# National Rural Health Resource Center

## COVID-19 Funding Sources Impacting Rural Providers

July 2020

**NATIONAL RURAL HEALTH RESOURCE CENTER**

525 South Lake Avenue, Suite 320

Duluth, Minnesota 55802

(218) 727-9390 | info@ruralcenter.org | www.ruralcenter.org

This report was prepared by:



National Rural Health Resource Center
525 S Lake Ave, Suite 320
Duluth, Minnesota 55802
Phone: 218-727-9390
[www.ruralcenter.org](www.ruralcenter.org)



and





Ralph Llewellyn, Partner
[rllewellyn@eidebailly.com](rllewellyn@eidebailly.com)
and
Ryan Ashland, Senior Manager
[rashland@eidebailly.com](rashland@eidebailly.com)
Eide Bailly
[https://www.eidebailly.com/](https://www.eidebailly.com/)

# Contents

# Introduction and Use of this Resource

This reference resource is intended to support rural health care providers, along with their state and local partners, navigate the availability of federal funds to support the novel coronavirus (COVID-19) pandemic response and recovery efforts. Seven (7) tables, or matrices, are provided for quick reference at the beginning of this resource. The tables can be used to check eligibility of participation in funding sources by provider type (Table 1). The tables also provide an at-a-glance view for each provider type sharing the different types of funds that may be accessed from various funding sources dependent on their participation eligibility (Tables 2 – 7). Each funding source is described in its own section of this resource with an executive summary followed by further detail on the use of funds and reporting requirements. Hyperlinks to the legislation and detailed information is provided for each funding source.

This resource is intended as a reference guide. It does not seek to provide legal counsel or financial advice. It is not intended to cover any individual situation or concern, as the contents are intended for general information purposes only. Users are urged not to act upon the information contained in the guide without first consulting legal, accounting, or other professional advice regarding implications of a particular factual situation. All eligibility, usage of funds, and reporting requirements are the at the sole discretion of the awarding agency and all questions should be directed to the awarding agency to provide clarification.

This resource will be regularly updated as new information is released.

# Acronyms

- ASPR – Assistant Secretary for Preparedness and Response

- CAH – Critical Access Hospital

- CARES Act - Coronavirus Aid, Relief, and Economic Security Act

- CHC – Community Health Center

- EMS – Emergency Medical Services

- ERC – Employee Retention Credit

- FEMA – Federal Emergency Management Agency

- FAQ – Frequently Asked Questions

- FQHC – Federally Qualified Health Center

- IHS – Indian Health Service

- LTC – Long Term Care

- PHE – Public Health Emergency

- PPP – Paycheck Protection Program

- PPS – Prospective Payment System

- RHC – Rural Health Clinic

- SBA – Small Business Administration

- SHIP – Small Rural Hospital Improvement Grant Program

- SNF – Skilled Nursing Facility

## Table 1: Program Eligibility Matrix by Provider Type

Note: Programs in the program column are linked to their description within the document.

| PROGRAMS | PROVIDER TYPE | | | | | | |
|---|---|---|---|---|---|---|---|
| | PPS Hospital | CAH Hospital | RHC | FQHC | Tribal Facility | LTC/SNF | EMS |
| Paycheck Protection Program (PPP) | X | X | X | X | | X | X |
| Employee Retention Credit | X | X | X | X | | X | X |
| $50B General Allocation | X | X | X | X | | X | X |
| $10B Rural Allocation | X | X | X | X | | | |
| $4.9B SNF Allocation | | | | | | X | |
| $500 M Tribal Allocation | | | | | X | | |
| Uninsured Allocation | X | X | X | X | X | X | X |
| Medicaid Allocation | | | | X | | X | X |
| Accelerated/ Advance Payments | X | X | X | X | | X | X |
| FEMA – Disaster Relief | X | X | X | X | X | X | X |
| Telehealth Program | X | X | X | X | X | X | |
| ASPR – Grants | X | X | | | | | |
| SHIP Funding | X | X | | | | | |

# Table 2: Use of Funds Matrix, Hospitals, CAH and PPS

Note: Programs in the program column are linked to their description within the document.

| PROGRAMS | USE OF FUNDS | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | Payroll | Rent | Mortgage Interest | Utilities | Lost Revenue | Prevents, Prepares for, or Responds to COVID-19 | Patient Account Balances | Connected Devices for Telehealth Services | Advance to be Repaid | Grant or Program Specific |
| Paycheck Protection Program (PPP) | X | X | X | X | | | | | | |
| Employee Retention Credit | X | | | | | | | | | |
| $50 Billion General Allocation | | | | | X | X | | | | |
| $10 Billion Rural Allocation | | | | | X | X | | | | |
| Uninsured Allocation | | | | | | | X | | | |
| Accelerated/ Advance Payments | | | | | | | | | X | |
| FEMA Disaster Relief | | | | | | | | | | X |
| COVID-19 Telehealth Program | | | | | | | | X | | |
| ASPR Grants | | | | | | | | | | X |
| SHIP Funding | | | | | | | | | | X |

## Table 3: Use of Funds Matrix, Rural Health Clinics (RHC)

Note: Programs in the program column are linked to their description within the document.

| PROGRAMS | USE OF FUNDS | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Payroll | Rent | Mortgage Interest | Utilities | Lost Revenue | Prevents, Prepares for, or Responds to COVID-19 | Patient Account Balances | Connected Devices for Telehealth Services | Advance to be Repaid | Grant or Program Specific |
| **Paycheck Protection Program (PPP)** | X | X | X | X | | | | | | |
| **Paycheck Protection Program (PPP)** | X | X | X | X | | | | | | |
| **Employee Retention Credit** | X | | | | | | | | | |
| **$50 Billion General Allocation** | | | | | X | X | | | | |
| **$10 Billion Rural Allocation** | | | | | X | X | | | | |
| **Uninsured Allocation** | | | | | | | X | | | |
| **Accelerated/Advance Payments** | | | | | | | | | X | |
| **FEMA Disaster Relief** | | | | | | | | | | X |
| **COVID-19 Telehealth Program** | | | | | | | | X | | |

# Table 4: Use of Funds Matrix, Federally Qualified Health Centers (FQHC)

Note: Programs in the program column are linked to their description within the document.

| PROGRAMS | USE OF FUNDS | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Payroll | Rent | Mortgage Interest | Utilities | Lost Revenue | Prevents, Prepares for, or Responds to COVID-19 | Patient Account Balances | Connected Devices for Telehealth Services | Advance to be Repaid | Grant or Program Specific |
| Paycheck Protection Program (PPP) | X | X | X | X | | | | | | |
| Employee Retention Credit | X | | | | | | | | | |
| $50 Billion General Allocation | | | | | X | X | | | | |
| $10 Billion Rural Allocation | | | | | X | X | | | | |
| Uninsured Allocation | | | | | | | X | | | |
| Medicaid Allocation | | | | | X | X | | | | |
| Accelerate/ Advance Payments | | | | | | | | | X | |
| FEMA Disaster Relief | | | | | | | | | | X |
| COVID-19 Telehealth Program | | | | | | | | X | | |

## Table 5: Use of Funds Matrix, Tribal Facility

Note: Programs in the program column are linked to their description within the document.

| PROGRAMS | USE OF FUNDS | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Payroll | Rent | Mortgage Interest | Utilities | Lost Revenue | Prevents, Prepares for, or Responds to COVID-19 | Patient Account Balances | Connected Devices for Telehealth Services | Advance to be Repaid | Grant or Program Specific |
| **$500 M Tribal Allocation** | | | | | X | X | | | | |
| **Uninsured Allocation** | | | | | | | X | | | |
| **FEMA Disaster Relief** | | | | | | | | | | X |
| **COVID-19 Telehealth Program** | | | | | | | | X | | |

# Table 6: Use of Funds Matrix, Long Term Care (LTC) or Skilled Nursing Facility (SNF)

Note: Programs in the program column are linked to their description within the document.

| PROGRAMS | USE OF FUNDS | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | Payroll | Rent | Mortgage Interest | Utilities | Lost Revenue | Prevents, Prepares for, or Responds to COVID-19 | Patient Account Balances | Connected Devices for Telehealth Services | Advance to be Repaid | Grant or Program Specific |
| Paycheck Protection Program (PPP) | X | X | X | X | | | | | | |
| Employee Retention Credit | X | | | | | | | | | |
| $50 Billion General Allocation | | | | | X | X | | | | |
| $4.9B SNF Allocation | | | | | X | X | | | | |
| Uninsured Allocation | | | | | | | X | | | |
| Medicaid Allocation | | | | | X | X | | | | |
| Accelerated/ Advance Payments | | | | | | | | | X | |
| FEMA Disaster Relief | | | | | | | | | | X |
| COVID-19 Telehealth Program | | | | | | | | X | | |

# Table 7: Use of Funds Matrix, Emergency Medical Services (EMS)

Note: Programs in the program column are linked to their description within the document.

| PROGRAMS | USE OF FUNDS | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Payroll | Rent | Mortgage Interest | Utilities | Lost Revenue | Prevents, Prepares for, or Responds to COVID-19 | Patient Account Balances | Connected Devices for Telehealth Services | Advance to be Repaid | Grant or Program Specific |
| **Paycheck Protection Program (PPP)** | X | X | X | X | | | | | | |
| **Employee Retention Credit** | X | | | | | | | | | |
| **$50 Billion General Allocation** | | | | | X | X | | | | |
| **Uninsured Allocation** | | | | | | | X | | | |
| **Medicaid Allocation** | | | | | X | X | | | | |
| **Accelerated/ Advance Payments** | | | | | | | | | X | |
| **FEMA Disaster Relief** | | | | | | | | | | X |

# Paycheck Protection Program (PPP)

## Executive Summary

### Overview

Small Business Administration (SBA) loan that help businesses keep their workforce employed during the Public Health Emergency (PHE). Over $500 billion approved.

### Eligible Providers

- Any small business that meets the SBA's size or other standards, including 501(c)(3) non-profits.

- Governmental hospitals that can demonstrate they meet 501(c)(3) non-profit criteria are also eligible.

### Websites

- [Paycheck Protection Program](#) (PPP)

- [PPP FAQ](#)

### Use of Funds

Payroll, rent, mortgage interest, and utilities

### Attestation Requirements

Loan forgiveness application

# Funding Process

## Overview

You can apply through any existing SBA 7(a) lender or through any federally insured depository institution, federally insured credit union, and Farm Credit System institution that is participating. Other regulated lenders will be available to make these loans once they are approved and enrolled in the program. You should consult with your local lender as to whether it is participating in the program.

- [Farm Credit System website for reference](#)

## Instructions on how to calculate loan amount

- [How to calculate maximum loan amounts – by business type.](#)

## Eligible Providers

- Any small business that meets the SBA's size or other standards, including 501(c)(3) non-profits.

  - Governmental hospitals that can demonstrate they meet 501(c)(3) non-profit criteria are also eligible.

  - [See more details](#)

# Use of Funds, Staffing, and Reporting Requirements

## Use of Funds

- Funds must be used for payroll, rent, mortgage interest, and utilities.

- 24-week period to use funds

- Recently increased from 8-week period

- 60% must be used for payroll expenses

- Recently decreased from 75%

- Limitations on maximum salary amounts for an individual that may be claimed as part of the program

## Full Time Equivalent (FTE) staffing requirements

- FTE levels at year end in compliance with regulation, including required comparisons to levels at certain earlier dates.

- Exceptions for voluntary terminations, etc.

## Reporting Requirements

STEPS REQUIRED
[Complete application for loan forgiveness](#)

## Repayment

- Providers may return now if desired.

- If forgiveness is fully approved, then no repayment is required.

- Partial or no forgiveness will require repayment over subsequent years (up to 5) at 1% interest rate.

  - Balance may be paid off at any time during this period.

# Employee Retention Credit

## Executive Summary

### Overview

The Employee Retention Credit is a fully refundable tax credit for employers equal to 50 percent of qualified wages (including allocable qualified health plan expenses) that Eligible Employers pay their employees.

### Eligible Providers

- Eligible Employers for the purposes of the Employee Retention Credit are employers that carry on a trade or business during calendar year 2020, including tax-exempt organizations, that either:

- Fully or partially suspend operation during any calendar quarter in 2020 due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to COVID-19; or

- Experience a significant decline in gross receipts during the calendar quarter.

### Websites

- [Employee Retention Credit FAQs](#)

- [Employee Retention Credit COVID-19 Related FAQs](#)

### Use of Funds

No additional limitations or restrictions on use of the credit provided.

### Attestation Requirements

Reported on the quarterly Internal Revenue Service (IRS) Form 941 return.

# Funding Process

## General Information

The Employee Retention Credit (ERC) equals 50 percent of the qualified wages (including qualified health plan expenses) that an Eligible Employer pays in a calendar quarter. The maximum amount of qualified wages taken into account with respect to each employee for all calendar quarters is $10,000, so that the maximum credit for qualified wages paid to any employee is $5,000.

## Eligible Providers

- Fully or partially suspend operation during any calendar quarter in 2020 due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to COVID-19; or

- Experience a significant decline in gross receipts during the calendar quarter.

- [COVID-19-Related Employee Retention Credits: Determining When an Employer is Considered to have a Significant Decline in Gross Receipts and Maximum Amount of an Eligible Employer's Employee Retention Credit FAQs](#)

## Providers Not Eligible

- Governmental employers

- Employers that receive a PPP loan

# Use of Funds and Reporting Requirements

## Use of Funds

No additional limitations or restrictions on use of the credit provided.

## Reporting Requirements

Reported on the quarterly IRS Form 941 return.

# $50 Billion General Allocation
## Executive Summary

## Overview

$50 billion of funding allocated proportional to providers' share of 2018 net patient revenue.

## Eligible Providers

All facilities and providers that received Medicare fee-for-service (FFS) reimbursements in 2019 and provided care after January 31, 2020.

## Websites

- [General Information about Coronavirus Aid, Relief, and Economic Security (CARES) Act Provider Relief Fund](#)

- [CARES Act Provider Relief Fund FAQs](#)

- [S.3548 CARES Act](#)

## Use of Funds

Funds are for the increased healthcare-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.

## Attestation Requirements

- Initial attestation to acknowledge receipt of funds and agree to terms and conditions.

- Within 90 days of receipt of funds.

- Ongoing future reporting to show compliance regarding use of funds.

- Initial report will be submitted by Health and Human Services (HHS).

- Future reporting requirements are unknown at this time.

# Funding Process
## General Information

- $50 billion is allocated proportional to providers' share of 2018 net patient revenue. The allocation methodology is designed to provide relief to providers, who bill Medicare fee-for-service, with at least 2% of that provider's net patient revenue regardless of the provider's payer mix. Payments are determined based on the lesser of 2% of a provider's 2018 (or most recent complete tax year) net patient revenue or the sum of incurred losses for March and April.

- Paid in two phases

    o $30 Billion initial rapid distribution based on provider's share of Medicare fee-for-service reimbursements in 2019

    o $20 Billion based on CMS costs reports/data or incurred losses

## Eligible Providers

- All facilities and providers that received Medicare fee-for-service (FFS) reimbursements in 2019 are eligible for the initial rapid distribution.

- Second phase based on 2018 net patient service revenue from cost reports or tax returns.

- Reporting required to receive second phase (completed by June 3).

# Use of Funds and Reporting Requirements
## Use of Funds

Funds are for the increased healthcare-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them. Funds may be used for eligible expenses incurred prior to receiving funds.

## Revenue

Any revenue lost due to COVID-19 – hospital, clinic, LTC, other operating revenue such as cafeteria, etc.

## Expenses

Providers can use these funds cover any cost that the lost revenue otherwise would have covered, so long as that cost prevents, prepares for, or responds to COVID-19. Thus, these costs do not need to be specific to providing care for possible or actual COVID-19 patients.

**Examples of additional costs**:

- 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

- Reporting COVID-19 test results to federal, state, or local governments

- Building 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

- Acquiring additional resources, including facilities, equipment, supplies, health care practices, staffing, and technology to expand or preserve care delivery

## Reporting Requirements

### STEPS REQUIRED
- Attest to acknowledge receipt of funds and agree to terms and conditions via portal within 90 days of receipt of payment

- CARES Provider Relief Fund – Step 1 Eligibility

- Ongoing future reporting to show compliance regarding use of funds.

- Initial report will be submitted by HHS.

- Future reporting requirements are unknown at this time.

- Single Audit

- Determination is not yet available

- Time Period for use of Funds

- Determination is not yet available

## Repayment

- Providers may return now if desired.

- Funds unused by end of the PHE will have to be repaid.

- HHS will have significant anti-fraud monitoring of the funds distributed, and the Office of Inspector General will provide oversight as required in the CARES Act to ensure that Federal dollars are used appropriately.

# $10 Billion Rural Allocation
## Executive Summary

## Overview

$10 billion of funding to rural providers.

## Eligible Providers

Rural acute care general hospitals and Critical Access Hospitals (CAHs), Rural Health Clinics (RHCs), and Community Health Centers located in rural area. Website for Centers for Medicare and Medicaid Services (CMS) Conditions of Participation.

## Websites

- CARES Act Provider Relief Fund General Information

- CARES Act Provider Relief Fund Targeted Distribution FAQs

## Use of Funds (same as general allocation)

Funds are for the increased health care-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.

## Attestation Requirements

- Initial attestation to acknowledge receipt of funds and agree to terms and conditions.

- Within 90 days of receipt of funds.

- Ongoing future reporting to show compliance regarding use of funds.

- Initial report will be submitted by HHS.

- Future reporting requirements are unknown at this time.

# Funding Process

## General Information for eligible providers

### RURAL ACUTE HOSPITALS AND CAHS

- The methodology provides hospitals with supplemental funds based on a graduated base amount plus an additional amount to account for a portion of their usual operating costs and the volume of care they regularly provide, according to the following formula.

- Graduated based payment + 1.97% of hospital's operating expenses

- Minimum base payment of $1 million and maximum base payment of $3 million

### RHCS (INDEPENDENT)

- A base amount plus a percentage of total operating costs were calculated for independent RHCs not associated with a hospital using RHC Cost Report data according to the following formula.

- $100,000 per clinic site + 3.6% of the RHC's operating expenses

### RURAL COMMUNITY HEALTH CENTERS (CHC) / FQHCS:

The allocation for health centers in rural areas was a flat payment amount per health center site of $100,000. Funds are distributed to each FQHC organization based on the number of individual rural clinic sites it operates.

# Use of Funds and Reporting Requirements

## Use of Funds (Same as general allocation)

Funds are for the increased health care-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them. Funds may be used for eligible expenses incurred prior to receiving funds.

## Revenue

Any revenue lost due to COVID-19 – hospital, clinic, LTC, other operating revenue such as cafeteria, etc.

# Expenses

Providers can use these funds cover any cost that the lost revenue otherwise would have covered, so long as that cost prevents, prepares for, or responds to COVID-19. Thus, these costs do not need to be specific to providing care for possible or actual COVID-19 patients.

**Examples of additional costs**:

- Supplies used to provide health care services for possible or actual COVID-19 patients

- Equipment used to provide health care services for possible or actual COVID-19 patients

- Workforce training

- Reporting COVID-19 test results to federal, state, or local governments

- Building or constructing temporary structures to expand capacity for COVID-19 patient care or to provide health care services to non-COVID-19 patients in a separate area from where COVID-19 patients are being treated

- Acquiring additional resources, including facilities, equipment, supplies, health care practices, staffing, and technology to expand or preserve care delivery

# Reporting Requirements (same as general allocation)

## STEPS REQUIRED
- Attest to acknowledge receipt of funds and agree to terms and conditions via portal within 90 days of receipt of payment

- CARES Provider Relief Fund – Step 1 Eligibility

- Quarterly reporting on use of funds

- Initial report will be submitted by HHS.

- Future reporting requirements are unknown at this time.

- Single Audit

- Determination is not yet available

- Time Period for use of Funds

- Determination is not yet available

## Repayment

- Providers may return now if desired.

- Funds unused by end of the PHE will have to be repaid.

- HHS will have significant anti-fraud monitoring of the funds distributed, and the Office of Inspector General will provide oversight as required in the CARES Act to ensure that Federal dollars are used appropriately.

# $4.9 Billion SNF Allocation

## Executive Summary

### Overview

HHS will distribute $4.9 billion in additional funding to more than 13,000 skilled nursing facilities. Each Skilled Nursing Facility received a fixed distribution per facility of $50,000 plus distribution of $2,500 per bed.

### Eligible Providers

A "certified" skilled nursing facility must be certified under Medicare and/or Medicaid to be eligible for this targeted distribution. All standalone and/or hospital-based skilled nursing facilities with at least six beds were eligible.

### Websites

- [CARES Act Provider Relief Fund General Information](#)

- [CARES Act Targeted Distribution - Skilled Nursing Facility](#)

### Use of Funds

Funds are for the increased health care-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.

### Attestation Requirements

- Initial attestation to acknowledge receipt of funds and agree to terms and conditions.

- Within 90 days of receipt of funds.

- Ongoing future reporting to show compliance regarding use of funds.

- Initial report will be submitted by HHS.

- Future reporting requirements are unknown at this time.

# Use of Funds and Reporting Requirements

## Use of Funds

Funds are for the increased health care-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them. Funds may be used for eligible expenses incurred prior to receiving funds.

## Revenue

Any patient revenue lost due to COVID-19 or other operating revenue such as cafeteria, etc.

## Expenses

Providers can use these funds cover any cost that the lost revenue otherwise would have covered, so long as that cost prevents, prepares for, or responds to COVID-19. Thus, these costs do not need to be specific to providing care for possible or actual COVID-19 patients.

**Examples of additional costs**:

- Supplies used to provide health care services for possible or actual COVID-19 patients

- Equipment used to provide health care services for possible or actual COVID-19 patients

- Workforce training

- Reporting COVID-19 test results to federal, state, or local governments

- Building or constructing temporary structures to expand capacity for COVID-19 patient care or to provide health care services to non-COVID-19 patients in a separate area from where COVID-19 patients are being treated

- Acquiring additional resources, including facilities, equipment, supplies, health care practices, staffing, and technology to expand or preserve care delivery

## Reporting Requirements

### STEPS REQUIRED

- Attest to acknowledge receipt of funds and agree to terms and conditions via portal within 90 days of receipt of payment

- [CARES Provider Relief Fund – Step 1 Eligibility](#)

- Quarterly reporting on use of funds

- Initial report will be submitted by HHS.

- Future reporting requirements are unknown at this time.

- Single Audit

- Determination is not yet available

- Time Period for use of Funds

- Determination is not yet available

## Repayment

- Providers may return now if desired.

- Funds unused by end of the PHE will have to be repaid.

- HHS will have significant anti-fraud monitoring of the funds distributed, and the Office of Inspector General will provide oversight as required in the CARES Act to ensure that Federal dollars are used appropriately.

# $500 Million Tribal Allocation
## Executive Summary

## Overview

$500 million of funding for IHS, Tribal and Urban Indian Health programs. This includes Indian Health Services (IHS) and Tribal hospitals.

## Eligible Providers

Approximately 300 facilities in IHS, Tribal, and Urban Indian Health programs.

## Websites

- [CARES Act Provider Relief Fund General Information](#)

- [CARES Act Provider Relief Fund Targeted Distribution – Indian Health Service](#)

## Use of Funds

Funds are for the increased healthcare-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.

## Attestation Requirements

- Initial attestation to acknowledge receipt of funds and agree to terms and conditions.

- Within 90 days of receipt of funds.

- Ongoing future reporting to show compliance regarding use of funds.

- Initial report will be submitted by HHS.

- Future reporting requirements are unknown at this time.

# Funding Process
## General Information

- IHS and Tribal Hospital Per Hospital $ Allocation = $2.81 Million + 3% of Total Operating Expenses

- IHS and Tribal Clinics and Programs Per Clinic/Program $ Allocation = $187,000 + 5% times (Estimated Service Population X Average Cost per User)

- IHS Urban Programs Per Program $ Allocation = $181,000 + 6% times (Estimated Service Population X Average Cost per User)

## Average Cost per User

HHS identified the service population for most service units and estimated an operating cost of $3,943 per person per year based on actual IHS spending per user from a 2019 IHS Expenditures Per Capita and Other Federal Health Care Expenditures Per Capita.

# Use of Funds and Reporting Requirements
## Use of Funds

Funds are for the increased health care-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them. Funds may be used for eligible expenses incurred prior to receiving funds.

## Revenue

Any revenue lost due to COVID-19 – hospital, clinic, LTC, other operating revenue such as cafeteria, etc.

## Expenses

Providers can use these funds cover any cost that the lost revenue otherwise would have covered, so long as that cost prevents, prepares for, or responds to COVID-19. Thus, these costs do not need to be specific to providing care for possible or actual COVID-19 patients.

**Examples of additional costs**:

- Supplies used to provide health care services for possible or actual COVID-19 patients

- Equipment used to provide health care services for possible or actual COVID-19 patients

- Workforce training

- Reporting COVID-19 test results to federal, state, or local governments

- Building or constructing temporary structures to expand capacity for COVID-19 patient care or to provide health care services to non-COVID-19 patients in a separate area from where COVID-19 patients are being treated

- Acquiring additional resources, including facilities, equipment, supplies, health care practices, staffing, and technology to expand or preserve care delivery

# Reporting Requirements

## STEPS REQUIRED
- Attest to acknowledge receipt of funds and agree to terms and conditions via portal within 90 days of receipt of payment

- CARES Provider Relief Fund – Step 1 Eligibility

- Quarterly reporting on use of funds

- Initial report will be submitted by HHS.

- Future reporting requirements are unknown at this time.

- Single Audit

- Determination is not yet available

- Time Period for use of Funds

- Determination is not yet available

## Repayment

- Providers may return now if desired.

- Funds unused by end of the PHE will have to be repaid.

- HHS will have significant anti-fraud monitoring of the funds distributed, and the Office of Inspector General will provide oversight as required in the CARES Act to ensure that Federal dollars are used appropriately.

# Uninsured Allocation

## Executive Summary

### Overview

A portion of the $100 billion Provider Relief Fund will be used to reimburse healthcare providers, at Medicare rates, for COVID-related treatment of the uninsured.

### Eligible Providers

Every health care provider who has provided treatment for uninsured COVID-19 patients on or after February 4, 2020, can request claims reimbursement through the program and will be reimbursed at Medicare rates, subject to available funding.

### Websites

- [Human Resources and Services Administration (HRSA) COVID-19 Insurance Claim](#)

- [COVID-19 Uninsured Program Portal](#)

### Use of Funds

Reimburse providers for uninsured claims related to COVID-19 patients.

### Attestation Requirements

Initial attestation.

# Funding Process

Health care providers who have conducted COVID-19 testing or provided treatment for uninsured individuals with a COVID-19 diagnosis on or after February 4, 2020 can request claims reimbursement through the program electronically and will be reimbursed generally at Medicare rates, subject to available funding.

Steps will involve enrolling as a provider participant, checking patient eligibility, submitting patient information, submitting claims, and receiving payment via direct deposit.

To participate, providers must attest to the following at registration:

- You have checked for health care coverage eligibility and confirmed that the patient is uninsured. You have verified that the patient does not have coverage through an individual, or employer-sponsored plan, a federal healthcare program, or the Federal Employees Health Benefits Program at the time services were rendered, and no other payer will reimburse you for COVID-19 testing and/or care for that patient.

- You will accept defined program reimbursement as payment in full.

- You agree not to balance bill the patient.

- You agree to program terms and conditions and may be subject to post-reimbursement audit review.

# $15 Billion Medicaid Allocation

## Executive Summary

### Overview

The Medicaid Targeted Distribution methodology will be based upon 2% of (gross revenues X percent of gross revenues from patient care) for calendar year (CY) 2017, or 2018 or 2019, as selected by the applicant and with accompanying submitted tax documentation.

### Eligible Providers

Providers that did not have received payment from the $50 billion General Distribution, have billed Medicaid in required time periods and provided patient care after January 31, 2020

### Websites

- [CARES Act Provider Relief Fund General Information](#)

- [CARES Act Provider Relief Fund Medicaid Distribution](#)

### Use of Funds

Funds are for the increased health care-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.

### Attestation Requirements

- Initial attestation to acknowledge receipt of funds and agree to terms and conditions.

- Within 90 days of receipt of funds.

- Ongoing future reporting to show compliance regarding use of funds.

- Initial report will be submitted by HHS.

- Future reporting requirements are unknown at this time.

# Funding Process

## General Information

The Medicaid Targeted Distribution methodology will be based upon 2% of (gross revenues X percent of gross revenues from patient care) for CY 2017, or 2018 or 2019, as selected by the applicant and with accompanying submitted tax documentation.

## Eligible Providers – Meet All Criterial Below

- Have not received payment from the $50 billion General Distribution

- Have directly billed Medicaid for healthcare-related services during the period of January 1, 2018, to December 31, 2019, or own (on the application date) an included subsidiary that has billed Medicaid for healthcare-related services during the period of January 1, 2018, to December 31, 2019

- Have either filed a federal income tax return for fiscal years 2017, 2018 or 2019 or be an entity exempt from the requirement to file a federal income tax return and have no beneficial owner that is required to file a federal income tax return. (e.g. a state-owned hospital or healthcare clinic)

- Have provided patient care after January 31, 2020

- Have not permanently ceased providing patient care directly, or indirectly through included subsidiaries

- If the applicant is an individual, have gross receipts or sales from providing patient care reported on Form 1040, Schedule C, Line 1, excluding income reported on a W-2 as a (statutory) employee.

# Use of Funds and Reporting Requirements

## Use of Funds

Funds are for the increased health care-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them. Funds may be used for eligible expenses incurred prior to receiving funds.

## Revenue

Any patient revenue lost due to COVID-19 or other operating revenue such as cafeteria, etc.

## Expenses

Providers can use these funds cover any cost that the lost revenue otherwise would have covered, so long as that cost prevents, prepares for, or responds to COVID-19. Thus, these costs do not need to be specific to providing care for possible or actual COVID-19 patients.

**Examples of additional costs**:

- Supplies used to provide health care services for possible or actual COVID-19 patients

- Equipment used to provide health care services for possible or actual COVID-19 patients

- Workforce training

- Reporting COVID-19 test results to federal, state, or local governments

- Building or constructing temporary structures to expand capacity for COVID-19 patient care or to provide health care services to non-COVID-19 patients in a separate area from where COVID-19 patients are being treated

- Acquiring additional resources, including facilities, equipment, supplies, health care practices, staffing, and technology to expand or preserve care delivery

# Reporting Requirements

- Attest to acknowledge receipt of funds and agree to terms and conditions via portal within 90 days of receipt of payment

- CARES Provider Relief Fund – Step 1 Eligibility

- Quarterly reporting on use of funds

- Initial report will be submitted by HHS.

- Future reporting requirements are unknown at this time.

- Single Audit

- Determination is not yet available

- Time Period for use of Funds

- Determination is not yet available

# Repayment

- Providers may return now if desired.

- Funds unused by end of the PHE will have to be repaid.

- HHS will have significant anti-fraud monitoring of the funds distributed, and the Office of Inspector General will provide oversight as required in the CARES Act to ensure that Federal dollars are used appropriately.

# Accelerated/Advance Payments

## Executive Summary

### Overview

- Payments intended to provide necessary funds when there is a disruption in claims submission and/or claims processing

- Program suspended on April 26, 2020 – not accepting any new applications

### Eligible Providers

- Billed Medicare for claims within 180 days prior to request

- Not in bankruptcy, under medical review or integrity investigation and no outstanding delinquent overpayments with Medicare

- Amount of funding available

    o CAH: 125% of their payment amount for a six-month period

    o Acute, children's or certain cancer hospitals: 100% of their payment amount for a six-month period

    o Other providers: 100% of their payment amount for a three-month period

### Websites

[CMS Accelerated and Advanced Payments Fact Sheet](#)

### Use of Funds

Provide cash flow to for normal operating expenses.  Amounts have to be repaid.

## Repayment Terms

- Hospitals noted above have one year from payment date to repay the balance

- All other providers have 210 days from payment date to repay the balance

# Recoupment and Reconciliation Details

The provider/supplier can continue to submit claims as usual after the issuance of the accelerated or advance payment; however, recoupment will not begin for 120 days. Providers/ suppliers will receive full payments for their claims during the 120-day delay period. At the end of the 120-day period, the recoupment process will begin, and every claim submitted by the provider/supplier will be offset from the new claims to repay the accelerated/advanced payment. Thus, instead of receiving payment for newly submitted claims, the provider's/supplier's outstanding accelerated/advance payment balance is reduced by the claim payment amount. This process is automatic.

The majority of hospitals, including inpatient acute care hospitals, children's hospitals, certain cancer hospitals, and critical access hospitals, will have up to one year from the date the accelerated payment was made to repay the balance. That means after one year from the accelerated payment, the Medicare Administrative Coordinators (MACs) will perform a manual check to determine if there is a balance remaining, and if so, the MACs will send a request for repayment of the remaining balance, which is collected by direct payment. All other Part A providers not listed above, and Part B suppliers will have up to 210 days for the reconciliation process to begin.

# FEMA Disaster Relief

## Executive Summary

### Overview

Financial assistance programs to address the PHE.

### Eligible Providers

State, Territorial, Tribal, and local government entities, and certain private nonprofit organizations. Includes private, non-profit hospitals, clinics, and LTC facilities.

### Websites

- [Grants from FEMA](#)

- [FEMA Grants Preparedness Manual](#)

### Use of Funds

Determined pursuant to grant request coordinated at the state level. Costs must be directly tied to the performance of eligible work, documented, and compliant with FEMA regulations.

### Attestation Requirements

- Quarterly reports using FFR form (SF-425), close out reports and other periodic report.

- Subject to single audit

# Application, Use of Funds, and Reporting Requirements

Follow the guidelines laid out in the grant manual link on the previous page. A high-level overview is below:

- Initial application and work plan are submitted

- Application is reviewed

- If approved, a notice of award is sent

- Application must accept the award within 60 days

- Quarterly reports using FFR form (SF-425), close out reports and other periodic report.

Funds must be used as described in application.

Funds cannot be used to cover expenses that are covered by another funding sources (such as the CARES funding).

Reporting and applications subject to single audit requirements along with oversight by FEMA.

# COVID-19 Telehealth Program
## Executive Summary

## Overview

Help health care providers provide connected care services to patients at their homes or mobile locations in response to the COVID-19 pandemic

## Eligible Providers

Non-profit and public eligible health care providers that fall within the following categories: (1) post-secondary educational institutions offering health care instruction, teaching hospitals, and medical schools; (2) community health centers; (3) local health departments; (4) community mental health centers; (5) non-profit hospitals; (6) rural health clinics; (7) skilled nursing facilities; or (8) consortia of health care providers.

## Websites

- [FCC COIVD-19 Telehealth Program](#)

- [FCC COVID-19 Telehealth Program FAQs](#)

## Use of Funds

COVID-19 Telehealth Program funding will provide eligible health care providers support to purchase telecommunications, information services, and connected devices necessary to provide telehealth services to patients in response to the COVID-19 pandemic.

## Attestation Requirements

Not a grant program; submit request for reimbursement of eligible expenses and services

# Use of Funds and Reporting Requirements

## Use of Funds

COVID-19 Telehealth Program funding will provide eligible health care providers support to purchase telecommunications, information services, and connected devices necessary to provide telehealth services to patients in response to the COVID-19 pandemic.  Devices for which funding is requested must be integral to patient care.

The COVID-19 Telehealth Program will only fund devices (e.g., pulse oximetry, blood pressure monitoring devices, etc.) that are themselves connected, and will not fund unconnected devices that patients can use at home and then manually report the results to their medical professional. Connected devices may include devices with Bluetooth or Wi-Fi connectivity, including devices that connect to a consumer's phone, for example.

Examples of eligible services and connected devices that COVID-19 Telehealth Program applicants may seek funding for include:

- Telecommunications Services and Broadband Connectivity Services: Voice services, for health care providers or their patients.

- Information Services: Internet connectivity services for health care providers or their patients; remote patient monitoring platforms and services; patient reported outcome platforms; store and forward services, such as asynchronous transfer of patient images and data for interpretation by a physician; platforms and services to provide synchronous video consultation.

- Connected Devices/Equipment: Tablets, smart phones, or connected devices to receive connected care services at home (e.g., broadband-enabled blood pressure monitors; pulse oximetry monitors) for patient or health care provider use; or telemedicine kiosks/carts for health care provider sites.

# Reporting Requirements

The COVID-19 Telehealth Program is not a grant program.  To receive disbursements, eligible health care providers that are approved for funding will be required to submit an invoicing form and supporting documentation in order to receive reimbursement for eligible expenses and services.  Applicants who receive funding will be required to comply with all program rules and requirements, including applicable reporting requirements, and may be subject to compliance audits.

Application link for the COVID-19 Telehealth Program

There is no set funding deadline. Funding decisions will be made on a rolling basis, and the FCC will continue to accept and review applications until the funding is exhausted or the current COVID-19 pandemic has ended.

# ASPR Grants

## Executive Summary

### Overview

$50 million of funding provided through each state hospital association.

### Eligible Provider

Each state hospital association determines the eligible providers and funding calculation for their state.

### Websites

[Hospital Association COVID-19 Preparedness and Response Activities](#)

### Use of Funds

This funding will support activities that prepare health care systems and providers to identify, isolate, assess, transport, and treat patients with COVID-19 or other special pathogens, or Patients Under Investigation (PUI) for such an illness.

### Attestation Requirements

- Project Narrative within 60 days of receipt

- Semi-annual program process report and Federal Financial Report SF-425

- Five-year cycle for the program

# Use of Funds and Reporting Requirements

## Use of Funds

Hospital associations will distribute funds to hospitals and other related health care entities in their states within 30 days, which may be used for the following:

- Quickly update and train staff to implement pandemic or emergency preparedness plans at the facility level to respond to COVID-19

- Procure supplies and equipment in accordance with Centers for Disease Control and Prevention (CDC) guidelines, especially considering growing supply chain shortages

- Rapidly ramp up infection control and triage training for health care professionals, especially considering growing supply chain shortages

- Retrofit separate areas to screen and treat large numbers of persons with suspected COVID-19 infections, including isolation areas in or around hospital emergency departments to assess potentially large numbers of persons under investigation for COVID-19 infection

- Plan, train, and implement expanded telemedicine and telehealth capabilities to ensure that appropriate care can be provided to individuals in their homes or residential facilities when social distancing measures are used to reduce virus transmission

- Increase the numbers of patient care beds to provide surge capacity using alternate care sites such as temporary hospitals that are deployed in a pandemic

## Reporting Requirements

### STEPS REQUIRED
- Project Narrative within 60 days of receipt

- Semi-annual program process report and Federal Financial Report SF-425

- Five-year cycle for the program

- Completion of required reports in coordination with hospital association may vary by state.

- Each hospital will likely have to submit information or a report to the grantee or the hospital association.

# FY 2020 COVID-19 SHIP Funding

## Executive Summary

## Overview

- One-time funding provides support to hospitals to prevent, prepare for, and respond to COVID-related public health emergency. This includes:

    o Ensuring hospitals are safe for staff and patients;

    o Detecting, preventing, diagnosing, and treating COVID-19; and

    o Maintaining hospital operations.

- Grant awards made from Federal Office of Rural Health Policy (FORHP) to 46 State Offices of Rural Health (SORH) in April 2020

- SORHs administer the program to individual hospitals

- Funding levels vary by state from $84,317 to $71,699

## Eligible Providers

Small rural hospitals located in the United States and its territories and include hospitals with 49 available beds or less.

## Website

[CARES Act SHIP Funding](CARES Act SHIP Funding)

## Use of Funds

Please see PDF – "FORHP COVID SHIP - Example Uses of Funding."

## Attestation Requirements

- Quarterly progress reports through 2021 and final report in 2022

- Funds may not be used for expenses allocated to CARES, PPP, or other applicable funding and also be allocated to SHIP funding