

## Table 9E: Other Revenue

## Course Introduction

Hi, welcome and thanks for joining me today to learn about Table 9E: Other Revenues.

If you need to know more about how to report your center's non-patient related cash receipts from BPHC grants, other Federal grants, and non-Federal grants or contracts, then you're in the right place!

We're going to cover all of that today and help you complete Table 9E efficiently and accurately. Please click **START** to begin.

### Welcome

I'm Steve, your UDS Report expert, and I am here to help you complete Table 9E.

This table works with 9D and 8A to create an important Financial Profile. We use the information from the three tables to calculate total revenues per health center and to learn about cash flow-by comparing cash collections with accrued costs - and about the diversification of funds for all health centers. Sounds pretty important, right?

### Introductions

Let's start with introductions.

- If you'd like, please let me know who you are by typing your name in the box. This information is just used as we interact during this session and is not saved.
- If you don't want to enter your name, just click **Sign In**.

### Get Started or View Navigation

If you've been here before and know how to use the navigational features, you can go straight to the training by clicking on the **LET'S GET STARTED** button.

If you'd like to learn more about our training's navigational features - click on the **HOW TO NAVIGATE** button to continue.

## Navigation

### Navigation: Table of Contents

Before I go on - if you are interested in hearing the audio narration, please be sure to adjust your computer speakers so that you can hear me.

Also ON THE LEFT of the screen, you'll see a tab that says "TABLE OF CONTENTS." You can use this tab to go anywhere you want within the course. You may find it useful if you want to review something specific about Table 9E. In that case, you can just click on any of the topics listed and jump to that particular section of the course. If you would like an overview that covers all the topics, just stick with me.

## Navigation: Play, Previous, Next

AT THE BOTTOM of the screen, you'll see a control bar with navigation controls and buttons that will let you adjust your viewing experience:

- If you want to stop the video, just hit the play button once (to pause), then hit it again to resume.
- You can also slide the progress bar to the left if you would like to repeat some of the material, or slide it to the right to jump ahead.
- To go to the slide just before or to proceed to the next slide, use the buttons to the right of the control bar labeled "PREVIOUS" and "NEXT."

## Navigation: Resources, Exit

There are several links AT THE TOP RIGHT of your screen:

- If you click on the RESOURCES link, you will see additional files and links to websites that will help you in completing your Report. You can also download a copy of the Transcript here; and
- When you're done, click on the EXIT link, and you will exit the course entirely.

## Navigation: Icons

Throughout the course, you will see icons that you can click on to:

- View or print the UDS tables;
- Refer to the UDS Manual;
- See helpful hints that should help you with your UDS Report; or
- Take you to a Case Study example to see how all of the UDS data works together.

One last thing before we begin - if you need to leave this training early and return to it later, you can do that. When you come back next time, we will remember where you left off and ask whether you want to continue from there or start again from the beginning.

I think that covers the details about how to move through the course. Let's get started!

## Table 9E Training

### What is Table 9E?

As we start, if you would like to see a close-up of this table, please click on the VIEW THE TABLE icon IN THE LOWER RIGHT OF THE SCREEN to view (and even print out) Table 9E. You may find it helpful to have it available to you as we go through the training.

So, let's answer a really basic question - what is Table 9E?

## What Is Table 9E?

Table 9E is the last of the three tables that make up the Financial Profile for the UDS Report.

Every health center will complete it each year as part of their Universal Report.

And, though **most of** Table 9E is the same for all health centers - there are only a couple of differences in reporting requirements if you are a look-alike. We will talk about these differences in detail toward the end of the training, but if you'd like to read more about those now, click on the VIEW THE MANUAL icon in the LOWER LEFT of the screen.

## What Is Table 9E?

On Table 9E, you will list your center's non-patient generated cash receipts, for the reporting year, that supported activities included in the scope of project(s) covered by any of the four BPHC grant programs (which include the Community Health Center, Migrant Health Center, Health Care for the Homeless, and Public Housing Primary Care grants), the Health Center Program look-alikes, or the Bureau of Health Workforce Primary Care Clinics.

## Why are these data important?

UDS data are critically important to the Bureau of Primary Health Care (BPHC) and to the Bureau of Health Workforce (BHW) and are used in a number of ways, but this wealth of information can also be useful to you. For example, you can use the data reported on Table 9E in combination with the data on Table 9D to calculate total revenues and compare those to total costs. You can also use the information to capture cash flow and the degree of diversity of funding for your health center.

These data are an important resource made available to you - remember that you can use it and let it help support your work!

## How Can This Training Help Me?

We hope that this training will help you in completing your UDS Report as accurately and as efficiently as possible!

By the end of today's training on Table 9E, we hope that you will be ready to:

- Report non-patient income that support in-scope activities; including BPHC grants, other Federal grants, and non-Federal grants and contracts;
- Use the “last party rule” to classify the source as the last party to handle the funds;
- And, complete Table 9E so that it includes the correct amounts and doesn't include information that should be included in the other Financial Profile tables (8A and 9D).

## Key Terms

Before we get into the details of the numbers, let's go over some key terms that will be important for understanding this table. We'll spend more time on each of these in this training; but you can also click on the VIEW THE MANUAL icon to see all of these definitions in more detail. So, let me briefly run through the top ones here:

- In this course, we will talk about “non-patient related revenue” - including grants, contracts, and miscellaneous revenues like fund-raising income, rent from tenants, and medical records fees. It excludes any revenue generated by services delivered to patients.
- We'll also talk about “draw-downs” and by that we mean the cash amount you drew down during the calendar year and not the full award amount.
- For Table 9E, it's also important to understand "last party rule." You'll report non-patient generated revenues on a cash basis and report revenues drawn down during the year using the last party rule--which instructs you to credit the agency from which you directly received the funds, reporting it as the source in this table.

## Table 9E: Step-by-Step Instructions

With that brief overview and time spent on definitions, let's go ahead and turn to the detailed steps involved in completing this table accurately.

### What Should I Include?

One of the first things to note is that, unlike Table 9D, Table 9E asks for non-patient generated revenues including grants, contracts, and miscellaneous revenues like fund-raising income, rent from tenants, and medical records fees.

On 9E, you'll report these revenues on a **cash basis** and report revenues drawn down during the year using the “last party rule.” The “last party rule” instructs you to credit the agency from which you directly received the funds - reporting it as the source on Table 9E.

- For example, if you were awarded funds by the State for maternal and child health services (which usually include a mixture of Federal and State funds) - you should report them as “State grants” because they were awarded to you by the State.
- Similarly, let's say you receive WIC revenue - a program funded by the Federal Department of Agriculture, but with funds administered by your State. Since you are directly receiving the funds through the State, you would report this on Line 6 (State Government Grants and Contracts), not on Line 3 (Other Federal Grants).

It may seem like a lot but you can do it!

## **Draw-Down Amounts During the Reporting Period**

Let's start by walking through each of the lines in the BPHC Grants section together.

The first sub-section in the BPHC Grants section are referred to as the “Health Center Program.” Here, on Lines 1a through 1e, you will report draw-down amounts during the reporting period for all BPHC section 330 grants. Then add them up and report them on Line 1g (Total Health Center).

## **Draw-Down Amounts During the Reporting Period**

Continuing down the rows-on:

- Line 1j (Capital Improvement Program Grants) you will report Capital Improvement Program grant dollars drawn down; and
- Line 1k (ACA Capital Development Grants) is where you'll report Affordable Care Act (ACA) Capital Development grant dollars, including School Based Health Center capital grants.
- As a reminder, these lines are for funding received from the Bureau of Primary Health Care.

## **Did You Know: Non-Patient Generated Income**

Everything that you report on Table 9E should be non-patient generated income. In other words, none of the revenue that you report on 9E should be generated by services delivered to patients. Patient-generated income is reported on Table 9D.

## **Draw-Down Amounts During the Reporting Period**

For each of the BPHC grants, be sure to include any grants that you received from BPHC and passed through to another health center.

- For these pass-through grants - if you report patients and visits on Tables 3A, 3B, 4 and 5, then you must also detail the costs and revenues on Tables 8A and 9D.
- If you do not report patients and visits, then you'll simply report the full pass-through amount (from Table 9E) as a cost on Table 8A (Line 12).

You'll see that on Line 1 - you're instructed to add together Lines 1g, 1j, and 1k and enter the total on Line 1. Once you've done that, you're ready for the next section on other Federal grants!

## **Other Federal Grants**

Great, now let's move on to the second section of Table 9E - “Other Federal Grants.” On Lines 2 through 3a, you'll report revenue received from other federal grant sources, including:

- On Line 2 - Ryan White Part C HIV Early Intervention funds drawn down during the reporting period; and

- On Line 3 - any other Federal grants received during the same period which falls within the scope of the project(s). Here, you'll report the amount, but you'll need to provide additional information by writing (or typing in) the source of the funds.

## **Other Federal Grants**

- On Line 3a, you will report Medicare and Medicaid EHR Incentive Grants for eligible providers; Some of you may know these as 'meaningful use' funds.

Once you've reported all of the amounts - you'll see instructions on Line 5 to add up Lines 2 through 3a. Report the total amount on Line 5 and you're ready for the next section.

## **Non-Federal Grants or Contracts**

For the last section on Table 9E, you'll report on revenue received from non-Federal grants or contracts. In general, these are amounts received on a line-item basis. You'll report these non-Federal amounts in lines 6 through 8.

Let's walk through each of the lines together:

- On Line 6, you'll report State government grants or contracts. You'll notice again here, that if you report an amount on this line, you will need to specify the program by writing (or typing) in the source of the revenue. Your Reviewer will need that information to make sure that you correctly classified the program as a State grant or contract.
- On Line 6a, you'll report revenue received from State and/or local indigent care programs - revenue that subsidize the provision of services to uninsured patients. Again, if you report an amount on this line, be sure to specify the program in the space provided.

## **Did You Know: Specify**

Did you know that there are several lines on Table 9E that include a space for you to "specify" the source and amount of revenue received? When you see that, please be sure to describe the program or programs providing the revenue you're reporting on that line. Specifying the source and amount of revenue received allows BPHC and your UDS reviewer to see the details, both for the purposes of data collection and ensuring that it is reported on the correct line. Providing this information also provides a helpful reference when using your UDS report for internal purposes.

## **Non-Federal Grants or Contracts**

- On Line 7, you'll report the amount of revenue you've received from local governments, like county or city funding, during the reporting period that cover costs included in the scope of your health center's project(s).

- And, on the last line, Line 8, you'll report the revenue you've received from foundation or private grants and contracts. Again, please specify the program in the space provided.

Like the other two sections on Table 9E - you'll now add up lines 6, 6a, 7, and 8, and enter the total on Line 9. And that takes care of the non-Federal grants and contracts!

### **Did You Know: Draw-Downs**

Did you know that you should only report calendar year draw down amounts? So, in the case of a grant - this would be the cash amount you drew down during the year; not the full award amount, unless the full award was drawn down during the year.

### **Other & Total Revenue**

OK, let's go over the last two lines on Table 9E.

- On Line 10 (Other Revenue) - you will report all other revenue you've received and to include a description of the funding source and amount received. Some examples of what you might include on Line 10 include, income earned through: contributions; fund raising; rents and sales; patient record fees; and vending machine income.

### **Did You Know: Fluctuations**

Sometimes health centers experience a big fluctuation in other revenues from one year to the next.

If this is the case for your health center, just write a brief note in the EHB before submitting your report to explain the situation. This will help your Reviewer interpret your data upon initial review. If the explanation you provide is clear and explains the reason for the differences from year-to-year, your Reviewer may not have to follow up with you about this issue-ultimately saving you time and effort.

### **Table 9E: Other Revenues**

- Then, on Line 11, you'll see an instruction to add up lines 1 (total BPHC grants), 5 (total other Federal grants), 9 (total non-Federal grants & contracts), and 10 (other revenue) - and enter the amount on Line 11.

### **LAL Modifications**

I mentioned at the beginning of the course that Table 9E would look a little different to you if you are a look-alike. Let me explain a little more about that now. If your health center is a look-alike, then you will NOT report Lines 1a through 1k (BPHC 330 grants).

You won't need to remember this detail - just follow the report format and you'll be fine. As I mentioned, the report is formatted so that lines where you will not need to enter information are grayed out in the Electronic Handbook (EHB).



## Revenues Not Reported on 9E

We've talked about what you should include on Table 9E, but there are also some revenues that you should not include when reporting on Table 9E. Let's go over those now. On Table 9E, DO NOT report:

- The value of donated services, supplies, or facilities. That information will be reported, instead, on Table 8A.
- And do not report any patient-generated revenues. As we mentioned earlier, all patient-related revenue will be reported on Table 9D.

## Cross-Table Issues

As always, remember that information you'll report on one table in your UDS Report will relate to information you'll report on other tables. You'll want to look over what you're reporting on each of these tables and make sure it is consistent, reasonable, and in line with your expectations. For example:

- You can use the data reported on Tables 9E and 9D to calculate total revenues and compare those to the total costs reported on Table 8A.
- Also, look at data reported on Tables 9D and 9E. Make sure that you are correctly categorizing patient, and non-patient related revenue. Check the UDS Manual for specific instructions on these two tables - look at particular problem areas, like sliding-fee discounts, and indigent care program funds. Again, consider your data, if they don't seem to make sense, examine what the error might be and make corrections before submitting your report. In the end, this will save you time during the review process.

## Take a Minute and Explore Table 9E

OK, so now let's take a minute to explore Table 9E.

In this short example, the center reported \$3,140,631 in draw-downs from a CHC grant on Line 1b and Affordable Care Act (ACA) Capital Development Grant draw downs in the amount of \$175,168 on Line 1k. They added those two amounts together, and reported the amount on Line 1.

## Take a Minute and Explore Table 9E

For other Federal grants, they reported \$257,535 in Medicare and Medicaid EHR Incentive Payments (on Line 3a). As this is the only number they have to report on lines 2 through 4a, they total the lines and repeat the number in line 5, Total Other Federal Grants.

## Take a Minute and Explore Table 9E

For Non-Federal Grants or Contracts they report draw downs in the amount of \$250,000

from a Robert Wood Johnson Foundation (RWJF) grant (on Line 8) during the reporting period. And totaled those amounts on Line 9.

## **Take a Minute and Explore Table 9E**

Finally, on line 11, Lines 1, 5, 9, and 10 are totaled and reported as a Total Revenue of \$3,823,334.

## **Look Out for These Common Problems!**

We have covered a lot today by focusing on Table 9E! As we wrap up, let me see if I can help you and your team ace this table by telling you how to avoid some of the errors we typically see.

When completing Table 9E, be sure to:

- Report the amount drawn down, not the full grant award amount. Reporting the full award rather than the draw down can make it look like you have a surplus of funds, when you really do not.
- Include BPHC grants in lines 1a through 1e and not in Other Federal Grants (lines 2 through 3a).
- Specify the program(s) being listed in the space provided. Your UDS Reviewer will use that information to make sure the classification of each program is appropriate.
- Add a comment in the EHB if your health center experienced big changes since last year.

## **Congratulations**

### **Congratulations! You've completed the training on Table 9E!**

Thank you for taking the time today to learn about this table and for testing your knowledge. We appreciate your efforts to give us the data we need to support you in your important work.

## **Review**

You can review any topic that we just covered by clicking on the hyperlinks in the Table of Contents on the left of your screen, but if you would like to do something else, click the **NEXT** button to see your options.

Please remember to access and download additional training resources by clicking on the **RESOURCES LINK** in the upper right-hand corner of your screen.

## **Additional Resources**

These resources allow you to access National- and State-level UDS data; and, other reporting resources such as Quick Fact Sheets, training webinars, and the in-person regional training schedule. For ongoing questions, you can also email:

UDSHelp330@BPHCDATA.NET or call the UDS Helpline toll-free at 866-UDS-HELP.