



HBS

Healthcare Business Specialists



**Provider Relief Funds and Cost Reporting Update
Presented by Healthcare Business Specialists
Sponsored by Azalea Health and ChartSpan
January 21, 2021**





H B S

Healthcare Business Specialists

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RHC information](#)**



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Healthcare Business Specialists

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[RHC Information Exchange Group on Facebook](#)

• *"A place to share and find information on RHCs."*

H B S

Healthcare Business Specialists

• What does Healthcare Business Specialists do?

- We prepare Medicare and Medicaid Cost Reports for Rural Health Clinics.
- We prepare Program evaluations of RHCs.
- We help clinics startup as RHCs.
- Emergency Preparedness for RHCs.
- We prepare TennCare Quarterly Reports
- Our Cost Reporting Brochure can be found at the following link:
<http://www.ruralhealthclinic.com/s/2019-Cost-Report-Preparation-Brochure-mjsy.pdf>



Rural Health Clinics Information Exchange

Save the Date!
FREE RHC UPDATE SEMINARS

LOCATIONS & REGISTRATION

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Write something...

Photo/Video Watch Party Ask for Reco... More

INVITE MEMBERS 850 Members

DESCRIPTION
The Rural Health Clinics Information Exchange was created to dis... See More

GROUP TYPE
General

UPCOMING GROUP EVENTS See All

Free RHC Update Seminar - Nashville
Wednesday, October 30, 2019 at 9 AM
5201 Virginia Way, Brentwood, TN 37027
Hosted by Mark Lynn

Free RHC Update Seminar in Somerset, Kentucky
Wednesday, November 6, 2019 at 9 AM
2292 US-27 #300, Somerset, KY 42501
Hosted by Mark Lynn

RECENT GROUP PHOTOS See All

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HIPAA for Small & Pr...
Coffee County Centr...
OMG
Hamilton The Musi...

FROM NOTIFICATIONS

Olivia Rivera Morris
3 hrs
I just want to thank you all. Your Facebook page is the most helpful page.
3 Comments

InQuiseek Consulting Mark has a great page here and brings all of us of us together. You can also like and follow our page for more info, too.
https://m.facebook.com/InQuiseek/
InQuiseek Consulting
Like Reply · 52m

Healthcare Business Specialists Patty Goff Harper Thank you for all you do for RHCs and answering a lot of these questions. We appreciate you very much. We look forward to seeing you in Saint Louis next week. If you are at the NARHC meeting next week stop by Patty's booth and thank her and Jeff for all they do for RHCs.
Like Reply · Commented on by Mark Lynn [?] · 36m

InQuiseek Consulting Healthcare Business Specialists, we are looking forward to being in St. Louis at NARHC. It's not too late—late registrations are still available. We look forward to seeing everyone! Thanks, Mark
Like Reply · 33m

RHC Information Exchange Group on Facebook

Join this group to post or ask questions regarding RHCs. Anyone is welcome to post about meetings, seminars, or things of interest to RHCs

<https://www.facebook.com/groups/150341463329636>

[2/](#)

- Information is current as of 1/21/2021.
- We will supply general information. All situations are specific so refer to specific guidance as necessary. HHS Guidance regarding Provider Relief Funds is everchanging.

THE

DISCLAIMER



Please type your questions in the Question box and submit them and if you raise your hand at the end of the session, we will open your line to ask a question.

Slides and Recording of this session will be posted to the Facebook Group and on the HBS Cost Reporting Website.

A pink piggy bank is the central focus, wearing a white surgical mask. It is being held gently by two hands wearing blue nitrile gloves. In the background, a person in blue scrubs is visible, with a stethoscope around their neck. The scene is set against a dark blue background.

GENERAL AND TARGETED DISTRIBUTION
POST-PAYMENT NOTICE OF REPORTING REQUIREMENTS

Key Dates for Provider Relief Funding Reporting

Updated per January 15, 2021 Guidance

What was supposed to Happen

- ◆ January 15, 2021: Portal opens for providers
- ◆ February 15, 2021: first reporting deadline for all providers on funds spent during 2020
- ◆ **June 30, 2021: All Funds must be expended by this date.**
- ◆ July 31, 2021: final reporting deadline for providers who did not fully expend PRF funds prior to December 31, 2020. Spending from January 1, 2021 to June 30, 2021.

What Happened

January 15, 2021: Portal opened for registration only. No reporting is available at this time.

The reporting deadline has been revised and will be in the future. We have not been told what the deadline will be.

No Changes in the January 15 Update

No Changes in the January 15 Update

January 15, 2021 HHS Press Release on Provider Relief Funding

Source:

<https://www.hhs.gov/about/news/2021/01/15/hhs-announces-provider-relief-fund-reporting-update.html>

The screenshot shows the HHS.gov website interface. At the top, there is a search bar with the text "I'm looking for..." and a magnifying glass icon. Below the search bar is a navigation menu with four categories: "About HHS", "Programs & Services", "Grants & Contracts", and "Laws & Regulations". The main content area features a "Search News Releases" box on the left and a "FOR IMMEDIATE RELEASE" notice on the right. The central headline reads "HHS Announces Provider Relief Fund Reporting Update". Below the headline, there is a paragraph of text explaining the update to the reporting timeline for the Provider Relief Fund Program (PRF) due to the recent passage of the Coronavirus Response and Relief Supplemental Appropriations Act. A blue arrow points from the "Starting today, however, PRF recipients may begin registering for gateway access to the Reporting Portal" section of the text to the "Reporting Portal Update & Registration Launch" section. The "Reporting Portal Update & Registration Launch" section contains two paragraphs of text detailing the new reporting requirements and the interim steps for providers.

HHS.gov U.S. Department of Health & Human Services

I'm looking for... A-Z Index

About HHS Programs & Services Grants & Contracts Laws & Regulations

Home > About > News > HHS Announces Provider Relief Fund Reporting Update

Text Resize A A A Print Share f t +

FOR IMMEDIATE RELEASE January 15, 2021 Contact: HHS Press Office 202-690-6343 media@hhs.gov

HHS Announces Provider Relief Fund Reporting Update

The U.S. Department of Health and Human Services (HHS), through the Health Resources and Services Administration (HRSA), is announcing today that it will be amending the reporting timeline for the Provider Relief Fund Program (PRF) due to the recent passage of the Coronavirus Response and Relief Supplemental Appropriations Act. HHS has been working to provide updated reporting requirements that comply with this recently passed legislation. Consequently, PRF recipients will now be required to submit their reporting requirements on their use of these funds later than previously announced.

Starting today, however, PRF recipients may begin registering for gateway access to the Reporting Portal where they will ultimately submit their information in compliance with the new reporting requirements HHS is issuing.

Reporting Portal Update & Registration Launch

Beginning last summer, HHS began outlining comprehensive reporting instructions that would apply to recipients of PRF funds that received payments exceeding \$10,000 in aggregate. HHS previously planned to open the Reporting Portal based on this previously released information by today, January 15, 2021, with the first deadline for submissions on February 15, 2021. In late December, however, Congress passed the Coronavirus Response and Relief Supplemental Appropriations Act which added another \$3 billion in funding to the PRF program and included language specific to reporting requirements. HHS has been working to update the PRF reporting requirements to be consistent with this new law. That said, as HHS has done in the past, the department wanted to give recipients ample time to familiarize themselves with the updated reporting requirements well in advance of required submission deadlines.

In the interim however, starting today, HHS is encouraging all PRF recipients that have received aggregate PRF payments that exceed \$10,000 to establish a reporting account by registering at the newly enabled PRF reporting website. The reporting requirements released today do not apply to funds from: Nursing Home Infection Control, Rural Health Clinics Testing, and COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment and Vaccine Administration for the Uninsured recipients. While there is currently no deadline for providers to establish a reporting account in the newly enabled Reporting Portal, all providers will be required to complete this first step in order to advance and fulfill their reporting requirements once HHS announces the new deadline to do so. Provider support and call center resources are currently limited but will be more available to answer providers' questions once the second phase for reporting submissions is announced.

Provider Relief Funds Landing Page (Google Provider Relief Funds)

The screenshot shows the HHS.gov website with a search bar and navigation menu. The main content area is titled "CARES Act Provider Relief Fund" and includes a description of the fund's purpose. A blue arrow points to the "CARES Act Provider Relief Fund" link in the left sidebar.

Click Here

CARES Act Provider Relief Fund

The Provider Relief Fund supports American families, workers, and the heroic healthcare providers in the battle against the COVID-19 outbreak. HHS is distributing \$178 billion to hospitals and healthcare providers on the front lines of the coronavirus response.

[For Providers](#)

Sign an attestation, accept or refuse funds, agree to terms and conditions, submit revenue information, and request reimbursement.

[For Patients](#)

Read about billing and cost-sharing information for patients with or without insurance seeking COVID-19 testing and/or treatments.

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


Reporting and Auditing Landing Page

Source:

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

The screenshot shows the HHS.gov website with the Coronavirus section highlighted. The main heading is "Reporting Requirements and Auditing". The page content includes an introduction to the reporting requirements for the Provider Relief Fund (PRF) payments, an update regarding new reporting requirements for 2021, and a list of recipients to whom these requirements do not apply. The page also features a "Registration Now Open" section with details on how to register for the PRF Reporting Portal.

HHS.gov U.S. Department of Health & Human Services
Coronavirus

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[About HHS](#) [Programs & Services](#) [Grants & Contracts](#) [Laws & Regulations](#)

[HHS](#) > [Coronavirus Home](#) > [Cares Act Provider Relief Fund](#) > Reporting Requirements & Auditing

Text Resize [A](#) [A](#) [A](#) [Print](#) [Share](#) [f](#) [t](#) [+](#)

Reporting Requirements and Auditing

All recipients of Provider Relief Fund (PRF) payments must comply with the reporting requirements described in the [Terms and Conditions](#) and specified in directions issued by the Secretary. Currently, information on this page is for recipients of Provider Relief Fund payments exceeding \$10,000 in aggregate with some exclusions as denoted below.

Update: New [Provider Relief Fund reporting requirements - PDF*](#) are being issued in accordance with the Coronavirus Response and Relief Supplemental Appropriations Act of 2021.


These reporting requirements **do not apply** to recipients of funds from:

- [Nursing Home Infection Control distribution](#). If you received payment from the Nursing Home Infection Control distribution, you should still register in the PRF Reporting Portal.
- [Rural Health Clinic Testing distribution](#). If your only PRF payment was the Rural Health Clinic Testing Distribution, you should not register in the PRF Reporting Portal. For information about the Rural Health Clinic Testing reporting requirements, contact RHCCOVID-19Testing@hrsa.gov and learn more at the Rural Health Clinic Testing [website](#).
- HRSA's [COVID-19 Claims Reimbursement](#) to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured Program.

Registration Now Open

Recipients of PRF payments exceeding \$10,000 in aggregate must register in the [Provider Relief Fund Reporting Portal](#). At present, there is no deadline for completing registration in the portal. Recipients will later receive a notification about when they should complete the second step of submitting reporting requirements information on the use of funds. HRSA will send a broadcast email to the email address you provide during the registration process.

The registration process will take at least 20 minutes to complete and must be completed in one session. You cannot save a partially complete registration. Make sure you have all of the information required to register before you begin.

Coronavirus (COVID-19) 

- Vaccines
 - [COVID-19 Vaccine Distribution](#)
 - [Operation Warp Speed](#)
- Testing
 - [Community-Based Testing Sites](#)
 - [Testing Plans](#)
 - [Rapid Test Distribution](#)
 - [Laboratory Developed Tests](#)
 - [National Testing Implementation Forum](#)
 - [Testing & Diagnostics Working Group](#)
- CARES Act Provider Relief Fund
 - [For Providers](#)
 - [For Patients](#)
 - [General Information](#)
 - [Data](#)
 - [Reporting and Auditing](#)
 - [FAQs](#)
- COVID-19 and Flu Public Education Campaign
- Diagnostics Design-A-Thon
- Grant Opportunities and Guidance
- COVID-19 News
- Telehealth

Do **Not** include RHC Covid-19 Lab Testing in the HHS Provider Relief Funding Reporting

- [Rural Health Clinic Testing distribution](#). If your only PRF payment was the Rural Health Clinic Testing Distribution, you should not register in the PRF Reporting Portal. For information about the Rural Health Clinic Testing reporting requirements, contact RHCCOVID-19Testing@hrsa.gov and learn more at the Rural Health Clinic Testing [website](#).

Rural Health Clinic COVID-19 Testing Program Data Report (RHC CTR)

The Department of Health and Human Services (HHS) announced \$225 million for rural health clinics (RHCs) to provide COVID-19 testing as authorized by the Paycheck Protection Program and Health Care Enhancement Act. This program resulted in an amount of **\$49,461.42** for each eligible RHC.

<https://www.rhccovidreporting.com/>

Question: I am a provider-based RHC. Will I have to register our RHC and the other RHCs in the system?

- Yes, you will report , but in most cases the hospital received Provider Relief Funds in bulk. The average Rural distribution was \$4 million per hospital and distributions were not specific for each RHC. Your CFO or Controller will most likely be handling the reporting of these funds. I would discuss with them what information they would like for you to gather for reporting.



Portal Registration Now Open

Provider Relief Fund (PRF) Reporting Portal

This portal is for recipients exceeding \$10,000 in PRF payments to complete post-payment reporting requirements. **The portal is currently only open for registration, not reporting.**

At present, there is no deadline for completing registration in the portal. Recipients will later receive a notification about when they should complete the second step of submitting reporting requirements information on the use of funds. **HRSA will send a broadcast email to the email address you provide during the registration process.**

Portal Registration Now Open (2)

The registration process will take at least 20 minutes to complete and must be completed in one session. **You cannot save a partially complete registration. Make sure you have all of the information required to register before you begin.**

The portal is only compatible with the most current version of Edge, Chrome, and Mozilla Firefox.



Welcome to the Provider Relief Fund Reporting Portal

The Provider Relief Fund (PRF) Reporting Portal is to be used by providers who received one or more payments exceeding \$10,000 in aggregate. This is a part of the post-payment reporting process. Register and create an account to get started.



Already a registered PRF Reporting Portal User?

After completing registration, providers will be notified when they should re-enter the portal to report on the use of PRF funds. This functionality is not currently available.

Username

Password

Log In

First Time User? Click on 'Register' to create an account.

 Register



Start Here

Resources:

PRF Resources and Key Links

Reporting and Auditing Requirements
Frequently Asked Questions (FAQs)
Terms and Conditions
General Information

PRF Reporting Portal Resources

Portal FAQs
Registration User Guide

This is what the portal looks like

Link

<https://prfreporting.hrsa.gov/s/>

Already a registered PRF Reporting Portal User?

After completing registration, providers will be notified when they should re-enter the portal to report on the use of PRF funds. This functionality is not currently available.

User Guide



USER GUIDE - REGISTRATION

**PROVIDER RELIEF FUND
REPORTING PORTAL**

Date: January 15, 2021

**Provider Relief Fund (PRF) Reporting Portal
Frequently Asked Questions (FAQs)**

Last Updated: 1/15/2021

Disclaimer: Some PRF recipients may not need to report on the use of their funds. Only PRF recipients who need to report must register in the PRF Reporting Portal. PRF recipients should refer to information on the PRF [webpage](#) and the most recently issued Post-Payment Notice of Reporting Requirements for additional information.

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General Questions

1. Do I need to register for an account in the PRF Reporting Portal?

PRF recipients who received one or more payments exceeding \$10,000 in the aggregate are required to report on several required data elements as part of the post-payment reporting process and therefore must register for an account.

2. I only received funds from the Rural Health Clinic Testing Distribution. Am I required to register in the PRF Reporting Portal?

If your only PRF payment was the Rural Health Clinic Testing Distribution, you do not need to register in the PRF Reporting Portal. You should contact ‘RHCCOVID-19Testing@hrsa.gov’ for information about the Rural Health Clinic Testing reporting requirements and learn more at the Rural Health Clinic Testing [website](#).

3. I am a recipient of a Nursing Home Infection Control Distribution and we have not been informed of the reporting requirements. Should I register in the PRF Reporting Portal?

Recipients that meet the conditions for reporting on use of funds must register in the PRF Reporting Portal before they can begin reporting. Although HRSA has not yet announced the reporting requirements for the Nursing Home Infection Control Distribution, providers that otherwise meet reporting eligibility should complete registration. More information will be made public as soon as it becomes available.

4. How do I access the PRF Reporting Portal?

The PRF Reporting Portal is accessible at: <https://PRFReporting.hrsa.gov>.

https://hrsac19.my.salesforce.com/sfc/p/#t00000004XgP/a/t0000001FId8/wN.4dTa.NRiNhwH_0CBbIH6gvvedhqOt7_5OS7rP6U

<https://hrsac19.my.salesforce.com/sfc/p/#t0000004XgP/a/t0000001FIcy/yU0WSf98g33mM6OuwWS2OK0mNwKY8cYwBK9PhP.2GoA>

[What information do I need to complete the registration process in the PRF Reporting Portal?](#)

Information required to register is as follows:

- Tax ID Number (TIN) (or other number submitted during the application process (e.g., Social Security Number, Employer Identification Number (EIN))
- Business name (as it appears on a W-9) of the reporting entity **1.**
- Contact information (name, phone number, email) of the person responsible for submitting the report
- Address (street, city, state, five digit zip code) of the reporting entity as it appears on a W-9
- TIN(s) of subsidiaries (if a provider is reporting on behalf of subsidiary(ies) - in a list delimited by commas, e.g., 123456789,987654321,135791357)
- Payment information (for any of the payments received) **2.**
 - TIN of entity that received the payment
 - Payment amount
 - Mode of payment (check or direct deposit ACH)
 - Check number or ACH settlement date

You will also need to create a username (in the form of an email) and a password during the registration process.

1. Legal Business Name (not the “Doing Business As” name) as reported to the Internal Revenue Service. (Think CP-575)
2. **You only have to report one of the payments to register.** I would use the targeted Rural Distribution that was at least \$100,000 and paid around May 6, 2020. (Provider-based RHCs were paid through the hospital distribution)

**Do this
First
before
entering
the
portal**

Revised Notice of Reporting Requirements

In addition to opening the portal for registration, HHS released yet another set of Provider Reporting Requirements with additional information on how to compute lost revenue. This seven-page document dated January 15, 2021 **replaces the three previous versions** and can be found here.

Source

<https://www.hhs.gov/sites/default/files/provider-post-payment-notice-of-reporting-requirements-january-2021.pdf>

General and Targeted Distribution Post-Payment Notice of Reporting Requirements

January 15, 2021

Purpose

The purpose of this notice is to inform Provider Relief Fund (PRF) recipients, who received one or more payments exceeding \$10,000 in the aggregate, of the data elements that they will be required to report as part of the post-payment reporting process. This document supersedes the November 2, 2020 [Post-Payment Notice of Reporting Requirements](#).

Please note that these reporting requirements do not apply to the Nursing Home Infection Control distributions or the Rural Health Clinic Testing distribution. Separate reporting requirements will be announced for these distributions. These reporting requirements also do not apply to reimbursements from the Health Resources and Services Administration (HRSA) COVID-19 Claims Reimbursement Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured Program and the HRSA COVID-19 Vaccine Administration Assistance Fund. Additional reporting requirements will be announced in the future for these reimbursements.

Overview

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136), the Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139), and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-123) appropriated funds to reimburse eligible healthcare providers for healthcare related expenses or lost revenues attributable to coronavirus. These funds were distributed by HRSA through the PRF program. Recipients of these funds have agreed to Terms and Conditions, which require compliance with reporting requirements as specified in the program instructions.

Purpose

This notice informs recipients of the categories of data elements that they must submit as part of the reporting process. HRSA has amended this notice to reflect changes to the reporting process in accordance with the CRRSA. HRSA plans to offer Question and Answer Sessions via webinar in advance of the reporting deadline, and as needed, HRSA will also issue Frequently Asked Questions to provide greater clarity about the reporting process.

Reporting Instructions on Use of Funds

Recipients will report their use of PRF payments using their normal method of accounting (cash or accrual basis) by submitting the following information:

1. Healthcare related expenses attributable to coronavirus that another source has not reimbursed and for which the recipient is not obligated to reimburse, which includes General and Administrative (G&A) and/or other health care related expenses (further defined within the data elements section below).
2. PRF payment amounts not fully expended on healthcare related expenses attributable to coronavirus that have then been applied to patient care lost revenues. Documentation requirements for lost revenue calculations are further defined within the data elements section below.

Lost Revenue Update – Three Ways to now compute Lost Revenue

Recipients may choose to apply PRF payments toward lost revenue using one of the following options, up to the amount:

- a) of the difference between 2019 and 2020 actual patient care revenue;
- b) of the difference between 2020 budgeted and 2020 actual patient care revenue. If recipients elect to use 2020 budgeted patient care revenue to calculate lost revenue, they must use a **budget that was established and approved prior to March 27, 2020**. Providers using 2020 budgeted patient care revenue to calculate the amount of lost revenues they may permissibly claim will be required to

c) See next slide

Note: a) And b) were from previous guidance. C) is new.

Lost Revenue Update – **The New Way** to now compute Lost Revenue (Continued)

c) **calculated by any reasonable method of estimating revenue.** If a recipient wishes to use an alternate reasonable methodology for calculating lost revenues attributable to coronavirus, the recipient must submit a **description of the methodology, an explanation of why the methodology is reasonable, and establish how the identified lost revenues were in fact a loss attributable to coronavirus, as opposed to a loss caused by any other source.** All recipients seeking to use an alternate methodology face an increased likelihood of an audit by HRSA. HRSA will notify a recipient if their proposed methodology is not reasonable, including because it does not establish with a reasonable certainty that claimed lost revenues were caused by coronavirus. If HRSA determines that a recipient's proposed alternate methodology is not reasonable, the recipient must resubmit its report within 30 days of notification using either 2019 calendar year actual revenue or 2020 calendar year budgeted revenue to calculate lost revenues attributable to coronavirus.



Lost Revenue Update – Three Ways to now compute Lost Revenue (Continued)

Method c) may provide relief to RHCs which did not have a budget established and approved by March 27, 2020 or did not experience the loss of net patient revenue in 2020 as compared to 2019. This provision could benefit RHCs that added providers or services in 2020 or may have been in the startup phase in 2019.



Health Resources & Services Administration

[Return to Home](#)

Registration

Terms and Conditions

- You are accessing a U.S. Government information system, which includes (1) this computer, (2) this computer network, (3) all computers connected to this network, and (4) all devices and storage media attached to this network.
- Unauthorized or improper use of this system may result in disciplinary action, as well as civil and criminal penalties.
- By using this system, you understand and consent to the following:
 - You have no reasonable expectation of privacy regarding any communication or data transiting or stored on this information system. At any time, and for any lawful Government purpose, the government may monitor, inspect, and disclose any communication or data transiting or stored on this information system.
 - Any communication or data transiting or stored on this information system may be disclosed or used for any lawful Government purpose.

* Accept Terms and Conditions

- I have read and accept the terms and conditions.



Click Here

Registration

Thank you for initiating the registration process for the PRF Reporting Portal. Before you can enter financial and other data to repc

Information entered will not be saved until registration is successful. Session will timeout after 15 minutes of inactivity and inform

Provider Identity Information

Entity Tax Information

* Tax ID Number (TIN) ⓘ

* Business Name (as it appears on W9)

Contact Information

* First Name

* Last Name

* Phone Number ⓘ

Please enter a 10 digit phone number without any formatting. Example: 9876543210

Title

* Email

* Username ⓘ

Address (as it appears on a W9)

* Street 1

Street 2

* City ⓘ

* State

* ZIP Code ⓘ

Next

Use your Phase 2 or Phase 3 applications as a starting point. They will have most of the information you need.

Contact Person is new for Reporting

The Contact person can be the same for many RHCs and you can use the same email address more than once.

User Name is an email address and can only be used once and is specific to this Tax ID Number



[Return to Home](#)

Registration

Information entered will not be saved until registration is successful. Session will timeout after 15 minutes of inactivity and information will not be saved.



Subsidiary Information

Subsidiary Information

Refer [here](#) for more information on General Distribution

* Will you report on behalf of subsidiaries that received a General Distribution payment? ⓘ

--None--

[Previous](#)

[Next](#)

Answer is either yes or no.
None will not work.

Report one of the payments – We used the \$103,253.23 pediatric payment on May 6, 2020

Subsidiary Information

Will you report on behalf of subsidiaries that received a General Distribution payment?: No

TIN(s) of Subsidiaries:

Payment Information (for any of the payments received)

TIN of the Entity that Received Payment:

Mode of Payment: Direct Deposit ACH

Settlement Date (ACH): May 6, 2020

Payment Amount: \$103,253.23

*Do you certify that the above information is accurate to the best of your knowledge?

Yes

Create a Username and Password

*Username

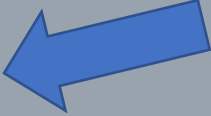
Password Policy

- o Password must be of a minimum length of eight (8) characters.
- o Password must contain at least three of these four character types: Uppercase, Lowercase, Numbers, or Special Characters.
- o Use a "pass phrase" to help you create a complex password.
- o Do not use your username or any part of your full name.
- o Do not reuse your last six (6) passwords.
- o Password must not contain the word "password".

*Password

*Confirm Password

Submit



Do this Before you Start!!!!!! It could take longer than 20 minutes to find.

Check is possible as well.
Check Number would be needed if check

Registration Successful!

You have successfully completed registration.

The next phase of the reporting process is for providers to submit financial data indicating their use of funds.

Providers will be notified when the PRF Reporting Portal is open for reporting on the use of PRF payments.

At any time, if you need to update your username or email address, reach out to the Provider Support Line at (866) 569-3522; for TTY dial 711. Hours of operation are 7 a.m. to 10 p.m. Central Time, Monday through Friday.

Click the 'Exit' button below to exit registration.

Exit

User Name must be unique or each entity

Once you have successfully registered, you will get this email



Dear [redacted]

Thank you for registering with HRSA PRF Reporting Portal. The next phase of the reporting process is to submit financial data indicating use of PRF funds. The portal is not open for data submission at this time. HRSA will provide notification when the portal is open. In the meantime, please save this e-mail as a reference to access your account using the following username.

Username: [redacted]

If you need to update your username or email address or need assistance, please reach out to the Provider Support Line at (866) 569-3522; for TTY dial 711. Hours of operation are 7 a.m. to 10 p.m. Central Time, Monday through Friday.

This is a system generated message, please do not respond to this email.

Thank you,

HRSA PRF Team



Let's Get Back to Work!



Start pulling information for reporting now – The deadlines could be very short

Provider Relief Fund Reporting

Demographic Information

Reporting Entity	Tax Identification Number (TIN)
National Provider Identifier (NPI) <i>[Optional]</i>	Fiscal Year-End Date
Federal Tax Classification	
Sole Proprietor	<input type="checkbox"/>
Limited Liability Corporation (LLC)	<input type="checkbox"/>
Partnership	<input type="checkbox"/>
C-Corporation	<input type="checkbox"/>
S-Corporation	<input type="checkbox"/>
Trust or Estate	<input type="checkbox"/>
Tax Exempt Organization/Entity	<input type="checkbox"/>

Expenses Attributable to Coronavirus Not Reimbursed by Other Sources (2020 Only)

How much did you receive in aggregated PRF Payments?

Between \$10,000 and \$499,999	<input type="checkbox"/>
\$500,000 or more	<input type="checkbox"/>

If between \$10,000 and \$499,999 continue to "Aggregated Expenses" sheet. If \$500,000 or more, continue to "Detailed Expenses" sheet.

Step 1 for RHCs receiving less than \$500,000 in aggregated PRF Payments

Aggregated Expenses				
<p>Please Provide Expense Information for both 2019 and 2020 broken down by quarter. Only complete this page if you received between \$10,000 and \$499,999 in aggregated PRF Payments. If you received \$500,000 or more, please complete the "Detailed Expenses" page instead.</p>				
General and Administrative Expenses Attributable to Coronavirus				
2019				
Jan-Mar 2019	Apr-June 2019	July-Sept 2019	Oct-Dec 2019	Total
				\$ -
2020				
Jan-Mar 2020	Apr-June 2020	July-Sept 2020	Oct-Dec 2020	Total
				\$ -
Healthcare Related Expenses Attributable to Coronavirus				
2019				
Jan-Mar 2019	Apr-June 2019	July-Sept 2019	Oct-Dec 2019	Total
				\$ -
2020				
Jan-Mar 2020	Apr-June 2020	July-Sept 2020	Oct-Dec 2020	Total
				\$ -

Remove Salaries above \$197,300 from these numbers and report expense net of other funding sources (ie. PPP)

Step 2: Lost Revenue – Net Patient Revenues for 2019 and 2020

Please include the actual revenues/net charges received from each listed payer for calendar year 2019 and calendar year 2020

	2019	2020
Medicare Part A & B		
Medicare Part C		
Medicaid		
Commercial Insurance		
Self-Pay (No Insurance)		
Other		

Please provide net patient revenues for 2019 and 2020 broken down by quarter. This information will be used to determine lost revenues due to coronavirus.

Net Patient Revenues for 2019 and 2020 Broken Down by Quarter				
2019				
Jan-Mar 2019	Apr-June 2019	July-Sept 2019	Oct-Dec 2019	Total
				\$ -
2020				
Jan-Mar 2020	Apr-June 2020	July-Sept 2020	Oct-Dec 2020	Total
				\$ -

Additional Information Required including Other Funding Sources

Please provide the following information regarding the total amount of Coronavirus related assistance received from each of the following categories.	
Coronavirus Related Assistance	2020
Treasury	
SBA	
CARES Act - PPP	
FEMA CARES Act	
CARES Act Testing	
Local, State, and Tribal Government Assistance	
Business Insurance	
Other Assistance	

Please provide the requested non-financial information below					
Personnel	Jan-Mar	Apr-June	July-Sept	Oct-Dec	Total
Full Time					-
Part Time					-
Contract					-
Other (must define)					-
Patients	Jan-Mar	Apr-June	July-Sept	Oct-Dec	Total
Total Visits	-	-	-	-	-
Telehealth					-
In Person					-
Total Patients Admitted					-
Total Resident Patients					-
Facility	Jan-Mar	Apr-June	July-Sept	Oct-Dec	Total
Medical/Surgical Beds					-
Critical Care Beds					-
Other Beds					-
Did the reporting entity expend \$750,000 or more in aggregated federal financial assistance in 2020? If so you are subject to Single Audit Requirements?					
Yes	<input type="checkbox"/>				
No	<input type="checkbox"/>				



So Many Questions?

- How do I spend the PRF Funds?
- Will I be taxed on my PRF Funds & PPP loan?
- How will my PRF funds affect the cost report
- Will I have to pay back my PRF funds?
- What year-end steps should I be taking to minimize the financial impact?
- What are the Deadlines?

Quick Answers without Context Consult Appropriate Professionals

Question	Answer
Should we try to spend as much of my PRF funds as possible by 12/31?	Yes
Should we pay hazard pay using my PRF funds before 12/31	Yes
How long do we have to spend PRF funds	6/30/2021
Will we have to pay back unused PRF funds	Yes
Are PRF funds taxable?	Yes
Are PPP loan proceeds taxable?	No
Are expenses paid with PPP loan proceeds deductible?	1. No Yes
Are expenses reimbursed with PRF funds allowable expenses on the CR?	Yes
Are these answers subject to change?	Yes

1. The appropriations act includes the COVID-related Tax Relief Act of 2020, which provides for the full deductibility of ordinary and necessary business expenses that were paid with a forgiven or forgivable PPP loan.

Increased Hazard Pay is an allowable use of PRF Funds

When reporting my organization's G&A expenses attributable to coronavirus, how do I calculate the "expenses attributable to coronavirus not reimbursed by other sources"? (Added 10/28/2020)

Providers should calculate incremental G&A expenses incurred that were attributable to coronavirus and then estimate the portion of those expenses that were not covered through operational revenues, other direct assistance, donations or other sources.

Examples may include expenses such as:

Hiring additional security personnel, increased hazard pay, increased cost of utilities to operate temporary facilities, or similar items attributable to the coronavirus that were not normally incurred.

<https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/faqs/provider-relief-fund-general-info/index.html#use-of-funds>



- **Cost Reporting Update**



V. Cost Reporting

1. Question: Will CMS delay the filing deadline for cost reports impacted during the COVID-19

Updated: 1/7/2021

pg. 105



PHE?

Answer: Yes, 42 CFR 413.24 (f)(2)(ii) allows this flexibility. CMS will delay the filing deadline of Fiscal Year End (FYE) 10/31/2019 and FYE 11/30/2019 cost reports until June 30, 2020. CMS will also delay the filing deadline of the FYE 12/31/2019 cost reports until August 31, 2020. For the FYE 01/31/2020 cost report, the extended due date is August 31, 2020. For the FYE 02/29/2020 cost report, the extended due date is September 30, 2020. **For any cost reporting period not previously identified and ending on a date falling in the period of March 1, 2020 through December 31, 2020, providers are granted an additional 60 days from the initial due date to file their cost reports.**


In summary the extension impacts the following cost reporting fiscal year ends for all provider types (hospitals, SNFs, HHAs, hospices, ESRDs, RHCs, FQHCs, CMHCs, OPOs, histocompatibility labs and home office cost statements):

Cost Reporting Period Ending	Initial Due Date	Extended Due Date	Revised Due Date
10/31/2019	03/31/2020	06/30/2020	
11/30/2019	04/30/2020	06/30/2020	
12/31/2019	05/31/2020	07/31/2020	08/31/2020
01/31/2020	06/30/2020	08/31/2020	
02/29/2020	07/31/2020	09/30/2020	

For any cost reporting period not previously identified and ending on a date falling in the period of March 1, 2020 through December 31, 2020, providers are granted an additional 60 days from the initial due date to file their cost reports.

Automatic 60-day extension for cost report filing.

Revised: 1/5/21



Question: Is
the Extension
Automatic or
do we have to
apply for it?

The Extension is
automatic. No need
to apply.



Email confirming no need to request an extension for cost report filing

The extension will be automatic, no need to request it.

Thanks,

Laura Necci
Medicare Settlement Team Lead
Novitas Solutions, Inc.
707 Grant Street, Suite 400
Pittsburgh, PA 15219
412-802-1902
Laura.Necci@novitas-solutions.com

Herding Cats



It CAN be done

- Move their Food

Medicare RHC Cost Report Upper Limits

Begin Date	End Date	Medicare Upper Limit
1/1/2020	12/31/2020	\$ 86.31
1/1/2021	3/31/2021	\$ 87.52
4/1/2021	12/31/2021	\$ 100.00
1/1/2022	12/31/2022	\$ 113.00
1/1/2023	12/31/2023	\$ 126.00
1/1/2024	12/31/2024	\$ 139.00
1/1/2025	12/31/2025	\$ 152.00
1/1/2026	12/31/2026	\$ 165.00
1/1/2027	12/31/2027	\$ 178.00
1/1/2028	12/31/2028	\$ 190.00
1/1/2029	12/31/2029	MEI

MEI = Medicare Economic Index

Provider-based RHC certified on or before 12/31/2019 are grandfathered and are not subject to these Medicare Upper Limits. Consult your cost report preparer for an explanation of the new system.

<https://www.narhc.org/News/28696/Rural-Health-Clinic-Modernization-Included-in-Final-COVID-Package>

Random selection of 20 cost reports from 2019 to see the impact of the new payment system

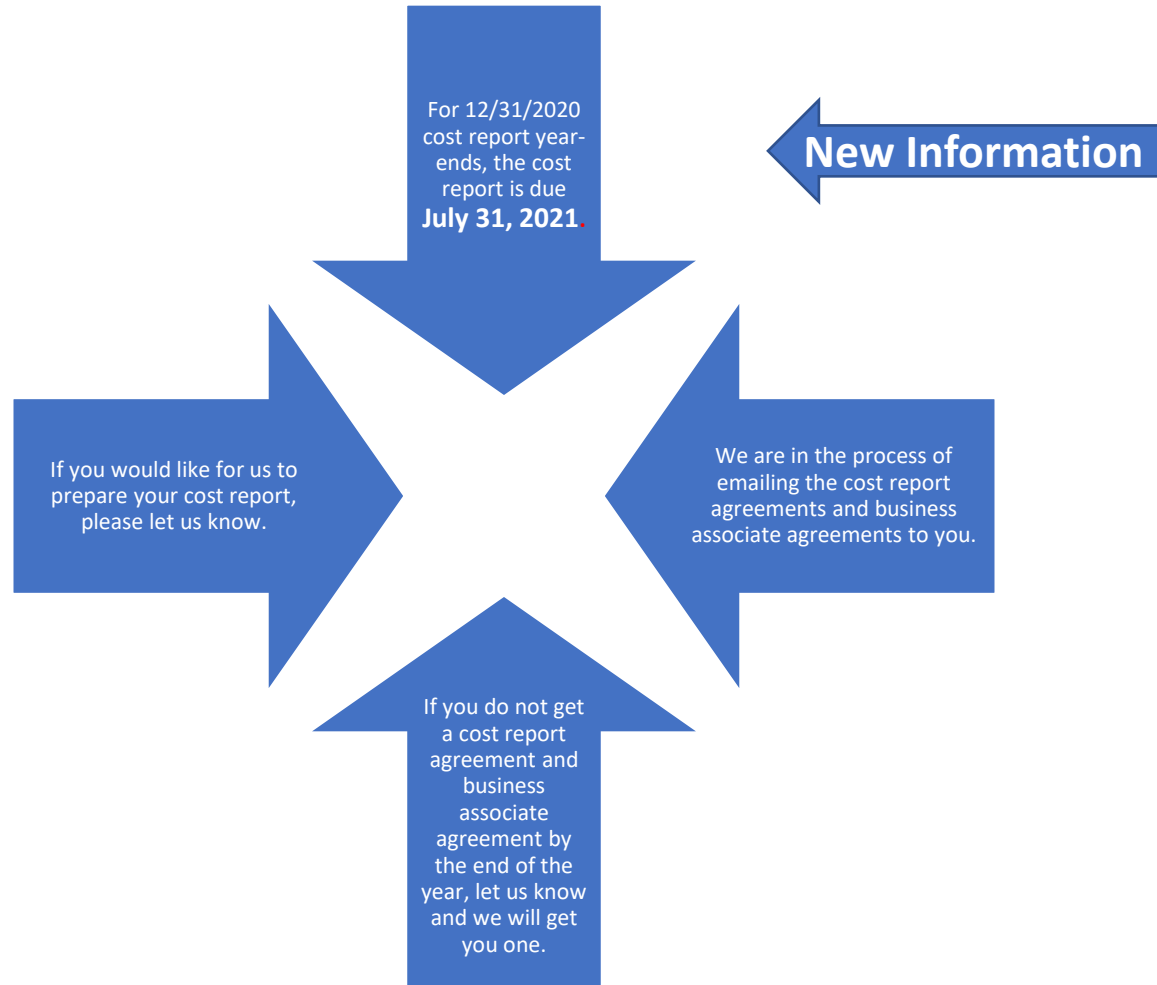
Six clinics will get no increase

Three clinics will get an increase, but not up to \$100

Eleven clinics will get an increase to \$100 per visit

Sample of 20 Cost Reports Cost Per Visit from 12/31/2019				
		Cost	Variance	<u>Projected</u>
<u>Number</u>	<u>State</u>	<u>Per Visit</u>	<u>from \$100</u>	<u>1-Apr-21</u>
1	KY	\$ 81.55	\$ (18.45)	\$ 81.55
2	NC	\$ 84.70	\$ (15.30)	\$ 84.70
3	FL	\$ 84.84	\$ (15.16)	\$ 84.84
4	IL	\$ 85.55	\$ (14.45)	\$ 85.55
5	SC	\$ 85.55	\$ (14.45)	\$ 85.55
6	MS	\$ 87.14	\$ (12.86)	\$ 87.14
7	KY	\$ 91.08	\$ (8.92)	\$ 91.08
8	TN	\$ 92.40	\$ (7.60)	\$ 92.40
9	NC	\$ 94.84	\$ (5.16)	\$ 94.84
10	MO	\$ 100.47	\$ 0.47	\$ 100.00
11	AR	\$ 102.51	\$ 2.51	\$ 100.00
12	AR	\$ 104.96	\$ 4.96	\$ 100.00
13	CA	\$ 105.15	\$ 5.15	\$ 100.00
14	IN	\$ 106.84	\$ 6.84	\$ 100.00
15	GA	\$ 127.66	\$ 27.66	\$ 100.00
16	PA	\$ 131.10	\$ 31.10	\$ 100.00
17	LA	\$ 136.36	\$ 36.36	\$ 100.00
18	WY	\$ 138.95	\$ 38.95	\$ 100.00
19	AL	\$ 205.63	\$ 105.63	\$ 100.00
20	OH	\$ 249.97	\$ 149.97	\$ 100.00

Client Cost Report Update - 2021



Visit our [BLOG](#) or [EVENT CALENDAR](#) for the most up to date information!

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RHC COST REPORTING

Healthcare Business Specialists prepared approximately 175 RHC cost reports annually for Independent RHCs. Mark R. Lynn, CPA has over 35 years experience working with RHCs and Dani Gilbert, CPA is a Certified Rural Health Professional as accredited by the NARHC. Our goal is to prepare your Medicare cost reports as accurately and timely as possible within the constraints of tight independent RHC budgets. The following is a link that will open our RHC Cost Reporting brochure if you are interested in more information related to cost reporting services for RHCs.

[RHC Cost Reporting Brochure](#)

RHC COST REPORTING FOR 2021

December 5, 2020: Needless to say, 2020 is a year like no other. The same can be said for RHC Cost Reporting. This year the filing of the cost report will be complicated by the increased use of telehealth as a result of COVID-19, the impact of the shutdown on patient volume this spring and the sporadic nature of visits in the last half of the year, and RHCs having to assess the need for waivers from Productivity screens, and if a waiver is required, how and when will the clinic obtain that waiver. Likewise year-end financial and tax planning will be more complicated than ever as RHCs deal with Provider Relief Funds, Payroll Protection Program loans, Federal, State, and Local taxes, and cost reporting implications especially those clinics that are in base year's for Medicaid. With this in mind we will conduct our annual year-end planning webinar for RHC Cost Reporting on December 10, 2020 at Noon, Central time. **The webinar is called RHC Cost Reporting Update for 2021**

In this webinar, Mark Lynn, CPA (Inactive), CRHCP and Dani Gilbert, CPA, CRHCP will go over Rural Health Clinic Cost Reporting and the information requirements, timing of the filing, and steps to take before year-end to maximize reimbursement as well as why so many RHCs are having to pay back Medicare monies as a part of settlements. We will discuss year-end planning and deadlines as they relate to maximizing your cost per visit, reporting Provider Relief Funds, minimizing your tax liability and claiming Medicare Bad Debts. This year will be most important year-end we have ever faced due to the complexity of issues caused by the Public Health Emergency. Additionally, we will discuss the client portal that Healthcare Business Specialists will be using for our clients to securely upload documents to prepare the cost report and the eventual transition to filing your cost report electronically through the MCRef Medicare Cost Report Portal.

Please register for RHC Cost Reporting Update for 2021 on Dec 10, 2020 12:00 PM CST at:

<https://attendee.gotowebinar.com/register/760316811737073166>

The one hour webinar will be recorded and posted in the RHC Information Exchange Facebook Group as well and on YouTube. The slides will be posted as well. We will have some time for questions after the presentations, and if you have specific questions you would like for us to address, please send email Mark Lynn at marklynrhc@gmail.com. If Healthcare Business Specialists, LLC prepares your Medicare cost report we will have some instructions on how to use the client portal and we will discuss some accelerated reporting deadlines for 2020 cost reports due to Provider Relief Funding and Productivity Waiver deadlines. We will follow-up with another webinar on cost reporting in January as well as the following webinar over how to use the Provider Relief Funding portal scheduled to be operational on January 15, 2021. For information about this webinar see below:

PROVIDER RELIEF FUNDS REPORTING PORTAL - HOW TO USE AND REPORT PROVIDER RELIEF FUNDS

In this Webinar Mark Lynn, CPA (Inactive), CRHCP, RHC Consultant with Healthcare Business Specialists, LLC will go over how to use the Provider Relief Reporting Portal due to be operational on January 15, 2021. If the portal is opened timely, we will go through the reporting process for RHCs which as of now must report the required information by February 15, 2021. The webinar scheduling is dependent on HHS adhering to the stated deadlines.

Please register for Provider Relief Funds Reporting Portal - How to Use and Report Provider Relief Funds on Jan 21, 2021 12:00 PM CST at:

<https://attendee.gotowebinar.com/register/5321667541781514511>

December 5, 2020: We have updated our RHC Visit Count Cheat Sheet to take into account telehealth and some new CPT codes added since the last time we updated the Cheat Sheet. You can download the file [here](#).

Here are some resources we use for cost reporting:

- Recording of RHC Cost Report Webinar on December 10, 2020 (placeholder)
- RHC Cost Report Powerpoint Presentation on December 10, 2020 (119 page PDF)
- RHC Cost Report Checklist and Forms for filing 12 31 2020 Cost Reports (22 page PDF)
- RHC Visit Count Worksheet for 12 31 2020
- MCRef User Manual (45 page PDF)
- MCRef FAQs (5 page PDF)
- Provider Reimbursement Manuals CMS Listing by Chapter
- The Maximum Rate for 2021 is \$87.52 or a 1.40% increase from \$86.31 in 2020 per MM12035
- Cost Report Waiver of Productivity Screen Worksheet from WPS (Excel Spreadsheet)

RHC COST REPORTING FOR 2020

Healthcare Business Specialists prepares 175 Medicare Cost Reports every year for Independent RHCs in addition to performing numerous RHC startups, annual evaluations, and other services exclusively to Rural Health Clinics. We have over 35 years of healthcare experience and as we start our 32 season of preparing RHC cost reports, we wanted to provide the checklist of information that we need to complete the RHC Cost Report. Thank you for everyone that has returned your agreements for this year and your retainers. We appreciate that very much and look forward to receiving your information. Here is the link to this year's cost report checklist:

- Recording of Cost Reporting Webinar on January 30, 2020
- Slide Presentation for the Cost Reporting Webinar on January 30, 2020
- Pre-test for Cost Reporting Webinar on January 30, 2020
- Med-Learn Matters - Medicare Cost Cap increased to \$86.31 in 2020.
- 2019 Cost Reporting Chapter 21 Startup Costs and Reasonable Costs for the Cost Report (PDF)
- 2020 TennCare FAQ on RHC Base Year Rate Setting
- 2019 Cost Reporting Depreciation, Startup, and Organization Costs on August 1st, 2019 (PDF)
- 2019 Cost Reporting Accrual Basis Accounting Report (6 page PDF)
- 2019 Cost Reporting Prepaid Expense (PDF)
- 2018 Kentucky Cost Reporting Base Year Planning Document (PDF)
- 2019 Cost Report Preparation Brochure (PDF)
- 2020 Medicare Cost Report Checklist for 2019 Cost Reports (PDF)
- 2019 Emergency Preparedness Brochure (PDF)
- 2019 RHC Cost Reporting Year-End Planning Webinar on 12 9 2019 (PDF)

HBS

Healthcare Business Specialists

Your Healthcare Business Specialists Client Portal Invitation

Client: Healthcare Business Specialists, LLC

Mark Lynn has invited you to create a client portal account.

We will be using a secure client portal to share information, upload documents, and track progress. Please create an account so you may securely upload documents and receive them from us as we work on your conversion to a Rural Health Clinic, prepare your RHC Cost Report, prepare Program Evaluations, conduct Emergency

Preparedness exercises, prepare Provider Relief Grant reports, prepare TennCare Quarterly Reports and other services we may be providing to your rural health clinic.

Thank you for entrusting us to work with you. If you have any questions or concerns, please contact Mark Lynn at marklynnrhc@gmail.com or Dani Gilbert at dani.gilbert@outlook.com. Best wishes and stay safe.

HBS will be using a secure portal for RHCs to upload Cost Report information

Good Evening!

Welcome to Healthcare Business Specialists client portal.



Welcome to Canopy.
Please create your account.

Full Name*

First name is

required

Email address*

Create password*



Minimum of 10 characters in length

Confirm password*



By clicking, I agree to the [Terms of Service](#) and [Privacy Policy](#)

Your Invitation will look like this

Cost Report Deadlines for 12/31/2020 Fiscal Year Ends

#	Requirement	Due Date
1.	To claim Medicare Bad Debts, the bad debt must be written off by the fiscal year end (usually 12/31)	12/31/2020
2.	Liquidate accrued bonuses or payments to owners	75 days after year-end. March 16, 2021
3.	Liquidate accruals for non-owners.	One year after year-end. December 31, 2021
4.	Sign up with EIDM for the P S and R and add Dani Gilbert, CPA as authorized cost report preparer in MCREF.	12/15/2020
5.	Cost Report Workpaper submission to HBS	3/31/2021
6.	Visits and Provider FTE Reports due to Cost Report Preparer if you think you need a Productivity Standard Waiver	2/15/2021

What is a waiver from Productivity Standards

- Due to the impact of COVID-19 RHCs may not be able to meet minimum productivity standards because:
 - Drop in volume due to:
 - Shutdowns
 - Telemedicine visits (they do not count in this visit count)
 - Providers and staff having Covid or contact tracing
 - Patients unwilling to risk coming to the office
 - The drop in preventive visits due to COVID-19
- RHCs may request a waiver from Productivity Standards by submitting a request to the MAC.

The Provider FTE calculation is important For Productivity Calculations (based up a 2,080 Hour work year)

Provider	Visits
Physician	4,200
Physician Assistant	2,100
Nurse Practitioner	2,100

<https://www.wpsgha.com/wps/portal/mac/site/audit/guides-and-resources/rhc-productivity-standards-exception/>

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Mail audit materials:

WPS GH A
ATTN: Audit Supervisor
P.O. Box 8696
Madison, WI 53708-8696

When using a delivery service:
WPS GH A
ATTN: Audit Supervisor
1717 W. Broadway
Madison, WI 53713-1834

Rural Health Clinic (RHC) Productivity Standards Exception

PUBLISHED ON MAR 01 2018, LAST UPDATED ON OCT 10 2019

← Back to the previous page

Jurisdictions: **J8A, J5A**

In determining the amount of reimbursement that will apply to an RHC, Medicare multiplies the total number of allowed visits by the lesser of the actual cost per visit or the per visit payment limit (as applicable.) Medicare determines the number of visits that Medicare will allow in this calculation by taking the lesser of the actual number of visits or the minimum required number of visits (Full Time Equivalents (FTEs) for each position by the corresponding "productivity standard") for that position.

The CMS Internet-Only Manual, Publication 100-04, Chapter 13 [§](#), Section 70.2 allows for an exception to this productivity standard in certain cases where an RHC can provide justification. The below Federal Register provides the original implementation of this productivity standard exemption. Although they refer to the carrier in this original entry, the same holds true for an RHC that files a cost report through their MAC.

47 Federal Register (FR) 54163 (December 1, 1982) states:

"Any clinic may ask the carrier to waive application of the guidelines for a reporting period. If the clinic provides the carrier with reasonable justification for its failure to furnish the expected number of visits, the carrier will calculate the clinic's all-inclusive rate based, to the extent that the clinic justified the lesser number, on the number of visits the clinic actually furnished in the period. For example, if a clinic could demonstrate to the carrier that it employs no more than the minimum number of staff necessary to meet applicable certification requirements (see 42 CFR Part 481) but nevertheless is unable to furnish the expected number of visits, the carrier will not apply the productivity guidelines in calculating the all-inclusive rate for the clinic."

In order to request an exemption to the productivity standard, please complete the below linked request checklist and submit it using one of the options listed at the bottom of this page. This checklist will include a detailed justification for each position (physician or mid-level practitioner) that you are requesting the exemption for, as well as the revised standard you are requesting approval for.

[RHC Productivity Standard Exception Checklist X](#)

The CMS policy does not dictate any specific timeframe for these requests or reviews, however we recommend that you submit the request prior to 60 days before you submit the cost report period in order to properly report the revised standard (if approved) during your original submission on worksheet M-2 column 3 of the cost report.

Please note that you should send all submissions of requests or questions regarding the above listed items should be submitted to the Audit Advisement email address at audit.advisement@wpsic.com.

If the documentation needs to be sent via hard copy, it should be mailed to the following address:

WPS GH A
Attn: Chris Severson
Medicare Audit Advisement
1717 W. Broadway
Madison, WI 53713-1834

Tags: **Rural Health Clinic,J8A,J5A,Audit,Rural Health Clinic**

<http://www.ruralhealthclinic.com/s/2020-Cost-Report-WPS-Productivity-Screen-Waiver-on-December-8-2020.xlsx>

Source:	CMS Pub. 100-02, Chapter 13, §80.4 47 FR 54163 (12/1/1982)		
Main Hospital Name:			
Main Hospital Provider Number (CCN):			
RHC Provider Number (a separate tab should be completed for each clinic):			
Impacted FYE:			
RHC City:			
RHC County:			
Date of Submission of Request:			
1.) What is the current number of FTEs and visits for the RHC for this cost reporting period for each category of staff?			
	Col. 1 FTEs	Col. 2 Total Visits	
W/S M-2 Line 1 - Physician =			
W/S M-2 Line 2 - Physician Assistants =			
W/S M-2 Line 3 - Nurse Practitioner =			
Add additional lines as needed			
2.) What was the number of clinic visits for the RHC in the prior year, and did the RHC request and receive approval for an RHC standard in that prior year?			
	Col. 1 FTEs	Col. 2 Total Visits	
W/S M-2 Line 1 - Physician =			
W/S M-2 Line 2 - Physician Assistants =			
W/S M-2 Line 3 - Nurse Practitioner =			
Add additional lines as needed			
3.) What visit count are you requesting as an exception to the standards of 4,200 (Physicians) and 2,100 (Mid-Level Practitioners)?			

For questions 4 through 8, you only need to complete the ones that relate to your request, and that you believe may help justify the request for an exception to the RHC Productivity Standards.

4.) Explain and demonstrate whether the clinic employs no more than the minimum number of staff (physician and mid-level practitioners) necessary to meet applicable certification requirements. Include details on what the current staffing level is for each type and what the minimum certification requirements are.

5.) Is the clinic listed in a Primary Care Health Professional Shortage Area (HPSA)? If so, provide documentation from the below link or another similar resource.

<https://data.hrsa.gov/tools/shortage-area/hpsa-find>

6.) Document how the population base of the service area is significantly lower than would be needed to generate sufficient visits meet the minimum number of visits required of the RHC Productivity Standards. This generally requires evidence for #4 as well.

7.) Document whether any new physicians or mid-level practitioners were added during the cost reporting period in question and when they started. Explain why you believe this may require a temporary reduction to the RHC Productivity Standards.

8.) Explain and document any other justification for an exception to the RHC Productivity Standards.

Name of Submitter:

Title of Submitter:

Date Submitted:

Productivity Waiver – Palmetto

palmettogba.com / JJ Part A / Browse by Topic / Emergency and Disaster Instructions

RHC Productivity Standard Exceptions ▾



Per CMS Publication 100-02, [Chapter 13](#) (PDF, 400 KB), Section 80.4, productivity standards require 4,200 visits per physician and 2,100 visits per practitioner.

If you are having difficulty meeting productivity standards as a result of COVID-19 PHE, you may request an exception to the productivity standards. The following information is required.

- Visit count that you are requesting as an exception to the standard of 4,200 for physicians and 2,100 for mid-level practitioners
- Documentation to justify an exception to the standard

A separate request is required for each facility/clinic, and we may ask for additional information after receipt of the request.

Last Updated: 07/21/2020

Information to Submit in the Productivity Standard Waiver

- › Available to provider-based RHCs not meeting standards due to circumstances beyond the clinic's control
- › Submitted to Medicare Administrative Contractor (MAC) after fiscal year-end
- › Include following elements
 - Clinic operating hours
 - Available hours & visits by provider
 - Productivity exception percentage requested
 - Any additional documentation that provides support

Name of Clinic:								
Worksheet B: Provider Time Study								
FYE:								
Purpose: To determine what activities the provider engages in during the day so the time may be properly allocated on the RHC Cost Report. Please conduct this study at least one week per quarter and preferably one week per month per provider. This page may be copied and reproduced as necessary to fit your needs. Please label each use of this table with its associated provider and the week that it references.								
Provider Name:								
Week Ending								
Hours	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Weekly Hours
Time In:								
Time Out:								
Total Hours Worked								
RHC Patient Care								
Clinic - RHC treating patients								
Nursing Home								
Other								
Total Clinical								
Administrative								
Medical Director								
Administrative								
CME								
Sick								
Vacation								
Total Admin								
Non- RHC Time								
Hospital								
Private Practice								
Telehealth								
Chronic Care Management								
Other:								
Total Non-RHC								
Sum of RHC, Admin, and Non-RHC								

The Sum of RHC, Administration and Non-RHC time should equal the Total Hours worked. Please sum each of the lightly shaded areas.

PS & R Reports

The screenshot shows a CMS website page with a navigation bar at the top containing links for Medicare, Medicaid/CHIP, Medicare-Medicaid Coordination, Private Insurance, Innovation Center, Regulations & Guidance, Research, Statistics, Data & Systems, and Outreach & Education. The main content area is titled "Provider Statistical & Reimbursement Report" and includes a breadcrumb trail: Home > Research, Statistics, Data and Systems > Provider Statistical & Reimbursement Report > Provider Statistical & Reimbursement Report. A sidebar on the left contains links for "Provider Community" and "MAC Community". The main text describes the PS&R System, its redesign, and provides information on generating reports and user registration. At the bottom, there are sections for "Downloads" (with a link to "Frequently Asked Questions [PDF, 795KB]") and "Related Links" (with links to "EIDM", "EIDM Registration and Login", and "EIDM Support - External User Services").

Medicare Medicaid/CHIP Medicare-Medicaid Coordination Private Insurance Innovation Center Regulations & Guidance Research, Statistics, Data & Systems Outreach & Education

Home > Research, Statistics, Data and Systems > Provider Statistical & Reimbursement Report > Provider Statistical & Reimbursement Report

Provider Statistical & Reimbursement Report

[Provider Community](#)

[MAC Community](#)

Provider Statistical & Reimbursement Report

Provider Statistical and Reimbursement (PS&R) System

The Provider and Statistical Reimbursement (PS&R) System is a key tool for institutional healthcare providers, Medicare Administrative Contractors (MACs) and CMS. The system accumulates statistical and reimbursement data applicable to the processed and finalized Medicare Part A claims. This data is summarized in various reports, which are used by providers to prepare Medicare cost reports, and by MACs during the audit and settlement process.

The CMS has redesigned the PS&R system and the new system (PS&R Redesign) is a web-based, centralized system, housed at CMS. The previous PS&R (Legacy PS&R) is housed at each MAC. The PS&R Redesign shall be utilized to file and settle all cost reports with fiscal years ending January 31, 2009 and later. All cost reports with fiscal years ending prior to January 31, 2009 will continue to be filed and settled using data from the Legacy PS&R. The PS&R Redesign will only contain the data needed to file January 31, 2009 cost reports, and later. All data needed prior to that period must continue to be requested from the MAC.

Note – information included on this webpage applies to the PS&R Redesign only. Any information pertaining to the Legacy PS&R will continue to be found in the Medicare Financial Management Manual (CMS Pub. 100-06) Chapter 9, and providers will continue to contact their MAC for more information.

There are numerous reports that may be generated from the PS&R, but they are primarily grouped into two categories, Provider Summary Reports and Payment Reconciliation Reports. Provider Summary Reports contain accumulated data that can be used for cost reporting and data analysis, summarized by specific criteria. The Payment Reconciliation Reports (also known as Detail Reports) contain detailed, claim specific data that supports the Provider Summary reports.

Users may generate their own Provider Summary reports using the PS&R Redesign user interface screens. The reports are available to be printed or downloaded using various methods. The Payment Reconciliation reports may be requested by the provider using the user interface screens, but due to the sensitive data they contain, the reports must be authorized and transmitted to the provider by their MAC.

Prior to accessing the PS&R system, users will first need to register for a user ID and password in CMS' Enterprise Identity Management system (EIDM). EIDM is the CMS identification and authentication system used to access CMS web-based applications. EIDM allows users to obtain one ID and password needed to access multiple web-based systems, one of which is the PS&R system. Links to the EIDM user guides and other helpful EIDM information are located on this page.

Downloads

[Frequently Asked Questions \[PDF, 795KB\]](#)

Related Links

[EIDM](#)

[EIDM Registration and Login](#)

[EIDM Support - External User Services](#)

<https://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/PSRR/index.html>

Cost Report Files from Healthcare Business Specialists

<http://www.ruralhealthclinic.com/rhc-cost-reporting>

- [RHC Cost Report Checklist and Forms for filing 12 31 2020 Cost Reports \(22 page PDF\)](#)
 - [RHC Visit Count Worksheet for 12 31 2020](#)
 - [MCreF User Manual \(45 page PDF\)](#)
 - [MCreF FAQs \(5 page PDF\)](#)
 - [Provider Reimbursement Manuals CMS Listing by Chapter](#)
- [The Maximum Rate for 2021 is \\$87.52 or a 1.40% increase from \\$86.31 in 2020 per MM12035](#)
 - [Cost Report Waiver of Productivity Screen Worksheet from WPS \(Excel Spreadsheet\)](#)

2021 RHC Medicare Cost Report Checklist



RHC MEDICARE COST REPORT CHECKLIST 12/31/2020

WELCOME

Thank you for engaging Healthcare Business Specialists to prepare your Medicare Cost Report. Mark R. Lynn, CPA (Inactive) CRHCP and Dani Gilbert, CPA, CRHCP will be the primary contacts with Healthcare Business Specialists, so feel free to contact us at any time. Here is our Contact Information and if you need to fax us, that number is (800) 268-5055. You will be provided a client portal to securely upload computer files as well.

Contact	Telephone	Email
Healthcare Business Specialists	833.787.2542	ruralhealthclinic@outlook.com
Mark R. Lynn CPA, CRHCP	423.243.6185	marklynnrhc@gmail.com
Dani Gilbert CPA, CRHCP	423.650.7250	Dani.gilbert@outlook.com

Resources

Additionally, we have several resources that will be helpful as you learn more about the RHC program or have questions. We have included a table of those resources for your convenience.

Type	Purpose	Link
FaceBook Group	A place to share information and ask questions about RHCs	RHC Information Group on Facebook
Website	Rural Health Clinic.com Website	http://www.ruralhealthclinic.com/
Youtube Channel	A place to find recordings of HBS webinars	Youtube Channel with Webinar Recordings

Healthcare Business Specialists

Specializing in RHC reimbursement

144 Hancock Oaks Trace NE Cleveland, Tennessee 37323

Email: dani.gilbert@outlook.com

Website: www.ruralhealthclinic.com

Telephone: (877) 787-2542

[RHC Cost Report Checklist and Forms for filing 12 31 2020 Cost Reports \(22 page PDF\)](#)

2021 RHC Medicare Cost Report Workpaper Checklist

ITEM NUMBER	DESCRIPTION OF WHAT IS NEEDED	Y IF INCLUDED
1	We need <u>at least one of the following</u> items to determine the total expenses paid by clinic during the cost reporting period. The reports should be for the entire accounting period (which is typically 12 months). a. Trial Balance b. Financial Statement from Accountant or QuickBooks c. Federal Tax Return for the Practice	
2	We need <u>at least one of the following</u> to determine the total patient visits or encounters. a. CPT Frequency Report (by Provider) b. Written, Manual Visit Count using the Updated Included Cheat Sheet	
3	W-2's with the employee's position listed on the W-2 or what the employee did during their employment. Please write the number of hours the employee worked during the year on the W-2, as well, and if the employee split time in laboratory or X-Ray.	
4	We need <u>all of the following</u> information to claim Influenza and Pneumococcal reimbursement on the cost report. a. Medicare Logs with Patient Name, HIC Number, and Date of Service b. A Count, Listing, or Log for Non-Medicare Patients c. Invoices Supporting the Vaccine Purchases During the Year	
5	PS&R Report. RHCs are required to obtain their own PS&R from the EIDM portal from the IACS system. Please start this process immediately if you do have a log-in as it may take six to eight weeks. We need the summary 710 and 71S reports for the period of the cost report. (We have included a seven-page PDF with instructions.) Add Dani Gilbert as your Authorized Cost Report Preparer for EIDM if you want HBS to file the cost report electronically.	
6	Medicare Bad Debt Listing. If you have any Medicare bad debts, please prepare a separate Bad Debt listing for Medicare bad debt and Medicare/Medicaid crossover bad debt, using the Excel template we provide. If you do not have a copy of the Excel template for this, please email us and request one.	

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Telephone: (423) 650-7250

HBS

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ITEM NUMBER	DESCRIPTION OF WHAT IS NEEDED	IF INCLUDED
7	Related Party Transactions. List any related party transactions (RPT), including any rental payments by the clinic to the physician/owner or the owner's relatives. Please copy 1099s for our file if you think you may have a RPT.	
8	S-3 Clinic Information Please see the workpaper which includes identifying information about the clinic and includes the clinic's hours of operation. Please also indicate any non-RHC hours that the clinic may have.	
9	Laboratory. Please complete the Laboratory Time Log if you do not have dedicated employee to lab or expenses directly expensed to lab in the trial balance.	
10	FTE Calculation. Please complete the Provider FTE Calculation Workpaper attached to this document.	
11	Depreciation. Please include a depreciation schedule so we can convert depreciation to straight-line depreciation.	
12	Please enclose any Medicare correspondence including letters requesting a cost report, Notices of Program Reimbursement for prior years, or any adjustment reports from the Medicare Administrative Contractor (MAC). This will ensure your cost report is filed to the correct MAC.	
13	Please provide visit counts in the following formats: a. Total Medical visits, total mental health visits, and visits by interns and residents b. Visits by payor mix for inclusion on Worksheet S-3 i. Title V- CHIP ii. Title XVIII – Medicare iii. Title XIX – Medicaid iv. Other – Commercial, self-pay, etc. Please see the Workpaper S-3 Total Visits by Payor Mix and complete.	
14	Please complete Worksheet S-1 regarding your Malpractice costs : a. Malpractice premiums, _____ b. paid losses, and _____ c. self-insurance costs _____ Is the malpractice insurance a claims-made or occurrence policy? _____	

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ITEM NUMBER	DESCRIPTION OF WHAT IS NEEDED	✓ IF INCLUDED
15.	IMPORTANT: Please send any letter from the MAC with any type of settlement to for from the MAC. If we do not report these settlements on the cost report the clinic may have to pay back funds to Medicare when the report is final settled.	
16	Please provide the information for the person who will sign the Cost Report First Name _____ Last Name _____ Title _____ Email _____	
17	Is the Clinic part of an entity that owns or leases multiple RHCs? If so, provide the following information: Name of Entity _____ Street _____ P.O. Box _____ City _____ State _____ Zip Code _____	

RHC Cost Report Dashboard Report

Cost Report Reimbursement Dashboard				
Sample RHC Dashboard Report CCN: XX-XXXX FYE: 6/30/2020			Cost Report Settlement	
			Current Year	Previous Year
			13,252	13,812
Medicare Cost Per Visit			Total Visits	
Current Year	Previous Year	Medicare Cap	Current Year	Previous Year
\$ 121.32	\$ 145.98	\$ 86.31	6,592	7,395
Medicare Visits		Medicaid Visits		
Current Year	Previous Year	Current Year	Previous Year	
455	436	5,038	5,796	
	Flu Shot Reimbursement		Pnu Reimbursement	
	Current Year	Previous Year	Current Year	Previous Year
Rate	\$ 46.58	\$ 189.71	NA	NA
Care Shots	\$ 3.00	\$ 6.00	NA	NA
Care Payment	\$ 140	\$ 1,138	NA	NA
Tentative Settlements		Interim Rates		
Current Year	Previous Year	Current Year	Previous Year	
0	0	\$50	\$50	
Medicare Bad Debts				
Current Year	Previous Year			
None	None			

Legend

Green: Numbers are consistent with prior year or can be explained based upon current conditions (ie. COVID)

Yellow: Numbers that may need addition in the future

Red: Numbers that may need attention or action.

Review Notes

1. Prior Year Flu shot reimbursement was \$189.71 per shot. That is higher than the benchmarks we normally see for flu shots.

2. A Tentative Settlement was not reported to us this year. Normally we see tentative settlements from the MAC. This may reduce the final settlement or create a payback if not reported on the cost report.

3. The interim rates appear to still be set at \$50 per visit. The clinic should request an increase to at least the Medicare Maximum of \$86.31

4. The clinic may want to claim Medicare Bad Debts in the future. Medicare will reimburse 65% of the amount claimed for unpaid Medicare co-pays/deductible

Cost Report Repayments to Medicare

- Many of the MACs did the following:
 - Increased the interim rate above the cap
 - Paid Interim Settlements during the year.
- This resulted in the following:
 - Much smaller settlements to RHCs
 - Some RHCs paying back monies to Medicare
 - RHC Consultants having to do a lot of explaining
 - **If you do not tell us you received an interim settlement, we will not know, and you may end up paying back Medicare money.**





Why are you having to payback Medicare on the cost report?

You did not give as many Medicare flu and pneu as the previous year.

Your Interim Rate was too high as established by the MAC (above the cap)

Your Medicare visits increased substantially during the year.

You did not claim bad debts or have a smaller amount of bad debts.

You received an interim settlement and did not tell your CR preparer.



Worksheet C-1

Analysis of Payments to RHCs for Services Rendered

RHC Name	
CCN/PTAN Provider Number	
Fiscal Year End	

Interim Lump Sum Payments to RHCs

In recent years, the MACs are issuing interim lump sum payments (and occasionally a withhold of payment) to RHCs which are a part of the annual Medicare Cost Report Settlement. These payments or withholds must be recorded on Worksheet C-1 or it may result in a payback to Medicare on settlement of the cost report. If you received an interim payment or withhold please report this information to us below and provide the letter emailed to you documenting the payment or withhold.

Please provide the date and amount of Interim Payments or Withholds

Date of Interim Payments	Amount

Note: Failure to report these payments or withholds will affect the settlement of your cost report and may result in a payback to Medicare when the cost report is final settled. Please make an effort to identify any such payments to avoid the potential payback to Medicare.

Report any
Interim
Payments to
us so we can
include on
the cost
report

Interim Payments to be reported on the Cost Report

FD-875 (10-2007) | CY, LEMBA, SC 29202-3907 | PALMETTOGBA COLLEGE | ISO 9001

WIB INC. JURISDICTION J
Alabama, Georgia and Tennessee



October 9, 2018

[Redacted]

Subject: YEAR END RATE REVIEW FOR FYE: December 31, 2018 FGR:
[Redacted] CCN: [Redacted] NPI: [Redacted]

Dear [Redacted]

We have recently completed your Year End rate review for the year ending December 31, 2018. These reviews were based on previous audit history for your facility, the provider statistical and reimbursement report and the December 31, 2017 as-filed cost report.

As required by law, President Obama issued a sequestration order on March 1, 2013 requiring across-the-board reductions in Federal spending. In general, Medicare FFS claims with dates-of-service or dates-of-discharge on or after April 1, 2013, will incur a 2 percent reduction in Medicare payments. Therefore, to prevent making overpayments, interim and pass-through payments related to the Medicare cost report will be reduced by 2 percent. Beginning April 1, 2013 the 2 percent reduction will be applied to Periodic Interim Payments (PIP), Critical Access Hospital (CAH) and Cancer Hospital interim payments, and pass-through payments for Graduate Medical Education, Organ Acquisition, and Medicare Bad Debts.

The results of these reviews are as follows:

Provider	Type of Review	New Rate \$/Per Diem	New Base Weekly	Effective Date	Lump Sum
[Redacted]	RHC 1	96.38		1/1/2018	\$36,798
TOTAL:					\$36,798

WKS C-1 Line 3

The net result of these reviews is a lump sum underpayment of \$36,798. This amount will be issued on or before October 19, 2018. Enclosed are the computations and payment schedule(s) for your reviews.

If you have any questions please call me at (803) 763-1392 or e-mail me at brenda.williams@palmettogba.com.

Sincerely,
Brenda Williams

Brenda Williams
Accountant II, Provider Reimbursement
Provider Reimbursement



RuralHealthClinic.com

Experienced Knowledge

Questions, Comments, Thank You



H B S

Healthcare Business Specialists