



# Reporting Technical Assistance Session: Period of Availability and Lost Revenues

**July 20, 2021**

**Provider Relief Fund (PRF)  
HRSA Office of Provider Support**

**Vision: Healthy Communities, Healthy People**



# Speakers

## **Stephanie Sowalsky**

Branch Chief  
Program Integrity

## **Samantha Ebersold**

Public Health Analyst  
Communications Branch

# Agenda

- Reporting Reminders
- Period of Availability
- Lost Revenues
- Questions & Answers



# Reporting Reminders

- PRF reporting is based on the payment received period
  - **No early reporting is allowed**
- If you received multiple payments during a payment received period, and each payment was individually under \$10K but in aggregate is over \$10K you are required to report. **You need to report on all payments received during the entire payment received period.**
- Aside from the supporting documentation required for method ii and iii for lost revenues, providers **do not need to submit supporting documentation in the reporting portal.**
  - **Must maintain supporting documentation for 3 years after submission of the report.**

## Example 1:

Payment #1: April 29, 2020 – \$3,282.52

Payment #2: June 2, 2020 – \$54,970.24

**Reporting required in Reporting Period 1 for the entire \$58,252.76**

## Example 2:

Payment #1: April 29, 2020 – \$3,282.52

Payment #2: **July 2, 2020** – \$54,970.24

**Reporting required in Reporting Period 2 only for the entire \$54,970.24**



# Period of Availability

# Period of Availability

Provider Relief Fund payments may be used during the period of availability to reimburse recipients for health care related expenses to prevent, prepare for, and respond to coronavirus or lost revenues attributable to COVID-19.

Reporting Period	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Period of Availability	Reporting Time Period
Period 1	April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021
Period 2	July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022
Period 3	January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022
Period 4	July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023



# Unused Funds

There is no extension on the use of funds beyond the period of availability.

Reporting Period	Period of Availability	Deadline to use funds	Deadline for Returning Unused Funds
Period 1	January 1, 2020 to June 30, 2021	June 30, 2021	October 30, 2021
Period 2	January 1, 2020 to December 31, 2021	December 31, 2021	April 30, 2022
Period 3	January 1, 2020 to June 30, 2022	June 30, 2022	October 30, 2022
Period 4	January 1, 2020 to December 31, 2022	December 31, 2022	April 30, 2023

- Expenses or lost revenues incurred outside the period of availability are considered 'unused'
- Any unused funds not spent during the period of availability ***must be returned within 30 days after the end of the Reporting Time Period***



# Period of Availability Reminders

**Period of Availability:** The period of availability is that period during which funds may be spent on eligible expenses or lost revenues

- Period of Availability is sometimes referred to as period of performance (45 CFR 75.309)
- Services must be fully executed (completed) during the period of availability
- Tangible property does not need to be in hand by the end of the period of availability
- Renovation and construction contracts must be fully executed (completed) during the period of availability



# Lost Revenues



# Lost Revenues Period of Availability

The same period of availability that is used for expenses is also used to calculate lost revenues

Reporting Period	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Period of Availability	Reporting Time Period
Period 1	April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021
Period 2	July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022
Period 3	January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022
Period 4	July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023



# Patient Care Revenues

PRF payment amounts (excluding Nursing Home Infection Control Distribution payments) may be applied to **patient care lost revenues**. PRF payments used for lost revenues generated from non-patient care sources such as those listed below would not be permitted:

- Insurance
- Retail, auxiliary, or parking services,
- Non-Patient Care Dining Services
- Fundraising Events
- Real estate revenues (exception for nursing and assisted living facilities' real estate revenues where resident fees are allowable)
- Prescription sales revenues (exception when derived through the 340B program)
- Grants or tuition
- Amounts of contractual adjustments from all third party payers
- Amounts of charity care adjustments
- Bad debt
- Any gains and/or losses on investments



# Reporting Lost Revenues: Option i

- Difference between actual patient care revenues
- The provider enters the actual patient care revenues and the system calculates the lost revenues
  - Calculated on a quarter-by-quarter basis
- No supporting documentation is required to be submitted in the portal

## Information needed to report:

- ✓ Actual patient care revenues, by payer type, for each quarter during the period of availability
- ✓ Actual patient care revenues, by payer type, for 2019



# Illustrative Example of Option i : 2019 actuals

Total Revenue/Net Charges from Patient Care	Q1 (2019) Actuals	Q2 (2019) Actuals	Q3 (2019) Actuals	Q4 (2019) Actuals
<b>Medicare A+B</b>	1,500,000	1,600,000	1,550,000	1,450,000
<b>Medicare C</b>	200,000	225,000	250,000	225,000
<b>Medicaid/Children's Health Insurance Program (CHIP)</b>	675,000	825,000	937,000	818,000
<b>Commercial Insurance</b>	489,000	489,000	489,000	489,000
<b>Self-Pay (No Insurance)</b>	8,000	8,000	8,000	8,000
<b>Other</b>	16,000	16,000	16,000	16,000
	<b>2,888,000</b>	<b>3,163,000</b>	<b>3,250,000</b>	<b>3,006,000</b>



# Illustrative Example of Option i : 2020- 2021 actuals

Total Revenue/Net Charges from Patient Care	Q1 (2020) Actuals	Q2 (2020) Actuals	Q3 (2020) Actuals	Q4 (2020) Actuals	Q1 (2021) Actuals	Q2 (2021) Actuals
<b>Medicare A+B</b>	1,500,000	900,000	200,000	1,790,000	1,600,000	2,500,000
<b>Medicare C</b>	200,000	482,000	12,000	150,000	163,000	175,000
<b>Medicaid/Children's Health Insurance Program (CHIP)</b>	825,000	687,000	782,000	902,000	598,000	631,000
<b>Commercial Insurance</b>	489,000	379,000	489,000	163,000	450,000	465,000
<b>Self-Pay (No Insurance)</b>	8,000	9,500	6,000	10,000	7,000	9,500
<b>Other</b>	16,000	10,000	18,000	29,000	36,000	18,000
	<b>3,038,000</b>	<b>2,467,500</b>	<b>1,507,000</b>	<b>3,044,000</b>	<b>2,854,000</b>	<b>3,798,500</b>



# Illustrative Example of Option i : lost revenues calculation

**Lost Revenues Calculation = (Actual 2020 - Actual 2019)**

Patient Care Revenues	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>
Actual 2019 patient care revenues*	2,888,000	3,163,000	3,250,000	3,006,000
Actual 2020 patient care revenues*	3,038,000	2,467,500	1,507,000	3,044,000
Calculation	150,000	(695,500)	(1,743,000)	38,000

Patient Care Revenues	<u>Q1</u>	<u>Q2</u>
Actual 2019 patient care revenues*	2,888,000	3,163,000
Actual 2021 patient care revenues*	2,854,000	3,798,500
Calculation	(34,000)	635,500

*\*Aggregate of all patient care revenue sources*

**Lost Revenues 'eligible' for reimbursement using PRF payment**

Year	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	Total
2020	0	(695,500)	(1,743,000)	0	(2,438,500)
2021	(34,000)	0	N/A	N/A	(34,000)

**Total = \$ (2,472,500)**



# Reporting Lost Revenues: Option ii

- Difference between budgeted and actual patient care revenues
- The provider enters the both the budgeted and actual patient care revenues and the system calculates the lost revenues
  - Calculated on a quarter-by-quarter basis
- No supporting documentation for the actuals is required to be submitted in the portal

## Documentation Needed:

- ✓ Actual patient care revenues, by payer type, for each quarter during the period of availability
- ✓ Budgeted patient care revenues, by payer type, for each quarter during the period of availability.
- ✓ Budget approved before March 27, 2020
- ✓ Executive-level attestation that the budget was established before March 27, 2020



# Illustrative Example of Option ii : lost revenues calculation

## Lost Revenues Calculation = (Actual - Budget)

Patient Care Revenues 2020	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>
Budget 2020 patient care revenues*	2,888,000	3,163,000	3,250,000	3,006,000
Actual 2020 patient care revenues*	3,038,000	2,467,500	1,507,000	3,044,000
Calculation	150,000	(695,500)	(1,743,000)	38,000

Patient Care Revenues 2021	<u>Q1</u>	<u>Q2</u>
Budget 2021 patient care revenues*	2,888,000	3,163,000
Actual 2021 patient care revenues*	2,854,000	3,798,500

\*Aggregate of all patient care revenue sources

## Lost Revenues 'eligible' for reimbursement using PRF payment

Year	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	Total
2020	0	(695,500)	(1,743,000)	0	(2,438,500)
2021	(34,000)	0	N/A	N/A	(34,000)

Total = \$ (2,472,500)





# Option iii

- Any reasonable method of estimating revenues

**Lost Revenues = \$180,000**

- For each quarter during the period of availability

## Period 1 lost revenues scenario

- 12 service lines, 1 did not exist until 2020
- Comparability means using patient care revenue from 11 services lines for calculating lost revenues for the entire period of availability
- Two quarters with increase in revenues

Year	Q1	Q2	Q3	Q4
2020	\$ 0	\$80,000	\$40,000	\$20,000
2021	\$40,000	\$ 0	N/A	N/A

<b>Lost Revenues</b>	<b>\$180,000</b>
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## Documentation Needed:

- A narrative document describing the methodology:
  - ✓ why the methodology is reasonable for the circumstances
  - ✓ a description establishing how lost revenues were attributable to coronavirus
- A calculation of lost revenues attributable to coronavirus using the methodology described in the narrative document.



# Best Practices for Reasonable Lost Revenues

## Best practices when developing a reasonable methodology for lost revenues calculation:

- ✓ Maintain source documentation
- ✓ Be accorded consistent treatment
- ✓ Measure the amount of baseline revenue and lost revenue consistently
- ✓ Be consistent with policies and procedures that apply uniformly to federal and other sources of funds
- ✓ No double counting of lost revenues
- ✓ Not be reimbursed by other sources



# Common Questions on Lost Revenues Methods

- If the bulk of lost revenues occurred during one single quarter – can I use option i and only enter my information for one quarter or do I need to use option iii?
- If my lost revenues occurred during a span of 3 months (e.g. March – May) which overlapped with two quarters – can I use a month by month comparison instead of a quarter comparison?



# Lost Revenues Calculation Options Comparison

All calculations and source documentation regardless of option **MUST** be maintained to support the lost revenues calculation.

Lost Revenue Options	Option i	Option ii	Option iii
<i>Option Description per <a href="#">Reporting Requirements</a></i>	<i>difference between actual patient care revenues</i>	<i>difference between budgeted and actual patient care revenues</i>	<i>any reasonable method of estimating revenues</i>
<b>PRF Reporting Portal option</b>	2019 Actual Revenue	2020 Budgeted Revenue	Alternate Reasonable Methodology
<b>Base period for calculation</b>	2019	2020 or 2021	Not prescribed*
<b>Calculation method</b>	Actuals vs. Actuals	Budget vs. Actuals	Not prescribed*
<b>Frequency of Calculation</b>	Quarterly	Quarterly	Quarterly
<b>Duration of lost revenues period</b>	Each quarter during the period of availability	Each quarter during the period of availability	Each quarter during the period of availability
<b>Service lines to include in revenues</b>	All patient care services	All patient care <sup>1</sup> services	Not prescribed*
<b>Budget approval date</b>	Not applicable	Before March 27, 2020	Not prescribed*

\* The alternative methodology for calculating lost revenues attributable to coronavirus has many aspects, which are not defined (per legislation).



**What is the maximum amount of my PRF payment that can be allocated to lost revenues during the period of availability of funds?**

**If we applied the PRF to loss revenues, do we still need to report the section about expenditures?**



# Actual Patient Care Revenue

The screenshot shows the HRSA reporting interface. At the top, it says "Health and Human Services" and "HRSA Health Resources & Services Administration". There is a "Resources & FAQs" button in the top right. The main section is titled "Reporting" and features a progress bar with 13 steps; the 11th step, "Actual Patient Care Revenue", is currently active. Below the title, a paragraph states: "The recipient is required to submit calendar year 2019 actual patient care revenue and calendar year 2020 actual patient care revenue." Another paragraph explains: "All fields marked with an asterisk are required. The number entered may be a value with up to 14 digits including 2 decimal places. If there is no revenue, the reporting entity must enter '0'." There are two input fields: "\* 2019 Actuals (Calendar Year)" and "\* 2020 Actuals (Calendar Year)", both containing a "\$" symbol. At the bottom, there are three buttons: "Previous", "Save & Exit", and "Save & Next". A footer contains contact information: "Contact: Provider support line (866) 569-3522; for TTY dial 711. Hours 7 a.m. to 10 p.m. CT, M-F."

- Providers who use their entire PRF payment on expenses will not complete the lost revenues sections of reporting but will be required to enter
  - 2019 Actuals
  - 2020 Actual
- This page is only required for Providers who used their entire PRF payment towards expenses. ←



# When are my lost revenues funds considered to be 'used'?



# Lost Revenues Reminders

- To ‘use’ the funds during the Period of Availability for lost revenues means the provider must be able to calculate / document a reduction in revenue for the time covered by the period of availability compared to a prior period.
  - The expense that would have otherwise been covered by revenue does not need to have been incurred during the period of availability.
- Lost revenues may be carried forward and applied against payments received during later “Payment Received Periods” so long as they are not duplicated.
- Lost revenues should be considered and added to the Schedule of Expenditures for Federal Awards (SEFA) for Single Audit purposes.





# Questions and Answers

**My facility did not have lost revenues until 2021 at which time our revenue and census dropped dramatically.**

**Can I include the 6 month of decreased revenue from 1/1/2021 - 6/30/2021 as part of my lost revenue for the 2020 period?**



**Are lost revenues calculated by all payors  
or only Medicare as a payor?**



**Should my Schedule of Expenditures for  
Federal Awards (SEFA) include PRF  
payments for my 12/31/2020 fiscal year  
end?**



# Resources and Technical Assistance

<b>Important Websites and Documents</b>
<a href="#">Post-Payment Notice of Reporting Requirements (June 11, 2021)</a>
<a href="#">Provider Relief Fund Reporting Portal</a>
<a href="#">Reporting and Auditing Webpage</a>
<a href="#">Data Entry Worksheet</a>

<b>Registration</b>	<b>Frequently Asked Questions (FAQs)</b>
<a href="#">Registration Tutorial</a>	<a href="#">Portal-specific FAQs</a>
<a href="#">Portal User Guide – Registration Process</a>	<a href="#">Reporting and Auditing-Specific FAQs</a>
<b>Reporting</b>	<b>Stakeholder Resources</b>
<a href="#">Reporting Tutorial</a>	<a href="#">Stakeholder One-Pager</a>
<a href="#">Portal User Guide – Submitting Reporting Information</a>	<a href="#">Stakeholder Toolkit</a>

**Provider Support Line** (866) 569-3522, for TTY dial 711.  
Hours of operation are 8 a.m. to 10 p.m. CT, Monday thru Friday



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