

## **Provider Relief Fund General and Targeted Distribution**

### **Post-Payment Notice of Reporting Requirements**

**June 11, 2021**

#### **Purpose**

The purpose of this Notice is to inform the Health Resources and Services Administration (HRSA) Provider Relief Fund (PRF) recipients of the data elements that they are required to report as part of the post-payment reporting process. 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](#). This Notice supersedes the Post-Payment Notice of Reporting Requirements released on January 15, 2021. The reporting requirements outlined in this Notice apply to all past and future PRF payments made under the legal authorities outlined in the section [Overview of Legal Requirements for Reporting](#).

These reporting requirements apply to PRF General and Targeted Distributions (including the Skilled Nursing Facilities (SNF) and Nursing Home Infection Control Distribution)<sup>1</sup>. These reporting requirements do not apply to the Rural Health Clinic COVID-19 Testing Program<sup>2</sup> or claims reimbursements from the HRSA COVID-19 Uninsured Program and the HRSA COVID-19 Coverage Assistance Fund (CAF).

#### **Overview of Legal Requirements for Reporting**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136), the Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139), and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (Division M of P.L. 116-260) appropriated funds to reimburse eligible health care providers for health care-related expenses or lost revenues attributable to coronavirus. These funds were or will be distributed by HRSA through the PRF program. Recipients of these funds agreed to [Terms and Conditions](#), which require compliance with reporting requirements as specified by the Secretary of Health and Human Services (HHS). The reporting requirements outlined in this Notice apply to all past and future PRF payments made under the legal authorities outlined in this paragraph.

#### **Period of Availability of Funds**

The period of availability of funds applies to all past and future PRF payments made under the legal authorities outlined in the section [Overview of Legal Requirements for Reporting](#).

PRF recipients must only use payments for eligible expenses including services rendered, and lost revenues during the period of availability, as outlined in Table 1 below. The period of availability of funds is based on the date the payment is received. The payment is received on the deposit date for automated clearing house (ACH) payments or the check cashed date. Providers must follow their basis of accounting (e.g. cash, accrual) to determine expenses.

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<sup>1</sup> The SNF and Nursing Home Infection Control Distributions are considered Targeted Distribution payments. The SNF and Nursing Home Infection Control Distributions include Quality Incentive Program (QIP) payments. Previous Post-Payment Notices of Reporting Requirements did not include information regarding the SNF and Nursing Home Infection Control Distributions.

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

Table 1: Deadlines for Use of Funds

	Payment Received Period	Deadline to Use Funds
Period 1	April 10, 2020 to June 30, 2020	June 30, 2021
Period 2	July 1, 2020 to December 31, 2020	December 31, 2021
Period 3	January 1, 2021 to June 30, 2021	June 30, 2022
Period 4	July 1, 2021 to December 31, 2021	December 31, 2022

PRF recipients may use payments for eligible expenses incurred prior to receipt of those payments (i.e., pre-award costs) so long as they are to prevent, prepare for, and respond to coronavirus. However, HRSA expects that it would be highly unusual for providers to have incurred eligible expenses prior to January 1, 2020.

### Reporting Time Periods

The reporting time periods apply to all past and future PRF payments made under the legal authorities outlined in the section [Overview of Legal Requirements for Reporting](#).

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 as indicated in Table 2. Reporting must be completed and submitted to HRSA by the last date of the reporting time period. PRF recipients that do not report within the respective reporting time period are out of compliance with payment Terms and Conditions and may be subject to recoupment.

Table 2: Reporting Time Periods

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

PRF recipients that received one or more payments during a **Payment Received Period** outlined above (Table 2) are required to report in the **Reporting Time Period** associated with the date in which they received payments that exceed \$10,000 in aggregate.

### Summary of Reporting Requirements

Table 3 summarizes how the Payment Received Period aligns with the Deadline to Use Funds and the Reporting Time Period.

Table 3: Summary of Reporting Requirements

	<b>Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)</b>	<b>Deadline to Use Funds</b>	<b>Reporting Time Period</b>
Period 1	April 10, 2020 to June 30, 2020	June 30, 2021	July 1, 2021 to September 30, 2021
Period 2	July 1, 2020 to December 31, 2020	December 31, 2021	January 1, 2022 to March 31, 2022
Period 3	January 1, 2021 to June 30, 2021	June 30, 2022	July 1, 2022 to September 30, 2022
Period 4	July 1, 2021 to December 31, 2021	December 31, 2022	January 1, 2023 to March 31, 2023

### Responsibility for Reporting

For the purposes of registration and reporting in the PRF Reporting Portal, the Reporting Entity is the entity that registers its Tax Identification Number (TIN) and reports on payments received by that TIN and/or its subsidiary TINs. The responsibility for reporting applies to all past and future PRF payments made under the legal authorities outlined in the section [Overview of Legal Requirements for Reporting](#).

<b>Type of PRF recipient(s)<sup>3</sup></b>	<b>Definition</b>
General Distribution recipient that received payment in Phase 1 only	Entity that received Phase 1 General Distribution payments totaling more than \$10,000 in aggregate in a Payment Received Period.
General Distribution recipient with no parent organization or subsidiaries except PRF recipients that received Phase 1 General Distributions only	Entity [at the TIN level] that received one or more General Distribution payments totaling more than \$10,000 in aggregate in a Payment Received Period.
General Distribution recipient with one or more subsidiaries that received payments in <a href="#">Phases 1 to 3</a>	Entity that meets the following three criteria: <ol style="list-style-type: none"> <li>1. is the parent of one or more subsidiary billing TINs that received General Distribution payments in Phases 1 to 3,</li> <li>2. has associated providers that were providing diagnoses, testing, or treatment for individuals with possible or actual cases of COVID-19 on or after January 31, 2020, and</li> <li>3. can otherwise attest to the <a href="#">Terms and Conditions</a>.</li> </ol>
Targeted Distribution recipient (includes SNF and Nursing Home Infection Control Distribution payments)	Entity (at the TIN level) that received Targeted Distribution payments totaling more than \$10,000 in a Payment Received Period.

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

The original recipient of a Targeted Distribution payment is always the Reporting Entity. A parent entity

<sup>3</sup> Summaries of General Distribution and Targeted Distribution funding are available on the PRF website at <https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/general-information/index.html>.

may not report on its subsidiaries' Targeted Distribution payments. The original recipient of a Targeted Distribution must report on the use of funds in accordance with the CRRSA Act. This is required regardless of whether the parent or subsidiary received the payment or whether that original recipient subsequently transferred the payment. A Reporting Entity that is a subsidiary must indicate the payment amount of any of the Targeted Distributions it received that were transferred to/by the parent entity, if applicable. Transferred Targeted Distribution payments face an increased likelihood of an audit by HRSA.

## **Steps for Reporting on Use of Funds**

Reporting entities will report on their use of funds using their normal basis of accounting (e.g. cash basis, accrual basis). Reporting Entities will submit consolidated reports. The reporting requirements outlined in this section apply to all past and future PRF payments made under the legal authorities outlined in the section [Overview of Legal Requirements for Reporting](#).

Recipients will report data in the following order:

### **1) Interest Earned on PRF Payment(s)**

For Reporting Entities that held the PRF payment(s) in an interest-bearing account, the dollar value of interest earned on those PRF payment(s) must be reported. The total reportable use of PRF payments will include the interest earned on those PRF payments. Interest earned on SNF and Nursing Home Infection Control Distribution payments and interest earned on other PRF payments will be reported separately.

### **2) Other Assistance Received**

The Reporting Entity will report on other assistance received by quarter during the period of availability. Other Assistance Received is further defined within the [Data Elements](#) section below. 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.

### **3) Use of SNF and Nursing Home Infection Control Distribution Payments (if applicable)**

The Reporting Entity will report on infection control expenses paid for with payments received through the SNF and Nursing Home Infection Control Distributions (including any interest earned), if the entity received funds from one of these Targeted Distributions. Expenses must be those that another source has not reimbursed and is not obligated to reimburse. Expense categories will include General and Administrative and/or other Health Care-Related Expenses by CY quarter (further defined within the [Data Elements](#) section below).

### **4) Use of General and Other Targeted Distribution Payments**

The Reporting Entity will report on expenses paid for with payments received through the General and Targeted Distribution payments (excluding SNF and Nursing Home Infection Control Distribution payments). Expenses must be those that another source has not reimbursed and is not obligated to reimburse. Expense categories will include General and Administrative and/or other Health Care-Related Expenses by CY quarter (further defined within the [Data Elements](#) section below). Unreimbursed expenses attributable to coronavirus are considered first in the overall use of funds calculation.

### **5) Net Unreimbursed Expenses Attributable to Coronavirus**

The Reporting Entity will report on unreimbursed expenses attributable to coronavirus (net after other

assistance received and PRF payments are applied) by quarter for the period of availability, broken out as General and Administrative and/or other Health Care-Related Expenses.

## 6) Lost Revenues Reimbursement

PRF payment amounts (excluding SNF and Nursing Home Infection Control Distribution payments) not fully expended on health care-related expenses attributable to coronavirus may then be applied to patient care lost revenues, if applicable.<sup>4</sup> Documentation requirements for lost revenues calculations are further defined within the [Data Elements](#) section below. Recipients may choose to apply PRF payments toward lost revenues using one of three options, up to the amount:

**Option i:** of the difference between actual patient care revenues;

**Option ii:** of the difference between budgeted (prior to March 27, 2020) and actual patient care revenues.

**Option iii:** calculated by any reasonable method of estimating revenues.

## Data Elements

The following data elements in the PRF Reporting Portal will allow HRSA to assess how recipients used PRF General and Targeted Distribution payments, consistent with the [Terms and Conditions](#) associated with payment. The reporting requirements outlined in this section apply to all past and future PRF payments made under the legal authorities outlined in the section [Overview of Legal Requirements for Reporting](#).

### 1) Reporting Entity Overview

- a. **TIN:** The TIN associated with the eligible health care provider that is filing the report. For some recipients, this may be analogous to Social Security Number (SSN) or Employer Identification Number (EIN).
- b. **Business Name:** The business name of the Reporting Entity must be entered as it appears on Internal Revenue Service (IRS) Form W-9.
- c. **Doing Business As (DBA) Name [optional]:** The DBA name is any registered name that a business operates under that is not its legal business name.
- d. **Address:** The address must be entered as it appears on IRS Form W-9 and must include a street, city, state/territory, and ZIP code.
- e. **Contact Information:** The name, email, and phone number of the person responsible for submitting the report on behalf of the Reporting Entity. Entering a title is optional.
- f. **Provider Type:** The provider type must be selected from a list of provider types that best describes the Reporting Entity.
- g. **Provider Subtype:** The provider subtype must be selected from a list of provider subtypes that best describes the Reporting Entity.

### 2) Subsidiary Questionnaire

Reporting Entities that have subsidiaries will report the following information:

- a. TINs of subsidiaries that are “eligible health care providers”<sup>5</sup> and an indication whether the Reporting Entity is reporting on behalf of the subsidiary’s General Distribution payment(s).
- b. TINs of subsidiaries that are “eligible health care providers” and were acquired or divested

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<sup>4</sup> PRF recipients that received only SNF and Nursing Home Infection Control Distribution payments will not report on lost revenues. Per the [Terms and Conditions](#) of payment, SNF and Nursing Home Infection Control Distribution payments may not be used to reimburse lost revenues.

<sup>5</sup> “Eligible health care providers” means public entities, Medicare- or Medicaid-enrolled suppliers and providers, and such for-profit entities and not-for-profit entities as the Secretary may specify, within the United States (including territories), that provide diagnoses, testing, or care for individuals with possible or actual cases of COVID-19.

during the period of availability.

For Reporting Entities that are subsidiaries:

- a. TIN(s) of any parent entity reporting on behalf of the Reporting Entity (for General Distribution payments only), if applicable.
- b. Total dollar amount of Targeted Distribution payment(s) transferred to/by a parent entity, if applicable.

### 3) **Acquired/Divested Subsidiaries**

Reporting Entities that acquired or divested of related subsidiaries (change of ownership) during the period of availability must indicate the change in ownership, providing the following data points for each relevant TIN:

- a. TIN(s) included in the acquisition/divestiture
- b. Effective date of acquisition/divestiture
- c. PRF payment received for TIN acquired/divested
- d. Did/does the Reporting Entity hold a controlling interest in this entity? (Y/N)
- e. Percent of ownership for acquisition/divestiture
- f. TIN of acquiring entity, if applicable

**Note:** If the Reporting Entity itself was acquired or divested, it should self-report the change in ownership to HRSA by contacting the Provider Support Line (866) 569-3522; for TTY dial 711. Hours of operation 7 a.m. to 10 p.m. Central Time, Monday through Friday.

### 4) **Interest Earned on PRF Payment(s)**

For Reporting Entities that held the PRF payment(s) being reported in an interest-bearing account, the dollar value of interest earned on those PRF payment(s) must be reported. The total reportable use of PRF distributions will include the interest earned on those PRF payments. Reporting Entities will provide:

- a. Dollar amount of interest earned on SNF and Nursing Home Infection Control Distribution payments, if any
- b. Dollar amount of interest earned on other PRF payments, if any

**Note:** The interest earned on SNF and Nursing Home Infection Control Distribution payments must be reported separately from interest earned on other PRF payments.

### 5) **Tax and Single Audit Information**

- a. **Federal Tax Classification:** Designated business type associated with the Reporting Entity's primary TIN used for filing taxes. Classifications include Individual/Sole Proprietor, Limited Liability Corporation (LLC), Partnership, C Corporation, S Corporation, Trust or Estate, or other. If other, the classification must be specified.
- b. **Exempt Payee Code [optional]:** Code as designated on IRS Form W-9.
- c. **Exempt from Foreign Account Tax Compliance Act (FATCA) Reporting Code [optional]:** Code as designated on IRS Form W-9.
- d. **Fiscal Year-End Date:** Month in which the Reporting Entity reports its fiscal year-end financial results.
- e. **Single Audit Status:** Reporting Entities must indicate if they are subject to Single Audit requirements during 2019 through current fiscal years, and if yes, whether PRF payments are included in the Single Audit.

Note: Recipients that expend a total of \$750,000 or more in federal funds (including PRF payments and other federal financial assistance) during their fiscal year are subject to Single Audit requirements, as set forth in the regulations at 45 CFR part 75, Subpart F.

Non-federal entities must have a Single Audit conducted in accordance with 45 CFR 75.514 that must be submitted electronically to the [Federal Audit Clearinghouse](#).

Commercial organizations have two options under 45 CFR 75.216(d) and 75.501(i): 1) a financial related audit of the award or awards conducted in accordance with Generally Accepted Government Auditing Standards; or 2) an audit in conformance with the requirements of 45 CFR 75.514 - Single Audit). Audit reports of commercial organizations must be submitted via email to HRSA's Division of Financial Integrity at [PRFAudits@hrsa.gov](mailto:PRFAudits@hrsa.gov).

**6) Other Assistance Received**

The Reporting Entity must enter other assistance received by quarter during the period of availability. 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.

- a. **Department of the Treasury (Treasury) and/or Small Business Administration (SBA) Assistance:** Total amount of coronavirus-related relief received from Treasury and/or SBA, including the Paycheck Protection Program, by the Reporting Entity during the period of availability.
- b. **Federal Emergency Management Agency (FEMA) Programs:** Total amount of coronavirus-related relief received from FEMA by the Reporting Entity during the period of availability.
- c. **HHS CARES Act Testing:** Total amount of relief received from HHS by the Reporting Entity for coronavirus testing-related activities during the period of availability.
- d. **Local, State, and Tribal Government Assistance:** Total amount of coronavirus-related relief received by the Reporting Entity from other Local, State, or Tribal government sources during the period of availability.
- e. **Business Insurance:** Paid claims against insurance policies intended to cover losses related to various types of health care business interruption during the period of availability.
- f. **Other Assistance:** Total amount of other federal and/or coronavirus-related assistance received by the Reporting Entity during the period of availability.

**7) Use of SNF and Nursing Home Infection Control Distribution Payments (if applicable)**

SNF and Nursing Home Infection Control Distribution payments may be used for infection control expenses limited to those outlined in the [Terms and Conditions](#) as follows:

- 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; or
- other expenses incurred to improve infection control.

Expenses that are paid for with SNF and Nursing Home Infection Control Distribution payments must be those that are unreimbursed by other sources and that other sources are not obligated to reimburse.

Reporting Entities that received **between \$10,001 and \$499,999 in aggregated PRF payments during each Payment Received Period** are required to report on the use of these infection control payments in two categories: (1) General and Administrative Expenses and (2) Health Care-Related Expenses.

Reporting Entities that received **\$500,000 or more in aggregated PRF payments during each**

**Payment Received Period** are required to report on the use of these infection control payments in greater detail than the two categories of General and Administrative Expenses and Health Care-Related Expenses, according to the following sub-categories of expenses:

### **General and Administrative Expenses for SNF and Nursing Home Infection Control Distribution Payments**

- a. **Mortgage/Rent:** Payments related to mortgage or rent for a facility specifically for infection control.
- b. **Insurance:** Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations for infection control.
- c. **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.<sup>6</sup>
- d. **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.
- e. **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.
- f. **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.
- g. **Other General and Administrative Expenses:** Expenses not captured above that are for infection control and generally considered part of general and administrative expenses.

### **Health Care-Related Expenses for SNF and Nursing Home Infection Control Distribution Payments**

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

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<sup>6</sup> The Terms and Conditions associated with each PRF payment do not permit recipients to use PRF money to pay any salary at a rate in excess of Executive Level II which is set at \$197,300 (2020), \$199,300 (2021). 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 payments and other HHS awards. An organization receiving PRF payments may pay an individual’s salary amount in excess of the salary cap with non-federal funds.



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

8) **Use of General and Other Targeted Distribution Payments**

Expenses that are paid for with General and Targeted PRF payments (excluding SNF and Nursing Home Infection Control Distribution payments) must be those that are unreimbursed by other sources and that other sources are not obligated to reimburse.

Reporting Entities that received **between \$10,001 and \$499,999 in aggregated PRF payments during each Payment Received Period** are required to report on the use of General and Other Targeted PRF payments in two categories: (1) General and Administrative Expenses and (2) Health Care-Related Expenses.

Reporting Entities that received **\$500,000 or more in aggregated PRF payments during each Payment Received Period** are required to report on the use of these General and Other Targeted PRF payments in greater detail than the two categories of General and Administrative Expenses and Health Care-Related Expenses, according to the following sub-categories of expenses:

**General and Administrative Expenses Attributable to Coronavirus**

- a. **Mortgage/Rent:** Payments related to mortgage or rent for a facility.
- b. **Insurance:** Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations.
- c. **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.<sup>7</sup>
- d. **Fringe Benefits:** Extra benefits supplementing an employee’s salary, which may include hazard pay, travel reimbursement, and employee health insurance.
- e. **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.
- f. **Utilities/Operations:** Lighting, cooling/ventilation, cleaning, or additional third party vendor services not included in the “Personnel” sub-category.
- g. **Other General and Administrative Expenses:** Expenses not captured above that are generally considered part of general and administrative expenses.

**Health Care-Related Expenses Attributable to Coronavirus**

- a. **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.

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<sup>7</sup> The Terms and Conditions associated with each PRF payment do not permit recipients to use PRF money to pay any salary at a rate in excess of Executive Level II which is set at \$197,300 (2020), \$199,300 (2021). 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 payments and other HHS awards. An organization receiving PRF may pay an individual’s salary amount in excess of the salary cap with non-federal funds.

- b. **Equipment:** Expenses paid for purchase of equipment, such as ventilators, refrigeration systems for COVID-19 vaccines, or updates to HVAC systems.
- c. **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.
- d. **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.
- e. **Other Health Care-Related Expenses:** Expenses, not previously captured above, that were paid to prevent, prepare for, and/or respond to coronavirus.

9) **Net Unreimbursed Expenses Attributable to Coronavirus**

The unreimbursed health care expenses attributable to coronavirus, net of other reimbursed sources in two categories: (1) General and Administrative expenses and (2) Health Care-Related Expenses.

10) **Lost Revenues Attributable to Coronavirus**

Reporting Entities that expend all PRF payments on expenses or those with only SNF and Nursing Home Infection Control payments will need to submit patient care revenues for 2019 through the most recently completed calendar year.

Reporting Entities using PRF payments for lost revenues will provide information used to calculate lost revenues attributable to coronavirus. Reporting Entities electing Option i or Option ii (refer to Step 6 of [Steps for Reporting on Use of Funds](#) above) will provide the following:

**Total Revenues<sup>8</sup>/Net Charges from Patient Care<sup>9</sup> Related Sources:**

Reporting Entities will submit revenues/net charges from patient care (prior to netting with expenses) by payer mix (including out of pocket charges), and by quarter for each quarter during the period of availability. Reporting Entities electing Option i will provide actuals and Reporting Entities electing Option ii will provide both budgeted and actuals.

- a. **Medicare Part A or B:** revenues/net charges received from Medicare Part A or B for patient care.
- b. **Medicare Part C (Medicare Advantage):** revenues/net charges received from Medicare Part C for patient care.
- c. **Medicaid/Children’s Health Insurance Program (CHIP):** revenues/net charges received from Medicaid/CHIP for patient care.
- d. **Commercial Insurance:** revenues/net charges from commercial insurance payers for patient care.
- e. **Self-Pay (No Insurance):** 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.
- f. **Other:** revenues/net charges from other sources received for patient care services and not included in the list above.

**Additional Revenue Information**

<sup>8</sup> Net of uncollectible patient service revenues recognized as bad debts.

<sup>9</sup> “Patient care” means health care, services and supports, as provided in a medical setting, at home/telehealth, or in the community. It should not include non-patient care revenue such as insurance, retail, or real estate revenues (exception for nursing and assisted living facilities’ real estate revenues where resident fees are allowable); prescription sales revenues (exception when derived through the 340B program); grants or tuition; contractual adjustments from all third party payers; charity care adjustments; bad debt; and any gains and/or losses on investments.

In addition to providing patient care revenues, Reporting Entities will need to provide additional revenue information, depending on which of the following options they select to calculate lost revenues attributable to coronavirus. Refer to Step 6 of [Steps for Reporting on Use of Funds](#) above.

**Option ii:** Reporting Entities must also submit: 1) a copy of a 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;

**Option iii:** Alternate methodology for calculating lost revenues attributable to coronavirus Reporting Entities must submit: 1) 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; and 2) A calculation of lost revenues attributable to coronavirus using the methodology described in the narrative document. All recipients seeking to use an alternate methodology face an increased likelihood of an audit by HRSA. HRSA will notify a recipient 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 recipient's proposed alternate methodology is not reasonable, the recipient must resubmit its report within 30 days of notification using either Option i or Option ii to calculate lost revenues attributable to coronavirus.

#### 11) **Personnel, Patient, and Facility Metrics**

Reporting Entities will report on the following personnel, patient, and facility metrics by quarter for CY 2019 through the current period of availability.

- a. **Personnel Metrics:** Total number of clinical and non-clinical personnel by labor category (full time, part time, contract, furloughed, separated, hired).
- b. **Patient Metrics:** Total number of inpatient admissions, outpatient visits (in-person and virtual), emergency department visits, and facility stays (for long-term and short-term residential facilities).
- c. **Facility Metrics:** Total number of staffed beds for medical/surgical, critical care, and other.

#### 12) **Survey**

Reporting entities will answer questions regarding the impact of payments during the period of availability in the following categories.

- a. **Overall operations**
- b. **Maintenance of solvency and prevention of bankruptcy**
- c. **Retention of staff and prevention of furlough**
- d. **Re-hire or re-activation of staff from furlough**
- e. **Facilitation of changes needed to operate during the pandemic**
- f. **Ability to care for and/or treat patients with COVID-19 (for applicable treatment facilities)**
- g. **Impact on business or patient services (narrative statement) [optional]**