

## Uniform Data System (UDS) Financial Tables Guidance

This resource provides guidance on common issues, key considerations, and helpful tips related to completing the UDS financial and operational tables. It is designed to support health centers in accurately reporting UDS financial data by highlighting possible challenges and offering practical solutions to improve data quality and reporting compliance. Items are listed in alphabetical order by topic description. Acronyms used throughout this file are defined on the final page.

| Brief Description and Impacted Table(s)                                                                | Checks and Solutions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| Accounts receivable (Table 9D)                                                                         | <ul style="list-style-type: none"> <li>Charges less collections less adjustments, or the amount by which what is owed to the health center increases or decreases during the calendar year = change in accounts receivable (A/R). Formula for Total: <math>T9D\_L16\_CG - T9D\_L14\_CB</math>. <ul style="list-style-type: none"> <li>A/R by payer: Total payer line, Column G – Column B</li> </ul> </li> <li>Nationally, the number of months of charges that the change in A/R equals is 0.2 months.</li> <li>The change in A/R is usually consistent with the change in charges (e.g., when charges increase, A/R increases).</li> <li>Large changes in A/R are questioned. Formula: <math>(T9D\_L16\_CG - T9D\_L14\_CB) / T9D\_L14\_CA * 12</math></li> <li>Charges are to be reclassified to secondary and subsequent payers when applicable. Failure to do this may cause the change in Medicare and private payers A/R to increase and self-pay to decrease.</li> <li>Check that a large increase is not the result of adjustment entries being reversed.</li> <li>Large A/R decreases may be an error if retroactive payments are appropriately included as collections in Column B, but were not taken out as adjustments in Column D.</li> </ul> |
| Charge rates (such as Medicare G-codes or other negotiated rates) and charge-to-cost ratios (Table 9D) | <ul style="list-style-type: none"> <li>Charges across all payers are to be reported only from the health center's schedule of fees. Do not report charges at payer, negotiated, or discounted rates.</li> <li>Medicare requires the G-codes and CPT codes to be included on Medicare claims. Remove the G-codes from the charges reported on the UDS. Most practice management systems correct this; if not, a manual adjustment is needed.</li> <li>The failure to exclude Medicare G-codes from charges will overstate the Medicare payer mix. The same is true for other payers, if including payer-specific rates.</li> <li>Charges per patient, charges per visit, and charge-to-cost ratio outliers may be questioned (when unusually high or low).</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

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| Donations (Table 9E)                          | <ul style="list-style-type: none"> <li>Non-monetary (services, facilities, or supplies) donations are no longer reported on the UDS.</li> <li>Report only cash donations on Table 9E, Line 10, Other Revenue.</li> <li>All monetary donations must be described in the specify box.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Expenses (Table 8A)                           | <ul style="list-style-type: none"> <li>Include all payroll accruals, prepaid itemizations, and capital depreciation attributable to the calendar year, regardless of when invoices are paid.</li> <li>In column A1, report the accrued direct costs associated with individuals whose FTE are tracked on the corresponding lines of Table 5. This includes staff salaries, fringe benefits, and contracted personnel paid on an hourly or FTE basis.</li> <li>In column A2, report all other non-personnel direct costs including supplies, travel, training, and contractors paid on a fee-for-service or vouchered basis where no FTE is tracked on Table 5.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                       |
| FTEs (Table 5) to costs (Table 8A) must sync  | <ul style="list-style-type: none"> <li>Personnel FTE classifications should be consistent with cost classifications.</li> <li>If there is a reason why such a comparison would look unusual, include an explanation on Table 8A. <ul style="list-style-type: none"> <li>Explain FTEs with no personnel costs, Column A1. For example, volunteers may be reported on Table 5 with no cost on Table 8A.</li> <li>Explain costs with no FTEs. This may be due to having paid referred care contracts for lab, x-ray, and other services. Report professional service contract costs in Other Costs, Column A2.</li> </ul> </li> </ul> <p><b>Cost checks</b></p> <ul style="list-style-type: none"> <li>Significant differences in the current year to prior year are compared.</li> <li>Unreasonably low or high costs per FTE may be an indication of a possible mismatch of cost and FTEs.</li> <li>Low costs per FTE may be explained by having donated personnel where there are FTEs on the service line, but there is no personnel cost reported.</li> </ul> |
| Other programs and services (Tables 5 and 8A) | <p>The Other Programs and Services category is limited to in-scope items and programs not classifiable elsewhere and those not exclusively tied to health center patients. This line includes:</p> <ul style="list-style-type: none"> <li>Adult, elderly, and youth programs, such as ADHC, childcare, PACE</li> <li>Basic needs, such as shelters/housing, food, and clothing</li> <li>Employment, vocational, AmeriCorps or other job training programs</li> <li>Fitness or exercise programs</li> <li>Head Start or Healthy Start</li> <li>Pass-through costs</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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|                                  | <ul style="list-style-type: none"> <li>○ Public/Retail pharmacies</li> <li>○ Research</li> <li>○ Retail pharmacy</li> <li>○ Space leased to others</li> <li>○ Support group services</li> <li>○ WIC</li> </ul> <ul style="list-style-type: none"> <li>● Do not report these programs as patient support services or in other service or cost categories.</li> <li>● The “Specify” text box in this category across both Tables 5 and 8A should contain the same programs and descriptions (e.g., if WIC is described on Table 5, Line 29a, for the program FTE, the costs on Table 8A, Line 12, should also note the related WIC costs).</li> <li>● With the exception of ADHC and PACE, revenue related to these costs are generally reported on Table 9E on the appropriate line. For example, pass-through revenue is reported on Table 9E, Line 1, and is offset by an equal amount of cost on Table 8A, Line 12. ADHC and PACE are reported by payers (generally Medicare and/or Medicaid) on Table 9D.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Other Accrued Revenue (Table 9E) | <ul style="list-style-type: none"> <li>● Table 9E only includes accrued revenue related to other, non-patient service revenue, including grant and contract dollars recognized during the year from HRSA’s BPHC, other federal, state, local, indigent care, private entities, foundations, and other revenue sources.</li> <li>● Revenue is reported by the source from whom they were received and not where they originated. <ul style="list-style-type: none"> <li>○ For example, RW A = local government or non-profit, RW B = state, and RW C = federal.</li> </ul> </li> <li>● Indigent program receipts are reported on Table 9E, Line 7a.</li> <li>● Use the specify boxes throughout the table to identify dollars by source.</li> </ul> <p><b>Large changes in revenue sources</b></p> <ul style="list-style-type: none"> <li>● Review prior year grant and contract Table 9E reporting for comparability to check that items are not omitted.</li> <li>● Check for accuracy when reporting significant reduction or no dollars in the current year from programs and vice versa.</li> </ul> <p><b>Other revenue</b></p> <ul style="list-style-type: none"> <li>● Nationally, other revenue = 4% of total 9D+9E revenue.</li> <li>● Do not report any patient service revenue on Table 9E, Other Revenue, Line 10. These must be reported on Table 9D.</li> <li>● Retail pharmacy receipts are reported as Other Revenue on Table 9E, Line 10.</li> </ul> |

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|                                                                     | <ul style="list-style-type: none"> <li>Other Revenue, Line 10, is to be described using the specify field.</li> <li>Loan proceeds are not reported because they are not revenue. Loans are not reported as revenue anywhere in the UDS.</li> <li>Insurance proceeds are not reported if the loss was taken as an asset reduction. Only proceeds recognized as accrued revenue during the year are reportable.</li> <li>Investment gains are not reported. Only accrued realized gains from sales on investments revenue are reported in the UDS on Line 10 of Table 9E.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Patient characteristics (Table 4) and payers (Table 9D) consistency | <p><b>Primary medical insurance vs. third-party payer</b></p> <ul style="list-style-type: none"> <li>Table 4 classifies patients by primary medical insurance and Table 9D classifies revenue data by the payer from which the revenue is expected or received.</li> <li>The patient mix and charge payer mix are usually comparable, with some difference expected.</li> <li>There are limited Other Public insurances, but commonly Other Public payers. <ul style="list-style-type: none"> <li>Categorical grants such as Title X and BCCEDP are not insurance, and the patients are usually classified as uninsured on Table 4, but these grants reimburse for services provided to patients.</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Performance incentives (Table 9D)                                   | <ul style="list-style-type: none"> <li>Many managed care plans and many other insurers pay a performance bonus or incentives. Amounts earned from any payer are to be reported on Line 18 of Table 9D, and not on Table 9E.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Pharmacy costs (Table 8A) and revenue (Table 9D)                    | <p><b>Pharmacy costs, dispensing to patients</b></p> <ul style="list-style-type: none"> <li>The cost for medications administered by in-house clinicians or contract pharmacy is to be reported on Table 8A on the pharmaceutical Line 8b (not on the medical line).</li> <li>Contract pharmacies, which generally use 340B purchased drugs, take their fees from sales receipts before reimbursing the health center. Do not omit dispensing cost, as this may result in understated drug replenishment cost. Report dispensing cost from 340B contract pharmacies on Table 8A, Line 8a, Column A2, Pharmacy (Not Including Pharmaceuticals).</li> <li>Not reporting pharmacy or pharmaceutical costs on Table 8A is unusual and should be explained in table comments.</li> <li>Review pharmacy costs (Table 8A, Line 8a) if it is greater than pharmaceutical cost (Table 8A, Line 8b).</li> <li>Pharmacy revenue data may be questioned, particularly in health centers where the pharmacy cost is high (when the costs exceed \$1M or more or the cost is proportionately much greater than the national average of 14% of total cost).</li> </ul> <p><b>Pharmacy revenue, dispensing to patients</b></p> |

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|                                                       | <ul style="list-style-type: none"> <li>Pharmacy net revenue data are to be reported on Table 9D, Line 17, Column G.</li> <li>In-house or contract pharmacy (typically 340B) revenue dispensed to health center patients must be reported on Table 9D, not Table 9E. Only retail pharmacy for non-health center patients is reported on Table 9E.</li> <li>Reporting no pharmacy revenue on Table 9D is unusual and should be explained in table comments.</li> </ul> <p><b>Limitations</b></p> <ul style="list-style-type: none"> <li>Pharmacy revenue data can be problematic if the data provided by the contract pharmacies to the health center is limited. Work with contract pharmacies to ensure the health center receives detailed reports that show: <ul style="list-style-type: none"> <li>The pharmacy, drug, and dispensing fee costs separately</li> <li>Dates of service</li> <li>Total pharmacy revenue for the calendar year</li> </ul> </li> <li>Refer to the UDS Manual Appendix B, which provides further detail on reporting in-house and contract pharmacy revenue.</li> </ul>                                                                                                                                |
| Reconciliations, sliding fee, and bad debt (Table 9D) | <p><b>Reconciliations</b></p> <ul style="list-style-type: none"> <li>Report cost report settlements, wraparound receipts, court settlements, and other payments) on Table 9D by payer in Column B, as collections. Paybacks are subtracted directly from Column B.</li> <li>Some states do not provide reconciliations. For example, Medicaid reconciliations are more likely in states where Medicaid or its MCOs pay the health centers their FQHC rate rather than a market rate.</li> </ul> <p><b>Sliding fee discounts</b></p> <ul style="list-style-type: none"> <li>Sliding fee discounts, if any, are applied to charges owed by patients. Report on Line 13, Column D.</li> <li>Sliding fee discounts are reviewed for reasonableness. Usually, the direction of change in sliding fee from the PY is consistent with the change in self-pay charges.</li> </ul> <p><b>Bad debt</b></p> <ul style="list-style-type: none"> <li>Bad debt of uncollectible receivables by patients or a third-party payer can be either adjusted off to the allowance account and amounts directly written off patient service accounts during the calendar year. Report bad debt write-offs and allowances on Line 15, Column G.</li> </ul> |

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| Subrecipients and contractors (multiple tables) | <ul style="list-style-type: none"> <li>Health center subrecipients and contractor relationships are to provide data for all UDS tables and forms to the Health Center Program recipient, which will combine the data and include it with their UDS Report.</li> <li>Subrecipient and contractors should clearly document the services, patients, costs, and revenue under these arrangements.</li> <li>Contractors report to the health center the services delivered and the costs for providing services. The health center reports in the UDS the amount they paid to the contractor for the purchased services.</li> </ul>                                                                                              |
| Surplus or deficit (Tables 8A, 9D, and 9E)      | <ul style="list-style-type: none"> <li>Surplus or Deficit = Total Net Patient Service Revenue (Table 9D) plus Total Net Revenue (Table 9E), less Total Health Center Costs (Table 8A). <ul style="list-style-type: none"> <li>Formula: <math>T9D\_L19\_CG + T9E\_L11\_CA - T8A\_L17\_CA</math></li> </ul> </li> <li>A possible reason for changes from year to year may be timing of grant or wrap receipts or recognition of these data showing deficit one year and surplus the next.</li> <li>Large surplus or deficit for CY and PY are questioned. Check if the amount is consistent with audited net revenue.</li> <li>Check if some receipts or costs are missing, particularly pharmacy revenue or cost.</li> </ul> |

**Note:** Follow the UDS Manual instructions when reporting on the financial and operational tables. Discuss reporting questions not clearly addressed by the UDS Manual with the UDS Support Line ([udshelp330@bphcdata.net](mailto:udshelp330@bphcdata.net) or 1-866-837-4357).

## ACRONYMS USED:

- ADHC: Adult day health care
- A/R - Accounts receivable
- BCCEDP - Breast and Cervical Cancer Early Detection Program
- CY - Current or calendar year
- FQHC – Federally-qualified health center
- FTE - Full-time equivalent
- MCO - Managed care organization
- PACE: Program of All-Inclusive Care for the Elderly
- PY - Prior year
- RW - Ryan White
- UCR - Usual, customary, and reasonable
- WIC - Women, infants, and children

## TABLE FORMULA REFERENCES:

- T – Table

- L – Line
- C – Column

Example: T9D\_L14\_CA refers to Table 9D, Line 14, Column A