

4.05 PROVIDER REVENUE AND INCOME

This major object is used to report all income received by the D&A facility directly from Federal, State, and Local governments, as well as from client and private sources. Funding source, for reporting purposes, shall be defined as the agency from which the checks were received. The SCA, acting as a functional unit, may also receive revenue and income as described below.

Revenue – Provider revenue is funding which has been obligated to the service provider by grant, contract, award letter or other documented agreement. Revenues are received as a consequence of a formal funding agreement that describes the work and defines the period for services to be performed. For the revenue line items, list all revenue received or earned by the facility during the cumulative report period. The facility must accrue revenues earned and reported on the appropriate reporting form.

Income - Provider income is funding received by the service provider as a result of operations. Income is primarily derived from third party payers as reimbursement for services to insured, medical assistance eligible, or self-paying individuals. Interest and donations are also classified as income. List accounts receivable and cash receipts for the income line items. Report interest income listing only cash receipts.

501 - Provider Revenue - Provider revenue is comprised of direct federal revenues received by the service provider, revenues received from other government or private entities as well as revenues received from other SCAs for the provision of D&A treatment services or D&A related ancillary services. The intent is to identify other dollars used by the recipient to defray existing costs or expand services. Direct federal grantors may include NIAAA and NIDA, while other revenue sources may include United Way, municipal funds and private grants. The provider must identify the source(s) of these funds.

502 - Provider Charitable Income – Income received from unspecified sources such as donations (i.e., funds donated to the service provider as a general contribution wherein the donor determines how the funds will be spent) from private firms, unions, charitable organizations and individuals. Identify the source(s) of all provider income.

503 - Provider Interest Income – The facility must enter any interest income earned in the space provided. Interest income must be expended prior to the expenditure of Commonwealth funding.

504 - Client Fees – Income received directly from clients who have a liability for full or partial payment for services received.

505 - Private Health Insurance – Income received from insurance carriers, e.g., Blue Cross/Blue Shield, employer or union health plans and private purchase health insurance.

506 - Medical Assistance (MA) – Income received from the DPW for substance abuse services provided to MA-eligible recipients.

507 - Other Third Party Fees – Income received as payment for client services from a source such as employers (where insurance coverage is not applicable), client family member, food stamps, etc. (when the payment by such sources is agreed to by the client and does not violate confidentiality requirements).

508 - Miscellaneous – Use this code to indicate funding of a special nature or circumstance that cannot be categorized using the definitions and examples cited above.