

# UDS: UNIFORM DATA SYSTEM

## Table 8A: Financial Costs

### PURPOSE:

Table 8A reports accrued costs by cost center. By reviewing the data reported on Table 8A, one can understand the total cost associated with activities which are within the scope of the programs supported.

### CHANGES:

- There are no changes to the Table 8A reporting requirements for 2018.
- Many of the requirements have been further clarified in this version of the UDS Manual.

### KEY TERMS:

**ACCRUED COSTS (Column A):** The direct costs incurred during the reporting period associated with the cost centers and services listed.

**ALLOCATION (Column B):** The direct costs of the facility and non-clinical support services (line 16) distributed across the programs and program-related services.

### ALLOCATION OF FACILITY AND NON-CLINICAL SUPPORT SERVICES IN COLUMN B (traditional method):

**FACILITY COSTS** on line 14 are allocated based on the amount of square footage utilized for Medical, Medical Lab & X-Ray, Dental, Mental Health, Substance Abuse, Pharmacy, Vision, Other Professional Services, Enabling, Other Program Related Services, QI, and Administration.

- **Note:** Health centers may use an alternative allocation method (approved or used by your internal auditors) that effectively distributes facility costs but be sure to save back-up paperwork for review and explain the methods used in the table comments section.

**NON-CLINICAL SUPPORT SERVICES COSTS** on line 15 are allocated after facility costs have been allocated. Allocate administrative costs that can be assigned to specific services and then allocate the balance of costs based on the proportion of total cost (excluding administrative cost) that is attributable to each service category.

### HOW DATA ARE USED

Data are used to calculate:

- Total cost per total patient
- Medical cost per medical patient, etc.
- Medical cost per medical visit, etc.
- Percent facility and non-clinical support costs
- Cash flow analysis (Table 8A costs compared with cash revenues on 9D and 9E)
- Charge-to-cost ratio

### TABLE TIPS:

In column (a), report Accrued Costs:

- Include direct costs for each cost center consistent with FTEs reported on Table 5
- Include depreciation
- Exclude bad debt

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## Table 8A: Financial Costs

### TABLE TIPS (continued):

In column (b), report the Allocation of Facility and Non-Clinical Support costs for each cost center. Distribute total facility and non-clinical support costs (line 16, column (a)) to the appropriate cost center and report in column (b). The total amounts entered in column (b) will equal the amount reported on line 16, column (a).

In column (c), report the Total Cost:

- Sum of direct and indirect expenses
- Report the value of donated ("in-kind") services on line 18 only

### MEDICAL CARE COSTS

- On line 1, report salaries and benefits for medical personnel (hired and contracted) listed on Table 5, lines 1 – 12.
- On line 2, report all **medical** lab and x-ray costs, including supplies, lab staff, etc. Do not include any dental lab/x-ray costs associated on this line.
- On line 3, report all other direct medical costs, including dues, supplies, depreciation, travel, CME, EHR system, etc.

### OTHER CLINICAL SERVICES COSTS

On lines 5, 6, 7, 9, and 9a, include all personnel (hired or contracted) and "other" direct expenses for the service.

### PHARMACY COSTS

- Line 8a includes staff, facility and non-clinical support costs related to pharmacy; including: pharmacy systems, staff, equipment, non-pharmaceutical supplies, etc.
- Line 8b is used to report the cost of pharmaceuticals.
- If you cannot separate non-drug costs (contract or pre-pack arrangements) from total cost - report all costs on line 8b (pharmaceuticals).
- Donated pharmaceuticals are reported on line 18 (value of donated facilities, services, & supplies). Do not include them in the amounts reported on lines 8a or 8b.

### OTHER PROGRAM RELATED SERVICE & QI COSTS

- Lines 11a-11g report all direct costs for the provision of enabling services.
- On line 12, report direct costs for the provision of non-health care services (e.g., WIC, childcare centers, adult day care, HeadStart, employment training programs, etc.). Include any "pass through" funds on line 12 (more information can be found on Table 9E).
- On line 12a, report all direct costs for the quality improvement (QI) program, including all personnel dedicated to the QI program and/or HIT/EHR system development and analysis.

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## Table 8A: Financial Costs

### CROSS TABLE CONSIDERATIONS:

- Table 5, column (a) and Table 8A: Comparison of Staff FTEs reported by service on Table 5 should be consistent with costs reported on Table 8A by cost center unless staff are volunteers.
- Table 5, column (c) and Table 8A: Comparison of visits and patients by service on Table 5 should be consistent with costs by service on Table 8A unless donated.
- Tables 8A and Table 9D: Total costs for billable services on 8A should be related to total charges on Table 9D if fees are calculated to cover costs.
- Tables 8A, 9D, and 9E: Cash income on Tables 9D and 9E should be related to total costs on Table 8A unless experiencing a profit, cash flow problem, or deficit.
- **Note:** See 2018 UDS Manual Instructions for Table 8A for further details, including a table showing the relationship between Tables 5 and 8A (in Appendix B).

### SELECTED CALCULATIONS:

Dividing Total cost/service by FTEs, visits, and patients for that service category yields average costs (shown on Table 5):

#### Average salary and benefits per medical FTE:

Divide Table 8A, line 1, column (a) by Table 5, lines 8 + 10a + 11 + 12, column (a).

- $\$20,287,757 / (46.85 + 12.10 + 7.71 + 99.00)$   
= \$139,282 (see next page for example).

**Average medical cost per medical visit:** Divide total medical costs less lab and X-ray costs (Table 8A, line 4 – line 2) by medical visits less nursing visits (Table 5 line 15 – line 11) =  $\$23,126,832 / (250,064 - 0)$  = \$92.48

**Average medical cost per medical patient:** Divide total medical costs less lab and X-ray costs (Table 8A, line 4 – line 2) by total medical patients (Table 5, line 15) =  $\$23,126,832 / 67,919$  = \$340.50

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## Table 8A: Financial Costs

TABLE 5: STAFFING AND UTILIZATION				
Line	Personnel by Major Service Category	FTEs (a)	Clinic Visits (b)	Patients (c)
1	Family Physicians	24.55	115,843	
2	General Practitioners	0.75	2,922	
3	Internists	5.20	24,838	
4	Obstetrician/Gynecologists	5.70	22,729	
5	Pediatricians	8.15	44,659	
7	Other Specialty Physicians	2.50	9,291	
8	<b>Total Physicians (Lines 1-7)</b>	46.85	220,282	
9a	Nurse Practitioners	4.85	11,061	
9b	Physician Assistants	6.85	17,615	
10	Certified Nurse Midwives	0.4	1,106	
10a	<b>Total NP, PA, and CNM's (Lines 9a-10)</b>	12.10	29,782	
11	Nurses	7.71		
12	Other Medical personnel	99.00		
13	Laboratory personnel			
14	X-ray personnel	6.69		
15	<b>Total Medical (Lines 8a+10a through 14)</b>	172.35	250,064	67,919

  

TABLE 8A: FINANCIAL COSTS				
Line		Accrued Cost (a)	Allocation of Facility and Non-Clinical Support Services (b)	Total Cost After Allocation of Facility and Non-Clinical Support (c)
<b>Financial Costs for Medical Care</b>				
1	Medical Staff	20,287,757	9,741,909	30,029,666
2	Lab and X-ray	1,302,135	662,268	1,964,403
3	Medical/Other Direct	2,839,075	1,329,591	4,168,666
4	<b>Total Medical Care Services (Sum Lines 1 through 3)</b>	24,428,967	11,733,768	36,162,735