Provider Relief Funds Reporting Update
Healthcare Business Specialists, LLC
June 16, 2021

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RHC Information Exchange Group on Facebook

- *"A place to share and find information on RHCs."*

HBS

Healthcare Business Specialists

- What does Healthcare Business Specialists do?
- Listing of Services

https://tinyurl.com/w63xbp9

- We prepare Medicare and Medicaid Cost Reports for Rural Health Clinics.
- We prepare Program evaluations of RHCs.
- We help clinics startup as RHCs.
- Emergency Preparedness for RHCs.
- We prepare Tenncare Quarterly Reports
- Our Cost Reporting Brochure can be found at the following link:
- RHC Cost Report Brochure

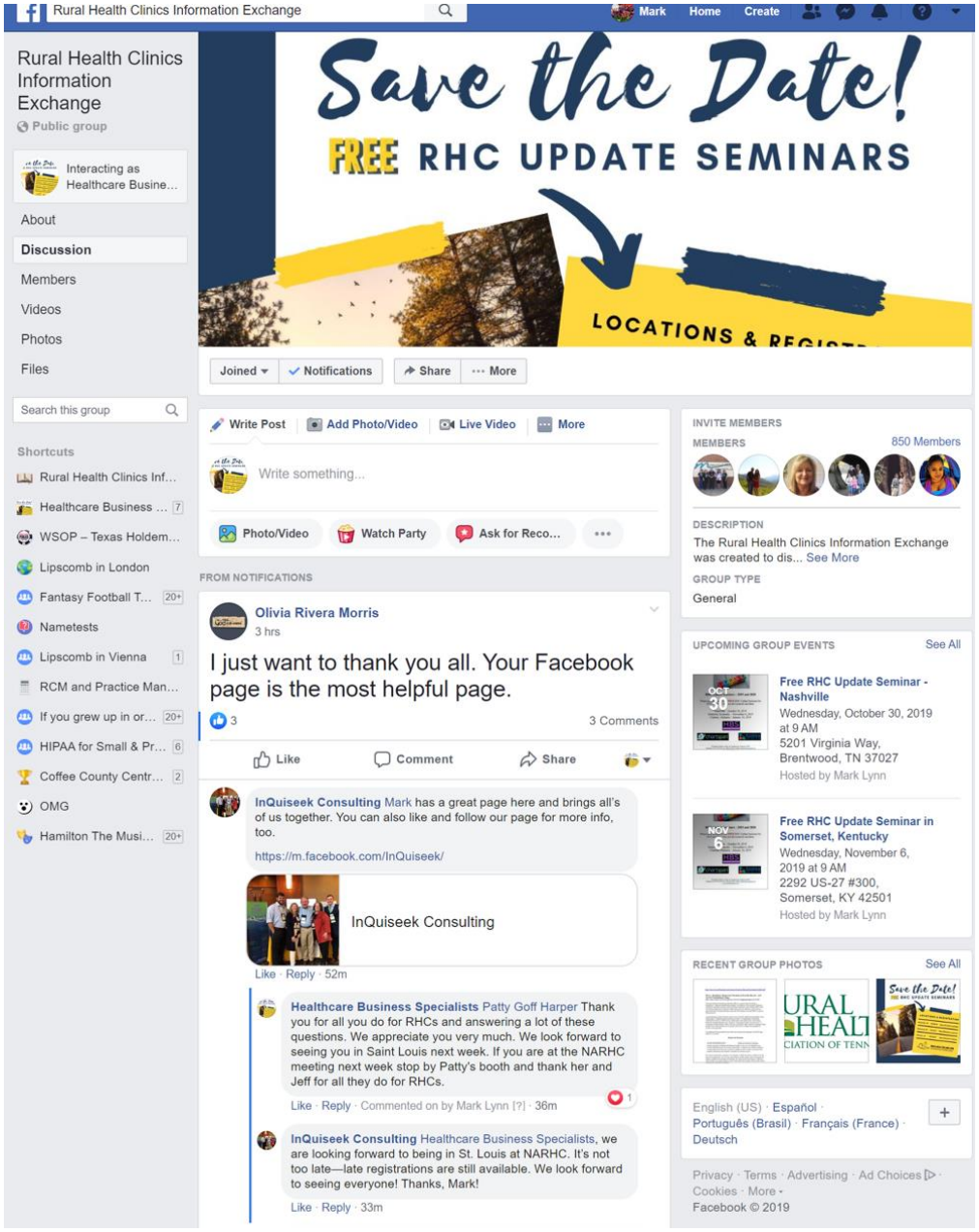
RHC Cost Report are Due August 2, 2021, for December 31, 2020

- If Healthcare Business Specialists is preparing your cost report, we need your information on or before July 15, 2021, to ensure timely filing.

What we have been doing since the Pandemic Started

Librarian

Traffic Cop



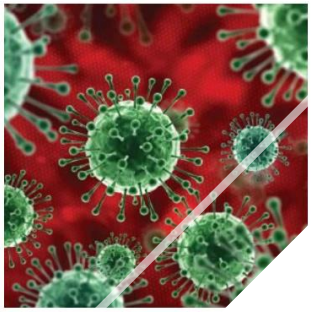
RHC Information Exchange Group on Facebook

Join this group to post or ask questions regarding RHCs. Anyone is welcome to post about meetings, seminars, or things of interest to RHCs

https://www.facebook.com/groups/1503414633296362/

Healthcare Business Specialists Website

http://www.ruralhealthclinic.com/



COVID-19 RESOURCES FO.

Healthcare Business Specialists is using this COVID-19 website to provide resources for our RHCs. W. information as you deal with this world-wide pandemic.

Vast amounts of ever-changing Information must be assimilated by RHCs regarding the COVID-19 Public Health . dizzyingly fast pace. It is difficult, even impossible, to keep up with all the changes affecting the operation of a medica. this unprecedented time. Information has always been a perishable asset, but, never so much as in this time of constant c. from our government. While not getting political, one can not help but be impressed by the dedication and commitment from . agencies in fighting this war with COVID-19 and the government's resolve to win this war without completely sacrificing the finan. those that survive this war.

In order to help you process, organize, and locate information related to COVID-19 we have organized this site into Topics, so you find information much faster. If you click the links below you will find a chronological list of resources dated from the latest to the oldest. We at Healthcare Business Specialists hope this helps you find the answers you need during this difficult time.

Telehealth State Medicaid and Regulations Financial Laws and Regulations Other Resources

RURAL HEALTH CLINIC VACCINE CONFIDENCE GRANT

June 3, 2021 There is a lot of information on the RHC Vaccine Confidence Grant which is at a minimum of $50,000 and could possibly be as much as $200,000 (make sure to include in the grant application that you are willing to accept more than the $50,000 you will ask for in the grant). Because many RHCs have never applied for a grant before, we have asked an expert in grants to tell us how to apply for a grant and the webinar will be today (June 3rd) at 2:00 PM Eastern. We have included the information that will allow you to register.

RHC Grant Application Process with Elizabeth Morgan Burrows, JD

http://www.ruralhealthclinic.com/covid19

RHC Grant Application Process with Elizabeth Morgan Burrows, JD

Rural Health Clinics will have the opportunity to participate in HRSA's $1 billion Rural COVID-19 Response funding in the coming m While some of the funds will be received without an application (ie $100,000 to each RHC), others will require an application proces registration with such organization as Duns, SAM, and Grants.gov. Many of these organizations and processes are unfamiliar to RHC this in mind, we have asked an expert in grant writing and FQHC operations to provide us some guidance on the process, pitfalls to w and how to write a successful grant application. Elizabeth Morgan Burrows, JD has a proven track record of attaining grant money fr public and private sectors. She has successfully established multiple clinics as part of a thriving nonprofit health care business. Her w Burrows Consulting, LLC involves the following:

• Partner with healthcare agencies and non-profit organizations for their consulting needs.

Awarded millions of dollars in federal, state, and local grant funding for various clients.

e program evaluations at the state and local level.

rous confere nces and meetings about federally qualified health centers, rural health

d patient centered medical home accreditation.

health care entities. Conducted needs assessments.

management, business plan development and implementation, and operational improven

resentation time and 15 to 20 minutes of time for questions. There is no charge for will moderate the session which is sponsored by Healthcare Business Speciali future viewing and the slides will be available at www.ruralhealthclinic.co n Exchange.

cess with Elizabeth Morgan Burrows, JD on Jun 3, 2021 2:00 PM EDT at:

gister/2454055302684705808

ive a confirmation email containing information about joining the webinar. The webinar will be record ne slides:

of the RHC Grant Application Webinar (Placeholder)

Additionally, HRSA conducted a webinar on June 2, 2021 on this grant called A-21-142 Rural Health Clinic Vaccine Confidence Prog Technical Assistance webinar recording is now available here and will soon be on the HRSA RHC Vaccine Confidence webpage. The s this presentation can be found here

Grant awards will be made to all eligible RHCs that apply and have a complete and acceptable application through the Rural Health C Vaccine Confidence (RHCVC) Program. Interested RHCs should review the Notice of Funding Opportunity (NOFO) and start the thr grant registration process. RHCs may use this grant funding to increase vaccine confidence, improve health care in rural areas, and r messages about prevention and treatment of COVID-19 and other infectious diseases.

Questions or Comments?

- **Please type your questions in the Questions area of Go To Webinar. Additionally, we will open up the lines for questions at the end of the webinar.**

- **This session is being recorded and the slides will be available in the RHC Information Exchange Facebook Group, on our website, and will be emailed to you.**

Disclaimer

- **Information is current as of 6/16/2021.**
- **We will supply general information. HHS & CMS Guidance regarding Provider Relief Funds is everchanging and this information is not a substitute for professional guidance with advisors familiar with Provider Relief and Grant funds.**

MEET OUR SPEAKERS

Shannon Chambers
AHIMA App CD-10 CM/PCS Trainer, Ambassador, Dir. of Provider Solutions
South Carolina Office of Rural Health
Lexington, SC

Shannon assists private physician offices who desire to convert to RHC status & provides technical assistance to RHCs in maintaining compliance with the SC Department of Health & Environmental Control guidelines. Shannon also provides technical assistance in billing & coding, EHR implementation, & practice mgm. for all RHCs. Prior to joining the SC Office of Rural Health, Shannon worked in multiple physician practices. She has experience in Family Practice, Internal Med., Orthopedics, Urology, Peds, & many other specialties. Shannon has been a certified professional coder with the AAPC since 2006. She is also a Notary Public for the State of South Carolina since 2001. In 2015, Shannon became an AHIMA approved ICD 10 CM/PCS Trainer. Shannon has been a key player in the creation of NARHC's RHC Clinic Manager Certification.


Shannon Chambers

Elizabeth Morgan Burrows, JD
Principal
Burrows Consulting, Inc.
765-505-3896
elizabethburrowsconsulting@gmail.com

Partner with healthcare agencies and non-profit organizations for their consulting needs.

Awarded millions of dollars in federal, state, and local grant funding for various clients.

Complete program evaluations at the state and local level.

Present at numerous conferences and meetings about federally qualified health centers, rural health clinics, rural hospitals, and patient centered medical home accreditation.

1	**Shannon Chambers – Update on the $100,000 Covid Testing and Mitigation Funds and the next steps if you did not receive the funding.**
2	Elizabeth Burrows, JD – Update on the HRSA RHC Vaccine Confidence Funding Opportunity.
3	Mark Lynn – Update on the RHC Reporting Requirement Released on June 11, 2021, and the impending June 30, 2021, deadline for use of funds received in Period 1.

Provider Relief Funds Reporting

Well, that escalated quickly

2020

“This week, we will be putting out another $30 billion [in] grants,…This is going to be based on Medicare revenue. There are no strings attached. So the health care providers that are receiving these dollars can essentially spend that in any way that they see fit.” Seema Verma – CMS Administrator – 4/7/20

2021

United States: "Come Down With A Sledgehammer": FCA Enforcement Priorities In The Biden Administration

02 April 2021

by Matthew D. Benedetto and Thomas Costello

WilmerHale

Your **LinkedIn Connections** with the authors

During a question-and-answer session following his opening remarks at the Federal Bar Association Qui Tam Conference earlier this year, Senator Chuck Grassley said that the government needed to "come down with a sledgehammer, not a toothpick" against fraud. [1] Senator Grassley, a co-sponsor of the 1986 Amendments to the federal False Claims Act (FCA or the Act) and a longtime proponent of the Act and its qui tam provision, also weighed in on some timely and controversial aspects of FCA litigation, including the ability of the Department of Justice (DOJ) to dismiss qui tam complaints and how post-Escobar courts have construed the Act's materiality standard.[2] Senator Grassley also observed that times of national crisis are often accompanied by increased fraud, noting that he hoped that a recently announced FCA settlement related to the Paycheck Protection Program (PPP) was "a sign of things to come."[3]

Senator Grassley's comments underscore that the Biden DOJ has inherited a wide range of civil anti-fraud enforcement priorities arising from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act of 2021, including enforcement under the FCA.

The FCA will no doubt continue to be a powerful tool in the DOJ arsenal, and recent remarks by high-level DOJ officials shed light on where enforcement is headed in 2021. At the same Qui Tam Conference where Senator Grassley made opening remarks, Acting Assistant Attorney General (AAG) Brian Boynton also spoke about the role of the FCA in the new administration. [4] Acting AAG Boynton highlighted the six key FCA enforcement priorities of the Biden DOJ's Civil Division: (1) pandemic-related fraud, (2) opioids, (3) fraud targeting seniors, (4) electronic health records, (5) telehealth and (6) cybersecurity.

The remarks of Senator Grassley and Acting AAG Boynton strongly indicate that FCA enforcement-especially arising from pandemic-related fraud-will continue to be a DOJ priority and will likely expand during the Biden Administration. Players in the health care industry, who are already familiar with the broad reach of the FCA, are especially likely to come under close scrutiny if they sought or obtained CARES Act relief funds. And companies, both large and small, that sought business-relief funds or loans should also be prepared for review by executive agencies, including the Small Business Administration (SBA) and DOJ, as well as the chance that private qui tam plaintiffs may have filed complaints (still under seal) involving that same conduct.

https://www.mondaq.com/unitedstates/project-financeppp-pfi/1053434/come-down-with-a-sledgehammer-fca-enforcement-priorities-in-the-biden-administration

Update from the NRHA

Jun 16, 2021 11:50 AM
Carrie Cochran-McClain
Thanks for everyone's input on this issue. NRHA is deeply disappointed with HHS's new guidance for provider utilization of PRF allocations released on June 11, 2021. Despite extensive outreach about the challenges facing rural providers in the HHS interpretation of lost revenues and other reporting requirements, the Administration continues to implement the program in a manner that will likely require hundreds of rural hospitals to return funds to the Treasury. In response, NRHA plans to take the following actions:

Biden Administration: We will send an updated letter to Secretary Becerra, with a cc to HRSA and the White House, reiterating our concerns about the policy and it's devastating impact on rural providers. In that document we are asking for a reconsideration on three key areas: **1) extension of use of funds past June 30th for Phase 1 recipients, 2) allowing use of capital resources based on contract status (rather than completion) as of June 30th, 3) modifications to reporting requirements for cost-based providers (including CAHs, RHCs, and FQHCs).**

Congress: We will be doing outreach to key members of Congress to intervene before the June 30, 2021 PRF deadline. NRHA staff will be doing this one-on-one but we will also be sending a blast hill alert to all Congressional health staff to let them know if our concerns with a request for assistance.

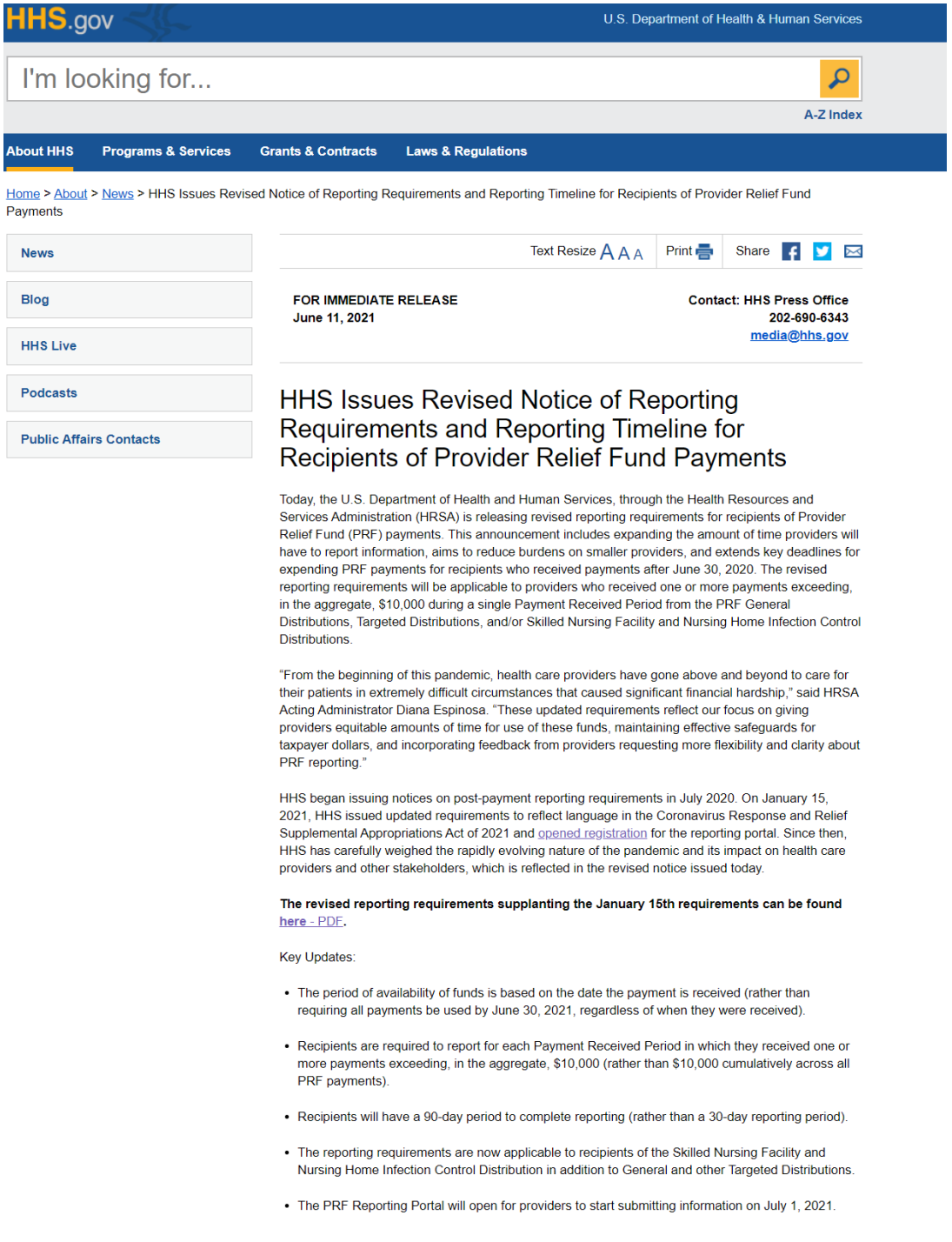
NRHA Member Outreach: We will be posting advocacy campaigns on our website that will all members to directly contact their members of Congress and the Administration so they can hear the individual impacts this policy will have.

Stay tuned for more on each of these fronts in the next few days. Feel free to reach out if you'd like to discuss. Together we'll keep fighting to make sure rural providers are able to keep their doors open as we continue to battle COVID-19 and beyond.

Carrie Cochran-McClain
Chief Policy Officer
50 F Street NW, Suite 520 | Washington, DC 20005
Direct: 202-683-2071 | Main: 202-639-0550
ccochran@nrharural.org | www.ruralhealthweb.org

Provider Relief Fund Reporting Guidelines Announced on June 11, 2021

- https://www.hhs.gov/about/news/2021/06/11/hhs-issues-revised-reporting-requirements-timeline-for-provider-relief-fund-recipients.html



HHS.gov U.S. Department of Health & Human Services

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FOR IMMEDIATE RELEASE
June 11, 2021

Contact: HHS Press Office
202-690-6343
media@hhs.gov

HHS Issues Revised Notice of Reporting Requirements and Reporting Timeline for Recipients of Provider Relief Fund Payments

Today, the U.S. Department of Health and Human Services, through the Health Resources and Services Administration (HRSA) is releasing revised reporting requirements for recipients of Provider Relief Fund (PRF) payments. This announcement includes expanding the amount of time providers will have to report information, aims to reduce burdens on smaller providers, and extends key deadlines for expending PRF payments for recipients who received payments after June 30, 2020. The revised reporting requirements will be applicable to providers who received one or more payments exceeding, in the aggregate, $10,000 during a single Payment Received Period from the PRF General Distributions, Targeted Distributions, and/or Skilled Nursing Facility and Nursing Home Infection Control Distributions.

"From the beginning of this pandemic, health care providers have gone above and beyond to care for their patients in extremely difficult circumstances that caused significant financial hardship," said HRSA Acting Administrator Diana Espinosa. "These updated requirements reflect our focus on giving providers equitable amounts of time for use of these funds, maintaining effective safeguards for taxpayer dollars, and incorporating feedback from providers requesting more flexibility and clarity about PRF reporting."

HHS began issuing notices on post-payment reporting requirements in July 2020. On January 15, 2021, HHS issued updated requirements to reflect language in the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 and opened registration for the reporting portal. Since then, HHS has carefully weighed the rapidly evolving nature of the pandemic and its impact on health care providers and other stakeholders, which is reflected in the revised notice issued today.

The revised reporting requirements supplanting the January 15th requirements can be found here - PDF.

Key Updates:

- The period of availability of funds is based on the date the payment is received (rather than requiring all payments be used by June 30, 2021, regardless of when they were received).
- Recipients are required to report for each Payment Received Period in which they received one or more payments exceeding, in the aggregate, $10,000 (rather than $10,000 cumulatively across all PRF payments).
- Recipients will have a 90-day period to complete reporting (rather than a 30-day reporting period).
- The reporting requirements are now applicable to recipients of the Skilled Nursing Facility and Nursing Home Infection Control Distribution in addition to General and other Targeted Distributions.
- The PRF Reporting Portal will open for providers to start submitting information on July 1, 2021.

Key Updates

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•Recipients are required to report for each Payment Received Period **in which they received one or more payments exceeding, in the aggregate, $10,000** (rather than $10,000 cumulatively across all PRF payments).
•Recipients will have **a 90-day period to complete reporting** (rather than a 30-day reporting period).
•The PRF Reporting Portal will open for providers to start submitting **information on July 1, 2021**.

Reporting Periods

Summary of Reporting Requirements

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

RHCS have 14 days to use Period 1 PRF Funds Develop an Action Plan

1. Determine the amount of unused PRF Funds you have on hand.
2. Determine your Lost Revenue from 2020 compared to 2019
3. Determine your unreimbursed COVID-19 Expenses
4. Write checks from the savings account you deposited the PRF Funds and put in your operating account to create a paper trail

NOTE: Seek Professional Advice on what your Action Plan should be. Some RHCs have set up separate general ledger account and tracked expenses and utilized their funds and will not have to do anything. Others (many of you) have put the money in a separate savings account and let it sit there. Those are the clinics that need a good plan to show the use of the funds to cover lost revenues or Covid related expenses.

How Reporting will Look for RHCs

	Period 1	Period 2	Period 3	Period 4
Dates Covered	4/10/20 to 6/30/20	7/1/20 to 12/31/20	1/1/21 to 6/30/21	7/1/21 to 12/31/21
Funds must be expended by	6/30/2021	12/31/2021	6/30/2022	12/31/2022
Funds must be Reported by	9/30/2021	3/31/2022	9/30/2022	3/31/2023
What Funds were received	General Distributions 1 & 2	General Distribution 3		
that must be reported	Targeted RHC Distribution			
When were the funds received	April 10 & 24 and May 6	12/15/2020		

Tranche	Date	Amount	Purpose	Reporting
Phase 1 General Distribution	April 10, 2020	6.2% of 2019 Medicare Reimbursement	Lost Revenue and Unreimbursed COVID Expenses	Provider Relief Fund Portal
Phase 2 General Distribution	April 24, 2020	2% of 2018 revenue minus phase 1 distribution	Lost Revenue and Unreimbursed COVID Expenses	Provider Relief Fund Portal
Phase 3 General Distribution	December 15, 2020	Variable	Lost Revenue and Unreimbursed COVID Expenses	Provider Relief Fund Portal
Rural Targeted Allocation	May 6, 2020	$103k + 3.6% operating expenses (Ind), Graduated Base Payment + 1.97% of operating expenses (PB)	Lost Revenue and Unreimbursed COVID Expenses	Provider Relief Fund Portal
RHC COVID-19 Testing Program	May 20, 2020 + later dates	$49,461.42 per RHC	Unreimbursed COVID testing expenses	www.RHCcovidreporting.com
American Rescue Plan	TBD – Will have to apply	TBD	Lost Revenue and Unreimbursed Covid Expenses	TBD
ARP – Agriculture Grants	TBD – Will have to apply	TBD	COVID or Expand Services/Telehealth	TBD
Others?	TBD	TBD	TBD	TBD

Not reported in PRF Portal – Neither is the $100,000 distribution in 2021

Source: Nathan Baugh, NARHC

Do Not include RHC Covid-19 Lab Testing in the HHS Provider Relief Funding Reporting

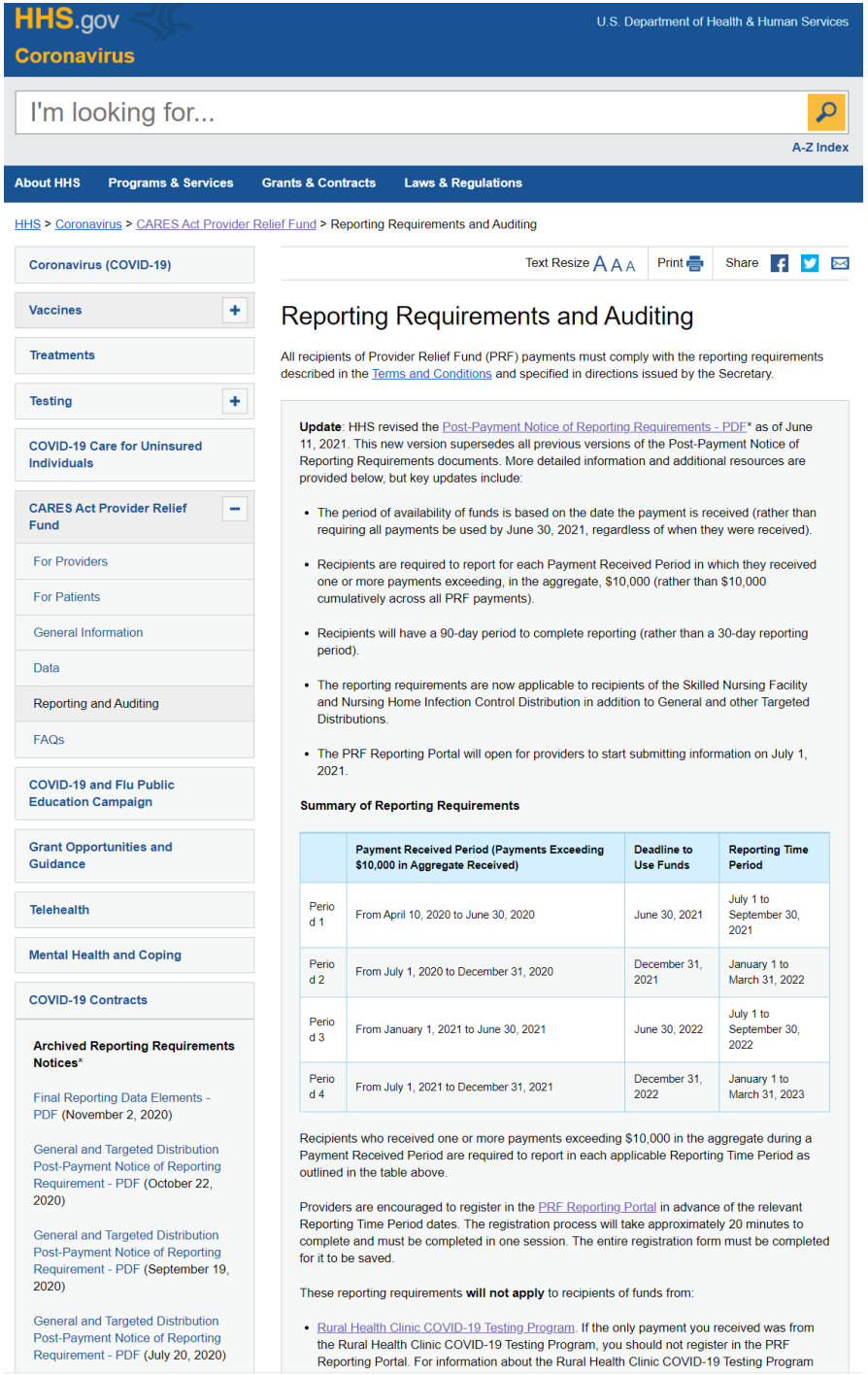
- Rural Health Clinic Testing distribution. If your only PRF payment was the Rural Health Clinic Testing Distribution, you should not register in the PRF Reporting Portal. For information about the Rural Health Clinic Testing reporting requirements, contact RHCCOVID-19Testing@hrsa.gov and learn more at the Rural Health Clinic Testing website.

Rural Health Clinic COVID-19 Testing Program Data Report (RHC CTR)
The Department of Health and Human Services (HHS) announced $225 million for rural health clinics (RHCs) to provide COVID-19 testing as authorized by the Paycheck Protection Program and Health Care Enhancement Act. This program resulted in an amount of **$49,461.42** for each eligible RHC.

https://www.rhccovidreporting.com/

PRF Reporting Requirement and Auditing Requirements Webpage

https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/reporting-auditing/index.html



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Archived Reporting Requirements Notices*

Final Reporting Data Elements - PDF (November 2, 2020)

General and Targeted Distribution Post-Payment Notice of Reporting Requirement - PDF (October 22, 2020)

General and Targeted Distribution Post-Payment Notice of Reporting Requirement - PDF (September 19, 2020)

General and Targeted Distribution Post-Payment Notice of Reporting Requirement - PDF (July 20, 2020)

Text Resize A A A | Print | Share

Reporting Requirements and Auditing

All recipients of Provider Relief Fund (PRF) payments must comply with the reporting requirements described in the Terms and Conditions and specified in directions issued by the Secretary.

Update: HHS revised the Post-Payment Notice of Reporting Requirements - PDF* as of June 11, 2021. This new version supersedes all previous versions of the Post-Payment Notice of Reporting Requirements documents. More detailed information and additional resources are provided below, but key updates include:

- The period of availability of funds is based on the date the payment is received (rather than requiring all payments be used by June 30, 2021, regardless of when they were received).
- Recipients are required to report for each Payment Received Period in which they received one or more payments exceeding, in the aggregate, $10,000 (rather than $10,000 cumulatively across all PRF payments).
- Recipients will have a 90-day period to complete reporting (rather than a 30-day reporting period).
- The reporting requirements are now applicable to recipients of the Skilled Nursing Facility and Nursing Home Infection Control Distribution in addition to General and other Targeted Distributions.
- The PRF Reporting Portal will open for providers to start submitting information on July 1, 2021.

Summary of Reporting Requirements

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

Recipients who received one or more payments exceeding $10,000 in the aggregate during a Payment Received Period are required to report in each applicable Reporting Time Period as outlined in the table above.

Providers are encouraged to register in the PRF Reporting Portal in advance of the relevant Reporting Time Period dates. The registration process will take approximately 20 minutes to complete and must be completed in one session. The entire registration form must be completed for it to be saved.

These reporting requirements **will not apply** to recipients of funds from:

- Rural Health Clinic COVID-19 Testing Program. If the only payment you received was from the Rural Health Clinic COVID-19 Testing Program, you should not register in the PRF Reporting Portal. For information about the Rural Health Clinic COVID-19 Testing Program

Period of Availability and Reporting Time Periods

Period of Availability (Updated June 2021)

The period of availability of funds and reporting time period applies to all past and future PRF payments.

Provider Relief Fund recipients **must only use payments for eligible expenses, including services rendered, and lost revenues attributable to coronavirus before the deadline that corresponds to the relevant Payment Received Period.** These deadlines are based on the date the payments are received, as indicated in the table – **all funds will be available for at least 12 months and a maximum of 18 months.** The payment is considered received on the deposit date for automated clearing house (ACH) payments or the check cashed date. Providers must follow their basis of accounting (e.g., cash, accrual, or modified accrual) to determine expenses.

PRF recipients **may use payments for eligible expenses or lost revenue incurred prior to receipt of those payments** (i.e., pre-award costs) so long as they are to prevent, prepare for, and respond to coronavirus. However, HHS expects that it would be highly unusual for providers to have incurred eligible expenses prior to January 1, 2020. All recipients are subject to audit.

HRSA has promised Technical Assistance Webinars

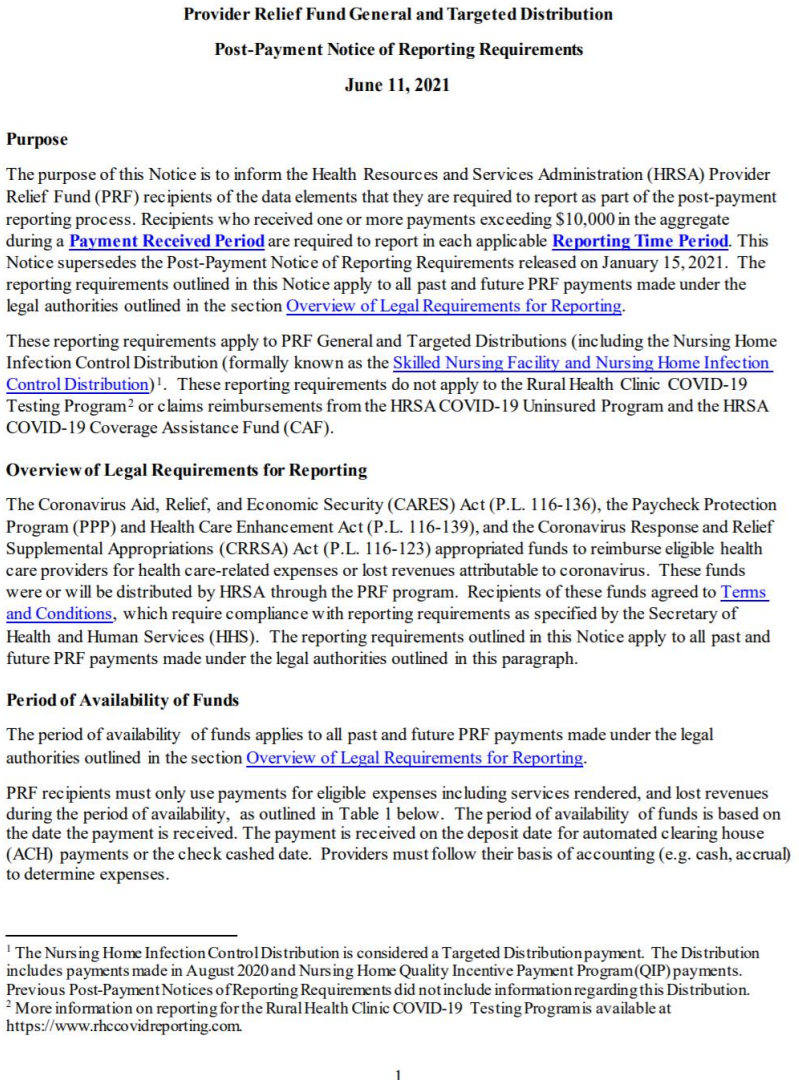
Technical Assistance

HRSA will hold webinars for Reporting Entities and other interested stakeholders, which will include opportunities for question and answer sessions. HRSA will also update and issue additional Frequently Asked Questions and a detailed PRF Reporting Portal User Guide to provide greater clarity about the reporting process.

The fifth or sixth version of the "Final" Reporting Requirements were released

Key Takeaways

1. The document increased from 6 to 11 pages.
2. Most of the new pages relates to HHS adding the Nursing Home Infection Control Program which made it even more confusing
3. HHS added a survey requirement.
4. No changes to lost revenue and expenses from the last version.



Provider Relief Fund General and Targeted Distribution

Post-Payment Notice of Reporting Requirements

June 11, 2021

Purpose

The purpose of this Notice is to inform the Health Resources and Services Administration (HRSA) Provider Relief Fund (PRF) recipients of the data elements that they are required to report as part of the post-payment reporting process. Recipients who received one or more payments exceeding $10,000 in the aggregate during a **Payment Received Period** are required to report in each applicable **Reporting Time Period**. This Notice supersedes the Post-Payment Notice of Reporting Requirements released on January 15, 2021. The reporting requirements outlined in this Notice apply to all past and future PRF payments made under the legal authorities outlined in the section Overview of Legal Requirements for Reporting.

These reporting requirements apply to PRF General and Targeted Distributions (including the Nursing Home Infection Control Distribution (formally known as the Skilled Nursing Facility and Nursing Home Infection Control Distribution)[1]. These reporting requirements do not apply to the Rural Health Clinic COVID-19 Testing Program[2] or claims reimbursements from the HRSA COVID-19 Uninsured Program and the HRSA COVID-19 Coverage Assistance Fund (CAF).

Overview of Legal Requirements for Reporting

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136), the Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139), and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-123) appropriated funds to reimburse eligible health care providers for health care-related expenses or lost revenues attributable to coronavirus. These funds were or will be distributed by HRSA through the PRF program. Recipients of these funds agreed to Terms and Conditions, which require compliance with reporting requirements as specified by the Secretary of Health and Human Services (HHS). The reporting requirements outlined in this Notice apply to all past and future PRF payments made under the legal authorities outlined in this paragraph.

Period of Availability of Funds

The period of availability of funds applies to all past and future PRF payments made under the legal authorities outlined in the section Overview of Legal Requirements for Reporting.

PRF recipients must only use payments for eligible expenses including services rendered, and lost revenues during the period of availability, as outlined in Table 1 below. The period of availability of funds is based on the date the payment is received. The payment is received on the deposit date for automated clearing house (ACH) payments or the check cashed date. Providers must follow their basis of accounting (e.g. cash, accrual) to determine expenses.

[1] The Nursing Home Infection Control Distribution is considered a Targeted Distribution payment. The Distribution includes payments made in August 2020 and Nursing Home Quality Incentive Payment Program (QIP) payments. Previous Post-Payment Notices of Reporting Requirements did not include information regarding this Distribution.
[2] More information on reporting for the Rural Health Clinic COVID-19 Testing Program is available at https://www.rhccovidreporting.com.

1

https://www.hhs.gov/sites/default/files/provider-post-payment-notice-of-reporting-requirements-june-2021.pdf

The New Survey Requirement

12) Survey

Reporting entities will answer questions regarding the impact of payments during the period of availability in the following categories.

a. **Overall operations**
b. **Maintenance of solvency and prevention of bankruptcy**
c. **Retention of staff and prevention of furlough**
d. **Re-hire or re-activation of staff from furlough**
e. **Facilitation of changes needed to operate during the pandemic**
f. **Ability to care for and/or treat patients with COVID-19 (for applicable treatment facilities)**
g. **Impact on business or patient services (narrative statement)** *[optional]*

Provider Relief Funds

The PRF distributes funds "...to **prevent, prepare for, and respond to coronavirus**, domestically or internationally, for necessary expenses to reimburse, through grants or other mechanisms, eligible health care providers for health care related expenses or lost revenues that are attributable to coronavirus."

What expenses can an RHC claim as allowable PRF Funds

1. First, the expenses must not be reimbursed by another source (no double dipping) and the PRF funds are the Payor of last resort.
2. Expenses are Net Unreimbursed Expenses Attributable to Coronavirus (net after other assistance received) by quarter for the period of availability, broken out as General and Administrative and/or other Health Care-Related Expenses.
3. See Page 9 & 10 of the June 11, 2021, Post-Payment Notice of Reporting Requirements for a listing of expenses broken down between General and Administrative Expenses and Healthcare Related Expenses.

8) **Use of General and Other Targeted Distribution Payments**
Expenses that are paid for with General and Targeted PRF payments (excluding Nursing Home Infection Control Distribution payments) must be those that are unreimbursed by other sources and that other sources are not obligated to reimburse.

Reporting Entities that received **between $10,001 and $499,999 in aggregated PRF payments during each Payment Received Period** are required to report on the use of General and Other Targeted PRF payments in two categories: (1) General and Administrative Expenses and (2) Health Care-Related Expenses.

Reporting Entities that received **$500,000 or more in aggregated PRF payments during each Payment Received Period** are required to report on the use of these General and Other Targeted PRF payments in greater detail than the two categories of General and Administrative Expenses and Health Care-Related Expenses, according to the following sub-categories of expenses:

General and Administrative Expenses Attributable to Coronavirus

a. **Mortgage/Rent:** Payments related to mortgage or rent for a facility.
b. **Insurance:** Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations.
c. **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.[7]
d. **Fringe Benefits:** Extra benefits supplementing an employee's salary, which may include hazard pay, travel reimbursement, and employee health insurance.
e. **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.
f. **Utilities/Operations:** Lighting, cooling/ventilation, cleaning, or additional third party vendor services not included in the "Personnel" sub-category.
g. **Other General and Administrative Expenses:** Expenses not captured above that are generally considered part of general and administrative expenses.

Health Care-Related Expenses Attributable to Coronavirus

a. **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.
b. **Equipment:** Expenses paid for purchase of equipment, such as ventilators, refrigeration systems for COVID-19 vaccines, or updates to HVAC systems.
c. **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

[7] The Terms and Conditions associated with each PRF payment do not permit recipients to use PRF money to pay any salary at a rate in excess of Executive Level II which is set at $197,300 (2020), $199,300 (2021). For the purposes of the salary limitation, the direct salary is exclusive of fringe benefits and indirect costs. The limitation only applies to the rate of pay charged to PRF payments and other HHS awards. An organization receiving PRF may pay an individual's salary amount in excess of the salary cap with non-federal funds.

workforce.

d. **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.
e. **Other Health Care-Related Expenses:** Expenses, not previously captured above, that were paid to prevent, prepare for, and/or respond to coronavirus.

1. Review the FAQ for examples of the expenses that may or may not be allowable.
    a. Expenses incurred by providers to secure and maintain adequate personnel, such as offering hiring bonuses and retention payments, child care, transportation, and temporary housing, are deemed to be COVID-19-related expenses if the activity generating the expense was newly incurred after the declaration of the Public Health Emergency and the expenses were necessary to secure and maintain adequate personnel.
    b. Outsourced or third-party vendor services that enable sustained access to health care services and daily operations, such as food/patient nutrition services, facilities management, laundering, and disinfection/anti-contamination services, are considered reimbursable expenses if they are attributable to coronavirus.
    c. HHS considers taxes imposed on Provider Relief Fund payments to be "healthcare related expenses attributable to coronavirus" that are reimbursable with Provider Relief Fund money.
    d. Direct employee (full and part-time), contract labor, and temporary worker expenses are eligible expenses provided they are not reimbursed from other sources, or only the incremental unreimbursed amounts are claimed.
    e. Fringe benefits associated with both types of personnel may be eligible if not reimbursed by other sources.

Question: How can an RHC Compute Lost Revenue when reporting on the HHS Portal?

A	**Actual 2020 Net Patient Service Revenue to Actual 2019 Net Patient Service Revenue**
B	Actual 2020 Net Patient Service Revenue to Budgeted 2020 Net Patient Service Revenue (Budget approved March 26, 2020 or earlier)
C	Any Reasonable method of calculating Lost Revenue
D	All of the Above

Lost Revenue Update – Three Ways to now compute Lost Revenue

Recipients may choose to apply PRF payments toward lost revenue using one of the following options, up to the amount:

a) of the difference between 2019 and 2020 actual patient care revenue;

b) of the difference between 2020 budgeted and 2020 actual patient care revenue. If recipients elect to use 2020 budgeted patient care revenue to calculate lost revenue, they must use a **budget that was established and approved prior to March 27, 2020.** Providers using 2020 budgeted patient care revenue to calculate the amount of lost revenues they may permissibly claim will be required to

c) See next slide

Note: a) And b) were from previous guidance. C) is new.

Lost Revenue Update – The New Way to now compute Lost Revenue (Continued)

- c) **calculated by any reasonable method of estimating revenue.** If a recipient wishes to use an alternate reasonable methodology for calculating lost revenues attributable to coronavirus, the recipient must submit a **description of the methodology, an explanation of why the methodology is reasonable, and establish how the identified lost revenues were in fact a loss attributable to coronavirus, as opposed to a loss caused by any other source.** All recipients seeking to use an alternate methodology face an **increased likelihood of an audit by HRSA.** HRSA will notify a recipient if their proposed methodology is not reasonable, including because it does not establish with a reasonable certainty that claimed lost revenues were caused by coronavirus. **If HRSA determines that a recipient's proposed alternate methodology is not reasonable, the recipient must resubmit its report within 30 days** of notification using either 2019 calendar year actual revenue or 2020 calendar year budgeted revenue to calculate lost revenues attributable to coronavirus.

Lost Revenue Update – Three Ways to now compute Lost Revenue (Continued)

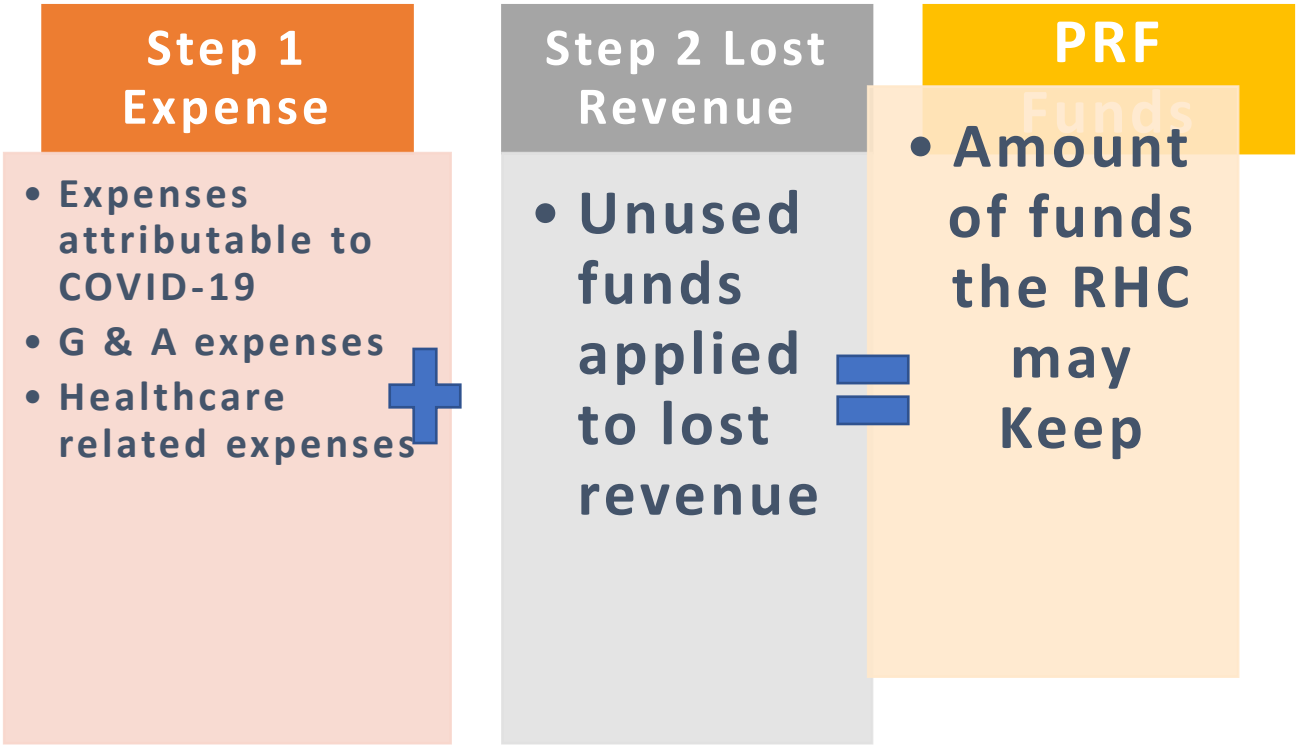
Method c) may provide relief to RHCs which did not have a budget established on or before March 26, 2020 or did not experience the loss of net patient revenue in 2020 as compared to 2019. This provision could benefit RHCs that added providers or services in 2020 or may have been in the startup phase in 2019.

Lost Revenue FAQ on 1/28

Can I use 2020 budgeted revenues as a basis for reporting lost revenues? *(Modified 1/28/2021)*

Yes. When reporting use of Provider Relief Fund money toward lost revenues attributable to coronavirus, Reporting Entities may use budgeted revenues if the budget(s) and associated documents covering calendar year 2020 were established and approved on or before March 26, 2020. To be considered an approved budget, the budget must have been ratified, certified, or adopted by the Reporting Entity's financial executive or executive officer as of that date, and the Reporting Entity will be required to attest that the budget was established and approved on or before March 26, 2020. Documents related to the budget, including the approval, must be maintained in accordance with the Terms and Conditions.

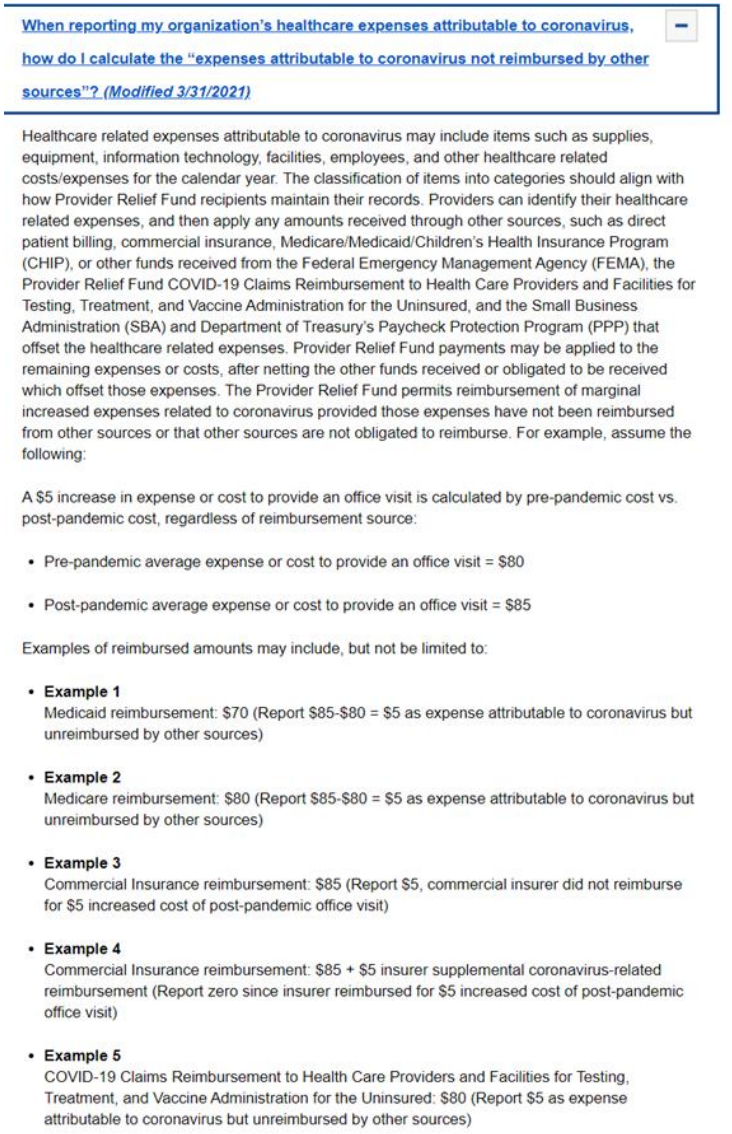
PRF Use of Funds



Lost Revenue Calculation

	1 Month Ended Dec. 31, 2020	%	1 Month Ended Dec. 31, 2019	%	Variance	12 Months Ended Dec. 31, 2020	%	12 Months Ended Dec. 31, 2019	%	Variance
Professional Service Charges										
Prof Service Charges	41,385	108	69,704	126	(28,319)	572,749	116	896,337	120	(323,588)
Charge Adjustments	(2,941)	(8)	(14,458)	(26)	11,517	(80,698)	(16)	(148,989)	(20)	68,291
Net Charges	38,443	100	55,246	100	(16,803)	492,051	100	747,348	100	(255,297)
Professional Service Receipts										
Prof Service Receipts	39,767	100	60,235	100	(20,468)	539,711	100	747,929	102	(208,218)
Refunds	0	0	0	0	0	(681)	0	(13,403)	(2)	12,722
Net Professional Receipts	39,767	100	60,235	100	(20,468)	539,030	100	734,525	100	(195,495)

Note: I did not find this example in the latest FAQs. I am not sure if it was removed, or I just missed it.



When reporting my organization's healthcare expenses attributable to coronavirus, how do I calculate the "expenses attributable to coronavirus not reimbursed by other sources"? *(Modified 3/31/2021)*

Healthcare related expenses attributable to coronavirus may include items such as supplies, equipment, information technology, facilities, employees, and other healthcare related costs/expenses for the calendar year. The classification of items into categories should align with how Provider Relief Fund recipients maintain their records. Providers can identify their healthcare related expenses, and then apply any amounts received through other sources, such as direct patient billing, commercial insurance, Medicare/Medicaid/Children's Health Insurance Program (CHIP), or other funds received from the Federal Emergency Management Agency (FEMA), the Provider Relief Fund COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured, and the Small Business Administration (SBA) and Department of Treasury's Paycheck Protection Program (PPP) that offset the healthcare related expenses. Provider Relief Fund payments may be applied to the remaining expenses or costs, after netting the other funds received or obligated to be received which offset those expenses. The Provider Relief Fund permits reimbursement of marginal increased expenses related to coronavirus provided those expenses have not been reimbursed from other sources or that other sources are not obligated to reimburse. For example, assume the following:

A $5 increase in expense or cost to provide an office visit is calculated by pre-pandemic cost vs. post-pandemic cost, regardless of reimbursement source:

- Pre-pandemic average expense or cost to provide an office visit = $80
- Post-pandemic average expense or cost to provide an office visit = $85

Examples of reimbursed amounts may include, but not be limited to:

- **Example 1**
  Medicaid reimbursement: $70 (Report $85-$80 = $5 as expense attributable to coronavirus but unreimbursed by other sources)
- **Example 2**
  Medicare reimbursement: $80 (Report $85-$80 = $5 as expense attributable to coronavirus but unreimbursed by other sources)
- **Example 3**
  Commercial Insurance reimbursement: $85 (Report $5, commercial insurer did not reimburse for $5 increased cost of post-pandemic office visit)
- **Example 4**
  Commercial Insurance reimbursement: $85 + $5 insurer supplemental coronavirus-related reimbursement (Report zero since insurer reimbursed for $5 increased cost of post-pandemic office visit)
- **Example 5**
  COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured: $80 (Report $5 as expense attributable to coronavirus but unreimbursed by other sources)

Example of Calculations

Targeted Distribution	May, 2020	166,136
Phase 1 and 2	April, 2020	13,685
Total Period 1 PRF Funds		179,821

Lost Revenues

Lost Revenues		
Net Patient Revenues, 2019	Add	1,762,230
Net Patient Revenues, 2020	Subtract	1,657,867
Lost Revenues		104,363

Expenses

Total Expense Per Visit	
Medicare Cost Per Visit, 2020	118.44
Medicare Cost Per Visit, 2019	88.86
Increase in Cost Per Visit	29.58

Unreimbursed Cost Per Visit	
Medicare Cost Per Visit, 2020	118.44
Medicare Cap in 2020	86.31
Unreimbursed Medicare Cost Per Visit	32.13

Lower of the above	29.58
Number of Medicare Visits	2,518
Unreimbursed Increase in cost	74,482

Total of Lost Revenue and Unreimbursed Cost	178,845
Potential Recoupment	(976)

Use the average collection from other payors to keep all the funds.

FAQs from HHS

1. FAQs are updated and changed regularly. From May 2020 to January 2021 HHS updated the FAQs 50 times.
2. **The answers did substantially change over time. If you rely on the FAQ to make a decision, take a screenshot of the guidance.**

HHS FAQs	https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/faqs/provider-relief-fund-general-info/index.html#auditing-reporting-requirements
CMS FAQ (174 pages)	https://www.cms.gov/files/document/03092020-covid-19-faqs-508.pdf

How do I determine if expenses should be considered "expenses attributable to coronavirus not reimbursed by other sources?" *(Added 6/11/2021)*

Expenses attributable to coronavirus may include items such as supplies, equipment, information technology, facilities, personnel, and other health care-related costs/expenses for the period of availability. The classification of items into categories should align with how Provider Relief Fund payment recipients maintain their records. Providers can identify their expenses attributable to coronavirus, and then offset any amounts received through other sources, such as direct patient billing, commercial insurance, Medicare/Medicaid/Children's Health Insurance Program (CHIP); other funds received from the federal government, including the Federal Emergency Management Agency (FEMA); the Provider Relief Fund COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured (Uninsured Program);the COVID-19 Coverage Assistance Fund (CAF); and the Small Business Administration (SBA) and Department of the Treasury's Paycheck Protection Program (PPP). Provider Relief Fund payments may be applied to the remaining expenses or costs, after netting the other funds received or obligated to be received which offset those expenses. The Provider Relief Fund permits reimbursement of marginal increased expenses related to coronavirus provided those expenses have not been reimbursed from other sources or that other sources are not obligated to reimburse.

How does cost-based reimbursement relate to my Provider Relief Fund payment?

(Modified 3/31/2021)

Recipient must follow CMS instructions for completion of cost reports available at https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/Paper-Based-Manuals-Items/CMS021935

Under cost-based reimbursement, the payer agrees to reimburse the provider for the costs incurred in providing services to the insured population. In these instances, if the full cost was reimbursed based upon this method, there is nothing eligible to report as an expense attributable to coronavirus because the expense was fully reimbursed by another source. Provider Relief Fund payments cannot be used to cover costs that are reimbursed from other sources or that other sources are obligated to reimburse. Therefore, if Medicare or Medicaid makes a payment to a provider based on the provider's Medicare or Medicaid cost, such payment generally is considered to fully reimburse the provider for the costs associated with providing care to Medicare or Medicaid patients and no money from the PRF would be available for those identified Medicare and Medicaid costs. However, in cases where a ceiling is applied to the cost reimbursement or the costs are not reimbursed under cost-based reimbursement (such as costs for care to commercial payer patients) since the reimbursed amount by Medicare or Medicaid does not fully cover the actual cost, those non-reimbursed costs are eligible for reimbursement under the Provider Relief Fund.

****HHS IS THE PAYER OF LAST RESORT!****

What is included in use of funds for salaries and employee compensation? *(Added 10/28/2020)*

Direct employee (full and part-time), contract labor, and temporary worker expenses are eligible expenses provided they are not reimbursed from other sources, or only the incremental unreimbursed amounts are claimed.

The Terms and Conditions associated with each Provider Relief Fund payment do not permit recipients to use Provider Relief Fund money to pay salaries at a rate in excess of Executive Level II which is currently set at $197,300. For the purposes of the salary limitation, the direct salary is exclusive of fringe benefits and indirect costs. The limitation only applies to the rate of pay charged to Provider Relief Fund payments and other HHS awards. An organization receiving Provider Relief Fund payments may pay an individual's salary amount in excess of the salary cap with non-federal funds.

An example of how this Executive Level II Salary cap is applied to aggregated personnel expenses is shown below. Reimbursement from other sources is applied in Step Two. Providers should apply reasonable assumptions when estimating the portion of personnel costs that are reimbursed from other sources.

Step One

Personnel Category	Number of Personnel	Personnel Expenses	Personnel Expenses (Below Salary Cap)	Ineligible for Federal Reimbursement
Medical Director	1	$250,000	$197,300	$52,700
Registered Nurses	25	$1,250,000	$1,250,000	0
Security	2	$80,000	$80,000	0
	28	$1,580,000	$1,527,300	$52,700

Step Two

Personnel Expenses (Below Salary Cap)	Less FEMA Reimbursement	Less Reimbursement from other sources	Eligible Personnel Expenses
$1,527,300	$(50,000)	$(1,000,000)	$477,300

****HHS IS THE PAYER OF LAST RESORT!****

Will the Provider Relief Fund limit qualifying expenses for capital equipment purchases to 1.5 years of depreciation, or can providers fully expense capital equipment purchases? *(Added 11/18/2020)*

Expenses for capital equipment and inventory may be fully expensed only in cases where the purchase was directly related to prevent, prepare for and respond to the coronavirus. Examples of these types of equipment and inventory expenses include:

- Ventilators, computerized tomography scanners, and other intensive care unit- (ICU) related equipment put into immediate use or held in inventory
- Masks, face shields, gloves, gowns
- Biohazard suits
- General personal protective equipment
- Disinfectant supplies

Can providers include the entire cost of capital facilities projects as eligible expenses, or will eligible expenses be limited to the depreciation expense for the period? *(Added 11/18/2020)*

Expenses for capital facilities may be fully expensed only in cases where the purchase was directly related to preventing, preparing for and responding to the coronavirus. Examples of these types of facilities projects include:

- Upgrading a heating, ventilation, and air conditioning (HVAC) system to support negative pressure units
- Retrofitting a COVID-19 unit
- Enhancing or reconfiguring ICU capabilities
- Leasing or purchasing a temporary structure to screen and/or treat patients
- Leasing a permanent facility to increase hospital or nursing home capacity

Can Reporting Entities claim the time spent by staff and director-level resources on COVID-19-specific matters, such as participating in task forces or preparing their health care organization's COVID-19 response, that they would not have otherwise spent time on in the absence of the pandemic? *(Added 2/24/2021)*

Time spent by staff on COVID-19-specific matters may be an allowable cost attributable to coronavirus so long as it was not reimbursed or obligated to be reimbursed by other sources. If the personnel salaries are reimbursed by any other source of funding they cannot be also reimbursed by the Provider Relief Fund. In addition, no one individual may be allocated as greater than one full-time equivalent (FTE) across all sources of funding. All costs must be tangible expenses (not opportunity costs) and must be supported by documentation.

The Reporting Entity must maintain appropriate records and cost documentation including, as applicable, documentation described in 45 CFR § 75.302 – Financial management and 45 CFR § 75.361 through 75.365 – Record Retention and Access, and other information required by future program instructions to substantiate the reimbursement of costs under this award. The Recipient must promptly submit copies of such records and cost documentation upon the request of the Secretary, and the Reporting Entity agrees to fully cooperate in all audits the Secretary, Inspector General, or Pandemic Response Accountability Committee conducts to ensure compliance with these Terms and Conditions.

Are fringe benefits for both patient care staff and General and Administrative (G&A) staff considered Provider Relief Fund eligible expenses under the "expenses attributable to coronavirus not reimbursed by other sources"? *(Added 10/28/2020)*

Yes, fringe benefits associated with both types of personnel may be eligible if not reimbursed by other sources.

What documentation is required for reporting? *(Modified 6/11/2021)*

Supporting worksheets will be available to assist Reporting Entities with completion of reports. In addition, Reporting Entities who are using a portion of their funds for lost revenues may be required to upload supporting documentation when reporting on their calculation of lost revenues. The documentation required is dependent upon which method of calculating lost revenues providers select. Please review the most recently published Post-Payment Notice of Reporting Requirements for additional details.

What is the process to return unused funds? *(Modified 6/11/2021)*

When the first reporting period begins, providers will be able to return unused funds through the Reporting Portal.

Can Provider Relief Fund payments be used to support COVID-19 vaccine distribution?

(Modified 1/28/2021)

Provider Relief Fund payments may be used to support expenses associated with distribution of a COVID-19 vaccine licensed or authorized by the Food and Drug Administration (FDA) that have not been reimbursed from other sources or that other sources are not obligated to reimburse. Funds may also be used ahead of an FDA-licensed or authorized vaccine becoming available. This may include using funds to purchase additional refrigerators or freezers, personnel costs to provide vaccinations, and transportation costs not otherwise reimbursed.

What are the documentation retention requirements for the Provider Relief Fund?

(Added 10/28/2020)

Providers need to retain original documentation for three years after the date of submission of the final expenditure report, in accordance with 2 CFR 200.333.

The Good News – You can use the additional taxes as a use of your PRF Funds

Can providers use Provider Relief Fund payment to pay taxes? *(Added 12/11/2020)* −

Yes. HHS considers taxes imposed on Provider Relief Fund payments to be "healthcare related expenses attributable to coronavirus" that are reimbursable with Provider Relief Fund money, except for Nursing Home Infection Control Distribution payments.

How to compute the additional Tax Burden
Call your Tax Person

1. Prepare the tax return without the PRF funds reported
2. Prepare the tax return with the PRF funds included in revenue
3. Compute the difference.

FAQS Hiring and Vendor Costs

Are expenses related to securing and maintaining adequate personnel reimbursable expenses under the Provider Relief Fund? *(Added 12/11/2020)*

Yes, expenses incurred by providers to secure and maintain adequate personnel, such as offering hiring bonuses and retention payments, child care, transportation, and temporary housing, are deemed to be COVID-19-related expenses if the activity generating the expense was newly incurred after the declaration of the Public Health Emergency and the expenses were necessary to secure and maintain adequate personnel.

Are outsourced or third-party vendor services that enable access to health care services reimbursable expenses under the Provider Relief Fund? *(Added 12/11/2020)*

Yes, outsourced or third-party vendor services that enable sustained access to health care services and daily operations, such as food/patient nutrition services, facilities management, laundering, and disinfection/anti-contamination services, are considered reimbursable expenses if they are attributable to coronavirus.

Increased Hazard Pay is an allowable use of PRF Funds

When reporting my organization's G&A expenses attributable to coronavirus, how do I calculate the "expenses attributable to coronavirus not reimbursed by other sources"? *(Added 10/28/2020)*

Providers should calculate incremental G&A expenses incurred that were attributable to coronavirus and then estimate the portion of those expenses that were not covered through operational revenues, other direct assistance, donations or other sources.

Examples may include expenses such as:

Hiring additional security personnel, increased hazard pay, increased cost of utilities to operate temporary facilities, or similar items attributable to the coronavirus that were not normally incurred.

https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/faqs/provider-relief-fund-general-info/index.html#use-of-funds

Questions?

Thank You!!!

HBS
Healthcare Business Specialists