



July 16, 2021

Iowa HFMA Provider Relief Fund (PRF) Update



SEIM JOHNSON



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Provider Relief Fund Reporting – How Did We Get Here

Various automatic payments received during March/April 2020

- Agreed to vague terms and conditions

Frequently asked questions (FAQ) used to provide additional guidance

- June 2, 2020 introduced ‘lost revenue’
- June 12, 2020 introduced ‘reasonable method’

Post-Payment Notice of Reporting Requirements

- September 19, 2020 version
- September 22, 2020 version
- January 15, 2021 version

Provider Relief Fund Reporting – Latest Developments

June 11, 2021 – HRSA Issued

- Revised Post-Payment Notice of Reporting Requirements
- Modified frequently asked questions (FAQ)

June 30, 2021 – DHHS Website

- Registration tutorial (on youtube)
- Reporting tutorial (on youtube)
- Reporting-specific FAQ
- Registration user guide (23 page pdf)
- Reporting user guide (73 page pdf)
- Data entry worksheet (**excel file – very useful for prep purposes**)

July 1, 2021 – HRSA Website

- Reporting portal opens

Revised Post-Payment Notice of Reporting Requirements

What's new?

- Multiple reporting periods
- Period of availability and reporting period based on receipt date
- 90 day reporting period instead of original 30 day period
- Nursing home infection control distributions now part of reporting portal

What's the same?

- RHC Covid-19 Testing Program / RHC Covid-19 Testing and Mitigation Program excluded
 - Separate portal <https://www.rhccovidreporting.com>
- Covid-19 Claims Reimbursements to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured Program excluded

PRF Update – When to Report?

Period of Availability and Report Period

- Multiple reporting periods
- Period of availability and reporting period based on receipt date

Period	Payment <u>Received</u> Period	Deadline to Use Funds	Reporting Time Period
Period 1	4/10/2020 – 6/30/2020	6/30/2021	7/1/21 – 9/30/2021
Period 2	7/1/2020 – 12/31/2020	12/31/2021	1/1/22 – 3/31/2022
Period 3	1/1/2021 – 6/30/2021	6/30/2022	7/1/2022 – 9/30/2022
Period 4	7/1/2021 – 12/31/2021	12/31/2022	1/1/2023 – 3/31/2023

- Must report for each period in which \$10K or more in the aggregate received
- No reporting extensions
- No early period reporting
- Parents can report general distributions on behalf of a subsidiary
- Targeted distributions must be reported on by the original recipient

PRF Update – When to Report?

Date Received	Type	Name	Amount
4/10/2020	General	Phase 1 - PRF	\$1,000,000
4/27/2020	General	Phase 2 - PRF	\$50,000
5/6/2020	Targeted	Rural Distribution	\$3,000,000
5/7/2020	Targeted	COVID-19 High-Impact	\$1,500,000
5/22/2020	Targeted	Skilled Nursing Facility	\$500,000
7/17/2020	Targeted	Round 2 – COVID-19 High-Impact	\$100,000
8/7/2020	Targeted	Allocation for Nursing Homes	\$250,000
10/22/2020	Targeted	Rural Health Testing	\$49,000
10/22/2020	General	Phase 3 - PRF	\$200,000
1/5/2021	Targeted	Uninsured Program	\$75,000
5/15/2021	Targeted	Rural Health Testing	\$100,000
7/15/2021	General	Phase 4 – PRF	\$9,000

PRF Update – When to Report?

Received	Type	Name	Amount	Include?	Period?
4/10/2020	General	Phase 1 - PRF	\$1,000,000	?	?
4/27/2020	General	Phase 2 - PRF	\$50,000	?	?
5/6/2020	Targeted	Rural Distribution	\$3,000,000	?	?
5/7/2020	Targeted	COVID-19 High-Impact	\$1,500,000	?	?
5/22/2020	Targeted	Skilled Nursing Facility	\$500,000	?	?
7/17/2020	Targeted	Round 2 – COVID-19 High-Impact	\$100,000	?	?
8/7/2020	Targeted	Allocation for Nursing Homes	\$250,000	?	?
10/22/2020	Targeted	Rural Health Testing	\$49,000	?	?
10/22/2020	General	Phase 3 - PRF	\$200,000	?	?
1/5/2021	Targeted	Uninsured Program	\$75,000	?	?
5/15/2021	Targeted	Rural Health Testing	\$100,000	?	?
7/15/2021	General	Phase 4 – PRF	\$9,000	?	?

PRF Update – When to Report?

Received	Type	Name	Amount	Include?	Period?
4/10/2020	General	Phase 1 - PRF	\$1,000,000	Y	1
4/27/2020	General	Phase 2 - PRF	\$50,000	Y	1
5/6/2020	Targeted	Rural Distribution	\$3,000,000	Y	1
5/7/2020	Targeted	COVID-19 High-Impact	\$1,500,000	Y	1
5/22/2020	Targeted	Skilled Nursing Facility	\$500,000	Y	1
7/17/2020	Targeted	Round 2 – COVID-19 High-Impact	\$100,000	Y	2
8/7/2020	Targeted	Allocation for Nursing Homes	\$250,000	Y	2
10/22/2020	Targeted	Rural Health Testing	\$49,000	N	
10/22/2020	General	Phase 3 - PRF	\$200,000	Y	2
1/5/2021	Targeted	Uninsured Program	\$75,000	N	
5/15/2021	Targeted	Rural Health Testing	\$100,000	N	
7/15/2021	General	Phase 4 – PRF	\$9,000	N	4

PRF Update – How to Report?

- Register within the portal
 - Whitelist “PRFReporting-NoReply@hrsa.gov”
- **Step 1** - Entity Overview (steps can be entered over time)
 - TIN (yours, parents, and subs), W-9 address
 - Pre-populated material tied to the TIN(s) provided
- **Step 2 and 3** - Subsidiaries
 - Do you have any subsidiaries that are eligible health care providers?
 - Did you add or divest any subsidiaries during the period of availability?
 - If you are a sub will your parent report on your behalf?
 - General distributions only
 - Were any targeted distributions transferred to/by a parent?
 - Reporting requirement stays with the original recipient of the targeted funds

PRF Update – How to Report?

- **Step 4 - Payments received**
 - This is pre-populated based on previous questions
 - Verify against your records
 - This will include any returned / rejected payments
 - If incorrect mark as ‘No’ and a dispute comments section will appear
- **Step 5 - Interest earned and Single audit information**
 - Interest earned included with available funds to spend
 - Subject to a single audit?
 - Were PRF payments included in the single audit?
 - Single audit will align with reporting period
 - Example 6/30/2021 FYE – Period 1 in the SEFA
 - Example 12/31/2021 FYE – Period 1 and Period 2 in the SEFA
 - Example 6/30/2022 FYE – Period 2 and Period 3 in the SEFA
 - Example 12/31/2022 FYE – Period 3 and period 4 in the SEFA

PRF Update – How to Report?

- **Step 6 - Payments Summary**
 - This is pre-populated based on previous questions
 - Verify accuracy
 - This will be benchmark to apply expenses and lost revenue in future steps

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](#) [Save & Next](#)

PRF Update – How to Report?

- **Step 7 - Other Assistance Received**
 - Report by calendar quarter by assistance type
 - Use receipt date as your guide
 - Available types
 - RHC Testing and/or Testing and Mitigation programs (**pre-populated**)
 - Separate reporting at <https://www.rhccovidreporting.com>
 - Department of treasury or small business administration (e.g. PPP loan)
 - Federal Emergency Management Agency (FEMA)
 - HHS Cares Act Testing
 - Local, State, of Tribal Government assistance (e.g. SHIP)
 - Business insurance
 - Other assistance

PRF Update – How to Report?

- **Step 8 – Nursing Home Infection Control Expenses (use the excel file)**

- You may not have this step...
- Received \$10,001 - \$499,000

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

- Received > \$500,000

Table B	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)
General and Administrative (G&A Expenses)						
Mortgage/Rent						
Insurance						
Personnel						
Fringe Benefits						
Lease Payments						
Utilities/Operations						
Other G&A Expenses						
Healthcare Related Expenses						
Supplies						
Equipment						
Information Technology (IT)						
Facilities						
Other Healthcare Expenses						

PRF Update – How to Report?

- **Step 8 – Nursing Home Infection Control Expenses**
 - Reported expenses should not exceed PRF payments received
 - Eligible expenses per Post-Payment Notice of Reporting Requirements
 - Administering COVID testing
 - Reporting test results to local, state, or federal governments
 - Hiring staff for patient care or administrative support
 - Providing additional services to residents
 - Other expenses incurred to improve infection control
 - DOCUMENTATION!!!

PRF Update – How to Report?

- **Step 9 – Other Provider Relief Fund Expense (use the excel file)**

- Received \$10,001 - \$499,000

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

- Received > \$500,000

Table B	Q1 (2020)	Q2 (2020)	Q3 (2020)	Q4 (2020)	Q1 (2021)	Q2 (2021)
General and Administrative (G&A Expenses)						
Mortgage/Rent						
Insurance						
Personnel						
Fringe Benefits						
Lease Payments						
Utilities/Operations						
Other G&A Expenses						
Healthcare Related Expenses						
Supplies						
Equipment						
Information Technology (IT)						
Facilities						
Other Healthcare Expenses						

PRF Update – How to Report?

- **Step 9 – Other Provider Relief Fund Expenses**
 - **NET** of reimbursement from other sources... How to do that?
 - Cost based reimbursable Medicare cost report expense / total cost report expense
 - Cost based reimbursable Medicare revenue / total revenue
 - Settlement impact from department specific costs on cost report
 - Consider all sources – FAQs discuss DSH payments, etc.
 - Equipment options
 - DOCUMENTATION!!!
 - General and administrative vs healthcare related expenses
 - “Personnel” in the “general and administrative” group can be healthcare expenses so focus on the line description rather than the header.
 - 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”
 - Don’t forget about the wage caps (\$197,300 – 2020)(\$199,300 – 2021)

- **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:**¹⁴ 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.
- **Supplies:** Expenses paid for purchase of supplies (*e.g.*, single use or reusable patient care 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.

PRF Update – How to Report?

- **Step 10** – Unreimbursed Expenses Attributable to COVID (Quarterly)
 - Expenses above and beyond what you received in PRF
 - Zero for most submissions?
 - Will this be used for future PRF disbursements?
- **Step 11** – Actual Patient Care Revenue* or Lost Revenue

¹⁶ “Patient care” means health care, services and supports, as provided in a medical setting, at home/telehealth, or in the community. It should not include non-patient care revenue such as insurance, retail, or real estate revenues (exception for nursing and assisted living facilities’ real estate revenues where resident fees are allowable); prescription sales revenues (exception when derived through the 340B program); grants or tuition; contractual adjustments from all third party payers; charity care adjustments; bad debt; and any gains and/or losses on investments.

PRF Update – How to Report?

- **Step 11 – Actual Patient Care Revenue or Lost Revenue**
 - If PRF received (step 6) = net expenses (step 9) only report actual revenue

2019 Actuals (Calendar Year)
2020 Actuals (Calendar Year)

- If PRF received (step 6) > net expenses (step 9) report lost revenue by quarter
 - Actual vs actual
 - Actual vs budget (before March 27, 2020)
 - Alternative reasonable method
 - Reminder – Nursing Home Infection Control payments can be used against lost revenue

PRF Update – How to Report?

Step 12 – Actual Patient Care Revenue or Lost Revenue

- Option 1 - Actual vs actual
 - Quarterly
 - By payor
 - Other (340B)
- Patient care only
- 2019 is the fixed baseline
- System will calculate the lost revenue but will not display the amount on screen (seen in step 13)

Total Revenue/Net Charges from Patient Care	Q1 (2019) Actuals
Medicare A+B Description: The actual revenues/net charges received from Medicare Part A+B for patient care for the calendar year.	
Medicare C Description: The actual revenues/net charges received from Medicare Part C for patient care for the calendar year.	
Medicaid/Children's Health Insurance Program (CHIP) Description: The actual revenues/net charges received from Medicaid/Children's Health Insurance Program (CHIP) for patient care for the calendar year.	
Commercial Insurance Description: The actual revenues/net charges received from commercial payers for patient care for the calendar year.	
Self-Pay (No Insurance) Description: The actual revenues/net charges received from self-pay patients, including the uninsured or individuals without insurance who bear the burden of paying for healthcare themselves, for patient care for the calendar year.	
Other Description: The actual revenues/net charges from other sources received for patient care services and not included in the list above for the calendar year.	

[2019 Actuals](#)
 [2020 Actuals](#)
 [2021 Actuals](#)

PRF Update – How to Report?

Step 12 – Actual Patient Care Revenue or Lost Revenue

- Option 2 - Budget vs actual
 - Quarterly
 - By payor
 - Other (340B)
- Patient care only
- System will calculate the lost revenue but will not display the amount on screen (seen in step 13)
- Attestation (budget before March 27, 2020)
- Provide a copy of budget

Total Revenue/Net Charges from Patient Care	Q1 (2019) Actuals
Medicare A+B Description: The actual revenues/net charges received from Medicare Part A+B for patient care for the calendar year.	
Medicare C Description: The actual revenues/net charges received from Medicare Part C for patient care for the calendar year.	
Medicaid/Children's Health Insurance Program (CHIP) Description: The actual revenues/net charges received from Medicaid/Children's Health Insurance Program (CHIP) for patient care for the calendar year.	
Commercial Insurance Description: The actual revenues/net charges received from commercial payers for patient care for the calendar year.	
Self-Pay (No Insurance) Description: The actual revenues/net charges received from self-pay patients, including the uninsured or individuals without insurance who bear the burden of paying for healthcare themselves, for patient care for the calendar year.	
Other Description: The actual revenues/net charges from other sources received for patient care services and not included in the list above for the calendar year.	

2020 Budgeted
 2020 Actuals
 2021 Budgeted
 2021 Actuals

PRF Update – How to Report?

Step 12 – Actual Patient Care Revenue or Lost Revenue

- Option 3 – Alternative method
- By year and quarter
- Increased likelihood of audit
- Provide a narrative
 - Discuss the methodology
 - Why lost revenue is from coronavirus and not another source
- Provide a calculation (using the narrative)
- HRSA will approve the method
 - If denied you can resubmit using option 1 or option 2 within 30 days

Alternate Reasonable Methodology	Q1	Q2	Q3	Q4
2020 Lost Revenue				
2021 Lost Revenue				

PRF Update – How to Report?

Step 13 – PRF Financial Summary

- Pre-populated values based on previous steps
- Shows amounts of unused funds (if any) that should be repaid
- Two different screens based on revenue method used

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	
	Q2: -\$39,200.00	Q1: -\$1,700.00
	Q3: -\$4,300.00	Q2: -\$38,600.00
	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

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
Estimated Lost Revenues	\$8.00	\$4.00

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 ①	\$12.00
Other PRF Remaining for Possible Lost Revenues Reimbursement	\$976,542.00
Unused Nursing Home Infection Control Payments ①	\$12,170.00
Unused Other PRF After Lost Revenues Reimbursement ①	\$976,530.00

PRF Update – How to Report?

Step 14 – Personnel, Patient, and Facility Metrics

- Quantify the impact of Covid on the facility
- If using alternative method those metrics could be used to help support your narrative
- **Personnel:** Six tabs, each needing clinical and non-clinical by quarter
 - Full time
 - Part time
 - Contractor
 - Furloughed
 - Separated
 - Hired

The screenshot shows the PRF reporting interface. The 'Personnel Metrics' tab is selected and highlighted with a red box. Below it are six sub-tabs: Full Time, Part Time, Contractor, Furloughed, Separated, and Hired. The 'Full Time' sub-tab is selected and highlighted with a blue underline. Below the sub-tabs is a table with the following structure:

Full Time	Q1 (2019)	Q2 (2019)	Q3 (2019)
Clinical	* <input type="text"/>	* <input type="text"/>	* <input type="text"/>
Non-clinical	* <input type="text"/>	* <input type="text"/>	* <input type="text"/>
Total Number of Full Time Personnel	0	0	0

PRF Update – How to Report?

Step 14 – Personnel, Patient, and Facility Metrics

- **Patient:** One tab, also quarterly
 - Inpatient admissions
 - Outpatient visits (in-person and virtual)
 - ER visits
 - Facility stays (residential facilities)

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

PRF Update – How to Report?

Step 14 – Personnel, Patient, and Facility Metrics

- **Facility:** One tab, also quarterly
 - Staffed beds question
 - The bed counts by
 - Medical/surgical
 - Critical care
 - Other

Personnel Metrics	Patient Metrics	Facility Metrics	
* Does the reporting entity or its subsidiaries operate or support staffed beds?			
Yes			
Staffed Beds	Q1 (2019)	Q2 (2019)	Q3 (2019)
Medical/Surgical Beds	2	2	2
Critical Care Beds	2	2	2
Other Beds	2	2	2
Total Number of Staffed Beds	6	6	6

PRF Update – How to Report?

Step 15 – Survey

– Financial impact of PRF payments on the facility financial situation

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).

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

Available

- Pay rent/mortgage
- Pay insurance
- Make lease payments
- Pay utilities/operations

Chosen

- Retain personnel
- Pay fringe benefits
- Other operational expenses

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

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

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

PRF Update – How to Report?

Step 15 – Survey

- **Clinical** impact of PRF payments on the facility clinical care situation

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

Agree

- * PRF payment(s) helped facility operations and patient care by allowing our facility to (select all that apply):

Buy testing equipment

Buy Personal Protective Equipment (PPE) (e.g. gloves, masks, gowns etc.)

Create temporary facilities

Buy other equipment

- * The PRF payment(s) helped care for and/or treat patients with COVID-19 (for applicable treatment facilities).

Yes

(OPTIONAL) Please describe the impact PRF payment(s) received April 10, 2020 through June 30, 2020 had on the business or patient services. Maximum 1000 characters.

PRF Update – How to Report?

Step 16 – Review and Submit

- Summary page of all previous steps

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.

I Agree - Submit

Save & Resume Later

Q&A

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