

HBK Healthcare Solutions

HHS Provider Relief Fund (PRF) Reporting Requirements and Portal Navigation

Your Presenters

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POLLING QUESTION #1

What affiliation do you have with the HHS Provider Relief Fund?

- Provider
- Vendor
- Business Associate
- Other

What is the HHS Provider Relief Fund?

- A provision of the CARES Act legislation carved out for hospitals and healthcare providers on the front lines of the coronavirus response
- \$175 Billion fund released in several tranches with the stated goal of providing financial relief to providers who had unexpected expenditures and lost revenues from COVID-19
- The money received is deemed to be a grant that *does not* need to be repaid but is subject to reporting requirements and terms and conditions

What are the Terms and Conditions?

- Billed Medicare in 2019, and provided diagnosis, testing, or care for individuals with possible or actual cases of COVID-19
- Use funds appropriately
- Maintain accurate records and cost documentation and fully cooperate in all potential audits
- Care provided for an out-of-network individual with a presumptive or actual case of COVID-19 must be billed as if the individual was in-network
- Submit reports to HHS certifying the use of funds if amounts received in total exceed \$10,000

Provider Relief Fund Timeline

April

- First round of Phase 1 General Distribution
- Second round of Phase 1 General Distribution

May

- Rural Distribution
- First round of COVID-19 High-Impact Distribution

June

- Deadline for Phase 1 General Distribution
- Phase 2 General Distribution & Distribution to Safety Net Hospitals

July

- Distribution to Safety Net Acute Care Hospitals, Certain Specialty Rural Providers
- Second round of COVID-19 High-Impact Distribution

Provider Relief Fund Timeline

August

- Distribution to Certain Children's Hospitals
- Distribution to Nursing Homes

September

- Phase 2 General Distribution for Assisted Living Facilities
- First round of COVID-19 High-Impact Distribution

October

- Announcement of Phase 3 General Distribution
- First Round of Nursing Home Incentive Payments

December

- Second Round of Nursing Home Incentive Payments
- HHS Begins Distributing Over \$24 Billion in Phase 3 COVID-19 Provider Relief Funding

Who needs to report?

- Entity must report only when they have **retained** over \$10,000 in aggregated Provider Relief Fund payments received **during a single Payment Received Period**

	Payment Received Period	Deadline to Use Funds	Reporting Time Period
Period 1	From April 10, 2020 to June 30, 2020	June 30, 2021	July 1 to September 30, 2021
Period 2	From July 1, 2020 to December 31, 2020	December 31, 2021	January 1 to March 31, 2022
Period 3	From January 1, 2021 to June 30, 2021	June 30, 2022	July 1 to September 30, 2022
Period 4	From July 1, 2021 to December 31, 2021	December 31, 2022	January 1 to March 31, 2023

Who needs to report?

Item to keep in mind:

- Reporting Entities must add all subsidiaries that meet the definition of “eligible health care providers,” even if there is no General Distribution payment to report on and even if subsidiaries did not receive a PRF payment
 - Eligible health care providers = public entities, Medicare or Medicaid enrolled suppliers and providers, and such for-profit entities and not-for-profit entities within the U.S. and territories, that provide diagnoses, testing, or care for individuals with possible or actual cases of COVID-19

Reporting Portal Website

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



Health and Human Services

HRSA

Health Resources & Services Administration

Welcome to the Provider Relief Fund Reporting Portal

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

Already a registered PRF Reporting Portal User?

 Log In

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

 Register

Reporting Statistical Information

- The PRF Reporting Portal requires financial as well as nonfinancial statistical information to be reported, as well as the use of the funds received through the PRF
 - Statistical information to be broken down by quarter starting with Q1 2019
- Financial: Other assistance received (PPP, EIDL, FEMA programs, HHS CARES Act Testing, RHC COVID-19 Testing Funds, State and Local Assistance, Insurance reimbursements, and any other assistance)
- Nonfinancial: Personnel (Clinical and non-clinical F/T, P/T, contractors, furloughed, separated, and hired), Patient (inpatient admissions, outpatient visits, emergency visits, and facility-specific visits), and Facility (medical/surgical beds, critical care beds, and other beds)

HRSA PRF Reporting Portal - Other Assistance Received

The reporting entity must enter the other assistance received by quarter during calendar years (CY) 2020 and 2021. All fields are required. If zero, the reporting entity must enter a '0'. The number entered may be a value up to 14 digits including 2 decimal places. If the reporting entity is reporting on behalf of subsidiaries, the assistance received for each category must be aggregated across each of the subsidiaries included in the report.

Note: Rural Health Clinic (RHC) COVID-19 Testing Program payments will prepopulate and the corresponding cells do not require data input.

	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)
RHC COVID-19 Testing Funds Received						
Treasury, Small Business Administration (SBA) (e.g., CARES Act/Paycheck Protection Program) Description: Total amount of other assistance received from Treasury, Small Business Administration (SBA) (e.g., CARES Act/Paycheck Protection Program) by the reporting entity or by its subsidiaries included in the reporting during the period of availability.						
FEMA Programs (CARES Act, Public Assistance, etc.) Description: Total amount of other assistance received from FEMA Programs (CARES Act, Public Assistance, etc.) by the reporting entity or by its subsidiaries included in the reporting during the period of availability.						
HHS CARES Act Testing Description: Total amount of other assistance received from HHS CARES Act Testing by the reporting entity or by its subsidiaries included in the reporting during the period of availability.						
Local, State, and Tribal Government Assistance Description: Total amount of other assistance received from Local, State, and Tribal Government Assistance by the reporting entity or by its subsidiaries included in the reporting during the period of availability.						
Business Insurance Description: Total amount of other assistance received from Business Insurance by the reporting entity or by its subsidiaries included in the reporting during the period of availability.						
Other Assistance Description: Total amount of other assistance received from other sources by the reporting entity or by its subsidiaries included in the reporting during the period of availability.						

Personnel Metrics	Q1 (2019)	Q2 (2019)	Q3 (2019)	Q4 (2019)	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q1 (2021)
Full Time										
Clinical										
Non-clinical										
Part Time										
Clinical										
Non-clinical										
Contractor										
Clinical										
Non-clinical										
Furloughed										
Clinical										
Non-clinical										
Separated										
Clinical										
Non-clinical										
Hired										
Clinical										
Non-clinical										
Patient Metrics	Q1 (2019)	Q2 (2019)	Q3 (2019)	Q4 (2019)	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q1 (2021)
Inpatient Admissions										
Outpatient Visits (In-person and Virtual)										
Emergency Department Visits										
Number of Facility(for Long and Short-term Residential Facilities)										
Facility Metrics *Only if the Provider or its subsidiaries operate or support staffed beds*	Q1 (2019)	Q2 (2019)	Q3 (2019)	Q4 (2019)	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q1 (2021)
Medical/Surgical Beds										
Critical Care Beds										
Other Beds										

POLLING QUESTION #2

Which piece of statistically information will be the most difficult to accumulate?

- Personnel data
- Patient data
- Other assistance received
- Facility metrics

Expenses

- Received **\$0 - \$9,999** report:
 - N/A
- Received **\$10,000 - \$499,999** report:
 - General and Administrative Expenses
 - Other Healthcare Related Expenses
- Received **\$500,000+** report:
 - Calendar Year expenses on by quarter by sub-category for **2020 and 2021** (see following slides)
 - General and Administrative Expenses
 - Other Healthcare Related Expenses

Expenses – Nursing Home Infection Control

- Payments may be used for infection control expenses:
 - 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; or
 - other expenses incurred to improve infection control

Expenses – Nursing Home Infection Control

General and Administrative (G&A) Expenses

- **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:** 12 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.

Expenses – Nursing Home Infection Control

General and Administrative (G&A) Expenses (continued)

- **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 general and administrative expenses.

Expenses – Nursing Home Infection Control

Health Care-Related Expenses

- **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 performance. 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.
- **Equipment:** Expenses paid for purchase of equipment used for infection control, such as updates to HVAC systems or sanitizing equipment.

Expenses – Nursing Home Infection Control

Health Care-Related Expenses (continued)

- **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 performance.
- **Other Health Care-Related Expenses:** Expenses not captured above that are for infection control and are health care-related expenses.

Expenses – Other PRF Payments (all except for Infection Control)

General and Administrative (G&A) Expenses

- **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 coronavirus during the reporting period, such as workforce training, staffing, temporary employee or contractor payroll, overhead employees, or security personnel.

**Cannot use PRF money for salary at a rate in excess of Executive Level II which is set at \$197,300 (2020), \$199,300 (2021). This does not include fringe benefits and indirect costs.

Expenses – Other PRF Payments (all except for Infection Control)

General and Administrative (G&A) Expenses (continued)

- **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.

Expenses – Other PRF Payments (all except for Infection Control)

Health Care-Related Expenses

- **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 coronavirus during the reporting period. Such items may include 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 HVAC systems.
- **Information Technology (IT):** Expenses paid for IT or interoperability systems to expand or preserve coronavirus care delivery during the reporting period, such as electronic health record licensing fees, telehealth infrastructure, increased bandwidth, and teleworking to support remote workforce.

Expenses – Other PRF Payments (all except for Infection Control)

Health Care-Related Expenses (continued)

- **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 coronavirus during the reporting period.
- **Other Healthcare Expenses:** Expenses, not previously captured above, that were paid to prevent, prepare for, and/or respond to coronavirus.

Expenses – Unreimbursed Expenses

- Required to report on the net unreimbursed expenses attributable to coronavirus (net after other assistance received and PRF payments are applied) by indicating the calendar year quarterly expenses. ***AKA what was incurred and not covered by some other source***

Unreimbursed Expenses Attributable to Coronavirus	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)
General and Administrative (G&A) Expenses						
Healthcare Related Expenses						

Expenses

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

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

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

FAQs from HHS

- **What is the definition of individuals with possible or actual cases of COVID-19?**
 - Unless the payment is associated with specific claims for reimbursement for COVID-19 testing or treatment provided on or after February 4, 2020 to uninsured patients, under the Terms and Conditions associated with payment, providers are eligible only if they provide or provided after January 31, 2020, diagnoses, testing or care for individuals with possible or actual cases of COVID-19. HHS broadly views every patient as a possible case of COVID-19.

FAQs from HHS

- **What is included in use of funds for salaries and employee compensation?**
 - Direct employee (full and part-time), contract labor, and temporary worker expenses are eligible expenses provided they are not reimbursed from other sources, or only the incremental unreimbursed amounts are claimed.

Step One

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

Step Two

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

FAQs from HHS

- **Can Reporting Entities claim the time spent by staff and director-level resources on COVID-19-specific matters, such as participating in task forces or preparing their health care organization's COVID-19 response, that they would not have otherwise spent time on in the absence of the pandemic?**
 - Time spent by staff on COVID-19-specific matters may be an allowable cost attributable to coronavirus so long as it was not reimbursed or obligated to be reimbursed by other sources. If the personnel salaries are reimbursed by any other source of funding they cannot be also reimbursed by the Provider Relief Fund. In addition, no one individual may be allocated as greater than one full-time equivalent (FTE) across all sources of funding. All costs must be tangible expenses (not opportunity costs) and must be supported by documentation.
- **Are expenses related to securing and maintaining adequate personnel reimbursable expenses under the Provider Relief Fund?**
 - Yes, expenses incurred by providers to secure and maintain adequate personnel, such as offering hiring bonuses and retention payments, child care, transportation, and temporary housing, are deemed to be COVID-19-related expenses if the activity generating the expense was newly incurred after the declaration of the Public Health Emergency and the expenses were necessary to secure and maintain adequate personnel.

Lost Revenues

- Documentation for Lost Revenues:
 - Detailed documentation describing the methodology for the calculation
 - Prior year and current year monthly income statement showing actual or budgeted monthly revenue depending on the methodology selected by the entity
 - Board approval of budget or financials
 - If utilizing the budget to quantify lost revenue, detailed documentation surrounding the entity's process and methodology for developing its budget

Patient Care Revenue vs. Lost Revenue

- Depending on the data entered on the expense worksheets, one of the following 2 slides will be displayed.
- If Total PRF Payments is equal to the total PFR expenses, the Actual Patient Care Revenue Page will display (shown on next slide)
- The Actual Patient Care Revenue page is only shown if all Other PRF Payments were expensed and Reporting Entities do not need to select a method for reporting lost revenues. (As a reminder, Nursing Home Infection Control payments may not be used to reimburse lost revenues). On the Actual Patient Care Revenue page, the Reporting Entity must provide total actual patient care revenue for the completed calendar years within the period of availability for the payments received that correspond to the current reporting period. Both fields are required, limited to 14 digits including 2 decimal places, and actual actual revenue must be a positive value.
- If in certain situations it is a “0”, then the reporting entity must report “0” and not leave blank

Actual Patient Care Revenue

HRSA PRF Reporting Portal - Actual Patient Care Revenue

Actual Patient Care Revenue

If the recipient used all Total Reportable Other PRF payments on expenses, the recipient is required to submit calendar year 2019 and calendar year 2020 actual patient care revenue. All fields marked with an asterisk will be required. The number entered may be a value with up to 14 digits including 2 decimal places. If there is no revenue, the reporting entity must enter '0'.

2019 Actuals (Calendar Year)

2020 Actuals (Calendar Year)

Lost Revenues

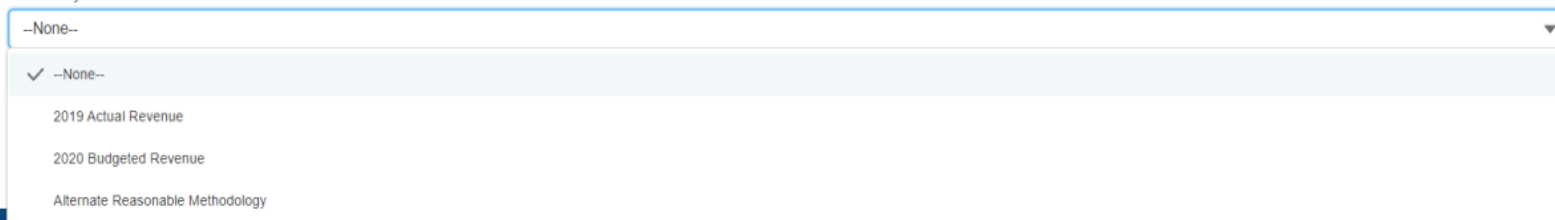
- If the total reportable PRF payments is greater than expenses reported, then the reporting entity has payments remaining to be applied to lost revenues

Lost Revenues Questionnaire

Please report on Lost Revenues using one of the three options: 2019 Actual Revenue, 2020 Budgeted Revenue, or Alternate Reasonable Methodology.

Use this [link](#) to access the reporting requirements.

* Choose your method for calculation of lost revenues



A screenshot of a web form showing a dropdown menu. The menu is open, displaying four options: "--None--" (selected with a checkmark), "2019 Actual Revenue", "2020 Budgeted Revenue", and "Alternate Reasonable Methodology". The dropdown is set against a light blue background.

- May be calculated as either:
 - 2019 Actual Revenue
 - 2020 Budgeted Revenue
 - Alternate Reasonable Methodology

Actual Revenue

- Difference between actual patient care revenue using 2019 calendar quarters as the baseline. Must report 3 tables with actual quarterly revenue for 2019.

HRSA PRF Reporting Portal - Calculation of Lost Revenues Attributable to Coronavirus If Providers have not expended 100% of their Total Reportable Other PRF payments, they are required to choose a method to report lost revenues: 2019 Actual Revenue, 2020 Budgeted Revenue, or Alternate Reasonable Methodology. If Providers have expended 100% of their Total Reportable Other PRF payments, the tables below will not be completed.										
Option 1: 2019 Actuals Please fill out the table below with the quarterly revenue information for each calendar year. In the Total Revenue/Net Charges from Patient Care section, please report the Patient Revenue, split by Payer Type. All fields are required. 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, the reporting entity must enter '0'.										
Total Revenue/Net Charges from Patient Care	Q1 (2019) Actuals	Q2 (2019) Actuals	Q3 (2019) Actuals	Q4 (2019) Actuals	Q1 (2020) Actuals	Q2 (2020) Actuals	Q3 (2020) Actuals	Q4 (2020) Actuals	Q1 (2021) Actuals	Q2 (2021) Actuals
Medicare A+B Description: The actual revenues/net charges received from Medicare Part A+B for patient care for the calendar year.										
Medicare C Description: The actual revenues/net charges received from Medicare Part C for patient care for the calendar year.										
Medicaid/Children's Health Insurance Program (CHIP) Description: The actual revenues/net charges received from Medicaid/Children's Health Insurance Program (CHIP) for patient care for the calendar year.										
Commercial Insurance Description: The actual revenues/net charges received from commercial payers for patient care for the calendar year.										
Self-Pay (No Insurance) Description: 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 Description: The actual revenues/net charges from other sources received for patient care services and not included in the list above for the calendar year.										

Actual Revenue Continued

- The Reporting Entity will report on total revenue/net charges from patient care split by payer type for each of the relevant calendar year quarters as follows:
- **Medicare Part A + B:** actual revenues/net charges received from Medicare Part A + B for patient care.
- **Medicare Part C (Medicare Advantage):** actual revenues/net charges received from Medicare Part C for patient care.
- **Medicaid/Children's Health Insurance Program (CHIP):** actual revenues/net charges received from Medicaid/CHIP for patient care.
- **Commercial Insurance:** actual revenues/net charges from commercial insurance payers for patient care.
- **Self-Pay (No Insurance):** actual revenues/net charges received from self-pay patients, including the uninsured or individuals without insurance who bear the burden of paying for health care themselves.
- **Other:** actual revenues/net charges from other sources received for patient care services and not included in the list above.

Actual Revenue Continued

- The total lost revenues calculated by the system will not appear on this page. Reporting entities should be aware however, that if they choose this method, lost revenues will be calculated for each quarter during the period of availability, as a standalone calculation, with 2019 quarters serving as a baseline. For each calendar year of reporting, the applicable 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.
- If a table or data entry field has not been completed or has an invalid value, a red error message will appear both above and below the table directing the user to correct the error. To return to a previous page, users should click the blue 'Previous' button. Portal users should exit the PRF Reporting Portal when they are not actively entering data and should do this by clicking the red 'Save & Exit' button. Portal users should not exit the portal by closing the browser window or navigate away from the current page using the browser window as data entered on the current page will not be saved. (This step will be the same for Budgets and Alternate Methods of Calculation as well)

Budgeted Revenue

- Difference between budgeted (prior to 3/27/2020) and actual patient care revenues using 2019 calendar quarters as baseline.
- The Reporting Entity must complete four (4) tables with quarterly revenue information for calendar years 2020 through the end of the period of availability. Reporting Entities will submit both (1) budgeted and (2) actuals for their revenues/net charges from patient care¹⁸ (prior to netting with expenses) split by payer mix (including out of pocket charges), and by calendar year quarter for each quarter during the period of availability.
- The Reporting Entity will report on (1) budgeted and (2) actual total revenue/net charges from patient care by payer type for each of the relevant quarters as follows:
- **Medicare Part A + B:** actual revenues/net charges received from Medicare Part A + B for patient care.
- **Medicare Part C (Medicare Advantage):** actual revenues/net charges received from Medicare Part C/ Medicare Advantage for patient care.
- **Medicaid/Children's Health Insurance Program (CHIP):** actual revenues/net charges received from Medicaid/CHIP for patient care.
- **Commercial Insurance:** actual revenues/net charges from commercial insurance payers for patient care.
- **Self-Pay (No Insurance):** actual revenues/net charges received from self-pay patients, including the uninsured or individuals without insurance who bear the burden of paying for health care themselves.
- **Other:** actual revenues/net charge


Budgeted Revenue

HRSA PRF Reporting Portal - Calculation of Lost Revenues Attributable to Coronavirus													
<p>If Providers have not expended 100% of their Total Reportable Other PRF payments, they are required to choose a method to report lost revenues: 2019 Actual Revenue, 2020 Budgeted Revenue, or Alternate Reasonable Methodology. If Providers have expended 100% of their Total Reportable Other PRF payments, the tables below will not be completed.</p> <p>Option 2: 2020 Budgeted Please fill out the table below with the quarterly revenue information for each calendar year. In the Total Revenue/Net Charges from Patient Care section, please report the Patient Revenue, split by Payer Type. All fields are required. 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, the reporting entity must enter '0'.</p> <p>Reporting Entities electing to calculate lost revenues attributable to coronavirus using the difference between their 2020/2021 budgeted and 2020/2021 actual patient care revenue must submit their 2020 budgeted amount of patient care revenue. Recipients must also submit:</p> <p>1) a copy of their 2020 budget, which must have been approved before March 27, 2020, and 2) 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.</p>													
Total Revenue/Net Charges from Patient Care	Q1 (2020) Budgeted	Q2 (2020) Budgeted	Q3 (2020) Budgeted	Q4 (2020) Budgeted	Q1 (2020) Actuals	Q2 (2020) Actuals	Q3 (2020) Actuals	Q4 (2020) Actuals	Q1 (2021) Budgeted	Q2 (2021) Budgeted	Q1 (2021) Actuals	Q2 (2021) Actuals	
Medicare A+B Description: The actual revenues/net charges received from Medicare Part A+B for patient care for the calendar year.													
Medicare C Description: The actual revenues/net charges received from Medicare Part C for patient care for the calendar year.													
Medicaid/Children's Health Insurance Program (CHIP) Description: The actual revenues/net charges received from Medicaid/Children's Health Insurance Program (CHIP) for patient care for the calendar year.													
Commercial Insurance Description: The actual revenues/net charges received from commercial payers for patient care for the calendar year.													
Self-Pay (No Insurance) Description: 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 Description: The actual revenues/net charges from other sources received for patient care services and not included in the list above for the calendar year.													

Budgeted Revenue

- Must include a copy of their 2020 budget, which must have been approved before March 27, 2020. Budgeted must be submitted in one of the following formats .xlsx, .xls, .docx, .doc, or .pdf.
- Also include an Attestation by a Chief Executive Officer (CEO), Chief Financial Officer (CFO), or other similarly responsible individual representing the Reporting Entity on the accuracy of the budget submitted. The attestation must be submitted in a .pdf file format. The attestation should state that the budget was established and approved prior to March 27, 2020, be submitted on organizational letterhead, and include a signature and complete contact information.

Note: The preview function will not work properly if uploading an Excel document or any document in landscape mode.

 Upload 2020 Budget approved prior to March 27, 2020

Accepted Formats: .xlsx, .xls, .docx, .doc, .pdf

 Upload Attestation by CEO, CFO, or Similar Responsibility on accuracy of budget submitted

Accepted Formats: .pdf

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Alternate Reasonable Methodology

- Calculated by any reasonable method of estimating revenues
- HRSA will notify a Reporting Entity if their proposed methodology is not reasonable, including if it does not demonstrate with a reasonable certainty that claimed lost revenues were caused by coronavirus. If HRSA determines that a Reporting Entity's proposed alternate methodology is not reasonable, HRSA will require the Reporting Entity to resubmit its report within 30 days of notification using one of the other options to calculate lost revenues attributable to coronavirus (*i.e.*, Actuals or Budgeted).
- The Reporting Entity is required to complete one (1) table with the calculated quarterly lost revenues values (using the alternate reasonable method calculation) for calendar years 2020 through the end of the period of availability.

Alternate Reasonable Methodology Continued

- The Reporting Entity is required to complete one (1) table with the calculated quarterly lost revenues values (using the alternate reasonable method calculation) for calendar years 2020 through the end of the period of availability.
- Reporting Entities selecting the alternate reasonable methodology are required to submit additional documentation, with maximum file size of 2GB, as follows:
 - Narrative Document: The narrative document must describe the 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). Acceptable file formats for the narrative document are .docx, .doc, or .pdf.
 - Calculation of Lost Revenues: The calculation of lost revenues attributable to coronavirus must use the methodology described in the Narrative Document described above. Acceptable file formats for the narrative document are .docx, .doc, or .pdf.
 - 3. Optional: Additional Supporting Documentation: One file of additional documentation may be submitted. Acceptable file formats for the supporting documentation are: .xlsx, .xls, .docx, .doc, or .pdf.


Note: The preview function will not work properly if uploading an Excel document or any document in landscape mode.

 Upload Narrative Document

Accepted Formats: .docx, .doc, .pdf

 Upload Calculation of Lost Revenues

Accepted Formats: .xlsx, .xls, .docx, .doc, .pdf

 Upload Additional Supporting Documentation (Optional)

Accepted Formats: .xlsx, .xls, .docx, .doc, .pdf

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Alternate Reasonable Methodology Continued

HRSR PRF Reporting Portal - Calculation of Lost Revenues Attributable to Coronavirus					
<p>If Providers have not expended 100% of their Total Reportable Other PRF payments, they are required to choose a method to report lost revenues: 2019 Actual Revenue, 2020 Budgeted Revenue, or Alternate Reasonable Methodology. If Providers have expended 100% of their Total Reportable Other PRF payments, the tables below will not be completed.</p>					
<p>Alternate Reasonable Methodology Path: Please fill out the table below with the calculated quarterly lost revenues amount for each calendar year.</p>					
<p>All fields are required. 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 (or an increase), the reporting entity must enter '0'.</p>					
Alternate Reasonable Methodology	Q1	Q2	Q3	Q4	
2020 Lost Revenue					
2021 Lost Revenue					
Narrative:					

PRF Financial Summary

- PRF Financial Summary page displays pre-populated values based on calculations from data entered during the reporting process as shown in 2019 or 2020 Lost Revenue Path and Alternate Methodology Lost Revenue Path. Depending on whether Actual Patient Care Revenue or Lost Revenues were reported, the look of the PRF Financial Summary page will vary.

Reporting

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

PRF Summary		Amount
Gross PRF Payments (Including Interest Earned)		\$989,040.00
Total PRF Returned Payments		\$0.00
Total Reportable PRF Payments		\$989,040.00
Total Reportable Nursing Home Infection Control Payments		\$12,334.00
Total Reportable Other PRF Payments		\$976,706.00

Lost Revenues	2020	2021
Lost Revenues by Quarter Based on Change in Patient Care Revenues	Q1: -\$2,300.00	Q1: -\$1,700.00
	Q2: -\$39,200.00	Q2: -\$38,600.00
	Q3: -\$4,300.00	
	Q4: -\$55,300.00	Total: -\$40,300.00
	Total: -\$101,100.00	

PRF Reconciliation		Amount
Nursing Home Infection Control Payments Applied to Nursing Home Infection Control Expenses Attributable to Coronavirus		\$164.00
Other PRF Payments Applied to Unreimbursed Expenses Attributable to Coronavirus		\$164.00
Amount Eligible for Lost Revenues Reimbursement		\$141,400.00
Other PRF Remaining for Possible Lost Revenues Reimbursement		\$976,542.00
Unused Nursing Home Infection Control Payments		\$12,170.00
Unused Other PRF After Lost Revenues Reimbursement		\$835,142.00

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POLLING QUESTION #3

Which revenue methodology requires the most information to be submitted?

- Actual Revenue
- Budgeted Revenue
- Alternate Reasonable Methodology

Accounting for Funds

- TAX TREATMENT: Income will be taxable in the year received. Expenditures will be allowed for.
- U.S. GAAP: Deferred revenue/Refundable grant liability is most appropriate until lost revenue or expenses is incurred.
 - After expended, recognize within the income statement (using a gross presentation) - “Other grant income”
 - For-Profit: No definitive guidance
 - Some entities may follow IAS 20 (Accounting for Government Grants and Disclosure of Government Assistance)
 - “Grants are recognized when an entity has reasonable assurance that (1) it will comply with the relevant conditions and (2) the grant will be received”
 - Not-For-Profit: ASC 958 – Conditional Grant
 - “retention and use of these funds are subject to certain terms and conditions”

No audit, 1 audit, 2 audits, SINGLE AUDIT?!

- **Audit requirement for those entities expending \$750,000 or more of HHS PRF during the entity's fiscal year**
- For-profit (commercial organizations)
 - A financial related audit of a particular award in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States, [in those cases where the commercial organization receives awards under only one HHS program; or, if awards are received under multiple HHS programs]
- -or-
- A full Single Audit that meets the requirements contained in subpart F.
- Not-for-profit (non-federal entities)
 - Subparts B, D, and E of the Uniform Guidance apply and that the program will be subject to single audit.

No audit, 1 audit, 2 audits, SINGLE AUDIT?!

Audit requirement for those entities expending \$750,000 or more of HHS PRF during the entity's fiscal year

- **Expended** = when the expenditure or expense occurs

****KEEP IN MIND** – Expenditures are based on CFDA number!**

No audit, 1 audit, 2 audits, SINGLE AUDIT?!

- **Single Audits of FYEs with PRF prior to June 30, 2021 = NO PRF to be included.**

			When to report on Schedule of Expenditure of Federal Awards (SEFA)		
	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Reporting Time Period	FISCAL YEARS: June 30, 2021 – December 30, 2021 (fiscal year-ends)	CALENDAR YEAR: December 31, 2021 [through] FISCAL YEARS: June 29, 2022	FISCAL YEARS: June 30, 2021 – later
Period 1	From April 10, 2020 to June 30, 2020	July 1 to September 30, 2021	✘	✘	
Period 2	From July 1, 2020 to December 31, 2020	January 1 to March 31, 2022		✘	
Period 3	From January 1, 2021 to June 30, 2021	July 1 to September 30, 2022			✘
Period 4	From July 1, 2021 to December 31, 2021	January 1 to March 31, 2023			✘

No audit, 1 audit, 2 audits, SINGLE AUDIT?!

- *2020 Compliance Supplement Addendum*
 - Compliance Requirements:
 - A - Activities Allowed or Unallowed
 - B - Allowable Costs/Cost Principles
 - Y - Reporting
- *Draft of the 2021 Compliance Supplement*
 - The inclusion of a detailed list of key line items in the PRF Reporting Portal submission on which auditors will focus when auditing the reporting type of compliance requirement

THANK YOU!

