Provider Relief Fund Reporting
Jeff Michaels, OD

July 12, 2021

AOA Secretary/Treasurer

• Steven Reed, OD
Thank you AOA!

• #AskAOA COVID webinar series
• AOA staff
  • Kara Webb

Try to hold on to your questions until we finish...

...DO NOT start typing in questions right now
Advice:

• Consult your CPA, tax attorney, advisors, and others for all questions and decisions about running your practice, tax implications of funding, etc.
• I am an optometrist trying to help you navigate this process.

This is being recorded and will post for replay.

• AOA.org
  • COVID-19 tab
    • #AskAOA webinar
• Playback expected!
  • Equivalent of:
    • PPP use rules
    • PPP Forgiveness
    • PPP forms
    • (6 webinars)
Why?

• You received Provider Relief Funds and now you *MAY* need to report it to HHS
  • Various rules and deadlines

The Big Picture

• Health & Human Services (HHS) made money available to you during COVID known as Provider Relief Funds (PRF)
• Sensible tracking of how you spent money during COVID
• On a calendar you can account for payrolls and other expenses attributed to:
  • Payroll Protection Program (PPP)
  • Provider Relief Funds (PRF)
  • Employee Retention Credit (ERC)
• See #AskAOA COVID webinar series for PPP and ERC webinars
Why did I get Provider Relief Funds?

• To spend on allowable expenses used to prevent, prepare for, and respond to coronavirus
• HHS broadly views every patient as possible case of COVID
  • Any patient you saw after January 31, 2020 = possible COVID
    • Doesn’t matter if you diagnosed patients with COVID
    • Doesn’t matter if your patient had COVID or COVID symptoms
    • Doesn’t matter if you did telehealth or in-person care
  • If you were seeing patients any time from Jan 31, 2020 through end of national public health emergency (still going)

This webinar will not cover:

• Reasons you did not get PRF funds
  • No need to ask questions about not getting funds
• Resources to try to get funding now
  • Funding no longer available??
Provider Relief Funds (PRF) Background

• PRF does not need to be paid back if you:
  • Meet the Terms and Conditions
    • Use it properly
    • Report your spending if required

• PRF is taxable income
  • Income on Profit & Loss
  • (Consult your CPA for **ALL** tax questions)

Will the HHS Police come after you?

• HHS is authorized to recoup funds if:
  • Funds made in error or used outside the guidelines
  • Don’t comply with Terms & Conditions
    • (Terms: Submit documents to substantiate use of funds)
Public Disclosure Website (not reporting website)

HHS COVID-19 FUNDING

HHS Provider Relief Fund

The Provider Relief Fund (PRF) supports healthcare providers in the battle against the COVID-19 pandemic. Through the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Paycheck Protection Program and Health Care Enhancement Act (PPP/HEALS), the Coronavirus Response and Relief Supplemental Appropriations (CURES) Act, and the American Rescue Plan Act of 2021, the federal government has allocated $186.5 billion in payments to be distributed through the PRF.

COVID-19 RESOURCES

Coronavirus.gov Coronavirus Disease 2019 (COVID-19) What the U.S. Government is Doing (HHS News Releases)

Payments Received & Attested

These data visualizations and tables represent the list of providers that received a payment from the Provider Relief Fund (PRF) and who have attested to receiving one or more payments and agreed to the Terms and Conditions.

U.S. MAP OF PROVIDER RELIEF FUND PAYMENTS

$117,805,956,151 vs. $178 Billion

13

14
Your Total Amount

• Not divided by HHS1, HHS2, HHS3

To Report: Need to Know about your PRF!

• Did I receive Provider Relief Funds (distribution payment)?
  • HHS1, HHS2, HHS3
• What date did the ACH hit my bank account for each?
  • ACH: HHS Stimulus or HHS Payment
  • Paper check: date you cashed it
• How much was the payment?
• What deadline do I have to spend each distribution payment?
• How did I spend the distribution payment?
• Am I required to report how I spent it?
• If yes, what specific time frame do I have to report?
PRF Terminology List

- Phase
- Payment Received Period
- Period of Availability
- Reporting Time Period

PRF Terminology Background

- “Phase”
  - Phase 1 Distribution, Phase 2 Distribution, Phase 3 Distribution, Phase 4 Distribution
  - HHS1, HHS2, HHS3, HHS4
  - Most of you got up to 3 distributions (deposits)
    - Phase 1 distribution (HHS1), Phase 2 distribution (HHS2), Phase 3 distribution (HHS3)
- “Payment Received Period”
  - Specific window of time that you received payment
  - Period 1, Period 2, Period 3, Period 4
  - Most of you:
    - HHS1 came in Period 1
    - HHS2 came in Period 1
    - HHS3 came in Period 2
Provider Relief Funds (PRF) Background

- “Other PRF payments”
  - “General Distribution” vs. “Targeted Distribution”
- General Distribution
  - HHS1, HHS2, HHS3
    - Known as: Phase 1, Phase 2 & Phase 3 General Distributions
- Targeted Distribution
  - Skilled Nursing Facility
  - Rural & Small Metro (Hospitals)
  - High Impact Areas (hospitals)
  - Indian Health Services
    - IHS and Tribal Clinics
- Reporting criteria for Targeted Distributions?

“General Distribution” Overview

- HHS1 (Phase 1) Distribution
  - Automatic, based on 2019 Medicare billing
    - Received ~ Apr 2020
- HHS2 (Phase 2) Distribution
  - Application portal, based on 2% of revenue
    - Submit tax forms 2017, 2018 or 2019
    - Received ~ May 2020
- HHS3 (Phase 3) Distribution
  - Application portal, based on Q1 & Q2 2020 revenue losses
    - Submit Profit & Loss statements
    - Deadline Nov 2020
    - Received ~ Dec 2020
Will there be General Distribution HHS4?

- Based on Q3 & Q4 2020 revenue losses
  - Compared to Q3 & Q4 2019
  - No information yet

PRF Time “Period”

- There are 4 time “periods” that deposits were made
  - Period 1, Period 2, Period 3 and Period 4
- Your “period” is defined by:
  - The date you received your money
- Time period DOES NOT mean HHS1, HHS2, HHS3, etc
For emphasis

• Period 1 ≠ HHS1
• Period 2 ≠ HHS2
• Period 3 ≠ HHS3
• Period 4 ≠ HHS4

Windows of time you received PRF funds...

• Period 1
  • April 10, 2020 – June 30, 2020
• Period 2
  • July 1, 2020 – December 31, 2020
• Period 3
  • January 1, 2021 – June 30, 2021
• Period 4
  • July 1, 2021 – December 31, 2021
Total PRF $$ in Period defines if you have to report

• Period 1
  • April 10, 2020 – June 30, 2020
    • Example
      • HHS1: $2,000
      • HHS2: $6,000
  • Period 2
    • July 1, 2020 – December 31, 2020
      • Example
        • HHS3: $125,000

If the funding in any Period is >$10,000 you have to report for that period

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Do I have to report?

• Period 1
  • April 10, 2020 – June 30, 2020
    • Example
      • HHS1: $8,000
      • HHS2: $50,000
  • Period 2
    • July 1, 2020 – December 31, 2020
      • Example
        • HHS3: $225,000

If the funding in any Period is >$10,000 you have to report for that period
If you were < $10,000 in a period

• You still have to log in to report some information
  • But you won’t report how you spent the money

PRF Reporting Terminology

• “Period of Availability”
• “Reporting Time Period”
PRF Reporting Terminology

• “Period of Availability”
  • Deadline to spend money
    • Period 1, Period 2, Period 3, Period 4 have separate time frames
  • They made it available to you to spend
    • If you don’t spend it, you owe it back!
  • Hold your questions about how you’re not sure if you spent it

• “Reporting Time Period”
  • I received >$10,000 in a Period
  • Specific time I have to go to the web portal to report
    • Time frame is different for each Period

Reporting Rules

• There are NO extensions for reporting
  • You must report during the times listed
  • You cannot report early (or late)
## Period 1

- **You received** *any* PRF $$ April 10, 2020 – June 30, 2020
  - HHS1, HHS2, and/or HHS3
- **Deadline to spend**
  - June 30, 2021
    - Period of Availability:
      - Deposit date through June 30, 2021
- **Reporting Time Period**
  - July 1, 2021 – Sept 30, 2021
  - You are responsible to report how you spent it (if >$10,000)
  - You go to the website and submit your info

## Period 2

- **You received** *any* PRF $$ July 1, 2020 – December 31, 2020
  - HHS1, HHS2, and/or HHS3
- **Deadline to spend**
  - December 31, 2021
    - Period of Availability:
      - Deposit date through Dec 31, 2021
- **Reporting Time Period**
  - January 1, 2022 – March 31, 2022
  - You are responsible to report how you spent it (if >$10,000)
  - You go to the website and submit your info
Period 3

• You received *any* PRF $$ January 1, 2021 – June 30, 2021
  • HHS1, HHS2, and/or HHS3
• Deadline to spend
  • June 30, 2022
    • Period of Availability:
      • Deposit date through June 30, 2022
• Reporting Time Period
  • July 1, 2022 – September 30, 2022
  • You are responsible to report how you spent it (if >$10,000)
  • You go to the website and submit your info

Period 4

• You received *any* PRF $$ July 1, 2021 – December 31, 2021
  • HHS1, HHS2, and/or HHS3
• Deadline to spend
  • December 31, 2022
    • Period of Availability:
      • Deposit date through Dec 31, 2022
• Reporting Time Period
  • January 1, 2023 – March 31, 2023
  • You are responsible to report how you spent it (if >$10,000)
  • You go to the website and submit your info
What if I don’t spend it all in time?

• Then you owe it back!
  • Process covered at the end of this webinar

Most ODs Received PRF Funding

• Period 1
  • HHS1 & HHS2
• Period 2
  • HHS3
Spending Provider Relief Fund Basics

- On paper, can you account for spending the money?
- Example (simplistic):
  - I received $4,500 for HHS1 on April 10, 2020
    - Spent it from Aug 10, 2020 through Sept 18, 2020
      - Spent $3,000 on salary
      - Spent $1,000 on rent
      - Spent $500 on PPE/cleaning supplies
  - There is no PPP-like payroll requirement
    - At least 60% payroll

Spending PRF: use mostly PPP thought process

- “Allowable expenses”
  - Payroll & benefits
  - Rent/mortgage interest
  - Utilities
  - COVID cleaning supplies and PPE
    - Would include scrubs
  - EHR
  - Insurance: malpractice, property, other business insurance
  - Other expenses generally considered to part of general and admin expenses
  - Certain capital equipment
    - Future slide
  - Covering revenue losses may be an option
    - Future slides
When considering if an expense is allowable, ask yourself:

- Is this expense necessary and reasonable to support patient care efforts to prepare for, prevent or respond to coronavirus?
- Is this expense incurred consistent with our organization's policies and procedures?

PRF Allowable ≠ PPP Allowable

<table>
<thead>
<tr>
<th>Both Allowed</th>
<th>PRF Not Allowed?</th>
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</table>
| - Payroll, holiday, paid time off  
  - Owners and employees  
  - Health insurance  
  - Rent/Mortgage interest  
  - COVID cleaning supplies  
  - EHR  
  - Insurance  
  - Scrubs/uniforms  
  - Other expenses generally considered to part of general and admin expenses | - CL inventory?  
- Optical inventory? |

*Remember you have > 1 year from the deposit to spend PRF  
*When in doubt, leave it out!
Reporting “PRF Allowable Expenses” Categories

1. General & Admin (G&A) Expenses
   - Personnel
     - Payroll, benefits, contractors
   - Rent/Mortgage interest
   - Utilities
   - Insurance
     - Malpractice, business, property
   - Lease payments
     - Equipment not purchased and will not be kept
   - Other G&A expenses not captured above that are generally considered part of G&A

2. Health Care-Related Expenses attributable to Coronavirus
   - Supplies
     - PPE, masks, cleaning, scrubs, patient temperature devices
   - Equipment
     - HVAC improvements for COVID
   - IT
     - EHR, telehealth
   - Facilities
     - Enhancements for infection control
     - barriers, construction, etc
   - Other health care-related expenses paid to prevent, prepare for and/or respond to COVID

COVID Government Assistance Balancing Act

- Provider Relief Funds (PRF)
- Payroll Protection Program (PPP)
- Employee Retention Credit (ERC)
- Spending cannot overlap!
PRF, PPP & ERC Balancing Act

• Example
• Simplistic using it all on payroll
  • COVID Shutdown: Payroll March 17-May 12, 2020: ERC
  • Opened business back up on May 13
    • Payroll May 13-July 25, 2020: PPP
    • Payroll July 26-August 9: PRF
• No spending overlap

COVID Government Assistance Limited By:

• PPP limited by:
  • Spend it by 24 weeks from deposit date
    • (No longer have to start immediately after deposit)
  • At least 60% on payroll
  • Once you submit forgiveness, you can’t take it back
  • #AskAOA webinar, January 2021

• ERC limited by:
  • COVID forced shut down or quarters you lost revenue
  • Only payroll (Form 941-X)
    • #AskAOA webinar, February 2021

• PRF limited by:
  • Period you received $$ will define your spending deadline
    • > 1 year after deposit
    • Use to your advantage to balance the PPP and ERC use
  • No minimum on payroll
  • Spending PRF comes after you spend PPP, ERC, any other COVID-related funding
PRF Spending

• PRF “Allowable expenses”
  • Payroll & benefits
  • Rent/mortgage interest
  • Utilities
  • COVID cleaning supplies and PPE
    • Would include scrubs
  • EHR
  • Insurance: malpractice, property, other business insurance
  • Other expenses generally considered to part of general and admin expenses
    • Certain capital equipment
    • Covering revenue losses may be an option

Capital Expense as PRF “Allowable Expense”

• Full expensed if directly related to prevent, prepare for and respond to coronavirus
• Health Care-Related Expense
  • Shields, barriers (permanent or temporary)
  • PPE/disinfection supplies
  • HVAC upgrade to support negative pressure
  • HHS specifically cites: “CT scanners and other ICU related equipment put into immediate use”
    • Digital phoropters?
Lost Revenue as an “Allowable Expense”

• If you could not spend all funds on the other “allowable expenses”, then you can use funds to cover “Lost Revenues”
• Up to the amount of difference from patient care revenue between 2019 and 2020
  • Actual losses
  • Budgeted loss

I recommend spending on “allowable expenses” but if you are using lost revenue:

• 2020 vs 2019
• Actual losses
  • Profit & Loss statements; or
  • Tax returns; or
  • Consult your CPA
• Budgeted losses
  • 2020 vs 2019
• Budget was approved prior to March 26, 2020
  • Ratified, certified or adopted by your financial executive or executive officer
  • Required to attest
  • Required to submit excel/pdf budget
More PRF Terminology

- Attestation
- Register
- Reporting

Attest, Register, Report, oh my!

- Attestation
  - I received money
    - Usually within 90 days of receiving funds
    - If you missed deadline, they automatically attested for you
- Register
  - Started in Jan 2021
    - They weren’t ready for you to report so they created this step
  - You will need to “register” before you can “report”
- Reporting
  - Starts July 1, 2021 for Period 1 (and ends September 30, 2021)
HHS Reporting Portal

- “The portal is **only** compatible with the most current version of MS Edge, Google Chrome, and Mozilla Firefox”
• “Register”
  • This is the step before “reporting”
  • Sets you up in the system so you can report
  • Also ensures you are getting communication from HHS

• Reporting is on same website
Portal Madness

• Every time you log in, it emails you a two-factor authentication code
• Once logged in, you cannot skip steps or jump ahead
• Not every page saves data
  • If you log out, some pages require you to re-enter all info

Portal Madness

• You received “Other PRF Payments”
  • General or Targeted distribution
• If any $$ info in your portal is inaccurate:
  • “Do you certify the information is accurate to the best of your knowledge?”
    • Yes/No
  • “No”, then prompted to type your story
• Then you must call: Dispute settlement: 866-569-3522
  • Mon-Fri 7am-10pm CT
    • Your typed story is not sent to HRSA (just a reference for you)
Portal Madness

• Invested your funds?
  • If you invested funds in an interest-bearing account, you must report interest gains
    • Gains can only be spent on “allowable expenses”
    • You are accountable for your losses
  • I do not believe your checking account counts as interest-bearing
Portal Madness

- Most ODs: < $500,000
  - G&A vs Health Care-Related

- If you received > $500,000 in PRF in one Period
  - More detailed itemize of your expenses
    - Rent, payroll, supplies, utilities, etc

- If you received > $750,000 in PRF and other federal financial assistance
  - “Single Audit” is required
  - PPP and EIDL do not count towards this $750k
Screen shot walk through
If < $10,000 in PRF this Period

Additional PRF Reporting Not Required At This Time

At this time, no further action is required because the recipient received $10,000 or less in payments during the period April 10, 2020 through June 30, 2020.

Click ‘Save & Exit’ to exit the portal.
Your PRF numbers for THIS PERIOD
Non-PRF Assistance: e.g., PPP, VSP, your state, private benefits, insurance, other

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Once entered, screen shot...edit doesn’t save
Enter how you spent your Period 1 PRF

Reporting Allowable Expenses Categories

1. General & Admin (G&A) Expenses
   - Personnel
     - Payroll, benefits, contractors
   - Rent/Mortgage interest
   - Insurance
     - Malpractice, business, property
   - Lease payments
     - Equipment not purchased and will not be kept
   - Utilities
   - Other G&A expenses not captured above are generally considered part of G&A

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   - Supplies
     - PPE, masks, cleaning, scrubs, patient temperature devises
   - Equipment
     - HVAC improvements for COVID
   - IT
     - EHR, telehealth
   - Facilities
     - Enhancements for infection control (barriers, construction, etc)
   - Other health care-related expenses paid to prevent, prepare for and/or respond to COVID
Cannot report spending more than you got

Payment = Expenses

- Lost Revenue screens based on this
Net Unreimbursed Expenses

• HHS way of figuring out how much COVID cost your business
  • COVID expenses to your business after all PPP, PRF, ERC are spent
    • Every patient after January 31, 2020 was considered COVID

Determining Unreimbursed Expenses

• Divide your total expenses each quarter in 2020 & 2021 by:
  • General & Admin (G&A)
  • Health Care-Related (HCR) to COVID
• Easiest to determine HCR to prepare, prevent, respond to COVID
  • Uniforms, masks, cleaners, computer, IT, EHR, COVID construction
  • Everything else is G&A

• Example
  • Q1 2020
  • Total expenses: $130,000
  • Of which $30,000 is HCR
  • That means $100,000 is G&A
Determining Unreimbursed Expenses

2020 Expenses by Quarter

• Q1 expenses
  • G&A: $100,000
  • HCR: $30,000
• Q2 expenses
  • G&A: $65,000
  • HCR: $50,000
• Q3 expenses
  • G&A: $80,000
  • HCR: $40,000
• Q4 expenses
  • G&A: $70,000
  • HCR: $30,000

2020 Financial Aid

• Subtract out from each the portion that PPP, PRF, ERC, VSP, etc paid for
  • PPP per quarter
    • G&A
    • HCR
  • PRF
    • G&A
    • HCR
  • ERC
    • G&A
  • VSP grant
    • G&A
    • HCR

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Determining Unreimbursed Expenses

2020 Expenses by Quarter

• Q1 expenses
  • G&A: $100,000
  • HCR: $30,000
• Q2 expenses
  • G&A: $50,000
  • HCR: $10,000
• Q3 expenses
  • G&A: $40,000
  • HCR: $20,000
• Q4 expenses
  • G&A: $30,000
  • HCR: $10,000

2020 Financial Aid

• Employee Retention Credit
  • Refiled 941 for shut down
  • $40,000 coming back to me (that’s G&A)
• Unreimbursed Q1
  • G&A: $100,000 - $40,000 = $60,000 unreimbursed and reported on PRF portal
  • HCR: $30,000 = unreimbursed and reported on PRF portal
• PPP received $60,000
  • Spent $50,000 on payroll, rent (G&A)
  • Spent $5,000 on uniforms (HCR)
  • (Still have $5,000 to spend in future)
• Provider Relief Fund received $25,000 (HHS1, HHS2)
  • Spent $15,000 to buy cleaning supplies, masks, etc (that’s HCR)
  • (Still have $10k to spend in future)
• Unreimbursed Q2
  • G&A: $65,000 - $50,000 = $15,000 unreimbursed and reported on PRF portal
  • HCR: $50,000 - $5,000 - $15,000 = $30,000 unreimbursed and reported on PRF portal
Unreimbursed Expense Reporting

- You are reporting Unreimbursed Expenses:
  - 2020: Q1, Q2, Q3, Q4
  - 2021: Q1, Q2
- How much did I spend that wasn’t reimbursed by PPP, ERC, PRF, etc
- Account for PPP2 and HHS3 when considering unreimbursed expenses
  - Deposits came in during this “Period of Availability”
    - April 10, 2020 thru June 30, 2021
  - You report that you received PPP2
    - You received HHS3 already
      - NOT YET reporting details of how you spent HHS3
      - But you are accounting for it in your “unreimbursed expenses” if you spent it already
- Your HHS3: will reduce your “unreimbursed expenses”
  - Q4 2020 thru Q2 2021
- Your PPP2: will reduce your “unreimbursed expenses”
  - Q1 2021 thru Q2 2021

The Main PRF Rule

- You are expected to use PRF payments after considering Other Assistance Received
  - Expected to account for spending PPP1 and PPP2
  - Expected to account for spending ERC
  - Expected to account for spending VSP, other
  - Then you are allowed to account for PRF funds
Net Unreimbursed Expenses

• Screen shot this: it’s going to be used in Period 2 reporting
  • If you received HHS3

Lost Revenue to Off-Set PRF

• Shows up automatically if you didn’t spend all your PRF
  • Otherwise doesn’t show up
Lost Revenue is measured per quarter, then add it all up

• Actual Rev 2019 Q1 – Actual Rev 2020 Q1 = x
• 2019 Q2 – 2020 Q2 = y
• 2019 Q3 – 2020 Q3 = z
• 2019 Q4 – 2020 Q4 = w
• 2019 Q1 – 2021 Q1 = v
• 2019 Q2 – 2021 Q2 = u

• x + y + z + w + v + u = actual revenue lost that can be spent against your PRF

If you spent enough, you get this screen
Summary (bad)

• $0 = you won’t owe it back
• $ any amount listed, you owe it back
Personnel and Patient Care Metrics

Personnel, Patient, and Facility Metrics

HHS is collecting the information in an effort to quantify the impact of COVID-19 on the reporting entity's personnel, patients, and facilities.

Fill out the tables below with the quarterly Personnel, Patient, and Facility Metrics for calendar year 2020-2021. See the PAF Reporting Portal User Guide (Section 4.14) for detailed instructions.

All fields marked with an asterisk are required. The number entered must be a whole number up to 6 digits. If a metric is zero, the reporting entity must enter a '0'. The 'Tab' key may be used to navigate between cells during data entry.

Expenses are reported by calendar year quarter (Q).

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</tbody>
</table>

• DOES NOT SAVE
  • Screenshot / write it down it if you have to come back later and re-enter
Personnel and Patient Care Metrics

- It’s a PIA because it doesn’t save!
  - Write it down!!!
- Metrics are your best effort (not compared to your PPP submission)
- Per Quarter: 2019, 2020, 2021
- Personnel
  - Clinic vs non clinic
    - 50% or more patient facing
  - Full time, part time, contracted
    - Full time = 30 hours or more
    - Not correlated to PPP reports
  - Furloughed, separated, hired
- Patient visits (outpatient visits)
  - No inpatient, no ED, no facility stays
Review and Submit

You will owe money if you see this

Our records indicate that you have unused PRF payments. Please follow the instructions located on the PRF website to return unused PRF payments.

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

- STOP!!!!
- If you believe you spent it correctly, do not say ”yes” yet!
  - You filled it out incorrectly?
The screen right after you first entered your PPP

![Diagram showing PPP expense report]

Reporting Successful!

Congratulations! You have successfully completed PPP Reporting.

Our records indicate that you have received additional PPP payments that you will need to report on during a future reporting period. Please visit the PPP website to learn more about future reporting periods.

Please click the 'Log Out' button to log out and return to the Home Screen.

![Image of PPP payment notice]
Log back in for a copy of all your numbers

- Cut and paste
  - Into an email to yourself
  - Or excel
  - (MS Word: margins don’t work, not even landscape)

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PRF Tid-Bits

- Maximum payroll per employee
- Returned money
- Didn’t spend all the money
- HHS2 and HHS3 calculation issue?
PRF Maximum Salary Allowed

- $192,000 max wage per employee
  - Owner or employee
  - Hourly or salary
  - Similar thought to PPP max payroll
    - But much higher
- Can go higher than $192k
  - Benefits can take you higher than $192k
    - Health, 401k, etc
- $192k cap for your entire collective PRF
  - Not per Period and not per HHS payment

What if I received money but then returned it?

- You only report if the money you kept is >$10,000 in any Period
- Portal should account for money you turned down
What if I did not spend all my funds in a Period?

• Return it through the portal
  • Due within 30 days of the Reporting Period ending

HHS2 & HHS3 Calculation Issue?

• HHS1: automatic if you billed in 2019
• HHS2: 2% revenue from prior tax year (2017-2019)
  • Tax return was submitted
• HHS3: Revenue loss in Q3 and Q4 2020 vs 2019
  • Profit & Loss submitted
HHS2 & HHS3 Calculations

• HHS Frequently Asked Questions post: October 20, 2020
  • Revenue or expenses related to the sale of prescription glasses or contacts may not be included as part of revenue.
  • Only patient care revenues from providing health care services in a medical setting, at home, or in the community may be included.

HHS2 & HHS3 Calculations

• Posted info on October 20, 2020
• HHS2: 2% revenue from prior tax year (2017-2019)
  • Tax return was submitted in April 2020
• HHS3: Revenue loss in Q3 and Q4 2020 vs 2019
  • Profit & Loss submitted in September/October 2020
HHS Provider Relief Funds (PRF) Audit

• Any recipients identified as having provided inaccurate information to HHS will be subject to payment recoupment and other legal action
• Keep track!
• Keep records!
  • HHS requires keeping records for 3 years

Good Faith

• PRF provided by Congress/HHS good faith effort to support your practice
Future questions can be sent to: AskAOA@aoa.org

• Comments and feedback can be sent to: President@aoa.org

Bob Layman, OD became the 100th AOA President on June 26!

If this webinar helped you, let him know!

**It will be available for playback within 2 days
AOA.org > COVID 19 > #AskAOA Webinar Series

AOA Trustee

• Curtis Ono, OD