



Post-Payment Notice of Reporting Requirements

Healthcare Related Expenses Attributable to Coronavirus²

The actual healthcare related expenses incurred over and above what has been reimbursed by other sources.

- a. Supplies:** Expenses paid for purchase of supplies used to prevent, prepare for, or respond to the coronavirus during the reporting period. Such items could include: personal protective equipment (PPE), hand sanitizer, or supplies for patient screening
- b. Equipment:** Expenses paid for purchase of equipment used to prevent, prepare for, or respond to the coronavirus during the reporting period, such as ventilators, updates to HVAC systems, etc.
- c. Information Technology (IT):** Expenses paid for IT or interoperability systems to expand or preserve care delivery during the reporting period, such as electronic health record licensing fees, telehealth infrastructure, increased bandwidth, and teleworking to support remote workforce.
- d. Facilities:** Expenses paid for facility-related costs used to prevent, prepare for, or respond to the coronavirus during the reporting period, such as lease or purchase of permanent or temporary structures, or to modify facilities to accommodate patient treatment practices revised due to coronavirus.
- e. Other Healthcare Related Expenses:** Any other actual expenses, not previously captured above, that were paid to prevent, prepare for, or respond to the coronavirus.

General and Administrative Expenses Attributable to Coronavirus²

The actual G&A expenses incurred over and above what has been reimbursed by other sources.

- a. Mortgage/Rent:** Monthly 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 the coronavirus during the reporting period, such as workforce training, staffing, temporary employee or contractor payroll, overhead employees, or security personnel.³
- d. Fringe Benefits:** Extra benefits supplementing an employee's salary, which may include hazard pay, travel reimbursement, employee health insurance, etc./size/tabs/para
- e. Lease Payments:** new equipment or software lease.
- f. Utilities/Operations:** Lighting, cooling/ventilation, cleaning, or additional third party vendor
- g. Other General and Administrative Expenses:** Costs not captured above that are generally considered part of overhead structure.

² As noted above, expenses attributable to coronavirus may be incurred in both direct patient care and overhead activities related to treatment of confirmed or suspected cases of coronavirus, preparing for possible or actual coronavirus cases, maintaining healthcare delivery capacity which includes operating and maintaining facilities, etc.



HHS General & Administrative Costs

Mortgage/Rent

Monthly payments related to mortgage or rent for a facility.

Examples & Action Steps

- Did we rent or buy a new facility for COVID? For mortgage, we would take the interest payment as an expense. The purchase price of the building could be used towards the grant. Some judgment is required here. Would we have purchased the facility if not for COVID?
- Closed Outpatient or Off Campus buildings with rent or mortgage on them
- Rent for drive-thru testing areas
- Rent for quarantine areas

Insurance

Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations

Examples & Action Steps

- Accumulate Insurance policies and annual premium/expenses. Any increases related to COVID?
- Property, malpractice, directors & officers, general liability policies - any increases related to COVID?
- Business interruption policies - Any increase related to COVID?

Personnel

Workforce-related actual expenses paid to prevent, prepare for, or respond to the coronavirus during the reporting period, such as workforce training, staffing, temporary employee or contractor payroll, overhead employees, or security personnel.³

Examples & Action Steps

- Start with staffing on COVID Units, including incremental staffing.
- Next look at areas treating/preparing for COVID but are not 100% COVID unit but in clinical areas
- For Administrative areas, consider time responding to/preparing for/
- Overtime Costs - compare current overtime to historical amounts. Claim the difference.
- Paid leave for quarantined or furloughed staff
- Contracted/Agency staffing
- Salaries/benefits for new hires related to COVID
- Additional Administrative cost of planning, coordinating hospital response
- Additional security staffing for hospital and temporary facilities
- Child care services for necessary staff and housing costs for quarantined staff
- Training - staff, community, volunteers
- Housekeeping (e.g. extraordinary infection control, deep cleaning requirements etc.)
- Other staffing expenses (e.g. additional consulting/advisory services)

³ 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 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 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.

Fringe Benefits

Extra benefits supplementing an employee's salary, which may include hazard pay, travel reimbursement, employee health insurance, etc.

Examples & Action Steps

- Hazard Pay - Would you have paid if not for COVID?
- Hotel/housing costs for discharged patients who still require isolation
- Hotel/housing costs for discharged patients refused admission to nursing home
- Meals, food vouchers for front-line workers
- If self-insured, cost of health claims for employees with COVID related testing or treatment.

Lease Payments

New equipment or software lease.

Examples & Action Steps

- Review all new equipment and software leases
- Leased beds, ventilators, zero pressure equipment
- Identify software used in medical records and telehealth services. Did we have any increases in fees related to COVID or have to purchase additional licenses for those working from home, etc.?
- Security or remote access software used for non-clinical employees working remotely.
- New hardware (laptops, screens, chairs, etc.) for non-clinical employees working at home.
- Hotspots or cellphone plans or those individuals working remotely.

Utilities/Operations

Lighting, cooling/ventilation, cleaning, or additional third party vendor

Examples & Action Steps

- Accumulate utility expense and plant vendors
- Identify new locations for treating COVID patients, screening COVID patients, planning for response
- Review physical safety measures put in place and accumulate costs such as revised entry/screening, new waiting rooms, changes to

parking lots & patient flow

- Modification to IP units for zero pressure rooms
- Modification to offsite locations for field hospital or other surge capacity space
- Additional Maintenance costs for parking lots, landscaping, if additional covid facilities were purchased or built.

Other General and Administrative Expenses Costs not captured above that are generally considered part of overhead structure.

Examples & Action Steps

- Incident Command Center (salaries, benefits, computers, software, etc.) personnel.
- Medical Records and Coding departments - training/research/education on COVID diagnosis and updates to ICD-10 codes and workflow
- Patient Accounts & billing- training/research on Public Health Emergency changes to billing/payment for COVID, telehealth and other State Waiver changes
- IT - additional support staff time, on-call time for handling surge in remote usage and onsite/IP COVID usage
- Human Resources - time spent on employment law changes, employee protections and liability, new & revised health and safety regulations on campus, increased testing guidelines and general COVID safety updates to personnel
- Cafeteria/Dietary - physical changes to cafeteria or delivery of dietary meals. Expense for staff meals/take home meals on COVID units. Set up of onsite-grocery store for staff
- Housekeeping/Laundry/Environmental Service - changes to cleaning procedures, time spent, materials purchased, staffing changes
- Incremental Provider taxes - COVID admissions compared to total admissions for I/P and COVID visits compared to total visits for O/P
- Single audit fees for those entities receiving and recognizing over 750k per year if they have previously not required a single audit. If a single audit was previously required, discuss any increase in fees with your auditor and the increased fees could be expenses toward the grant.

Additional Comments

Supplies

Expenses paid for purchase of supplies used to prevent, prepare for, or respond to the coronavirus during the reporting period. Such items could include: personal protective equipment (PPE), hand sanitizer, or supplies for patient screening.

Examples & Action Steps

- Personal Protective Equipment & Respiratory Supplies
- Testing Supplies, reagents

Equipment

Expenses paid for purchase of equipment used to prevent, prepare for, or respond to the coronavirus during the reporting period, such as ventilators, updates to HVAC systems, etc.

Examples & Action Steps

- New equipment to screen/treat patients for COVID-19
- Extraordinary Costs of Equipment (beds, ventilators, etc.)

Information Technology (IT)

Expenses paid for IT or interoperability systems to expand or preserve care delivery during the reporting period, such as electronic health record licensing fees, telehealth infrastructure, increased bandwidth, and teleworking to support remote workforce.

Examples & Action Steps

- Expanding telemedicine operations
- New technology/software
- IT - additional support staff time, on-call time for handling surge in remote usage and onsite/IP COVID usage
- Additional Security software/time/expense for increase in remote workforce

Facilities

Expenses paid for facility-related costs used to prevent, prepare for, or respond to the coronavirus during the reporting period, such as lease or purchase of permanent or temporary structures, or to modify facilities to accommodate patient treatment practices revised due to coronavirus.

Examples & Action Steps

- Alternative triage/care sites (e.g. tents, lighting, signage)
- Extraordinary Costs of Equipment (beds, ventilators, etc.)
- Constructing/retrofitting areas to screen/treat patients for COVID-19
- Building out surge capacity (Acquiring beds/constructing temporary structures)

Other Healthcare Related Expenses

Any other actual expenses, not previously captured above, that were paid to prevent, prepare for, or respond to the coronavirus.

Examples & Action Steps

- Distributing 30-day prescriptions for acute conditions or replace maintenance prescriptions
- Hotel/housing costs for discharged patients who still require isolation
- Hotel/housing costs for discharged patients refused admission to nursing home
- Interest charged on loans or accelerated payments
- Extraordinary Costs related to Research/Marketing
- Extraordinary Costs related to Technology, Remote Access etc.
- Extraordinary Costs related to Lab Tests etc.