Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T9E	Profit and Loss	When comparing cash income to accrued expenses a large surplus or deficit is reported. Please correct or explain. Surplus or Deficit = $<value>(T9D_F9D_L14_Cb+T9E_F9E_L11_Ca-T8a_F8a_L17_Cc)</value>; Percent Surplus or Deficit <value>(((T9D_F9D_L14_Cb+T9E_F9E_L11_Ca-T8a_F8a_L17_Cc)/T8a_F8a_L17_Cc)*100)</value>%. Note: If the value is a surplus it will be distinguished as a number inside a parentheses (Value). If the value is a deficit it will be distinguished as a number with a negative sign inside a parentheses (-Value).	4094	We compare your total cash income from patient services (on Table 9D, Line 14, Column B) and other sources (Table 9E, Line 11, Column A) to your total accrued costs (Table 8A, Line 17, Column C) and calculate a percent gain or loss. Because we are comparing cash on the two revenue tables to accrual on the cost table, this is an indicator of cash flow. If the number is large, please make sure you actually did have a large increase or decrease in net worth. This can easily be triggered by a typo or dropping a decimal point and we want to detect any such error.
T9D	Average Collections	A large change from the prior year in collections per medical+dental+mental health visit is reported. Current Year <value>(T9D_F9D_L14_Cb)/(T5_F5_L15_Cb-T5_F5_L11_Cb+T5_F5_L19_Cb+T5_F5_L20_Cb)</value>; Prior year <value>(T9D_F9D_L14_Cb_PYG)/(T5_F5_L15_Cb_PYG-T5_F5_L11_Cb_PYG+T5_F5_L19_Cb_PYG+T5_F5_L20_Cb_PYG)</value>. Please review the information and correct or explain.	4216	We calculate the average amount you receive for visits by taking your total patient collections (Table 9D, Line 14, Column B) and divide it by the total number of visits that would normally produce payments: medical, dental, and mental health (Table 5, Lines 15, 19, and 20, Column B) but exclude nursing visits (Table 5, Line 11, Column B) because those normally are not reimbursed. This number tends to go up a small amount each year. If the change from last year is very large or if it is going down, we will ask you about it to be sure there is not some error in your reported income or visits. (If you received an unusual payment for services, this would distort the number.)

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T8A	Cost Per Visit Questioned	Mental Health Cost Per Visit is substantially different than the prior year. Current Year <value>T8a_F8a_L6_Cc/T5_F5_L20_Cb</value>; Prior Year <value>T8a_F8a_L6_Cc_PYG/T5_F5_L20_Cb_PYG</value>.	4126	We calculate the average cost per visit of mental health visits by dividing total mental health visits (Table 5, Line 20, Column B) by total mental health costs (Table 8A, Line 6, Column C). We use the number in Column C which has non-clinical and facility costs allocated to the total mental health costs. These costs are generally stable or increasing slightly from one year to another. This can occur when someone mistakenly places an expense item from the general ledger in the wrong category. We flag major changes, but recognize that health centers may change their service levels. Note that adding a mental health worker who does prevention work would add a cost with no visits; changing the type of services would do the same thing. For example, if most of your costs last year were for counselors who met with patients for an hour and you added a provider who does medication management visits that average only 10 minutes, your cost per visit might go down.

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T9E	Inter-Year Variation in Grant Funds	Current year Community Health Center(Section 330(e)) funds vary substantially from the prior year. This may occur if BPHC has substantially changed the grant amount or may be due to the timing of draw downs. Please correct or explain. Current Year - <value>T9E_F9E_L1b_Ca</value>. Prior Year - <value>T9E_F9E_L1b_Ca_PYG</value>.	3466	Normally grant funds remain constant and they rarely go down. We compare the amount you report drawing down this reporting year (on Table 9E) to what you reported last year for each type of grant (CHC, MHC, HCH, PHPC). We flag major changes because it may mean a mistake was made. But, we also recognize that it is grantees may get supplemental funds (leading to an increased amount). We also acknowledge it is possible to essentially draw down 11 months worth of money in one year and 13 months the next. That is not a problem, but we ask for you to explain.
T8A	Cost per Visit Questioned	Total Enabling Services Cost Per Visit is substantially different than the prior year. Curent Year <value>T8a_F8a_L11_Cc/T5_F5_L29_Cb</value>; Previous Year <value>T8a_F8a_L11_Cc_PYG/T5_F5_L29_Cb_PYG</value>.	4131	Normally costs remain relatively constant from year to year. We compare the amount you report spending in each category (in this example we are looking at enabling costs on Table 8A, Line 11, Column C) to what you reported last year. We will use the number in Column C - costs after facility and non-clinical costs have been distributed. You should check if an expense from the general ledger is mistakenly placed in the wrong category. We flag major changes, but recognize that health centers may change their service levels. Explaining that you did more or less in terms of services (especially if you can reference the change on table 5) helps us to better understand your numbers.

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T8A	Cost per Visit Questioned	Total Medical Care Cost Per Visit is substantially different than the prior year. Current Year <value>(T8a_F8a_L1_Cc+T8a_F8a_L3_Cc)/(T5_F5_L15_Cb-T5_F5_L11_Cb)</value>; Prior Year <value>(T8a_F8a_L1_Cc_PYG+T8a_F8a_L3_Cc_PYG)/(T5_F5_L15_Cb_PYG-T5_F5_L11_Cb_PYG)</value>.	4117	We calculate the average cost per visit of medical visits by dividing total medical visits (Table 5, Line 15, Column B), excluding nurse visits (Line 11) by medical staff and other direct costs (Table 8A, Line 1 and 3, Column C). We use the number in Column C which has non-clinical and facility costs allocated to the total medical costs. These costs are generally stable or increasing slightly from one year to another. This can occur when someone mistakenly places an expense item from the general ledger in the wrong category. We flag major changes, but recognize that health centers may change their service levels. Explaining that you did more or less in terms of services (especially if you can reference the change on table 5) helps us to better understand the numbers.

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T8A	Cost per Visit Questioned	Dental Care Cost Per Visit is substantially different than the prior year. Current Year <value>T8a_F8a_L5_Cc/T5_F5_L19_Cb</value>; Prior Year <value>T8a_F8a_L5_Cc_PYG/T5_F5_L19_Cb_PYG </value>.	4125	We calculate the average cost per visit of dental visits by dividing total dental visits (Table 5, Line 19, Column B) by total dental costs (Table 8A, Line 5, Column C). We use the number in Column C which has non-clinical and facility costs allocated to the total dental costs. These costs are generally stable or increasing slightly from one year to another. This can occur when someone mistakenly places an expense item from the general ledger in the wrong category. We flag major changes, but recognize that health centers may change their service levels. Explaining that you did more or less in terms of services (especially if you can reference the change on table 5) helps us to better understand the numbers.

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T9D	Self-Pay Numbers Questioned - More Collections and Write-Offs than Charges	More collections and write-offs are reported than charges for self-pay, Line 13. Please review that proper re-allocations of all deductibles and co-payments to the self-pay category is being done. Please correct or explain. Current Year Accounts Recievable <value>(T9D_F9D_L13_Ca)-(T9D_F9D_L13_Cb)-(T9D_F9D_L13_Ce)-(T9D_F9D_L13_Cf)</value>; Prior Year Accounts Recievable <value>(T9D_F9D_L13_Ca_PYG)-(T9D_F9D_L13_Cb_PYG)-(T9D_F9D_L13_Ce_PYG)-(T9D_F9D_L13_Cf_PYG)</value>;	3989	Self-pay charges (Table 9D, Line 13, Column A) can be collected (Column B) or written off as a sliding discount (Column D) or bad debt (Column E). Of course, some charges will remain as owed to the health center at year end. If there are more self-pay collections and self-pay write-offs than there are self-pay charges, that could indicate an error - especially if it happens two or more years in a row. One cause for this is reporting an insurance co-payment as a self-pay collection, but failing to reclassify the charge to self-pay. Another cause for this is when there is a large amount of uncollectable self-pay bad debt write-offs from a previous year. We use this to flag potential errors in reporting of charges, collections, and write-offs *and* to identify failure to reclassify charges.
T8A	Inter-Year Variance Questioned	Current Year Facility costs vary substantially from last years cost. (Current Year: <value>T8a_F8a_L14_Ca</value>; Prior Year: <value>T8a_F8a_L14_Ca_PYG</value>). Please correct or explain.	3727	Facility costs (Table 8A, Line 14, Column A) usually rise slowly. If we see a major change it may mean that there was an error in reporting *or* that the health center has changed, added, or removed facilities. Common reporting errors may involve counting costs differently or incorrectly.

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T5UR	Inter-Year Patients Questioned	On Universal - A large change in Mental Health patients from the prior year is reported on Line 20 Column C. (PY = <valueData>T5_F5_L20_Cc_PYG</valueData>, CY= <valueData>T5_F5_L20_Cc</valueData>). Please correct or explain.	4143	Patients are classified on Table 5 by service type: medical on Line 15, dental on Line 19, mental health on Line 20, etc. Unless additional funds and new locations have been obtained, patient counts remain relatively constant. Large changes can mean the health center misclassified patients or visits or included or excluded a group. Note that since we use percent change, very small numbers can make a small change look large. For example, increasing from 200 patients to 400 patients is doubling the number, but it may be a relatively small change. (Also note, the word "Universal" in the edit, means the Universal report. Some health centers file both a Universal and a Grant report and this permits them to identify which form this edit is flagging on.)
T5UR	Substantial Inter-Year Variance in Providers	The number of Physician FTEs reported on Line 8 Column a differs from the prior year. Current Year - <valueData>T5_F5_L8_Ca</valueData>. Prior Year - <valueData>T5_F5_L8_Ca_PYG</valueData>. Confirm that this is consistent with staffing changes and that the FTE is calculated based on paid hours.	4134	Staff, including physicians, are classified on Table 5 by type: physicians on Line 8, dentists on Line 16, etc. As a rule, unless additional funds and new locations have been obtained, these numbers remain relatively constant. Large changes can mean a staff member was misclassified or that a group, such as residents, were accidently excluded in one of the years. Note that since we use percent change, a very small change in number can look large. For example, going from a 0.1 NP to a 0.2 NP is doubling the number, but it may be a relatively small change.

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T8A	Costs and FTE Questioned	Quality Improvement is reported on Table 8A, Line 12a <valueData>T8A_F8A_L12a16_Ca</valueData> and Table 5, Line 29b <valueData>T5_F5_L29b16_Ca</valueData>. Review and confirm that FTEs relate to costs or correct.	6306	Staff classifications should be consistent with cost classifications. We ask health centers to confirm that they are reporting the information consistently when comparing costs to staffing on Tables 8A and 5.
T5UR	Inter-Year Patients Questioned	On Universal - A large change in Enabling Services patients from the prior year is reported on Line 29 Column C. (PY = <valueData>T5_F5_L29_Cc_PYG</valueData>, CY = <valueData>T5_F5_L29_Cc</valueData>). Please correct or explain.	4149	Patients are classified on Table 5 by service type: medical on Line 15, dental on Line 19, mental health on Line 20, etc. Unless additional funds and new locations have been obtained, patient counts remain relatively constant. Large changes can mean the health center misclassified patients or visits or included or excluded a group. Note that since we use percent change, very small numbers can make a small change look large. For example, increasing from 200 patients to 400 patients is doubling the number, but it may be a relatively small change. (Also note, the word "Universal" in the edit, means the Universal report. Some health centers file both a Universal and a Grant report and this permits them to identify which form this edit is flagging on.)

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T9D	Inter-Year Medicare Patients and Charges Questioned	A <value>(((T4_F4_L9_CMIa13+T4_F4_L9_CMIb13)-(T4_F4_L9_CMIa13_PYG+T4_F4_L9_CMIb13_PYG))/(T4_F4_L9_CMIa13_PYG+T4_F4_L9_CMIb13_PYG))*100</value>% change in MEDICARE patients is reported, but <value>((T9D_F9D_L6_Ca-T9D_F9D_L6_Ca_PYG)/(T9D_F9D_L6_Ca_PYG))*100</value>% in charges is reported. Review the report for consistency. Please correct or explain.	4062	When patients covered by a particular insurance go up or down, we expect charges and collections to go up or down at roughly the same rate and same direction. If they do not, we ask you to check if patients or charges are being reported incorrectly.
T9D	Large Change in Accounts Receivable for Total Medicare is Reported	Total Medicare, Line 6: When we subtract collections (Column b) and adjustments (Column d) from your total Medicare charges (Column a) there is a large difference <valueData>(T9D_F9D_L6_Ca-T9D_F9D_L6_Cb-T9D_F9D_L6_Cd)/(T9D_F9D_L6_Ca)*100</valueData>%. While we do not expect it to be zero, a difference this large is unusual. Please explain or correct.	2016	Eventually, all charges should be collected or adjusted off. When charges greatly exceed collections and adjustments or vice-versa, we look for possible errors. Common errors include moving co-payment collections but not the charges or failing to record allowances in a timely manner. (There may be a timing issue for Medicare which affects the accounts receivable balance if there is a delay in billing numbers for providers.)
T9D	Charge to Cost Ratio Questioned	Total charge to cost ratio of <value>T9D_F9D_L14_Ca/(T8a_F8a_L4_Cc+T8a_F8a_L5_Cc+T8a_F8a_L6_Cc+T8a_F8a_L8a_Cc+T8a_F8a_L8b_Cc+T8a_F8a_L9_Cc)</value> is reported which suggests that charges are less than costs. Please review the information reported across the tables and correct or explain.	4121	Health centers are required to establish charges in a manner that will cover all reasonable costs. We determine total charges (Table 9D, Line 14, Column A) and estimate associated charges by adding Table 8A, Column C (costs for medical, dental, mental health, vision, lab, x-ray, and pharmacy). When the ratio is not close to 1.0 it may indicate an error in classifying or reporting the health center's costs or in using a fee-schedule which does not cover costs.

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T6AUR	Contraceptive Management Patients Questioned	The number reported on <valueLineColumn>T6a_F6a_L25_Cb</valueLineColumn> on Table 6A appears low when compared to women aged 15-44 <value>T3a_F3a_L16_Cb+T3a_F3a_L17_Cb+T3a_F3a_L18_Cb+T3a_F3a_L19_Cb+T3a_F3a_L20_Cb+T3a_F3a_L21_Cb+T3a_F3a_L22_Cb+T3a_F3a_L23_Cb+T3a_F3a_L24_Cb+T3a_F3a_L25_Cb+T3a_F3a_L26_Cb+T3a_F3a_L27_Cb+T3a_F3a_L28_Cb+T3a_F3a_L29_Cb</value> reported on Table 3A. If you use an alternate code for contraception management visits, especially Title X visits, add it to the table comments.	2149	We look at the total number of patients provided contraceptive management services (Table 6A, Line 25, Column B) and divide that number by the total number of women 15 through 44 years of age (from Table 3A). This number is compared to the average for health centers nationally. Large variances from this estimate may result if the health center refers contraceptive care out to other providers or has a disproportionately large number of women in that age range who are not medical patients. Alternately, health centers may be under-reporting the number because they use a local Title X code (which can be corrected) or because the providers fail to record the service (which cannot be corrected in the current reporting year but indicates a change that can be made internally going forward.)

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T4UR	Patient Numbers Do Not Agree	<value>T4_F4_L12_CMIb13</value> on Table 4, is not equal to the sum of Lines 19 - 38 on Table 3A <value>T3a_F3a_L19_Ca+T3a_F3a_L19_Cb+T3a_F3a_L20_Ca+T3a_F3a_L20_Cb+T3a_F3a_L21_Ca+T3a_F3a_L21_Cb+T3a_F3a_L22_Ca+T3a_F3a_L22_Cb+T3a_F3a_L23_Ca+T3a_F3a_L23_Cb+T3a_F3a_L24_Ca+T3a_F3a_L24_Cb+T3a_F3a_L25_Ca+T3a_F3a_L25_Cb+T3a_F3a_L26_Ca+T3a_F3a_L26_Cb+T3a_F3a_L27_Ca+T3a_F3a_L27_Cb+T3a_F3a_L28_Ca+T3a_F3a_L28_Cb+T3a_F3a_L29_Ca+T3a_F3a_L29_Cb+T3a_F3a_L30_Ca+T3a_F3a_L30_Cb+T3a_F3a_L31_Ca+T3a_F3a_L31_Cb+T3a_F3a_L32_Ca+T3a_F3a_L32_Cb+T3a_F3a_L33_Ca+T3a_F3a_L33_Cb+T3a_F3a_L34_Ca+T3a_F3a_L34_Cb+T3a_F3a_L35_Ca+T3a_F3a_L35_Cb+T3a_F3a_L36_Ca+T3a_F3a_L36_Cb+T3a_F3a_L37_Ca+T3a_F3a_L37_Cb+T3a_F3a_L38_Ca+T3a_F3a_L38_Cb</value>. Please review and correct.	2510	Table 4 separately asks for insurance status for patients 0 through 17 years of age and for patients 18 and older. Table 3A shows how many total patients were in the same age ranges. The totals must agree. If they do not, a correction is required the tables before the report can be submitted.
T4UR	Inter-Year Change in Unknown Income Patients	The percentage of patients with unknown income has significantly increased when compared to prior year. Current Year = (<value>(T4_F4_L5_Ca/T4_F4_L6_Ca)*100</value>%, <value>T4_F4_L5_Ca</value>); Prior Year = (<value>(T4_F4_L5_Ca_PYG/T4_F4_L6_Ca_PYG)*100</value>%, <value>T4_F4_L5_Ca_PYG</value>). Please correct or explain.	6090	Income collected during the reporting year are to be reported. If the proportion of patients with unknown income has increased significantly, it may be that the health center's procedures have changed. You are to affirm that this is the case, what changes occurred, or explain why the data was incorrect in the past. (BPHC recommends that income information, relative to the Federal Poverty Guidelines, be obtained from patients each year.)

Table Name	Short Description	Message	Edit Code	Technical Assistance/Guidance
T9E	Inter-Year Variance Questioned	Total income reported on Tables 9D and 9E for this year varies substantially from the prior year. Please correct or explain. Current Year <value>T9D_F9D_L14_Cb+T9E_F9E_L11_Ca</value>; Prior Year <value>T9D_F9D_L14_Cb_PYG+T9E_F9E_L11_Ca_PYG</value>.	3736	Health center's income tends to be relatively stable from year to year unless an event has occurred such as opening new sites, obtaining new grants, or receiving substantial past-due payments. We combine income from patient services and other revenue sources and compare it to the prior year. Substantial increases or decreases are flagged. Health centers should know what caused this change. Review for any potential reporting error if unexplained.