

Table 9E: Other Revenue

PURPOSE:

Table 9E collects and reports information on non-patient receipts, including grants, contracts, and other funds received during the calendar year 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. "Grants and contracts" refer to those sources of revenue not tied to the delivery of services to patients.

CHANGES:

- Existing Measure Modified Line 1o: American Rescue Plan.
- Many of the requirements have been further clarified in this version of the UDS Manual.

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: 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. Includes funds from the CARES Act Provider Relief fund through HHS.

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 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 overstates cash income.
- 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 revenue.
- Report on a cash basis — the amount received and/or drawn down during reporting period.
- 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 and Contracts — Line 6;" grants passed through another health center are reported as "Foundation/Private Grants and Contracts — Line 8").
- Look-aikes and BHWs will not report revenue on Lines 1a-1m, however, Look-alikes may report revenue reported on Lines 1n-1p, and BHWs may report revenue on Line 1p. These lines are included on Line 1/Total BPHC Grants.

Table 9E: Other Revenue

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.

COVID-19 SUPPLEMENTAL FUNDING (LINES 1l THROUGH 1p)

- 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 and LAL ECT)
 - Line 1o: American Rescue Plan
 - Line 1p: Other COVID-19-Related Funding from BPHC
 - Specify names and amounts of Other COVID-19-related funding on Line 1p

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).

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).

INDIGENT CARE PROGRAMS (LINE 6a)

- May be a lump sum or based on a pre-set “*per-visit*” fee.
- All the associated charges, sliding fee discounts, and bad debt write-offs are reported on the self-pay line (Line 13) of Table 9D.
- Do not include state *insurance* plans.

Table 9E: Other Revenue

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.

TABLE 9E: OTHER REVENUE

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 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 2021 UDS Manual.
- Do not include the value of in-kind or other donated services, supplies, or facilities (those are reported on Table 8A, Line 18).
- Do not include capital received as a loan.
- 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 include patient-related revenues (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.
- 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.