,766	\$ -	\$ 25,838	\$ 641,076	\$ 1,189,357	\$ 321,717	\$ 153,499	\$ 5,155,471	93%	\$ 4,008,471
Grant Revenue Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Quality & Incentives Payments	\$ 7,671,495	\$ 7,671,495	\$ -	\$ 156,788	\$ 892,752	\$ 813,774	\$ 977,193	\$ 1,283,737	\$ 188,834	\$ 15,666,673	204%	\$ 9,910,993
Health Center Fees	\$ 131,217,155	\$ 131,217,155	\$ -	\$ 9,796,157	\$ 11,737,344	\$ 10,823,733	\$ 11,148,285	\$ 13,896,054	\$ 11,827,355	\$ 148,944,537	114%	\$ 132,854,683
Self Pay Client Fees	\$ 1,089,227	\$ 1,089,227	\$ -	\$ 53,184	\$ 49,810	\$ 46,366	\$ 44,871	\$ 47,158	\$ 40,177	\$ 550,376	51%	\$ 680,758
Beginning Working Capital	\$ 3,800,000	\$ 3,800,000	\$ -	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 3,800,000	100%	\$ 3,298,126
Total	\$ 166,436,730	\$ 168,120,345	\$ 1,683,615	\$ 10,322,795	\$ 13,112,204	\$ 15,803,318	\$ 15,494,297	\$ 17,145,460	\$ 14,686,969	\$ 194,164,986	115%	\$ 167,073,124
Expense												
Personnel	\$ 106,322,509	\$ 107,324,086	\$ 1,001,577	\$ 6,727,729	\$ 6,954,872	\$ 6,894,286	\$ 6,912,956	\$ 7,118,838	\$ 6,858,663	\$ 88,793,623	83%	\$ 82,144,356
Contracts	\$ 3,518,134	\$ 3,760,047	\$ 241,913	\$ 238,764	\$ 385,592	\$ 497,003	\$ 808,107	\$ 734,457	\$ 1,034,801	\$ 9,676,449	257%	\$ 5,571,994
Materials and Services	\$ 25,949,574	\$ 26,068,979	\$ 119,405	\$ 3,012,870	\$ 1,840,086	\$ 2,281,493	\$ 885,330	\$ 1,807,593	\$ 2,339,337	\$ 24,987,719	96%	\$ 20,538,983
Internal Services	\$ 30,296,513	\$ 30,423,233	\$ 126,720	\$ 1,232,325	\$ 2,916,645	\$ 2,155,437	\$ 2,394,463	\$ 2,174,961	\$ 1,937,596	\$ 28,320,902	93%	\$ 26,603,582
Capital Outlay	\$ 350,000	\$ 544,000	\$ 194,000	\$ -	\$ -	\$ 741,207	\$ 1,053,380	\$ -	\$ -	\$ 2,395,241	440%	\$ 94,279
Total	\$ 166,436,730	\$ 168,120,345	\$ 1,683,615	\$ 11,211,688	\$ 12,097,194	\$ 12,569,426	\$ 12,054,237	\$ 11,835,850	\$ 12,170,396	\$ 154,173,934	92%	\$ 134,953,193
Net Income/(Loss)	\$ -	\$ -	\$ -	\$ (888,892)	\$ 1,015,010	\$ 3,233,892	\$ 3,440,060	\$ 5,309,610	\$ 2,516,573	\$ 39,991,051		\$ 32,119,931





Multnomah County Health Department Community Health Center Board - Financial Statement

For Period Ending June 30, 2023
Prepared using the Modified Accrual Basis of Accounting
Percentage of Year Complete: 100.0%
[A Pro Forma Financial Statement]

Community Health Center													
	Adopted Budget	Revised Budget	Budget Change	07 Jan	08 Feb	09 Mar	10 Apr	11 May	12 Jun	Year to Date Total	% YTD	FY22 YE Actuals	
Revenue													
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 2,042	
Grants - PC 330 (BPHC)	\$ 9,809,191	\$ 9,809,191	\$ -	\$ 923,762	\$ 40,955	\$ 1,767,641	\$ 999,672	\$ 734,657	\$ 1,850,721	\$ 10,734,090	109%	\$ 8,880,564	
Grants - COVID-19	\$ -	\$ 923,849	\$ 923,849	\$ 12,106	\$ 6,250	\$ 1,225	\$ 15,729	\$ 120,693	\$ 560,664	\$ 877,169	95%	\$ 7,437,487	
Grants - ARPA	\$ 8,075,272	\$ 8,075,272	\$ -	\$ 608,829	\$ 464,004	\$ 553,033	\$ 24,047	\$ 1,279,620	\$ 1,574,336	\$ 8,436,672	104%	\$ -	
Grants - All Other	\$ 4,774,390	\$ 5,534,156	\$ 759,766	\$ 45,485	\$ 512,676	\$ 1,982,381	\$ 1,500,913	\$ 282,647	\$ (1,500,118)	\$ 5,155,471	93%	\$ 4,008,471	
Grant Revenue Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
Quality & Incentives Payments	\$ 7,671,495	\$ 7,671,495	\$ -	\$ 2,396,921	\$ 2,699,045	\$ 822,574	\$ 832,913	\$ 1,031,485	\$ 3,570,658	\$ 15,666,673	204%	\$ 9,910,993	
Health Center Fees	\$ 131,217,155	\$ 131,217,155	\$ -	\$ 11,403,531	\$ 11,121,386	\$ 19,074,990	\$ 11,772,541	\$ 11,997,838	\$ 14,345,322	\$ 148,944,537	114%	\$ 132,854,683	
Self Pay Client Fees	\$ 1,089,227	\$ 1,089,227	\$ -	\$ 48,634	\$ 34,784	\$ 59,711	\$ 55,225	\$ 36,581	\$ 33,875	\$ 550,376	51%	\$ 680,758	
Beginning Working Capital	\$ 3,800,000	\$ 3,800,000	\$ -	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 316,667	\$ 3,800,000	100%	\$ 3,298,126	
Total	\$ 166,436,730	\$ 168,120,345	\$ 1,683,615	\$ 15,755,935	\$ 15,195,768	\$ 24,578,221	\$ 15,517,706	\$ 15,800,188	\$ 20,752,126	\$ 194,164,986	115%	\$ 167,073,124	
Expense													
Personnel	\$ 106,322,509	\$ 107,324,086	\$ 1,001,577	\$ 8,056,182	\$ 7,952,974	\$ 7,779,156	\$ 7,310,740	\$ 7,820,442	\$ 8,406,785	\$ 88,793,623	83%	\$ 82,144,356	
Contracts	\$ 3,518,134	\$ 3,760,047	\$ 241,913	\$ 711,553	\$ 513,950	\$ 771,905	\$ 704,254	\$ 588,928	\$ 2,687,136	\$ 9,676,449	257%	\$ 5,571,994	
Materials and Services	\$ 25,949,574	\$ 26,068,979	\$ 119,405	\$ 2,128,284	\$ 2,079,234	\$ 2,839,266	\$ 1,743,438	\$ 2,310,949	\$ 1,719,839	\$ 24,987,719	96%	\$ 20,538,983	
Internal Services	\$ 30,296,513	\$ 30,423,233	\$ 126,720	\$ 2,617,029	\$ 2,524,807	\$ 2,241,811	\$ 2,481,348	\$ 2,346,785	\$ 3,297,696	\$ 28,320,902	93%	\$ 26,603,582	
Capital Outlay	\$ 350,000	\$ 544,000	\$ 194,000	\$ -	\$ 82,919	\$ 0	\$ 27,120	\$ 475,636	\$ 14,979	\$ 2,395,241	440%	\$ 94,279	
Total	\$ 166,436,730	\$ 168,120,345	\$ 1,683,615	\$ 13,513,048	\$ 13,153,884	\$ 13,632,138	\$ 12,266,899	\$ 13,542,741	\$ 16,126,435	\$ 154,173,934	92%	\$ 134,953,193	
Net Income/(Loss)	\$ -	\$ -	\$ -	\$ 2,242,887	\$ 2,041,884	\$ 10,946,084	\$ 3,250,806	\$ 2,257,447	\$ 4,625,691	\$ 39,991,051		\$ 32,119,931	





**Multnomah County Health Department
Community Health Center Board**

FY 2023 YTD Actual Revenues & Expenses by Program Group

Prepared using the Modified Accrual Basis of Accounting

For Period Ending June 30, 2023

Percentage of Year Complete: 100.0%

[A Pro Forma Financial Statement]

	Category	Description	Admin	Dental	Pharmacy	Primary Care Clinics	Quality & Compliance	Student Health Centers
Revenues	Miscellaneous Revenue		-	-	-	-	-	-
	Grants - PC 330 (BPHC)		2,445,753	216,512	-	7,462,331	-	561,720
	Grants - COVID-19		749,925	-	-	-	-	127,244
	Grants - ARPA		8,378,760	-	-	57,912	-	-
	Grants - All Other		352,514	767,659	-	-	-	1,124,747
	Grant Revenue Accrual		-	-	-	-	-	-
	Quality & Incentives Payments		10,422,160	3,244,367	-	-	2,000,145	-
	Health Center Fees		14,091,360	20,440,969	36,916,522	67,413,425	26,182	6,699,836
	Self Pay Client Fees		-	62,910	237,379	259,002	-	-
	Beginning Working Capital		3,300,000	-	-	-	500,000	-
Revenues Total			39,740,472	24,732,417	37,153,901	75,192,669	2,526,327	8,513,548
Expenditures	Personnel Total		18,664,090	17,283,583	9,481,572	30,755,882	1,996,004	5,103,372
	Contractual Services Total		5,866,372	402,644	105,867	2,643,107	96,873	304,426
	Internal Services Total		5,221,761	5,219,410	3,351,830	10,116,538	748,659	1,625,954
	Materials & Supplies Total		1,605,429	1,054,401	19,635,140	1,683,800	56,431	419,500
	Capital Outlay Total		1,968,918	43,573	382,750	-	-	-
Expenditures Total			33,326,570	24,003,610	32,957,159	45,199,328	2,897,967	7,453,253
Net Income/(Loss)			6,413,902	728,806	4,196,741	29,993,342	(371,640)	1,060,295
Total BWC from Prior Years			36,941,462	-	-	15,850	500,000	-





Multnomah County Health Department
Community Health Center Board
 FY 2023 YTD Actual Revenues & Expenses by Program Group
 Prepared using the Modified Accrual Basis of Accounting
 For Period Ending June 30, 2023
 Percentage of Year Complete: 100.0%
 [A Pro Forma Financial Statement]

Category		Description	HIV Clinic	Lab	Y-T-D Actual	Y-T-D Budget	Revised Budget	% of Budget	FY22 YE Actuals
Revenues	Miscellaneous Revenue		-	-	-	-	-	0%	2,042
	Grants- PC 330 (BPHC)		47,774	-	10,734,090	9,809,191	9,809,191	109%	8,880,564
	Grants- COVID-19		-	-	877,169	923,849	923,849	95%	7,437,487
	Grants- ARPA		-	-	8,436,672	8,075,272	8,075,272	104%	-
	Grants- All Other		2,910,550	-	5,155,471	5,534,156	5,534,156	93%	4,008,471
	Grant Revenue Accrual		-	6	6	-	-	0%	-
	Quality & Incentives Payments		-	-	15,666,673	7,671,495	7,671,495	204%	9,910,993
	Health Center Fees		3,356,243	-	148,944,537	131,217,155	131,217,155	114%	132,854,683
	Self Pay Client Fees		(8,914)	-	550,376	1,089,227	1,089,227	51%	680,758
Beginning Working Capital		-	-	3,800,000	3,800,000	3,800,000	100%	3,298,126	
Revenues Total			6,305,653	6	194,164,992	168,120,345	168,120,345	115%	167,073,124
Expenditures	Personnel Total		3,996,385	1,512,735	88,793,623	107,324,086	107,324,086	83%	82,144,356
	Contractual Services Total		225,485	31,675	9,676,449	3,760,047	3,760,047	257%	5,571,994
	Internal Services Total		1,450,232	586,517	28,320,902	30,423,233	30,423,233	93%	26,603,582
	Materials & Supplies Total		380,753	152,265	24,987,719	26,068,979	26,068,979	96%	20,538,983
	Capital Outlay Total		-	-	2,395,241	544,000	544,000	440%	94,279
Expenditures Total			6,052,855	2,283,191	154,173,934	168,120,345	168,120,345	92%	134,953,194
Net Income/(Loss)			252,797	(2,283,185)	39,991,057	-	-		32,119,930
Total BWC from Prior Years			896,489	-	38,353,801				





Multnomah County Health Department

Community Health Center Board
 FY 2023 Program Revenue by Fiscal Period
 For Period Ending June 30, 2023
 Percentage of Year Complete: 100.0%

Revenue Category	01 July	02 August	03 September	04 October	05 November	06 December	07 January	08 February	09 March	10 April	11 May	12 June	Grand Total
Health Center Fees													
Program Income	9,794,115	11,732,097	10,819,553	11,048,144	13,850,936	11,808,996	11,403,338	11,160,669	19,069,990	11,770,141	11,997,838	14,227,820	148,683,638
Other	2,042	5,247	4,180	100,141	45,117	18,359	193	(39,283)	5,000	2,400	-	117,502	260,898
Health Center Fees Total	9,796,157	11,737,344	10,823,733	11,148,285	13,896,054	11,827,355	11,403,531	11,121,386	19,074,990	11,772,541	11,997,838	14,345,322	148,944,537
Self Pay Client Fees													
Program Income	53,184	49,810	46,366	44,871	47,158	40,177	48,634	34,784	59,711	55,225	36,581	33,875	550,376
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Pay Client Fees Total	53,184	49,810	46,366	44,871	47,158	40,177	48,634	34,784	59,711	55,225	36,581	33,875	550,376
Grand Total	9,849,341	11,787,154	10,870,100	11,193,156	13,943,211	11,867,532	11,452,165	11,156,171	19,134,701	11,827,766	12,034,419	14,379,198	149,494,912





Multnomah County Health Department
 Community Health Center Board
 FY 2023 YTD Internal Services Expenditures by Program Group
 For Period Ending June 30, 2023
 Percentage of Year Complete: 100.0%

Category	Administrative	Dental	HIV Clinic	Lab	Pharmacy	Primary Care Clinics	Quality and Compliance	Student Health Centers	Grand Total
Indirect Expense	2,494,396	2,264,144	447,921	203,312	1,274,323	4,133,206	268,263	686,007	11,771,571
Internal Service Data Processing	1,362,543	1,419,321	694,399	167,877	1,479,208	3,274,012	304,524	615,272	9,317,156
Internal Service Distribution	47,183	114,846	1,110	31,103	25,896	103,658	8,325	219,177	551,300
Internal Service Enhanced Building Services	217,802	282,381	57,161	37,978	106,120	452,877	32,993	-	1,187,311
Internal Service Facilities & Property Management	702,577	910,871	184,387	122,511	342,319	1,460,862	106,427	-	3,829,954
Internal Service Facilities Service Requests	128,894	74,874	8,597	361	16,872	298,961	4,237	34,871	567,667
Internal Service Fleet Services	-	27,908	-	-	-	-	-	-	27,908
Internal Service Motor Pool	766	188	130	-	114	58	571	775	2,602
Internal Service Other	122,072	26,233	6,665	880	44,018	94,357	2,312	5,049	301,586
Internal Service Records	390	11,976	9,785	9,762	31,747	25,375	(0)	514	89,549
Internal Service Telecommunications	145,139	86,668	40,077	12,733	31,214	273,172	21,008	64,290	674,300
Grand Total	5,221,761	5,219,410	1,450,232	586,517	3,351,830	10,116,538	748,659	1,625,954	28,320,902





Multnomah County Health Department
 Community Health Center Board
 FY 2023 Internal Services Expenditures by Fiscal Period
 For Period Ending June 30, 2023
 Percentage of Year Complete: 100.0%

Category	01 July	02 August	03 September	04 October	05 November	06 December	07 January	08 February	09 March	10 April	11 May	12 June	Grand Total	Total Budget	YTD % of Budget
Indirect Expense	896,125	907,452	895,759	916,707	932,258	897,243	1,064,545	1,134,313	1,039,998	1,003,102	1,039,972	1,054,097	11,771,571	13,354,853	88.1%
Internal Service Data Processing	256,531	1,221,206	665,914	883,971	713,350	587,445	837,751	698,671	596,096	937,495	599,785	1,318,942	9,317,156	10,020,693	93.0%
Internal Service Distribution	43,781	45,109	44,036	44,776	46,172	44,404	45,302	50,642	50,622	45,202	46,233	45,022	551,300	525,575	104.9%
Internal Service Enhanced Building Services	-	3,100	-	170,770	70,563	7,476	167,231	179,190	43,331	29,939	154,263	361,447	1,187,311	1,164,363	102.0%
Internal Service Facilities & Property Management	-	614,488	331,392	322,118	323,143	320,528	327,113	339,091	312,533	327,324	318,401	293,823	3,829,954	4,043,263	94.7%
Internal Service Facilities Service Requests	37,021	24,554	46,000	85,064	23,459	26,985	35,746	27,082	69,688	62,633	84,367	45,067	567,667	336,434	168.7%
Internal Service Fleet Services	115	2,614	946	1,780	1,853	1,780	1,780	1,780	1,780	1,780	1,780	9,922	27,908	22,019	126.7%
Internal Service Motor Pool	217	217	217	217	217	217	217	217	217	217	217	217	2,602	5,123	50.8%
Internal Service Other	2,090	7,528	33,833	12,377	13,280	15,751	59,975	27,828	49,480	22,450	10,841	46,153	301,586	-	0.0%
Internal Service Records	6,445	6,445	102,423	(89,533)	9,614	6,445	7,882	6,445	8,009	6,445	7,820	11,112	89,549	104,143	86.0%
Internal Service Telecommunications	-	83,931	34,918	46,217	41,052	29,323	69,489	59,550	70,058	44,762	83,106	111,894	674,300	846,767	79.6%
Grand Total	1,232,325	2,916,645	2,155,437	2,394,463	2,174,961	1,937,596	2,617,029	2,524,807	2,241,811	2,481,348	2,346,785	3,297,696	28,320,902	30,423,233	93.1%





Multnomah County Health Department Community Health Center Board - Notes & Definitions

For Period Ending June 30, 2023
Percentage of Year Complete: 100.0%

Community Health Center - Footnotes

Internal Services- Enhanced Building Services & Facilities posted typically one month in arrears

Capital Outlay costs are primarily for Pharmacy and Lab programs, amounts include software upgrades and new lab equipment.

The Revised Budget differs from the Adopted Budget due to budget modifications, see those listed on the budget adjustments page.

All non-ICS Service Programs were removed from the health center scope effective June 30th, 2021.

Administrative Programs include the following: ICS Administration, ICS Health Center Operations, ICS Primary Care Admin & Support





Multnomah County Health Department Community Health Center Board - Notes & Definitions

For Period Ending June 30, 2023
Percentage of Year Complete: 100.0%

Community Health Center - Definitions

Budget Adopted budget is the financial plan adopted by the Board of County Commissioners for the current fiscal year. Revised Budget is the Adopted budget plus any changes made through budget modifications as of the current period.

Revenue: are tax and non-tax generated resources that are used to pay for services.

General Fund 1000: The primary sources of revenue are property taxes, business income taxes, motor vehicle rental taxes, service charges, intergovernmental revenue, fees and permits and interest income.

Miscellaneous Revenue: Revenues from services provided from Pharmacy related activities, including: refunds for outdated/recalled medications and reimbursements from the state for TB and STD medications.

Grants – PC 330 (BPHC): Federal funding from the Bureau of Primary Care (BPHC) at the Health Resources and Services Administration (HRSA). Funding is awarded to federally qualified health centers (FQHC) to support services to un-/under-insured clients. This grant is awarded on a calendar year, January to December. Sometimes called the 330 grant, the HBO grant or the HRSA grant. Invoicing typically occurs one month after the close of the period because this is a cost reimbursement grant.

Grants - COVID-19, Fund 1515: Accounts for revenues and expenditures associated with the County's COVID-19 public health emergency response. Expenditures are restricted to public health services, medical services, human services and measures taken to facilitate COVID-19 public health measures (e.g., care for homeless population). Revenues are primarily from federal, state and local sources directed at COVID relief.

Grants – All Other, Federal/State Fund 1505: Accounts for the majority of grant restricted revenues and expenditures related to funding received from federal, state and local programs. The fund also includes some non-restricted operational revenues in the form of fees and licenses.

Quality & Incentives Payments (formerly Grants – Incentives): Payments received for serving Medicaid clients and achieving specific quality metrics and health outcomes.

Grant Revenue Accrual: Accrual amounts for current and prior periods.

Health Center Fees: Revenue from services provided in the clinics that are payable by insurance companies.

Self Pay Client Fees: Revenue from services provided in the clinics that are payable by our clients.

Beginning working capital: Funding that has been earned in a previous period but unspent. It is then carried over into the next fiscal year to cover expenses in the current period if needed. Current balances have been earned over multiple years.

Write-offs: A write-off is a cancellation from an account of a bad debt. The health department cancels bad debt when it has determined that it is uncollectible.





Multnomah County Health Department Community Health Center Board - Notes & Definitions

For Period Ending June 30, 2023
Percentage of Year Complete: 100.0%

Community Health Centers - Definitions cont.

Expenses are what the County spends to provide services to the community. Expenditure categories include personnel, materials and supplies, internal services, contracted services and capital.

Personnel: Costs of salaries and benefits. Includes the cost of temporary employees.

Contracts: professional services that are provided by non County employees; e.g., lab and x-ray services, interpretation services, etc.

Materials and Services: non-personnel expenses the program needs to perform its mission; e.g., medical and dental supplies, repairs & maintenance, supplies, etc.

Internal Services

Facilities/Building Mgmt
IT/Data Processing
Department Indirect
Central Indirect
Telecommunications
Mail/Distribution
Records
Motor Pool

Allocation Method

FTE Count Allocation
PC Inventory, Multco Align
FTE Count (Health HR, Health Business Ops)
FTE Count (HR, Legal, Central Accounting)
Telephone Inventory
Active Mail Stops Frequency, Volume
Items Archived and Items Retrieved
Actual Usage

Capital Outlay: Capital Expenditures - purchase of capital items that cost \$5,000 or more that have an expected useful life of more than one fiscal year; e.g., medical and dental equipment.

Unearned revenue is generated when the County receives payment in advance for a particular grant or program. The funding is generally restricted to a specific purpose, and the revenue will be earned and recorded when certain criteria are met (spending the funds on the specified program, meeting benchmarks, etc.) The unearned revenue balance is considered a liability because the County has an obligation to spend the funds in a particular manner or meet certain programmatic goals. If these obligations are not met, the funder may require repayment of these funds.

Modified Accrual Basis of Accounting: The County accounts for certain expenditures of the enterprise funds for budgetary purposes on the modified accrual basis of accounting. For financial reporting purposes, the accrual basis of accounting is used. The difference in the accounting basis used relates primarily to the methods of accounting for depreciation and capital outlay. Revenues are recognized when they are both measurable and available. Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.

Pro Forma Financial Statement: A pro forma financial statement leverages hypothetical data or assumptions about future values to project performance over a period that has not yet occurred.





**Multnomah County Health Department
Community Health Center Board - Budget Adjustments**

For Period Ending June 30, 2023
Percentage of Year Complete: 100.0%

Community Health Centers

	Original Adopted Budget	Budmod-HD- 012-23	Budmod-HD- 019-23	Budmod-HD- 006-23	Budmod-HD- 027-23	Budmod-HD- 029-23	Budmod-HD- 028-23	Revised Budget	Budget Modifications
Revenue									
Grants- PC 330 (BPHC)	\$ 9,809,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,809,191	\$ -
Grants- COVID-19	\$ -	\$ 250,000	\$ -	\$ 150,000	\$ 523,849	\$ -	\$ -	\$ 923,849	\$ 923,849
Grants- ARPA	\$ 8,075,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,075,272	\$ -
Grants- All Other	\$ 4,774,390	\$ -	\$ 215,766	\$ -	\$ -	\$ 350,000	\$ 194,000	\$ 5,534,156	\$ 759,766
Medicaid Quality & Incentives	\$ 7,671,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,671,495	\$ -
Health Center Fees	\$ 131,217,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,217,155	\$ -
Self Pay Client Fees	\$ 1,089,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,089,227	\$ -
Beginning Working Capital	\$ 3,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800,000	\$ -
Total	\$ 166,436,730	\$ 250,000	\$ 215,766	\$ 150,000	\$ 523,849	\$ 350,000	\$ 194,000	\$ 168,120,345	\$ 1,683,615
Expense									
Personnel	\$ 106,322,509	\$ 189,614	\$ 177,705	\$ 132,229	\$ 205,826	\$ 294,634	\$ -	\$ 107,324,086	\$ 1,001,577
Contracts	\$ 3,518,134	\$ 5,003	\$ 11,160	\$ -	\$ 219,250	\$ 6,500	\$ -	\$ 3,760,047	\$ 241,913
Materials and Services	\$ 25,949,574	\$ 29,899	\$ 10,907	\$ -	\$ 71,110	\$ 9,268	\$ -	\$ 26,068,979	\$ 119,405
Internal Services	\$ 30,296,513	\$ 25,484	\$ 15,994	\$ 17,771	\$ 27,663	\$ 39,598	\$ -	\$ 30,423,233	\$ 126,720
Capital Outlay	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,000	\$ 544,000	\$ 194,000
Total	\$ 166,436,730	\$ 250,000	\$ 215,766	\$ 150,000	\$ 523,849	\$ 350,000	\$ 194,000	\$ 168,120,345	\$ 1,683,615

Notes

The Revised Budget differs from the Adopted Budget due to the following budget modifications:

Budget Modification #	Budget Modification Description
Budmod-HD-012-23	Appropriation of \$250k COVID-19 Local Administration of COVID-19 Treatments in Primary Care
Budmod-HD-019-23	ICSDental program requests the appropriation of \$215,766 to the FQHC dental program
Budmod-HD-006-23	Appropriation of \$150,000 in State revenue to support COVID recovery activities at HD Student Health Centers Program.
Budmod-HD-027-23	Appropriation of \$523,849 AWARD 0569 COVID-19 Federal Expanding COVID-19 Vaccination
Budmod-HD-029-23	Appropriation of \$350,000 Award 0573 OHA Healthier Oregon
Budmod-HD-028-23	Appropriation of \$194,000 Award 0575 Care Oregon Grant

