

Welcome! The HHS Provider Relief Fund Reporting-COVID Stimulus Update will begin momentarily.

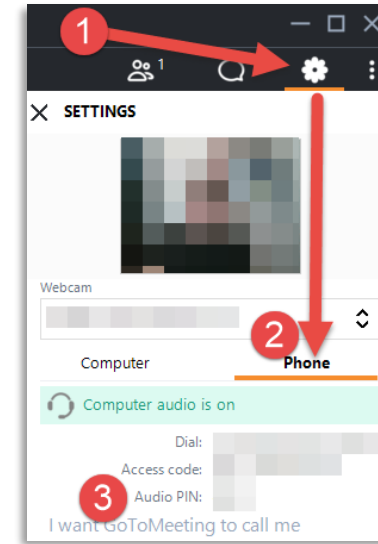
To participate with audio by *phone* (mute/unmute, press *6):

1. Select the gear icon on the right control panel
2. Select the 'Phone' option
3. Be sure to enter your Audio PIN so we can help answer your questions!

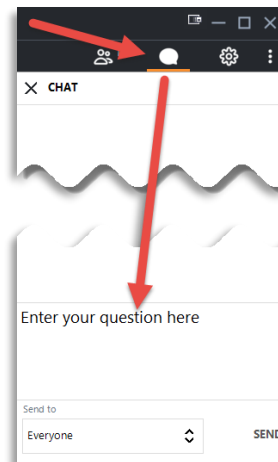
To participate with audio via your PC (mute/unmute using mic icon):

Ensure the right mic/speakers are selected under the 'Computer' option.

Please mute yourself when you are not speaking.



You can also ask questions via the Chat feature:



This meeting will be recorded.

HHS Provider Relief Fund Reporting



shpllc.com | 912-691-5711

SHIP
Strategic Healthcare Partners

Public Health Emergency: State & Federal

- State PHE:
 - [Georgia's Public Health State of Emergency Executive Order](#) expired at 12:00am on July 1, 2021.
 - [Empowering a Health Georgia Executive Order](#) expired at 12:00am on July 1, 2021.
 - [Declaration of State of Emergency for Continued COVID-19 Economic Recovery](#) was issued on June 30, 2021; expires July 30, 2021 unless renewed.
- Federal PHE:
 - National Public Health Emergency was renewed by HHS Secretary, Xavier Becerra, effective July 20th, 2021, for 90 days and can be seen [here](#).
 - National PHE's are authorized for up to 90 days with the option of renewal and can be terminated at anytime.
 - There are key regulatory waivers and flexibilities, as well as, funding sources that are linked to the PHE, along with key emergency measures that hold independent timelines that are not directly affected by the PHE renewal.



shpllc.com | 912-691-5711

More PRF Funding Incoming.....

- Phase 3 Distributions Still Occurring
 - Phase 3 Applications closed on November 6, 2020 but distributions were still occurring as recently.
 - HRSA's Rural Health Clinic COVID-19 Testing and Mitigation Program began over the last week.
 - \$460 million to more than 4,600 rural health clinics (RHCs) across the country.
 - RHCs will use the funds to maintain and increase COVID-19 testing, expand access to testing for rural residents, and broaden efforts to mitigate the spread of the virus in ways tailored to their local communities.
 - HRSA has allocated \$100,00 per RHC site.
- HHS should still have close to \$20B left to distribute
 - Of that \$8.5B was added for rural providers under the American Rescue Plan. Application cycle for this still forthcoming.



shpllc.com | 912-691-5711

PRF Reporting Due on the Following...

- These reporting requirements apply to:
 - PRF General and Targeted Distributions; including:
 - Skilled Nursing Facilities (SNF)
 - Nursing Home Infection Control Distribution).
- These reporting requirements do not apply to:
 - Rural Health Clinic COVID-19 Testing Program
 - Claims reimbursements from the HRSA COVID-19 Uninsured Program
 - Claims reimbursement from the HRSA COVID-19 Coverage Assistance Fund (CAF).



shpllc.com | 912-691-5711

Current Deadlines for Using PRF Funds

	When Did You Receive the Payment? (Exceeding \$10,0000 in Aggregate Received)	What is Your Deadline to Use Funds?	When Must You Submit Reporting to HRSA?
Period 1	April 10, 2020 to June 30, 2020	June 30, 2021	July 1, 2021 to September 30, 2021
Period 2	July 1, 2020 to December 31, 2020	December 31, 2021	January 1, 2022 to March 31, 2022
Period 3	January 1, 2021 to June 30, 2021	June 30, 2022	July 1, 2022 to September 30, 2022
Period 4	July 1, 2021 to December 31, 2021	December 31, 2022	January 1, 2023 to March 31, 2023



Updated HHS PRF FAQs-Time Period for Usage

- **Is there a set period of time in which providers must use the funds to cover allowable expenses or lost revenues attributable to COVID-19? (*Modified 7/11/2021*)**
 - Yes. ***Funds will be available for at least 12 months and a maximum of 18 months.*** The payment is considered received on the deposit date for automated clearing house (ACH) payments or the check cashed date.
 - Provider Relief Fund recipients must only use payments for eligible expenses, including services rendered, and lost revenues attributable to coronavirus before the deadline that corresponds to the Payment Received Period, which is based on the date the payment is received.
 - Providers are required to maintain supporting documentation which demonstrates that costs were obligated/incurred during the period of availability, as required under the Terms and Conditions. However, Reporting Entities are not required to submit that documentation when reporting.



shpllc.com | 912-691-5711

Updated HHS PRF FAQs-Time Period for Usage

- **For purchases of tangible items made using PRF payments, the purchase does not need to be in the provider's possession (i.e., back ordered PPE, ambulance, etc.) to be considered an eligible expense but the costs must be incurred before the Deadline to Use Funds. However, Providers must follow their basis of accounting (e.g., cash, accrual, or modified accrual) to determine expenses.**
- Recipients may use payments for eligible expenses or lost revenues ***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, HHS expects that it would be highly unusual for providers to have incurred eligible expenses or lost revenues prior to January 1, 2020.
- ***HHS reserves the right to audit Provider Relief Fund recipients now or in the future,*** and is authorized to collect any Provider Relief Fund payment amounts that have not been supported by documented expenses or revenue losses attributable to coronavirus or not used in a manner consistent with program requirements or applicable law. All payment recipients must attest to the Terms and Conditions, which require the submission of documentation to substantiate that these funds were used for health care-related expenses or lost revenues attributable to coronavirus.



Updated HHS PRF FAQs-No Extensions on Reporting or Usage

- **Are providers able to request extensions on submissions of their required reports for any of the required reporting periods? (Added 7/1/2021)**
 - **No.** Providers that received one or more payments exceeding \$10,000, in the aggregate, during a Payment Received Period are required to report in each applicable Reporting Time Period.
 - Providers that are required to report and do not submit a completed report by the applicable deadlines **will be deemed out of compliance** with the program [Terms and Conditions](#) and may be subject to recoupment.
- **Are providers able to request extensions on the deadline to use funds? (Added 7/1/2021)**
 - **No.** HRSA will not approve extensions on the use of funds for any providers. Any unused funds must be returned to the government following the relevant Reporting Time Period.



shpllc.com | 912-691-5711

Updated HHS PRF FAQs-How to Determine Eligible Expenses

- How does a Reporting Entity determine whether an expense is eligible for reimbursement through the Provider Relief Fund? *(Modified 7/1/2021)*
 - To be considered an allowable expense under the Provider Relief Fund, **the expense must be used to prevent, prepare for, and respond to coronavirus.**
 - Provider Relief Fund payments may also be used for lost revenues attributable to the coronavirus.
 - Reporting Entities are required to maintain adequate documentation to substantiate that these funds were used for health care- related expenses or lost revenues attributable to coronavirus, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.
 - **Reporting Entities are not required to submit that documentation when reporting.** Providers are required to maintain supporting documentation which demonstrates that costs were obligated/incurred during the period of availability. The burden of proof is on the Reporting Entity to ensure that adequate documentation is maintained.



shpllc.com | 912-691-5711

Updated HHS PRF FAQs-Expense Clarification

- **If rent or mortgages were paid during the applicable period of availability but staff worked remotely, could those expenses be claimed as eligible expenses? (Added 7/1/2021)**
 - Health care-related operating expenses are limited to costs incurred to prevent, prepare for, and respond to coronavirus. ***The amount of mortgage or rent eligible for Provider Relief Fund reimbursement is limited to that which was incurred to prevent, prepare for, and respond to coronavirus.***
 - Providers are required to maintain documents to substantiate that these funds were used for health care-related expenses attributable to coronavirus, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them. ***The burden of proof is on the provider to ensure that documentation is maintained to show that expenses are to prevent, prepare for, and respond to coronavirus.***
- **Note the trend of broken record answers. Possible that this is all we're going to get.....**



shpllc.com | 912-691-5711

Updated HHS PRF FAQs-Revenue Fluctuations

- Providers may have significant fluctuations in year-over-year net patient revenues due to settlements or payments made to third parties relating to care delivered outside the reporting period (2019-2021). Should Provider Relief Fund recipients exclude from the reporting of net patient revenue payments received for care not provided in 2019, 2020, or 2021? *(Modified 7/1/2021)*
 - Provider Relief Fund recipients shall exclude from the reporting of net patient revenue payments received or payments made to third parties relating to care not provided in 2019, 2020, or 2021.
(I.e. Move cost report settlements, recoupments, etc. back into the year generated vs. year paid).



Updated HHS PRF FAQs-Lost Revenue Contractual & Charity Care Allowances

- **When reporting on lost revenues, how should Reporting Entities treat “contractual adjustments from all third party payers” and “charity care adjustments” when determining what to exclude from patient care-related revenue sources? *(Added 7/15/2021)***
 - Reporting Entities should exclude the amount of contractual adjustments from all third party payers and charity care adjustments, as applicable, when determining patient care-related revenue sources.

(I.e. Accrual based= “net revenue”; Cash based= Nonissue.)



shpllc.com | 912-691-5711

Updated HHS PRF FAQs-Lost Revenue Allotment

- **What is the maximum allotment of my organization's Provider Relief Fund amount that can be allocated to lost revenues during the period of availability of funds? (*Modified 7/1/2021*)**
 - **There is not a maximum or minimum that can be allocated.** Reporting Entities will see the reporting system asks for unreimbursed expenses attributable to coronavirus first in the overall use of funds calculation; it is possible for a Reporting Entity to enter "0". Provider Relief Fund payment amounts not fully expended on unreimbursed health care-related expenses attributable to coronavirus during the period of availability are then applied to lost revenues.
 - For Lost Revenue Options i and ii, **lost revenues are calculated for each quarter** during the period of availability, as a standalone calculation, with 2019 quarters serving as a baseline. **For each calendar year of reporting, the applicable quarters where lost revenues are demonstrated are totaled to determine an annual lost revenues amount. There is no offset.**
(i.e. It appears that quarters of improvement are NOT to offset quarters where losses were shown. Huge point.)
 - Option iii provides maximum flexibility to providers by allowing providers to calculate lost revenues using an alternate reasonable methodology.



Updated HHS PRF FAQs-Patient Care Revenue

- **What is the baseline comparison period for providers that report on patient care revenue using Option i (Comparison of Actual Lost Revenues) or Option ii (Comparison of Budgeted to Actual Lost Revenues)? *(Added 7/1/2021)***
 - ***Quarters*** from 2019 will serve as the baseline period of comparison.
 - **If a Reporting Entity experienced quarterly patient care revenue losses during some, but not all, of the quarters during the period of availability of funds, may Provider Relief Fund payments be used to cover losses during those quarters only? *(Added 7/1/2021)***
 - **Yes, lost revenues are calculated for each quarter during the period of availability, as a standalone calculation.** Provider Relief Fund payments may be used to cover those quarters where patient care revenue losses occurred as long as those losses were attributable to coronavirus.



Updated HHS PRF FAQs-Lost Revenue Rollover

- If a Reporting Entity has more lost revenue for a “Payment Received Period” than it received Provider Relief Fund payments for the same period, can that lost revenue be carried forward and applied against payments received during later “Payment Received Periods” and included in the lost revenues reported during later reporting periods?
(Added 7/1/2021)

- *Yes. Provider Relief Fund payments may be applied to expenses and lost revenues according to the period of availability of funding.*

- However, expenses and lost revenues may not be duplicated. Specifically, payments received may not be applied to the same expenses and lost revenues that Provider Relief Fund payments received in prior payment periods already reimbursed.

- The Payment Received Periods described in the June 11, 2021 Post-Payment Notice of Reporting Requirements determine the period of availability of funding and when reports are due.



shpllc.com | 912-691-5711

Updated HHS PRF FAQs-Appeals/HRSA Determinations

- **How will a Reporting Entity know if HRSA determines if its revenue estimation approach is considered reasonable? *(Added 7/1/2021)***
 - HRSA will notify a Reporting Entity if their proposed methodology (Option iii) is not reasonable, including if it does not demonstrate with a reasonable certainty that claimed lost revenues were caused by coronavirus. **If HRSA determines that a Reporting Entity's proposed alternate methodology is not reasonable, the entity will be asked to resubmit its report within 30 days of notification using either Option i or Option ii to calculate lost revenues attributable to coronavirus.**
- **How do I appeal or dispute a decision made? *(Added 7/15/2021)***
 - HHS recognizes that providers may have questions regarding the accuracy of their PRF payments. **HHS is developing a structured reconsiderations process to review and reconsider payment accuracy based on submitted supporting documentation.** Details regarding this process will be provided in coming weeks.
(Not sure how this works vs. those requiring an audit. More to come.)



shpllc.com | 912-691-5711

Updated HHS PRF FAQs-Timeline for Returning Funds

- **If a provider cannot expend its Provider Relief Fund payment by the applicable deadline to use funds, what is the deadline to return the unused funds to the government? *(Added 7/1/2021)***
 - The provider must return any unused funds to the government within 30 calendar days after the end of the applicable Period of Reporting (i.e. for this reporting period, 10/31/21).



shpllc.com | 912-691-5711

What's Next?

- Portal is open now but still don't get in a hurry. More FAQs trickling out....
- Until then.....
 - Follow FAQ updates!!!
 - Critical to run the reporting for expenses.
 - Run all available options for accounting for lost revenue.
 - Estimate portion of HHS funds supported via expenses and lost revenue.
 - Work on new elements required (personnel & facility metrics).



shpllc.com | 912-691-5711

HHS Reporting Workbook Disclaimer:

- The CARES Act reporting guidance continues to change rapidly and the material presented herein is current based on materials released through 7/15/2021.
- The material and input workbook is intended only to facilitate your capture of COVID-19 related costs, and is not intended to limit your ability to capture costs otherwise identified by your organization.
- We encourage you to consult the HHS website often for additional details released as you move closer to reporting on your use of PRF funding.



shpllc.com | 912-691-5711

Wrap Up & Questions

Unmute using *6 or the mic icon in the app or use the chat to ask.



shpllc.com | 912-691-5711

Upcoming Webinars

- Visit: www.shpllc.com/webinars
 - 8/4/2021 – QPP 2022 Proposed Rule
 - Mid/Late August – PRF Update
 - More webinars coming soon



shpllc.com | 912-691-5711

Provider Relief Fund Reporting Requirements Appendix



shpllc.com | 912-691-5711

Step 1: Reporting Entity Overview

- The following data elements need to be gathered for reporting:
 - TIN: The TIN associated with the eligible health care provider that is filing the report.
 - Business Name: The business name of the Reporting Entity must be entered as it appears on Internal Revenue Service (IRS) Form W-9.
 - Doing Business As (DBA) Name [optional]: The DBA name is any registered name that a business operates under that is not its legal business name.
 - 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.
 - Contact Information: The name, email, and phone number of the person responsible for submitting the report on behalf of the Reporting Entity.
 - Provider Type: The provider type must be selected from a list of provider types that best describes the Reporting Entity.
 - Provider Subtype: The provider subtype must be selected from a list of provider subtypes that best describes the Reporting Entity.



shpllc.com | 912-691-5711

Step 2: Subsidiary Questionnaire

- Reporting Entities that have subsidiaries will report the following information:
 - TINs of subsidiaries that are “eligible health care providers” and an indication whether the Reporting Entity is reporting on behalf of the subsidiary’s General Distribution payment(s).
 - TINs of subsidiaries that are “eligible health care providers” and were acquired or divested during the period of availability.
 - “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. 6 For Reporting Entities that are subsidiaries:
 - TIN(s) of any parent entity reporting on behalf of the Reporting Entity (for General Distribution payments only), if applicable.
 - Total dollar amount of Targeted Distribution payment(s) transferred to/by a parent entity, if applicable.



shpllc.com | 912-691-5711

Step 3: Acquired/Divested Subsidiaries

- Acquired/Divested Subsidiaries Reporting Entities that acquired or divested of related subsidiaries (change of ownership) during the period of availability must indicate the change in ownership, providing the following data points for each relevant TIN:
 - TIN(s) included in the acquisition/divestiture
 - Effective date of acquisition/divestiture
 - PRF payment received for TIN acquired/divested
 - Did/does the Reporting Entity hold a controlling interest in this entity? (Y/N)
 - Percent of ownership for acquisition/divestiture
 - 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.*



shpllc.com | 912-691-5711

Step 4: Interest Earned on PRF

- For Reporting Entities that held the PRF payment(s) being reported in an interest-bearing account, the dollar value of interest earned on those PRF payment(s) must be reported.
- ***If interest was earned, it will be included in the total amount that must be justified to HHS through lost revenue/expenses.***
- Reporting Entities will provide:
 - Dollar amount of interest earned on Nursing Home Infection Control Distribution payments, if any
 - Dollar amount of interest earned on other PRF payments, if any
- Note: The interest earned on Nursing Home Infection Control Distribution payments must be reported separately from interest earned on other PRF payments.



shpllc.com | 912-691-5711

Step 5: Tax and Single Audit Information

- Federal Tax Classification: Designated business type associated with the 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.
 - Exempt Payee Code [optional]: Code as designated on IRS Form W-9.
 - Exempt from Foreign Account Tax Compliance Act (FATCA) Reporting Code [optional]: Code as designated on IRS Form W-9.
 - Fiscal Year-End Date: Month in which the Reporting Entity reports its fiscal year-end financial results.
 - **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 payments are included in the Single Audit.**



shpllc.com | 912-691-5711

Step 5: Tax and Single Audit Information

- 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):
 - A financial related audit of the award or awards conducted in accordance with Generally Accepted Government Auditing Standards; or
 - 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.



Step 6: Other Assistance Received

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



Step 7: Nursing Home Infection Control

- Nursing Home Infection Control Distribution payments may be used for infection control expenses limited to those outlined in the Terms and Conditions as follows:
 - 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 are paid for with Nursing Home Infection Control Distribution payments must be those that are unreimbursed from other sources.



shpllc.com | 912-691-5711

Step 7: Nursing Home Infection Control

- Reporting Entities that received between \$10,001 and \$499,999 in aggregated PRF payments during each Payment Received Period are required to report on the use of these infection control payments in two categories:
 - General and Administrative Expenses
 - Health Care-Related Expenses.
- Reporting Entities that received \$500,000 or more in aggregated PRF 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 of expenses



shpllc.com | 912-691-5711

Step 7: Nursing Home Infection Control

- General and Administrative Expenses

- Mortgage/Rent: Payments related to mortgage or rent for a facility specifically for infection control.
- Insurance: Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations for infection control.
- 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.
- 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.
- 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.
- 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.
- Other General and Administrative Expenses: Expenses not captured above that are for infection control and generally considered part of general and administrative expenses.



Step 7: Nursing Home Infection Control

- Health Care-Related Expenses

- 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.
- Equipment: Expenses paid for purchase of equipment used for infection control, such as updates to HVAC systems or sanitizing equipment.
- 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.
- 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.
- Other Health Care-Related Expenses: Expenses not captured above that are for infection control and are health care-related expenses.



shpllc.com | 912-691-5711

Step 8: Use of General & Other Targeted Distribution Payments

- Expenses that are paid for with General and Targeted PRF payments (excluding 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 that received between \$10,001 and \$499,999 in aggregated PRF payments during each Payment Received Period are required to report on the use of General and Other Targeted PRF payments in two categories:
 - General and Administrative Expenses
 - Health Care-Related Expenses.
- Reporting Entities that received \$500,000 or more in aggregated PRF payments during each Payment Received Period are required to report on the use of these General and Other Targeted PRF 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.



Updated HHS PRF FAQs-FQHCs

- **Must Federally Qualified Health Centers (FQHCs) and FQHC Look-Alikes fully draw down COVID-19 supplemental grant awards before using Provider Relief Fund payments for eligible expenses and lost revenues attributable to coronavirus? *(Added 7/1/2021)***
- Grant funds awarded to FQHCs and FQHC Look-Alikes for costs for expenses or losses that are potentially eligible for payments under the Provider Relief Fund would need to be utilized until fully drawn down before Provider Relief Fund payments could be used during the applicable period of availability. The Provider Relief Fund requires that funds not be used to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse. If FQHCs or FQHC Look-alikes have incurred expenses or losses attributable to coronavirus that these grant awards do not cover, they may use Provider Relief Fund payments towards those expenses or losses.



shpllc.com | 912-691-5711

Updated HHS PRF FAQs-Non Federal Entities

- **When should Provider Relief Fund expenditures and/or lost revenue be reported on a non- federal entity's Schedule of Expenditures of Federal Awards (SEFA)? (Added 7/15/2021)**
- Non-federal entities will include Provider Relief Fund expenditures and/or lost revenues on their SEFAs for fiscal year ends (FYE) ending on or after June 30, 2021. Please refer to the *2021 OMB Compliance Supplement* for additional information.
- **How will a non-federal entity determine the amount of expenditures and/or lost revenues to report on its SEFA for FYEs ending on or after June 30, 2021? (Added 7/15/2021)**
- A non-federal entity's SEFA reporting is linked to its report submissions to the Provider Relief Fund Reporting Portal. Therefore, the timing of SEFA reporting of Provider Relief Fund payments will be as follows:
 - For a FYE of June 30, 2021, and through FYEs of December 30, 2021, recipients are to report on the SEFA, the total expenditures and/or lost revenues from the **Period 1** report submission to the Provider Relief Fund Reporting Portal.
 - For a FYE of December 31, 2021, and through FYEs of June 29, 2022, recipients are to report on the SEFA, the total expenditures and/or lost revenues from both the **Period 1** and **Period 2** report submissions to the PRF reporting porta Provider Relief Fund Reporting Portal I.
 - For FYEs on or after June 30, 2022, SEFA reporting guidance related to **Period 3** and
 - **Period 4** will be provided at a later date.



shpllc.com | 912-691-5711