



How to Complete the Reporting Worksheets

This document provides instructions on how to complete the Reporting Worksheets that are needed to complete the *HRSA Consolidated PRF Reporting Form*.

Download and complete a separate [Reporting Worksheets](#) for each Reporting Period you are required to report on. You will need to upload your completed Reporting Worksheets in the *HRSA Consolidated PRF Reporting Form* in order to submit your report.

The Reporting Worksheets includes 8 tabs:

1. Reporting Period Overview
2. Other Assistance Received

Expenses

3. ARP Rural
4. Infection Control
5. Other PRF Payments

Lost Revenues

6. Lost Revenues Option i
7. Lost Revenues Option ii
8. Lost Revenues Option iii

Please refer to the following pages for instructions on how to complete the tabs above.

Other Assistance Received Tab

On this worksheet, you must enter other assistance received by the reporting entity (and its subsidiaries included in reporting as applicable), by quarter, during the period of availability that corresponds to the reporting period for which you are reporting.

- *For example, if you are reporting for Reporting Period 4, the period of availability is January 1, 2020 (Q1 2020) through December 31, 2022 (Q4 2022).*

Reporting Period	Period of Availability
Period 1	January 1, 2020 (Q1 2020) to June 30, 2021 (Q2 2021)
Period 2	January 1, 2020 (Q1 2020) to December 31, 2021 (Q4 2021)
Period 3	January 1, 2020 (Q1 2020) to June 30, 2022 (Q2 2022)
Period 4	January 1, 2020 (Q1 2020) to December 31, 2022 (Q4 2022)
Period 5	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)
Period 6	January 1, 2020 (Q1 2020) to December 31, 2023 (Q4 2023)
Period 7	January 1, 2020 (Q1 2020) to June 30, 2024 (Q2 2024)

- 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 Other Assistance Received reported to HRSA will not be used in the calculation of expenses or lost revenues.
- Reporting entities are expected to make a determination if their expenses applied to PRF and/or ARP Rural payments after considering Other Assistance Received and taking into account that PRF and/or ARP Rural payments may not be used for expenses or lost revenues that other sources have reimbursed or that other sources are obligated to reimburse.
- RHC COVID-19 Testing Program and RHC COVID-19 Testing and Mitigation Program payments are not PRF payments. If you received these funds, you are required to report separately on the use of those funds at: <https://www.rhccovidreporting.com/>.

RULES FOR FILLING OUT WORKSHEET:

- The number entered may be a value with up to 14 digits including 2 decimal places.
- If assistance received is zero, you must enter a '0'.
- Negative numbers may not be entered.
- Assistance received is 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

Further definitions are located in the [Provider Relief Fund Distributions and American Rescue Plan Rural Distribution - Post-Payment Notice of Reporting Requirements - April 22, 2024 \(hrsa.gov\)](#)

ARP Rural Tab

On this worksheet, you are required to report on expenses paid for with ARP Rural payments (including any interest earned). Expense categories will include General and Administrative and/or other Health Care-Related Expenses by calendar year quarter.

- *For example, for payments received pertaining to Reporting Period 4, the period of availability for expenses is January 1, 2020 (Q1 2020) through December 31, 2022 (Q4 2022).*

Reporting Period	Period of Availability for Eligible Expenses
Period 1	January 1, 2020 (Q1 2020) to June 30, 2021 (Q2 2021)
Period 2	January 1, 2020 (Q1 2020) to December 31, 2021 (Q4 2021)
Period 3	January 1, 2020 (Q1 2020) to June 30, 2022 (Q2 2022)
Period 4	January 1, 2020 (Q1 2020) to December 31, 2022 (Q4 2022)
Period 5	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)
Period 6	January 1, 2020 (Q1 2020) to December 31, 2023 (Q4 2023)
Period 7	January 1, 2020 (Q1 2020) to June 30, 2024 (Q2 2024)

- ARP Rural payments may be used for ARP Rural expenses limited to those outlined in the Terms and Conditions of payment. (They may be used to reimburse lost revenues.)
- Expenses that were not reimbursed with ARP Rural payments should not be reported on this page.
- As a reminder, ARP Rural payments must be used for expenses unreimbursed by other sources and that other sources are not obligated to reimburse.

General and Administrative (G&A) Expenses for ARP Rural Distribution Payments:

- **Mortgage/Rent:** Payments related to mortgage or rent for a facility.
- **Insurance:** Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations.
- **Personnel:** Workforce-related actual expenses paid to prevent, prepare for, or respond to COVID-19 during the reporting period, such as workforce training, staffing, temporary employee or contractor payroll, overhead employees, or security personnel.
 - **NOTE:** The Terms and Conditions associated with each PRF and/or ARP Rural payment do not permit recipients to use PRF and/or ARP Rural payments to pay any salary at a rate in excess of Executive Level II which is set at \$197,300 (2020), \$199,300 (2021), \$203,700 (2022), \$212,100 (2023). 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 PRF and/or ARP Rural payments and other HHS awards. An organization receiving PRF and/or ARP Rural payments may pay an individual's salary amount in excess of the salary cap with non-federal funds.
- **Fringe Benefits:** Extra benefits supplementing an employee's salary, which may include hazard pay, travel reimbursement, and employee health insurance.
- **Lease Payments:** New equipment or software leases, such as fleet cars and medical equipment that is not purchased and will be returned to the owner.
- **Utilities/Operations:** Lighting, cooling/ventilation, cleaning, or additional third-party vendor services not included in the "Personnel" sub-category.
- **Other General and Administrative Expenses:** Expenses not captured above that are generally considered part of general and administrative expenses.

ARP Rural Tab (continued)

Healthcare-Related Expenses for ARP Rural Distribution Payments:

- *Supplies*: Expenses paid for purchase of supplies (e.g., single use or reusable patient care devices, cleaning supplies, office supplies, etc.) used to prevent, prepare for, and/or respond to COVID-19 during the period of availability. Such items may include personal protective equipment (PPE), hand sanitizer, supplies for patient screening, or vaccination administration materials.
- *Equipment*: Expenses paid for purchase of equipment, such as ventilators, refrigeration systems for COVID-19 vaccines, or updates to heating, ventilation, and air conditioning (HVAC) systems.
- *Information Technology (IT)*: Expenses paid for IT or interoperability systems to expand or preserve COVID-19 care delivery during the reporting period, such as electronic health record licensing fees, telehealth infrastructure, increased bandwidth, and teleworking to support remote workforce.
- *Facilities*: Expenses such as lease or purchase of permanent or temporary structures, or to retrofit facilities to accommodate revised patient treatment practices, used to prevent, prepare for, and/or respond to COVID-19 during the reporting period.
- *Other Health Care-Related Expenses*: Expenses, not previously captured above, that were paid to prevent, prepare for, and/or respond to COVID-19.

RULES FOR FILLING OUT WORKSHEET:

- The number entered may be a value with up to 14 digits including 2 decimal places.
- If expenses are zero, you must enter a '0'.
- Negative numbers may not be entered.
- 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

Further definitions are located in the [Provider Relief Fund Distributions and American Rescue Plan Rural Distribution - Post-Payment Notice of Reporting Requirements - April 22, 2024 \(hrsa.gov\)](#)

Infection Control Tab

On this worksheet, you are required to report on expenses paid for with Nursing Home Infection Control (NHIC) payments (including any interest earned). Expense categories will include General and Administrative and/or other Health Care-Related Expenses by calendar year quarter.

- *For example, for payments received pertaining to Reporting Period 4, the period of availability for expenses is January 1, 2020 (Q1 2020) through December 31, 2022 (Q4 2022).*

Reporting Period	Period of Availability for Eligible Expenses
Period 1	January 1, 2020 (Q1 2020) to June 30, 2021 (Q2 2021)
Period 2	January 1, 2020 (Q1 2020) to December 31, 2021 (Q4 2021)
Period 3	January 1, 2020 (Q1 2020) to June 30, 2022 (Q2 2022)
Period 4	January 1, 2020 (Q1 2020) to December 31, 2022 (Q4 2022)
Period 5	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)
Period 6	January 1, 2020 (Q1 2020) to December 31, 2023 (Q4 2023)
Period 7	January 1, 2020 (Q1 2020) to June 30, 2024 (Q2 2024)

- NHIC payments include payments made as part of the Quality Incentive Payment (QIP) Program.
- NHIC payments may be used for infection control expenses limited to those outlined in the Terms and Conditions of payment. (They may not be used to reimburse lost revenues.)
- Expenses that were not reimbursed with NHIC payments should not be reported on this page.
- As a reminder, Provider Relief Fund payments must be used for expenses unreimbursed by other sources and that other sources are not obligated to reimburse.

General and Administrative (G&A) Expenses for NHIC Payments:

- **Mortgage/Rent:** Payments related to mortgage or rent for a facility specifically for infection control.
- **Insurance:** Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations for infection control.
- **Personnel:** Workforce-related expenses as outlined in the Terms and Conditions such as personnel costs associated with administering COVID-19 testing; reporting COVID-19 test results to local, state, or federal governments; hiring staff to provide patient care or administrative support; providing additional services to residents; workforce training; and mentorship programs to improve infection control; or other personnel costs incurred for infection control. Staffing, including temporary employee or contractor payroll and overhead employees, is included.
 - **NOTE:** The Terms and Conditions do not permit recipients to use PRF and/or ARP Rural payments to pay any salary at a rate in excess of Executive Level II which is set at \$197,300 (2020), \$199,300 (2021), \$203,700 (2022), \$212,100 (2023). 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 PRF and/or ARP Rural payments and other HHS awards. An organization receiving PRF and/or ARP Rural payments may pay an individual's salary amount in excess of the salary cap with non-federal funds.
- **Fringe Benefits:** Extra benefits supplementing an employee's salary, which may include hazard pay, travel reimbursement, and employee health insurance. May only be charged in proportion to salary costs for infection control.
- **Lease Payments:** New equipment or software leases, fleet cars, and medical equipment that is not purchased and will be returned to its owner, so long as it is used for infection control.
- **Utilities/Operations:** Lighting, cooling/ventilation, cleaning, or additional third-party vendor services not included in the "Personnel" sub-category and whose purpose is for infection control.
- **Other General and Administrative Expenses:** Expenses not captured above that are for infection control and generally considered part of G&A expenses.

Infection Control Tab (continued)

Healthcare-Related Expenses for NHIC Payments:

- *Supplies*: Expenses paid for purchase of supplies (e.g., single use or reusable patient care devices, cleaning supplies, office supplies, etc.) used for the purpose of infection control during the period of availability. Such items may include personal protective equipment (PPE), hand sanitizer, and supplies for patient or staff COVID-19 testing, or expenses associated with distribution of a COVID-19 vaccine licensed or authorized by the Food and Drug Administration (FDA).
- *Equipment*: Expenses paid for purchase of equipment used for infection control, such as updates to Heating, Ventilation, and Air Conditioning (HVAC) systems or sanitizing equipment.
- *Information Technology (IT)*: Expenses paid for IT or interoperability systems to expand or preserve infection control during the reporting period, such as telehealth infrastructure, increased bandwidth, technology that permits residents to connect with their families, and teleworking to support remote workforce.
- *Facilities*: Expenses such as lease or purchase of permanent or temporary structures, or to retrofit facilities to accommodate revised patient treatment practices to support infection control during the period of availability.
- *Other Health Care-Related Expenses*: Expenses not captured above that are for infection control and are health care-related expenses.

RULES FOR FILLING OUT WORKSHEET:

- The number entered may be a value with up to 14 digits including 2 decimal places.
- If expenses are zero, you must enter a '0'.
- Negative numbers may not be entered.
- 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

Further definitions are located in the [Provider Relief Fund Distributions and American Rescue Plan Rural Distribution - Post-Payment Notice of Reporting Requirements - April 22, 2024 \(hrsa.gov\)](#)

Other PRF Payments Tab

On this worksheet, you are required to report on expenses paid for with Other Provider Relief Fund payments (including any interest earned). Expense categories will include General and Administrative and/or other Health Care-Related Expenses by calendar year quarter.

- *For example, for payments received pertaining to Reporting Period 4, the period of availability for expenses is January 1, 2020 (Q1 2020) through December 31, 2022 (Q4 2022).*

Reporting Period	Period of Availability for Eligible Expenses
Period 1	January 1, 2020 (Q1 2020) to June 30, 2021 (Q2 2021)
Period 2	January 1, 2020 (Q1 2020) to December 31, 2021 (Q4 2021)
Period 3	January 1, 2020 (Q1 2020) to June 30, 2022 (Q2 2022)
Period 4	January 1, 2020 (Q1 2020) to December 31, 2022 (Q4 2022)
Period 5	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)
Period 6	January 1, 2020 (Q1 2020) to December 31, 2023 (Q4 2023)
Period 7	January 1, 2020 (Q1 2020) to June 30, 2024 (Q2 2024)

- Other Provider Relief Fund payments include all General and Targeted Distribution payments with the exception of the Nursing Home Infection Control payments which are reported separately.
- Expenses that were not reimbursed with PRF payments should not be reported on this page.
- As a reminder, Provider Relief Fund payments must be used for expenses unreimbursed by other sources and that other sources are not obligated to reimburse.

General and Administrative (G&A) Expenses Attributable to COVID-19:

- *Mortgage/Rent:* Payments related to mortgage or rent for a facility.
- *Insurance:* Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations.
- *Personnel:* Workforce-related actual expenses paid to prevent, prepare for, or respond to COVID-19 during the reporting period, such as workforce training, staffing, temporary employee or contractor payroll, overhead employees, or security personnel.
 - NOTE: The Terms and Conditions associated with each PRF and/or ARP Rural payment do not permit recipients to use PRF and/or ARP Rural payments to pay any salary at a rate in excess of Executive Level II which is set at \$197,300 (2020), \$199,300 (2021), \$203,700 (2022), \$212,100 (2023). 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 PRF and/or ARP Rural payments and other HHS awards. An organization receiving PRF and/or ARP Rural payments may pay an individual's salary amount in excess of the salary cap with non-federal funds.
- *Fringe Benefits:* Extra benefits supplementing an employee's salary, which may include hazard pay, travel reimbursement, and employee health insurance.
- *Lease Payments:* New equipment or software leases, fleet cars, and medical equipment that is not purchased and will be returned to its owner.
- *Utilities/Operations:* Lighting, cooling/ventilation, cleaning, or additional third-party vendor services not included in the "Personnel" sub-category.
- *Other General and Administrative Expenses:* Expenses not captured above that are generally considered part of general and administrative expenses.

Other PRF Payments Tab (continued)

Healthcare-Related Expenses Attributable to COVID-19:

- *Supplies*: Expenses paid for purchase of supplies (e.g., single use or reusable patient care devices, cleaning supplies, office supplies, etc.) used to prevent, prepare for, and/or respond to COVID-19 during the reporting period. Such items may include personal protective equipment (PPE), hand sanitizer, and supplies for patient screening, or vaccination administration materials.
- *Equipment*: Expenses paid for purchase of equipment, such as ventilators, refrigeration systems for COVID-19 vaccines, or updates to Heating, Ventilation, and Air Conditioning (HVAC) systems.
- *Information Technology (IT)*: Expenses paid for IT or interoperability systems to expand or preserve COVID-19 care delivery during the reporting period, such as electronic health record licensing fees, telehealth infrastructure, increased bandwidth, and teleworking support remote workforce.
- *Facilities*: Expenses such as lease or purchase of permanent or temporary structures, or to retrofit facilities to accommodate revised patient treatment practices, used to prevent, prepare for, and/or respond to COVID-19 during the reporting period.
- *Other Health Care-Related Expenses*: Expenses not captured above, that were paid to prevent, prepare for, and/or respond to COVID-19.

RULES FOR FILLING OUT WORKSHEET:

- The number entered may be a value with up to 14 digits including 2 decimal places.
- If expenses are zero, you must enter a '0'.
- Negative numbers may not be entered.
- 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

Lost Revenues Option i Tab

Use this tab only if you select Option i to calculate your lost revenues.

The reporting entity must complete the tables with actual quarterly revenue information for calendar years 2019 to the end of the applicable period of availability.

- For example, for payments received pertaining to Reporting Period 4, the period of availability for lost revenues is January 1, 2020 (Q1 2020) through December 31, 2022 (Q4 2022). The reporting entity would provide the following: 2019 (Q1-Q4) Actuals, 2020 (Q1-Q4) Actuals, 2021 (Q1-Q4) Actuals, 2022 (Q1-Q4) Actuals.
- For payments received pertaining to Reporting Period 5 through Reporting Period 7, the period of availability for lost revenues is January 1, 2020 (Q1 2020) through June 30, 2023 (Q2 2023). The reporting entity would provide the following: 2019 (Q1-Q4) Actuals, 2020 (Q1-Q4) Actuals, 2021 (Q1-Q4) Actuals, 2022 (Q1-Q4) Actuals, 2023 (Q1-Q2) Actuals

Reporting Period	Period of Availability for Lost Revenues
Period 1	January 1, 2020 (Q1 2020) to June 30, 2021 (Q2 2021)
Period 2	January 1, 2020 (Q1 2020) to December 31, 2021 (Q4 2021)
Period 3	January 1, 2020 (Q1 2020) to June 30, 2022 (Q2 2022)
Period 4	January 1, 2020 (Q1 2020) to December 31, 2022 (Q4 2022)
Period 5	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)
Period 6	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)
Period 7	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)

EXAMPLES:

- Example 1: <https://www.hrsa.gov/provider-relief/reporting-auditing/lost-revenues#optioni1>
- Example 2: <https://www.hrsa.gov/provider-relief/reporting-auditing/lost-revenues#optioni2>

RULES FOR FILLING OUT WORKSHEET:

- Fill out the table with the quarterly revenue information for each calendar year, split by Payer Type.
- The number entered may be a value with up to 14 digits including 2 decimal places.
- If there is no revenue to report for a quarter, you must enter a '0'.
- Negative numbers may not be entered.
- If you are reporting on behalf of subsidiaries, the revenue must be aggregated across each of the subsidiaries included in the report.
- Revenue is 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

DOCUMENT TO UPLOAD IN SUPPORT OF OPTION i:

- Any supporting documentation.

Lost Revenues Option ii Tab

Use this tab only if you select Option ii to calculate your lost revenues.

The reporting entity must complete tables for actual and budgeted quarterly revenue information for calendar years 2020 to the end of the applicable period of availability.

- For example, for payments received pertaining to Reporting Period 4, the period of availability for lost revenues is January 1, 2020 (Q1 2020) through December 31, 2022 (Q4 2022). The reporting entity would provide the following: 2020 (Q1-Q4) Actuals, 2020 (Q1-Q4) Budgeted, 2021 (Q1-Q4) Actuals, 2021 (Q1-Q4) Budgeted, 2022 (Q1-Q4) Actuals, 2022 (Q1-Q4) Budgeted.
- For payments received pertaining to Reporting Period 5 through Reporting Period 7, the period of availability for lost revenues is January 1, 2020 (Q1 2020) through June 30, 2023 (Q2 2023). The reporting entity would provide the following: 2020 (Q1-Q4) Actuals, 2020 (Q1-Q4) Budgeted, 2021 (Q1-Q4) Actuals, 2021 (Q1-Q4) Budgeted, 2022 (Q1-Q4) Actuals, 2022 (Q1-Q4) Budgeted, 2023 (Q1-Q2) Actuals, 2023 (Q1-Q2) Budgeted.

Reporting Period	Period of Availability for Lost Revenues
Period 1	January 1, 2020 (Q1 2020) to June 30, 2021 (Q2 2021)
Period 2	January 1, 2020 (Q1 2020) to December 31, 2021 (Q4 2021)
Period 3	January 1, 2020 (Q1 2020) to June 30, 2022 (Q2 2022)
Period 4	January 1, 2020 (Q1 2020) to December 31, 2022 (Q4 2022)
Period 5	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)
Period 6	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)
Period 7	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)

EXAMPLES:

- Example 1: <https://www.hrsa.gov/provider-relief/reporting-auditing/lost-revenues#optionii1>

RULES FOR FILLING OUT WORKSHEET:

- Fill out the table with the quarterly revenue information for each calendar year, split by Payer Type.
- The number entered may be a value with up to 14 digits including 2 decimal places.
- If there is no revenue to report for a quarter, you must enter a '0'.
- Negative numbers may not be entered.
- If you are reporting on behalf of subsidiaries, the revenue must be aggregated across each of the subsidiaries included in the report.
- Revenue is 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

DOCUMENTS TO UPLOAD IN SUPPORT OF OPTION ii:

- A copy of your budget covering the entire period of availability, which must have been approved before March 27, 2020.
- An attestation from the Reporting Entity's Chief Executive Officer, Chief Financial Officer, or similar responsible individual, attesting under 18 USC § 1001 that the exact budget being submitted was established and approved prior to March 27, 2020.
- Any additional supporting documentation.

Lost Revenues Option iii Tab

Use this tab only if you select Option iii to calculate your lost revenues.

The reporting entity must complete the table with the calculated quarterly lost revenue values (using the alternate reasonable method calculation) for calendar years 2020 through the end of the applicable period of availability.

- For example, for payments received pertaining to Reporting Period 4, the period of availability for lost revenues is January 1, 2020 (Q1 2020) through December 31, 2022 (Q4 2022). The reporting entity would provide the following: 2020 (Q1-Q4) Calculated, 2021 (Q1-Q4) Calculated, 2022 (Q1-Q4) Calculated.
- For payments received pertaining to Reporting Period 5 through Reporting Period 7, the period of availability for lost revenues is January 1, 2020 (Q1 2020) through June 30, 2023 (Q2 2023). The reporting entity would provide the following: 2020 (Q1-Q4) Calculated, 2021 (Q1-Q4) Calculated, 2022 (Q1-Q4) Calculated, 2023 (Q1-Q2) Calculated.

Reporting Period	Period of Availability for Lost Revenues
Period 1	January 1, 2020 (Q1 2020) to June 30, 2021 (Q2 2021)
Period 2	January 1, 2020 (Q1 2020) to December 31, 2021 (Q4 2021)
Period 3	January 1, 2020 (Q1 2020) to June 30, 2022 (Q2 2022)
Period 4	January 1, 2020 (Q1 2020) to December 31, 2022 (Q4 2022)
Period 5	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)
Period 6	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)
Period 7	January 1, 2020 (Q1 2020) to June 30, 2023 (Q2 2023)

EXAMPLES:

- Example 1: <https://www.hrsa.gov/provider-relief/reporting-auditing/lost-revenues#optioniii1>

RULES FOR FILLING OUT WORKSHEET:

- Fill out the table with the quarterly revenue information for each calendar year.
- The number entered may be a value with up to 14 digits including 2 decimal places.
- If there is no lost revenue to report for a quarter, you must enter a '0'.
- Negative numbers may not be entered.
- If you are reporting on behalf of subsidiaries, the lost revenue must be aggregated across each of the subsidiaries included in the report.
- Lost revenue is 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

DOCUMENTS TO UPLOAD IN SUPPORT OF OPTION iii:

- A narrative document describing methodology, an explanation of why the methodology is reasonable and a description establishing how lost revenues were attributable to coronavirus (as opposed to a loss caused by any other source).
- A document showing your calculation of lost revenues attributable to coronavirus using the methodology described in the narrative document.
- Any additional supporting documentation.