

American Rescue Plan Act (ARPA) Reporting Portal

Frequently Asked Questions (FAQs)

Question: For Act 54 reporting, if a provider had lost revenue for the period 1/1/2022 – 6/30/2022. Is it ok to report lost revenue in 1/1/2022-6/30/2022 even though the Act 54 funding was received in Nov 2022?

Answer: Yes. Lost revenue needs to be reported in whichever period the loss happened

Question: I had incurred losses that were not recovered by Act 24 monies (i.e., losses were incurred from 1/1/2021 through 8/31/2021). Can I report the revenue losses in 2021 for Act 54 reporting?

Answer: No. Lost revenue needs to be reported in whichever period the loss happened. They could have used Act 54 funding to cover the lost revenues of prior period.

Question: Are we able to use the funding for loss revenue since the information is being requested?

Answer: Yes.

Question: If we do not have enough losses to report during this funding cycle, am I able to use left over losses that were reported under Act 24 towards Act 54 reporting?

Answer: Yes, Act 54 funding can be used to cover excess expenses and lost revenue from prior periods that were not covered completely by Act 24 funding or other sources. Providers should report the expenses and lost revenue in the appropriate fields on the form and if using Act 54 funds to cover prior period unreimbursed Covid costs, check the box in the attestation that says, "This report contains excess Act 24 expenses." It says expenses, but probably should have said "Covid impact" or something similar. Providers can use the data caveats field to specify the amounts of prior period expenses and lost revenue. Providers must also retain supporting documentation for everything they report in the form.

Question: As per our understanding of Covid filings, we will only report the exact amount of lost revenue/Covid expenses as funds received, so that the remaining expenses can be used to substantiate other Covid funding's. Therefore, we would like to use lost revenue to substantiate the funds received during the period of 7.1.21-12.31.21. However, would we then be able to use expenses from that same period-7.1.21-12.31.21 to substantiate the funds received by Act 54 in 2022 or will we lose the ability to report prior period expenses on a later reporting?

Answer: In the scenario described, when a provider used other funding to offset lost revenue in the period 7/1/2021-12/31/2021, the provider **does not** lose the ability to use Act 54 funds to offset covid-related expenses in the same period 7/1/2021-12/31/2021. The funding allocated under Act 2022-54 may be used to offset covid-related costs beginning March 3, 2021.

Question: Additionally, if we have not received any funds in Reporting Period 1.1.22-6.30.22, are we still required to report on this period or will it be waived, as is the case with the HHS federal reporting?

Answer: For the second question, if a provider used all its Act 54 funding to offset covid-related expenses prior to 1/1/2022, there is no need for additional reporting. The provider should check the box in the portal indicating that the 7/1/2021-12/31/2021 report submission is the final report (that is, the provider has spent all its special covid funding).

Question: For the ACT 24 period, there are excess loss of revenues . Can I report the loss of revenue on the ACT 54 report even though there does not seem to be a spot on the reporting form for the loss of revenues. On the ACT 54 report there are only two choices on the revenues section , In-kind revenue and other revenues.

Answer: Report it in the “other revenue loss” section.

Question: What qualifies a business to be considered a small business? On the ACT 24 report, I believe the threshold is anything under 5 Million in annual gross sales would be considered to be classified as a small business.

Answer: As for the small business question, according to the Small Business Administration, the threshold for NAICS code 623110 Nursing Care Facilities (Skilled Nursing Facilities), the threshold is \$34 million in average annual receipts. [SBA Table of Size Standards](#)

Question: Question on the excess expenses and loss of revenue from the ACT 24 period of time that can be applied to ACT 54 funds. If we have excessive expenses can then be applies to the ACT 54 funds? If so, where do I put on the ACT 54 reporting? For example , for the ACT 24 funds if the ACT 24 funds are \$ 350,000 and our expenses for this period of time is \$ 500,000. The difference is \$ 150,000, where do I put the \$ 150,000 of excess of expenses on the ACT 54 reporting?

Answer: If you are reporting that you used Act 54 funding to cover expenses that exceeded the amount of an Act 24 payment, simply report those expenses in the appropriate sections – labor, supplies, capital, etc. – and check the box in the attestation indicating your report includes excess Act 24 expenses. The name is a bit confusing, but “excess Act 24 expenses” means “unreimbursed pre-Act 54 Covid-related expenses.” Any expense claimed on Act 54 must not have been reimbursed from any other sources – state, federal, or other. You may also use the “data caveats” field to specify the categories and amounts that include unreimbursed pre-Act 54 expenses. This is a free text field. See image below.

Attestation

☐ This is my final report as I have spent all my funds.
☐ This report contains excess Act 24 expenses.

Enter any Data Caveats:

Question: Could you confirm the administrative percentage that can be utilized for this grant? We came across information suggesting that 10% is allowable—can you confirm if this is accurate?

Answer: In cases where a subrecipient does not have a negotiated indirect cost rate agreement, or NICRA, with the cognizant federal agency, they may use the de minimis rate of 15% of modified total direct costs as permitted by 2 CFR § 200.414(f). Administrative costs are typically considered indirect costs. Payments made to HCBS providers under Act 2022-54 were considered “aid to impacted industries” and as such, the providers are generally only required to demonstrate that they used the funding for eligible Covid-related expenses.

Question: We are currently reviewing the State and Local Fiscal Recovery Funds (SLFRF) Final Rule FAQ and associated guidance to ensure compliance with all requirements for using SLFRF funds. While reviewing the definitions of "obligation" (including page 94, item 17 in the SLFRF Final Rule FAQ), we wanted to seek further clarity. Specifically, we would like to understand whether providing back pay to workers who were employed during the COVID-19 response period qualifies as an "obligation" under these guidelines. Would such retroactive compensation, documented through internal (inter-company) agreements be considered an “obligation”?

Answer: Yes, according to page 67 of the SLFRF FAQs, Question 13.17, which addresses payroll costs as an example.

Question: Does it qualify even if it’s not tied to a new external contract but rather represents an internal commitment to compensate workers for past service?

Answer: Again, yes, based on the response to Q13.17 as noted above.

Question: If we over-reported expenses, can those be applied towards the future reporting of Act 54 funds, or will we need to revise the Act 24 reporting to remove the expenses/lost revenues we want to save for the Act 54 reporting?

Answer: Yes, if eligible Covid-19 related costs exceed a provider’s Act 24 payment, the provider may apply the “excess” costs to future reporting of Act 54 funds. If a provider has submitted an Act 24 report showing costs exceed the Act 24 payment, the provider does **not** need to revise the Act 24 report in order to apply the excess costs to Act 54

reporting. However, the provider must retain documentation of the costs being reported in both Act 24 and Act 54 reporting.