

<b>Data Elements for the Financial Data Set</b>			
<b>Domain</b>	<b>Data Elements</b>	<b>Definition</b>	<b>Ready for Prototype</b>
Unique Identifiers	Payer or sponsor identifier	Unique identification number for the entity who is funding (providing payment for) the coverage. This could include a private employer, government (Medicare, Medicaid), self-pay, union, etc.	No
	Payee identifier	Unique identification number for the entity who receives payment for the service delivered.	No
	Organization identifier(s)	Unique identification numbers for all entities involved in the financial transactions	No
	Individual covered by payment identifier	Unique identification number for the consumer.	Yes
Person-level Data Elements	Consumer copayment	An out-of-pocket payment made by or charged to the consumer at the time of visit or discharge.	Yes*
	Consumer payment towards deductible	Total copayments made that are counted toward a deductible. Once a deductible amount is met, copayments generally decline or are zero.	Yes*
	Third party payment	Payment made by an insurer or other payer (e.g., Medicaid).	Yes*
*dollar amount			
Person-level Data Elements Continued	Method of third party payment (if any)	Describes the financial incentives: fee-for-service, salary, capitation, case rate, DRG, per diem are the principal examples.	No
	Compensation method	This is different from method of third party payment if the clinician does not contract	Yes

		directly with the third party – e.g., is in a group practice.	
	Date of payment	Date on which claim or prospective payment is made.	Yes
	Time period covered by payment (e.g., capitation payments often cover one month)	Dates over which payment is intended to cover average costs (if fee-for-service, then point in time).	Yes
Organization-level Data Elements	Current assets	<ul style="list-style-type: none"> <li>• Cash—funds on hand and in the organization’s bank account</li> <li>• Marketable securities—holdings of short-term notes, stocks, and bonds held for their return and which can be readily sold</li> <li>• Accounts receivable—amounts owed to the organization</li> <li>• Allowance for doubtful accounts (bad debts—an estimate of the amount of accounts receivables that will not be collected)</li> <li>• Other current assets—current assets other than cash and accounts receivable that are to be converted into cash within a year, e.g., inventories and prepaid items such as rent and insurance</li> </ul>	No
Organization-level Data Elements, Continued	Non-current assets	<p>Unlike current assets, non-current assets are not expected to be converted into cash within a year.</p> <ul style="list-style-type: none"> <li>• Furniture and equipment—tangible assets other than buildings and land owned by the organization and used in the course of business, depreciated over</li> </ul>	No

		<p>time</p> <ul style="list-style-type: none"> <li>• Buildings—those being purchased or already owned by the organization and used in the bourse of business, depreciated over time</li> <li>• Land—land such as building sites, used in the course of business and which is being purchased or owned by the organization, not depreciated</li> <li>• Other non-current assets—all non-current assets other than land, buildings, furniture, and equipment used in the course of business, such as long-term investments, franchises, and other intangible assets</li> </ul>	
	Total assets	The total of all current and non-current assets as a dollar value.	No
	Current liabilities	A dollar value for the debts that require payment within a year (wages payable, accounts payable, interest payable, etc.)	No
	Non-current liabilities	A dollar value for the long-term obligations to be paid beyond a year (mortgages, bonds payable, notes payable, etc.)	No
Organization-level Data Elements, Continued	Total liabilities	The total of current and non-current liabilities as a dollar value.	No
	Operating revenue and support: first and third-party revenue by program element	<p>A dollar figure for each category should be provided for each program element operated by the organization.</p> <ul style="list-style-type: none"> <li>• Consumer revenue (revenue earned from the delivery of services paid by the consumer or a</li> </ul>	No

		<p>responsible party other than third party payers)</p> <ul style="list-style-type: none"> <li>• Insurance revenue, including CHAMPUS (revenue paid by an insurance carrier for services delivered)</li> <li>• Medicare revenue</li> <li>• Medicaid revenue (Federal and State)</li> <li>• Total first- and third-party revenue by program element</li> </ul>	
	Operating revenue and support: all other sources	<p>A dollar figure for all categories should be provided for each program element operated by the organization.</p> <ul style="list-style-type: none"> <li>• State mental health agency support</li> <li>• Other State agency support</li> <li>• Federal Block Grant support</li> <li>• Other Federal support</li> <li>• Municipality, county, and other local support</li> <li>• Other operating revenue and support</li> </ul>	No
Organization-level Data Elements Continued	Non-operating revenue	<p>A dollar amount for the income the organization receives that is not related to the delivery of mental health services (investments such as interest, business income, capital gains, gifts and contributions of cash or liquid assets, bequests and charitable contributions, and research support).</p>	No
	Total revenue and support	<p>The sum of operating and non-operating revenue and support as a dollar value.</p>	No
	In-kind contributions and volunteers	<p>The estimated dollar value of benefits received by an organization where no funds are exchanged (examples include</p>	No

		the fair market value minus actual rent for a building or value of staff assigned to the organization by other entities who are on the payroll of those entities).	
	Operating expenses by program element	Expenses related to the delivery of mental health services broken out by program element. Operating expenses include rent, salaries, supplies, insurance, and utilities.	No
	Non-operating expenses	A dollar amount for the expenses of the organization that is not related to the delivery of mental health services (e.g. interest on loans).	No
Organization-level Data Elements Continued	Total expenses	The sum of operating and non-operating expenses as a dollar value.	No