Reporting Period 3 Provider Webcast
Returning Reporting Entities

July 13, 2022

Provider Relief Bureau

Vision: Healthy Communities, Healthy People
Speakers

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Communications Branch
Provider Relief Bureau

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Public Affairs Specialist
Communications Branch
Provider Relief Bureau

Agenda

• Provider Relief Fund (PRF) Background
• Reporting Requirements
• PRF Reporting Portal Walkthrough
• 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.

### The Coronavirus Aid, Relief and Economic Security Act (CARES)
- Appropriated **$100B** for a Public Health and Social Services Emergency Fund
- The funds are to **remain until expended**
- Signed into law March 27, 2020

### Paycheck Protection Program and Health Care Enhancement Act (PPHCEA)
- Allocated an **additional $75B**
- Signed into law April 4, 2020

### Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)
- Allocated an **additional $3B**
- Signed into law December 27, 2020

### America Rescue Plan Act (ARP)
- Provided **$8.5B** for rural providers
- Signed into law March 11, 2021
- ARP funding **is not** part of the PRF, but payments are administered via the Provider Relief Bureau
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.
## 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>Period 1</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>Period 2</td>
<td>July 1, 2020 to December 31, 2020</td>
<td>January 1, 2020 to December 31, 2021</td>
<td>January 1, 2022 to March 31, 2022</td>
</tr>
<tr>
<td>Period 3</td>
<td><strong>January 1, 2021 to June 30, 2021</strong></td>
<td><strong>January 1, 2020 to June 30, 2022</strong></td>
<td><strong>July 1, 2022 to September 30, 2022</strong></td>
</tr>
<tr>
<td>Period 4</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.
- 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
- Use of “Previous” “Save and Next” or “Save and Exit” buttons to navigate portal
- 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 previously entered during previous reporting period(s).

- 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
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 previously entered 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 previous reporting period(s).

- **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 previous reporting period(s).
Payments Summary

**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 during previous reporting period(s) 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.

![Worksheet for Reporting Period 2 (January 1, 2022 to March 31, 2022) Report]

On this worksheet, you are required to report on your use of Nursing Home Infection Control payments received July 1, 2020 – December 31, 2020 for allowable expenses. As a reminder, Nursing Home Infection Control payments include payments made as part of the Quality Incentive Payment Program. You must report the use of these payments for allowable expenses by indicating the quarterly expenses reimbursed with these payments. If you did not use these payments to reimburse allowable expenses, you may enter zero. As a reminder, Provider Relief Fund payments must be used for expenses unimbursed by other sources and that other sources are not obligated to reimburse Nursing Home Infection Control 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.

Please see the PRF Reporting User Guide for detailed instructions. Further definitions are located in the Pre-Payment Notice of Reporting Requirements.

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

Expenses are reported by calendar year quarter (Q).
- Q1: January 1 – March 31
- Q2: April 1 – June 30
- Q3: July 1 – September 30
- Q4: October 1 – December 31

Total Reportable Nursing Home Infection Control Payments = $15,000
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.

### Total Reportable Other PRF Payments ≤ $1,231,950

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<td>Other G&amp;A Expenses</td>
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<tr>
<td>Other Healthcare Expenses</td>
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</tr>
<tr>
<td>Total Other PRF Expenses</td>
<td>$414,141.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<td>$414,141.00</td>
</tr>
</tbody>
</table>
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 or 2.

- You must submit the total calendar year 2019, 2020, 2021, and 2022 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: 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, 2021, and 2022 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.

**Recommendation:** 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 (June 30, 2022 for Reporting Period 3) 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 webpage has information about the return of unused funds.

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

<table>
<thead>
<tr>
<th>Reporting Period</th>
<th>Reporting Time Period</th>
<th>Deadline for Returning Unused Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Period 1</td>
<td>July 1, 2021 to September 30, 2021</td>
<td>October 30, 2021*</td>
</tr>
<tr>
<td>Period 2</td>
<td>January 1, 2022 to March 31, 2022</td>
<td>April 30, 2022</td>
</tr>
<tr>
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<td>July 1, 2022 to September 30, 2022</td>
<td>October 30, 2022</td>
</tr>
<tr>
<td>Period 4</td>
<td>January 1, 2023 to March 31, 2023</td>
<td>April 30, 2023</td>
</tr>
</tbody>
</table>

* Extension to December 30, 2021
Personnel, Patient, and Facility Metrics

- 3 Tables will capture different metrics, but all cells are required. Previously entered 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.

- These responses are not pre-populated.

- 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.

- **Recommendation:** 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
PRF Reporting Resources

Reporting Resources

Technical Assistance Webinars for Reporting Period 3

Register now:
- New Reporters: July 12, 2022 at 3:00 p.m. ET
- Returning Reporters: July 13, 2022 at 3:00 p.m. ET

Reporting Guides — Reporting Period 3
- PRF Portal Reporting User Guide (PDF - 3 MB)
- Reporting Worksheets (XLS - 42 KB)

Most Common Reporting Topics
- Post-Payment Notice of Reporting Requirements (PDF - 232 KB) (June 11, 2021)
- How to Return Funds
- Lost Revenues
- Ownership Changes
- Parent/Subsidiary Reporting
- Reporting Non-Compliance
- Patient Metrics

Resource Archive

Reporting Requirements and Auditing

Overview
- Request to Report Late Due to Extenuating Circumstances
- How to Report
- Important Dates
- Returning Funds
- Nursing Home Infection Control
- Allowable Expenses
- Lost Revenues
- How to Report Ownership Changes
- How to Report Patient Metrics
- Reporting on Parent-Subsidiary Relationships
- Reporting Non-Compliance

Resources
- Stakeholder Toolkit
- Audit Requirements

Provider Support Line:
- (866) 569-3522, for TTY dial 711, 8 AM to 10 PM CT, Monday thru Friday
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