



Provider Relief Fund Reporting Guide®

HRSA Reporting for Dental Providers

Following are the steps to begin HRSA reporting for Dental Providers when the portal opens for your reporting period(s). **For most Dentists the first reporting period opens on January 1, 2022 – see chart below for your reporting periods.**

Reporting Period	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Deadline to Use Funds	Reporting Time Period
1	Payments received April 10, 2020 to June 30, 2020	June 30, 2021	July 1, 2021 to September 30, 2021
2	Payments received July 1, 2020 to December 21, 2020	December 31, 2021	January 1, 2022 to March 31, 2022
3	Payments received January 1, 2021 to June 30, 2021	June 30, 2022	July 1, 2022 to September 30, 2022
4	Payments received July 1, 2021 to December 31, 2021	December 31, 2022	January 1, 2023 to March 31, 2023

Note: The primary data for your report will come from your internal practice management system relating to lost income and any specific relevant expenditures will come from invoices or QuickBooks. If you find you need help or have additional questions, we are available to assist you based on our customary hourly rates.

Due to the variability in scope of work for each of our clients, we are unable to provide a set fee to assist you. Billing will be based on the time to complete the project at our regular hourly rates – with premium rates if assistance is requested in February or March. The charges will be detailed separately on your monthly billing statement in addition to your regular monthly retainer payment.

Login to the PRF Reporting Portal: <https://prfreporting.hrsa.gov/s/>

Register or Login with your username, verification code and password and accept the Terms and Conditions to continue. You can click on 'Forgot Password?' if needed to reset your password.

Note: The below steps are geared towards dental clinics. However, a much more detailed guide for all providers can be found on the HRSA website: [Reporting Portal User Guide - Reporting](#).

Reporting Sections:

Page 1:

Entity Overview: Prepopulated – Verify data and edit if needed

Address: Prepopulated – Verify data and edit if needed

Contact Info: Prepopulated – Verify data and edit if needed

Provider Type: Select ‘Ancillary Services’

Provider Sub-Type: Select ‘Dental Service Providers’

Page 2:

Subsidiary Questionnaire: Answer ‘Yes’ or ‘No’ to all 4 questions

Page 3:

Acquired/Divested Subsidiaries: Fill in subsidiary information requested.

(Entire section will be skipped if you answered ‘no’ to questions 1 & 2 above). This section is only applicable if you purchased, sold or merged with another practice.

Page 4:

Payments to Recipient: [Your Reporting Period]: Data is Prepopulated. Verify accuracy of funds received or Dispute. *(If you received less than \$10,000 you will be prompted to exit and stop reporting). You do not need to report if you received less than \$10,000 during this period.*

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Interest Earned: Enter interest earned on PRF funds. If no interest was earned enter zero.

Tax Information

Tax Classification: Select one of the following:
(If unsure ask your DG account manager)

‘Individual/Sole proprietor or Single-Member LLC’

‘C Corporation’

‘S Corporation’ (note you could be a PLLC and an S Corporation)

‘Partnership’

Exempt Payee Code: Select ‘---None---’ or ‘5- A Corporation’ if you file an 1120/1120S tax return

Exempt from FATCA: Select ‘---None ---’

Fiscal Year End: Select ‘---None---’ if you are on a calendar year end (December 31)

Single Audit Information: Select years if audited and if PRF funds were included in that audit.

Note: Complete the Payments Summary on Pages 6. If you total less than \$750k, no audit is required.

If the total equals or exceeds \$750k then you are subject to audit rules as follows:

Recipients that expend a total of \$750,000 or more in federal funds (including PRF payments and other federal financial assistance) during their fiscal year are subject to Single Audit requirements, as set forth in the regulations at 45 CFR § 75 Subpart F. **NOTE: PPP loans are not subject to a Single Audit but all other Federal funds including any EIDL loans are subject to these audit requirements.**

Commercial organizations have two options:

- 1) a financial related audit of the award or awards conducted in accordance with Generally Accepted Government Auditing Standards; or
- 2) an audit in conformance with the requirements of 45 CFR § 75.514 - Single Audit).

Audit reports of commercial organizations must be submitted via email to HRSA's Division of Financial Integrity at PRFaudits@hrsa.gov.

If you believe to be subject to this reach out to your client advisor to help and discuss next steps.

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Payments Summary: Review data for accuracy

Reporting



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:	\$900,000.00
Total Other PRF Payments:	\$0.00
Total Interest Earned on Nursing Home Infection Control Payments:	\$1,000.00
Total Interest Earned on Other PRF Payments:	\$2,000.00
Gross PRF Payments (including Interest Earned):	\$903,000.00
Total PRF Returned Payments:	\$600,000.00
Total Reportable Nursing Home Infection Control Payments:	\$301,000.00
Total Reportable Other PRF Payments:	\$2,000.00
Total Reportable PRF Payments:	\$303,000.00

Previous

Save & Exit

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Other Assistance Received: Enter all other assistance received by quarter. You must enter zero in each field if no funds received otherwise an error message in red will appear that the required fields are missing. Most common funds will be PPP Funds and State/Local Grants (sections highlighted below). Any Delta Dental Grants received would fall under ‘Other Assistance.’

Reporting

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.

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)	*	*	*	*	*	*	
FEMA Programs (CARES Act, Public Assistance, etc.)	*	*	*	*	*	*	
HHS CARES Act Testing	*	*	*	*	*	*	
Local, State, and Tribal Government Assistance	*	*	*	*	*	*	
Business Insurance	*	*	*	*	*	*	
Other Assistance	*	*	*	*	*	*	
Total							

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Save & Exit
Save & Next

Note: If the Reporting Entity received funds from the Rural Health Clinic (RHC) COVID-19 Testing Program or the RHC COVID-19 Testing and Mitigation Program, the total dollar amount received will be pre-populated in the table of Other Assistance Received in the first row.

Nursing Home Infection Control Expenses for Payment Received: This page will be skipped assuming you did not receive any Nursing Home Infection Control Payments.

Other Provider Relief Fund Expenses for Payments Received: Enter expenses attributable to coronavirus expenses only. Expenses must be those that another source has not reimbursed and is not obligated to reimburse. This section may not be necessary if you are claiming the funds were used solely to replace lost revenues but would still need to enter zeros in all fields to proceed.

You are required to report on the use of PRF payments in two categories:

General and Administrative Expenses Attributable to Coronavirus *(Will not apply to most Dentists since the following expenses must be directly attributable to Coronavirus. Any regular ongoing expense does not qualify)*

- **Mortgage/Rent:** Payments related to mortgage or rent for a facility.
- **Insurance:** Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations.
- **Personnel:** Workforce-related actual expenses paid to prevent, prepare for, or respond to coronavirus during the reporting period, such as workforce training, staffing, temporary employee or contractor payroll, overhead employees, or security personnel.
- **Fringe Benefits:** Extra benefits supplementing an employee's salary, which may include hazard pay, travel reimbursement, and employee health insurance.
- **Lease Payments:** New equipment or software leases, such as fleet cars and medical equipment that is not purchased and will be returned to the owner.
- **Utilities/Operations:** Lighting, cooling/ventilation, cleaning, or additional third-party vendor services not included in the "Personnel" sub-category.
- **Other General and Administrative Expenses:** Expenses not captured above that are generally considered part of general and administrative expenses.

Healthcare Related Expenses Attributable to Coronavirus *(Most Dentist will have some of the following eligible expenses)*

- **Supplies:** Expenses paid for purchase of supplies (e.g., single use or reusable patientcare devices, cleaning supplies, office supplies, etc.) used to prevent, prepare for, and/or respond to coronavirus during the reporting period. Such items may include PPE, hand sanitizer, supplies for patient screening, or vaccination administration materials.
- **Equipment:** Expenses paid for purchase of equipment, such as ventilators, refrigeration systems for COVID-19 vaccines, or updates to HVAC systems.
- **Information Technology (IT):** Expenses paid for IT or interoperability systems to expand or preserve coronavirus care delivery during the reporting period, such as electronic health record licensing fees, telehealth infrastructure, increased bandwidth, and teleworking to support remote workforce.
- **Facilities:** Expenses such as lease or purchase of permanent or temporary structures, or to retrofit facilities to accommodate revised patient treatment practices, used to prevent, prepare for, and/or respond to coronavirus during the reporting period.
- **Other Healthcare Expenses:** Expenses, not previously captured above, that were paid to prevent, prepare for, and/or respond to coronavirus. **NOTE:** *This would also include taxes imposed on PRF funds. However, we believe taxes must be imposed by the reporting entity to qualify – so, if you are an S-Corporation or Partnership there is no tax paid by your entity and nothing to claim. Only Sole Proprietors or C-Corporations may be able to claim tax on PRF funds if paid within the use of funds deadline (see chart on first page).*

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Unreimbursed Expenses Attributable to Coronavirus: For practically all dentists all fields will be zero. The net unreimbursed expenses attributable to coronavirus reported to HRSA will not be used in the calculation of expenses or lost revenues. Only the previous page is factored towards the use of funds.

Lost Revenues Questionnaire: Select a method to calculate lost revenues. We recommend using “**2019 Actual Revenue.**” If actual lost revenues are not sufficient to offset your PRF payments you may be able to use the “**2020 Budgeted Revenue**” method if you had a formal and approved budget in place before March 20, 2020.

Calculation of Lost Revenues Attributable to Coronavirus: Enter total Revenue from Patient Care (by quarter for 2019 - 2021). Note: You must split collections by payer type for each of the relevant calendar year quarters as follows:

- Medicare Part A + B
- Medicare Part C (Medicare Advantage)
- Medicaid/Children’s Health Insurance Program (CHIP)
- Commercial Insurance
- Self-Pay (No Insurance)
- Other

Calculation of Lost Revenues Attributable to Coronavirus

Please fill out the table below with the quarterly revenue information for each calendar year. In the Total Revenue/Net Charges from Patient Care section, please report the Patient Revenue, split by Payer Type.

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 to report for a quarter, the reporting entity must enter '0'. The 'Tab' key may be used to navigate between cells during data entry.

2019 Actuals 2020 Actuals 2021 Actuals

Total Revenue/Net Charges from Patient Care (2019 Actuals)

	Q1 (2019)	Q2 (2019)	Q3 (2019)	Q4 (2019)	Total (2019)
Medicare A+B *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Medicare C *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Medicaid/Children's Health Insurance Program (CHIP) *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Commercial Insurance *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Self-Pay (No Insurance) *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Other *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Total Revenue/Net Charges from Patient Care	\$0	\$0	\$0	\$0	\$0.00

To obtain this information you will need to generate a report summarizing the type of collections in your practice management system for each quarter. For most dentists this may be your “Day Sheet” or “Deposit Slip” reports but make sure to change the date range for the full quarter. Calendar year quarters are defined as follows:

- Quarter 1 (Q1): January 1 – March 31
- Quarter 2 (Q2): April 1– June 30
- Quarter 3 (Q3): July 1– September 30
- Quarter 4 (Q4): October 1 – December 31

Be sure to save these quarterly reports as supporting documentation for the data you enter in case of audit.

PRF Summary Page: This page will summarize your total PRF funds offset by eligible expenses and lost revenue calculations. Any unused/unapplied funds will be shown on the bottom.

Reporting

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

PRF Summary

	Amount
Gross PRF Payments (Including Interest Earned)	\$989,040.00
Total PRF Returned Payments	\$0.00
Total Reportable PRF Payments	\$989,040.00
Total Reportable Nursing Home Infection Control Payments	\$12,334.00
Total Reportable Other PRF Payments	\$976,706.00

Lost Revenues

	2020	2021
Lost Revenues by Quarter Based on Change in Patient Care Revenues	Q1: -\$2,300.00	Q1: -\$1,700.00
	Q2: -\$39,200.00	Q2: -\$38,600.00
	Q3: -\$4,300.00	
	Q4: -\$55,300.00	Total: -\$40,300.00
	Total: -\$101,100.00	

PRF Reconciliation

	Amount
Nursing Home Infection Control Payments Applied to Nursing Home Infection Control Expenses Attributable to Coronavirus	\$164.00
Other PRF Payments Applied to Unreimbursed Expenses Attributable to Coronavirus	\$164.00
Amount Eligible for Lost Revenues Reimbursement	\$141,400.00
Other PRF Remaining for Possible Lost Revenues Reimbursement	\$976,542.00
Unused Nursing Home Infection Control Payments	\$12,170.00
Unused Other PRF After Lost Revenues Reimbursement	\$835,142.00

Previous Save & Exit Save & Next

Personnel, Patient, and Facility Metrics:

Personal Metrics: Enter number of clinical and nonclinical staff for each quarter under Full Time, Part Time, Contractor, Furloughed, Separated, Hired tabs. You must enter a number in each field if none enter zero.

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	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Non-clinical	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Total Number of Full Time Personnel	0	0	0	0	0	0	0	0	0	0	0

Patient Metrics: Enter number of patients seen each quarter. For dental patients that should fall under Outpatient Visits.

Personnel Metrics		Patient Metrics		Facility Metrics							
Patient Visits	Q1 (2019)	Q2 (2019)	Q3 (2019)	Q4 (2019)	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)	Total
Inpatient Admissions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Outpatient Visits (In-person and Virtual)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Emergency Department Visits	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Number of Facility Stays (for Long- and Short-term Residential Facilities)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Number of Total Patient Visits	0	0	0	0	0	0	0	0	0	0	0

Facility Metrics: Answer “No” to question regarding operating beds and this section can be skipped.

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Survey: Answers survey questions

Page 16:

Review & Submit: Carefully review all information you provided from all the previous sections/pages.

And answer the following questions:

1. Did you report on the use of your Rural Health Clinic COVID-19 Testing funds in the RHC portal?
 - Select “Yes’ or “No’ from the dropdown list.

(This question only appears if the Reporting Entity (or its subsidiaries as applicable) received RHC COVID-19 Testing Program or RHC COVID-19 Testing and Mitigation Program payments.)

2. Do you certify that the above information is accurate to the best of your knowledge?
 - If ‘No’ is selected, the Reporting Entity will see the following message: ‘Please click on the ‘Previous’ button at the bottom of the page to go back to correct the inaccurate data.’
 - If ‘Yes’ is selected, the Reporting Entity may click the blue ‘Submit’ button.

Print the summary screen using the browser’s print page feature to save a copy before submitting.

Are you sure you want to Submit?

By clicking 'Submit' you certify that, you are a bonafide legal representative of the entities represented herein and that all of the information you are submitting to a Federal Government System, under penalty and perjury of law, is true, correct, and accurate.

After clicking 'Submit', you acknowledge and accept that you will no longer be able to edit, update, or modify the data you are submitting. Once submitted, all submittals are final and cannot be edited and will be used by the United States Federal Government, Department of Health and Human Services (HHS), Health Resources and Services Administration (HRSA) to validate and verify your compliance with the Terms and Conditions.

Once the 'Submit' button is clicked, a pop-up will appear confirming the submission was made. If you received additional PRF payments in other Payment Received Periods, have indicated that you have not reported on the use of RHC COVID-19 Testing Program funds, or have unused PRF payments from the Payment Received Period corresponding to the current reporting period, additional information will be provided in the pop-up message.

If you have any unused funds from the current reporting period will see a 'Return Funds' button next to the 'Log Out' button and may click on the link to begin the return of unused funds.

Reporting Successful!

Congratulations! You have successfully completed PRF Reporting.

Use the 'Return Funds' button below to start returns for the unused PRF payments.

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

Return FundsLog Out