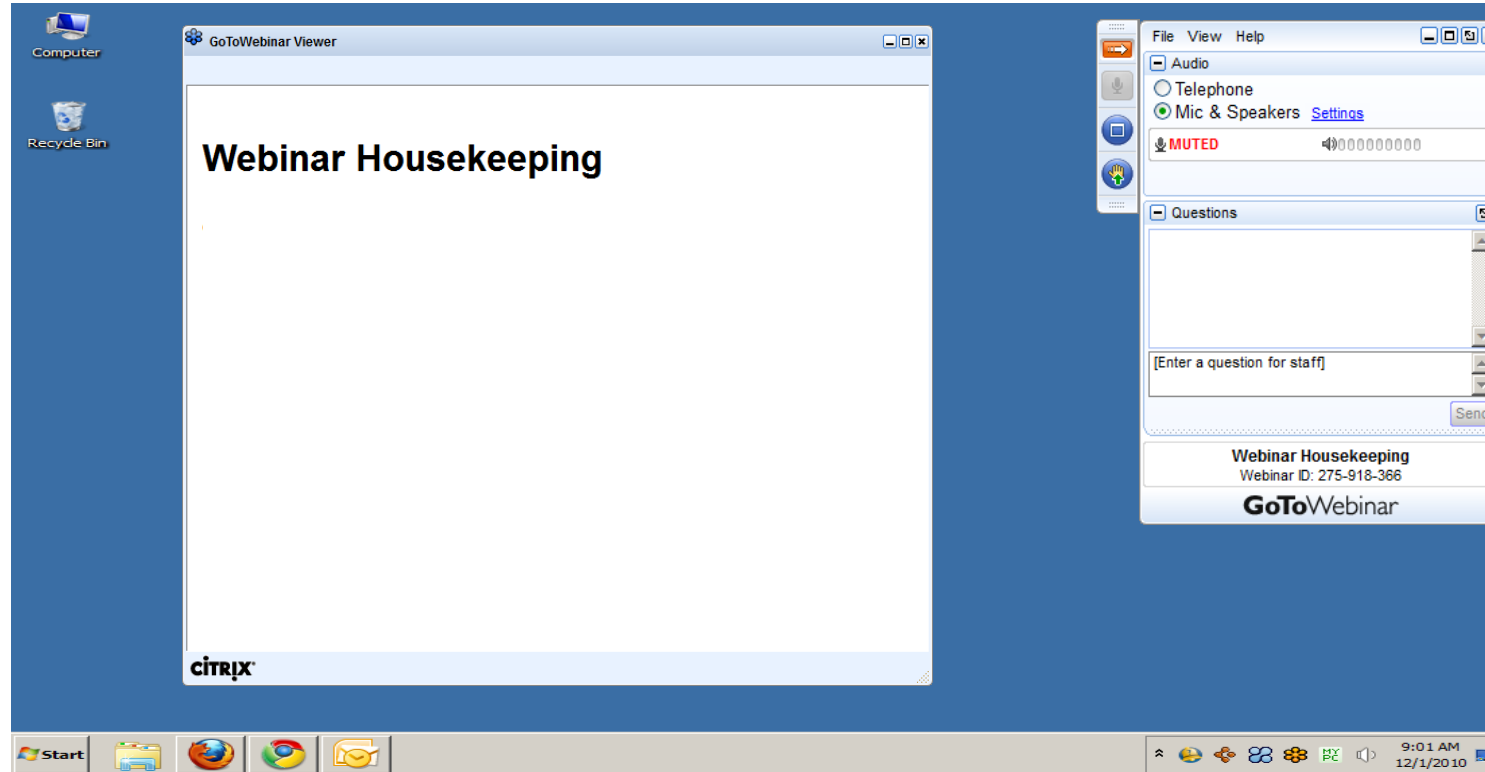


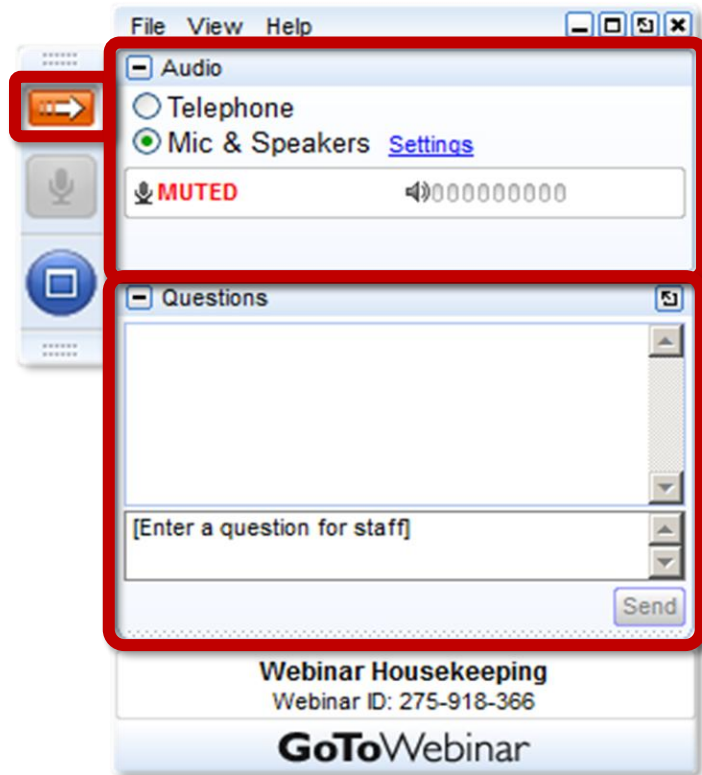
Office of Long-Term Living Act 24 COVID-19 Cost Reporting

November 16, 2020

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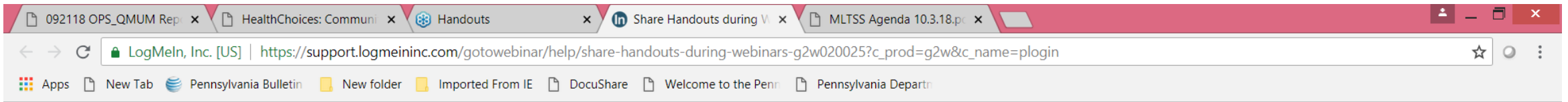
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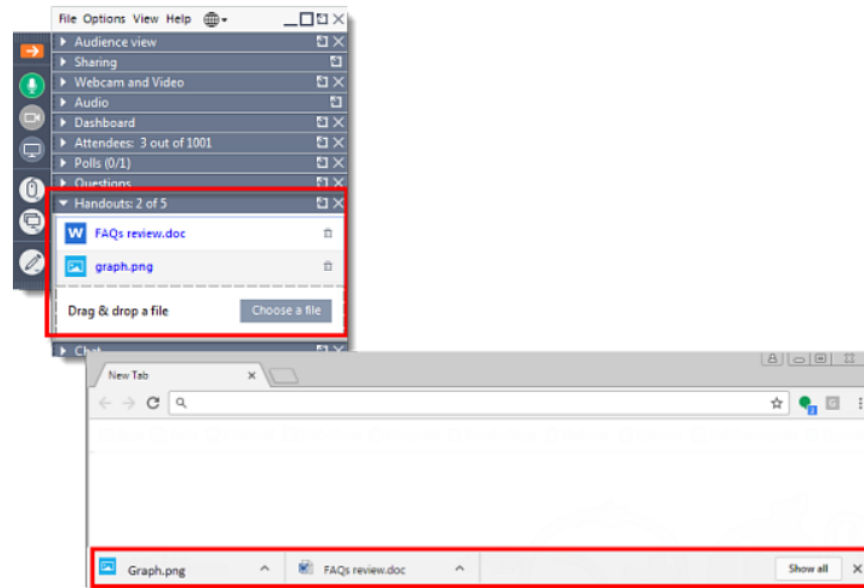
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Agenda

- Differences Between PRF Funds, CRF Funds & Act 24 Funds
- Act 24/CRF Eligibility Requirements
- Examples of Allowable Costs
- Review of NF Cost Reporting Template
- Timeline
- Act 24 Reporting Portal Demonstration
- Common Questions
- Additional Questions

Differences Between PRF Funds, CRF Funds & Act 24 Funds

PRF, CRF, and Act 24 Fund Comparison

	Provider Relief Funds	Coronavirus Relief Funds	Act 24 Funds
Responsible Federal Agency	These funds are administered through the Health Resource Service Administration (HRSA).	These funds are administered through US Department of Treasury.	These funds are administered through DHS using Coronavirus Relief Funds.
Resources	<ul style="list-style-type: none"> • PRF FAQs • HRSA PRF Reporting Requirements Guidance 	<ul style="list-style-type: none"> • US Treasury CRF Guidance • US Treasury CRF FAQs 	<ul style="list-style-type: none"> • DHS FAQs

PRF, CRF, and Act 24 Fund Comparison

	Provider Relief Funds	Coronavirus Relief Funds	Act 24 Funds
Eligible Expenses	<p>Funds must be used by eligible healthcare providers for healthcare related expenses or lost revenues attributable to the coronavirus. Examples of allowable expenses include supplies used to provide healthcare services for possible or actual COVID-19 patients; equipment used to provide healthcare services for possible or actual COVID-19 patients; workforce training; developing and staffing emergency operation centers; reporting COVID-19 test results to federal, state, or local governments; building or constructing temporary structures to expand capacity for COVID-19</p>	<p>Funds must be used for actions taken to respond to the public health emergency. Examples of allowable expenses include the costs of staff/personnel, training, housekeeping supplies, lease or purchase of medical supplies and equipment, personal protective equipment, and COVID-19 testing supplies.</p>	

PRF, CRF, and Act 24 Fund Comparison

	Provider Relief Funds	Coronavirus Relief Funds	Act 24 Funds
Timeframes for Use of Funds	PRF funds were initially required to be spent by December 31, 2020. HRSA recently clarified that if funds were not spent by the end of 2020, providers could apply the PRF funds to expenses and lost revenue through June 30, 2021.	CRF funds are required to be spent by December 30, 2020. Unlike PRF funds, there is not an extension for CRF funds.	Act 24 requires these funds be used for COVID-19 related costs that were incurred between March 1, 2020 and November 30, 2020. Any unspent Act 24 funds as of November 30, 2020 must be: (1) returned to DHS, (2) re-appropriated by the legislature, and (3) spent by December 31, 2020.

PRF, CRF, and Act 24 Fund Comparison

	Provider Relief Funds	Coronavirus Relief Funds	Act 24 Funds
Reporting Dates and Requirements	Reported directly to HRSA through PRF Reporting System. All providers must report within 45 days of the end of calendar year 2020 on their expenditures through the period ending 12/31/20. Providers who have expended funds in full prior to 12/31/20 may submit a single final report at any time during the window that begins 10/1/20, but no later than 2/15/21.	Reported to U.S. Treasury via federal GrantSolutions portal. By no later than September 21, 2020, recipients shall submit via the portal the first detailed quarterly report (March 1 – June 30, 2020) Thereafter, quarterly reporting will be due no later than 10 days after the end of each calendar quarter	Entities must submit Act 24 Cost Report via web-based portal. DHS will use the data submitted by providers to demonstrate compliance with Act 24 CRF requirements. NF interim report is due 11/30/20. All entities must submit final report by 12/21/20

Act 24/CRF Eligibility Requirements

Act 24/CRF Cost Eligibility Requirements

- Cost is incurred between March 1, 2020 and November 30, 2020
 - While costs must generally be incurred by November 30th, there are some exceptions:
 - Supplies received but invoice not paid until later date,
 - Costs for leased items that end after November 30th, and
 - Bulk purchases of supplies, such as personal protective equipment.
 - Reference [U. S. Treasury CRF Guidance](#) for additional detail
- Cost is not accounted for in most recently approved budget
- Cost is necessary due to COVID-19
- Cost is not otherwise reimbursed
- Funds are federal funds and should be accounted for in the same manner as other federal funds.

Examples of Allowable Costs

Examples of Allowable Costs

- Payroll expenses, including salaries and benefits, hazard pay, and overtime costs of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 PHE;
- Supplies used to provide healthcare services for possible or actual COVID-19 patients;
- Equipment used to provide healthcare services for possible or actual COVID-19 patients;
- Workforce training as it relates to COVID-19;
- Developing and staffing emergency operation centers;
- Reporting COVID-19 test results to federal, state, or local governments;
- Lease or purchase of medical supplies and equipment, personal protective equipment, and COVID-19 testing supplies;

Examples of Allowable Costs - continued

- Reconfiguring an existing facility or constructing temporary structures to expand capacity for COVID-19 patient care or to provide healthcare services to non-COVID-19 patients in a separate area from where COVID-19 patients are being treated;
- Housekeeping supplies and the disinfection of buildings, public areas, and other facilities used for providing services to consumers;
- Acquiring additional resources, including facilities, equipment, supplies, healthcare practices, staffing, and technology to expand or preserve care delivery;
- IT related costs such as need hardware and software purchase and telecommuting costs;
- Administrative expenses that represent an increase over previously budgeted amounts and are limited what is necessary; and
- Revenue losses for non-public entities that are attributable to coronavirus. NOTE: Public entities, such as county nursing facilities, cannot include revenue losses attributable to coronavirus.

Review of NF Cost Reporting Template

Review of Cost Reporting Template –General Guidance

- The reporting periods are:
 - **Q1** - March 1, 2020 to March 31, 2020
 - **Q2** - April 1, 2020 to June 30, 2020
 - **Q3** - July 1, 2020 to September 30, 2020
 - **Q4** – October 1, 2020 to November 30, 2020
 - Please note that Act 24 provides funding for costs incurred between March 1, 2020 and November 30, 2020 as a result, Q4 reporting is only through November 30th.
- Categorizing Medicaid and Medicare Data:
 - **Medicaid:** Medicaid FFS, Physical HealthChoices, and Community HealthChoices (CHC) revenue and utilization should be placed in the Medicaid related cells
 - **Medicare:** Medicare FFS, Medicare Advantage, and Medicare DSNP revenue and utilization should be placed in Medicare related cells.
- Entities do not need to submit documentation on the use of Act 24 funding at this time but should retain records for audit purposes.

Review of Cost Reporting Template – NF Identification Information

Nursing Facility Name:	
Nursing Facility Medicare Number:	
Nursing Facility Medicaid Identification Number	
Entity Chain Name:	
Data Universal Numbering System (DUNS) - See instructions	
Date COVID-19 Expense Reporting Form Completed:	
Does Provider Qualify As a Small Business - See Instructions	
Name of Individual Completing COVID-19 Expense Report:	
Contact information for Individual Completing COVID-19 Expense Report:	
Email Address for Individual Completing COVID-19 Expense Report:	
Telephone Number for Individual Completing COVID-19 Expense Report:	
Extension Number for Individual Completing COVID-19 Expense Report:	

Review of Cost Reporting Template – NF Identification Data

- A Data Universal Numbering System (DUNS) number – a unique, non-indicative 9-digit identifier issued and maintained by Dun & Bradstreet that verifies the existence of a business entity globally. D&B assigns DUNS numbers for each physical location of a business. Obtaining a DUNS number is absolutely free for all entities doing business with the Federal government. <https://fedgov.dnb.com/webform/displayHomePage.do> or call 1-866-705-5711 to register or search for a DUNS number. DUNS number is not required but encouraged.
- Small business classification – per 13 CFR § 121.105 classification is based on revenue for the applicable North American Industrial Classification System (NAICS) code. NAIC code 624120, Services for the Elderly and Persons with Disabilities, has a \$12 million maximum. This means that if the providers average annual receipts was less than \$12 million, the provider would qualify as a small business. The average annual receipts is determined by averaging your gross annual receipts for the last three years.
- These are items that Pennsylvania must be able to report to the U. S. Treasury.

Review of Cost Reporting Template – NF Utilization/Payor Data

Net Patient Revenue (expected based on date of service)							
Total Net Revenue (Do Not Include Any COVID-19 Related Payment other than Increased Medicare Revenue)			\$ -			\$ -	\$ -
Medicare Revenue (subset of total)			\$ -			\$ -	\$ -
Medicaid Revenue (subset of total)			\$ -			\$ -	\$ -
All Other Payors (subset of total)			\$ -			\$ -	\$ -
% of Medicare Revenue	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided
% of Medicaid Revenue	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided
COVID-19 Patient Utilization Data	Mar-20	Q2 CY 2020	6 Month Total	Q3 CY 2020	Q4 CY 2020	6 Month Total	CY 2020 Total
	Qrterly Total	Qrterly Total		Qrterly Total	Qrterly Total		
Total NF Days (All Residents) - See Instructions			0			0	0
Total Days for Medicaid Participants (Subset of Line 33) - See Instructions			0			0	0
Total Days for Medicare Participants (Subset of Line 33) - See Instructions			0			0	0
Payor Mix based on Primary Payor Days	Mar-20	Q2 CY 2020	6 Month Total	Q3 CY 2020	Q4 CY 2020	6 Month Total	CY 2020 Total
	Qrterly Total	Qrterly Total		Qrterly Total	Qrterly Total		
(1) Percent Medicare	0%	0%	0%	0%	0%	0%	0%
(2) Percent Medicaid	0%	0%	0%	0%	0%	0%	0%

Review of Cost Reporting Template – NF Utilization/Payor Data

- Except for Medicare rate increases, do not include COVID-19 revenue in Net Patient Revenue.
- Please include any increase from Medicare FFS, Medicare Advantage plan, or DSNP plan due to COVID-19. For example, your agency received a rate increase from negotiation with a Medicare Advantage plan.

COVID-19 Costs

Review of Cost Reporting Template – COVID Related Costs

- Only report COVID-19 related costs (not the total cost) for each expense category.
- If unable to directly report, calculate expenses for supply costs for calendar years 2019 and 2020, calculate the change in year over year expenses and identify the portion that is attributable to coronavirus. Entities will then apply reasonable assumptions to determine the amount of the increase due to COVID-19.

For example:

- PPE Supplies in 2019 = \$1,000
- PPE supplies in 2020 = \$4,000
- $\$4,000 - \$1,000 = \$3,000$ in expenses over and above normal operations attributable to coronavirus
- Of that \$3,000, approximately \$2,500 was attributable to coronavirus.

Review of Cost Reporting Template – Allocating Costs

- If a provider cannot identify expenses specifically for any DHS program, allocate any COVID-19 related expenses by the program.
- If an NF also operates a PCH and also received a PCH Act 24 payment, the provider should allocate COVID-19 costs in accordance with the number of days for participants served by each program.

For example:

- Provider incurred \$20,000 of COVID-19 related IT costs, had 5,000 PCH days, 5,000 Medicaid NF days, and 2,000 Medicare NF days.
- Divide the \$20,000 by 12,000 days to obtain a \$1.67 per diem cost.
- Multiply \$1.67 by 5,000 Medicaid NF participants to obtain the Medicaid NF allocated cost of \$8,350.
- Multiply the \$1.67 by 5,000 OLTL PCH resident days to obtain the PCH allocated cost of \$8,350.
- Multiply the \$1.67 per diem by the 2,000 Medicare days to obtain the Medicare NF allocated cost of \$3,340.
- The allocation should include any other payors. Each participant should be categorized based on the primary payor.
- If another methodology used, explain in data caveats

Review of Cost Reporting Template –Staffing & Employee Costs

Staffing	Mar-20	Q2 CY 2020	6 Month Total	Q3 CY 2020	Q4 CY 2020	6 Month Total	CY 2020 Total
	Qrterly Total	Qrterly Total		Qrterly Total	Qrterly Total		
Total Number of Employees							
Number of FTEs -See Instructions							
-							
Expenses (The NF should only report COVID-19 related costs for each expense category. Do not list an expense as a negative. Allocate between DHS programs and payors as explained in instructions)	Mar-20	Q2 CY 2020	6 Month Total	Q3 CY 2020	Q4 CY 2020	6 Month Total	CY 2020 Total
	Qrterly Total	Qrterly Total		Qrterly Total	Qrterly Total		
Labor Costs							
Full and Part Time Employee Costs - See Instructions			\$0			\$0	\$0
Retention Payments - See Instructions			\$0			\$0	\$0
Overtime Costs - See Instructions			\$0			\$0	\$0
Contracted and/or Agency Usage Costs - See Instructions			\$0			\$0	\$0
Total Labor Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Review of Cost Reporting Template – FTE Calculation

FTE Calculation –

1. Multiply the number of part-time employees you have, for example 20 employees, by the number of hours they work per month, for example 60 hours. $20 \text{ part-time employees} \times 60 \text{ hours} = 1,200 \text{ hours}$
2. Divide the total hours worked by part-time employees, for example 1,200 hours from above and 120 hours of full-time hours (provider defines 30 hours as full time \times 4 weeks), to find how many full-time employees your part-time workers make up. $1,200 \text{ hours} / 120 \text{ hours} = 10 \text{ full-time employees}$
3. Add together your full-time (40) and FTE part-time employees (10) to get your total full-time equivalent employees. $40 \text{ full-time employees} + 10 \text{ FTE part-time employees} = 50 \text{ FTEs}$

If another methodology used, explain in data caveats.

Review of Cost Reporting Template – Staffing & Employee Costs

- NF should only report employee costs that:
 - (1) were not included in the most recently approved budget;
 - (2) were for positions hired, contracted positions added, overtime cost increases, or retention payments made after March 1, 2020; and
 - (3) were substantially dedicated to mitigating or responding to the COVID-19 PHE.

Review of Cost Reporting Template – Costs

Education/Training Costs/Communication Costs							
Staff and Volunteers - See Instructions			\$0			\$0	\$0
Family Members and Patients - See Instructions			\$0			\$0	\$0
Other			\$0			\$0	\$0
Total Education & Training Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies							
Personal Protective Equipment			\$0			\$0	\$0
Testing and Specimen Collection Necessities			\$0			\$0	\$0
All Other Supplies Such as Thermometers and Additional Cleaning Supplies			\$0			\$0	\$0
Total Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital/Construction							
Temporary Locations			\$0			\$0	\$0
Facility Reconfiguration			\$0			\$0	\$0
Total Capital/Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Information Technology							
Hardware/Software (COVID-19 Related Only)			\$0			\$0	\$0
Teleconferencing and Telecommuting Expenses (Equipment, Upgrades to Networks)			\$0			\$0	\$0
Telemedicine			\$0			\$0	\$0
Remote Monitoring			\$0			\$0	\$0
Other			\$0			\$0	\$0
Total Information Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Review of Cost Reporting Template – Other Costs

- NFs should enter the costs for education, training, and communications costs for staff, volunteers, residents and family members on indicated lines. If unable to breakout, report total costs on other line.

Review of Cost Reporting Template –Other Expenses

Total Expenses Related to In-Kind Contribution of Good and Services - See Instructions			\$0			\$0	\$0
Other Expenses - Please Categorize							
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
Total Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total Estimated Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total Medicaid Estimated Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Review of Cost Reporting Template –In Kind Expenses

- In-kind contributions of goods (wholesale value) or services provided instead of cash for one of your project budget line-items.
- Both the revenue and the expense projections should reflect the in-kind contribution.
- Examples include:
 - Professional services (legal, architectural, engineering, accounting, medical) at a customary hourly rate for your area.
 - Other services (printing, site preparation, fabricating, sub-contractors, publicity) at customary rate for time and materials.
 - Costs for use of machinery (heavy equipment) at customary hourly rate. Volunteer time actually involved in project implementation. See the Independent Sector website to calculate the value.
 - Furnishings, food, landscape or construction materials (appliances, furniture, trees, plants, wood, plumbing, hardware etc.) donated by a business or an individual either directly or indirectly.

COVID-19 Revenue Losses

Review of Cost Reporting Template – Revenue Losses

Nursing Facility should provide actual/estimated lost revenue due to PHE for the indicated quarter.

Revenue Losses	Mar-20	Q2 CY 2020	6 Month Total	Q3 CY 2020	10/1/30- 11/30/20	6 Month Total	CY 2020 Total
	Qrterly Total	Qrterly Total		Qrterly Total	Qrterly Total		
Assumed Reduced Total Days for all payors (Include reduced days due to lower admissions, uncompensated therapeutic leaves days, residents leaving the facility, etc.). Days will be used in allocating Medicaid lost revenue - See Instructions			0			0	0
Assumed Reduced Medicaid Days (Include reduced days due to lower admissions, uncompensated therapeutic leaves days, residents leaving the facility). Days will be used in allocating Medicaid lost revenue			0			0	0
Total revenue loss from reduced total admissions/reduced rehab/Medicare admissions/uncompensated therapeutic leave days - See Instructions			\$0			\$0	\$0
Changes in experience that lead to rate increases for unemployment insurance, health insurance, and workers compensation			\$0			\$0	\$0
Sub Total Revenue Losses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total In Kind Revenue Loss			\$0			\$0	\$0
Other Lost Revenue - Please Categorize e.g. cafeteria, gift shop, etc.			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
Total Other Lost Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total Estimated Lost Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Medicaid Lost Revenue (Based on Medicaid Days)							

Review of Cost Reporting Template – Revenue Losses

- NF should enter the actual/assumed total days that were lost, which is for all payors and includes reduced Medicare/rehab admissions and Medicaid days.
- NF should also enter the actual/assumed Medicaid days. This is used to allocating Medicaid lost revenue.
- The NF should estimate the lost revenue associated with total lost days in line 104. A suggested methodology is:
 - (1) multiply MA days from line 105 by NF's Medicaid per diem rate,
 - (2) multiply remaining days from line 104 by NF's average per diem, and
 - (3) sum the products from steps 1 & 2.
- If NF is using another methodology for PRF reporting, that can be used.
- Entities should enter the methodology used for lost revenue in the data caveats section.
- Please note that lost revenue can not be used in calculating the Act 24 net impact for public NFs due to CRF restrictions on replacing lost public revenue.

▶ Review of Cost Reporting Template – Other

Total In Kind Revenue Loss			\$0			\$0	\$0
Other Lost Revenue - Please Categorize e.g. cafeteria, gift shop, etc.							
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
Total Other Lost Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total Estimated Lost Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Medicaid Lost Revenue (Based on Medicaid Days)							
Grand Total Estimated Financial Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Medicaid Financial Impact (Based on Medicaid Days)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COVID-19 Revenue

Review of Cost Reporting Template – COVID-19 Revenue

COVID-19 Revenue/Funding	Mar-20	Q2 CY 2020	6 Month Total	Q3 CY 2020	10/1/30-11/30/20	6 Month Total	CY 2020 Total
	Qrterly Total	Qrterly Total		Qrterly Total	Qrterly Total		
Increased Medicare Revenue (subset of <i>Total Net Revenue</i>)			\$0			\$0	\$0
Families First Revenue			\$0			\$0	\$0
Medicaid Allocation of Families First Revenue (Subset of line 138) - See Instructions			\$0			\$0	\$0
CARES Act Provider Relief Funding Revenue							
Phase 1 General Distribution			\$0			\$0	\$0
Medicaid Allocation of Payment (Subset of line 141) - See Instructions			\$0			\$0	\$0
Phase 2 General Distribution			\$0			\$0	\$0
Medicaid Allocation of Payment (Subset of line 143) - See Instructions			\$0			\$0	\$0
\$4.9 Billion Skilled Nursing Facility Relief Fund			\$0			\$0	\$0
Medicaid Allocation of Payment (Subset of line 145) - See Instructions			\$0			\$0	\$0
\$2.5 Billion Infection Control Relief Fund (PPE/Testing)			\$0			\$0	\$0
Medicaid Allocation of Payment (Subset of line 147) - See Instructions			\$0			\$0	\$0
\$2.0 Billion Performance-based Incentives (VBP)			\$0			\$0	\$0
Medicaid Allocation of Payment (Subset of line 149) - See Instructions			\$0			\$0	\$0
Other Public Health and Social Services Emergency Fund Payments			\$0			\$0	\$0
Medicaid Allocation of Other Public Health and Social Services Emergency Fund Payments (Subset of line 151) - See Instructions			\$0			\$0	\$0
Other CARES Act Funding (e.g. FEMA, Forgiven SBA loan amount, Coronavirus Relief Funds, and Medicare Sequestration Elimination) - Please Categorize and Allocate Medicaid Portion Based on Instructions							
List Other Cares Act Funding			\$0			\$0	\$0
Medicaid Allocation of Listed Others Care Act Funding - See Instructions			\$0			\$0	\$0
List Other Cares Act Funding			\$0			\$0	\$0
Medicaid Allocation of Listed Others Care Act Funding - See Instructions			\$0			\$0	\$0

Review of Cost Reporting Template – COVID-19 Revenue

- If an NF cannot identify revenue specifically for any payor, allocate any COVID-19 related revenue by payor received in calendar year 2019.
- For example:
 - 1) NF received a \$50,000 CARES Act Provider Relief Fund Phase 1 General Distribution payment, had \$1,200,000 of revenue from Medicare programs in 2019 and \$800,000 from Medicaid programs (including CHC-MCOs).
 - 2) Divide the \$1,200,000 Medicare revenue by the total \$2,000,000 of revenue to obtain the Medicare allocation of 60%.
 - 3) Divide the \$800,000 Medicaid revenue by the \$2,000,000 to obtain the Medicaid allocation of 40%.
 - 4) Multiply the 60% Medicare allocation by the \$50,000 Medicaid Provider Relief(PRF) Fund Phase 1 General Distribution payment to obtain the Medicare allocated revenue of \$30,000
 - 5) Multiply the 40% Medicaid allocation by the \$50,000 PRF payment to obtain the \$20,000 Medicaid allocated revenue.
- Explain methodology in data caveats.

Review of Cost Reporting Template – COVID-19 Revenue

- If a provider operates in multiple states and receives a CARES Act Provider Relief Fund (PRF) payment for all locations, the NF should allocate the PRF revenue by allocating revenue in calendar year 2019 for each Pennsylvania location to the total revenue for all states.
- For example:
 - 1) NF#1 had 5% of the chain's total 2019 revenue and received a \$1,000,000 PRF payment.
 - 2) Multiply the \$1,000,000 PRF payment by 5% NF #1 revenue to obtain the \$50,000 Medicaid allocated revenue.
- Explain methodology in data caveats.

Review of Cost Reporting Template – COVID-19 Revenue

Paycheck Protection Program/Health Care Enhancement Act Revenue							
Public Health and Social Services Emergency Fund			\$0			\$0	\$0
Medicaid Allocation of Public Health and Social Services Emergency Fund (Subset of Line 147)- See Instructions			\$0			\$0	\$0
Other PPPHCEA Revenue			\$0			\$0	\$0
Medicaid Allocation of Other PPPHCEA Revenue (Subset of line 149) - See Instructions			\$0			\$0	\$0
DHS Act 24 Funding - NF Payment Only - See Instructions			\$0			\$0	\$0
Medicaid Portion of DHS Act 24 Funding - See Instructions			\$0			\$0	\$0
Other COVID-19 Funding (Donations, Medicare Sequestration Elimination) - Please Categorize and Allocate Medicaid Portion Based on Instructions							
Reimbursement from an insurer for COVID-19 testing - See Instructions			\$0			\$0	\$0
Medicaid Allocation - See Instructions			\$0			\$0	\$0
List other COVID Funding			\$0			\$0	\$0
Medicaid Allocation			\$0			\$0	\$0
List other COVID Funding			\$0			\$0	\$0
Medicaid Allocation			\$0			\$0	\$0

Review of Cost Reporting Template – COVID-19 Revenue

- DHS provided Act 24 Cares Act Funding according to its records for comparison purposes.
 - NF should enter the amount of Act 24 funds received from its records.
 - Only include Act 24 Nursing Facility payment amounts. Do not include any Act 24 PCH payments.
 - NF should enter the total amount of Act 24 NF Payment 1 and Vent-Trach Payment and allocate the Medicaid amount of NF Payment 2.
- Please include any reimbursement from an insurer or other source not identified in another category for COVID-19 related testing.
 - Do not include reimbursement when the nursing facility is self-insured.
 - Do not include PPE and testing provided by or reimbursed RRHCP on this line. RRHCP support should be reported in RRHCP section.

Review of Cost Reporting Template –RRHCP

Services Provided or Paid by Regional Response Health Collaboration Program (RRHCP) Assistance							
Personal Protective Equipment			\$0	\$2	\$2	\$4	\$4
Medicaid Allocation - See Instructions			\$0	\$1	\$1	\$2	\$2
Testing			\$0	\$2	\$2	\$4	\$4
Medicaid Allocation - See Instructions			\$0	\$1	\$1	\$2	\$2
Staff Augmentation			\$0	\$2	\$2	\$4	\$4
Medicaid Allocation - See Instructions			\$0	\$1	\$1	\$2	\$2
Other			\$0	\$2	\$2	\$4	\$4
Medicaid Allocation - See Instructions			\$0	\$1	\$1	\$2	\$2
Total RRHCP Support Provided to NF	\$0	\$0	\$0	\$8	\$8	\$16	\$16
Medicaid Allocation	\$0	\$0	\$0	\$4	\$4	\$8	\$8
Total COVID-19 Revenue	\$	\$	\$	\$	\$	\$	\$
	=	=	=	8	8	16	16
Total Medicaid Allocation of COVID-19 Revenue	\$	\$	\$	\$	\$	\$	\$
	=	=	=	4	4	8	8

Review of Cost Reporting Template

Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Act 24 Net Impact (Excludes Lost Revenue Because Not Allowable For Public Entities Under the Federal Coronavirus Relief Fund)							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Data Caveats: Provider Should Explain Below Any Data Limitations, Clarifications or Assumptions in Data Provided. For example, provider should explain assumptions for number of participants and average hours used in developing lost revenue for reduced referrals, visits unable to staff, and cancelled visits.

I, [NAME OF PERSON WHO CAN BIND ENTITY], certify, subject to the terms and penalties of 18 Pa. C.S. §4904 (relating to unsworn falsification to authorities) that the information contained in the forgoing Public Adult Day Center Act 24 Cost Reporting Form are true and correct to the best of my knowledge following reasonable investigation, and the entity that I represent was in operation as of March 31, 2020, as required by Act 24 of 2020.

Review of Cost Reporting Template

- The net impact reflects whether the NF has used the all the COVID-19 funding or if funds are unspent and need returned.
- Please note that lost revenue can not be used in calculating the Act 24 net impact for public NFs due to CRF restrictions on replacing lost public revenue.
- In allocating COVID-19 revenue, NFs should remember:
 - Act 24 funds must be used by November 30, 2020,
 - PRF funds can be used until June 30, 2021, and
 - Funds cannot be duplicated.

Timeline

Review of Cost Reporting Template –In Kind Expenses

- Providers Emailed Portal Credentials: November 17, 2020
- NF Act 24 Interim Cost Report Due: November 30, 2020
- NF Act 24 Final Report Due: December 21, 2020

Interim Report

- Cost report template is to help identify and categorize costs and revenue and to determine the net impact.
- Interim report captures the following summary data:
 - NF Ownership
 - Revenue
 - Total COVID-19 Revenue
 - Total Medicare Revenue
 - Total Medicaid Revenue
 - Total Revenue from All Other Payors
 - Days
 - All Resident Days
 - Medicare Days
 - Medicaid Days

Interim Report

- COVID Financial Impact
 - COVID Costs Total Personal Protective Equipment Costs
 - Total Testing and Specimen Collection Necessities Cost
 - Total Estimated Expense
 - Grand Total Lost Revenue
- COVID Revenue
 - Testing Costs Reimbursed by an Insurer
 - Total COVID-19 Revenue
- Final report captures detailed information from Excel file.

Act 24 Reporting Demonstration

Resources

Additional guidance can be found at:

- ❖ [U.S. Treasury CRF FAQs](#)
- ❖ [DHS Act 24 FAQs](#)

Questions regarding Act 24 reporting can be sent to act24reporting@pa.gov.

Questions