

UDS: UNIFORM DATA SYSTEM

Table 9E: Other Revenue

PURPOSE:

Table 9E collects information on non-patient related cash receipts for the reporting period that supported activities described in the scope of project(s) covered by any BPHC grant program, the look-alike program, or the BHW primary care clinic program.

CHANGES:

- There are no changes to the Table 9E reporting requirements for 2018.
- Many of the requirements have been further clarified in this version of the UDS Manual.

KEY TERMS:

LAST PARTY RULE: Grant and contract funds should always be reported based on the entity from which the health center received them, regardless of their origin.

DRAW DOWNS: The cash amount drawn down during the reporting year – not the award amount.

OTHER FEDERAL GRANTS: Grants received directly from the Federal Government except BPHC.

STATE: Includes grants which are not tied to service delivery (WIC, prevention, outreach, etc.).

INDIGENT CARE PROGRAMS: Includes state and local programs that pay for health care for the uninsured based on a current or prior level of service, though not on a specific fee for service.

FOUNDATION OR PRIVATE GRANTS: Includes funds received from foundations or private organizations (including funds received from another health center).

OTHER REVENUES: Includes contributions, fundraising income, rents and sales, patient record fees, etc.

HOW DATA ARE USED

- Tables 9D and 9E: Numerator for calculating revenues per health center, per provider FTE, per visit, etc.
- Tables 9D and 9E versus 8A: Cash collections compared with accrued costs as indicator of cash flow.
- Tables 9D and 9E: Diversification of revenue.

TABLE TIPS:

- Report only non-patient service income.
- Report on a cash basis - the amount received and/or drawn down during reporting year.
- Report based on "last party" to handle funds before you receive them (e.g., Federal dollars received through the state are reported as "State Government Grants & Contracts;" grants passed through another health center are reported as "Private Grants & Contracts").

BPHC GRANTS

- The amounts shown on the BPHC Grant Lines should reflect direct funding only.
- Enter draw-downs during the reporting period for all BPHC Section 330 grants in the primary care cluster.

OTHER REVENUES

Line 3: Other Federal Grants

- Do not report Ryan White Part A or Part B unless you are a governmental entity that receives them directly.
- Do not report Ryan White Part C funds from another health center.
- Do not include IHS funds for compacted and contracted services on this line (they are considered "safety net" and are reported on line 6a).

UDS: UNIFORM DATA SYSTEM

Table 9E: Other Revenue

Line 3a: Medicare and Medicaid EHR Incentive Grants for Eligible Providers

- Incentives provided to eligible providers for the adoption, implementation, upgrading, and meaningful use of certified EHRs.

Line 6: State Grants and Line 7: Local Grants

- Grants that pay for line items rather than products.
- Grant funds reported on these lines are not related to productivity (e.g., won't be reduced if you under-produce or be increased if you over-produce).

Line 6a: Indigent Care Programs

- May be a lump sum or based on a pre-set "per-visit" fee.
- All of the associated charges, sliding, discounts, and bad debt write-offs are reported on the self-pay line of Table 9D.
- Do not include state **insurance** plans.

REVENUES NOT REPORTED ON 9E

- Do not report payments from a 340(b) pharmacy program on Table 9E. All patient pharmacy income is reported on Table 9D and all pharmacy expenses are reported on Table 8A. For more detail on reporting contract pharmacy, see Appendix B in the UDS Manual.
- Do not include the value of donated services, supplies, or facilities (those are reported on Table 8A, line 18).
- Do not include capital received as a loan.
- Do not include patient-related revenue (e.g., pharmacy, BCCCP, etc.), as these are reported on 9D.

CROSS TABLE CONSIDERATIONS:

- Tables 5, 8A, and 9E: Activity reported on Tables 5 and 8A are related to grants and contracts reported on Table 9E (e.g., if WIC FTEs are reported on Table 5, a WIC grant should be reported on Table 9E).
- Table 8A, 9D, and 9E: Cash revenues reported on Tables 9D and 9E should relate to costs on Table 8A unless health center is reporting a deficit or having cash flow problems.

If funds are passed through to another agency:

- Report the **patients** on Tables 3A, 3B, 4, and 5, the **staff and visits** on Table 5, and **costs** by service category on Table 8A.
- On 9E, report the total amount of *direct funding* to you. Do not reduce the amount by money the health center passed through to other centers (i.e., sub-grantees or sub-recipients).
- Report the amount passed through as a cost on Table 8A, either in cost center categories or on Line 12 (other related services) if it is a lump sum.
- Table 9D, line 13, column (e) and Table 9E, line 6a, column (a): If indigent care funds on Table 9E reimburse for services delivered to uninsured patients in the current year, they normally do not exceed sliding fee discounts on Table 9D.
- For the Medicare and Medicaid Electronic Health Record Incentive Program grants on line 3a, if payments are made directly to provider, any amount kept by the provider as compensation should be reflected on this line and Table 8A, line 1.

UDS: UNIFORM DATA SYSTEM

Table 9E: Other Revenue

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)
17	TOTAL ACCRUED COSTS (Sum Lines 4+10+13+16)	54,244,560		
18	Value of Donated Facilities, Services, and Supplies (specify: _____)			
19	TOTAL WITH DONATIONS (Sum Lines 17 and 18)			

TABLE 9D — PATIENT RELATED REVENUE (Scope of Project Only)

Line	Payer Category	Full Charges This Period (a)	Amount Collected This Period (b)	RETROACTIVE SETTLEMENTS, RECEIPTS, AND PAYBACKS (C)			
				Collection of Reconciliation/ Wrap Around Current Year (c1)	Collection of Reconciliation/ Wrap Around Previous Years (c2)	Collection of Other Retroactive Payments Including Risk Pool/Incentive/ Withhold (c3)	Penalty/ Payback (c4)
14	TOTAL (Lines 3+6+9+12+13)	52,440,869	41,010,494	4,113,290	1,306,596	2,944,160	

SELECTED CALCULATIONS:

- **Surplus/Deficit:** Compares accrued costs on Table 8A with cash revenues from Tables 9D and 9E. A deficit suggests a cash flow problem.
- **Total accrued costs** on Table 8A (Line 17) = **\$54,244,560**
- **Cash revenues** = collections from patient services (Table 9D, Line 14, Column (b) = \$41,010,494) + draw-downs from grants and contracts (Table 9E, Line 11 = \$14,336,510) = **\$55,347,004**
- **Cash revenues** > Total accrued costs, resulting in a surplus.

TABLE 9E — OTHER REVENUES

Line		
11	Total Revenue (Lines 1+5+9+10)	14,336,510