



**Provider Relief Fund Reporting
Healthcare Business Specialists
August 18, 2021**

H B S

Healthcare Business Specialists





HBS

Healthcare Business Specialists

Contact Information

**Mark Lynn, CPA (Inactive), CRHCP, CCRS
RHC Consultant**

**Healthcare Business Specialists
Suite 214, 502 Shadow Parkway
Chattanooga, Tennessee 37421**

Phone: (423) 243-6185

marklynnrhc@gmail.com

www.ruralhealthclinic.com

Please join our Facebook Group with over 2,300 RHCs
<https://www.facebook.com/groups/1503414633296362>

HBS

Healthcare Business Specialists



Dani Gilbert, CPA, CRHCP
RHC Consultant
Healthcare Business Specialists
Suite 214, 502 Shadow Parkway
Chattanooga, Tennessee 37421
Phone: (833) 787-2542 Extension 1
dani.gilbert@outlook.com
www.ruralhealthclinic.com

[RHC Information Exchange Group on Facebook](#)

• *"A place to share and find information on RHCs."*

HBS

Healthcare Business Specialists



- What does Healthcare Business Specialists do?
- Listing of Services

<https://tinyurl.com/w63xbp9>

- We prepare Medicare and Medicaid Cost Reports for Rural Health Clinics.
- We prepare Program evaluations of RHCs.
- We help clinics startup as RHCs.
- Emergency Preparedness for RHCs.
- We prepare TennCare Quarterly Reports
- Our Cost Reporting Brochure can be found at the following link:
- [RHC Cost Report Brochure](#)

Save the Date!

FREE RHC UPDATE SEMINARS

LOCATIONS & REGISTRATION

Joined ▾ Notifications Share ... More

Write Post Add Photo/Video Live Video More

Write something...

Photo/Video Watch Party Ask for Reco... More

FROM NOTIFICATIONS

Olivia Rivera Morris
3 hrs

I just want to thank you all. Your Facebook page is the most helpful page.

3 Comments

Like Comment Share

InQuiseek Consulting Mark has a great page here and brings all's of us together. You can also like and follow our page for more info, too.

<https://m.facebook.com/InQuiseek/>



InQuiseek Consulting

Like Reply · 52m

Healthcare Business Specialists Patty Goff Harper Thank you for all you do for RHCs and answering a lot of these questions. We appreciate you very much. We look forward to seeing you in Saint Louis next week. If you are at the NARHC meeting next week stop by Patty's booth and thank her and Jeff for all they do for RHCs.

Like Reply · Commented on by Mark Lynn [?] · 38m

InQuiseek Consulting Healthcare Business Specialists, we are looking forward to being in St. Louis at NARHC. It's not too late—late registrations are still available. We look forward to seeing everyone! Thanks, Mark!

Like Reply · 33m

INVITE MEMBERS

MEMBERS 850 Members



DESCRIPTION

The Rural Health Clinics Information Exchange was created to dis... See More

GROUP TYPE

General

UPCOMING GROUP EVENTS

Free RHC Update Seminar - Nashville
Wednesday, October 30, 2019 at 9 AM
5201 Virginia Way,
Brentwood, TN 37027
Hosted by Mark Lynn

Free RHC Update Seminar in Somerset, Kentucky
Wednesday, November 6, 2019 at 9 AM
2292 US-27 #300,
Somerset, KY 42501
Hosted by Mark Lynn

RECENT GROUP PHOTOS



English (US) · Español · Português (Brasil) · Français (France) · Deutsch

RHC Information Exchange Group on Facebook

Join this group to post or ask questions regarding RHCs. Anyone is welcome to post about meetings, seminars, or things of interest to RHCs

<https://www.facebook.com/groups/1503414633296362/>

Rural USDA Grant Update with Elizabeth Burrows, JD Webinar

Do you need funding for a new facility, a renovation, telehealth, or to provide additional services at your RHC? If so, please tune in to our webinar by Elizabeth Burrows, JD from Burrows Consulting, LLC. Elizabeth will provide an update to RHCs that are interested in applying for the USDA grant for rural areas and explain how for profit RHCs can participate in this this grant opportunity.

Please register for Rural USDA Grant Update with Elizabeth Burrows, JD on Aug 27, 2021 11:00 AM EDT at:

<https://attendee.gotowebinar.com/register/7306605927878942478>

After registering, you will receive a confirmation email containing information about joining the webinar.

Check your bank account – It may have an extra \$100,000 in it!!!

The Health Resources and Services Administration (HRSA) is pleased to announce the disbursement of an additional \$36,000,000 to 360 previously unpaid RHCs in Rural Health Clinic COVID-19 Testing and Mitigation (RHCCTM) Program funding. Funds were automatically deposited in the bank account of the corresponding TIN organization around August 17, 2021 with the following payment description- “COVID*ARPAAct*RHCCTMPmt*[HHS.GOV](https://www.hhs.gov)”.

RHCs will use funds for COVID-19 testing and mitigation activities including maintaining and increasing COVID-19 testing, expanding access to testing for rural residents, and broadening efforts to mitigate the spread of the virus in ways tailored to their local communities. Recipients of these additional funds include:

- Unpaid RHCs that did not receive June 2021 payment due to CMS certification after April 18, 2021 or were omitted from data due to administrative and technical issues.
- RHCs that have since become compliant with RHC COVID-19 Testing Program data reporting.

If you are compliant with RHC COVID-19 Testing Program data reporting but have not yet received RHC COVID-19 Testing & Mitigation Program funds, please contact rhccovidreporting@narhc.org.

Disclaimer

- Information is current as of 8/18/2021.
- We will supply general information. All situations are specific so refer to specific guidance as necessary. HHS & CMS Guidance regarding Provider Relief Funds & Cost Reporting is everchanging. We still do not have all the answers. This session is being recorded for future viewing.



Questions or Comments?

- Please type your questions in the Questions area of Go To Webinar. Additionally, we will open up the lines for questions at the end of the webinar.
- This session is being recorded and the slides will be available in the RHC Information Exchange Facebook Group, on our website, and will be emailed to you.





Provider Relief Funds Reporting

Three recycling bins are shown in a row. From left to right: a green bin, a blue bin, and a black bin. The green bin is open, and the black bin is also open. The blue bin is closed. The bins are set against a background of a blue recycling symbol.

What Goes
WHERE?



The First Step in PRF Reporting is figuring out what you are reporting on

Description	General & Targeted Provider Relief Fund	RHC Covid Testing & Mitigation Funds	Grant - Covid Hesitancy & Mitigation
Reporting Portal Location	https://prfreporting.hrsa.gov/s/	https://www.rhccovidreporting.com/	To Be Announced
Resource	Mark Lynn	Nathan Baugh, Shannon Chambers and Sarah Hohman	Elizabeth Burrows & NOSORH (HRSA TA Provider)
Email	marklynnrhc@gmail.com	nathan.baugh@narhc.org , shannonc@nosorh.org sarah.hohman@narhc.org	elizabethburrowsconsulting@gmail.com rhcvoxconfidenceinfo@nosorh.org
Reportable Distributions	Phase 1, 2, 3 General in 4/20 & 12/20	\$49,461.42 per RHC in May, 2020 (other rounds in December, January, March)	Grants approved in July, 2021
Distributions (Continued)	Targeted \$103,000+ in 5/20	\$100,000 per RHC in June, 2021 (Additional payments coming for eligible RHCs)	Paid when drawn down
Reporting Period	April 10, 2020 to June 30, 2020 *	Monthly	Quarterly
Report Due Date	September 30, 2021 **	End of month following the previous month	By the end of each quarter
Funds must be used by	June 30, 2021 ***	December 31, 2021 for \$49K, 12/31/2022 for \$100K****	June 30, 2022





* The first reporting period is for funds received April 10, 2020 through June 30, 2020.

** September 30, 2021 is the deadline to submit the reporting of PRF funds received in Period 1. Periods 2, 3, and 4 will be later.

*** Funds received in Period 1 must be used by June 30, 2021. Funds received in later periods have long time frames to use the funds.

**** The initial \$49,000 must be used by December 31, 2021 and the \$100,000 must be used by December 31, 2022

TABLE OF RELIEF FUNDS FROM THE NARHC

Tranche	Date	Amount	Purpose	Reporting
Phase 1 General Distribution	April 10, 2020	6.2% of 2019 Medicare Reimbursement	Lost Revenue and Unreimbursed COVID Expenses	Provider Relief Fund Portal 
Phase 2 General Distribution	April 24, 2020	2% of 2018 revenue minus phase 1 distribution	Lost Revenue and Unreimbursed COVID Expenses	Provider Relief Fund Portal 
Phase 3 General Distribution	December 15, 2020	Variable	Lost Revenue and Unreimbursed COVID Expenses	Provider Relief Fund Portal 
Rural Targeted Allocation	May 6, 2020	\$103k + 3.6% operating expenses (Ind), Graduated Base Payment + 1.97% of operating expenses (PB)	Lost Revenue and Unreimbursed COVID Expenses	Provider Relief Fund Portal 
RHC COVID-19 Testing Program	May 20, 2020 + later dates	\$49,461.42 per RHC	Unreimbursed COVID testing expenses	www.RHCcovidreporting.com
American Rescue Plan	TBD – Will have to apply	TBD	Lost Revenue and Unreimbursed Covid Expenses	TBD
ARP – Agriculture Grants	TBD – Will have to apply	TBD	COVID or Expand Services/Telehealth	TBD
Others?	TBD	TBD	TBD	TBD

Source: Nathan Baugh, NARHC

 = Report in PRF Portal

RHC Covid Testing and Mitigation Funds

Description	RHC Covid Testing & Mitigation Funds
Reporting Portal Location	https://www.rhccovidreporting.com/
Resource	Nathan Baugh, Shannon Chambers and Sarah Hohman
Email	nathan.baugh@narhc.org , shannonc@nosorh.org sarah.hohman@narhc.org
Reportable Distributions	\$49, 461.42 per RHC in May, 2020 (other rounds in December, January, March)
Distributions (Continued)	\$100,000 per RHC in June, 2021 (Additional payments coming for eligible RHCs)
Reporting Period	Monthly
Report Due Date	End of month following the previous month
Funds must be used by	December 31, 2021 for \$49K, 12/31/2022 for \$100K****

Do not report uses or expenses in the PRF Reporting Portal

Covid Hesitancy & Mitigation Grant

Description	Grant - Covid Hesitancy & Mitigation
Reporting Portal Location	To Be Announced
Resource	Elizabeth Burrows & NOSORH (HRSA TA Provider)
Email	elizabethburrowsconsulting@gmail.com rhcvoxconfidenceinfo@nosorh.org
Reportable Distributions	Grants approved in July, 2021
Distributions (Continued)	Paid when drawn down
Reporting Period	Quarterly
Report Due Date	By the end of each quarter
Funds must be used by	June 30, 2022

National Organization of State Offices of Rural Health (NOSORH)

Do not report uses or expenses in the PRF Reporting Portal

Provider Relief Funds that are reported on the PRF portal

Description	General & Targeted Provider Relief Fund
Reporting Portal Location	https://prfreporting.hrsa.gov/s/
Resource	Mark Lynn
Email	marklynnrhc@gmail.com
Reportable Distributions	Phase 1, 2, 3 General in 4/20 & 12/20
Distributions (Continued)	Targeted \$103,000+ in 5/20
Reporting Period	April 10, 2020 to June 30, 2020 *
Report Due Date	September 30, 2021 **
Funds must be used by	June 30, 2021 ***

* The first reporting period is for funds received April 10, 2020 through June 30, 2020.

** September 30, 2021 is the deadline to submit the reporting of PRF funds received in Period 1. Periods 2, 3, and 4 will be later.

*** Funds received in Period 1 must be used by June 30, 2021. Funds received in later periods have long time frames to use the funds.

**** The initial \$49,000 must be used by December 31, 2021 and the \$100,000 must be used by December 31, 2022

RHC Provider Relief Funds Timeline

6/11/21

6/30/21

7/1/2021

9/30/21

12/31/21

PRF Reporting Requirements Issued

HRSA posted the final PRF Reporting Requirements document which is 11 pages and includes new information on NH Infection Control Reporting.

[Reporting Requirements](#)

Period of Availability ends for Funds in received in Period 1 (June 30, 2020)

Funds must be disbursed or obligated to be spent by 6/30/2021 or Lost Revenues must be applied to this time period to keep PRF funds.

PRF Portal is Open for Reporting

The portal to report expenses and lost revenue is open and functional. Do not submit the report just yet. There are still unanswered questions, so we recommend waiting to submit.

[Portal](#)

PRF Reporting is due

The PRF Report must be completed and submitted by 9/30/21. There are no extensions. Keep good workpapers for at least 3 years (lawyers recommend 6)

[PRF Worksheets \(Excel\)](#)

Deadline for use of funds received in Period 2

Funds received in Period 2 (7/1/20 to 12/31/20) must be disbursed or obligated to be spent by 12/31/2021.

First Steps

Before you get start Reporting Provider Relief Funds, do this!!!



Step 1 Register

Register in the Provider Relief Fund
Reporting Portal



Step 2: Read

Read the Reporting Requirements
Notice dated June 11, 2021 and FAQs



Step 3: Watch

Watch the Reporting three
Technical Assistance Webinars &
Tutorials.

Start Here

The screenshot shows the HHS.gov website with the following content:

- Header: HHS.gov, U.S. Department of Health & Human Services, Coronavirus
- Search bar: "I'm looking for..."
- Navigation: About HHS, Programs & Services, Grants & Contracts, Laws & Regulations
- Breadcrumbs: HHS > Coronavirus > CARES Act Provider Relief Fund > Reporting Requirements and Auditing
- Left sidebar menu: Coronavirus (COVID-19), Vaccines, Treatments, Testing, COVID-19 Care for Uninsured Individuals, CARES Act Provider Relief Fund, For Providers, For Patients, General Information, Data, Reporting and Auditing, FAQs, COVID-19 and Flu Public Education Campaign, Grant Opportunities and Guidance, Telehealth, Mental Health and Coping, COVID-19 Contracts, Archived Reporting Requirements Notices*
- Main content area:
 - Section: Reporting Requirements and Auditing
 - Text: All recipients of Provider Relief Fund (PRF) payments must comply with the reporting requirements described in the Terms and Conditions and specified in directions issued by the U.S. Department of Health and Human Services (HHS) Secretary.
 - Section: Step 1: Register in the Provider Relief Fund Reporting Portal
 - Text: The PRF Reporting Portal is now open until September 30, 2021 for recipients who received one or more payments exceeding, in the aggregate, \$10,000 during Payment Received Period 1 (April 10, 2020 to June 30, 2020).
 - Button: Register Now
 - Text: Having trouble? The portal is only compatible with the most current version of Edge, Chrome, and Firefox.
 - Text: Registration takes approximately 20 minutes and must be completed in a single session.
 - List:
 - Watch the PRF Reporting Portal Registration Tutorial
 - Read the PRF Portal Registration Manual
 - Section: What information do I need to complete the registration process in the PRF Reporting Portal?
 - Section: Step 2: Read the Reporting Requirements Notice
 - Text: The Post-Payment Notice of Reporting Requirements updated on June 11, 2021 provides details on how to report on the use of funds. This supersedes all previous Notices of Reporting Requirements. Read the Reporting Requirements Notice - PDF and reference the Reporting and Auditing Frequently Asked Questions.
 - Text: These reporting requirements do not apply to recipients of funds from:
 - Rural Health Clinic Testing distribution - If your only PRF payment was the Rural Health Clinic Testing Distribution, do not register in the PRF Reporting Portal. For Rural Health Clinic Testing reporting requirements, contact RHC@COVID-19Testing@hhsa.gov and check the frequently asked questions.
 - HRSA's COVID-19 Claims Reimbursement @ to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured Program.
 - HRSA's COVID-19 Coverage Assistance Fund
 - Section: What data categories are required for reporting?
 - Section: Step 3: Watch the Reporting Technical Assistance Webinar
 - Text: HRSA hosted a webinar on July 8, 2021 to introduce recipients to the PRF Reporting Portal.

Step 3: Watch the Reporting Technical Assistance Webinar

HRSA hosted a webinar on July 8, 2021 to introduce recipients to the PRF Reporting Portal.

- [Watch the Introduction to the PRF Reporting Portal](#)
- [Watch the PRF Reporting Tutorial](#)
- [Download the slides - PDF](#)
- [Read the PRF Portal Reporting User Guide](#)
- [Download the Reporting Worksheets \(.xls\)](#)

Webinars were also held on July 14, 2021 and July 20, 2021.

- [Rewatch the webinar \(July 14\)](#)
- [Rewatch the webinar \(July 20\)](#)
- [Download the Period of Availability and Lost Revenues slides \(July 20\) - PDF](#)

Watch the webinars!!

Important Dates for Reporting

Recipients who received one or more payments exceeding \$10,000, in the aggregate, during a Payment Received Period are required to report in each applicable Reporting Time Period as outlined in the table below.

	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Deadline to Use Funds	Reporting Time Period
Period 1	From April 10, 2020 to June 30, 2020	June 30, 2021	July 1 to September 30, 2021
Period 2	From July 1, 2020 to December 31, 2020	December 31, 2021	January 1 to March 31, 2022
Period 3	From January 1, 2021 to June 30, 2021	June 30, 2022	July 1 to September 30, 2022
Period 4	From July 1, 2021 to December 31, 2021	December 31, 2022	January 1 to March 31, 2023

[Download Important Dates - PDF](#)

Recipients who received one or more payments totaling \$10,000 or more during a Payment Received Period must use the funds by the Deadline to Use Funds and must report for each applicable Reporting Period. Reporting is based on funds aggregating \$10,000 per Payment Received Period rather than \$10,000 cumulatively across all PRF payments.

- The **Payment Received Period** describes a specific time period when the recipient received one or more payments. The payment is considered received on the deposit date for automated clearing house (ACH) payments or the check cashed date. There are four Payment Received Periods during the time frame between April 10, 2020 to December 31, 2021.
- The **Period of Availability** of funds describes the consecutive months in which the recipient may use the payment for eligible expenses or lost revenues incurred.
- The **Deadline to Use Funds** is the last date in which the recipient may use payments for eligible expenses, including services rendered, and lost revenues attributable to coronavirus.
- The **Reporting Time Period** describes when the recipient must report on the use of funds. Recipients who do not report within the respective reporting time period will be considered out of compliance with payment Terms and Conditions and funds may be subject to recoupment.

[What is an allowable expense?](#)

<https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/reporting-auditing/index.html>

Final Provider Relief Fund Reporting Requirements

Provider Relief Fund General and Targeted Distribution

Post-Payment Notice of Reporting Requirements

June 11, 2021

Purpose

The purpose of this Notice is to inform the Health Resources and Services Administration (HRSA) Provider Relief Fund (PRF) recipients of the data elements that they are required to report as part of the post-payment reporting process. Recipients who received one or more payments exceeding \$10,000 in the aggregate during a **Payment Received Period** are required to report in each applicable **Reporting Time Period**. This Notice supersedes the Post-Payment Notice of Reporting Requirements released on January 15, 2021. The reporting requirements outlined in this Notice apply to all past and future PRF payments made under the legal authorities outlined in the section [Overview of Legal Requirements for Reporting](#).

These reporting requirements apply to PRF General and Targeted Distributions (including the Skilled Nursing Facilities (SNF) and Nursing Home Infection Control Distribution)¹. These reporting requirements do not apply to the Rural Health Clinic COVID-19 Testing Program² or claims reimbursements from the HRSA COVID-19 Uninsured Program and the HRSA COVID-19 Coverage Assistance Fund (CAF).

Overview of Legal Requirements for Reporting

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136), the Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139), and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-123) appropriated funds to reimburse eligible health care providers for health care-related expenses or lost revenues attributable to coronavirus. These funds were or will be distributed by HRSA through the PRF program. Recipients of these funds agreed to [Terms and Conditions](#), which require compliance with reporting requirements as specified by the Secretary of Health and Human Services (HHS). The reporting requirements outlined in this Notice apply to all past and future PRF payments made under the legal authorities outlined in this paragraph.

Period of Availability of Funds

The period of availability of funds applies to all past and future PRF payments made under the legal authorities outlined in the section [Overview of Legal Requirements for Reporting](#).

PRF recipients must only use payments for eligible expenses including services rendered, and lost revenues during the period of availability, as outlined in Table 1 below. The period of availability of funds is based on the date the payment is received. The payment is received on the deposit date for automated clearing house (ACH) payments or the check cashed date. Providers must follow their basis of accounting (e.g. cash, accrual) to determine expenses.

¹ The SNF and Nursing Home Infection Control Distributions are considered Targeted Distribution payments. The SNF and Nursing Home Infection Control Distributions include Quality Incentive Program (QIP) payments. Previous Post-Payment Notices of Reporting Requirements did not include information regarding the SNF and Nursing Home Infection Control Distributions.

² More information on reporting for the Rural Health Clinic COVID-19 Testing Program is available at <https://www.rhccovidreporting.com>.

Table 1: Deadlines for Use of Funds

	Payment Received Period	Deadline to Use Funds
Period 1	April 10, 2020 to June 30, 2020	June 30, 2021
Period 2	July 1, 2020 to December 31, 2020	December 31, 2021
Period 3	January 1, 2021 to June 30, 2021	June 30, 2022
Period 4	July 1, 2021 to December 31, 2021	December 31, 2022

PRF recipients may use payments for eligible expenses incurred prior to receipt of those payments (i.e., pre-award costs) so long as they are to prevent, prepare for, and respond to coronavirus. However, HRSA expects that it would be highly unusual for providers to have incurred eligible expenses prior to January 1, 2020.

Reporting Time Periods

The reporting time periods apply to all past and future PRF payments made under the legal authorities outlined in the section [Overview of Legal Requirements for Reporting](#).

Recipients who received one or more payments exceeding \$10,000 in the aggregate during a Payment Received Period are required to report in each applicable Reporting Time Period as indicated in Table 2. Reporting must be completed and submitted to HRSA by the last date of the reporting time period. PRF recipients that do not report within the respective reporting time period are out of compliance with payment Terms and Conditions and may be subject to recoupment.

Table 2: Reporting Time Periods

	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Reporting Time Period
Period 1	April 10, 2020 to June 30, 2020	July 1, 2021 to September 30, 2021
Period 2	July 1, 2020 to December 31, 2020	January 1, 2022 to March 31, 2022
Period 3	January 1, 2021 to June 30, 2021	July 1, 2022 to September 30, 2022
Period 4	July 1, 2021 to December 31, 2021	January 1, 2023 to March 31, 2023

PRF recipients that received one or more payments during a **Payment Received Period** outlined above (Table 2) are required to report in the **Reporting Time Period** associated with the date in which they their received payments that exceed \$10,000 in aggregate.

Summary of Reporting Requirements

Table 3 summarizes how the Payment Received Period aligns with the Deadline to Use Funds and the Reporting Time Period.

<https://www.hhs.gov/sites/default/files/provider-post-payment-notice-of-reporting-requirements-june-2021.pdf>

Frequently Asked Questions – 61 pages of FAQs last updated July 15, 2021

CARES Act Provider Relief Fund Frequently Asked Questions

Provider Relief Fund General Information

Overview

Attestation

Rejecting Payments

Terms and Conditions

Ownership Structures and Financial Relationships

Auditing and Reporting Requirements

Use of Funds

Calculating Eligible Expenses and Lost Revenue

Supporting Data

Change of Ownership

Non-Financial Data

Extensions

Miscellaneous

COVID-19 Vaccine Distribution and Administration

Balance Billing

Appeals

Publication of Payment Data

General Distribution

Phase 1

Overview and Eligibility

Determining Additional Payments

Provider Relief Fund Payment Portal – Phase 1 - General Distribution

Data Sharing

Phase 2

Overview and Eligibility

Tax Identification Number (TIN) Validation Process

Application Process

Phase 3

Overview and Eligibility

Tax Identification Number (TIN) Validation Process

Application Process

Targeted Distributions

Rural Targeted Distribution

COVID-19 High Impact Area Targeted Distribution

Skilled Nursing Facilities Targeted Distribution

Indian Health Service Targeted Distribution

Safety Net Hospitals Targeted Distribution

Nursing Home Infection Control Distribution

What is included in use of funds for salaries and employee compensation? *(Added 10/28/2020)*

Direct employee (full and part-time), contract labor, and temporary worker expenses are eligible expenses provided they are not reimbursed from other sources, or only the incremental unreimbursed amounts are claimed.

The Terms and Conditions associated with each Provider Relief Fund payment do not permit recipients to use Provider Relief Fund money to pay salaries at a rate in excess of Executive Level II which is currently set at \$197,300. For the purposes of the salary limitation, the direct salary is exclusive of fringe benefits and indirect costs. The limitation only applies to the rate of pay charged to Provider Relief Fund payments and other HHS awards. An organization receiving Provider Relief Fund payments may pay an individual's salary amount in excess of the salary cap with non-federal funds.

An example of how this Executive Level II Salary cap is applied to aggregated personnel expenses is shown below. Reimbursement from other sources is applied in Step Two. Providers should apply reasonable assumptions when estimating the portion of personnel costs that are reimbursed from other sources.

Step One

Personnel Category	Number of Personnel	Personnel Expenses	Personnel Expenses (Below Salary Cap)	Ineligible for Federal Reimbursement
Medical Director	1	\$250,000	\$197,300	\$52,700
Registered Nurses	25	\$1,250,000	\$1,250,000	0
Security	2	\$80,000	\$80,000	0
	28	\$1,580,000	\$1,527,300	\$52,700

Step Two

Personnel Expenses (Below Salary Cap)	Less FEMA Reimbursement	Less Reimbursement from other sources	Eligible Personnel Expenses
\$1,527,300	\$(50,000)	\$(1,000,000)	\$477,300

Are fringe benefits for both patient care staff and General and Administrative (G&A) staff considered Provider Relief Fund eligible expenses under the “expenses attributable to coronavirus not reimbursed by other sources”? *(Added 10/28/2020)*

Yes, fringe benefits associated with both types of personnel may be eligible if not reimbursed by other sources.

A parent TIN with multiple subsidiary TINs each received a General Distribution payment. The subsidiary TINs attested to and accepted the General Distribution payments

Last updated: 7/15/2021

22

Last updated: 7/15/2021

1

<https://www.hhs.gov/sites/default/files/provider-relief-fund-general-distribution-faqs.pdf>

Gather Information to Enter the Portal Before Entering the Portal



Download the Excel Spreadsheet

https://prfreporting.hrsa.gov/HRSA_FileRender?name=PortalWorksheets



Complete the Spreadsheet

Use the Excel Spreadsheet to accumulate information to enter in the portal.



Document your Work

Prepare a well labeled computation sheet and workpapers to support your entries in the portal.

Keep your records for at least 3 years (lawyers recommend 6 years)
“You are required to have policies and procedures to ensure these costs are applied consistently through the organization.” - HRSA

Here is what the Reporting Worksheets Look Like

HRSA PRF Reporting Portal - Other Provider Relief Fund Expenses for Payments Received

On this worksheet, the reporting entity is required to report on the use of all Other Provider Relief Fund payments (includes General Distribution and all Targeted Distribution payments except for the Infection Control Distribution payments). The reporting entity must report the use of these payments by indicating the quarterly expenses reimbursed with these payments. Provider Relief Fund payments must be used for expenses not reimbursed by other sources and not obligated for reimbursement by other sources.

All fields are required. The number entered may be a value with up to 14 digits including 2 decimal places. If expenses are zero, the reporting entity must enter a '0'.

Expenses are reported by calendar year quarter (Q).

Q1: January 1 - March 31

Q2: April 1 - June 30

Q3: July 1 - September 30

Q4: October 1 - December 31

If Providers received less than \$500,000 in Total Reportable PRF Payments, Table A is required.

Table A	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)
General and Administrative (G&A) Expenses						
Healthcare Related Expenses						

If Providers received greater than or equal to \$500,000, Table B is required.

Table B	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)
General and Administrative (G&A) Expenses						
Mortgage/Rent						
Insurance						
Personnel						
Fringe Benefits						
Lease Payments						
Utilities/Operations						
Other G&A Expenses						
Healthcare Related Expenses						
Supplies						
Equipment						
Information Technology (IT)						
Facilities						
Other Healthcare Expenses						

Period of Availability

Reporting Period	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Period of Availability	Reporting Time Period
Period 1	April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021
Period 2	July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022
Period 3	January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022
Period 4	July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023



Question: Provider Relief Funds received in Period 1 must be Reported and submitted by this date?



- A. August 31, 2021
- B. September 30, 2021
- C. October 31, 2021
- D. December 31, 2021

**Question: Can we receive
an extension to file?**



A. Yes

B. No

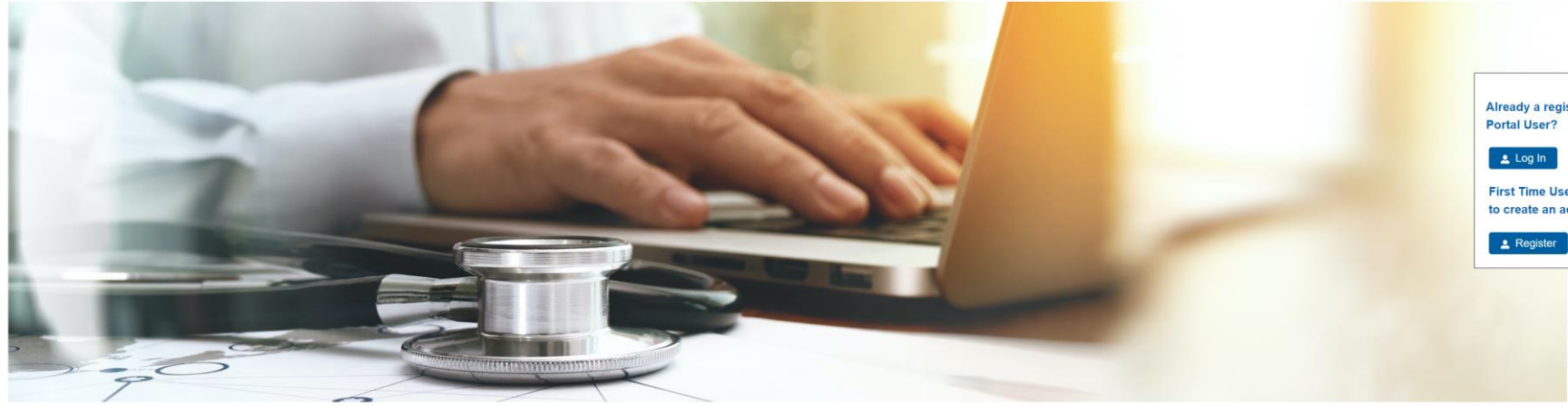
Reporting Time Periods

Reporting Period	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Period of Availability	Reporting Time Period
Period 1	April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021
Period 2	July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022
Period 3	January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022
Period 4	July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023



Welcome to the Provider Relief Fund Reporting Portal

Register and create an account to get started. Registered portal users may log in with a username and password.



Already a registered PRF Reporting Portal User?

[Log In](#)

First Time User? Click on 'Register' to create an account.

[Register](#)

Resources:

- PRF Resources and Key Links**
- Reporting and Auditing Requirements
 - Frequently Asked Questions (FAQs)
 - Terms and Conditions
 - General Information

- PRF Reporting Portal Resources**
- Portal FAQs
 - Registration User Guide
 - Reporting User Guide
 - Portal Worksheets

Contact: Provider Support Line (866) 569-3522; for TTY dial 711. Hours 7 a.m. to 10 p.m. CT, M-F.

<https://prfreporting.hrsa.gov/s/>

Contact: Provider Support Line (866) 569-3522; for TTY dial 711. Hours 7 a.m. to 10 p.m. CT, M-F.

You must follow the Reporting Workflow and complete each Worksheet before moving to the next section – YOU MUST SAVE YOUR INFORMATION.

DO NOT SUBMIT YOUR INFORMATION UNTIL THE END OF SEPTEMBER AS THINGS MAY CHANGE

If you hit Submit you can change any of the information – Do not hit Submit until you are sure you have the information finalized.

Print off a PDF to review before Submitting.



The First page of the Portal will Look Like this



Terms and Conditions

- You are accessing a U.S. Government information system, which includes (1) this computer, (2) this computer network, (3) all computers connected to this network, and (4) all devices and storage media attached to this network or to a computer on this network. This information system is provided for U.S. Government-authorized use only.
- Unauthorized or improper use of this system may result in disciplinary action, as well as civil and criminal penalties.
- By using this system, you understand and consent to the following:
 - You have no reasonable expectation of privacy regarding any communication or data transiting or stored on this information system. At any time, and for any lawful Government purpose, the government may monitor, intercept, and search and seize any communication or data transiting or stored on this information system.
 - Any communication or data transiting or stored on this information system may be disclosed or used for any lawful Government purpose.

*Accept Terms and Conditions

I have read and accept the terms and conditions.

Doing-Business As (DBA) Name ?

*Provider Type ?

Outpatient and Professional

Use the drop-down menus.



*Provider Sub-Type

Primary Care Practice

We did not find RHCs listed as a Provider Sub-Type



Contact Information

*First Name

Mark

*Last Name

Lynn

Title

RHC Consultant

*Phone

4232436185

*Email

marklynnrhc@gmail.com

Save & Exit

Save & Next

Question regarding Subsidiaries – Most RHCs will not have this

Reporting



Subsidiary Questionnaire

To determine whether an entity is the parent organization, the entity must follow the methodology used to determine a subsidiary in their financial statements. If none, the entity with a majority ownership (greater than 50 percent) will be considered the parent organization.

* "Eligible health care providers" means public entities, Medicare or Medicaid enrolled suppliers and providers, and such for-profit entities and not-for-profit entities as the Secretary may specify, within the United States (including territories), that provide diagnoses, testing, or care for individuals with possible or actual cases of COVID-19.*

* Does the reporting entity have any subsidiaries that are "eligible health care providers"?

No

* Did the reporting entity acquire or divest subsidiaries that are "eligible health care providers" and that received PPF payments during the period of availability of funds?

No

* If the reporting entity is a subsidiary, will a parent entity report on any of the reporting entity's General Distribution payment(s)?

No

* Were any Targeted Distribution payment(s) transferred to by a parent entity?

No

The portal will populate this information for you

Reporting



Payments to Recipient: April 10, 2020 - June 30, 2020

PRF recipients must report July 1, 2021 through September 30, 2021 on payments received April 10, 2020 through June 30, 2020. The reporting entity must verify that each pay information is accurate. Payments made to subsidiaries are only included in the tables below if the subsidiary information entered on the previous subsidiary data entry screen is (Spreadsheet)' button below.

During this reporting period, PRF recipients will not be able to report on PRF payments made outside of the payment received period April 10, 2020 through June 30, 2020.

Rural Health Clinic (RHC) COVID-19 Testing Program payments made to PRF recipients are not included in the summary tables below as these payments have a separate report

If the reporting entity believes that the payment information below is incorrect, the reporting entity should verify that the subsidiary data entered on the previous subsidiary data entry screen is accurate.

[Provider Relief Fund Payments \(Spreadsheet\)](#)

Total Skilled Nursing Facility and Nursing Home Infection Control Payments: April 10, 2020 - June 30, 2020

(Includes Quality Incentive Program payments.)

TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
Sub Totals					

Total Other Provider Relief Funds Payments: April 10, 2020 - June 30, 2020

TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
202110552	General Distribution	\$5,921.96	\$0.00	\$5,921.96	Apr 20, 2020
202110552	General Distribution	\$14,788.52	\$0.00	\$14,788.52	May 26, 2020
202110552	Targeted Distribution	\$135,282.95	\$0.00	\$135,282.95	May 26, 2020
Sub Totals		\$155,993.43	\$0.00	\$155,993.43	

Total Rejected Payments (Attestation Rejected): For Payments Received from April 10, 2020 - June 30, 2020

(For payments where attestation was rejected, recipients must return payment within 15 days of the rejection.)

TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
Sub Totals					

* General Distribution may include Medicare, Medicaid, CHIP, Dental, etc.

**Amount Retained accounts for the funds returned by the recipient.

*** If Attestation Date is blank, attestation was accepted by default. If a recipient retains a Provider Relief Fund payment for at least 90 days without attesting to or rejecting the payment, the reporting entity must return the payment within 15 days of the rejection.

Do you certify that the above information is accurate to the best of your knowledge?

Yes

Did you earn interest on the PRF funds?

What type of entity are you? Corporation, LLC, Sole Proprietor, etc.

Are you Tax Exempt? Fiscal Year End?

Are you subject to Single Audit?

Reporting



Interest Earned on PRF Payments, Tax Information and Single Audit Information

*Amount of interest earned on Skilled Nursing Facility and Nursing Home Infection Control payments from payment date until expense date, if applicable

\$0.00

*Amount of interest earned on Other PRF payments from payment date until expense date, if applicable

\$0.00

Tax Information

*Federal Tax Classification

S Corporation

Exempt Payee Code

Exempt from Foreign Account Tax Compliance Act (FATCA) Reporting Code

*Fiscal Year End Date

December 31

Single Audit Information

Audit Requirement (45 CFR 75 Subpart F): A recipient that expends \$750,000 or more during the entity's fiscal year must have a Single Audit or a financial related audit (Commercial Organizations only). Please use the table below if you are subject to an audit in accordance with 45 CFR 75.501 and indicate whether PRF payments were included in the audit.

Fiscal Year	Subjected to Audit (45 CFR 75 Subpart F)	Were PRF payments included in this audit?
2019	<input type="checkbox"/>	<input type="checkbox"/>
2020	<input type="checkbox"/>	<input type="checkbox"/>
2021	<input type="checkbox"/>	<input type="checkbox"/>

1. If you have \$750,000 or more of grant funds received in a year, you must have a single audit.
2. Most RHCS will not be subject to Single Audits.
3. Do not count PPP loans in the grant funds.

The next page is a summary of payments and is generated by the portal



Reporting

Entity Overview



Payments Summary: April 10, 2020 - June 30, 2020

These totals do not include payments where the attestation was rejected.

Total Nursing Home Infection Control Payments:	\$0.00
Total Other PRF Payments:	\$155,993.43
Total Interest Earned on Nursing Home Infection Control Payments:	\$0.00
Total Interest Earned on Other PRF Payments:	\$0.00
Gross PRF Payments (including Interest Earned):	\$155,993.43
Total PRF Returned Payments:	\$0.00
Total Reportable Nursing Home Infection Control Payments:	\$0.00
Total Reportable Other PRF Payments:	\$155,993.43
Total Reportable PRF Payments:	\$155,993.43

Previous

Save & Exit

Save & Next

The next page lists other assistance including COVID-19 Testing Funds, PPP loans, etc.

Reporting



Other Assistance Received

The reporting entity must enter the other assistance received by quarter during calendar years 2020 and 2021. All fields marked with an asterisk are required. If zero, the reporting entity must enter a '0'. The number entered may be a value up to 14 digits including 2 decimal places. If the reporting entity is reporting on behalf of subsidiaries, the assistance received for each category must be aggregated across each of the subsidiaries included in the report. The 'Tab' key may be used to navigate between cells during data entry.

Other Assistance	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
RHC COVID-19 Testing Funds Received							\$0.00
Treasury, Small Business Administration (SBA) (e.g., CARES Act/Paycheck Protection Program)	<input type="text"/>	\$101,500.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$101,500.00
FEMA Programs (CARES Act, Public Assistance, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
HHS CARES Act Testing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Local, State, and Tribal Government Assistance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Business Insurance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Other Assistance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Total		\$101,500.00					\$101,500.00

Question I have: The \$49K of RHC Covid Testing Funds did not self-populate like I thought it would. I am not sure if we should include it in HHS Act Testing since I can enter it there.

You must include 0s in each field or you can not go forward

Reporting



Other Assistance Received

The reporting entity must enter the other assistance received by quarter during calendar years 2020 and 2021. All fields marked with an asterisk are required. If zero, the reporting entity must enter a '0'. The number entered may be a value up to 14 digits including 2 decimal places. If the reporting entity is reporting on behalf of subsidiaries, the assistance received for each category must be aggregated across each of the subsidiaries included in the report. The 'Tab' key may be used to navigate between cells during data entry.

Other Assistance	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
RHC COVID-19 Testing Funds Received							\$0.00
Treasury, Small Business Administration (SBA) (e.g., CARES Act/Paycheck Protection Program)	\$0.00	\$101,500.00	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	\$101,500.00
FEMA Programs (CARES Act, Public Assistance, etc.)	\$0.00	0	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	\$0.00
HHS CARES Act Testing	\$0.00	\$0.00	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	\$0.00
Local, State, and Tribal Government Assistance	\$0.00	\$0.00	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	\$0.00
Business Insurance	\$0.00	\$0.00	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	\$0.00
Other Assistance	\$0.00	\$0.00	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	\$0.00
Total	\$0.00	\$101,500.00					\$101,500.00

Here is what the Other Assistance Received page looks like. Note this the draft version. We still have some more data to enter.

Reporting



Other Assistance Received

The reporting entity must enter the other assistance received by quarter during calendar years 2020 and 2021. All fields marked with an asterisk are required. If zero, the reporting entity must enter a '0'. The number entered may be a value up to 14 digits including 2 decimal places. If the reporting entity is reporting on behalf of subsidiaries, the assistance received for each category must be aggregated across each of the subsidiaries included in the report. The 'Tab' key may be used to navigate between cells during data entry.

Other Assistance	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
RHC COVID-19 Testing Funds Received							\$0.00
Treasury, Small Business Administration (SBA) (e.g., CARES Act/Paycheck Protection Program)	\$0.00	\$101,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,500.00
FEMA Programs (CARES Act, Public Assistance, etc.)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HHS CARES Act Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local, State, and Tribal Government Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Business Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$101,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,500.00



EXPENSES

Investing activities
 Capital expenditures
 Purchases of restaurant
 Cash used for invest
 Other
 Financing activities
 Net short-term borrowings
 Long-term financing issuances
 Treasury stock purchases
 Common stock dividends
 Cash tax benefit on
 Cash and equivalents
 Cash and equivalents
 Supplemental
 Interest
 Income

This Photo by Unknown Author is licensed under CC BY-SA

How does a Reporting Entity determine whether an expense is eligible for reimbursement through the Provider Relief Fund? *(Modified 7/1/2021)*



To be considered an allowable expense under the Provider Relief Fund, the expense must be used to prevent, prepare for, and respond to coronavirus. Provider Relief Fund payments may also be used for lost revenues attributable to the coronavirus. Reporting Entities are required to maintain adequate documentation to substantiate that these funds were used for health care-related expenses or lost revenues attributable to coronavirus, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.

Reporting Entities are not required to submit that documentation when reporting. Providers are required to maintain supporting documentation which demonstrates that costs were obligated/incurred during the period of availability. The burden of proof is on the Reporting Entity to ensure that adequate documentation is maintained.

You do not have to set up a separate bank account and write a check to claim an expense or lost revenue as a use of PRF funds. It is a best practice and highly recommended as it creates a documentation paper trail.

RHCs receiving less than \$500,000 in PRF Funds

Healthcare Related Expenses Attributable to Coronavirus Not Reimbursed by Other Sources
Healthcare related expenses are limited to costs incurred to prevent, prepare for, and/or respond to coronavirus. Reporting Entities that received **between \$10,001 and \$499,999** in aggregated PRF payments are required to report healthcare related expenses attributable to coronavirus, net of other reimbursed 4 sources (e.g., payments received from insurance and/or patients, and amounts received from federal, state, or local governments, etc.) in two categories: **(1) G&A expenses and (2) other healthcare related expenses. These are the actual expenses incurred over and above what has been reimbursed by other sources.**

RHCs Receiving \$500,000 or more must report expenses in more detail

Reporting Entities that received \$500,000 or more in PRF payments are required to report healthcare related expenses attributable to coronavirus, net of other reimbursed sources, in greater detail than the two categories of G&A expenses and other healthcare related expenses, according to the following subcategories of expenses: General and Administrative Expenses Attributable to Coronavirus¹ The actual G&A expenses attributable to coronavirus that were incurred over and above what has been reimbursed by other sources.

We reported the entire expenses related to COVID; however, they exceeded the PRF payments, and we had to reduce the expenses to the amount of the PRF funds received. We ended up reporting exactly the amount of PRF Funds received of \$155,993.43.

Reporting



Other Provider Relief Fund Expenses for Payments Received During Payment Period April 10, 2020 – June 30, 2020

On this worksheet, the reporting entity is required to report on the use of all Other Provider Relief Fund payments received April 10, 2020 – June 30, 2020. The reporting entity must report the use of these payments by indicating the quarterly expenses reimbursed with these payments. Provider Relief Fund payments must be used for expenses unreimbursed by other sources and that other sources are not obligated to reimburse.

Please see the PRF Reporting System User Guide (Section 4.10) for detailed instructions.

All fields marked with an asterisk are required. The number entered may be a value up to 14 digits including 2 decimal places. If expenses are zero, the reporting entity must enter a '0'. The 'Tab' key may be used to navigate between cells during data entry.

Expenses are reported by calendar year quarter (Q).

- Q1: January 1 – March 31
- Q2: April 1 – June 30
- Q3: July 1 – September 30
- Q4: October 1 – December 31

Total Reportable Other PRF Payments = \$155,993.43

Other PRF Expenses	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
General and Administrative (G&A) Expenses	\$0.00	\$2,599.47	\$17,304.95	\$9,404.47	\$0.00	\$0.00	\$29,308.89
Healthcare Related Expenses	\$0.00	\$63,912.40	\$75,646.00	\$112,443.00	\$0.00	\$0.00	\$252,001.40
Total Other PRF Expenses	\$0.00	\$66,511.87	\$92,950.95	\$121,847.47	\$0.00	\$0.00	\$281,310.29

The total amount of expenses may not exceed the Total Reportable Other PRF Payments (Payments + Interest - Returns).

https://prfreporting.hrsa.gov/HRSA_FileRender?name=ReportingUserGuide

This is the next section of the report. It is almost exactly like the previous page. It is pretty confusing. We are going to go through Section 4.10 and 4.11 of the 73-page Reporting Guide to determine exactly what HRSA is looking for.

Reporting



Unreimbursed Expenses Attributable to Coronavirus

On this worksheet, the reporting entity is required to report on the net unreimbursed expenses attributable to coronavirus that have not been reimbursed by other sources and that are not obligated to be reimbursed by other sources. Reporting entities must consider other financial assistance received, including other PRF payments, when determining net unreimbursed expenses attributable to coronavirus reported on this worksheet.

Please see the PRF Reporting System User Guide (Section 4.11) for detailed instructions.

All fields are required. The number entered may be a value up to 14 digits including 2 decimal places. If expenses are zero, the reporting entity must enter a '0'. The 'Tab' key may be used to navigate between cells during data entry.

Expenses are reported by calendar year quarter (Q).

Q1: January 1 – March 31

Q2: April 1 – June 30

Q3: July 1 – September 30

Q4: October 1 – December 31

Unreimbursed Expenses	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
General and Administrative (G&A) Expenses	- \$0.00	- \$2,599.47	- \$17,304.95	-	-	-	\$19,904.42
Healthcare Related Expenses	- \$0.00	- \$63,912.40	- \$72,176.61	-	-	-	\$136,089.01
Total Unreimbursed Expenses Attributable to Coronavirus	\$0.00	\$66,511.87	\$89,481.56				\$155,993.43

We are moving to Lost Revenue now. Because our expenses exceeded our PRF Funds, we could not enter lost revenue?

Reporting



Actual Patient Care Revenue

The recipient is required to submit calendar year 2019 actual patient care revenue and calendar year 2020 actual patient care revenue.

All fields marked with an asterisk are required. The number entered may be a value with up to 14 digits including 2 decimal places. If there is no revenue, the reporting entity must enter '0'.

* 2019 Actuals(Calender Year)	<input type="text" value="\$1,085,256.00"/>
* 2020 Actuals(Calender Year)	<input type="text" value="\$1,054,159.00"/>

[Previous](#) [Save & Exit](#) [Save & Next](#)

The webinars by HRSA indicated we could still enter lost revenues and we can enter calendar year net patient revenues, but not quarterly.

Great News on Lost Revenue

If a Reporting Entity experienced quarterly patient care revenue losses during some, but not all, of the quarters during the period of availability of funds, may Provider Relief Fund payments be used to cover losses during those quarters only? (Added 7/1/2021/)

Yes, lost revenues are calculated for each quarter during the period of availability, as a standalone calculation. Provider Relief Fund payments may be used to cover those quarters where patient care revenue losses occurred as long as those losses were attributable to coronavirus.

Net Patient Revenues for 2019 and 2020 Broken Down by Quarter					
2019					
	Jan-Mar 2019	Apr-June 2019	July-Sept 2019	Oct-Dec 2019	Total
2019 Net Patient Revenue	289,888	255,626	251,417	288,325	1,085,256
2020					
	Jan-Mar 2020	Apr-June 2020	July-Sept 2020	Oct-Dec 2020	Total
2020 Net Patient Revenue	315,898	164,541	271,228	302,492	1,054,159
Lost Revenue by Quarter	(26,010)	91,085	(19,811)	(14,167)	31,097

In this example, lost revenue is \$91,085

More Great News on Lost Revenue

If a Reporting Entity has more lost revenue for a “Payment Received Period” than it received Provider Relief Fund payments for the same period, can that lost revenue be carried forward and applied against payments received during later “Payment Received Periods” and included in the lost revenues reported during later reporting periods? *(Added 7/1/2021)*

Yes. Provider Relief Fund payments may be applied to expenses and lost revenues according to the period of availability of funding. However, expenses and lost revenues may not be duplicated. Specifically, payments received may not be applied to the same expenses and lost revenues that Provider Relief Fund payments received in prior payment periods already reimbursed. The Payment Received Periods described in the June 11, 2021 Post-Payment Notice of Reporting Requirements determine the period of availability of funding and when reports are due.

Here is the next page which is generated by the portal

Reporting

Entity Overview



PRF Financial Summary: April, 10 2020 - June 30, 2020

PRF Summary

	Amount
Gross PRF Payments (Including Interest Earned)	\$155,993.43
Total PRF Returned Payments	\$0.00
Total Reportable PRF Payments	\$155,993.43
Total Reportable Nursing Home Infection Control Payments	\$0.00
Total Reportable Other PRF Payments	\$155,993.43

PRF Reconciliation

	Amount
Other PRF Payments Applied to Unreimbursed Expenses Attributable to Coronavirus	\$155,993.43
Other PRF Remaining for Possible Lost Revenues Reimbursement	\$0.00
Unused Nursing Home Infection Control Payments ⓘ	\$0.00
Unused Other PRF After Lost Revenues Reimbursement ⓘ	\$0.00

Previous

Save & Exit

Save & Next

Question:
How can
an RHC
Compute
Lost
Revenue
when
reporting
on the
HHS
Portal?



A	Actual 2020 Net Patient Service Revenue to Actual 2019 Net Patient Service Revenue
B	Actual 2020 Net Patient Service Revenue to Budgeted 2020 Net Patient Service Revenue (Budget approved March 26, 2020 or earlier)
C	Any Reasonable method of calculating Lost Revenue
D	All of the Above

Lost Revenue Update – Three Ways to now compute Lost Revenue

Recipients may choose to apply PRF payments toward lost revenue using one of the following options, up to the amount:

- a) of the difference between 2019 and 2020 actual patient care revenue;
- b) of the difference between 2020 budgeted and 2020 actual patient care revenue. If recipients elect to use 2020 budgeted patient care revenue to calculate lost revenue, they must use a **budget that was established and approved prior to March 27, 2020**. Providers using 2020 budgeted patient care revenue to calculate the amount of lost revenues they may permissibly claim will be required to

c) See next slide

Note: a) And b) were from previous guidance. C) is new.

Lost Revenue Update – The New Way to now compute Lost Revenue (Continued)

- c) **calculated by any reasonable method of estimating revenue.** If a recipient wishes to use an alternate reasonable methodology for calculating lost revenues attributable to coronavirus, the recipient must submit a **description of the methodology, an explanation of why the methodology is reasonable, and establish how the identified lost revenues were in fact a loss attributable to coronavirus, as opposed to a loss caused by any other source.** All recipients seeking to use an alternate methodology face an **increased likelihood of an audit by HRSA.** HRSA will notify a recipient if their proposed methodology is not reasonable, including because it does not establish with a reasonable certainty that claimed lost revenues were caused by coronavirus. **If HRSA determines that a recipient's proposed alternate methodology is not reasonable, the recipient must resubmit its report within 30 days** of notification using either 2019 calendar year actual revenue or 2020 calendar year budgeted revenue to calculate lost revenues attributable to coronavirus.



Lost Revenue Update – Three Ways to now compute Lost Revenue (Continued)

Method c) may provide relief to RHCs which did not have a budget established on or before March 26, 2020 or did not experience the loss of net patient revenue in 2020 as compared to 2019. This provision could benefit RHCs that added providers or services in 2020 or may have been in the startup phase in 2019.



≠



What if we did add 2 providers in 2020 and our net patient revenues increased because of the two new providers?

Use Option 3 and remove the net patient collections generated by the new providers in 2020 so you are comparing only net patient collections for the same providers in 2020 and 2019.

Personnel, Patient, and Facility Metrics is extremely Burdensome

Reporting



Personnel, Patient, and Facility Metrics

HHS is collecting this information in an effort to quantify the impact of COVID-19 on the reporting entity's personnel, patients, and facilities.

Fill out the tables below with the quarterly Personnel, Patient, and Facility Metrics for calendar year 2019-2021. See the PRF Reporting Portal User Guide (Section 4.15) for detailed instructions.

All fields marked with an asterisk are required. The number entered must be a whole number up to 8 digits. If a metric is zero, the reporting entity must enter a '0'. The 'Tab' key may be used to navigate between cells during data entry.

Expenses are reported by calendar year quarter (Q).

- Q1: January 1 – March 31
- Q2: April 1 – June 30
- Q3: July 1 – September 30
- Q4: October 1 – December 31

Personnel Metrics Patient Metrics Facility Metrics

* Does the reporting entity or its subsidiaries operate or support staffed beds?

No

Next is Personnel, Patient, and Facility Metrics

Reporting



Personnel, Patient, and Facility Metrics

HHS is collecting this information in an effort to quantify the impact of COVID-19 on the reporting entity's personnel, patients, and facilities.

Fill out the tables below with the quarterly Personnel, Patient, and Facility Metrics for calendar year 2019-2021. See the PRF Reporting Portal User Guide (Section 4.15) for detailed instructions.

All fields marked with an asterisk are required. The number entered must be a whole number up to 8 digits. If a metric is zero, the reporting entity must enter a '0'. The 'Tab' key may be used to navigate between cells during data entry.

Expenses are reported by calendar year quarter (Q).

- Q1: January 1 – March 31
- Q2: April 1 – June 30
- Q3: July 1 – September 30
- Q4: October 1 – December 31

Personnel Metrics Patient Metrics Facility Metrics

Full Time Part Time Contractor Furloughed Separated Hired

Full Time	Q1 (2019)	Q2 (2019)	Q3 (2019)	Q4 (2019)	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
Clinical	* 7	* 7	* 7	* 7	* 7	* 7	* 7	* 7	* 7	* 7	70
Non-clinical	* 5	* 5	* 5	* 5	* 5	* 5	* 5	* 5	* 5	* 5	50
Total Number of Full Time Personnel	12	12	12	12	12	12	12	12	12	12	120

Thankfully, RHCs do not have to report Facility Metrics and only outpatient visits; however, these personnel metrics are extremely burdensome.

RHCS will need to enter Outpatient visits for 10 quarters of data

Reporting



Personnel, Patient, and Facility Metrics

HHS is collecting this information in an effort to quantify the impact of COVID-19 on the reporting entity's personnel, patients, and facilities.

Fill out the tables below with the quarterly Personnel, Patient, and Facility Metrics for calendar year 2019-2021. See the PRF Reporting Portal User Guide (Section 4.15) for detailed instructions.

All fields marked with an asterisk are required. The number entered must be a whole number up to 8 digits. If a metric is zero, the reporting entity must enter a '0'. The 'Tab' key may be used to navigate between cells during data entry.

Expenses are reported by calendar year quarter (Q).

Q1: January 1 – March 31

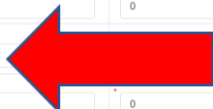
Q2: April 1 – June 30

Q3: July 1 – September 30

Q4: October 1 – December 31

Personnel Metrics Patient Metrics Facility Metrics

Patient Visits	Q1 (2019)	Q2 (2019)	Q3 (2019)	Q4 (2019)	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
Inpatient Admissions	0	0	0	0	0	0	0	0	0	0	0
Outpatient Visits (In-person and Virtual)	0	0	0	0	0	0	0	0	0	0	0
Emergency Department Visits	0	0	0	0	0	0	0	0	0	0	0
Number of Facility Stays (for Long- and Short-term Residential Facilities)	0	0	0	0	0	0	0	0	0	0	0
Number of Total Patient Visits	0	0	0	0	0	0	0	0	0	0	0



Move the answers from one side of the page to the other to report them to HRSA

▲ Provider Relief Fund (PRF) Reporting Portal is only compatible with the most current stable version of Edge, Chrome and Mozilla Firefox.

Reporting



Survey

The reporting entity should consider the impact of the PRF payments received April 10, 2020 through June 30, 2020 in responding to the survey below.

Financial Effects of PRF Payment(s):

For the reporting entity and its subsidiaries, in reference to the PRF payment(s) received April 10, 2020 through June 30, 2020:

* The PRF payment(s) had a significant impact on overall operations (e.g., general and administrative expenses, healthcare related expenses).

Strongly Agree

* PRF payment(s) significantly affected the ability to (select all that apply):

[Empty text box for selecting affected abilities]

- ▶ Retain personnel
- ▶ Pay rent/mortgage
- ◀ Pay fringe benefits
- ◀ Make lease payments

* The PRF payment(s) helped maintain solvency and/or prevent bankruptcy.

Yes

* The PRF payment(s) helped retain staff that otherwise would have been furloughed or terminated.

Yes

* The PRF payment(s) helped re-hire or re-activate staff from furlough.

Yes

Finally, the Last Page – The Survey

Financial Effects of PRF Payment(s):

The PRF payment(s) had a significant impact on overall operations (e.g., general and administrative expenses, healthcare related expenses).

Strongly Agree

PRF payment(s) significantly affected the ability to (select all that apply):

Retain personnel; Pay rent/mortgage; Pay fringe benefits; Pay insurance; Other operational expenses; Make lease payments; Pay utilities/operations

The PRF payment(s) helped maintain solvency and/or prevent bankruptcy.

Yes

The PRF payment(s) helped retain staff that otherwise would have been furloughed or terminated.

Yes

The PRF payment(s) helped re-hire or re-activate staff from furlough.

Yes

Clinical Care Effects of PRF Payment(s):

The PRF payment(s) helped to make the changes needed to operate during the pandemic (e.g., by acquiring PPE, creating temporary facilities, providing for virtual visits, etc.).

Strongly Agree

PRF payment(s) helped facility operations and patient care by allowing our facility to (select all that apply):

Buy testing equipment; Buy Personal Protective Equipment (PPE) (e.g. gloves, masks, gowns etc.); Buy other equipment; Buy supplies (e.g. ventilators, etc.); Enhance Information Technology (e.g. electronic health records etc.); Enhance or implement Telemedicine services; Increase testing capacity; Other healthcare related expenses

The PRF payment(s) helped care for and/or treat patients with COVID-19 (for applicable treatment facilities).

Yes

(OPTIONAL) Please describe the impact PRF payment(s) had on the business or patient services. Maximum 1000 characters.

Thank you for the provider relief funds. They were extremely helpful in helping us survive the pandemic and provide services for our patients while protecting ourselves and our families from Covid. We appreciate the support that has enabled us to help our community and serve our rural and medically underserved community.

* Do you certify that the above information is accurate to the best of your knowledge?

Previous

Submit



Do Not Submit until the last week of September. You can not make changes if you submit. Once you hit submit, if you owe unused funds you have 30 days to pay the money back.



The Elephant in the Room is which came first the Chicken or the Egg? If we claim the cost on the cost report, can we claim as PRF Fund expense or if we claim it as PRF Fund expense, do we have to remove the expense from the cost report. No one wants to clearly answer this question.

Chicken or Egg?



How does cost-based reimbursement relate to my Provider Relief Fund payment?



(Modified 3/31/2021)

Recipient must follow CMS instructions for completion of cost reports available at <https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/Paper-Based-Manuals-Items/CMS021935>

Under cost-based reimbursement, the payer agrees to reimburse the provider for the costs incurred in providing services to the insured population. In these instances, if the full cost was reimbursed based upon this method, there is nothing eligible to report as an expense attributable to coronavirus because the expense was fully reimbursed by another source. Provider Relief Fund payments cannot be used to cover costs that are reimbursed from other sources or that other sources are obligated to reimburse. Therefore, if Medicare or Medicaid makes a payment to a provider based on the provider's Medicare or Medicaid cost, such payment generally is considered to fully reimburse the provider for the costs associated with providing care to Medicare or Medicaid patients and no money from the PRF would be available for those identified Medicare and Medicaid costs. However, in cases where a ceiling is applied to the cost reimbursement or the costs are not reimbursed under cost-based reimbursement (such as costs for care to commercial payer patients) since the reimbursed amount by Medicare or Medicaid does not fully cover the actual cost, those non-reimbursed costs are eligible for reimbursement under the Provider Relief Fund. <https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/Paper-Based-Manuals-Items/CMS021935>

A Sample of 20 Cost Reports to determine if RHCs have unreimbursed costs

	1	2	3	4	5	6	7	8	9	10	11
	2020	2019	Cost Per Visit	Cost Increase	2020 Medicare Cap	Cost per visit Per Visit	2020 Total Visits	2019 Total Visits	Visit Variance	Percent Variance	(Col 6 * Col 7) Unreimbursed Expenses
	<u>Cost per Visit</u>	<u>Cost Per Visit</u>	<u>Variance</u>	<u>Percentage</u>	<u>Medicare Cap</u>	<u>In Excess of Cap</u>	<u>Total Visits</u>	<u>Total Visits</u>	<u>Variance</u>	<u>Variance</u>	<u>Expenses</u>
1	180.82	147.20	33.62	23%	86.31	94.51	3,801	4,216	(415)	-11%	359,233
2	118.44	88.86	29.58	33%	86.31	32.13	18,862	18,594	268	1%	606,036
3	113.11	108.52	4.59	4%	86.31	26.80	25,698	27,423	(1,725)	-7%	688,706
4	175.10	214.15	-39.05	-18%	86.31	88.79	8,814	8,820	(6)	0%	782,595
5	150.35	90.02	60.33	67%	86.31	64.04	4,935	7,819	(2,884)	-58%	316,037
6	128.55	100.47	28.08	28%	86.31	42.24	4,996	6,447	(1,451)	-29%	211,031
7	204.67	180.73	23.94	13%	86.31	118.36	5,880	5,103	777	13%	695,957
8	114.75	99.82	14.93	15%	86.31	28.44	21,952	24,164	(2,212)	-10%	624,315
9	133.18	113.16	20.02	18%	86.31	46.87	4,515	4,130	385	9%	211,618
10	139.31	128.31	11.00	9%	86.31	53.00	11,908	11,975	(67)	-1%	631,124
11	103.57	95.81	7.76	8%	86.31	17.26	23,300	24,007	(707)	-3%	402,158
12	151.61	104.96	46.65	44%	86.31	65.30	9,127	11,797	(2,670)	-29%	595,993
13	96.90	88.17	8.73	10%	86.31	10.59	40,987	46,382	(5,395)	-13%	434,052
14	112.47	93.07	19.40	21%	86.31	26.16	9,284	10,593	(1,309)	-14%	242,869
15	103.50	88.21	15.29	17%	86.31	17.19	18,915	20,483	(1,568)	-8%	325,149
16	121.32	91.60	29.72	32%	86.31	35.01	9,940	13,087	(3,147)	-32%	347,999
17	108.19	95.84	12.35	13%	86.31	21.88	12,216	10,383	1,833	15%	267,286
18	136.13	106.84	29.29	27%	86.31	49.82	10,769	9,081	1,688	16%	536,512
19	111.82	85.51	26.31	31%	86.31	25.51	13,873	15,638	(1,765)	-13%	353,900
20	134.17	117.09	17.08	15%	86.31	47.86	21,171	29,099	(7,928)	-37%	1,013,244
	<u>2,637.96</u>	<u>2,238.34</u>	<u>399.62</u>	<u>18%</u>		911.76	<u>280,943</u>	<u>309,241</u>	<u>(28,298)</u>	<u>-9%</u>	<u>9,645,815</u>
	<u>131.90</u>	<u>111.92</u>	<u>19.98</u>	Average Cost per visit in excess of the Medicare cap		<u>45.59</u>	<u>14,047</u>	<u>15,462</u>	<u>(1,415)</u>	<u>-9%</u>	<u>482,291</u>
							Note 1: Average Unreimbursed Expenses in Total. (not the amount to claim in the PRF portal)				Note 1

Executive Summary



START NOW. TIME IS RUNNING OUT. THE REPORT MUST BE FILED BY 9/30/2021.



THERE ARE NO EXTENSIONS AND IF YOU MISS THE DEADLINE YOU MAY HAVE TO PAY BACK THE FUNDS.



DOCUMENT YOUR WORK AND KEEP IT FOR AT LEAST 3 YEARS (PREFERABLY 6).



DO NOT PRESS SUBMIT NOW. WAIT UNTIL THE LAST WEEK IN SEPTEMBER AFTER YOU HAVE REVIEWED THE DRAFT THOROUGHLY AND YOU HAVE TIME TO RESOLVE UNANSWERED QUESTIONS AND HRSA PROVIDES MORE GUIDANCE.

Questions?

Thank You!!!

HBS

Healthcare Business Specialists

