

Provider Relief Fund ~~General and Targeted~~ Distributions and American Rescue Plan Rural Distribution

Post-Payment Notice of Reporting Requirements

~~June 11~~ October 27, 2021 ~~2021~~ 2022

Purpose

The purpose of this Notice is to inform the Health Resources and Services Administration (HRSA) Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural recipients of the data elements that they are required to report as part of the post-payment reporting process. Specifically, the reporting requirements are updated to include Period 5 (i.e., payments made from January 1, 2022, to June 30, 2022), Period 6 (i.e., payments made from July 1, 2022, to December 31, 2022), and Period 7 (i.e., payments made from January 1, 2023, to June 30, 2023), as well as updating the associated Periods of Availability of Funds and Reporting Time Periods for Periods 5, 6, and 7.

Recipients who received one or more General and Targeted Distributions and/or ARP Rural Distribution 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~~ June 11, 2021. The reporting requirements outlined in this Notice apply to all past and future PRF and ARP Rural payments made under the legal authorities outlined in the section Overview of Legal Requirements for Reporting.

- These reporting requirements apply to the following distributions: PRF General and Targeted ~~Distributions~~ Distribution payments (including the Nursing Home Infection Control (NHIC) Distribution (formally known as the Skilled Nursing Facilities (SNF) Facility and Nursing Home Infection Control Distribution)¹;
- ARP Rural Distribution payments.

Note: These reporting requirements do not apply to the Rural Health Clinic Coronavirus Disease 2019 (COVID-19) Testing and Mitigation Program and the Rural Health Clinic COVID-19 Testing Program² or claims reimbursements from the HRSA COVID-19 Uninsured Program and the HRSA COVID-19 Coverage Assistance Fund ~~(CAF)~~.³

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 (P.L. 116-123)~~ 116-260, and the ARP Act of 2021 (P.L. 117-2) appropriated funds to reimburse eligible health care providers for health care-related expenses or lost revenues attributable to ~~coronavirus~~ COVID-19. 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 the U.S. Department 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~~, as well as to ARP Rural payments.⁴

¹ The NHIC Distribution is a Targeted Distribution payment. The Distribution includes payments made in August 2020 and Nursing Home Quality Incentive Payment Program (QIP) payments.

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

³ More information on the COVID-19 Uninsured Program and Coverage Assistance Fund is available at: <https://www.hrsa.gov/provider-relief/about/covid-uninsured-claim>.

⁴ Previous Post-Payment Notices of Reporting Requirements did not include information regarding the ARP Rural

Period of Availability of Funds

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

PRF [and ARP Rural](#) recipients must only use payments for eligible expenses,¹ including services rendered,² and lost revenues [\(up to the end of the Public Health Emergency\)](#), 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, [or modified accrual](#)) to determine expenses.

~~¹The 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.~~

~~²More 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

Period	Payment Received Period	Deadline to Use Funds <u>Period of Availability</u>
Period 1	April 10, 2020, to June 30, 2020	<u>January 1, 2020, to June 30, 2021</u>
Period 2	July 1, 2020, to December 31, 2020	<u>January 1, 2020, to December 31, 2021</u>
Period 3	January 1, 2021, to June 30, 2021	<u>January 1, 2020, to June 30, 2022</u>
Period 4	July 1, 2021, to December 31, 2021	<u>January 1, 2020, to December 31, 2022</u>
<u>5</u>	<u>January 1, 2022, to June 30, 2022</u>	<u>January 1, 2020, to June 30, 2023</u>
<u>6</u>	<u>July 1, 2022, to December 31, 2022</u>	<u>January 1, 2020, to December 31, 2023</u>
<u>7</u>	<u>January 1, 2023, to June 30, 2023</u>	<u>January 1, 2020, to June 30, 2024</u>

PRF and ARP Rural 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.~~ COVID-19. The opportunity to apply PRF payments (excluding the NHIC Distribution) and ARP Rural payments for lost revenue will be available only until the conclusion of the quarter in which the Public Health Emergency expires. If a provider receives both PRF and ARP Rural payments, the provider should apply their ARP Rural payment towards eligible health care expenses and lost revenues attributable to COVID-19 before using PRF payments to cover eligible health care expenses or lost revenues attributable to COVID-19.

Reporting Time Periods

The reporting time periods apply to all past and future PRF and ARP Rural payments ~~made under the legal authorities outlined in the section Overview of Legal Requirements for Reporting.~~

Recipients who received and retained one or more payments exceeding \$10,000 in the aggregate during a **Payment Received Period** outlined below (Table 2) 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 and ARP Rural recipients that do not report or return funds within the respective reporting time period are out of compliance with payment Terms and Conditions and ~~may~~ will be subject to ~~recoupment~~ repayment.

Distribution payment(s). ARP Rural payments are funded separately from the PRF General and Target Distribution payments.

Table 2: Reporting Time Periods

Period	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Reporting Time Period
Period 1	April 10, 2020 ₃ to June 30, 2020	July 1, 2021 ₃ to September 30, 2021
Period 2	July 1, 2020 ₃ to December 31, 2020	January 1, 2022 ₃ to March 31, 2022
Period 3	January 1, 2021 ₃ to June 30, 2021	July 1, 2022 ₃ to September 30, 2022
Period 4	July 1, 2021 ₃ to December 31, 2021	January 1, 2023 ₃ to March 31, 2023
5	<u>January 1, 2022, to June 30, 2022</u>	<u>July 1, 2023, to September 30, 2023</u>
6	<u>July 1, 2022, to December 31, 2022</u>	<u>January 1, 2024, to March 31, 2024</u>
7	<u>January 1, 2023, to June 30, 2023</u>	<u>July 1, 2024, to September 20, 2024</u>

~~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 their received payments that exceed \$10,000 in aggregate.~~

Summary of Reporting Requirements

Table 3 summarizes how the Payment Received ~~Period aligns~~Periods align with the ~~Deadline to Use Funds~~Periods of Availability and the Reporting Time ~~Period~~Periods.

Table 3: Summary of Reporting Requirements

Period	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Deadline to Use Funds Period of Availability	Reporting Time Period
Period 1	April 10, 2020 _a to June 30, 2020	<u>January 1, 2020, to June 30, 2021</u>	July 1, 2021 _a to September 30, 2021
Period 2	July 1, 2020 _a to December 31, 2020	<u>January 1, 2020, to December 31, 2021</u>	January 1, 2022 _a to March 31, 2022
Period 3	January 1, 2021 _a to June 30, 2021	<u>January 1, 2020, to June 30, 2022</u>	July 1, 2022 _a to September 30, 2022
Period 4	July 1, 2021 _a to December 31, 2021	<u>January 1, 2020, to December 31, 2022</u>	January 1, 2023 _a to March 31, 2023
<u>5</u>	<u>January 1, 2022, to June 30, 2022</u>	<u>January 1, 2020, to June 30, 2023</u>	<u>July 1, 2023, to September 30, 2023</u>
<u>6</u>	<u>July 1, 2022, to December 31, 2022</u>	<u>January 1, 2020, to December 31, 2023</u>	<u>January 1, 2024, to March 31, 2024</u>
<u>7</u>	<u>January 1, 2023, to June 30, 2023</u>	<u>January 1, 2020, to June 30, 2024</u>	<u>July 1, 2024, to September 30, 2024</u>

Responsibility for Reporting

~~For the purposes of registration and reporting~~ Reporting entities will complete and submit required reports for PRF and ARP Rural payments in the PRF Reporting Portal, ~~the Reporting Entity is~~. The reporting entity may differ by type of payment but generally, HRSA defines this as 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~~ as indicated in Table 4.

Note: HRSA requires entities to report if the total Targeted Distribution, General Distribution, and ARP Rural payments received and retained exceed \$10,000 in the aggregate in a Payment Received Period.

Table 4: Responsibility for Reporting

<u>Type of PRF recipient Recipient(s)³</u>	<u>Definition Required to Report Because...</u>
General Distribution recipient that received payment in Phase <u>Phases</u> 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 <u>Funding Phases 1 to 4</u>	Entity that meets the following three criteria: 1. is the parent of one or more subsidiary billing TINs that received General Distribution payments in Phases 1 to 3 <u>4</u> ; 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 3. can otherwise attest to the <u>Terms and Conditions</u> .
to 3	
<u>Targeted Distribution recipient (includes NHIC Distribution payments)</u>	Conditions Entity (at the TIN level) that received <u>Targeted Distribution payments totaling more than \$10,000 in aggregate in a Payment Received Period.</u>
Targeted <u>ARP Rural</u> Distribution recipient (includes SNF and Nursing Home Infection Control Distribution payments)	Entity (at the <u>filing</u> TIN level) that received Targeted Distribution <u>ARP Rural distribution payments and other PRF payments</u> totaling more than \$10,000 in a <u>during the</u> Payment Received Period. 1. <u>Regardless of whether a parent was obligated to distribute payments to its subsidiaries who qualified for ARP payments, HRSA requires parent entities to report on ARP payments they received from the agency.</u> 2. <u>The qualifying Recipient of an ARP distribution will not transfer and/or allocate the payment to another entity. (Note: This does not include the initial transfer of an ARP payment from the parent TIN to the qualifying TIN.)</u>

Parent Reporting by Payment Type

(1) General Distribution Payments: 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.

³Summaries of General Distribution and Targeted Distribution funding are available on the PRF website at

⁵ The PRF website at <https://www.hhsrsa.gov/coronavirus/cares-act-provider-relief-fund/general-information/index.html>.provider-relief/past-payments contains summaries of General Distribution and Targeted Distribution funding.

Conditions:

~~The original recipient of a~~ **(2) Targeted Distribution** ~~payment is always the Reporting Entity.~~ **Payments:** A parent entity may not report on its subsidiaries' Targeted Distribution ~~payments~~. The ~~original recipient of a TIN that qualified for~~ Targeted Distribution payments 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~~ qualifying recipient or its parent subsequently transferred the payment. A ~~Reporting Entity~~ 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~~

(3) ARP Rural Payments: As outlined in the table above, **HRSA requires** parent entities to report on its subsidiaries' use of ARP Rural payments. In accordance with the payments Terms and Conditions, the TIN that qualified for the ARP Rural Distribution payment must use the payment for allowable expenses and/or lost revenues. HRSA does not permit parent entities to use these payments. Parent entities will be required to attest that payments were allocated in accordance with the information provided in the payment letter.

Recipients who report a merger/acquisition or entities who transfer Targeted Distribution payments ~~face an increased likelihood of an~~ are more likely to be audited, consistent with an overall risk-based audit ~~by HRSA strategy.~~

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, and modified accrual). Reporting ~~Entities~~ entities will submit consolidated reports. The reporting requirements outlined in this section apply to all past and future PRF and ARP Rural 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)~~ Payments (prior to Phase 4)

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

(2) Interest Earned on Phase 4 and ARP Rural Payments (if applicable)

HRSA requires recipients of ARP Rural and PRF Phase 4 payments to hold those payments in an interest-bearing account. Reporting entities must report on the dollar value of interest earned on all retained ARP Rural payments separately from PRF Distributions. The total reportable amount of ARP Rural and PRF payments will include the interest earned.

2(3) Other Assistance Received

The ~~Reporting Entity~~ 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~~ 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. HRSA will not use the reported Other Assistance Received in the calculation of expenses or lost revenues applied to PRF and ARP Rural payments.

(4) Use of ARP Rural Distribution Payments (if applicable) for Eligible Expenses

The reporting entity will report on expenses paid for with ARP Rural payments (including any interest earned). Expense categories will include General and Administrative and/or other Health Care-Related Expenses by calendar year quarter (further defined within the Data Elements section below).

(5) Use of ARP Rural Distribution Payments (if applicable) for Lost Revenues

Reporting entities may apply ARP Rural amounts not fully expended on health care-related expenses

attributable to COVID-19 to patient care lost revenues up to the end of the quarter in which the Public Health Emergency ends, if applicable. Documentation requirements for lost revenues calculations are further defined within the Data Elements section below. Recipients may choose to apply ARP Rural 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 (approved prior to March 27, 2020) and actual patient care revenues.
- Option iii: calculated by any reasonable method of estimating revenues.

(6) Use of NHIC Distribution Payments (if applicable)

~~3) Use of SNF and Nursing Home Infection Control Distribution Payments (if applicable)~~ The ~~Reporting Entity~~reporting entity will report on infection control expenses paid for with NHIC Distribution 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~~this Distribution. 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 ~~QY~~calendar year quarter (further defined within the Data Elements section below).

4(7) Use of General and Other Targeted Distribution Payments for Eligible Expenses

The ~~Reporting Entity~~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~~NHIC 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 ~~QY~~calendar year quarter (further defined within the Data Elements section below). ~~Unreimbursed~~

HRSA considers unreimbursed expenses attributable to ~~eoronavirus are considered~~COVID-19 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(8) Use of General and Other Targeted Distribution Payments for Lost Revenues~~Reimbursement~~

PRF payment amounts (excluding ~~SNF and Nursing Home Infection Control~~ NHIC Distribution payments) not fully expended on health care-related expenses attributable to ~~coronavirus~~ COVID-19 may ~~then~~ be applied to patient care lost revenues up to the end of the quarter in which the Public Health Emergency ends, if applicable.⁴⁶ 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 either the same option they selected for ARP Rural payment (if applicable) or 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 (approved prior to March 27, 2020) and actual patient care revenues.
- Option iii: calculated by any reasonable method of estimating revenues.

(9) Net Unreimbursed Expenses Attributable to COVID-19

The reporting entity will report on unreimbursed expenses attributable to COVID-19 (net after other assistance received and PRF/ARP Rural payments are applied) by quarter for the period of availability, broken out as General and Administrative and/or other Health Care-Related Expenses. HRSA is gathering this data for informational purposes only and will have no impact on other calculations in the report. However, legislation stipulates that organizations use PRF funds for expenses that have not been reimbursed and are not obligated to reimburse by another source. As a result, HRSA expects organizations to determine if there are net unreimbursed expenses attributable to COVID-19 after applying Other Assistance Received and all PRF and ARP Rural payments.

⁴⁶ PRF recipients that received only NHIC Distribution payments will not report on lost revenues. Per the Terms and Conditions, NHIC Distribution payments may not be used to reimburse lost revenues.

Data Elements

The following data elements in the PRF Reporting Portal will allow HRSA to assess how recipients used PRF General and Targeted [Distributions, and ARP Rural](#) 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 [nine-digit](#) 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~~[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~~[Doing Business As](#) 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~~[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~~[reporting entity](#).
- g. **Provider Subtype:** The provider subtype must be selected from a list of provider subtypes that best describes the ~~Reporting Entity~~[reporting entity](#).

(2) Subsidiary Questionnaire

[This section applies to reporting entities that have subsidiaries who received General Distribution payments in Phases 1, 2, 3, or 4. Refer to the ARP Subsidiary Attestation section for information on ARP subsidiary reporting.](#)

~~Reporting Entities that have subsidiaries~~[For this section the reporting entity](#) will report the following information:

- a. TINs of subsidiaries that are “eligible health care providers”^{s7} and an indication whether the

[reporting entity](#) ~~*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.~~

~~*“Eligible health care providers” means public entities, Medicare or Medicaid-enrolled suppliers and providers, and such~~

~~Reporting Entity~~ is reporting on behalf of the subsidiary's [PRF](#) General Distribution payment(s).

- b. TINs of subsidiaries that are “eligible health care providers” and were acquired or divested during the period of availability.

For ~~Reporting Entities~~[reporting entities](#) that are subsidiaries:

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

Note: Reporting a transfer of some or all of a Targeted Distribution payment does not satisfy the requirement to report on the use of funds.

¹ PRF defines “eligible health care providers” as 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. ARP Rural defines “eligible health care providers” as a rural health clinic as defined in section 1861(aa)(2) of the Social Security Act; a provider treated as located in a rural area pursuant to section 1886(d)(8)(E), such as critical access hospitals; or a provider or supplier that has directly billed for health care-related services between January 1, 2019, and September 30, 2020, (1) Medicare fee-for-service (Parts A and/or B); (2) Medicare Advantage (Part C); (3) their state/territory Medicaid program (fee-for service or managed care); or (4) their state/territory Children’s Health Insurance Program; and operates in or serves patients living in the HHS Federal Office of Rural Health Policy’s definition of a rural area.

(3) ARP Rural Distribution Payments Subsidiary Attestation

Parent entities that received ARP Rural Distribution payments on behalf of their subsidiaries must report and attest to the following:

- a. The parent distributed ARP payments in accordance with HRSA's instructions.
- b. The qualifying subsidiary used the payments.
- c. The parent will provide a self-reported breakdown of each subsidiary TIN and the amount allocated to that TIN.
- d. The parent will complete a consolidated report on how it used the payments.

3(4) Acquired/Divested Subsidiaries

Reporting ~~Entities that~~ entities that received General Distribution payments in Phases 1, 2, or 3 or a Targeted Distribution payment who acquired or divested of related subsidiaries (change of ownership) must indicate the change in ownership that occurred during the period of availability ~~must indicate the change in ownership, providing~~.

Reporting entities that received an ARP Rural payment and/or Phase 4 General Distribution payment must indicate a change in ownership that occurred during the Payment Received Period.

HRSA requires the following data ~~points~~ elements for each relevant TIN:

- a. TIN(s) included in the acquisition/divestiture
- b. Effective date of acquisition/divestiture
- c. PRF and ARP Rural payment received for TIN acquired/divested
- d. Did/does the ~~Reporting Entity~~ 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(5) Interest Earned on PRF Payment(s) and/or ARP Rural Payment(s)

~~For~~ Reporting ~~Entities~~ entities that held ~~the PRF payment(s) being reported~~ payments in an interest-bearing account; and PRF Phase 4 and ARP Rural recipients that are required to hold payments separately in an interest-bearing account must report the dollar value of interest earned on those ~~PRF payment(s) must be reported.~~

The total reportable use of PRF ~~distributions~~ and ARP Rural Distributions will include the interest earned on those ~~PRF~~ payments. Reporting ~~Entities~~ entities will provide:

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

~~Note: The interest earned on SNF and Nursing Home Infection Control~~ NHIC Distribution ~~payments and~~ ARP Rural payment(s) must be reported separately from interest earned on other PRF payments. HRSWA will permit the recipient to keep the interest earned if it was used to prevent, prepare for, and respond to COVID-19.

5(6) Tax and Single Audit Information

- a. **Federal Tax Classification:** Designated business type associated with the ~~Reporting Entity's~~ 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~~reporting entity reports its fiscal year-end financial results.
- e. **Single Audit Status**: Reporting entities must indicate if they are subject to Single Audit

~~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.~~

- 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 and ARP Rural payments are included in the Single Audit.~~

Note: Recipients that expend a total of \$750,000 or more in federal funds (including PRF and ARP Rural 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. The last day a provider can use the funds (end of the period of availability) will drive inclusion of the expenditures associated with PRF and ARP Rural payments on the Schedule of Expenditures for Federal Awards (SEFA) in a Single Audit report or equivalent schedule for a financial related audit. HRSA considers both expenses and lost revenues as expenditures for SEFA and equivalent schedule reporting purposes.

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.

6(7) Other Assistance Received

The ~~Reporting Entity~~reporting entity must enter other assistance received by quarter during the period of availability. If the ~~Reporting Entity~~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~~COVID-19-related relief received from the Department of the Treasury and/or SBA the Small Business Administration, including the Paycheck Protection Program, by the ~~Reporting Entity~~reporting entity during the period of availability.
- b. **Federal Emergency Management Agency (~~FEMA~~) Programs:** Total amount of ~~coronavirus-~~COVID-19- related relief received from ~~FEMA by the Reporting Entity~~the Federal Emergency Management Agency by the reporting entity during the period of availability.
- c. **HHS ~~CARES Act~~ COVID Testing:** Total amount of relief received from HHS by the ~~Reporting Entity for coronavirus~~reporting entity for COVID-19 testing-related activities during the period of availability.
- d. **Local, State, and Tribal Government Assistance:** Total amount of ~~coronavirus-related~~COVID-19-related relief received by the ~~Reporting Entity~~reporting entity from other ~~Local, State, or Tribal~~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~~COVID-19-related assistance received by the ~~Reporting Entity~~reporting entity during the period of availability.

(8) Use of ARP Rural Distribution Payments and related earned interest (if applicable) on Eligible Expenses

ARP Rural payments may be used for expenses outlined in the Terms and Conditions to prevent, prepare for, and respond to COVID-19 by reimbursing the recipient for health care-related expenses or lost revenues that are attributable to COVID-19.

Expenses that reporting entities paid with ARP Rural Distribution payment(s) must be those that are unreimbursed by other sources, including PRF payments, and that other sources are not obligated to reimburse. ARP Rural payments must be fully expended on either eligible health care expenses and/or lost

revenues attributable to COVID-19 before PRF payments can be used on eligible expenses and/or lost revenues attributable to COVID-19.

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

HRSA requires reporting entities that received **\$500,000 or more in aggregated PRF and ARP Rural payments during each Payment Received Period** to report on the use of these 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 ARP Rural Distribution Payments

- 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 COVID- during the reporting period, such as workforce training, staffing, temporary employee or contractor payroll, overhead employees, or security personnel.
- 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 for ARP Rural 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 to prevent, prepare for, and/or respond to COVID-19 during the period of availability. Such items may include personal protective equipment (PPE), hand sanitizer, supplies for patient screening, or vaccination administration materials.
- b. Equipment:** Expenses paid for purchase of equipment, such as ventilators, refrigeration systems for COVID-19 vaccines, or updates to heating, ventilation, and air conditioning (HVAC) systems.
- c. Information Technology (IT):** Expenses paid for IT or interoperability systems to expand or preserve COVID-19 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 COVID-19 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 COVID-19.

(9) Use of ARP Rural Distribution Payments and related earned interest (if applicable) on Lost Revenues Attributable to COVID-19

Reporting entities that expend all ARP Rural payments will not be able to select a lost revenues option. Instead, these entities will need to submit patient care revenues for the period of availability.

Reporting entities using ARP Rural payments for lost revenues will provide information used to calculate lost revenues attributable to COVID-19 from the beginning of the period of availability through the end of the quarter in which the Public Health Emergency ends. 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 Revenues⁸/Net Charges from Patient Care⁹ 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 through the end of the quarter in which the Public Health Emergency ends. 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

In addition to providing patient care revenues, reporting entities will need to provide documentation to substantiate the revenue information provided if Option ii or Option iii was used to calculate lost revenues attributable to COVID-19. 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 COVID-19. 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 COVID-19, as opposed to a loss caused by any other source; and (2) a calculation of lost revenues attributable to COVID-19 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 COVID-19 caused the claimed lost revenues. 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 COVID-19.

(10) Use of NHIC Distribution Payments (if applicable)

~~7) Use of SNF and Nursing Home Infection Control Distribution Payments (if applicable) SNF and Nursing Home Infection Control~~ NHIC Distribution payments may be used for infection control expenses limited to those outlined in the

Terms and Conditions as follows:

⁸ Net of uncollectible patient service revenues recognized as bad debts.

⁹ "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 (except 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.

- 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 reporting entities paid with NHIC Distribution payments must be those that other sources do not reimburse and that other sources are not obligated to reimburse. HRSA expects providers to follow their basis of accounting when determining applicable expenses.

~~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~~entities that received **between \$10,001 and \$499,999 in aggregated PRF and ARP Rural 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. Although HRSA does not require the same level of detail, providers may use the expenses categories as a basis for identifying General and Administrative and Health Care Related expenses.

Reporting ~~Entities~~entities that received **\$500,000 or more in aggregated PRF and ARP Rural 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~~sub-categories of expenses:

General and Administrative Expenses for ~~SNF and Nursing Home Infection Control~~NHIC
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.⁶
- 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~~NHIC
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.

~~*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.~~

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.

- 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(11) Use of PRF General and Other Targeted Distribution Payments on Eligible Expenses

~~Expenses that are paid for with~~ This section explains reporting for General and Targeted PRF payments (excluding ~~SNF and Nursing Home Infection Control~~ NHIC Distribution payments), which is described in Section 9. Expenses that reporting entities paid with PRF payments must be those that are unreimbursed by other sources and that other sources are not obligated to reimburse. Reporting entities that also received an ARP Rural payment must expend the ARP Rural funds on eligible expenses and/or lost revenues attributable to COVID-19 before PRF payments may be used on eligible expenses and/or lost revenues attributable to COVID-19.

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

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

General and Administrative Expenses Attributable to ~~Coronavirus~~ COVID-19

- 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~~ COVID-19 during the reporting period, such as workforce training, staffing, temporary employee or contractor payroll, overhead employees, or security personnel.⁷
- 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~~ COVID-19

⁷ ~~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.~~

- 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 ~~eoronavirus~~[COVID-19](#) during the reporting period. Such items may include PPE, hand sanitizer, supplies for patient screening, or vaccination administration materials.
- 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 ~~eoronavirus~~[COVID-19](#) 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~~COVID-19 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~~COVID-19.

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(12) Use of PRF General and Other Targeted Distribution Payments on Lost Revenues Attributable to Coronavirus COVID-19

Reporting ~~Entities~~entities that expend all ARP Rural and PRF payments on expenses and lost revenues attributable to COVID-19, all PRF payments on expenses, or those with only ~~SNF and Nursing Home Infection Control~~NHIC Distribution payments will not be able to select a lost revenues option. Instead, these entities will need to submit patient care revenues for ~~2019 through the most recently completed calendar year~~the period of availability.

Reporting ~~Entities~~entities using PRF ~~payments~~ for lost revenues will provide information used to calculate lost revenues attributable to ~~coronavirus~~COVID-19 from the beginning of the period of availability through the end of the quarter in which the Public Health Emergency ends. Reporting entities that are reporting on use of ARP Rural payments for lost revenues attributable to COVID-19 must select the same option for reporting on PRF payment for lost revenues attributable to COVID-19, as applicable. 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~~⁸Revenues¹⁰/Net Charges from Patient ~~Care~~⁹Care¹¹ Related Sources:

Reporting ~~Entities~~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 through the end of the quarter in which the Public Health Emergency ends. Reporting ~~Entities~~entities electing Option i will provide actuals and ~~Reporting Entities~~reporting entities electing Option ii will provide both budgeted and actuals.

a. **Medicare Part A or B:** ~~revenues~~Revenues/net charges received from Medicare Part A or B for

patient care. b. **Medicare Part C (Medicare Advantage):** ~~revenues~~Revenues/net charges received from Medicare Part C for patient care.

c. **Medicaid/~~Children's Health Insurance Program (CHIP)~~:** ~~revenues~~Revenues/net charges received from Medicaid/CHIP for patient care.

d. **Commercial Insurance:** ~~revenues~~Revenues/net charges from commercial insurance payers for patient care.

e. **Self-Pay (No Insurance):** ~~revenues~~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

In addition to providing patient care revenues, reporting entities will need to provide documentation to substantiate the revenue information provided if Option ii or Option iii was used to calculate lost revenues attributable to COVID-19. 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

^{*10} Net of uncollectible patient service revenues recognized as bad debts.

^{*11} “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~~except 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.

themselves.

- f. ~~Other:~~ revenues/net charges from other sources received for patient care services and not included in the list above.**

Additional Revenue Information

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 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 COVID-19. Reporting Entities/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 COVID-19, as opposed to a loss caused by any other source; and (2) Aa calculation of lost revenues attributable to coronavirus COVID-19 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 COVID-19. 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 COVID-19.

(13) Net Unreimbursed Expenses Attributable to COVID-19

The unreimbursed health care expenses attributable to COVID-19, net of other reimbursed sources in two categories: (1) General and Administrative expenses and (2) Health Care-Related Expenses.

14(14) Personnel, Patient, and Facility Metrics

Reporting Entities/entities will report on the following personnel, patient, and facility metrics by quarter for calendar year 2019 through the current period of availability:

- Personnel Metrics:** Total number of clinical and non-clinical personnel by labor category (full time, part time, contract, furloughed, separated, hired).
- 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).
- Facility Metrics:** Total number of staffed beds for medical/surgical, critical care, and other.

12(15) Survey

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

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

Summary report: Litera Compare for Word 11.2.0.54 Document comparison done on 10/28/2022 10:59:16 AM	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original filename: provider-post-payment-notice-of-reporting-requirements-june-2021.pdf	
Modified filename: post-payment-notice-reporting-requirements-october-2022.pdf	
Changes:	
Add	401
Delete	277
Move From	0
Move To	0
Table Insert	9
Table Delete	0
Table moves to	0
Table moves from	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	687