

# 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 patient care revenues, or calendar year 2020 actual compared to budgeted revenues (using a budget approved prior to March 27, 2020)
- Lost revenues include donations for patient care and exclusions of prior years' third party settlements

## REQUIRED REPORTING DATA ELEMENTS



### LOST REVENUES

- Revenue/net charges from patient care
- Revenue by patient 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)
- Patients (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)



Tammy Brunetti  
207.541.2258  
tbrunetti@berrydunn.com



Lisa Trundy-Whitten  
207.541.2263  
ltrundy@berrydunn.com



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