

The Department of Health & Human Services (DHSS) has released the reporting requirements for the CARES Act Provider Relief Fund (PRF).

All providers receiving at least \$10,000 in stimulus funding will be required to report as part of the post-payment reporting process. The reporting system will become available on October 1, 2020. All recipients must complete the reporting requirements no later than February 15, 2021 for the period ending December 31, 2020. If the recipient has not expended all funds prior to December 31, the provider will have an additional 6 months to expend the funds & will require a second & final report by July 31, 2020.

EMS|MC has summarized the DHHS notification below with the very detailed reporting requirements & is prepared to assist you in the process by providing the necessary Revenue/Net Payment reports that will be required. [Click here](#) for the full DHHS document.

According to the notice, providers will be required to report the following information:

- Healthcare related expenses attributable to coronavirus that another source has not reimbursed & were not obligated to reimburse, which may include General & Administrative (G&A) or healthcare related operating expenses
- PRF payment amounts not fully expended on healthcare related expenses attributable to coronavirus are then applied to lost revenues, represented as a negative change in year-over-year net patient revenue (i.e. CY 2019 patient revenue as compared to CY 2020 patient revenue)

The following **data elements** will be required in order to utilize the reporting system:

1. Demographic Information

- Reporting Entity – Entity at the Tax Identification Number (TIN) Level
- Tax Identification Number
- National Provider Identifier (NPI)
- Fiscal Year-End Date
- Federal Tax Classification: Classifications include Sole Proprietor, Limited Liability Corp. (LLC), Partnership, C Corporation, S Corporation, Trust or Estate, or a tax-exempt organization or entity

2. Expenses Attributable to Coronavirus Not Reimbursed by Other Sources

- These expenses are defined as those that were incurred both in treating confirmed or suspected cases of coronavirus, preparing for possible or actual coronavirus cases, maintaining healthcare delivery capacity, etc.
- General & Administrative Expenses Attributable to Coronavirus
 - Mortgage/Rent
 - Insurance
 - Personnel Expenses such as workforce training, staffing, temporary employees or contractor payroll, overhead employees or security personnel

- Fringe Benefits such as hazard pay, travel expenses, employee health insurance
 - Lease payments such as new equipment or software leases
 - Utilities/Operations such as lighting, cooling/ventilation, cleaning, or additional vendor expenses not included in Personnel
 - Other General & Administrative Expenses
 - Healthcare Related Expenses Attributable to Coronavirus
 - Supplies – Used to prevent, prepare for or respond to the coronavirus, such as PPE, hand sanitizer, or supplies for patient screening
 - Equipment – Expenses for purchasing equipment used to prevent, prepare for, or respond to the coronavirus such as ventilators, updates to HVAC systems, etc.
 - Information Technology (IT): Expenses to expand or preserve care delivery such as electronic health record licensing fees, telehealth infrastructure, increased bandwidth or teleworking to support a remote workforce
 - Facilities – Costs such as lease or purchase of facilities or modifications of the facilities to accommodate patient treatment practices
 - Other Healthcare Related Expenses
3. Lost Revenues Attributable to Coronavirus
- Total Revenue/Net Charges will be reported on a quarterly basis for Calendar Year 2019 & 2020 to determine the negative impact due to Coronavirus
 - Total Revenue/Net Charges will be categorized as follows:
 - Medicare Part A & B – Traditional Medicare
 - Medicare Part C – Medicare Advantage/Medicare Managed Care
 - Medicaid
 - Commercial Insurance
 - Self-Pay – Uninsured
 - Other – Actual gross revenue/net charges from other sources received for patient care services not included in the list above
 - Total Calendar Year Expenses (2019 & 2020)
 - General & Administrative (G&A) Expenses (2019 & 2020)
 - Healthcare Related Expenses (2019 & 2020)
4. Additional non-financial data will also be collected
- Facility, Staffing & Patient Care
 - Personnel Metrics - Total personnel by labor category, total new hires, re-hires, personnel separations by labor category
 - Patient Metrics – Total number of patient visits (in-person & telehealth)

Please contact your Strategic Account Manager or the Client Relations Hotline at 1-800-948-7991 with any questions.