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 used in the following manner and order:
  - Expenses attributable to coronavirus that are not reimbursed or obligated to be reimbursed from other sources
  - Lost revenues, as represented by a change in net patient care operating income from 2019 to 2020 (revenue less expenses)

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 (i.e. total, re-hires)
- Patients (i.e. visits, admissions)
- Facility (i.e. staffed beds)

Please visit the [PRF website](#) for complete reporting guidance and details, as well as FAQs and other program information.