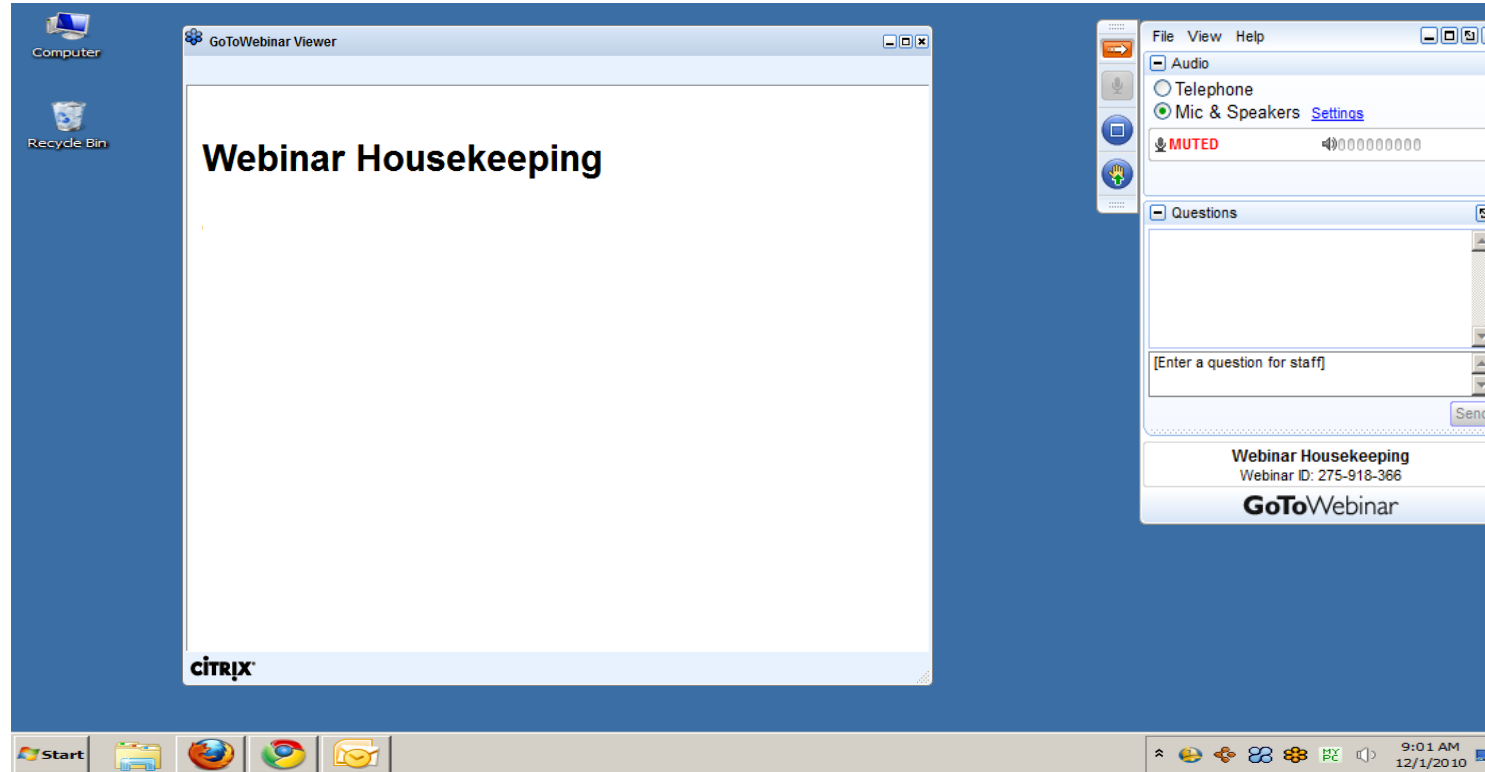


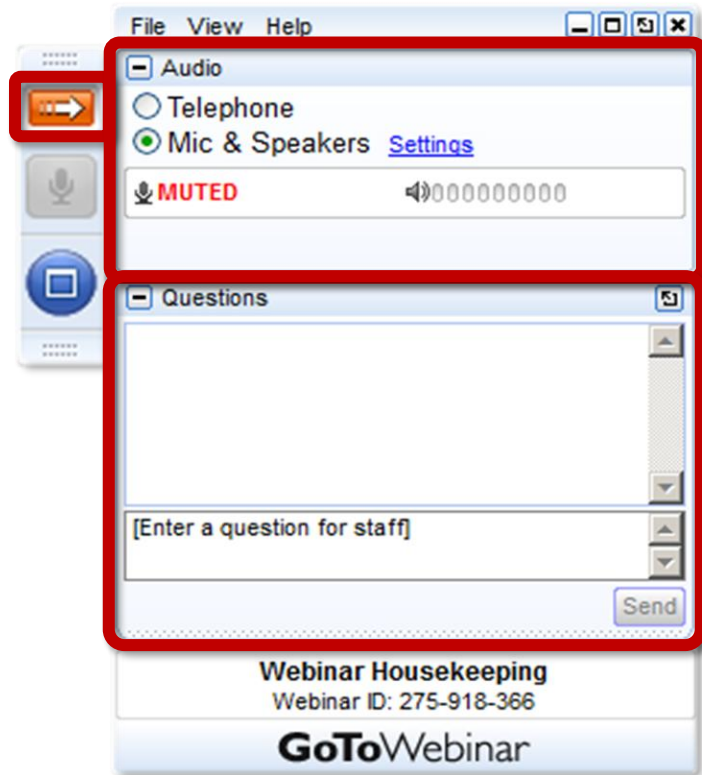
Office of Long-Term Living Act 24 COVID-19 Cost Reporting

December 1, 2020

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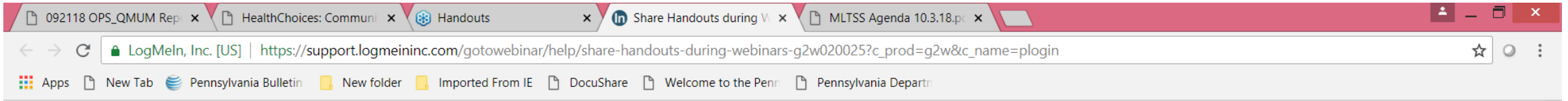
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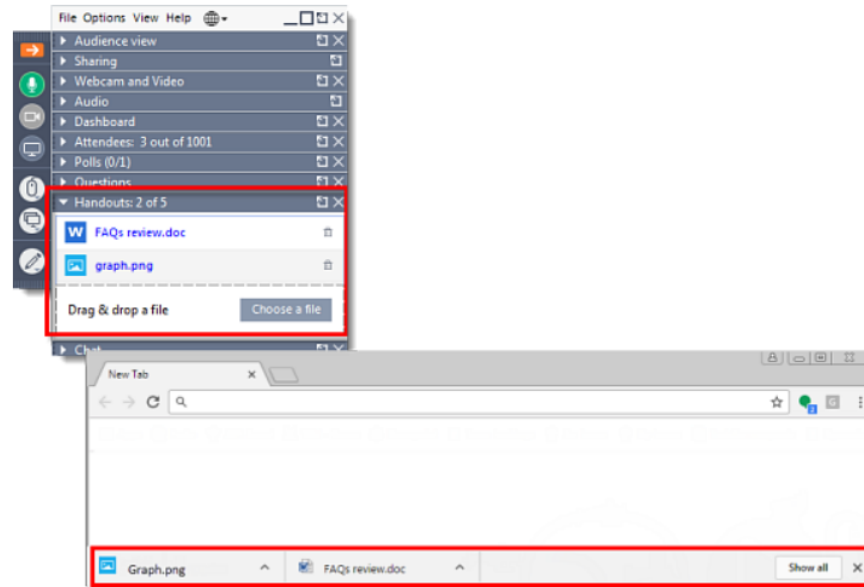
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Agenda

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

Differences Between PRF Funds, CRF Funds & Act 24 Funds

PRF, CRF, and Act 24 Fund Comparison

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

PRF, CRF, and Act 24 Fund Comparison

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

PRF, CRF, and Act 24 Fund Comparison

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

PRF, CRF, and Act 24 Fund Comparison

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

Act 24/CRF Eligibility Requirements

Act 24/CRF Cost Eligibility Requirements

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

Examples of Allowable Costs

Examples of Allowable Costs

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

Examples of Allowable Costs - continued

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

Review of Cost Reporting Template

Review of Cost Reporting Template – General Guidance

- There are slight variations in the reporting templates between provider types. The Personal Assistance Services/Home Health Agency example is being used for this session.
 - Variations relate to the utilization data being collected and the calculation of lost revenue.
 - Utilization data is necessary to meet Appendix K flexibility requirements.
 - Lost revenue calculations vary due to different service units.
- The cost reporting template is designed to assist providers identify allowable COVID-19 costs and revenue.
- The Act 24 web portal will collect summary level information from the reporting template. Providers will also be required to upload the reporting template to the portal for audit purposes.
- Entities do not need to submit documentation on the use of Act 24 funding at this time but should retain records for audit purposes.

Review of Cost Reporting Template – General Guidance

- PAS/HHA is being used for session.
- The reporting periods are:
 - **Q1** - March 1, 2020 to March 31, 2020
 - **Q2** - April 1, 2020 to June 30, 2020
 - **Q3** - July 1, 2020 to September 30, 2020
 - **Q4** – October 1, 2020 to November 30, 2020
 - Please note that Act 24 provides funding for costs incurred between March 1, 2020 and November 30, 2020 as a result, Q4 reporting is only through November 30th.
- Categorizing Medicaid and Medicare Data:
 - **Medicaid:** Medicaid FFS, Physical HealthChoices, and Community HealthChoices (CHC) revenue and utilization should be placed in the Medicaid related cells
 - **Medicare:** Medicare FFS, Medicare Advantage, and Medicare DSNP revenue and utilization should be placed in Medicare related cells.

Review of Cost Reporting Template – Identification Information

Home Care/Home Health Agency Name:	
Home Care/Home Health Agency MA Provider Number:	
Home Care/Home Health Agency Chain Name:	
Data Universal Numbering System (DUNS) - See instructions:	
Date COVID-19 Expense Reporting Form Completed:	
Does Provider Qualify As a Small Business - See Instructions:	
Name of Individual Completing Report:	
Email Address for Individual Completing COVID-19 Expense Report:	
Telephone Number for Individual Completing COVID-19 Expense Report:	
Extension Number for Individual Completing COVID-19 Expense Report:	

Review of Cost Reporting Template – Identification Data

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

Review of Cost Reporting Template – Utilization/Staffing Data

	<u>Mar-20</u>			<u>Q2 CY 2020</u>			6 Month Total
	PAS	Home Health	Qrterly Total	PAS	Home Health	Qrterly Total	
<u>COVID-19 Patient Utilization Data</u>							
Total Positive COVID-19 CHC & OBRA Participants			-			-	-
Number of individuals who received retainer payment for revenue in line #124			-			-	-
	<u>Mar-20</u>			<u>Q2 CY 2020</u>			6 Month Total
	PAS	Home Health	Qrterly Total	PAS	Home Health	Qrterly Total	
<u>Staffing</u>							
Total Number of Employees							
Number of FTEs -See Instructions							

Review of Cost Reporting Template – FTE Calculation

FTE Calculation –

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

COVID-19 Costs

Review of Cost Reporting Template – Staffing & Labor Costs

Expenses (The entity should only report COVID-19 related costs for each expense category. Do not list an expense as a negative. Allocate between DHS programs and payors as explained in instructions)	Mar-20	Q2 CY 2020	6 Month Total	Q3 CY 2020	Q4 CY 2020	6 Month Total	CY 2020 Total
	Qrterly Total	Qrterly Total		Qrterly Total	Qrterly Total		
Labor Costs							
Full and Part Time Employee Costs - See Instructions			\$0			\$0	\$0
Retention Payments - See Instructions			\$0			\$0	\$0
Overtime Costs - See Instructions			\$0			\$0	\$0
Contracted and/or Agency Usage Costs - See Instructions			\$0			\$0	\$0
Total Labor Costs	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Education/Training/Communication Costs							
Staff and Volunteers - See Instructions			\$0			\$0	\$0
Family Members and Patients - See Instructions			\$0			\$0	\$0
Other			\$0			\$0	\$0
Total Education/Training/Communication Costs	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Review of Cost Reporting Template – Staffing & Labor Costs

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

Review of Cost Reporting Template – Other COVID Related Costs

- Entities should enter the costs for education, training, and communications costs for staff and volunteers on indicated lines. If unable to breakout these costs, report total costs for these activities on “Other” line.

Review of Cost Reporting Template – Other COVID Related Costs

Expenses (The entity should only report COVID-19 related costs for each expense category. Do not list an expense as a negative. Allocate between DHS programs and payors as explained in instructions)	Mar-20	Q2 CY 2020	6 Month Total	Q3 CY 2020	Q4 CY 2020	6 Month Total	CY 2020 Total
	Qrterly Total	Qrterly Total		Qrterly Total	Qrterly Total		
Supplies							
Personal Protective Equipment			\$0			\$0	\$0
Testing and Specimen Collection Necessities			\$0			\$0	\$0
All Other Supplies Such as Thermometers and Additional Cleaning Supplies			\$0			\$0	\$0
Total Supplies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Information Technology							
Hardware/Software (COVID-19 Related Only)			\$0			\$0	\$0
Teleconferencing and Telecommuting Expenses (Equipment, Upgrades to Networks)			\$0			\$0	\$0
Telemedicine							
Remote Monitoring			\$0			\$0	\$0
Other							
Total Information Technology	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenses Related to In-Kind Contribution of Good and Services - See Instructions			<u>\$0</u>			<u>\$0</u>	<u>\$0</u>

Review of Cost Reporting Template – COVID Related Costs

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

For example:

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

Review of Cost Reporting Template – Allocating Costs

- If an entity cannot identify expenses specifically for any DHS program, allocate any COVID-19 related expenses by the program.
- If an entity serves participants both OLTL and ODP programs, and also received a PCH Act 24 payment, the entity should allocate COVID-19 costs in accordance with the number of participants served by each program.
 - For example:
 - an entity incurred \$20,000 of COVID-19 related IT costs and served 200 OLTL participants and 500 ODP participants.
 - Divide the \$20,000 by 700 participants served to obtain a \$28.75 per participant cost.
 - Multiply \$28.75 by 500 ODP participants to obtain the ODP allocated cost of \$14,285.
 - Multiply the \$28.57 by 200 OLTL participants to obtain the OLTL allocated cost of \$5,714.
 - The allocation should include any other payors. Each participant should be categorized based on the primary payor. The entity should consider the applicable unit for each type of expense.

Review of Cost Reporting Template – Other COVID Related Costs

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

Review of Cost Reporting Template – In Kind Expenses

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

COVID-19 Revenue Losses

Review of Cost Reporting Template – Revenue Losses

Provider should provide actual/estimated lost revenue due to PHE for the indicated quarter and allocate between program office in accordance with instructions.

Revenue Losses	Mar-20			Q2 CY 2020			6 Month Total
	PAS	Home Health	Qrterly Total	PAS	Home Health	Qrterly Total	
Reduction of New Referrals - See Instructions			\$0			\$0	\$0
Visits Provider Unable to Staff, or Provider Decision to Limit Services - See instructions			\$0			\$0	\$0
Cancelled Visits by Participant or Family - See instructions			\$0			\$0	\$0
Sub Total Revenue Losses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total Revenue Losses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total In Kind Revenue Loss			\$0			\$0	\$0
Other Lost Revenue - Please Categorize			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
Total Other Lost Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total Estimated Lost Revenue	\$	\$	\$	\$	\$	\$	\$
Grand Total Estimated Financial Impact	\$	\$	\$	\$	\$	\$	\$

Review of Cost Reporting Template – Lost Revenue

- As previously mentioned, there are variations in calculating lost revenue by unit of service for different provider types. Please reference the instructions tab for specifics.
- To calculate the revenue lost due to reduced new referrals multiply the estimated reduced referrals by average hours to obtain the estimated hours. Multiply the estimated hours by four to obtain the 15 minutes units. Multiply the 15-minute units by the applicable rate.
- To calculate the revenue lost due to unable to staff multiply the estimated reduced visits by average hours to obtain the estimated hours. Multiple the estimated hours by four to obtain the 15 minutes units. Multiply the 15-minute units by the applicable rate.
- To calculate the revenue lost due to family or participant cancellations multiply the estimated reduced visits by average hours to obtain the estimated hours. Divide the estimated hours by four to obtain the 15 minutes units. Multiply the 15-minute units by the applicable rate.
- If using another methodology for PRF reporting, that can be used.
- Entities should enter the methodology used in the data caveats section.
- Please note that lost revenue can not be used in calculating the Act 24 net impact for public entities due to CRF restrictions on replacing lost public revenue.

COVID-19 Revenue

Review of Cost Reporting Template – COVID-19 Revenue

COVID-19 Revenue/Funding	Mar-20	Q2 CY 2020	6 Month Total	Q3 CY 2020	10/1/30-11/30/20	6 Month Total	CY 2020 Total
	Q1 CY 2020			Q2 CY 2020			
COVID-19 Revenue/Funding	PAS	Home Health	Qrterly Total	PAS	Home Health	Qrterly Total	6 Month Total
Increased Medicare Revenue			\$0			\$0	\$0
Families First Revenue			\$0			\$0	\$0
CARES Act Funding Revenue			\$0			\$0	\$0
Phase 1 General Distribution			\$0			\$0	\$0
Phase 2 General Distribution			\$0			\$0	\$0
CARES Act Medicaid Provider Relief Fund Payment			\$0			\$0	\$0
Other Public Health and Social Services Emergency Fund Payments			\$0			\$0	\$0
HRSA COVID-19 Uninsured Program			\$0			\$0	\$0
FEMA Public Assistance Funding			\$0			\$0	\$0
Other CARES Act Funding (e.g. funds received from FEMA, forgiven SBA loan amount or Coronavirus Relief Funds) - Please Categorize							
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0
			\$0			\$0	\$0

Review of Cost Reporting Template – COVID Related Revenue

- Entities should enter any revenue and funding received from any source for COVID-19 expenses. This includes any federal funding, state funding or provided supplies, and any other funding sources such as charitable donations. Please note DHS CARES Act payments should be listed in Act 24 Funding Line. Providers should allocate revenue amounts between DHS program office in accordance with the instructions.
- Include any increase from Medicare FFS, Medicare Advantage plan, or DSNP plan due to COVID-19. For example, your agency received a rate increase from negotiation with a Medicare Advantage plan.

Review of Cost Reporting Template – COVID Related Revenue

- If an entity serves participants in both OLTL and ODP programs, the provider should allocate COVID-19 revenue based on revenue received from the program in calendar year 2019.
 - For example,
 - An entity received a \$50,000 CARES Act Provider Relief Fund payment and serves participants in both ODP and OLTL programs
 - In 2019, the entity received \$1,200,000 of revenue from ODP programs and \$800,000 from OLTL programs (including CHC-MCOs).
 - Divide the \$1,200,000 ODP revenue by the total \$2,000,000 of revenue to obtain the ODP allocation of 60% and the \$800,000 OLTL revenue by the \$2,000,000 to obtain the OLTL allocation of 40%. Multiply the \$50,000 CARES Act Provider Relief Fund payment by 60% to obtain the ODP allocated revenue of \$30,000, and by 40% to obtain the \$20,000 OLTL allocated revenue.

Review of Cost Reporting Template – COVID Related Revenue

- Likewise, if an entity operates in multiple states and received a CARES Act Medicaid Provider Relief Fund (PRF) payment for all locations, the entity should allocate the PRF revenue by allocating revenue in calendar year 2019 for each Pennsylvania location to the total revenue for all states. the provider had 5% of the total 2019 revenue,
- For example, if the entity :
 - An entity operates a location in Philadelphia, Delaware and Bucks counties as well as in New Jersey. The Philadelphia location had 5% of the entity's total 2019 revenue.
 - 5% of the PRF payment should be reported for the entity's Philadelphia location as revenue.

Review of Cost Reporting Template – COVID-19 Revenue

Paycheck Protection Program/Health Care Enhancement Act Revenue							
Public Health and Social Services Emergency Fund			\$0			\$0	\$0
Other PPPHCEA Revenue			\$0			\$0	\$0
Retainer Payments from CHC-MCOs			\$0			\$0	\$0
DHS Act 24 Funding- See Instructions			\$0			\$0	\$0
Other COVID-19 Funding (e.g. Donations) - Please Categorize							
List Other COVID-19 Funding			\$0			\$0	\$0
List Other COVID-19 Funding			\$0			\$0	\$0
List Other COVID-19 Funding			\$0			\$0	\$0
List Other COVID-19 Funding			\$0			\$0	\$0
Total COVID-19 Revenue	\$	\$	\$	\$	\$	\$	\$
Net Impact	\$	\$	\$	\$	\$	\$	\$

Review of Cost Reporting Template

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

Final Report

- Cost report template is to help identify and categorize costs and revenue and to determine the net impact.
- The data elements vary by provider type.
- See Appendix A for the list of data elements that need to be entered into the portal for each provider type.
- Providers will also upload the Excel cost report to the portal.

Timeline

Timeline

- Providers Emailed Portal Credentials: No later than Friday, December 4, 2020
- Act 24 Final Report due no later than December 21, 2020

Review of Cost Reporting Template – Common Questions

Additional guidance can be found at:

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

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

Act 24 Reporting Portal Demonstration

Questions

Appendix A

Final Report – PAS/HHA Providers

Data Element	Cost Report Line Number
Data Universal Numbering System (DUNS)	Line #5
Does Entity Qualify As a Small Business	Line #7
Labor Costs	Line #37
Personal Protective Equipment Costs	Line #46
Testing and Specimen Collection Necessities Costs	Line #47
Grand Total Estimated Expenses	Line #75
Grand Total Estimated Lost Revenues	Line #94
Retainer Payments Received from CHC-MCOs	Line #124
Total COVID-19 Revenue	Line #137
Data Caveats	Line# 143-151
Attestation & Name of Individual Who Can Bind Entity	Line# 152

Final Report – ResHab Providers

Data Element	Cost Report Line Number
Data Universal Numbering System (DUNS)	Line #4
Does Entity Qualify As a Small Business	Line #6
Total Days (All Residents)	Line #28
Total Days for CHC & OBRA Participants	Line #29
Total Days for Confirmed COVID-19 Residents	Line #30
Total Days for Confirmed COVID-19 CHC & OBRA Participants	Line #31
Total Days for Suspected COVID-19 Residents	Line #32
Total Days for Suspected COVID-19 CHC & OBRA Participants	Line #33
Total Number of Structured Day Habilitation Units Provided Remotely	Line #34
Total Number of Structured Day Habilitation Units Provided Remotely to CHC & OBRA Participants	Line #35
Total Number of Cognitive Rehabilitation Units Provided Remotely	Line #36
Total Number of Cognitive Rehabilitation Units Provided Remotely to CHC & OBRA Participants	Line #37

Final Report – ResHab Providers

Data Element	Cost Report Line Number
Total Number of Behavior Therapy Units Provided Remotely	Line #38
Total Number of Behavior Therapy Units Provided Remotely to CHC & OBRA Participants	Line #39
Labor Costs	Line #53
Personal Protective Equipment Costs	Line #62
Testing and Specimen Collection Necessities Costs	Line #63
Grand Total Estimated Expenses	Line #96
Grand Total Estimated Lost Revenues	Line #118
Total RRHCP Support Provided to the Provider	Line #164
Total COVID-19 Revenue	Line #165
Data Caveats	Line #171-179
Attestation & Name of Individual Who Can Bind Entity	Line #180

Final Report – ADC Providers

Data Element	Cost Report Line Number
Data Universal Numbering System (DUNS)	Line #5
Is Entity Unit of Local Government	Line #6
Does Entity Qualify As a Small Business	Line #7
Labor Costs	Line #37
Personal Protective Equipment Costs	Line #46
Testing and Specimen Collection Necessities Costs	Line #47
Grand Total Estimated Expenses	Line #79
Grand Total Estimated Lost Revenues	Line #99
Total COVID-19 Revenue	Line #138
Data Caveats	Line #144-152
Attestation & Name of Individual Who Can Bind Entity	Line #153

Final Report – PCH/AL Providers

Data Element	Cost Report Line Number
Data Universal Numbering System (DUNS)	Line #4
Is Entity Unit of Local Government	Line #5
Does Entity Qualify As a Small Business	Line #6
Labor Costs	Line #35
Personal Protective Equipment Costs	Line #44
Testing and Specimen Collection Necessities Costs	Line #45
Grand Total Estimated Expenses	Line #78
Grand Total Estimated Lost Revenues	Line #97
RRHCP Support Provided to the Provider	Line #142
Total COVID-19 Revenue	Line #143
Data Caveats	Line #149-157
Attestation & Name of Individual Who Can Bind Entity	Line #158