Reporting Period 2 Provider Webcast
Returning Reporting Entities

January 13, 2022

Provider Relief Bureau
Today’s Speakers

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Agenda

- Provider Relief Fund (PRF) Background
- Brief Overview of Reporting Requirements
- PRF Reporting Portal Overview
- Reporting Resources
Provider Relief Programs

Provider Relief Fund and ARP Rural payments may be used to reimburse recipients for health care related expenses to **prevent, prepare for, and respond to coronavirus** or lost revenues attributable to COVID-19.

<table>
<thead>
<tr>
<th>The Coronavirus Aid, Relief and Economic Security Act (CARES)</th>
<th>Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)</th>
</tr>
</thead>
<tbody>
<tr>
<td>▪ Appropriated $100B for a Public Health and Social Services Emergency Fund</td>
<td>▪ Allocated an additional $3B</td>
</tr>
<tr>
<td>▪ The funds are to remain until expended</td>
<td>▪ Signed into law December 27, 2020</td>
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<tr>
<td>▪ Signed into law March 27, 2020</td>
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<table>
<thead>
<tr>
<th>Paycheck Protection Program and Health Care Enhancement Act (PPHCEA)</th>
<th>America Rescue Plan Act (ARP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>▪ Allocated an additional $75B</td>
<td>▪ Provided $8.5B for rural providers</td>
</tr>
<tr>
<td>▪ Signed into law April 4, 2020</td>
<td>▪ Signed into law March 11, 2021</td>
</tr>
<tr>
<td></td>
<td>▪ ARP funding is <strong>not</strong> part of the PRF, but payments are administered via the Provider Relief Bureau</td>
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</table>
Reporting Requirements

- PRF recipients attest to Terms and Conditions, which require compliance with reporting requirements.

- Reporting requirements are statutorily required for PRF payments.

- PRF 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.

- Recipients of PRF General and Targeted Distributions (including the Nursing Home Infection Control Distribution) are required to report use of funds.

- The reporting time periods apply to all past and future PRF payments and recipients not in compliance may be subject to repayment and/or debt collection.

These reporting requirements do not apply to the Rural Health Clinic COVID-19 Testing Program or claims reimbursements from the HRSA COVID-19 Uninsured Program and the HRSA COVID-19 Coverage Assistance Fund or ARP payments.
# Period of Availability

<table>
<thead>
<tr>
<th>Reporting Period</th>
<th>Payment Received Period (Payments Exceeding $10,000 in Aggregate Received)</th>
<th>Period of Availability</th>
<th>Reporting Time Period</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Period 1</strong></td>
<td>April 10, 2020 to June 30, 2020</td>
<td>January 1, 2020 to June 30, 2021</td>
<td>July 1, 2021 to September 30, 2021 *</td>
</tr>
<tr>
<td><strong>Period 2</strong></td>
<td><strong>July 1, 2020 to December 31, 2020</strong></td>
<td>January 1, 2020 to December 31, 2021</td>
<td>January 1, 2022 to March 31, 2022</td>
</tr>
<tr>
<td><strong>Period 3</strong></td>
<td>January 1, 2021 to June 30, 2021</td>
<td>January 1, 2020 to June 30, 2022</td>
<td>July 1, 2022 to September 30, 2022</td>
</tr>
<tr>
<td><strong>Period 4</strong></td>
<td>July 1, 2021 to December 31, 2021</td>
<td>January 1, 2020 to December 31, 2022</td>
<td>January 1, 2023 to March 31, 2023</td>
</tr>
</tbody>
</table>

* Grace Period ended November 30, 2021
Use of Nursing Home Infection Control Payments

- Type of Targeted Distribution payment formally known as the Skilled Nursing Facility and Nursing Home Infection Control Distribution

- Included an incentive payment structure called the Quality Incentive Payment (QIP) Program.

- **May only** be used to reimburse infection control expenses.

- This particular Targeted Distribution **may not** be used to reimburse lost revenues.

- Examples of allowable expenses include:
  - Costs of reporting COVID-19 test results to local, state, or federal governments
  - Hiring staff to provide patient care or administrative support
  - Expenses incurred to improve infection control
  - Providing additional services to residents, such as technology that permits residents to connect with their families if the families are not able to visit in person
Use of Other PRF Payments

• The reporting portal will refer to General and Other Targeted Distribution payments with the exception of the Nursing Home Infection Control payments as “Other PRF Payments.”

• Terms and Conditions state that recipients may use PRF payments for eligible health care-related expenses and lost revenues to prevent, prepare for, and respond to coronavirus.

• When reporting, you must:
  ▪ follow your basis of accounting, such as cash, accrual, or another method to determine expenses;
  ▪ maintain adequate documentation to substantiate the use of PRF payments; and
  ▪ ensure that PRF expenses and lost revenues have not already been reimbursed and are not obligated to be reimbursed by other sources.
PRF Reporting Portal Overview
Log in and Landing Page

- Report by logging in with the information used to create the PRF Portal account during Registration before Reporting Period 1.
- New landing page
Review of Portal Basics

On each PRF Portal web page, you will see:

- Resources and FAQs Button
- Journey bar
- Required fields to complete
- Tool tips
- “Previous” “Save and Next” or “Save and Exit” buttons
- Provider Support Line contact Information
- Language and Government Resources
Entity Overview

- Entity Overview includes address and contact information.

- All of the required fields are prepopulated with data entered during Reporting Period 1.

- You must ensure accuracy of all information before proceeding.
Subsidiary Questionnaire

• The Subsidiary Questionnaire collects information about:
  - subsidiary entities for any Reporting Entities that are parent organizations
  - parent entities for any Reporting Entities that are a subsidiaries

• These questions will affect your journey through the portal:
  - Do you have any subsidiaries that are “eligible health care providers?” *
  - Did you acquire or divest subsidiaries that are “eligible health care providers” during the period of availability of funds? *
  - Is a parent entity reporting on your **General Distribution** payment(s)?
  - Were any **Targeted Distribution** payment(s) you are currently reporting on transferred to or by a parent entity?

*Pre-populated data fields
Subsidiary Data Tables (If Applicable)

Acquisitions/ Divested Table:
- The effective date for the divestiture or acquisition should fall within the period of availability and must indicate the change in ownership.

Subsidiary Information Table:
- Subsidiary data entered during registration will pre-populate.
- The table must be correct to report on a subsidiary’s General Distribution.
- Add all subsidiaries that meet the definition of “eligible health care providers” – even if it says, “TIN not found in the PRF payment file.”

Recommended: Download the list of subsidiaries as a spreadsheet to confirm submitted subsidiary TINs.
Payments made to subsidiaries will be included in the summary tables based on the subsidiary information entered on the previous Subsidiary Data page.

**Recommended:** Reconcile the payment amounts for the reporting period by downloading the Provider Relief Fund Payments Spreadsheet.

**Check Point:** If any payment information is incorrect, contact the Provider Support Line.
Interest Earned on PRF Payments, Tax Information and Single Audit Information

• **Interest Earned** on PRF payments is from receipt of the payments until the expenditure date of those PRF payments.

• **Tax Information** is based on IRS Form W-9. Select the options that best apply to you and your organization. **This will be pre-populated from Report 1.**

• **Single Audit table** is for the fiscal years for which you are required by 45 CFR 75.501 to complete a Single Audit, which states that when you expend $750,000 or more in federal funds (including PRF payments) during your fiscal year, you must have a Single Audit or a related financial audit. **This will be pre-populated from Report 1.**
Recommended: Print this page for your records.

The read-only summary includes the following:

- Total Nursing Home Infection Control Distribution (includes Quality Incentive Program) Payments (if applicable)
- Total Other PRF Payments
- Total Interest Earned on Nursing Home Infection Control Payments (if applicable)
- Total Interest Earned on Other PRF Payments
- Gross PRF Payments (including Interest Earned)
- Total PRF Returned Payments
- Total Reportable Nursing Home Infection Control Payments, including any interest (if applicable)
- Total Reportable Other PRF Payments, including interest
- Total Reportable PRF Payments
Other Assistance Received

• Quarters reported on in RP1 are pre-populated.

• “Other Assistance Received” will not be used in subsequent calculation in the portal to determine a provider’s use of PRF payments.

• Reminder to providers that PRF payments may not be used to reimburse expenses that other sources have reimbursed or are obligated to reimburse.
Nursing Home Infection Control Expenses

- Nursing Home Infection Control payments may be used for infection control expenses only and may not be used to reimburse lost revenues.
- The purpose of this worksheet is to describe exactly how Nursing Home Infection Control payments reimbursed infection control expenses.
- The total dollar value of expenses reported on this page may not exceed the dollar value of the Total Reportable Nursing Home Infection Control Payments.

![Table of Nursing Home Infection Control Expenses]

*Please see the [PRF Reporting User Guide](#) for details on how to enter data in this spreadsheet.*
Other PRF Expenses

- Demonstrate how Other PRF payment amounts were applied toward expenses during the period of availability.
- Expenses that were not reimbursed with Other PRF payments should not be reported on this page.
- PRF payments may be used for eligible expenses or lost revenues incurred prior to receipt of those payments so long as they are to prevent, prepare for, and respond to coronavirus.

![Table showing Other PRF Expenses]

PRFreporting.hrsa.gov
Unreimbursed Expenses Attributable to Coronavirus

- Reporting Entities describe if there are expenses that still remain unreimbursed after considering all assistance received by HRSA and all other sources.

- Reporting Entities must consider all other financial assistance received by HRSA and other sources, including other PRF payments, when determining net unreimbursed expenses attributable to coronavirus reported on this worksheet.

- The net unreimbursed expenses attributable to coronavirus reported to HRSA will not be used in the calculation of expenses or lost revenues.
Actual Patient Care Revenue

- This page appears if PRF payments were fully expended on coronavirus related expenses and if PRF payments were fully expended on expenses during Reporting Period 1.

- You must submit the total calendar year 2019, 2020, and 2021 Actual Patient Care Revenue.
Lost Revenue Questionnaire

• Complete this questionnaire only if PRF payments were not fully expended on expenses.

• Nursing Home Infection Control payments may not be used to reimburse lost revenues.

• There are three methods for calculating lost revenues. Select one.

• Many resources are available to assist with the lost revenues reporting requirements.
Lost Revenues: 2019 Actual Revenue

- Option i per Post-Payment Notice of Reporting Requirements is the difference between actual patient care revenues

- Lost revenues will be calculated for each quarter during the period of availability, as a standalone calculation

- Baseline is 2019

- Quarters where lost revenues were demonstrated are totaled to determine an annual lost revenues amount. The annual lost revenues are then added together to determine a total that can be applied to PRF payments
Lost Revenues: Budgeted Revenue

- Option ii per Post-Payment Notice of Reporting Requirements is the difference between budgeted and actual revenue

- Budgeted Revenue: The difference between budgeted (prior to March 27, 2020) and actual patient care revenues

- Lost revenues will be calculated for each quarter during the period of availability, as a standalone calculation

- 2 Required Uploads:
  - Budget approved prior to March 27, 2020
  - Attestation on accuracy of budget submitted

- Save files in a secure area. At this time, the documents may not be retrieved after submission.
Lost Revenues: Alternate Reasonable Methodology

• Option iii per Post-Payment Notice of Reporting Requirements

• Alternate Reasonable Methodology: Calculated by any reasonable method of estimating revenues

• If there is an increase in revenues during any quarter during the period of availability, you must enter ‘0’ to indicate that there were no lost revenues

• Required Documentation
  ▪ A narrative document describing methodology, explanation, and a description
  ▪ A calculation of lost revenues
  ▪ Optional: Supporting Document

• Save files in a secure area. At this time, the documents may not be retrieved after submission.
Lost Revenues Summary: Period of Availability

- This conditional page displays a read-only table of Lost Revenues by calendar year quarter for 2020 and 2021, based on the change in Patient Care Revenues.

- A cumulative lost revenues total will display at the bottom of the table.
The PRF reconciliation will only include line items relevant to a Reporting Entity report.

Verify the accuracy of the financial summary information on this page.

Recommend: Print this read-only screen from your web browser.

Upon submission of your report, you will be able to continue to log in and see the information on this page.
Unused PRF Payments

- Unused funds that cannot be expended on allowable expenses or lost revenues attributable to coronavirus by the applicable deadline to use funds (December 31, 2021, for Reporting Period 2) must return those funds to HRSA.

- Unused interest earned, if any, must be returned.

- Any unused funds from the period of availability must be returned within 30 days after the end of the Reporting Time Period.

- The Returning Funds Fact Sheet has comprehensive information about the return of unused funds.

- HRSA will pursue enforcement actions – including repayment and/or debt collection – for any unreturned PRF payments.

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<th>Reporting Time Period</th>
<th>Deadline for Returning Unused Funds</th>
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<td>October 30, 2021*</td>
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<tr>
<td>Period 2</td>
<td>January 1, 2022 to March 31, 2022</td>
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* Extension to December 30, 2021
Personnel, Patient, and Facility Metrics

- 3 Tables will capture different metrics, but all cells are required. Q1 2020 – Q2 2021 values are pre-populated.

- If the value for a cell is zero, enter “0.”

- Values should be considered as of the quarter end date.

- Definitions are provided in the Reporting Portal User Guide and FAQs.
Survey

- These questions help HRSA understand the effects of PRF payment(s) on finances and clinical care during the period of availability.

- Financial Effects of PRF Payment(s) and the Clinical Care Effects of PRF Payment(s).

- There is an optional narrative feedback section.
Review and Submit

• Headers in this section are collapsible.

• Once reviewed, certify that the above information is accurate to the best of your knowledge. You are not able to edit a submitted report.

• **Recommend:** Print using the web browser and save a copy for your records.

• After submission, you may log in to the portal and view the information on this page.
PRF Reporting Resources

Resources:

**PRF Resources and Key Links**
- Reporting Requirements and Auditing
- Frequently Asked Questions (FAQs)
- Terms and Conditions
- General Information
- How to Return Unused Funds (PDF)
- Payment Information
- Post-Payment Notice of Reporting Requirements
- Lost Revenues Guide (PDF)

**PRF Reporting Portal Resources**
- Portal FAQs (PDF)
- Registration User Guide (PDF)
- Reporting User Guide (PDF)
- Portal Worksheets (PDF)
# PRF Reporting Resources

## Helpful Links

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<td>Nursing Home Infection Control Webpage</td>
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<td>Ownership Changes</td>
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<td>Return Unused Funds Portal</td>
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**Provider Support Line:** (866) 569-3522, for TTY dial 711, 8 AM to 10 PM CT, Monday thru Friday
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