

PROVIDER RELIEF FUND (“PRF”) UPDATE



Tyler Bernier, CPA
Eide Bailly LLP

Kim C. Stanger, JD
Holland & Hart LLP

(12/20)



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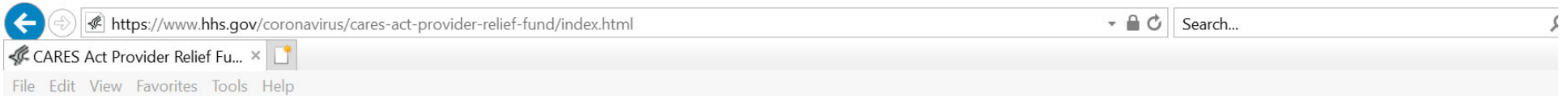
DISCLAIMER

- Information is based on information known as of December 10, 2020
- Refer to source documents and check for new versions.

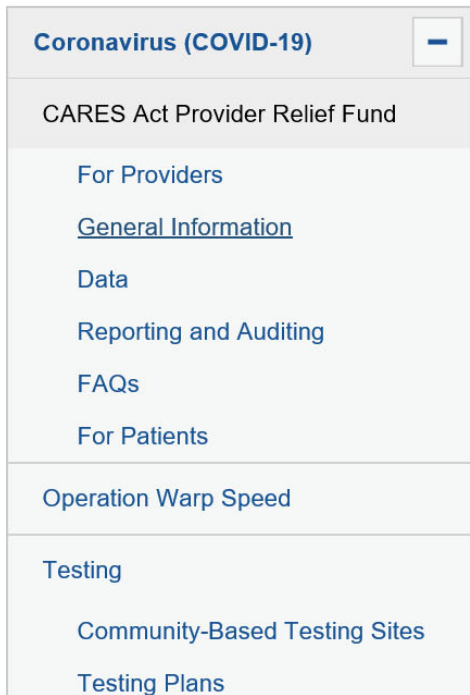
AGENDA

- Update concerning status of PRF programs
- Terms and conditions
- Rejecting or returning funds
- Enforcement
- Reporting
 - Who
 - What
 - When
 - How

HTTPS://WWW.HHS.GOV/CORONAVIRUS/CARES-ACT-PROVIDER-RELIEF-FUND/INDEX.HTML



[HHS](#) > [Coronavirus Home](#) > CARES Act Provider Relief Fund



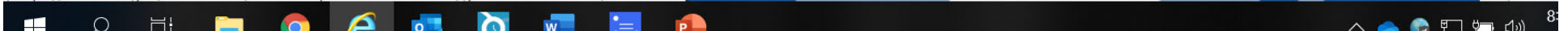
Text Resize **A A A** | Print | Share

CARES Act Provider Relief Fund

The Provider Relief Funds supports American families, workers, and the heroic healthcare providers in the battle against the COVID-19 outbreak. HHS is distributing \$175 billion to hospitals and healthcare providers on the front lines of the coronavirus response.



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<https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/general-information/index.html>



WRITTEN RESOURCES

- CARES Act PRF Frequently Asked Questions (updated 12/4/20)
<https://www.hhs.gov/sites/default/files/provider-relief-fund-general-distribution-faqs.pdf>
- Post-Payment Notice of Reporting Requirements (11/2/20),
<https://www.hhs.gov/sites/default/files/post-payment-notice-of-reporting-requirements-november-2020.pdf>
- Summary of Reporting Requirements for Recipients of the PRF
<https://www.hhs.gov/sites/default/files/reporting-requirements-summary.pdf>

PROVIDER RELIEF FUND DISTRIBUTIONS

General Distributions	Phase 1	\$50B	Providers who: <ul style="list-style-type: none"> • billed Medicare fee-for-service in 2019, and • Provided care to COVID patients after 1/3/20.
	Phase 2	\$18B	<ul style="list-style-type: none"> • Medicaid/CHIP, de... Medicare providers
	Phase 3	\$20B	<ul style="list-style-type: none"> • Prior... al providers
Targeted Allocations	High-Impact Distribution	\$22B	
	Rural Providers	\$11B	
	Safety Net Hospitals	\$14.7B	
	Skilled Nursing Facilities	\$6.4B	
	Tribal hospitals, clinics and centers	\$500M	300 tribal hospitals, clinics and urban health centers

Deadlines have passed to apply; may get future distributions, e.g.

- Balance of Phase 3 tranche
- Maybe future distributions

NO APPEAL PROCESS

- *You get what you get (or got)...*
- “There is no appeals or dispute process.”
- “HHS is not taking direct inquiries from providers, and no remedy or appeals process will be available. For additional information, please call the Provider Support Line at (866) 569-3522.”

(PRF FAQs)

ATTESTATION

- All recipients retaining PRF payments must
 - Attest to receipt of payment and specific payment received, and
 - Agree to Terms & Conditions associated with the payment.
- If you retain funds more than 90 days, you are deemed to have agreed to Terms & Conditions.
- If you attested and accepted PRF payments but now want to reject funds and retract attestation, call provider support line, (866) 569-3522.

(PRF FAQ)

HTTPS://WWW.HHS.GOV/CORONAVIRUS/CARES-ACT-PROVIDER-RELIEF-FUND/FOR-PROVIDERS/INDEX.HTML

CARES Act Provider Relief Fund: F x +

hhs.gov/coronavirus/cares-act-provider-relief-fund/for-providers/index.html

Recipients must comply with:

- Relevant Terms & Conditions associated with distribution.
 - “Any other relevant statutes and regulations.”
- *Watch for additional guidance.*

CARES Act Provider Relief Fund Terms and Conditions

Terms and Conditions	Description
Relief Fund Payment from \$30 Billion General Distribution - PDF	The recipient automatically received payment from the initial \$30 billion general distribution.
Relief Fund Payment \$20 Billion General Distribution - PDF	The recipient has received payment from the additional \$20 billion general distribution.
FFCRA Relief Fund Payment Terms and Conditions - PDF	The recipient plans to submit claims for reimbursement for COVID-19 testing and/or testing related items and services provided to FFCRA (Families First Coronavirus Response Act) Uninsured Individuals.
Uninsured Relief Fund Payment Terms and Conditions - PDF	The recipient plans to submit claims for reimbursement for care or treatment related to positive diagnoses of COVID-19 provided to individuals who do not have any health care coverage at the time the services were provided.
High Impact Relief Fund Payment Terms and Conditions - PDF	The recipient has received a payment from the COVID-19 High Impact Area Distribution, part of the targeted allocations.
Rural Provider Relief Fund Payment Terms and Conditions - PDF	The recipient has received a payment from the Rural Distribution, part of the targeted allocations.
Rural Health Clinic (RHC) Testing Payment Terms and Conditions - PDF	The recipient has received payment from funds appropriated in the Public Health and Social Services Emergency Fund for COVID-19 testing and related expenses.



ELIGIBILITY

- Recipient must certify that on or after **1/31/20**, provided diagnoses, testing or care for individuals with possible or actual cases of COVID-19.
 - “Care does not have to be specific to treating COVID-19.”
 - “HHS broadly views every patient as a possible case of COVID-19.”
 - Compare “presumptive” cases for purposes of balance billing.

(PRF FAQs; Terms & Conditions)

ELIGIBILITY

- If sold or ceased operations before **1/31/20**:
 - Must reject or return PRF payments.
 - Seller may not transfer PRF payments to another entity.
 - Buyer may apply for and/or receive PRF payments in other distributions.
- If sold or ceased operations after **1/31/20**:
 - May still retain payments if comply with Terms & Conditions.
 - Equity sale: PRF payments remain with entity.
 - Asset sale: may not transfer PRF payments to buyer.
 - Seller may use funds if eligible and return any unused funds.
 - Must comply with Term and Conditions.

(PRF FAQs)

USE OF PRF PAYMENTS

- Recipient certifies that
 - Payment will only be used to prevent, prepare for, and respond to coronavirus, and
 - Payment shall reimburse the Recipient only for
 - health care related expenses or
 - lost revenues that are attributable to coronavirus.

(Terms & Conditions)

PERMISSIBLE USES

- See Post-Payment Notice of Reporting Requirements for updated information, <https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/reporting-auditing/index.html>.

(PRF FAQs)

- *Tyler will discuss in more detail...*

PERMISSIBLE USES

- Healthcare related expenses to prevent, prepare for, and respond to COVID, e.g.,
 - Supplies and equipment to care for possible or actual COVID cases.
 - Workforce training.
 - Developing and staffing emergency operation centers.
 - Reporting COVID tests to federal, state and local govts.
 - Constructing temporary structures to expand capacity for COVID cases, or non-COVID cases in a separate area.
 - Acquiring additional resources, e.g., facilities, equipment, supplies, staff, and technology to preserve or maintain care.
 - Others?

(PRF FAQs)

PERMISSIBLE USES

- The CARES Act confirms that PRF payments may be used for:
 - building or construction of temporary structures,
 - leasing of properties,
 - medical supplies and equipment including personal protective equipment and testing supplies,
 - increased workforce,
 - workforce training,
 - emergency operation centers,
 - retrofitting facilities, and
 - surge capacity.

(Pub. Law 116-139, Title I, at <https://www.congress.gov/116/plaws/publ139/PLAW-116publ139.pdf>)

PERMISSIBLE USES HEALTHCARE RELATED EXPENSES

- COVID vaccines, including
 - Acquiring vaccinations
 - Transportation costs of vaccinations
 - Additional refrigerators
 - Personnel costs to provide vaccinations
- NOT vaccinations to Medicare, Medicaid or CHIP beneficiaries
 - Medicare, Medicaid and CHIP obligated to reimburse for these services.

(PRF FAQs)

PERMISSIBLE USES LOST REVENUE

- Lost revenues that are attributable to coronavirus, e.g.,
 - Decreased revenue due to fewer outpatient visits, elective procedures, or services.
 - Increased uncompensated care.

(PRF FAQs)

- **Lost revenue \leq 2019 – 2021 revenue.**
<https://www.hhs.gov/sites/default/files/post-payment-notice-of-reporting-requirements-november-2020.pdf>.

TERMS & CONDITIONS: IMPERMISSIBLE USES

- Cannot use PRF payments to cover expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.

(Terms & Conditions)

- Beware using funds for expenses covered by other sources:
 - Other state or federal payment programs, e.g., Medicare, Medicaid, CHIP, Paycheck Protection Program; other PRF distributions; increased reimbursement under state programs, etc.
 - Private obligations.

TERMS & CONDITIONS: IMPERMISSIBLE USES

- Cannot use PRF payments to pay salary of an individual in excess of Executive Level II, i.e., \$197,300.
 - Salary cap is exclusive of fringe benefits and indirect costs.
 - May use non-federal funds to pay salary in excess of the salary cap.

(Terms & Conditions; PRF FAQs)

TERMS & CONDITIONS: IMPERMISSIBLE USES

- Cannot use PRF payments for other specified purposes, e.g., To entity that uses confidentiality agreements to prohibit reporting of fraud and abuse.
 - To entity with unpaid federal tax liability.
 - To entity that was convicted of felony in prior 24 months.
 - Abortion except in limited circumstances.
 - Human embryo research.
 - Lobbying.
 - Legalization of controlled substances.
 - Needle exchange programs except in limited circumstances.
 - Dissemination of deliberately false info.
 - Promote gun control.
 - Pornography.
 - Human trafficking.
 - Capture of chimpanzees.
 - Association of Community Organizations for Reform Now (“ACORN”).
 - Violations of the Privacy Act.

(Terms & Conditions)

USE OF PRF PAYMENTS

- Providers may generally claim expenses incurred between January 1, 2020 and **June 30, 2021**.
 - “HHS expects that it would be highly unusual for providers to have incurred eligible expenses prior to January 1, 2020.”
 - Providers must expend funds by June 30, 2021.
- If on **June 30, 2021**, providers have leftover PRF money that they cannot expend on permissible expenses or losses, they must return the money to HHS.

(PRF FAQs)

DOCUMENTATION

- Must maintain appropriate records, cost documentation, and other info required by HHS to substantiate the costs and expenses for 3 years from date of last expenditure.
- Must promptly submit copies of such records upon request by HHS.
- Must fully cooperate in all audits that HHS conducts to ensure compliance with the Terms & Conditions.

(Terms & Conditions)

TRUTH OF INFO

- Recipient certifies that all info it provides is true, accurate and complete, to the best of its knowledge.
 - Any deliberate omission, misrepresentation, or falsification of any info may be punishable by:
 - criminal,
 - civil, or
 - administrative penalties
- Revocation of Medicare billing privileges,
 - Exclusion from federal health care programs,
 - Fines,
 - Civil damages, and/or
 - Imprisonment.

(Terms & Conditions)

OVERPAYMENTS AND RECOUPMENT

- “Provider Relief Fund payment amounts that have not been fully expended on the combination of healthcare expenses and lost revenues attributable to coronavirus by the end of the final reporting period, must be returned to HHS.”
- HHS will recoup identified overpayments.
- If provider believes they received overpayment, contact Provider Support Line.
 - *Different than prior guidance.*

(PRF FAQ)

REJECTING OR RETURNING PRF PAYMENTS

- If within 90 days of receiving payment: use attestation portal to reject funds:
<https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/for-providers/index.html>
- If beyond 90 days: call Provider Support Line.
- Must return funds within 15 days of rejecting payment.
 - See FAQs for process for returning payments.
- Once you reject PRF payments, you cannot change your mind and get back returned PRF payments.
 - May be eligible for future distributions.

(PRF FAQs)

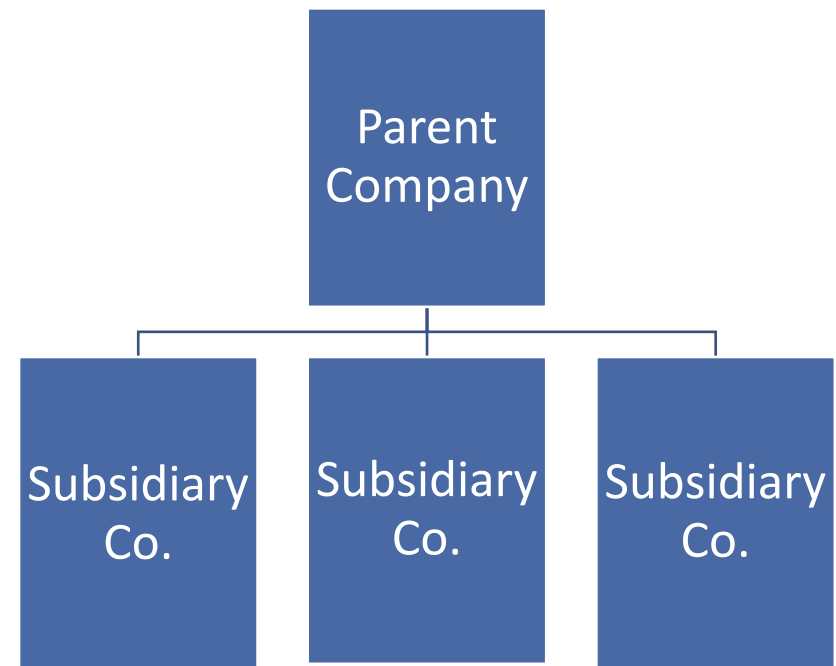
RETURNING PRF PAYMENTS

- Must return accrued interest on PRF payments if held in interest-bearing account.
 - Interest bearing account: return interest.
 - Non-interest bearing account: nothing to return.
- HHS will allocate returned payments for future PRF distributions.

(PRF FAQ)

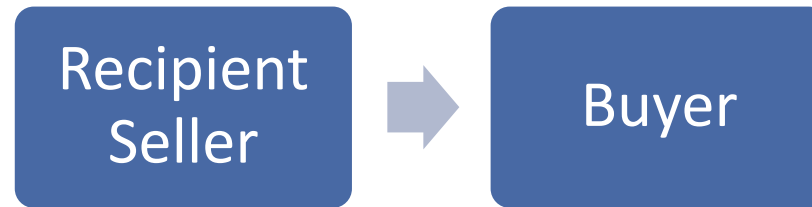
TRANSFERRING PRF PAYMENTS: AFFILIATED ENTITIES

- Distributions paid by TINs
- See updated guidance concerning allocations among subsidiaries and affiliated entities.
- Must satisfy Terms & Conditions, e.g.,
 - Provided COVID care after 1/31/20.
 - Use for COVID purpose.
 - Not reimbursed from other source.



(PRF FAQs)

TRANSFERRING PRF PAYMENTS: SALE



- Recipient seller of PRF payments may not transfer funds to buyer.
 - Asset sale: cannot transfer PRF payments to buyer.
 - Equity sale: PRF payments remain with recipient.
- Recipient must still satisfy Terms & Conditions, e.g.,
 - Attest that it provided COVID care after 1/31/20.
 - Use for COVID purpose.
 - Not reimbursed from other source.
- Return unused funds.

(PRF FAQs)

ENFORCEMENT

- HHS may recoup funds.
 - *Note change from prior guidance.*
- Recipients must demonstrate proper use.
 - Document and maintain documentation.
- HHS will have significant anti-fraud monitoring of PRF payments.
 - Reporting requirements
 - Audits
 - Risk assessment and data analytics
 - Whistleblowers
 - Others

(PRF FAQs)

ENFORCEMENT

- HHS has already warned about:
 - Civil, criminal, and administrative penalties.
 - Revocation of Medicare billing privileges
 - Exclusion from federal healthcare programs
 - Fines, civil damages, and imprisonment.

(Terms & Conditions)

- False Claims Act
 - Repayment plus interest
 - Civil penalty of up to \$23,300 per false claim
 - \$20,866 for failure to repay
 - Treble damages
 - Exclusion from federal programs
 - Qui tam litigation
- Federal fraud laws
 - Prison
 - Criminal fines

LATEST UPDATE

HHS Modified a Significant FAQ on 12/4/2020

What if my payment is greater than expected or received in error?

If HHS identifies a payment made in error, HHS will recoup the erroneous amount. If a provider receives a payment that is greater than expected and believes the payment was made in error, the provider should contact the Provider Support Line at (866) 569-3522 (for TYY, dial 711) and seek clarification.



POST-PAYMENT NOTICE OF REPORTING REQUIREMENTS

- Most recent version issued November 2, 2020.
- Recipients that received one or more payments exceeding \$10,000 in the aggregate are required to report.
- Requirements do not apply to the Nursing Home Infection Control distribution, Rural Health Clinic Testing distribution, or reimbursements from the HRSA Uninsured program.



TIMELINE

- Reporting guidance establishes deadline for use of funds as June 30, 2021.
- First report on 2020 data is due February 15, 2021.
- Report on January – June 2021 data is due July 31, 2021.



The background of the slide features a close-up photograph of numerous stacks of silver coins, likely quarters, arranged in a grid-like pattern. The coins are in sharp focus in the foreground, while the stacks in the background are slightly blurred, creating a sense of depth. The overall color palette is dominated by the metallic silver of the coins and the blue tones of the text box and background gradient.

HHS Reporting

THIS REPORT IS IMPORTANT!!!!

- Determining amounts that are being claimed under this program
- Will (Likely) be basis for determining whether a federal program audit is required
- Will be basis for any subsequent audits (including OIG, HHS, etc.)

REPORTING ELEMENTS

- 1 Demographic Information
- 2 Expenses Attributable to Coronavirus
- 3 Lost Revenues Attributable to Coronavirus
- 4 Additional Non-Financial Data

REPORTING ENTITY

“Entity (at the Tax Identification Number (TIN) {or SSN or EIN for some}) that received one or more PRF payments, or an entity that meets the following three criteria: 1) is the parent of one or more subsidiary billing TINs that received General Distribution payments, 2) has providers associated with it that were providing diagnoses, testing, or care for individuals with possible or actual cases of COVID-19 on or after January 31, 2020, and 3) is an entity that can otherwise attest to the Terms and Conditions. If the entity has subsidiary TINs that received General Distribution payments, regardless of whether the subsidiary or Reporting Entity formally attested to accepting the payment within the provider portal, the Reporting Entity formally attested to accepting the payment within the provider portal, the Reporting Entity may report on and direct the use of General Distribution payments. However, if a subsidiary TIN received a Targeted Distribution payment,¹ the subsidiary TIN must report use of funds for that payment, and the parent organization that reports on a subsidiary’s General Distribution payment cannot also report on (or transfer) the subsidiary’s Targeted Distribution payment.”

¹ See *HHS Post-Payment Notice of Reporting Requirements*

POST-PAYMENT NOTICE OF REPORTING REQUIREMENTS - EXPENSES

- Recipients will report on use of Provider Relief Fund payments by submitting expenses attributable to coronavirus that another source has not reimbursed and is not obligated to reimburse.
- May include G&A or healthcare related operating expenses
 - “Expenses attributable to coronavirus may be incurred in both direct patient care and overhead activities related to treatment of confirmed or suspected cases of coronavirus, preparing for possible or actual coronavirus cases, maintaining healthcare delivery capacity which includes operating and maintaining facilities, etc.”

G&A EXPENSES ATTRIBUTABLE TO CORONAVIRUS

- Mortgage/Rent
- Insurance
- Personnel
- Fringe Benefits
- Lease Payments
- Utilities/Operations
- Other General and Administrative expenses





HEALTHCARE RELATED EXPENSES ATTRIBUTABLE TO CORONAVIRUS:

- Supplies
- Equipment
- Information Technology
- Facilities
- Other Healthcare Related Expenses

PURCHASES OF CAPITAL EQUIPMENT – FAQ 11/18/2020

- Will the Provider Relief Fund limit qualifying expenses for capital equipment purchases to 1.5 years of depreciation, or can providers fully expense capital equipment purchases?

Expenses for capital equipment and inventory may be fully expensed only in cases where the purchase was directly related to prevent, prepare for and respond to the coronavirus. Examples of these types of equipment and inventory expenses include:

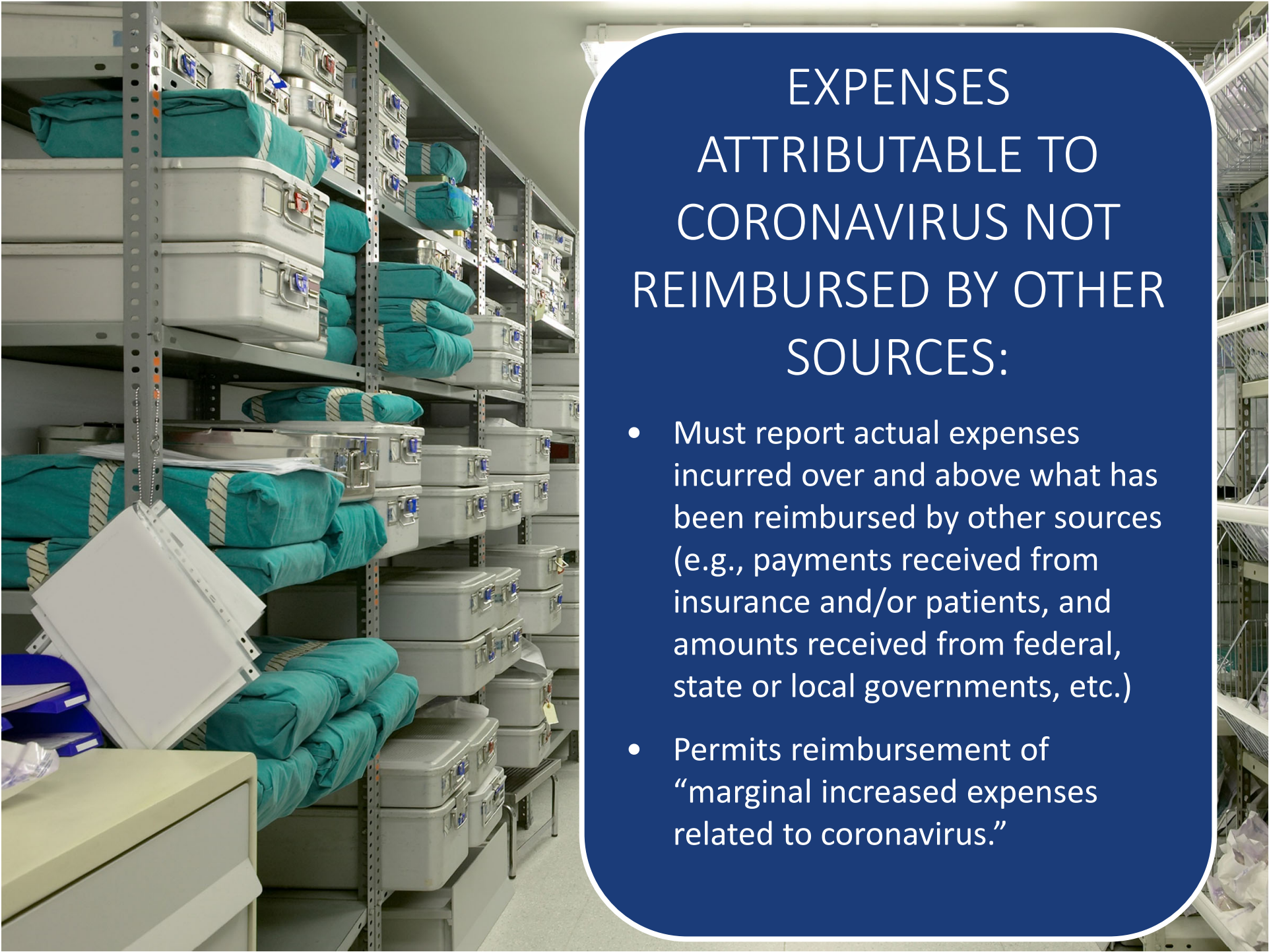
- Ventilators, computerized tomography scanners, and other intensive care unit- (ICU) related equipment put into immediate use or held in inventory
- Masks, face shields, gloves, gowns
- Biohazard suits
- General personal protective equipment
- Disinfectant supplies

CAPITAL PROJECTS – FAQ 11/18/2020

- Can providers include the entire cost of capital facilities projects as eligible expenses, or will eligible expenses be limited to the depreciation expense for the period?

Expenses for capital facilities may be fully expensed only in cases where the purchase was directly related to preventing, preparing for and responding to the coronavirus. Examples of these types of facilities projects include:

- Upgrading a heating, ventilation, and air conditioning (HVAC) system to support negative pressure units
- Retrofitting a COVID-19 unit
- Enhancing or reconfiguring ICU capabilities
- Leasing or purchasing a temporary structure to screen and/or treat patients
- Leasing a permanent facility to increase hospital or nursing home capacity



EXPENSES ATTRIBUTABLE TO CORONAVIRUS NOT REIMBURSED BY OTHER SOURCES:

- Must report actual expenses incurred over and above what has been reimbursed by other sources (e.g., payments received from insurance and/or patients, and amounts received from federal, state or local governments, etc.)
- Permits reimbursement of “marginal increased expenses related to coronavirus.”

ORDER OF FUNDING USAGE– FAQ

10/28/2020

- Funds from the Federal Emergency Management Administration (FEMA) are generally intended to be the last source of reimbursement, however, the Post-Payment Notice of Reporting Requirements indicates that FEMA funds would be applied prior to the Provider Relief Fund distributions. In which order should governmental funding sources be applied and reported?

As it relates to expenses, providers identify their health care related expenses, and then apply any amounts received through other sources (e.g., direct patient billing, commercial insurance, Medicare/Medicaid, reimbursement from the Provider Relief Fund COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured, or funds received from FEMA or SBA/Department of Treasury's Paycheck Protection Program) that offset the health care related expenses. PRF payments may be applied to the remaining expenses or cost, after netting the other funds received or anticipated to offset those expenses.

EXAMPLE 1 – FROM FAQ 10/28/20

Pre-pandemic average expense or cost to provide an office visit = \$80

Post-pandemic average expense or cost to provide an office visit = \$85

- Example 1:

Medicaid reimbursement: \$70

Report \$85 – 80 or \$5
(unreimbursed \$10 is not
considered to be attributable to
coronavirus)

- Example 2:

Medicare reimbursement: \$80

Report \$85 – 80 or \$5

EXAMPLE 1 – FROM FAQ 10/28/20

Pre-pandemic average expense or cost to provide an office visit = \$80

Post-pandemic average expense or cost to provide an office visit = \$85

- Example 3:

Commercial insurance: \$85

Report \$5 as commercial insurer did not reimburse for \$5 increased cost of pandemic visit

- Example 4:

Commercial insurance: \$85 + \$5 supplemental coronavirus related reimbursement

Report \$0 since insurer reimbursed for \$5 incremental cost

EXAMPLE 2 – FROM FAQ 10/28/20

Providers first calculate the change in other healthcare costs for calendar years 2019 and 2020 and identify the portion that is attributable to coronavirus.

Apply reasonable assumptions to determine amount of “Total Revenue/Net Charges from Patient Care Sources” and “Other Assistance Received” that applies to each type of healthcare expense attributable to coronavirus.

PPP Supplies in 2019 = \$1,000

PPP Supplies in 2020 = \$4,000

- \$3,000 (\$4,000 - \$1,000) in expenses over and above normal operations.
- \$2,500 was determined to be attributable to coronavirus.
- \$1,000 was determined to be reimbursed by other sources.
- \$1,500 = balance of unreimbursed healthcare related expenses attributable to coronavirus.

COST BASED REIMBURSEMENT– FAQ

10/28/2020

- How does cost reimbursement relate to my Provider Relief Fund payment?

Recipient must follow CMS instructions for completion of cost reports. Under cost reimbursement, the payer agrees to reimburse the provider for the cost incurred in providing services to the insured population. In these instances, if the full cost was reimbursed based upon this method, there is nothing eligible to report as an expense attributable to coronavirus because the expense was fully reimbursed by another source. In cases where a ceiling is applied to the cost reimbursement and the reimbursed amount does not fully cover the actual cost due to unanticipated increases in providing care attributable to coronavirus, those incremental costs that were not reimbursed are eligible for reimbursement under the Provider Relief Fund.



STEP 1 VS STEP 2

At the bottom of page 1 of the reporting requirements announcement in PDF, Step 2 states "PRF payment amounts not fully expended on healthcare related expenses attributable to coronavirus are then applied to patient care lost revenues, net of the healthcare related expenses attributable to coronavirus calculated under step 1." Is the underlined language still applicable under the reporting requirements notice that HHS posted on October 22, 2020?

No, healthcare related expenses are no longer netted against the patient care lost revenue amount in Step 2. A revised notice was posted to remove this language.

LOST REVENUES

Recipients may apply PRF payments toward lost revenue, up to the amount of the difference between their 2019 and 2020 patient care revenue (net).

- Calculated on a calendar year basis regardless of fiscal year end.
- January – June 2021 will be compared to the same period in 2019.
- Only adjust the calculation for 3 items, currently:
 - Other Assistance received will be reported as 2020 revenue - 10/28/2020 FAQ.
 - Third party settlements associated with prior periods should be excluded – 11/18/2020 FAQ.
 - Fundraising revenues, grants or donations contributing to funding patient care services should be included – 12/4/2020 FAQ.
- CANNOT use budgeted revenues as a basis for reporting.

OTHER ASSISTANCE RECEIVED

“Other Assistance Received” is reported as operating revenue and used in the calculation of year-over-year change in patient care related revenue.”

- Treasury, SBA and the CARES Act/Paycheck Protection Program (PPP)
- FEMA CARES Act
- CARES Act Testing
- Local, State, and Tribal Government Assistance
- Business Insurance
- Other Assistance
- *Interest earned on PRF funds*

THIRD PARTY SETTLEMENTS

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 (2019-2020). Should Provider Relief Fund recipients exclude from the reporting of net patient revenue payments received for care not provided in 2019 or 2020?

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 or 2020.

OTHER PATIENT CARE REVENUE

Should providers include fundraising revenues, grants or donations when determining patient care revenue?

To calculate lost revenues attributable to coronavirus, providers are required to report revenues received from Medicare, Medicaid, commercial insurance, and other sources for patient care services. Other sources include fundraising revenues, grants or donations if they contribute to funding patient care services.

PATIENT REVENUES?

- Entrance fee amortization – if treated as operating revenues, yes. Should be handled consistently in 2019 and 2020.
- Shareholder or partnership payments – No.
- Insurance, retail or real estate revenues – No.
- Rentals to residents in SNFs – Yes.
- Tuition – No.
- Prescription sales – Generally no. Only savings obtained by 340B Program.**
- Durable medical equipment and prescription glasses and contacts – No.**
- Joint ventures (including healthcare providers) – No.**
- Intercompany rents – Yes.**

*** Guidance from FAQs related to Phase Applications, so applicability is still being determined.*



ADDITIONAL REPORTING REQUIREMENTS

- Guidance contains several other requirements that need to be tracked on a quarterly basis so plan ahead!
- Requirements such as:
 - Net revenue by payor
 - Personnel metrics
 - Patient metrics
 - Facility metrics

QUESTIONS?

Kim C. Stanger

Holland & Hart LLP

Office: (208) 383-3913

Cell: (208) 409-7907

kcstanger@hollandhart.com

Tyler Bernier

Eide Bailly

Office: (405) 594-2006

Cell: (218) 791-9189

tbernier@eidebailly.com