

# PROVIDER RELIEF FUND REPORTING

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# AGENDA

- Important Dates
- PRF Reporting Portal Log In
- Confirm Payments
- Interest earned
- Single Audit
- Other Assistance
- Other PRF Payments
- Unreimbursed Expenses
- Lost Revenue
- Metrics

## IMPORTANT DATES

- Payment Received Period
- Period of Availability
- Reporting Time Period

# IMPORTANT DATES

	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Period of Availability	Reporting Time Period
<b>Period 1</b>	From April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021*
<b>Period 2</b>	From July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022
<b>Period 3</b>	From January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022
<b>Period 4</b>	From July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023
<b>Period 5</b>	From January 1, 2022 to June 30, 2022	January 1, 2020 to June 30, 2023	July 1, 2023 to September 30, 2023

# PRF REPORTING PORTAL LOG IN



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.

**Attention! Our login process has changed. Please enter your username, TIN, and password to log into the PRF reporting portal.**



Already a registered PRF Reporting Portal User?

 [Log In](#)

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

 [Register](#)

## Reporting



### Subsidiary Questionnaire

To determine whether an entity is the parent organization, the entity must follow the methodology used to determine a subsidiary in their financial statements. If none, the entity with a majority ownership (greater than 50 percent) will be considered the parent organization.

\* "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."

\* Does the reporting entity have any subsidiaries that are "eligible health care providers"?

\* Did the reporting entity acquire or divest subsidiaries that are "eligible health care providers" and that received PRF payments during the period of availability of funds?

\* If the reporting entity is a subsidiary, will a parent entity report on any of the reporting entity's General Distribution payment(s)?

\* Were any Targeted Distribution payment(s) transferred to/by a parent entity?

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# CONFIRM PAYMENTS

## Total Skilled Nursing Facility and Nursing Home Infection Control Payments: April 10, 2020 - June 30, 2020 (Includes Quality Incentive Program payments.)

TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
Sub Totals					

## Total Other Provider Relief Funds Payments: April 10, 2020 - June 30, 2020

TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
██████████	Targeted Distribution	\$300,000.00	\$0.00	\$300,000.00	
██████████	General Distribution	\$166,398.90	\$0.00	\$166,398.90	
Sub Totals		\$466,398.90	\$0.00	\$466,398.90	

## Total Rejected Payments (Attestation Rejected): For Payments Received from April 10, 2020 - June 30, 2020 (For payments where attestation was rejected, recipients must return payment within 15 days of the rejection.)

TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
Sub Totals					

# INTEREST EARNED

- PRF payments in interest-bearing account
- Interest on Infection Control – this will generate Infection control expense section
- Interest on Other PRF payments
- Must calculate interest from the time received to the time expended
- Ex. Infection control money received in August 2020

$\$100k \times .05\% \text{ interest} = \$50 \text{ for 1 year}$

Calculated for 4 months ( $\$50/12 \times 4 \text{ months} = \$17$ )



## Reporting



### Interest Earned on PRF Payments, Tax Information and Single Audit Information

\*Amount of interest earned on Skilled Nursing Facility and Nursing Home Infection Control payments from payment date until expense date, if applicable ⓘ

\$0.00

\*Amount of interest earned on Other PRF payments from payment date until expense date, if applicable ⓘ

\$0.00

### Tax Information

\*Federal Tax Classification ⓘ

Other

\*If 'Other', please specify

990

Exempt Payee Code ⓘ

--None--

Exempt from Foreign Account Tax Compliance Act (FATCA) Reporting Code ⓘ

--None--

\*Fiscal Year End Date ⓘ

June 30



# SINGLE AUDIT

- \$750,000 or more
- Amount received during the Fiscal Year
  - 6/30
  - 12/31
- Consult with Audit firm
  - Program Specific (excludes the financial portion)



# SINGLE AUDIT

Fiscal Year	Subjected to Audit (45 CFR 75 Subpart F)	Were PRF payments included in this audit?
2019	<input type="checkbox"/>	<input type="checkbox"/>
2020	<input type="checkbox"/>	<input type="checkbox"/>
2021	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



## OTHER ASSISTANCE

- Department of the Treasury and/or Small Business Administration (SBA) Assistance
- Federal Emergency Management Agency (FEMA) Program
- HHS CARES Act Testing
- Local, State, and Tribal Government Assistance
- Business Insurance
- Other Assistance

# OTHER ASSISTANCE

Other Assistance	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
RHC COVID-19 Testing Funds Received							\$0.00
Treasury, Small Business Administration (SBA) (e.g., CARES Act/Paycheck Protection Program)	\$0.00	\$441,042.00	\$0.00	\$0.00	\$0.00	\$0.00	\$441,042.00
FEMA Programs (CARES Act, Public Assistance, etc.)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HHS CARES Act Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local, State, and Tribal Government Assistance	\$0.00	\$0.00	\$0.00	\$116,640.00	\$145,018.00	\$106,256.00	\$367,914.00
Business Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assistance	\$0.00	\$0.00	\$14,567.03	\$42,025.00	\$17,009.00	\$0.00	\$73,601.03
<b>Total</b>	<b>\$0.00</b>	<b>\$441,042.00</b>	<b>\$14,567.03</b>	<b>\$158,665.00</b>	<b>\$162,027.00</b>	<b>\$106,256.00</b>	<b>\$882,557.03</b>

An error message in red will appear if the required fields are missing information or are not formatted properly as shown in *Figure 26 Other Assistance Received – Error Message*. Automated calculations will appear by row and column.

FEMA Programs (CARES Act, Public Assistance, etc.) ⓘ	<input type="text"/> Please complete this field.	<input type="text" value="\$500.00"/>	<input type="text" value="\$500.00"/>	<input type="text" value="\$500.00"/>	<input type="text" value="\$500.00"/>	<input type="text" value="\$500.00"/>	<b>\$2,500.00</b>
HHS CARES Act Testing ⓘ	<input type="text" value="\$100.00"/>	<input type="text" value="\$100.00"/>	<input type="text" value="\$100.00"/>	<input type="text"/> Please complete this field.	<input type="text"/> Please complete this field.	<input type="text"/> Please complete this field.	<b>\$300.00</b>
Local, State, and Tribal Government Assistance ⓘ	<input type="text"/> Please complete this field.	<input type="text"/> Please complete this field.	<input type="text"/> Please complete this field.	<input type="text"/> Please complete this field.	<input type="text"/> Please complete this field.	<input type="text"/> Please complete this field.	<b>\$0.00</b>
Business Insurance ⓘ	<input type="text" value="\$100.00"/>	<input type="text" value="\$5,000.00"/>	<input type="text" value="\$1,000.00"/>	<input type="text" value="\$100.00"/>	<input type="text" value="\$55.00"/>	<input type="text" value="\$8,000.00"/>	<b>\$14,255.00</b>
Other Assistance ⓘ	<input type="text" value="\$2,000.00"/>	<input type="text" value="\$2,000.00"/>	<input type="text" value="\$2,000.00"/>	<input type="text" value="\$2,000.00"/>	<input type="text" value="\$20,000.00"/>	<input type="text" value="\$40,000.00"/>	<b>\$68,000.00</b>
<b>Total</b>	<b>\$2,700.00</b>	<b>\$8,100.00</b>	<b>\$4,100.00</b>	<b>\$3,100.00</b>	<b>\$21,055.00</b>	<b>\$49,000.00</b>	<b>\$88,055.00</b>



# EXPENSES

- Other PRF Expenses
- Infection Control Expenses
- Unreimbursed Expenses
  
- Must be reported by Quarter

# EXPENSES

- Other PRF Expenses – used to prepare, prevent and respond to COVID-19
  - Accounting Services related to PPP loan, HHS funds, accounting of COVID expenses
  - Association webinars regarding COVID
  - PPE – mask, gowns, gloves, shoe covers, face shields, sanitizer, wipes
  - Technology
  - Agency staffing
  - Conference call software
  - Storage building for supplies
  - Additional freezers for food purchases
  - Upgraded washers – sanitizing
  - Nurse Call system





# EXPENSES

- Infection Control Expenses – used specifically for infection control
  - PPE – mask, gowns, gloves, shoe covers, face shields, sanitizer, wipes, disinfecting spray
  - Extra equipment such as Thermometers, carts, stethoscopes, BP monitor
  - Agency staffing
  - Employee meals – to prevent exiting the building
  - Dietary supplies – paper plates and utensils
  - COVID test
  - Infection Control trainings
  - COVID PTO
  - Filters

# EXPENSES

- Reporting Entities that received between \$10,001 and \$499,999 in aggregated PRF payments during the Payment Received Period must report expenses in two categories
  - General and Administrative Expenses
  - Healthcare Related Expenses





# EXPENSES

- Reporting Entities that received \$500,000 or more in aggregated PRF payments during the Payment Received Period must report expenses in greater detail than two categories.
  - General and Administrative Expenses
    - Mortgage/Rent
    - Insurance
    - Personnel
    - Fringe Benefits
    - Lease Payments
    - Utilities/Operations
    - Other General and Administrative Expenses

# EXPENSES

- Health Care-Related Expenses
  - Supplies
  - Equipment
  - Information Technology
  - Facilities
  - Other Health Care-Related Expenses



# UNREIMBURSED EXPENSES

## Unreimbursed Expenses Attributable to Coronavirus

Unreimbursed Expenses	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
General and Administrative (G&A) Expenses	\$0.00	\$0.00	\$0.00	\$31,699.84	\$352,777.27	\$17,416.29	\$401,893.40
Healthcare Related Expenses	\$0.00	\$0.00	\$0.00	\$41,383.20	\$56,331.39	\$37,231.60	\$134,946.19
<b>Total Unreimbursed Expenses Attributable to Coronavirus</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$73,083.04</b>	<b>\$409,108.66</b>	<b>\$54,647.89</b>	<b>\$536,839.59</b>

# LOST REVENUE

Option 1 – 2019 Actual Revenue

<https://www.hrsa.gov/provider-relief/reporting-auditing>

## Step 3: Complete and Submit Your Report

Complete and submit your report via the [Provider Relief Fund Reporting Portal](#).

### Reporting Resources

Read the Guides:

- [Lost Revenues Guide](#) (PDF - 294 KB)
- [Reporting Resource Guide](#) (PDF - 60 KB)
- [PRF Portal Reporting User Guide](#) (PDF - 4.8 MB)
- [Reporting Worksheets](#) (XLS - 42 KB)





**Total Revenue/Net Charges from Patient Care (2019 Actuals)**

	Q1 (2019)	Q2 (2019)	Q3 (2019)	Q4 (2019)	Total (2019)
Medicare A+B	\$109,069.00	\$124,209.00	\$167,714.00	\$129,232.00	\$530,224.00
Medicare C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicaid/Children's Health Insurance Program (CHIP)	\$782,070.00	\$786,494.00	\$785,585.00	\$721,791.00	\$3,075,940.00
Commercial Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Self-Pay (No Insurance)	\$114,224.00	\$97,747.00	\$120,096.00	\$153,273.00	\$485,340.00
Other	\$2,156.00	\$530.00	\$1,897.00	\$5,181.00	\$9,764.00
<b>Total Revenue/Net Charges from Patient Care</b>	<b>\$1,007,519.00</b>	<b>\$1,008,980.00</b>	<b>\$1,075,292.00</b>	<b>\$1,009,477.00</b>	<b>\$4,101,268.00</b>

**Total Revenue/Net Charges from Patient Care (2020 Actuals)**

	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Total (2020)
Medicare A+B	\$170,928.00	\$110,800.00	\$109,036.00	\$109,404.00	\$500,168.00
Medicare C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medicaid/Children's Health Insurance Program (CHIP)	\$829,037.00	\$893,831.00	\$859,200.00	\$766,063.00	\$3,348,131.00
Commercial Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Self-Pay (No Insurance)	\$103,919.00	\$52,751.00	\$48,354.00	\$60,822.00	\$265,846.00
Other	\$512.00	\$276.00	\$261.00	\$124.00	\$1,173.00
<b>Total Revenue/Net Charges from Patient Care</b>	<b>\$1,104,396.00</b>	<b>\$1,057,658.00</b>	<b>\$1,016,851.00</b>	<b>\$936,413.00</b>	<b>\$4,115,318.00</b>

**Total Revenue/Net Charges from Patient Care (2021 Actuals)**

	Q1 (2021)	Q2 (2021)	Total (2021)
Medicare A+B	\$117,322.00	\$95,876.00	\$213,198.00
Medicare C	\$0.00	\$0.00	\$0.00
Medicaid/Children's Health Insurance Program (CHIP)	\$609,037.00	\$874,757.00	\$1,483,794.00
Commercial Insurance	\$0.00	\$0.00	\$0.00
Self-Pay (No Insurance)	\$69,283.00	\$109,071.00	\$178,354.00
Other	\$1,747.00	\$431.00	\$2,178.00
<b>Total Revenue/Net Charges from Patient Care</b>	<b>\$797,389.00</b>	<b>\$1,080,135.00</b>	<b>\$1,877,524.00</b>



# LOST REVENUE

## Option 2 – 2020 Budget Revenue

- Consider this option if:
  - Budget approved prior to March 27, 2020 which covers the entire period of availability
  - Attestation that budget was approved prior to March 27, 2020.

# LOST REVENUE

## Option ii. Budgets

Consider using this option if you have:

- An approved budget prior to March 27, 2020 which covers the **entire period of availability**
- Budgeted revenues that are comparable to 2020 and 2021 actual revenues (i.e., apple- to-apples)
- An Executive level attestation that the budget was approved prior to March 27, 2020

Example 2:

XYZ Medical Company - Lost Revenues Calculation = (Actual - Budget )				
	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>
Budgeted 2020 patient care revenues	63,933	65,842	107,267	94,571
Actual 2020 patient care revenues	103,970	78,532	52,245	49,534
Calculation	<b>40,037</b>	<b>12,690</b>	<b>(55,022)</b>	<b>(45,037)</b>
	<u>Q1</u>	<u>Q2</u>		
Budgeted 2021 patient care revenues	67,677	57,919		
Actual 2021 patient care revenues	57,377	64,298		
Calculation	<b>(10,300)</b>	<b>6,379</b>		

XYZ Medical Company - Lost Revenues 'eligible' for reimbursement using PRF payments					
	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	Total
<b>2020</b>	0	0	(55,022)	(45,037)	(100,059)
<b>2021</b>	(10,300)	0	0	0	(10,300)
					<b>\$ (110,359)</b>



# LOST REVENUE

## Option 3 – Alternate Reasonable Methodology

- MUST maintain source documentation
- Upload a Narrative
- Upload Calculation of Lost Revenues

# LOST REVENUE

## Alternate Method of Calculating Lost Revenues Attributable to Coronavirus


Please fill out the table below with the calculated quarterly lost revenues amount for each calendar year.

All fields marked with an asterisk are required. The lost revenues must be entered as a positive value with up to 14 digits including 2 decimal places. If there is an increase in revenues during a quarter, the reporting entity must enter '0'. The 'Tab' key may be used to navigate between cells during data entry.


	Q1	Q2	Q3	Q4	Total
2020 Lost Revenue	* <input type="text" value="\$216,556.00"/>	* <input type="text" value="\$182,169.00"/>	* <input type="text" value="\$179,237.00"/>	* <input type="text" value="\$237,474.00"/>	\$815,436.00
2021 Lost Revenue	* <input type="text" value="\$384,197.00"/>	* <input type="text" value="\$232,265.00"/>			\$616,462.00
<b>Lost Revenues</b>	<b>\$600,753.00</b>	<b>\$414,434.00</b>	<b>\$179,237.00</b>	<b>\$237,474.00</b>	<b>\$1,431,898.00</b>

# LOST REVENUE

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

### PRF Summary

	Amount
Gross PRF Payments (Including Interest Earned)	\$466,398.90
Total PRF Returned Payments	\$0.00
Total Reportable PRF Payments	\$466,398.90
Total Reportable Nursing Home Infection Control Payments	\$0.00
Total Reportable Other PRF Payments	\$466,398.90

### Lost Revenues

	2020	2021
Estimated Lost Revenues	\$815,436.00	\$616,462.00

### PRF Reconciliation

	Amount
Amount Eligible for Lost Revenues Reimbursement ⓘ	\$1,431,898.00
Other PRF Remaining for Possible Lost Revenues Reimbursement	\$466,398.90
Unused Nursing Home Infection Control Payments ⓘ	\$0.00
Unused Other PRF After Lost Revenues Reimbursement ⓘ	\$0.00









# SURVEY

## Complete Survey

Financial Effects of PRF Payments

Clinical Care Effects of PRF Payments



## CERTIFY AND SUBMIT

\* Do you certify that the above information is accurate to the best of your knowledge?

Previous

Submit

THANK YOU FOR JOINING THIS SESSION.

Sarah W. McIntosh

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