

DRAFT

September 3, 1998

Financial Elements

Data Elements

XIII. FINANCIAL FILE [Data reported annually.]:

Item	FN-11	Source	Other	←----- Committee Recommendation -----→	
#	Data Element	Document	Name	Definition	Workgroup Comments
1	Organization Identifier	EE #34 FN-10 p.149		Federal ID Number or Nation Provider ID Number	
2	Provider Identification	EE #35 FN-10 p.132		Federal ID Number or Nation Provider ID Number	
3	Current Assets	FN-10 p.83		<p>Cash-funds on hand and in the organizations bank account</p> <p>Marketable securities-holdings of short-term notes, stocks, and bonds held for their return and which can be readily sold</p> <p>Accounts receivable-amounts owed to the organization</p>	

				<p>Allowance for doubtful accounts (bad debts)-an estimate of the amount of accounts receivables that will not be collected</p> <p>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</p> <p>Total current assets</p>	
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#	Data Element	Document	Name	Definition	Workgroup Comments
4	Non-current Assets	FN-10 p.83		<p>Unlike current assets, non-current assets are not expected to be converted into cash within a year.</p> <p>Furniture and equipment-tangible assets other than buildings and land owned by the organization and used in the course of business, depreciated over time</p> <p>Buildings-those being purchased or already owned by the organization and used in the bourse of business, depreciated over time</p> <p>Land-land such as building sites, used in the course of business and which is being</p>	

				<p>purchased or owned by the organization, no depreciated</p> <p>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</p> <p>Total non-current assets</p>	
5	Total Assets	FN-10 p.84		The total of all current and non-current assets as a dollar value.	
6	Current Liabilities	FN-10 p.84		A dollar value for the debts that require payment within a year (wages payable, accounts payable, interest payable, etc.)	
7	Non-current Liabilities	FN-10 p.84		A dollar value for the long-term obligations to be paid beyond a year (mortgages, bonds payable, notes payable, etc.)	
8	Total Liabilities	FN-10 p.84		The total of current and non-current liabilities as a dollar value.	

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#	Data Element	Document	Name	Definition	Workgroup Comments
9	Operating revenue and support: First-	FN-10 p.84		A dollar figure for each category should be provided for each program element operated by	

	and third-party revenue by program element			<p>the organization.</p> <p>Client revenue (revenue earned from the delivery of services paid by the client or a responsible party other than third party payers)</p> <p>Insurance revenue, including CHAMPUS (revenue paid by an insurance carrier for services delivered to clients)</p> <p>Medicare revenue</p> <p>Medicaid revenue (Federal and State)</p> <p>Total first- and third-party revenue by program element</p>	
10	Operating revenue and support: All other sources	FN-10 p.85		<p>State mental health agency support</p> <p>Other State agency support</p> <p>Federal ADM Block Grant support</p> <p>Other Federal support</p> <p>Municipality, county, and other local support</p> <p>Other operating revenue and support</p>	
11	Non-operating revenue and support	FN-10 p.85		<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>	

12	Total revenue and support	FN-10 p.85		The sum of operating and non-operating revenue and support as a dollar value.	
13	In-kind contribution and volunteers (value)	FN-10 p.86		The estimated dollar value of benefits received by an organization where no funds are exchanged (examples include 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).	

Item	FN-11	Source	Other	← ----- Committee Recommendation ----- →	
#	Data Element	Document	Name	Definition	Workgroup Comments
14	Expenses by program element	FN-10 p.86		Direct labor Other operating expense (includes all direct and indirect operating expenses except direct labor) Total operating expense	
15	Organization-level expenses	FN-10 p.86		Total non-operating expense (all expenses incurred by the organization that do not result from the provision of mental health services) Total expenses (the sum of all expenses incurred by the organization)	
16	Other expenses at the organization level	FN-10 p.87		Total depreciation expenses Total employee labor operating expense (all employee salaries and fringe benefits related to mental health services provision)	

				Total contract labor operating expense (amounts earned by individuals who contract to provide services for the organization)	
				Contracts with other organizations for mental health services	