

Summary of reporting requirements

for recipients of HHS Provider Relief Funds (PRF)

Providers that receive PRF payments exceeding \$10,000 in aggregate are required to report their use of funds, as per the program Terms and Conditions.

KEY DATES AND ACTIONS REQUIRED

01.15.2021 ● Reporting portal opens for providers

02.15.2021* ● First reporting deadline for all providers on use of PRF funds through December 31, 2020
*the reporting deadline has been delayed to a future unknown date due to recent changes in legislation

07.31.2021 ● Final reporting deadline for providers who did not fully expend PRF funds prior to December 31, 2020

GUIDELINES FOR USE OF PRF FUNDS

PRF funds can be applied in the following manner and order:

- Healthcare-related expenses attributable to coronavirus that are not reimbursed or obligated to be reimbursed from other sources
- Lost revenues, up to the difference of calendar year 2019 and 2020 actual client care revenues, or calendar year 2020 actual compared to budgeted revenues (using a budget approved prior to March 27, 2020)
- Lost revenues, donations for client care, and exclusions of prior years' third party settlements

REQUIRED REPORTING DATA ELEMENTS



LOST REVENUES

- Revenue/net charges from resident/client care
- Revenue by resident/client care payor mix



EXPENSES ATTRIBUTABLE TO CORONAVIRUS

- General and administrative (G&A) expenses
- Healthcare-related expenses

For recipients of over \$500,000 in aggregate PRF payments, providers must provide a further expense breakdown that includes:

- Mortgage/rent
- Personnel
- Utilities
- Supplies
- Equipment
- ...and other high-level expense categories



BASIC ORGANIZATION INFORMATION

- Taxpayer Identification Number
- National Provider Identifier (optional)
- Fiscal year end date
- Federal tax classification



OTHER ASSISTANCE RECEIVED IN 2020

- Paycheck Protection Program
- FEMA
- CARES Act Testing
- Local/State/Tribal Government assistance
- Business insurance
- Other assistance

These funds should be applied before PRF funds.



NON-FINANCIAL INFORMATION

- Employees (e.g., total, re-hires)
- Residents/clients (e.g., visits, admissions)
- Facility (e.g., staffed beds)



ADDITIONAL RESOURCES

For more information:

Access the HHS PRF FAQs here.
(Updated regularly)

For guidance and details:

Visit the HHS PRF website here.
(Updated regularly)



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