



MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST – short form

Board Clerk Use Only

Meeting Date: 11/01/11
 Agenda Item #: B.3
 Est. Start Time: 11:15 am
 Date Submitted: 10/19/11

Agenda Title: Informational Board Briefing on Moving Health Department Revenues into the General Fund

Note: If Ordinance, Resolution, Order or Proclamation, provide exact title. For all other submissions, provide a clearly written title.

Requested Meeting Date:	<u>November 1, 2011</u>	Amount of Time Needed:	<u>30 minutes</u>
Department:	<u>County Management</u>	Division:	<u>Budget Office</u>
Contact(s):	<u>Patrick Heath, Senior Budget Analyst</u>		
Phone:	<u>503-988-3312</u>	Ext.	<u>83364</u>
	I/O Address:	<u>503/5/531</u>	

Presenter(s): Patrick Heath, Mindy Harris, Wendy Lear

General Information

1. What action are you requesting from the Board?

This briefing is to provide information to the Board related to moving certain Health Department revenues from the Federal/State Fund to the General Fund. No Board action required.

2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer this action affects and how it impacts the results.

We are briefing the Board on this accounting change to provide background and answer any questions in advance of an upcoming Supplemental Budget that moves the Health Department Ambulance Fees and FQHC Wraparound payments from the Federal/State Fund to the General Fund. This change is being made in order to comply with GASB 54, a recently created accounting standard that classifies fund balances. Moving these revenues will bring the County into full compliance with GASB 54 and avoid negative audit comments. There is no operational impact to the Health Department as a result of this move.

3. Explain the fiscal impact (current year and ongoing).

None. This is a Board briefing only.

4. Explain any legal and/or policy issues involved.

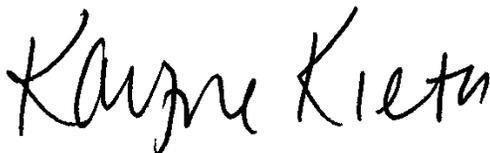
No legal or policy issues are involved in this presentation as this briefing is informational only.

5. Explain any citizen and/or other government participation that has or will take place.

None.

Required Signatures

**Elected Official or
Department/
Agency Director:**



Date: 10/19/11

Karyne Kieta