

Summary reporting requirements for recipients of the Provider Relief Fund (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:

- **Jan. 15, 2021:** reporting portal opens for providers
- **Feb. 15, 2021:** first reporting deadline for all providers on use of PRF funds
- **July 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 used in the following manner and order:
 - Expenses attributable to coronavirus that are not reimbursed or obligated to be reimbursed from other sources
 - Lost revenues, as represented by a change in net patient care operating income from 2019 to 2020 (revenue less expenses)

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
- CARES Act Testing
- Local/State/Tribal Government assistance
- Business insurance
- Other assistance



Non-financial information:

- Employees (i.e. total, re-hires)
- Patients (i.e. visits, admissions)
- Facility (i.e. staffed beds)

Please visit the [PRF website](#) for complete reporting guidance and details, as well as FAQs and other program information