Providers that receive PRF payments exceeding $10,000 in aggregate are required to report their use of funds, as per the program Terms and Conditions.

Key dates and actions required:
- Jan. 15, 2021: reporting portal opens for providers
- Feb. 15, 2021: first reporting deadline for all providers on use of PRF funds
- July 31, 2021: final reporting deadline for providers who did not fully expend PRF funds prior to December 31, 2020

Guidelines for use of PRF funds:
- PRF funds can be applied in the following manner and order:
  - Healthcare related expenses attributable to coronavirus that are not reimbursed or obligated to be reimbursed from other sources
  - Lost revenues, up to the difference of 2019 and 2020 actual patient care revenues

Required reporting data elements

Lost revenues:
- Revenue/net charges from patient care
- Revenue by patient care payor mix

Expenses attributable to coronavirus:
- General and administrative (G&A) expenses
- Healthcare-related expenses

For recipients of over $500,000 in aggregate PRF payments, providers must provide a further expense breakdown that includes:
- Mortgage/rent
- Personnel
- Utilities
- Supplies
- Equipment
- …and other high-level expense categories

Basic organization information:
- Taxpayer Identification Number
- National Provider Identifier (optional)
- Fiscal year end date
- Federal tax classification

Other assistance received in 2020:
- Paycheck Protection Program
- FEMA CARES Act
- CARES Act Testing
- Local/State/Tribal Government assistance
- Business insurance
- Other assistance

Non-financial information:
- Employees (e.g. total, re-hires)
- Patients (e.g. visits, admissions)
- Facility (e.g. staffed beds)

Please visit the PRF website for complete reporting guidance and details, as well as FAQs and other program information.