

**PRF Fund Reporting for RHCs  
Healthcare Business Specialists  
November 29, 2022**





## Our Team





## **CONTACT INFORMATION**

Mark Lynn, CPA (Inactive), CRHCP  
RHC Consultant

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

Phone: (423) 243-6185

[marklynnrhc@gmail.com](mailto:marklynnrhc@gmail.com)

[www.ruralhealthclinic.com](http://www.ruralhealthclinic.com)



## **CONTACT INFORMATION**

Dani Gilbert, CPA, CRHCP  
RHC Consultant  
Healthcare Business Specialists  
144 Hancock Oaks Trce NE  
Cleveland, Tennessee 37323  
Phone: (833) 787-2542 ext. 1  
[dani.gilbert@outlook.com](mailto:dani.gilbert@outlook.com)  
[www.ruralhealthclinic.com](http://www.ruralhealthclinic.com)





## **CONTACT INFORMATION**

Page Chambers, CIA, CHIAP  
RHC Consultant  
Healthcare Business Specialists  
Phone: (833) 787-2542 ext. 3  
[page.chambers@outlook.com](mailto:page.chambers@outlook.com)  
[www.ruralhealthclinic.com](http://www.ruralhealthclinic.com)

# Rural Health Clinic Information Exchange Facebook Group

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

The screenshot shows the Facebook group page for "Rural Health Clinics Information Exchange". At the top, there is a banner for "National Rural Health Day" on November 17, 2022, with the hashtag #powerofrural. The banner includes icons for rural health: a tree, a family, a person with a star, and a person with a plus sign. Below the banner, the group name "Rural Health Clinics Information Exchange" is displayed, along with "Public group · 3.9K members" and an "Invite" button. The navigation tabs include "Discussion", "Your Items", "Media", "Files", "People", and "Saved". The main content area shows a "Write something..." text box with options for "Photo/video" and "Poll". Below this is a "Featured" section with an "Add" button and a post by "Mark Lynn" (Admin) that says "Happy National Rural Health Day!!!". On the right side, there is an "About" section with the following information:

- About**
- The Rural Health Clinics Information Exchange was created to distribute information related to rural health clinics as established in Public Law... [See more](#)
- Public**  
Anyone can see who's in the group and what they post.
- Visible**  
Anyone can find this group.
- Chattanooga, Tennessee**  
[Learn more](#)

# RHC Cost Reporting - Year-End Deadlines and Electronic Filing of Cost Reports

---

In this webinar, Mark Lynn, CPA (Inactive), CRHCP, CCRS and Dani Gilbert, CPA, CRHCP will go over important year-end Rural Health Clinic cost reporting deadlines and as we migrate to electronic filing of cost reports for 2022, how to ensure you optimize your reimbursement in an environment of increased Medicare caps for Independent or Freestanding RHCs.

We will discuss the importance of writing off Medicare bad debts on or before 12/31/2022 in order to file them on the Medicare Cost Report. We will discuss new topics such as Covid-19 vaccines, MABs, telehealth, and more. As we shift to more and more electronic filing of cost reports, our processes for filing will change and this webinar will be a good introduction to these changes.

Please register for RHC Cost Reporting - Year-End Deadlines and Electronic Filing of Cost Reports on Dec 1, 2022 1:00 PM EST at:

<https://attendee.gotowebinar.com/register/8979695397871709451>

# Updated Reporting Requirements

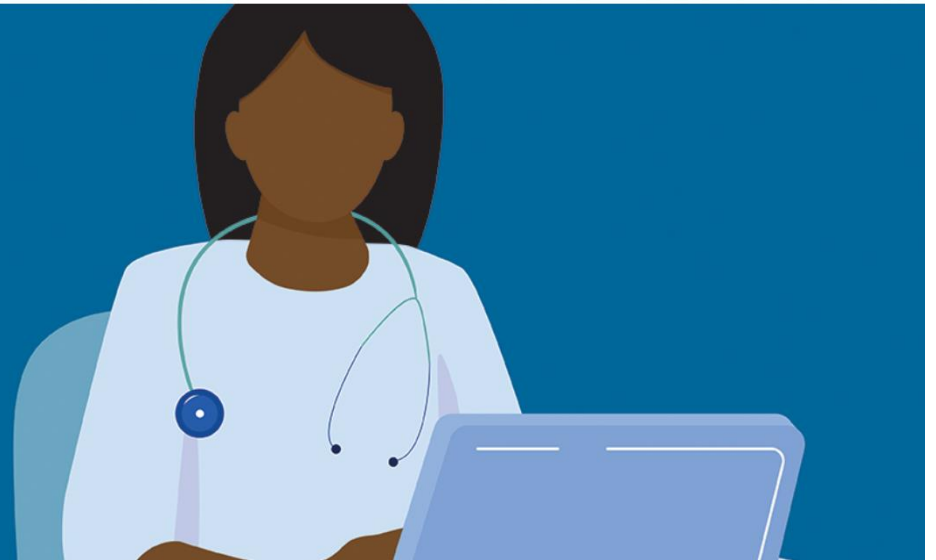
---

## Provider Relief

### **PRF Reporting Requirements**

*Provider Relief Fund Reporting Period 3 is now closed.  
Reporting Period 4 opens January 1, 2023.*

[Learn More](#)





# Key Dates per HRSA

Period 4 reports on PRF funds received from July 1, 2021 to December 31, 2021

## Key Dates

12/2/22: Deadline to Submit Late Report, Reporting Period 3<sup>1.</sup>

1/1/23: Reporting Period 4 Opens

3/31/23: Reporting Period 4 Closes

1. The deadline to request permission to submit a late report has passed.

# Period 4 PRF Fund Reporting Work Plan

Step	What to do	Due Date
1	Determine if you have any unspent or unused Period 4 PRF funds available for distribution.	ASAP
2	Determine if you have any unused lost revenues from previous periods (Previously filed PRF reports will have this amount listed plus any lost revenues from 1 <sup>st</sup> two quarters of 2022)	ASAP
3	Determine the amount of unspent/used PRF funds minus available lost revenues.	ASAP
4	Spend/distribute the monies computed in step 3 by December 31, 2022.	12/31/2022
5.	Review the PRF portal to determine the information needed to be filed.	Portal opens 1/1/2023
6.	Accumulate the information needed to be report (metrics, quarterly revenues, etc).	2/15/2023
7.	Deadline to report activity for Period 4.	3/31/2023

Step 6: Follow the link below to download an Excel spreadsheet to accumulate information required to be reported in the portal

[https://prfreporting.hrsa.gov/HRSA\\_FileRender?name=PortalWorksheets](https://prfreporting.hrsa.gov/HRSA_FileRender?name=PortalWorksheets)

# Update Net Collections for Q1 & Q2 of 2022

2022 Actuals			
Total Revenue/Net Charges from Patient Care	Q1 (2022) Actuals	Q2 (2022) Actuals	Total (2022) Actuals
Medicare A+B	\$0.00	\$0.00	\$0.00
<b>Description:</b> The actual revenues/net charges received from Medicare Part A+B for patient care for the calendar year.			
Medicare C	\$0.00	\$0.00	\$0.00
<b>Description:</b> The actual revenues/net charges received from Medicare Part C for patient care for the calendar year.			
Medicaid/Children's Health Insurance Program (CHIP)	\$0.00	\$0.00	\$0.00
<b>Description:</b> The actual revenues/net charges received from Medicaid/Children's Health Insurance Program (CHIP) for patient care for the calendar year.			
Commercial Insurance	\$0.00	\$0.00	\$0.00
<b>Description:</b> The actual revenues/net charges received from commercial payers for patient care for the calendar year.			
Self-Pay (No Insurance)	\$0.00	\$0.00	\$0.00
<b>Description:</b> The actual revenues/net charges received from self-pay patients, including the uninsured or individuals without insurance who bear the burden of paying for healthcare themselves, for patient care for the calendar year.			
Other	\$0.00	\$0.00	\$0.00
<b>Description:</b> The actual revenues/net charges from other sources received for patient care services and not included in the list above for the calendar year.			
<b>Total Revenue/Net Charges from Patient Care</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Compare these numbers to 2019 to determine if you have any lost revenues



# Year-end planning for PRF Funds

1. Determine how much in PRF Funds you have in each account and from which Tranche. You should only have PRF and RHC Covid Testing and Mitigation (\$100,000) left.
2. Determine how much in “lost revenue” you have from the Period 3 PRF fund report. Example:

Lost Revenue from Period 3 report	\$474,300
Lost Revenue used in Period 3 report	<u>\$108,515</u>
<u>Potential Use of Lost Revenue in period 4</u>	<u>\$365,785</u>

- 3. Remember PRF funds are taxable in the year received.** You may want to bonus out as much as possible before the end of the year to reduce your tax liability if you received any funds in 2022.
4. Pay the bonus early enough to count your FICA taxes as that is an allowable use of your PRF funds and the employer portion is a tax deduction as well.
- 5. The increased tax liability of the PRF funds is an allowable use** of the funds for PRF reporting purposes.



# Provider Relief Funds Updated Reporting Requirements

- Your organization is a recipient of one or more Provider Relief Fund (PRF) General and Targeted Distributions and/or American Rescue Plan (ARP) Rural Distribution payments exceeding \$10,000 in the aggregate. By attesting to your PRF and/or ARP Rural payment, you agreed to [Terms and Conditions](#) that require you to comply with post-payment reporting requirements.

HRSA published an updated [Provider Relief Fund Distributions and American Rescue Plan Rural Distribution Post-Payment Notice of Reporting Requirements](#) on October 27, 2022. This Notice supersedes the [Post-Payment Notice of Reporting Requirements](#) released on June 11, 2021.

## Provider Relief Fund Distributions and American Rescue Plan Rural Distribution

### Post-Payment Notice of Reporting Requirements

October 27, 2022

#### Purpose

The purpose of this Notice is to inform the Health Resources and Services Administration (HRSA) Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural recipients of the data elements that they are required to report as part of the post-payment reporting process. Specifically, the reporting requirements are updated to include Period 5 (i.e., payments made from January 1, 2022, to June 30, 2022), Period 6 (i.e., payments made from July 1, 2022, to December 31, 2022), and Period 7 (i.e., payments made from January 1, 2023, to June 30, 2023), as well as updating the associated Periods of Availability of Funds and Reporting Time Periods for Periods 5, 6, and 7.

Recipients who received one or more General and Targeted Distributions and/or ARP Rural Distribution 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 June 11, 2021. The reporting requirements outlined in this Notice apply to all past and future PRF and ARP Rural payments made under the legal authorities outlined in the section [Overview of Legal Requirements for Reporting](#).

- These reporting requirements apply to the following distributions: PRF General and Targeted Distribution payments (including the Nursing Home Infection Control (NHIC) Distribution (formally known as the [Skilled Nursing Facility and Nursing Home Infection Control Distribution](#))<sup>1</sup>
- ARP Rural Distribution payments.

**Note:** These reporting requirements do not apply to the Rural Health Clinic Coronavirus Disease 2019 (COVID-19) Testing and Mitigation Program and the Rural Health Clinic COVID-19 Testing Program<sup>2</sup> or claims reimbursements from the HRSA COVID-19 Uninsured Program and the HRSA COVID-19 Coverage Assistance Fund.<sup>3</sup>

#### 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), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260), and the ARP Act of 2021 (P.L. 117-2) appropriated funds to reimburse eligible health care providers for health care-related expenses or lost revenues attributable to COVID-19. These funds were or will be distributed by HRSA. Recipients of these funds agreed to [Terms and Conditions](#), which require compliance with reporting requirements as specified by the Secretary of the U.S. Department of Health and Human Services (HHS). The reporting requirements outlined in this Notice apply to all past and future PRF payments, as well as to ARP Rural payments.<sup>4</sup>

<sup>1</sup> The NHIC Distribution is a Targeted Distribution payment. The Distribution includes payments made in August 2020 and Nursing Home Quality Incentive Payment Program (QIP) payments.

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

<sup>3</sup> More information on the COVID-19 Uninsured Program and Coverage Assistance Fund is available at <https://www.hrsa.gov/provider-relief/about/covid-uninsured-claim>.

<sup>4</sup> Previous Post-Payment Notices of Reporting Requirements did not include information regarding the ARP Rural

#### Period of Availability of Funds

The period of availability of funds applies to all past and future PRF and ARP Rural payments.

PRF and ARP Rural recipients must only use payments for eligible expenses, including services rendered and lost revenues (up to the end of the Public Health Emergency), 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, or modified accrual) to determine expenses.

Table 1: Deadlines for Use of Funds

Period	Payment Received Period	Period of Availability
1	April 10, 2020, to June 30, 2020	January 1, 2020, to June 30, 2021
2	July 1, 2020, to December 31, 2020	January 1, 2020, to December 31, 2021
3	January 1, 2021, to June 30, 2021	January 1, 2020, to June 30, 2022
4	July 1, 2021, to December 31, 2021	January 1, 2020, to December 31, 2022
5	January 1, 2022, to June 30, 2022	January 1, 2020, to June 30, 2023
6	July 1, 2022, to December 31, 2022	January 1, 2020, to December 31, 2023
7	January 1, 2023, to June 30, 2023	January 1, 2020, to June 30, 2024

PRF and ARP Rural 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 COVID-19**. The opportunity to apply PRF payments (excluding the NHIC Distribution) and ARP Rural payments for lost revenue will be available only until the conclusion of the quarter in which the Public Health Emergency expires. If a provider receives both PRF and ARP Rural payments, the provider should apply their ARP Rural payment towards eligible health care expenses and lost revenues attributable to COVID-19 before using PRF payments to cover eligible health care expenses or lost revenues attributable to COVID-19.

#### Reporting Time Periods

The reporting time periods apply to all past and future PRF and ARP Rural payments.

Recipients who received and retained one or more payments exceeding \$10,000 in the aggregate during a **Payment Received Period** outlined below (Table 2) 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 and ARP Rural recipients that do not report or return funds within the respective reporting time period are out of compliance with payment Terms and Conditions and will be subject to repayment.

Distribution payment(s). ARP Rural payments are funded separately from the PRF General and Target Distribution payments.

Table 2: Reporting Time Periods

Period	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Reporting Time Period
1	April 10, 2020, to June 30, 2020	July 1, 2021, to September 30, 2021
2	July 1, 2020, to December 31, 2020	January 1, 2022, to March 31, 2022
3	January 1, 2021, to June 30, 2021	July 1, 2022, to September 30, 2022
4	July 1, 2021, to December 31, 2021	January 1, 2023, to March 31, 2023
5	January 1, 2022, to June 30, 2022	July 1, 2023, to September 30, 2023
6	July 1, 2022, to December 31, 2022	January 1, 2024, to March 31, 2024
7	January 1, 2023, to June 30, 2023	July 1, 2024, to September 20, 2024

### Summary of Reporting Requirements

Table 3 summarizes how the Payment Received Periods align with the Periods of Availability and the Reporting Time Periods.

Table 3: Summary of Reporting Requirements

Period	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Period of Availability	Reporting Time Period
1	April 10, 2020, to June 30, 2020	January 1, 2020, to June 30, 2021	July 1, 2021, to September 30, 2021
2	July 1, 2020, to December 31, 2020	January 1, 2020, to December 31, 2021	January 1, 2022, to March 31, 2022
3	January 1, 2021, to June 30, 2021	January 1, 2020, to June 30, 2022	July 1, 2022, to September 30, 2022
4	July 1, 2021, to December 31, 2021	January 1, 2020, to December 31, 2022	January 1, 2023, to March 31, 2023
5	January 1, 2022, to June 30, 2022	January 1, 2020, to June 30, 2023	July 1, 2023, to September 30, 2023
6	July 1, 2022, to December 31, 2022	January 1, 2020, to December 31, 2023	January 1, 2024, to March 31, 2024
7	January 1, 2023, to June 30, 2023	January 1, 2020, to June 30, 2024	July 1, 2024, to September 30, 2024

### Responsibility for Reporting

Reporting entities will complete and submit required reports for PRF and ARP Rural payments in the PRF Reporting Portal. The reporting entity may differ by type of payment but generally, HRSA defines this as the entity that registers its Tax Identification Number (TIN) and reports on payments received by that TIN and/or its subsidiary TINs as indicated in Table 4.

**Note:** HRSA requires entities to report if the total Targeted Distribution, General Distribution, and ARP Rural payments received and retained exceed \$10,000 in the aggregate in a Payment Received Period.

Table 4: Responsibility for Reporting

Type of PRF Recipient(s) <sup>5</sup>	Required to Report Because...
General Distribution recipient that received payment in Phases 1 only	Entity that received Phase 1 General Distribution payments totaling more than \$10,000 in aggregate in a Payment Received Period.
General Distribution recipient with no parent organization or subsidiaries	Entity [at the TIN level] that received one or more General Distribution payments totaling more than \$10,000 in aggregate in a Payment Received Period.
General Distribution recipient with one or more subsidiaries that received payments in Funding <a href="#">Phases 1 to 4</a>	Entity that meets the following three criteria: <ol style="list-style-type: none"> <li>1. is the parent of one or more subsidiary billing TINs that received General Distribution payments in Phases 1 to 4;</li> <li>2. has associated providers that were providing diagnoses, testing, or treatment for individuals with possible or actual cases of COVID-19 on or after January 31, 2020; and</li> <li>3. can otherwise attest to the <a href="#">Terms and Conditions</a>.</li> </ol>
Targeted Distribution recipient (includes NHIC Distribution payments)	Entity (at the TIN level) that received Targeted Distribution payments totaling more than \$10,000 in aggregate in a Payment Received Period.
ARP Rural Distribution recipient	Entity (at the filing TIN level) that received ARP Rural distribution payments and other PRF payments totaling more than \$10,000 during the Payment Received Period. <ol style="list-style-type: none"> <li>1. Regardless of whether a parent was obligated to distribute payments to its subsidiaries who qualified for ARP payments, <b>HRSA requires parent entities to report on ARP payments they received from the agency.</b></li> <li>2. The qualifying Recipient of an ARP distribution will not transfer and/or allocate the payment to another entity. (<b>Note:</b> This does not include the initial transfer of an ARP payment from the parent TIN to the qualifying TIN.)</li> </ol>

### Parent Reporting by Payment Type

- (1) **General Distribution Payments:** A parent entity may report on its subsidiaries' General Distribution payments regardless of whether the subsidiary TINs received the General Distribution payments directly from HRSA or whether General Distribution payments were transferred to them by the parent entity. The parent entity may report on these General Distribution payments regardless of whether the parent or the subsidiary attested to the Terms and Conditions.

<sup>5</sup> The PRF website at <https://www.hrsa.gov/provider-relief/past-payments> contains summaries of General Distribution and Targeted Distribution funding.

# Provider Relief Funds Updated Reporting Requirements (Continued)

- **Next Steps**

Review the [PRF Distributions and ARP Rural Distribution Post-Payment Notice of Reporting Requirements](#). Providers who do not comply with reporting requirements as outlined in the Notice will be subject to enforcement actions, such as repayment or exclusion from receiving and/or retaining future PRF and/or ARP Rural payments.

- **What if I returned my payments?**

Providers who returned their full PRF and/or ARP Rural payment(s) to the Health Resources and Services Administration (HRSA) in accordance with [HRSA's return policy](#) should retain documentation of their returned payment, and disregard this Notice. Providers who returned partial payment(s) are required to report on the retained amount exceeding \$10,000 in aggregate.

- **Where can I find more information?**

Visit the [Reporting Resources Webpage](#). For additional information, please call the Provider Support Line at (866) 569-3522; for TTY dial 711. Hours of operation are 8 a.m. to 10 p.m. Central Time, Monday through Friday.

# If you go in the portal now it will look like this

- Reporting Period 3 is closed.
- **Reporting Period 4 will begin on January 1, 2023.**
- Please monitor the PRF webpage for additional information about PRF reporting requirements and opportunities (including Request to Report Late due to Extenuating Circumstances) at : <https://www.hrsa.gov/provider-relief> .
- Questions can be directed to HRSA's Provider Support Line at (866) 569-3522; for TTY dial 711. Hours of operation are 8 a.m. to 10 p.m. CT, Monday through Friday. Hours are subject to change.
- **Reporting**



# You will have to set up Two-Factor Authentication



Health and Human Services

**HRSA**

Health Resources & Services Administration

## Set Your Two-Factor Authentication Preferences

Let us know how you would prefer to receive your two-factor authentication codes. You can always change the default preference in your profile.

**\* My preferred method of contact for receiving two-factor authentication codes for login:**

- Email (default)
- SMS (by selecting this option as my preferred method of contact, I consent to receive SMS messages for one-time verification codes)

**\* Email Address**

marklynnrhc@gmail.com



# Here is what the Portal will look like now

[Edit Two-Factor Auth Preference](#)

Reporting Period 3 is closed.

**Reporting Period 4 will begin on January 1, 2023.**

Please monitor the PRF webpage for additional information about PRF reporting requirements and opportunities (including Request to Report Late due to Extenuating Circumstances) at : <https://www.hrsa.gov/provider-relief>.  
Questions can be directed to HRSA's Provider Support Line at (866) 569-3522; for TTY dial 711. Hours of operation are 8 a.m. to 10 p.m. CT, Monday through Friday. Hours are subject to change.

## Reporting

[Need help on this page?](#)

Welcome back to the PRF Reporting Portal. Your reports are listed below. Reports that are 'In Progress' within the current reporting period can be viewed by clicking the report name.

Please refer to 'Resources & FAQs' button for access to the reporting requirements.

[Active Reports](#) [Inactive Reports](#)

Report Name	Close Date:	Status	Reporting Period	Payments Received	Funds Available Until
-------------	-------------	--------	------------------	-------------------	-----------------------

[Save & Exit](#)

[Edit Two-Factor Auth Preference](#)

Reporting Period 3 is closed.

**Reporting Period 4 will begin on January 1, 2023.**

Please monitor the PRF webpage for additional information about PRF reporting requirements and opportunities (including Request to Report Late due to Extenuating Circumstances) at : <https://www.hrsa.gov/provider-relief>.  
Questions can be directed to HRSA's Provider Support Line at (866) 569-3522; for TTY dial 711. Hours of operation are 8 a.m. to 10 p.m. CT, Monday through Friday. Hours are subject to change.

## Reporting

[Need help on this page?](#)

Welcome back to the PRF Reporting Portal. Your reports are listed below. Reports that are 'In Progress' within the current reporting period can be viewed by clicking the report name.

Please refer to 'Resources & FAQs' button for access to the reporting requirements.

[Active Reports](#) [Inactive Reports](#)

Report Name	Status	Date Submitted	Reporting Period	Payments Received	Funds Available Until
<a href="#">Report-1</a>	Submitted		July 1, 2021 to December 20, 2021	April 10, 2020 to June 30, 2020	June 30, 2021
<a href="#">Report-2</a>	Submitted	March 30, 2022	January 1, 2022 to April 1, 2022	July 1, 2020 to December 31, 2020	December 31, 2021
<a href="#">Report-3</a>	In Progress - Not Submitted	N/A	July 1, 2022 to September 30, 2022	January 1, 2021 to June 30, 2021	June 30, 2022

[Save & Exit](#)

# What Lost Revenues will look like

Cumulative Lost Revenues Total : \$173,264.00

✓ PRF Financial Summary for Payments Received During Payment Period: July 1, 2020 - December 31, 2020

## Other PRF Summary

Total Reportable Other PRF Payments	\$21,268.28
Total Other PRF Expenses	\$21,268.28
Total Reportable Other PRF remaining to be Applied to Lost Revenues	\$0.00

## PRF Lost Revenues Summary

Total Lost Revenues for the Period of Availability (July 1, 2020 to December 31, 2020):	\$173,264.00
Total PRF Payments Used for Lost Revenues in the Previous Reporting period(s)	\$103,253.23
Total Lost Revenues Available to be Used in the Current Reporting Period	\$70,010.77
Total PRF Payments Used for Lost Revenues in the Current Reporting Period	\$0.00
Total Unused Lost Revenues	\$70,010.77
Total Other PRF Payments Not Applied to Expenses or Lost Revenues	\$0.00

## Nursing Home Infection Control Summary

Total Nursing Home Infection Control Payments in this Reporting Period	\$0.00
Total Nursing Home Infection Control Expenses Used in this Reporting Period	\$0.00
Total Remaining Unused Nursing Home Infection Control Funds Due Within 30 days to HRSA	\$0.00

## PRF Report Reconciliation

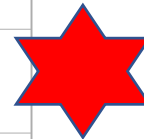
Unused Other PRF Payments in this Reporting Period	\$0.00
Unused Nursing Home Infection Control Funds in this Reporting Period	\$0.00
Total Unused PRF Amount Due Within 30 Days to HRSA	\$0.00
Total Unused Lost Revenues Available for Future Reporting Periods	\$70,010.77

# PRF Reporting Dates

## Reporting Dates

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 Period as outlined in the table below.

	<b>Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)</b>	<b>Period of Availability</b>	<b>Reporting Time Period</b>
<b>Period 1</b>	From April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021*
<b>Period 2</b>	From July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022
<b>Period 3</b>	From January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022
<b>Period 4</b>	From July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023
<b>Period 5</b>	From January 1, 2022 to June 30, 2022	January 1, 2020 to June 30, 2023	July 1, 2023 to September 30, 2023
<b>Period 6</b>	From July 1, 2022, to December 31, 2022	January 1, 2020, to December 31, 2023	January 1, 2024, to March 31, 2024
<b>Period 7</b>	January 1, 2023, to June 30, 2023	January 1, 2020, to June 30, 2024	July 1, 2024, to September 20, 2024



# Three Sources of Funds with Different Reporting Requirements

<https://www.narhc.org/narhc/COVID-191.asp>

## HRSA Programs - RHC Funding and Resource Opportunities

Name of Grant/Allocation	Important Dates	Amount/Purpose	Reporting Requirements & Other Links
<b>Rural Health Clinic COVID-19 Testing and Mitigation Program</b>	Automatically Awarded: June 2021.  Period of Availability: January 1, 2021 - December 31, 2022	\$100,000 per RHC  To be used for <a href="#">COVID-19 testing, COVID-19 mitigation, and COVID-19 testing and mitigation related expenses.</a>	<a href="#">Terms and Conditions</a> <a href="#">Mandatory Reporting</a> <a href="#">Webinars</a> <a href="#">NARHC FAQs</a>  <b>Questions? Email</b> <a href="mailto:RHCcovidreporting@narhc.org">RHCcovidreporting@narhc.org</a>



<b>Rural Health Clinic Vaccine Confidence (RHCVC) Program</b>	Program Start Date: July 1, 2021  Last day to apply for No Cost Extension on EHB: May 31, 2022  Program End Date: June 30, 2022 (last day to incur expenses)  Last day to draw down funds in PMS: September 28, 2022	Approximately \$49,500 per awarded RHC.  To improve vaccine confidence and counter vaccine hesitancy through improving education, access, etc.	<a href="#">HRSA Program Page</a>  <a href="#">How to Draw Funds from PMS</a>  <b>Questions? Email</b> <a href="mailto:RHCvaxconfidence@narhc.org">RHCvaxconfidence@narhc.org</a>  <a href="#">Electronic Handbook (EHB)</a>  <a href="#">HRSA Health Grants Workshop Web Series</a>  <a href="#">Payment Management System (PMS)</a>  <a href="#">Vaccine Confidence Ideas from RHCs</a>
---	--	--	--

## Provider Relief Fund

RHCs have received multiple tranches or allocations of money from the federal government to help with COVID-19. It is important for RHCs to understand why they received the money they did, and what strings may be attached to each allocation. General [details](#).

Name of Grant/Allocation	Important Dates	Amount/Purpose	Reporting Requirements & Other Links
<b>Phase 1 General Distribution</b>	Automatically Awarded April 10, 2020  Period of Availability: January 1, 2020 - June 30, 2021	6.2% of 2019 Medicare Reimbursement	<a href="#">Provider Relief Fund Portal</a>  Reporting portal open July 1 - September 30, 2021 (Plus Extensions)
<b>Phase 2 General Distribution</b>	Automatically Awarded April 24, 2020  Period of Availability: January 1, 2020 - June 30, 2021	2% of 2018 revenue minus Phase 1 Distribution	<a href="#">Provider Relief Fund Portal</a>  Reporting portal open July 1 - September 30, 2021 (Plus Extensions)
<b>Rural Targeted Allocation</b>	Automatically Awarded May 6, 2020  Period of Availability: January 1, 2020 - June 30, 2021	\$103k + 3.6% operating expenses (Ind.), Graduated Base Payment + 1.97% of operating expenses (PB)	<a href="#">Provider Relief Fund Portal</a>  Reporting portal open July 1 - September 30, 2021 (Plus Extensions)
<b>Phase 3 General Distribution</b>		Variable	<a href="#">Provider Relief Fund Portal</a>  Reporting portal open January 1 - March 31, 2022
<b>Phase 4 General Distribution and American Rescue Plan Rural (Application Required)</b>	Award beginning December 2021  Period of Availability: January 1, 2020 - December 31, 2022	Variable	<a href="#">Provider Relief Fund Portal</a>  Report portal open January 1 - March 31, 2023





# NARHC Summary of Programs

Funding Program	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 Fund	May 20, 2020 + later dates	\$49,461.42 per RHC	Unreimbursed COVID testing expenses	<a href="http://www.RHCcovidreporting.com">www.RHCcovidreporting.com</a>
RHC COVID-19 Testing and Mitigation Fund	June 10, 2021 + later dates	\$100,000 per RHC	Unreimbursed COVID testing and mitigation expenses	<a href="http://www.RHCcovidreporting.com">www.RHCcovidreporting.com</a>
RHC Vaccine Confidence Grants	July 22, 2021	Approximately \$49,529.00	Vaccine hesitancy work	Financial Reports through Payment Management System + Quarterly Calls
American Rescue Plan + Phase 4 General Distribution	November/December 2021	Variable	Lost Revenue and Unreimbursed COVID Expenses	Provider Relief Fund Portal

<https://www.narhc.org/News/28971/Provider-Relief-Fund-Reporting-Details-Released>

# What is an allowable expense?

## **How does a Reporting Entity determine whether an expense is eligible for reimbursement through the Provider Relief Fund or ARP Rural Distribution?**

To be considered an allowable expense under the Provider Relief Fund or ARP Rural Distribution, the expense must be used to prevent, prepare for, and respond to coronavirus. Provider Relief Fund and ARP Rural payments may also be used for lost revenues attributable to the coronavirus up to the end of the quarter in which the Public Health Emergency ends. 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 or COVID-19, 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 incurred during the Period of Availability. The Reporting Entity is responsible for ensuring that adequate documentation is maintained.

*(Modified 10/27/2022)*

**Can providers include the entire cost of capital facilities projects as eligible expenses, or will eligible expenses be limited to the depreciation expense for the period?**

Expenses for capital facilities may be fully expensed only in cases where the purchase was directly related to preventing, preparing for and responding to the coronavirus. Examples of these types of facilities projects include:

- Upgrading a heating, ventilation, and air conditioning (HVAC) system to support negative pressure units
- Retrofitting a COVID-19 unit
- Enhancing or reconfiguring ICU capabilities
- Leasing or purchasing a temporary structure to screen and/or treat patients
- Leasing a permanent facility to increase hospital or nursing home capacity

In order for the capital facilities projects' costs to be expensed, the project must be fully completed by the end of the Period of Availability associated with the Payment Received Period.

*(Updated 8/30/2021)*

**Must the Reporting Entity be in receipt of purchases made using Provider Relief Fund and/or ARP Rural Payments in order for the expense to be considered eligible for reimbursement?**

No. For purchases of tangible items made using Provider Relief Fund and/or ARP Rural payments, the purchase does not need to be in the Reporting Entity's possession (i.e., backordered personal protective equipment, capital equipment) to be considered an eligible expense. However, the costs must be incurred before the Deadline to Use Funds. Providers must follow their basis of accounting (e.g., cash, accrual, or modified accrual) to determine expenses.

*(Modified 10/27/2022)*

<https://www.hrsa.gov/sites/default/files/hrsa/provider-relief/primary-care-providers-fact-sheet.pdf>

## COVID-19 Outreach, Education, and Counseling:



### Allowable Uses of Provider Relief Fund Payments for Primary Care Providers

Primary care providers are a trusted resource within their communities. They play a key role in patient education, which has been critical during the COVID-19 pandemic.



If not directly associated with a scheduled patient encounter, provider services such as patient education, community outreach, expanding partnerships to support various priorities (e.g., identifying unvaccinated patients, expanding behavioral health services, etc.) may go unreimbursed.

#### Did you know?

Healthcare providers who received Provider Relief Fund (PRF) payments can be reimbursed for their time and resources related to COVID-19 prevention outreach, education and counseling. Communicating with patients about vaccines, social distancing, hand-washing and avoiding crowds are key in slowing the spread. These encounters may be in-person, virtual, or electronic.

#### How does it work?

During the PRF reporting process, recipients will list their expenses. As long as the expenses were to prevent, prepare for, and respond to coronavirus, they are eligible. Expenses must be those that another source has not reimbursed and is not obligated to reimburse.

Providers should document the time they use to conduct outreach and patient education so that it may be applied as an official expense during the PRF reporting process.

#### Outreach Tools

- [How to Protect Yourself and Others](#)  
Information on staying safe during the pandemic.
- [Recipient Education from the CDC](#)  
Primary care providers play a critical role in helping vaccine recipients understand the importance of vaccination.

#### PRF Resources

- For more information, visit [hrsa.gov/provider-relief](https://www.hrsa.gov/provider-relief)
- Provider Support Line at (866) 569-3522; for TTY dial 711, 8 a.m. to 10 p.m. CT, Monday through Friday



# PRF Personnel Costs

- <https://www.hrsa.gov/sites/default/files/hrsa/provider-relief/prf-fact-sheet-recruit-retain-personnel.pdf>

## Provider Relief Fund:

### *Recruiting and Retaining Personnel*

Provider Relief Fund (PRF) payments can be used for a wide variety of direct and indirect costs of recruiting and retaining personnel during the pandemic.\*

#### Retention Examples

- Incentive pay
- Retention bonuses
- Childcare assistance
- Overtime pay
- Temporary housing
- Transportation
- Mental health and stress management resources
- Other fringe benefits

#### Recruitment Examples

- Salaries for new or temporary staff
- Employee referrals
- Employment agencies
- Hiring bonuses
- Other recruitment tools

#### Allowable Uses of Funds for Personnel Costs Are Broad and Flexible

This is not an exhaustive list of ways you can use PRF funds to support recruitment and retention. In addition to the examples listed above, consider if an expense is allowable by asking the following questions:

- Is this expense necessary and reasonable to support patient care efforts to prepare for, prevent, or respond to the coronavirus?
- Is the expense incurred consistent with our organization's policies and procedures?

#### More Resources

- For more information, visit [hhs.gov/providerrelief](https://www.hhs.gov/providerrelief)
- Provider Support Line at (866) 569-3522; for TTY dial 711, 8 a.m. to 10 p.m. Central Time, Monday through Friday

\*Eligible expenses must not be reimbursed by other sources or obligated to be reimbursed by other sources. Salaries must not be paid at a rate in excess of Executive Level II, which is currently set at \$197,300. More information: <https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund-for-providers/index.html#terms-and-conditions>.



#### Recruit and retain positions like...

- Physicians, Advanced Practice Clinicians, Nurses, etc.
- Lab Technicians
- Respiratory Therapists
- Administrators
- Contracted staff
- And many others

# Frequently Asked Questions

## Provider Relief Programs: Provider Relief Fund and ARP Rural Payments Frequently Asked Questions

### General Information

- Overview**
  - Attestation**
  - Rejecting or Returning Payments**
  - Provider Relief Fund Terms and Conditions**
  - ARP Rural 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**
- Provider Relief Fund General Distribution and ARP Rural Payments
- 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*
  - Phase 4 and ARP Rural Payments**
    - Phase 4 Overview and Eligibility*
    - ARP Rural Payments Overview and Eligibility*
    - Phase 4/ARP Rural Payments Tax Identification Number (TIN) Validation Process*
    - Phase 4 Application Process*
    - Phase 4 Complex Financial Situations*
    - ARP Rural Payments Application Process*
- Targeted Distributions
- Rural Targeted Distribution**
  - COVID-19 High Impact Area Targeted Distribution**

Last updated: 10/27/2022

1

<https://www.hrsa.gov/sites/default/files/hrsa/provider-relief/provider-relief-fund-faq-complete.pdf>

The screenshot shows the top of the HRSA website. The header is dark blue with the HRSA logo and the text "Health Resources & Services Administration" on the left, and "Bureaus and Offices | Newsroom | Contact HRSA" on the right. Below the header is a white navigation bar with a search box on the right and a menu on the left. The menu items are: Provider Relief, Reporting & Auditing, Payments, Distribution Data, Frequently Asked Questions, and About.

Home » [Provider Relief](#) » [Frequently Asked Questions](#) » PRB Provider Relief Fund General Information FAQ

## PRB Provider Relief Fund General Information FAQ

[Download all Provider Relief Fund FAQs \(PDF - 561 KB\)](#)

Search FAQs:

Categories  Search FAQs

### Overview

Who is eligible to receive payments from the Provider Relief Fund?	+
Is this a loan or a grant that I will need to pay back?	+
Are Provider Relief Fund recipients required to notify HRSA if they have filed a bankruptcy petition?	+
What is the Assistance Listing (AL) (formerly the Catalog of Federal Domestic Assistance (CFDA)) number for the Provider Relief Fund program?	+
Why would a provider not be eligible for a General or Targeted Distribution Provider Relief Fund payment?	+
Is there a minimum amount for the Provider Relief Fund to issue payments?	+
Will HHS allow providers to make corrections to the data used to determine Targeted Distribution eligibility and payment amounts?	+
How should providers classify the Provider Relief Fund payments in terms of revenue type for cost reports?	+

<https://www.hrsa.gov/provider-relief/faq/general>



# COVID-19 FAQs – Cost Report Treatment of PRF Expenses

**4. Question:** Should PRF payments offset expenses on the Medicare cost report?

**Answer:** No, providers should not adjust the expenses on the Medicare cost report based on PRF payments received. However, providers must adhere to HRSA’s guidance regarding appropriate uses of PRF payments, in order to ensure that the money is used for permissible purposes (namely, to prevent, prepare for, or respond to coronavirus, and for health care related expenses or lost revenues that are attributable to coronavirus) and that the uses of the PRF payments do not violate the prohibition on using PRF money to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.

Recipients may find additional information on the terms and conditions of the PRF at <https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/for-providers/index.html>. Questions regarding use of the funds, pursuant to the Fund Terms and Conditions and any questions about overpayments should be directed to HRSA.

New: 8/26/20

<https://www.cms.gov/files/document/03092020-covid-19-faqs-508.pdf>


Recipient must follow [CMS instructions for completion of cost reports](#).

Under cost-based reimbursement, the payer agrees to reimburse the provider for the costs incurred in providing services to the insured population. If the full cost was reimbursed based upon this method, there is nothing eligible to report as a Provider Relief Fund or ARP Rural expense attributable to coronavirus because the expense was fully reimbursed by another source. Provider Relief Fund and/or ARP Rural 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 payment from the Provider Relief Fund or ARP Rural Distribution would be available for those identified Medicare and Medicaid costs. Per its authorizing statutes, Provider Relief Fund resources may only be used for allowable expenses and lost revenues attributable to coronavirus, and may only be reimbursed once. Reporting Entities should work with their accountants and maintain documentation demonstrating that any reported health care expenses that Provider Relief Fund and/or ARP Rural payments were applied to were not reimbursed by any other source, or obligated to be reimbursed by another source.

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), and 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 or ARP Rural Distribution.

Under cost-based reimbursement, the payer agrees to reimburse the provider for the costs incurred in providing services to the insured population. If the full cost was reimbursed based upon this method, there is nothing eligible to report as a Provider Relief Fund or ARP Rural expense attributable to coronavirus because the expense was fully reimbursed by another source. Provider Relief Fund and/or ARP Rural 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 payment from the Provider Relief Fund or ARP Rural Distribution would be available for those identified Medicare and Medicaid costs. Per its authorizing statutes, Provider Relief Fund resources may only be used for allowable expenses and lost revenues attributable to coronavirus, and may only be reimbursed once. Reporting Entities should work with their accountants and maintain documentation demonstrating that any reported health care expenses that Provider Relief Fund and/or ARP Rural payments were applied to were not reimbursed by any other source, or obligated to be reimbursed by another source.

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), and 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 or ARP Rural Distribution.



# Executive Summary on Covid-19 Funds

---

- Review how much “Lost Revenue” you have from Previous PRF Fund Reports.
- Spend any PRF funds received in 2021 by December 31, 2022 and report the spending by March 31, 2023. (Period 4)
- Spend the \$100,000 received for Covid-19 Testing and Mitigation by December 31, 2022. Closeout procedures and reporting will occur starting in January 2023.
- The Vaccine Confidence Grant should be spent by now. Contact Elizabeth Burrows, JD for information on how to report.



Thank You!

Mark Lynn, Healthcare Business Specialists

[marklynnrhc@gmail.com](mailto:marklynnrhc@gmail.com)

