

Provider Relief Fund Reporting

Jeff Michaels, OD

July 12, 2021



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AOA Secretary/Treasurer

- Steven Reed, OD



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Thank you AOA!

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



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

...DO NOT start typing in questions right now



4

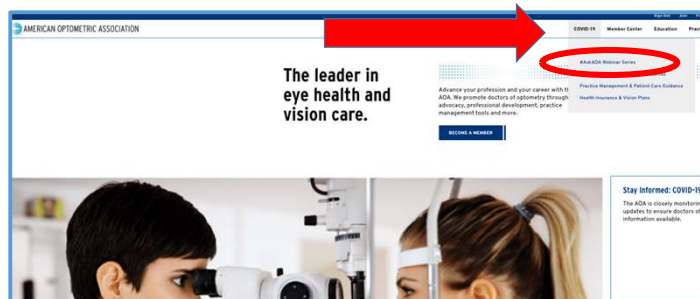
Advice:

- 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

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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)



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Why?

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



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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



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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)



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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??



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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)



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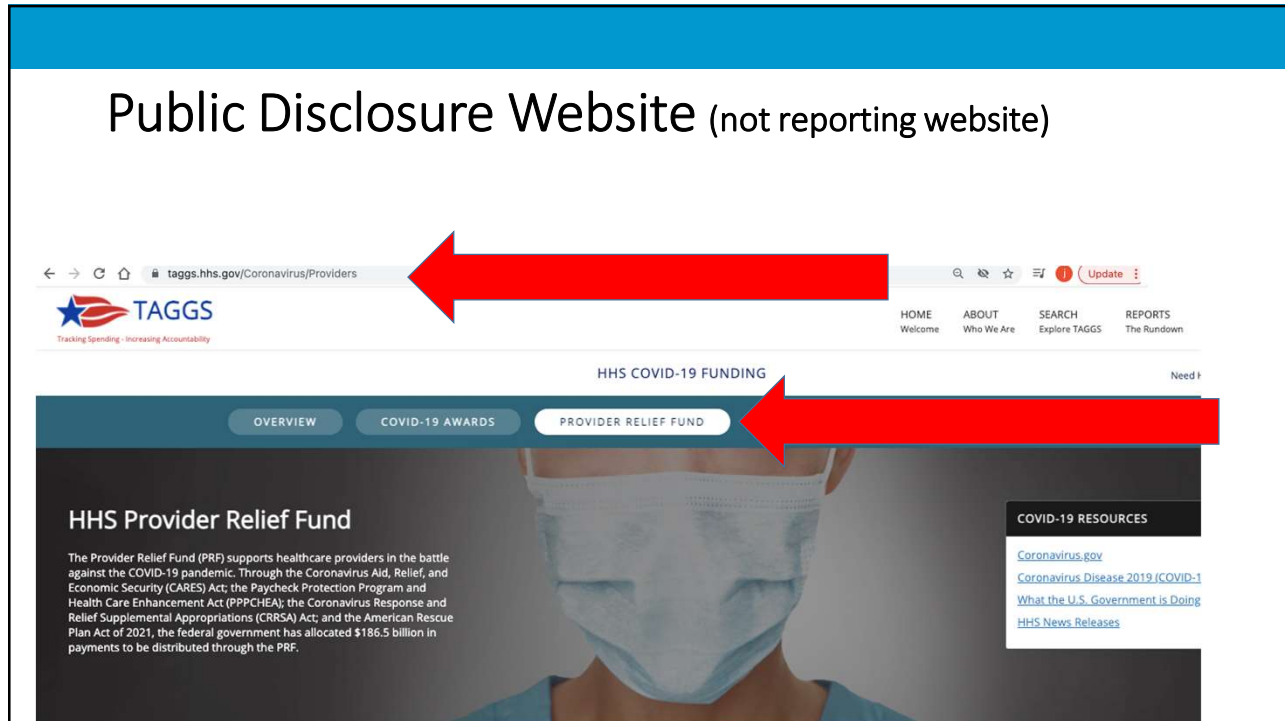
Will the HHS Police come after you?

- 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)

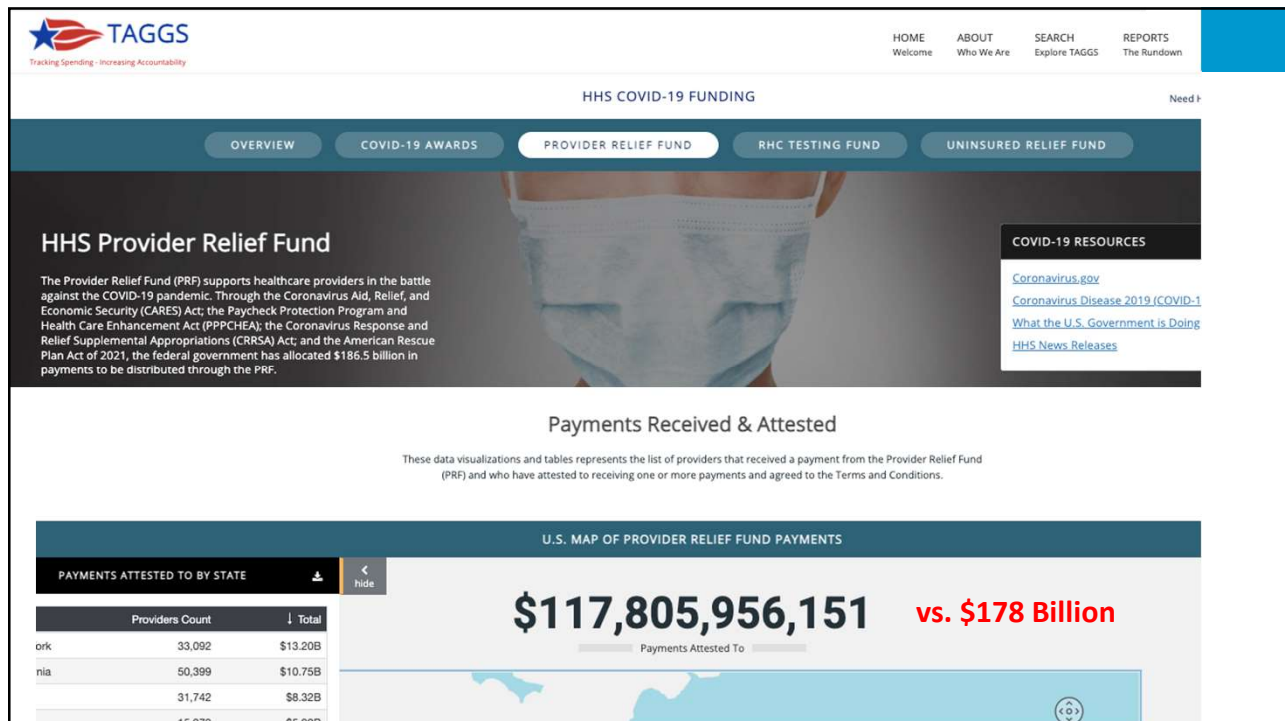


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Public Disclosure Website (not reporting website)



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Your Total Amount

- Not divided by HHS1, HHS2, HHS3

Attested Payments
HHS Provider Relief Fund

The data in the following table lists 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.

[Download Full Dataset](#)

Clear Filters				
Provider Name	City	State	Award Amount	
your business name here	Enter a city name to search ...	Select a state to filter ...	Filter by Pi	



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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?



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PRF Terminology List

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



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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



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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?



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“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



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Will there be General Distribution HHS4?

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



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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



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For emphasis

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



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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



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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



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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



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Reporting Rules

- There are NO extensions for reporting
 - You must report during the times listed
 - You cannot report early (or late)



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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



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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



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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



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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



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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



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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



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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?



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PRF Allowable ≠ PPP Allowable

Both Allowed

- 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

PRF Not Allowed?

- CL inventory?
- Optical inventory?

*Remember you have > 1 year from the deposit to spend PRF

*When in doubt, leave it out!



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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



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COVID Government Assistance Balancing Act

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



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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



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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

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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



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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?



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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



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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



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More PRF Terminology

- Attestation
- Register
- Reporting



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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)



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prfreporting.hrsa.gov/s/

Health and Human Services

HRSA
Health Resources & Services Administration

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

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HHS Reporting Portal

- “The portal is **only** compatible with the most current version of MS Edge, Google Chrome, and Mozilla Firefox”

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Health and Human Services

HRSA
Health Resources & Services Administration

Provider Relief Fund Reporting Portal

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

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- “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

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Health and Human Services

HRSA
Health Resources & Services Administration

Provider Relief Fund Reporting Portal

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

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- Reporting is on same website

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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



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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)



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TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
Sub Totals					
Total Other Provider Relief Funds Payments: April 10, 2020 - June 30, 2020					
TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
541866997	General Distribution	\$7,988.37	\$0.00	\$7,988.37	Apr 17, 2020
541866997	General Distribution	\$77,827.53	\$0.00	\$77,827.53	Jun 1, 2020
Sub Totals					
		\$85,815.90	\$0.00	\$85,815.90	
Total Rejected Payments (Attestation Rejected): For Payments Received from April 10, 2020 - June 30, 2020 (For payments where attestation was rejected, recipients must return payment within 15 days of the rejection.)					
TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
Sub Totals					
* General Distribution may include Medicare, Medicaid, CHIP, Dental, etc. **Amount Retained accounts for the funds returned by the recipient. *** If Attestation Date is blank, attestation was accepted by default. If a recipient retains a Provider Relief Fund payment for at least 90 days without attesting to or rejecting Terms and Conditions.					
Do you certify that the above information is accurate to the best of your knowledge?					
Yes <input type="button" value="Yes"/>					
<input type="button" value="Previous"/> <input type="button" value="Save & Exit"/> <input type="button" value="Save & Next"/>					



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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



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Portal Madness

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

Other PRF Expenses	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
General and Administrative (G&A) Expenses			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Healthcare Related Expenses			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Total Other PRF Expenses							

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



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Portal Madness

- 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



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Screen shot walk through



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The screenshot displays the HRSA (Health Resources & Services Administration) login and password management interface. It features three callout boxes:

- Top Left Callout:** Points to the main HRSA header and the login form. The login form includes a "Return to Home" button, an "Enter Username" input field, a reCAPTCHA "I'm not a robot" checkbox, and a "Continue to Log In" button.
- Bottom Center Callout:** Points to the verification and password fields. It shows a "Return to Home" button, a message: "A unique verification code was sent to the email address registered with the P digit, alpha-numeric, case-sensitive verification code below.", a "Verification Code" input field, a "Resend Code" button, a "Password" input field, and "Log In" and "Forgot Password?" buttons.
- Right Callout:** Points to the "Change Your Password" form. It includes the HRSA logo, the title "Change Your Password", instructions to enter a new password for "jmichaelod@yahoo.com", a list of password requirements (8 characters, 1 uppercase letter, 1 lowercase letter, 1 number, 1 special character), "New Password" and "Confirm New Password" input fields, a "Change Password" button, and a timestamp: "Password was last changed on 1/15/2021, 8:52 PM."



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Health and Human Services
HRSA
Health Resources & Services Administration

Terms and Conditions

- You are accessing a U.S. Government information system, which includes (1) this computer, (2) this computer network, and (3) any information system provided for U.S. Government-authorized use only.
- 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.
 - Any communication or data transiting or stored on this information system may be disclosed or used for any purpose.

*** Accept Terms and Conditions**
 I have read and accept the terms and conditions.

Next

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Entity Overview

Tax ID Number (TIN) ⓘ
54-1234567

* Business Name (as it appears on W9)
Family Vision Care of Richmond, P.C.

Doing-Business As (DBA) Name ⓘ

* Provider Type ⓘ
Outpatient and Professional

* Provider Sub-Type ⓘ
Other Single Specialty Practice

- None
- Primary Care Practice
- Pediatrics Practice
- Behavioral Health Providers (e.g., substance use disorder, counseling, psychiatric services)
- Other Single Specialty Practice
- Multi-specialty Practice
- Ambulatory Surgical Center
- Other Outpatient Clinic (e.g., urgent care, dialysis center)

* City ⓘ
Glen Allen

* Zip Code ⓘ
23060

* First name
Jeffrey

* Last Name
Michaels

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Subsidiary Questionnaire

To determine whether an entity is the parent organization, the entity must follow the methodology used to determine whether the reporting entity is the parent organization.

* "Eligible health care providers" means public entities, Medicare or Medicaid enrolled suppliers and providers of diagnostic, testing, or care for individuals with possible or actual cases of COVID-19."

* Does the reporting entity have any subsidiaries that are "eligible health care providers"?

No

* Did the reporting entity acquire or divest subsidiaries that are "eligible health care providers" and that received PRF payments during the reporting period?

No

* If the reporting entity is a subsidiary, will a parent entity report on any of the reporting entity's General Distribution payment(s)?

No

* Were any Targeted Distribution payment(s) transferred to/by a parent entity?

No



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Payments to Recipient: April 10, 2020 - June 30, 2020

PRF recipients must report July 1, 2021 through September 30, 2021 on payments received April 10, 2020 through June 30, 2020. The reporting entity must verify that each payment reported during the reporting period is shown in one of the tables below and that payment information is accurate. Payments made to subsidiaries are only included in the table if the reporting entity screen is correct. The reporting entity may download a spreadsheet with all of the payment information shown below by clicking the green "Provider Relief Fund Payments" link.

During this reporting period, PRF recipients will not be able to report on PRF payments made outside of the payment received period April 10, 2020 through June 30, 2020.

Rural Health Clinic (RHC) COVID-19 Testing Program payments made to PRF recipients are not included in the summary tables below as these payments have a separate reporting requirement.

If the reporting entity believes that the payment information below is incorrect, the reporting entity should verify that the subsidiary data entered on the previous subsidiary data entry screen is correct. If the reporting entity should not proceed with reporting and must contact the Provider Support Line.

[Provider Relief Fund Payments \(Spreadsheet\)](#)

Total Skilled Nursing Facility and Nursing Home Infection Control Payments: April 10, 2020 - June 30, 2020 (Includes Quality Incentive Program payments.)

TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
Sub Totals					

Total Other Provider Relief Funds Payments: April 10, 2020 - June 30, 2020

TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
	General Distribution	\$7,988.37	\$0.00	\$7,988.37	
	General Distribution	\$77,827.53	\$0.00	\$77,827.53	
Sub Totals		\$85,815.90	\$0.00	\$85,815.90	

Total Rejected Payments (Attestation Rejected): For Payments Received from April 10, 2020 - June 30, 2020 (For payments where attestation was rejected, recipients must return payment within 15 days of the rejection.)

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Sub Totals					




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	General Distribution	\$77,827.53	\$0.00	\$77,827.53	
Sub Totals					
		\$85,815.90	\$0.00	\$85,815.90	
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Sub Totals					

* General Distribution may include Medicare, Medicaid, CHIP, Dental, etc.
 **Amount Retained accounts for the funds returned by the recipient.
 *** If Attestation Date is blank, attestation was accepted by default. If a recipient retains a Provider Relief Fund payment for at least 90 days without attesting to or rejecting Terms and Conditions.

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




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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.



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Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section

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Your PRF numbers for THIS PERIOD

Reporting Entity Overview

Payments Summary: April 10, 2020 - June 30, 2020

These totals do not include payments where the attestation was rejected.

Total Nursing Home Infection Control Payments:	\$0.00
Total Other PRF Payments:	\$85,815.90
Total Interest Earned on Nursing Home Infection Control Payments:	\$0.00
Total Interest Earned on Other PRF Payments:	\$0.00
Gross PRF Payments (including Interest Earned):	\$85,815.90
Total PRF Returned Payments:	\$0.00
Total Reportable Nursing Home Infection Control Payments:	\$0.00
Total Reportable Other PRF Payments:	\$85,815.90
Total Reportable PRF Payments:	\$85,815.90

Previous
Save & Exit
Save & Next

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Non-PRF Assistance: e.g., PPP, VSP, your state, private benefits, insurance, other

Other Assistance	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
RHC COVID-19 Testing Funds Received							\$0.00
Treasury, Small Business Administration (SBA) (e.g., CARES Act/Paycheck Protection Program)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
FEMA Programs (CARES Act, Public Assistance, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
HHS CARES Act Testing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Local, State, and Tribal Government Assistance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Business Insurance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Other Assistance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Total	\$0.00	\$3,000.00	\$0.00	\$9,780.00	\$0.00	\$0.00	\$12,780.00



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Once entered, screen shot...edit doesn't save

Other Assistance Received

The reporting entity must enter the other assistance received by quarter during calendar years 2020 and 2021. All fields marked with an asterisk are required. If zero, the reporting entity must enter a '0'. The number entered may be a value up to 14 digits including 2 decimal places. If the reporting entity is reporting on behalf of subsidiaries, the assistance received for each category must be aggregated across each of the subsidiaries included in the report. The 'Tab' key may be used to navigate between cells during data entry.

Other Assistance	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
RHC COVID-19 Testing Funds Received							\$0.00
Treasury, Small Business Administration (SBA) (e.g., CARES Act/Paycheck Protection Program)	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
FEMA Programs (CARES Act, Public Assistance, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
HHS CARES Act Testing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Local, State, and Tribal Government Assistance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Business Insurance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Other Assistance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Total	\$0.00						\$0.00



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Enter how you spent your Period 1 PRF

Reporting Entity Overview

Other Provider Relief Fund Expenses for Payments Received During Payment Period April 10, 2020 – June 30, 2020

On this worksheet, the reporting entity is required to report on the use of all Other Provider Relief Fund payments received April 10, 2020 – June 30, 2020. The reporting entity must report the use of these payments by indicating the quarterly expenses reimbursed with these payments. Provider Relief Fund payments must be used for expenses unreimbursed by other sources and that other sources are not obligated to reimburse.

Please see the PRF Reporting System User Guide (Section 4.10) for detailed instructions.

All fields marked with an asterisk are required. The number entered may be a value up to 14 digits including 2 decimal places. If expenses are 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).

Q1: January 1 – March 31
 Q2: April 1 – June 30
 Q3: July 1 – September 30
 Q4: October 1 – December 31

Total Reportable Other PRF Payments = \$85,815.9

Other PRF Expenses	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
General and Administrative (G&A) Expenses							
Healthcare Related Expenses							
Total Other PRF Expenses							

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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

2. Health Care-Related (HCR) 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

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Cannot report spending more than you got

Expenses are reported by calendar year quarter (Q).

Q1: January 1 – March 31

Q2: April 1 – June 30

Q3: July 1 – September 30

Q4: October 1 – December 31

Total Reportable Other PRF Payments = \$85,815.9

Other PRF Expenses	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
General and Administrative (G&A) Expenses	\$0.00	\$0.00	\$74,259.33	\$0.00	\$0.00	\$0.00	\$74,259.33
Healthcare Related Expenses	\$0.00	\$8,762.06	\$2,602.96	\$417.67	\$0.00		\$11,782.69
Total Other PRF Expenses	\$0.00	\$8,762.06	\$76,862.29	\$417.67	\$0.00	\$0.00	\$86,042.02

The total amount of expenses may not exceed the Total Reportable Other PRF Payments (Payments + Interest - Returns).

Previous Save & Exit Save & Next

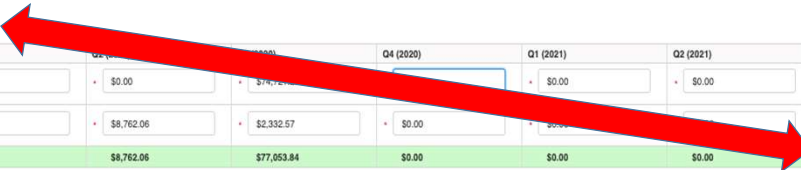


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Payment = Expenses

Total Reportable Other PRF Payments = \$85,815.9

Other PRF Expenses	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
General and Administrative (G&A) Expenses	\$0.00	\$0.00	\$74,259.33	\$0.00	\$0.00	\$0.00	\$74,259.33
Healthcare Related Expenses	\$0.00	\$8,762.06	\$2,332.57	\$0.00	\$0.00	\$0.00	\$11,094.63
Total Other PRF Expenses	\$0.00	\$8,762.06	\$77,053.84	\$0.00	\$0.00	\$0.00	\$85,815.90



- Lost Revenue screens based on this



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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

Q1: January 1 – March 31
 Q2: April 1 – June 30
 Q3: July 1 – September 30
 Q4: October 1 – December 31

Unreimbursed Expenses	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
General and Administrative (G&A) Expenses			\$200,000.00	\$200,000.00	\$25,000.00	\$300,000.00	\$850,000.00
Healthcare Related Expenses			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Unreimbursed Expenses Attributable to Coronavirus	\$100,000.00	\$25,000.00	\$200,000.00	\$200,000.00	\$25,000.00	\$300,000.00	\$850,000.00



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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

Reporting Allowable Expenses Categories

- | | |
|---|--|
| <p>1. General & Admin (G&A) Expenses</p> <ul style="list-style-type: none"> • Personnel <ul style="list-style-type: none"> • Payroll, benefits, contractors • Rent/Mortgage interest • Insurance <ul style="list-style-type: none"> • Malpractice, business, property • Lease payments <ul style="list-style-type: none"> • Equipment not purchased and will not be kept • Utilities • Other G&A expenses not captured above are generally considered part of G&A | <p>2. Health Care-Related Expenses attributable to Coronavirus</p> <ul style="list-style-type: none"> • Supplies <ul style="list-style-type: none"> • PPE, masks, cleaning, scrubs, patient temperature devices • Equipment <ul style="list-style-type: none"> • HVAC improvements for COVID • IT <ul style="list-style-type: none"> • EHR, telehealth • Facilities <ul style="list-style-type: none"> • Enhancements for infection control (barriers, construction, etc) • Other health care-related expenses paid to prevent, prepare for and/or respond to COVID |
|---|--|



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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: \$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

- Q1
 - **Employee Retention Credit**
 - Refined 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
- Q2
 - **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



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Unreimbursed Expense I

	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Total
Unreimbursed Expenses							
PPP1							
ERC							
PRF							
HHS3							
Other Assistance							
Total							

- 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

Q1: January 1 – March 31
Q2: April 1 – June 30
Q3: July 1 – September 30
Q4: October 1 – December 31

Unreimbursed Expenses	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
General and Administrative (G&A) Expenses	+ \$578,711.00	+ \$82,656.00	+ \$724,349.00	+ \$572,075.00	+ \$282,298.00	+ \$544,752.00	\$2,784,841.00
Healthcare Related Expenses	+ \$79,144.00	+ \$9,633.00	+ \$15,055.00	+ \$19,207.00	+ \$22,266.00	+ \$22,737.00	\$168,042.00
Total Unreimbursed Expenses Attributable to Coronavirus	\$657,855.00	\$92,289.00	\$739,404.00	\$591,282.00	\$304,564.00	\$567,489.00	\$2,952,883.00



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Lost Revenue to Off-Set PRF

- Shows up automatically if you didn't spend all your PRF
 - Otherwise doesn't show up

Reporting



Lost Revenues Questionnaire

Please report on Lost Revenues using one of the three options: 2019 Actual Revenue, 2020 Budgeted Revenue, or Alternate Reasonable Methodology.

Use this [link](#) to access the reporting requirements.

* Choose your method for calculation of lost revenues

2019 Actual Revenue



Previous Save & Exit Save & Next

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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



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If you spent enough, you get this screen

Reporting **Entity Overview**

Actual Patient Care Revenue

The recipient is required to submit calendar year 2019 actual patient care revenue and calendar year 2020 actual patient care revenue.

All fields marked with an asterisk are required. The number entered may be a value with up to 14 digits including 2 decimal places. If there is no revenue, the reporting entity must enter '0'.

* 2019 Actuals(Calender Year)
\$4,290,795.00

* 2020 Actuals(Calender Year)
\$4,095,099.00

Previous Save & Exit Save & Next



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Summary (bad)

PRF Financial Summary: April, 10 2020 - June 30, 2020

PRF Summary		Amount
Gross PRF Payments (Including Interest Earned)		\$85,815.90
Total PRF Returned Payments		\$0.00
Total Reportable PRF Payments		\$85,815.90
Total Reportable Nursing Home Infection Control Payments		\$0.00
Total Reportable Other PRF Payments		\$85,815.90

Lost Revenues	2020	2021
Lost Revenues by Quarter Based on Change in Patient Care Revenues ⓘ	Q1: \$0.00	Q1: \$0.00
	Q2: \$0.00	Q2: \$0.00
	Q3: \$0.00	Q3: \$0.00
	Q4: \$0.00	Total: \$0.00
	Total: \$0.00	

PRF Reconciliation		Amount
Other PRF Remaining for Possible Lost Revenues Reimbursement		\$85,815.90
Unused Nursing Home Infection Control Payments ⓘ		\$0.00
Unused Other PRF After Lost Revenues Reimbursement ⓘ		\$85,815.90

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Summary (bad)

- \$0 = you won't owe it back
- \$ any amount listed, you owe it back

PRF Reconciliation		Amount
Other PRF Remaining for Possible Lost Revenues Reimbursement		\$85,815.90
Unused Nursing Home Infection Control Payments ⓘ		\$0.00
Unused Other PRF After Lost Revenues Reimbursement ⓘ		\$85,815.90

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Personnel and Patient Care Metrics

Personnel, Patient, and Facility Metrics

HHS is collecting this 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 2019-2021. See the PRF Reporting Portal User Guide (Section 4.15) for detailed instructions.

All fields marked with an asterisk are required. The number entered must be a whole number up to 8 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).

Q1: January 1 – March 31

Q2: April 1 – June 30

Q3: July 1 – September 30

Q4: October 1 – December 31

Personnel Metrics Patient Metrics Facility Metrics

Full Time Part Time Contractor Furloughed Separated Hired

Full Time	Q1 (2019)	Q2 (2019)	Q3 (2019)	Q4 (2019)	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
Clinical	*	*	*	*	*	*	*	*	*	*	
Non-clinical	*	*	*	*	*	*	*	*	*	*	
Total Number of Full Time Personnel											



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Personnel and Patient Metrics

- DOES NOT SAVE
 - Screenshot / write it down if you have to come back later and re-enter

Personnel Metrics Patient Metrics Facility Metrics

Full Time Part Time Contractor Furloughed Separated Hired

Full Time	Q1 (2019)	Q2 (2019)	Q3 (2019)	Q4 (2019)	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
Clinical	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	
Non-clinical	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	Please complete this field.	
Total Number of Full Time Personnel											



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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



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Survey

Reporting

Survey

The reporting entity should consider the impact of the PRF payments received April 10, 2020 through June 30, 2020 in responding to the survey below.

Financial Effects of PRF Payment(s):

For the reporting entity and its subsidiaries, in reference to the PRF payment(s) received April 10, 2020 through June 30, 2020:

* The PRF payment(s) had a significant impact on overall operations (e.g., general and administrative expenses, healthcare related expenses).

Strongly Agree

* PRF payment(s) significantly affected the ability to (select all that apply):

Available

Make lease payments

Chosen

Retain personnel

Pay rent/mortgage

Pay fringe benefits

Pay insurance

* The PRF payment(s) helped maintain solvency and/or prevent bankruptcy.

Yes

* The PRF payment(s) helped retain staff that otherwise would have been furloughed or terminated.

Yes

* The PRF payment(s) helped re-hire or re-activate staff from furlough.

Not Applicable

Clinical Care Effects of PRF Payment(s):

For the reporting entity and its subsidiaries, in reference to the PRF payment(s) received April 10, 2020 through June 30, 2020:

* The PRF payment(s) helped to make the changes needed to operate during the pandemic (e.g., by acquiring PPE, creating temporary facilities, providing for virtual visits, etc.).

Strongly Agree



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Review and Submit

Reporting

Entity Overview

Review & Submit

Warning: Please scroll to the bottom of this page and certify that all data entered is accurate before submitting your report.

Your previous answers have been pre-populated below. Click on a section header to collapse/expand it.

Entity Overview

Entity Overview

Tax ID Number (TIN) 
541866997

Business Name (as it appears on W9)
Family Vision Care of Richmond, P.C.

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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?

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The screen right after you first entered your PPP

Total Reportable Other PRF Payments = \$85,815.9

Other PRF Expenses	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
General and Administrative (G&A) Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$74,721.27
Healthcare Related Expenses	\$0.00	\$8,762.06	\$2,332.57	\$0.00	\$0.00	\$0.00	\$11,094.63
Total Other PRF Expenses	\$0.00	\$8,762.06	\$2,332.57	\$0.00	\$0.00	\$0.00	\$85,815.90

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Reporting Successful!

Congratulations! You have successfully completed PRF Reporting.

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

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

[Log Out](#)

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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)

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



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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



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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



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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

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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.



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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



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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



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Good Faith

- PRF provided by Congress/HHS good faith effort to support your practice



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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
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