

Table 9E: Other Revenue

PURPOSE:

Table 9E reports revenue-related information on non-patient service receipts, including grants, contracts, and other funds received in the calendar year from sources that support activities described in the scope of project(s) covered by the Health Center program grants, the Look-alike (LAL) program or the HRSA Bureau of Health Workforce (BHW) primary care program. This table includes all revenue received that are not directly tied to the delivery of a specific patient service.

CHANGES:

- Line 1p has been changed to Expanding COVID-19 Vaccination (ECV).
- Line 1p2 is now Other COVID-19-Related Funding from BPHC (specify_____) which was previously 1p.

KEY TERMS:

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

DRAW DOWNS: A formal request for HRSA to release and transmit to the awardee a portion of money awarded to them in their grant.

OTHER FEDERAL GRANTS: Grants received directly from the Federal Government except BPHC. Includes funds from OMH, IHS, HUD, and SAMHSA.

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

INDIGENT CARE PROGRAMS: Includes state and local programs that are earmarked to subsidize services rendered to patients who are uninsured. These funds are received as a grant amount, rather than on a fee-for-service basis.

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

OTHER REVENUE: 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. Do not report any receipts on both tables as this causes duplication of cash revenue received.
- Tables 9D and 9E versus 8A: Cash collections compared with accrued costs as indicator of cash flow.
- Tables 9D and 9E: Identifies diversification of revenue.

TABLE TIPS:

- Report only non-patient service revenue.
- Report on a cash basis — the amount received and/or drawn down during reporting period.
- Use the “last party rule” to classify the receipts. The “last party rule,” for UDS reporting purposes, means that grant, contract, and other funds should always be reported based on the entity from which the health center received them, regardless of the source from which they originated.
- Look-alikes and BHWs will not report revenue on Lines 1a-1m, however, Look-alikes may report revenue reported on Lines 1n-1p. These lines are included on Line 1/Total BPHC Grants.

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BPHC GRANTS (LINES 1a THROUGH 1e)

- The amounts shown on the BPHC Grant lines should reflect direct funding only.
- Enter drawdowns during the calendar year for all BPHC Section 330 grants in the primary care cluster.

CAPITAL DEVELOPMENT GRANTS (LINE 1K)

- Report the amount of Capital Development Grant dollars drawn down.
- Include funds from the HRSA-administered school-based service site capital grant program.
- Report Capital Assistance for Hurricane Response and Recovery Efforts (CARE), Capital Assistance for Disaster Response and Recovery Efforts (CADRE), and other funds awarded by HRSA to assist in the reconstruction and repair of facilities destroyed or damaged by natural disasters.

COVID-19 SUPPLEMENTAL FUNDING (LINES 1I THROUGH 1p2)

- Report drawdowns received during the calendar year for COVID-19 supplemental funding:
 - Line 1l: Coronavirus Preparedness and Response Supplemental Appropriations Act (H8C)
 - Line 1m: Coronavirus Aid, Relief, and Economic Security Act (CARES) (H8D)
 - Line 1n: Expanding Capacity for Coronavirus Testing (ECT) (H8E, ECT)
 - Line 1o: American Rescue Plan (ARP) (H8F, L2C, C8E)

- Line 1p: Expanding COVID-19 Vaccination (ECV) (activity code ECV)
- Line 1p2: Expanding COVID-19 Vaccination (ECV) (activity code ECV)
 - Specify names and amounts of Other COVID-19-related funding from HRSA

OTHER FEDERAL GRANTS (LINE 3)

- 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, Indigent Care).
- Include ARP grants drawn down from other HRSA Bureaus (not BPHC) or other federal agencies.

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MEDICARE AND MEDICAID EHR INCENTIVE GRANTS FOR ELIGIBLE PROVIDERS (LINE 3a)

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

PROVIDER RELIEF FUND (LINE 3b)

- Report funds from the CARES Act Provider Relief Fund through HHS. They provide relief to eligible providers for health care-related expenses or lost revenues that are attributable to the novel coronavirus.

STATE (LINE 6) AND LOCAL (LINE 7) GOVERNMENT GRANTS

- Grant funds reported on these lines are not related to productivity (e.g., will not be reduced if you under-produce or be increased if you over-produce).

STATE/LOCAL INDIGENT CARE PROGRAMS (LINE 6A)

- Report the amount of funds received from state/local indigent care programs that are earmarked to subsidize services rendered to patients who are uninsured (including patients covered by a tribe's 638 funds). Use the "specify" field to detail the names and amounts of state/local indigent care programs.
- Revenue is received as a grant amount, rather than on a fee-for-service basis.
- Do not include state **insurance** plans.

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TABLE 8A: FINANCIAL COSTS

Line	Cost Center	Accrued Cost (a)	Allocation of Facility and Non-Clinical Support Services (b)	Total Cost After Allocation of Facility and Non-Clinical Support Services (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 SERVICE REVENUE

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 Payments: P4P, Risk Pools, etc. (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.

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

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REVENUES NOT REPORTED ON 9E

- Do not report payments from a 340B pharmacy program on Table 9E. All health center patient pharmacy revenue 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 2023 UDS Manual.
- Do not report the value of in-kind or other donated services, supplies, or facilities (those are reported on Table 8A, Line 18).
- Do not include the proceeds of any loan received for operations, a mortgage, or other purposes.
- Do not report insurance proceeds related to a loss, unless the loss was recognized as an expense rather than a reduction in the value of an asset.
- Do not report the receipt or recognition of in-kind “community benefit” from a third party here or anywhere else on the UDS unless it is received as a cash donation.
- Do not include patient-related revenues (e.g., pharmacy, Breast and Cervical Cancer Early Detection Program or BCCEDP, etc.), as these are reported on Table 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.
- 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.

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.