

Online UDS Trainings

Module 7 – Revenues – 9D, 9E

Slide 1 – Welcome

Welcome to Module 7 of the Bureau of Primary Health Care's 2009 Uniform Data System training. This is the seventh in a series of 9 modules which describe the reporting requirements and step-by-step instructions for completing your 2009 UDS Report.

Slide 2 - Health Center Revenues: Tables 9D and 9E

This module provides step-by-step instructions for completing Tables 9D and 9E.

Slide 3 - Table 9D: Patient Revenues

Table 9D reports patient related revenues and includes charges, collections, and allowances by payor. The next slides describe how to complete the columns on Table 9D.

Slide 4 - Table 9D – Charges Col (a)

Total gross charges are reported by payor in column a. Full charges reported are based on the health center's fee schedule and should not be discounted or adjusted. In column a, you will want to be sure to include charges for all billable services including medical, dental, pharmacy, etc. Do not include charges where no collection is attempted or expected such as for enabling services or pharmacy samples. As with all of the tables, there are relationships between table 9D and other tables, so it's important to coordinate when completing the UDS.

Slide 5 - Table 9D – Collections Col (b)

Cash collections received during the reporting year are reported by payor in column b. Collections include payments received on charges generated in the current year or prior years which are received in the current year. Collections reported in column b also include FQHC payments and payments from managed care organizations reported in Columns c1-c4 but should not equal the sum of these amounts as these columns are just a subset of what is reported in column b.

Slide 6 - Table 9D – Adjustments Col (c1-c4)

FQHC payments received in the reporting year are reported in columns c1 and c2 depending on whether they are received for the current or a previous year. Columns c3 and c4 report cash payments received as retroactive payments for managed care including incentive and withhold payments and penalties or paybacks. Again, the amounts reported in columns c1-c4 are also reported in column b.

Slide 7 - Table 9D – Allowances (Col d)

Contractual allowances are reported by payor in column d. Allowances are the portion of the bill that the health center agrees not to collect. The difference between what you charge and what the payor allows is the contractual allowance.

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Slide 8 - Table 9D – Allowances

Allowances are not the difference between charges and collections which includes bad debt and accounts receivable. The only exception to this rule is capitated managed care where the allowances do equal the difference between charges and collections provided payments are received in the month of service. This is because there is no accounts receivable for capitated managed care.

The contractual allowance should be reduced by the amount of any FQHC payments reported in columns c1 and c2. In this case, you will want to correct the allowance at the time that you see the bonus payment or penalty.

Allowances are contractual and not calculated. They should be provided to you in a report by your 3rd party payors.

Slide 9 - Table 9D – Sliding discounts Col (e)

The amount of sliding fee discounts is reported on Line 13 column e. The sliding fee discount is the amount of the charge that the health center has calculated that the patient does not need to pay due to low family income. The patient should provide proof of income in order to determine their sliding fee discount.

Please note that a sliding discount is not the same thing as bad debt or charges not collected from the patient, it must be calculated based on the health center's fee schedule and the sliding fee scale.

Slide 10 - Table 9D – Bad debt Col (f)

Report any self pay bad debt written off during the reporting year on Line 13 column f. Only self pay bad debt is reported on Table 9d, no bad debt for any third party payor is reported. Bad debt is money that you could have collected but were not able to or didn't.

Slide 11 - Table 9D - Payors

Medicaid revenues are reported on Lines 1 to 3. Medicaid includes routine Medicaid, EPSDT, and the Medicaid part of Medi-Medi or crossovers. If the State Children's Health Plan is operated by Medicaid, it is reported with Medicaid on Line 1. Medicaid primary care case management programs are reported on Line 1.

Medicare is reported on lines 4-6 and includes all routine Medicare and the Medicare portion of Medi-Medi or crossovers.

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Slide 12 - Table 9D - Payors Continued

Other public revenues are reported on Lines 7-9 and include state and other public insurance programs, SCHIP programs which are operated by a third party, and state-based grant programs which reimburse for services such as breast and cervical cancer grants, family planning grants, well child and tuberculosis. While categorical grant programs are not considered to be insurance, charges and collections associated with them are related directly to patient services and should be reported on table 9D.

Private and commercial insurance revenues are reported on Lines 10-12. Private insurance includes Blue Cross, Tricare, Trigon, Workers Comp and other commercial insurers. Similar to the categorical grants, worker's comp is not considered to be insurance, but the associated charges and collections are related directly to patient care.

Slide 13 - Table 9D - Payors Continued

All charges and collections for self pay are reported on Line 13 including charges for full fee patients and sliding fee patients and the self pay portion of third party charges including co-pays and deductibles. You will want to be sure that you recheck your self-pay charges to make sure that you've re-assigned the patient portion of 3rd party charges down to the self-pay line.

Slide 14 - Table 9D – Reclassify Charges

Again, be sure to reclassify the self pay portion of third party charges to the self pay line 13. Many health center billing systems post the full charge to the primary payor and fail to move the portion of the charge to the secondary payor automatically. In this case, you should make adjustments manually. Failure to reclassify will result in inaccurate reporting of collection rates for third parties and underreporting of self pay charges.

Slide 15 - Cross Table Issues

When completing the UDS report, it's important to remember that table 9D is interrelated to other tables including tables 4, 5, and 8A.

When reviewing table 9D, be sure to check that charges and collections reported by payor tie to insurance enrollment reported on table 4. Also related to table 4, check to make sure that managed care revenues reported on 9D make sense when compared to member months reported on table 4.

Another important thing to check is that the average charge per visit makes sense. This can be done by comparing the billable visits reported on table 5 with the charges reported on table 9D.

Lastly, check to make sure that gross charges make sense when compared to reimbursable costs reported on table 8A.

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Slide 16 - Table 9E Other Revenues

Table 9E reports non-patient-service income.

Slide 17 - Table 9E Other Revenues

On table 9E , you will need to report all non-patient related revenues including grants, contracts and miscellaneous revenues. Revenues are reported on a cash basis. You'll need to report revenues using the “Last party rule” which means that the agency from which the funds are directly received is credited as the source on Table 9E. As an example, a grant which may have originated from the CDC, a federal agency, but which is received from the state is reported on Line 6 as a state grant. Similarly, if the health center receives their 330 grant through another health center, the 330 grant is reported on Line 8 as being from a private source. None of the revenue reported on table 9E should be directly related to or generated by services delivered to patients, this income is reported on table 9D.

Slide 18 - Table 9E – BPHC Grants

Lines 1a-1j list the various BPHC funding sources. Report the total amount drawn down during the year for all applicable BPHC grants. The total is reported on line 1. This includes any grants that you receive from BPHC which you pass through to another health center. For these pass through grants, if you report patients and encounters on Tables 3A, 3B,4 and 5 you must detail costs and revenues on Tables 8A and 9D. If you do not report patients and encounters, report the full pass through amount reported on Table 9E as a cost on Table 8A line 12.

Please note that line 1j refers to the old capital improvement program, not the ARRA CIP funding. ARRA funding is reported on another line and will be discussed later in the presentation.

Slide 19 - Table 9E – Other Revenues

Report the amount of any funds received directly from federal agencies other than BPHC on Line 3. This line should include any ARRA funding that is not received from the Bureau of Primary Health Care. ARRA funding that is received from the Bureau in the form of NAP, IDS, CIP or FIP grants should be reported on lines 4 and 4a. Report the amount of any funds received directly from state agencies on line 6 and from local governments such as county and city funding on line 7. Be sure to include a description of each funding source and the amount received.

Slide 20 - Table 9E – Other Revenues

Report funding received from an indigent care program on line 6a. Indigent care programs are defined as state and local programs that pay for primary health care on behalf of low-income, eligible residents. In general these funds are reimbursed up to an available cap based on a current or prior year level of service but not on a direct fee for service basis. Be sure to include a description of each funding source and the amount received.

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Patients for whom the health center receives reimbursement through an indigent care program are reported as uninsured on Table 4 Line 7. Charges for services provided to these patients are reported as self pay on Table 9D Line 13 col a and everything not due from the patient is written off as a sliding fee discount.

Slide 21 - Table 9E – Other Revenues

Report funds received from private foundations and private organizations on Line 8 and all other revenues on line 10. As stated previously, funds reported on line 8 could include funding received from another health center. This line could also include private foundation grants or funding from other private organizations. Examples of what might be included on Line 10 include income earned through fund raising, rents and sales, patient record fees, and vending machine income.

For both of these lines, be sure to include a description of each funding source and the amount received.

Slide 22 - Revenues Not Reported on 9E

We've talked about what is included on table 9E, but there are also some revenues that are not reported on this table. Do not include the value of donated services, supplies, or facilities on Table 9E, these are reported on table 8A. Also, do not include capital received as a loan and do not include any patient related revenues. Again, all patient related revenues are reported on table 9D.

Slide 23 - Cross Table Issues

When completing table 9E, it's important to remember that this table is interrelated to other tables including tables 5 and 9D. These relationships are described on this slide.

Slide 24 -Thank You

Thank you for viewing this module. If you are interested in learning more about the UDS reporting requirements and step-by-step instructions for completing the UDS tables, please be sure to visit the other modules available online.

Slide 25 – Module 7 Quiz/Survey

Now that you've viewed module 7, let's see how much you've learned! Please take a few moments to complete a short quiz. To access the quiz, click on the link on this slide. Your participation will help to show how well you understand the content of this module, and will help us to improve our training program for next year.