

COVID-19 FEDERAL FINANCIAL RESOURCES

Program	Compliance Requirements	Payment and Accounting	Senior Living Provider Type
<p>Coronavirus Aid, Relief, and Economic Security (CARES) Act</p> <p><i>COVID-19 Health Care Fund (Provider Relief Payments)</i></p> <ul style="list-style-type: none"> • \$175 billion to reimburse “eligible health care providers.” • The funding covers healthcare-related expenses, lost revenue attributable to COVID-19, and testing and treatment for COVID-19. • Other relief measures will be released for providers in areas particularly impacted by COVID-19, rural providers, low-volume Medicare providers, and providers who predominantly serve the Medicaid population. 	<ul style="list-style-type: none"> • The payments are <u>NOT</u> a loan. Retention and use of these funds are subject to certain terms and conditions. If these terms and conditions are met, payments <u>do not</u> need to be repaid at a later date. • Skilled Nursing Facilities (SNFs) <u>must</u> sign an attestation and accept the terms and conditions associated with <u>each</u> payment if the provider chooses to retain the funds. Not returning the payment within <u>90 days</u> of receipt will be viewed as acceptance of the Terms and Conditions. • Medicaid Targeted Distribution. To be eligible, providers must not have received (or be eligible to have received) payment from the \$50 billion General Distribution and have billed Medicaid for healthcare-related services during the period January 1, 2018 to December 31, 2019. • Payments will not be used to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse. • Not later than 10 days after the end of each quarter, any Recipient that is an entity receiving more than \$150,000 total in funds under the Coronavirus Aid, Relief, and Economics Security Act, the Coronavirus Preparedness and Response Supplemental Appropriations Act, the Families First Coronavirus Response Act, the Paycheck Protection Program and Health Care Enhancement Act, or any other Act primarily making appropriations for the coronavirus response and related activities, shall submit to the Secretary a report which shall contain the total amount of funds received from HHS under one of the foregoing enumerated Acts, the amount of funds received that were expended or obligated for each projects or activity, and a detailed list of all projects or activities for which large covered funds were expended or obligated. 	<ul style="list-style-type: none"> • Payments will be made automatically (where possible) by Tax ID Number (TIN) to the bank account on file with the Medicare clearinghouse. • Distributions and Payment formulas: <ul style="list-style-type: none"> • two General Distributions which totaled 2% of 2018 net patient revenues: <ul style="list-style-type: none"> • \$30 Billion based on 2019 Medicare Part A and Part B billings. • \$20 Billion based on 2018 net patient revenues. • \$4.9 Billion to Skilled Nursing Facilities (fixed distribution of \$50,000 plus a distribution of \$2,500 per bed). • \$15 Billion for Medicaid Provider Relief (actual payment is dependent on provider submission and will be at least two percent of total patient revenues). • For-Profits – include as other operating revenue on the financial statements. • Not-For-Profits – account according with the organization’s policy regarding net assets with donor restrictions. 	<p>Medicare Part A and B and eligible Medicaid providers</p>

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<p><i>Accelerated and Advanced Payments</i></p> <ul style="list-style-type: none"> The CMS COVID-19 Accelerated Payment Program is a streamlined version of existing policy that allows Medicare Administrative Contractors (MACs) to issue no-interest <u>short-term loan</u> payments in certain circumstances, including national emergencies. SNFs can request up to 100% of Medicare Part A payments received from October – December 2019. Request for Accelerated/Advance Payment Form CMS is currently not accepting any new applications for Part B providers and is reevaluating all pending and new applications for Part A providers. 	<ul style="list-style-type: none"> SNFs are eligible if they have submitted Medicare claims during the past six months, are not in bankruptcy or under investigation, and do not have outstanding delinquent Medicare overpayments. Medicare Part A and Part B payments will continue to be paid during the period the loan is outstanding. CMS has not provided a standardized recoupment and reconciliation process; this will be determined by the MAC. Outstanding balance at the conclusion of the recoupment period is subject to interest. After a 30-day grace period, interest will be assessed at 9.625%. 	<ul style="list-style-type: none"> SNFs must complete an enrollment form through the MACs. Maximum loan amount (100% of the Medicare payment amount for a three-month period) has been calculated by CMS; no financial data will need to be submitted by the SNF. Loan is made to provider within seven days of request. Repayment begins 120 days from issuance of the accelerated payment loan. Medicare claims submitted will be offset to repay the advanced payment. The SNF has 90 days to repay the loan interest free; any balance outstanding after the 90-day recoupment period will be subject to the normal debt collection process. After an additional 30 days, interest accrual will begin on the remaining unpaid balance. Accelerated payment loan should be recorded in the financial statements as an advance from Medicare as a current liability. 	<p>Medicare Part A and B providers who received payments during the lookback period.</p>

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<p><i>Paycheck Protection Program (PPP)</i> <i>(Subsequently updated by the Payroll Protection Program Flexibility Act (PPPFA))</i></p> <ul style="list-style-type: none"> • \$670 billion program intended to provide eligible employers a five-year (previously two-year), 1% fixed interest loan to pay and retain employees and certain other costs during the COVID-19 crisis. • Loans require no guarantee or collateral by the employer. • Eligible employers include employers with fewer than 500 employees in operation on February 15, 2020 and 501(c)(3) nonprofits. • Employers can borrow 250% of their average monthly adjusted payroll expenses incurred in the one-year period, up to \$100,000 per employee. • Loan proceeds can be used to pay payroll costs, costs related to employee healthcare benefits and insurance premiums, rent/mortgages, interest payments on debts prior to 2/15/20, and utilities for a twenty-four (previously eight) week period. • If employers do not meet requirements to have the loan forgiven, the loan can be paid back at any time with no prepayment penalty. • If an employer receives a PPP loan, the employer is NOT eligible to receive the Employee Retention Credit. • The last date that PPP loan applications can be approved is June 30, 2020. 	<ul style="list-style-type: none"> • Employers can qualify to have the loan partially or fully forgiven if in the twenty-four week period subsequent to loan origination (or December 31, 2020, whichever is earlier) employers spend 60% (previously 75%) of loan proceeds on employee payroll costs, including healthcare benefits and insurance premiums, with the remaining 40% to cover rent/mortgage payments, interest payments on debts incurred prior to 2/15/2020, and utilities. • Full forgiveness will be reduced if: <ul style="list-style-type: none"> • Employers decrease payroll expenses more than 25% compared to the full quarter of payroll prior to receiving the loan, OR • If there is a decrease in full-time equivalents (FTE) compared to the period of either 2/15/2019 → 6/30/2019 (period 1) or 1/1/2020 → 2/29/2020 (period 2). The employer can choose which period to utilize in the test. <i>Example: If an employer had 200 FTEs on February 29, 2020 and laid off 10 of their FTEs on March 1, 2020 and received a \$1,000,000 PPP loan on May 1, 2020, the employer has the option which period will be more beneficial to compare FTEs to. The employer had FTEs of 250 period 1 and 200 for period 2, therefore using period 2 will provide additional loan forgiveness for the employer (190 FTEs divided by 200 FTEs = 95%). The employer will be entitled to have 95% of the loan forgiven, or \$950,000. If the employer opted to use period 1 with FTEs 250 the employer would only have 76% of the loan forgiven (190 FTEs divided by 250 FTEs = 76%).</i> • PPPFA provides safe harbors in determining FTEs used in the calculation of forgiveness. • To obtain forgiveness, an employer must provide adequate support of loan use to the lender, which in turn will be provided to the Small Business Association (SBA) who will determine if any or all of the loan can be forgiven within 60 days of submission. 	<ul style="list-style-type: none"> • If possible, loan proceeds should be accounted in a separate bank account and in individual general ledger cash and loan accounts. • Interest should be accrued at an annual interest rate of 1%; if the employer qualifies for loan forgiveness, interest will be forgiven. • Initial payment will be deferred for the first six months subsequent to loan origination however, interest should still be accrued. • Employers should maintain identifiable records of the use of the loan proceeds as all expenses must be identifiable. • When approved for loan forgiveness, the employer should prepare an entry to forgive the debt (and any related interest) and record grant revenue. 	<p style="text-align: center;">All</p>

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<p><i>Employee Retention Credit (ERC)</i></p> <ul style="list-style-type: none"> Eligible employers are defined as employers shut down by the government OR that had revenues drop by more than 50% compared to the same quarter in 2019. Eligible employers that retain their employees will receive a payroll tax credit equal to 50% of eligible employee wages incurred from March 13 to December 31, 2020. Eligible wages are up to \$10,000 per employee per year or a maximum of \$5,000 credit per employee. 	<ul style="list-style-type: none"> Employers may receive both the tax credits for qualified leave wages under the Families First Coronavirus Response Act (FFCRA) and ERC under the CARES Act, but not for the same wages. Employers who take loans under the Paycheck Protection Program are <u>not eligible</u> for this credit. 	<ul style="list-style-type: none"> Employers can be immediately reimbursed for the credit by reducing their required deposits of payroll taxes, including federal income tax withholding, up to the amount of the allowable credit of \$5,000 per employee. Eligible employers will report their total qualified wages and the related health insurance costs for each quarter on their quarterly employment tax returns (Form 941) beginning with the second quarter of 2020. If the employer's employment tax deposits are less than the computed credit, eligible employers can request an advanced payment from the IRS by submitting Form 7200 (Advance Payment of Employer Credit Due to COVID-19). Employers should create contra payroll tax accounts by department identifying the applicable credits received. 	<p>All</p>

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<p><i>Payroll Tax Payment Delay</i></p> <ul style="list-style-type: none"> Allows employers to defer its share of social security tax (6.2%) on wages paid from March 13 – December 31, 2020 to the “applicable dates” as defined by the IRS. Applicable dates as defined by the IRS are December 31, 2021 and December 31, 2022. 50% of the deferred taxes for the period of March 13 – December 31, 2020 shall be due on each date and will be treated as timely with no penalty. Form 941s for the second calendar quarter of 2020 will be revised to reflect deferred deposits and payments due. 	<ul style="list-style-type: none"> Employers that have received a PPP loan, but whose loan has not been forgiven, may defer deposit and payment of the employer’s share of social security tax that otherwise would be required to be made beginning on March 27, 2020, through the date the lender issues a decision to forgive the loan, without incurring penalties. Once an employer receives a decision from its lender that the PPP loan is forgiven, the employer is no longer eligible to defer deposit and payment of the employer’s share of social security tax due after that date. The amount of the deposit and payment of the employer’s share of social security tax that was deferred through the date that the PPP loan is forgiven continues to be deferred and will be due on the “applicable dates.” 	<ul style="list-style-type: none"> Employers should maintain supporting documentation and develop new COVID-19 deferred tax liability accounts reducing the amounts when payment is made on the “applicable dates.” 	<p>All</p>

COVID-19 MAINE FINANCIAL RESOURCES

Program	Compliance Requirements	Payment and Accounting	Senior Living Provider Type
<p><i>Temporary Supplemental Rate Increase</i></p> <ul style="list-style-type: none"> Nursing Facilities (NFs), Intermediate Care Facilities (ICFs), and Private Non-Medical Institutions (PNMIs) will receive a temporary extraordinary circumstance allowance (ECA) supplemental rate increase retroactive to March 1, 2020 through May 31, 2020 to cover any COVID-19 related costs. Department of Health and Human Services (DHHS) has the option to extend or discontinue the increase at its discretion depending on any federal funding that is made available. The rate increases are as follows: <ul style="list-style-type: none"> NFs - \$23.58 ICFs - \$64.10 PNMIs – App. C - \$16.10 PNMIs – App. F - \$36.54 	<ul style="list-style-type: none"> Funds received will be settled separately from any component based on actual expenditures. NFs, ICFs, and PNMIs Appendix C and F - submission of a financial reconciliation of ECA funds received for COVID-19 related expenditures is required to DHHS within 30 days after the ECA period ends (June 30, 2020). DHHS will review the submissions for reasonableness and necessity of the expenditures and settle on any under/overpayment within 45 days. PNMIs Appendix E – the temporary rate increase will be reconciled when your regular audit is conducted. PNMIs Appendix B and D are not cost settled. However, to help ensure accountability and transparency in the use and application of these funds, providers must answer the following questions using Survey Monkey by May 15, 2020: <ul style="list-style-type: none"> Name of Facility and NPI; In what ways has COVID-19 impacted your organization from a financial and/or operational perspective; Please provide a brief overview of how your facility intends to use the funding associated with the rate increases for COVID-19 costs. Facilities should track their COVID-19 related expenditures and funding sources, including all federal sources, and maintain complete supporting documentation for these funds. Compensation to staff includes hazard and overtime pay and retention bonuses for <u>essential</u> personnel. Bonus Payments at NFs and ICFs – the Principles of Reimbursement require that bonuses are provided under a written policy and are related to measurable and attainable job performance expectations. 	<ul style="list-style-type: none"> The supplemental rate increase will be paid under the facility’s direct care component of its rate and included in net resident service revenue to the extent the facility has related COVID-19 expenses. Expenses related to the facility’s response to the COVID-19 pandemic should be tracked either within its general ledger or in a separate analysis that can be audited by DHHS. Examples of COVID-19 related costs: <ul style="list-style-type: none"> Increased staffing costs above and beyond customary levels to maintain proper ratios and implement CMS and CDC guidelines – costs include additional FTEs—either employee or contract labor—to monitor potential infection, screening employee, visitors and vendors, increased wage rates or compensation adjustments for “hazard” or “hero” pay; Personal Protective Equipment (PPE) – facemasks, gowns, alcohol-based hand sanitizers; Housekeeping Supplies – cleaning and disinfectant supplies beyond levels typically purchased; IT Costs – cost related to increased internet bandwidth, Wi-Fi coverage, tablets for residents to communicate with family members via FaceTime and Skype; and Other – costs beyond normal operating costs related to COVID-19 response. 	<p>All nursing facilities, intermediate care facilities, and PNMIs providers</p>

COVID-19 MAINE FINANCIAL RESOURCES

Program	Compliance Requirements	Payment and Accounting	Senior Living Provider Type
<p><i>Extraordinary Circumstance Allowance:</i></p> <ul style="list-style-type: none"> Nursing and residential care providers can submit written requests under the ECA provision of their respective Principles of Reimbursement. Providers should submit preliminary budgets for review that outline the scope and expected costs of additional actions taken. Requests should be submitted by the 30th of each month, as needed, to the Division of Audit at DHHS.Audit@maine.gov attention Herb Downs with “COVID-19 ECA Request” in the subject line, along with all supporting documentation for review, approval, and payment. All requests should clearly identify the additional costs and the necessity of the costs in relationship to infection control, screening visitors, and other emerging guidance from CMS and CDC. Requests should consider amounts being paid for ECA included in daily rates. 	<ul style="list-style-type: none"> Funds received will be settled separately from any component based on actual expenditures. 	<ul style="list-style-type: none"> Expenses related to the facility’s response to the COVID-19 pandemic should be tracked either within its general ledger or in a separate analysis that can be audited by DHHS. Examples of COVID-19 related costs: <ul style="list-style-type: none"> Increased staffing costs above and beyond customary levels to maintain proper ratios and implement CMS and CDC guidelines – costs include additional FTEs—either employee or contract labor—to monitor potential infection, screening employee, visitors and vendors, increased wage rates or compensation adjustments for “hazard” or “hero” pay; Personal Protective Equipment (PPE) – facemasks, gowns, alcohol-based hand sanitizers; Housekeeping Supplies – cleaning and disinfectant supplies beyond levels typically purchased; IT Costs – cost related to increased internet bandwidth, Wi-Fi coverage, tablets for residents to communicate with family members via FaceTime and Skype; and Other – costs beyond normal operating costs related to COVID-19 response. 	<p>All nursing facility and Appendix C residential care providers</p>

COVID-19 NEW HAMPSHIRE FINANCIAL RESOURCES

Program	Compliance Requirements	Payment and Accounting	Senior Living Provider Type
<p><i>COVID-19 Emergency Health System Relief Funds</i></p> <ul style="list-style-type: none"> A \$50 million fund to provide emergency relief to hospitals and other health care providers who can demonstrate that receipts of funds is necessary for maintaining an essential component of New Hampshire’s healthcare system during the COVID-19 state of emergency. Funds may be provided in the form of grants or loans on such terms as approved by the Governor and the Attorney General. COVID-19 Emergency Healthcare System Relief Fund Application 	<ul style="list-style-type: none"> To be determined by the Department of Health and Human Services. 	<ul style="list-style-type: none"> Grant – funds received as a grant should be reported as deferred revenue on the facility’s trial balance and recognized as income as expenses are incurred. Loan – funds received as a loan from the State should be reported as a note payable on the facility’s trial balance and amortized over the terms of the agreement. Expenses related to the facility’s response to the COVID-19 pandemic should be tracked either within its general ledger or in a separate analysis that can be audited by DHHS. Examples of COVID-19 related costs: <ul style="list-style-type: none"> Increased staffing costs above and beyond customary levels to maintain proper ratios and implement CMS and CDC guidelines—costs include additional FTEs—either employee or contract labor - to monitor potential infection, screening employee, visitors and vendors, increased wage rates or compensation adjustments for “hazard” or “hero” pay; Personal Protective Equipment (PPE) – facemasks, gowns, alcohol-based hand sanitizers; Housekeeping supplies – cleaning and disinfectant supplies beyond levels typically purchased; IT costs – cost related to increased internet bandwidth, Wi-Fi coverage, tablets for residents to communicate with family members via FaceTime and Skype; and Other – costs beyond normal operating costs related to COVID-19 response. 	<p>All nursing and assisted living facilities</p>

COVID-19 NEW HAMPSHIRE FINANCIAL RESOURCES

Program	Compliance Requirements	Payment and Accounting	Senior Living Provider Type
<p><i>Long-Term Care Stabilization Program</i></p> <ul style="list-style-type: none"> • Goal to help stabilize front-line work that is not able to be conducted remotely, of certain Medicaid providers that support aging seniors, people with developmental disabilities, individuals with mental health and substance abuse disorders, children at risk, and developmental disabilities service providers that provide residential or community/home based care. • \$300/week for full-time employees, \$150/week for part-time employees. • Employers will pass through these payments to employees. • Payments are considered “wages” for employees. • Qualifying employers need to download the application at www.nhes.nh.gov and submit to lrcspayment@nhes.nh.gov • The program will end when the state of emergency ends or on June 30, 2020, whichever comes sooner. 	<ul style="list-style-type: none"> • Successful applicants will be required to execute a Memorandum of Understanding. • Employers will be required to file a weekly payment certification form that includes all direct care service employees, both full-time and part-time. • A full-time worker is an individual who works for 30 hours or more a week for one qualified Medicaid provider. An individual is considered part-time if he or she works less than 30 hours a week. A minimum of 7.5 hours per week is required for an individual to be eligible for the part-time stipend. • Front-line means work provided by employees or contracted workers that work in direct care, food service, maintenance, etc. for a Medicaid enrolled provider that is not able to do their work remotely and their service is vital to patient care. • Managerial or administrative staff such as accounting, human resources, training, and other back office functions as well as Directors are eligible to the extent and for the hours that they are deployed for the express provision of front-line services if they provide front-line work for a minimum of 7.5 hours for the part-time stipend and 30 hours minimum for the full-time stipend. CEOs, Administrators, COOs, CFOs, and Executive Directors that are responsible for the overall administration of the provider organization are not eligible for the program. 	<ul style="list-style-type: none"> • Payments will be processed by NH Employment Security (NHES) as weekly certification forms are received. Payments will be issued directly from NHES to the employer. • Employers will initially receive checks directly from NHES, which the provider will then provide to the employee. The second phase of the program is funded through Medicaid. DHHS will make payments to eligible employers to provide a stipend to their qualifying employees. • Payments are considered “wages” for employees and should be included in the general ledgers as such. 	<p>Qualified Medicaid providers that deliver care and other supportive services in a residential, facility, or community setting are eligible to participate in this program.</p>

COVID-19 MASSACHUSETTS FINANCIAL RESOURCES

Program	Compliance Requirements	Payment and Accounting	Senior Living Provider Type
<p><i>Supplement Rate Increase</i></p> <ul style="list-style-type: none"> • Critical stabilization funding to support health care providers impacted by and responding to COVID-19. • \$50 million will go towards across the board rate increases of 10% for nursing facilities and \$30 million to facilities that are setup as COVID-19 centers. • \$50 million will go to facilities that establish and are approved for dedicated COVID1-19 units or wings. This represents an additional 15% increase. • In addition, rest homes will receive a 10% rate increase. 	<ul style="list-style-type: none"> • To be determined. 	<ul style="list-style-type: none"> • Supplemental Payments to Nursing Facilities: MassHealth will pay each nursing facility provider a monthly supplemental payment for four consecutive calendar months, beginning April 2020. Providers do not need to request supplemental payments; all eligible providers will automatically receive these payments by the 15th calendar day of each month. • Payments to COVID-19 Nursing Facilities <ul style="list-style-type: none"> • COVID-19 Nursing Facilities will receive weekly or monthly supplemental payments. • Previously vacant COVID-19 Nursing Facilities will receive weekly, monthly, and/or quarterly supplemental payments. • Expenses related to the facility’s response to the COVID-19 pandemic should be tracked either within its general ledger or in a separate analysis that can be audited by EOHHS. Allowable costs: <ul style="list-style-type: none"> • Should be directly related to the provision of services to COVID-19 residents or establishing, operating, or closing a COVID-19 Nursing Facility; • Must be reasonable and provided in the context of the public health emergency; and • Must be actually paid. Costs not considered to have been paid include, but are not limited to, costs forgiven and costs converted to a promissory note. 	<p>All nursing and assisted living facilities</p>

COVID-19 MASSACHUSETTS FINANCIAL RESOURCES

Program	Compliance Requirements	Payment and Accounting	Senior Living Provider Type
<p><i>Nursing Facility Accountability and Support Funding</i></p> <ul style="list-style-type: none"> Up to \$130 million for two months (May 1 through June 30) for nursing facilities that meet specific requirement and accountability measures. 	<ul style="list-style-type: none"> Funding is dependent on: <ul style="list-style-type: none"> Required Testing: all facilities must test all staff and residents for COVID-19. New Infection Control Audit Rating: all facilities will be regularly audited against a 28-point Infection Control Checklist. Audit Ratings will directly determine level of funding. <ul style="list-style-type: none"> Frequently of audits and progress is determined every two weeks based on (i) performance on the Audits; (ii) staffing levels and call-outs; (iii) COVID-19 infection rates; and (iv) historical performance (e.g., documented infection control issues). Funding Accountability: funds must be used for staffing, infection control, PPE, or direct staff support. <u>Performance measures and funding will be publicly released.</u> 	<ul style="list-style-type: none"> Funding will be distributed biweekly over four “pay periods” (up to \$33M per period). Funding is directly linked to audit ratings over time. Up to 50% of historical reimbursement. Facility are required to use funding for staffing (e.g., wages increases, incentives/bonuses, and access to temporary staffing agencies), infection control, including housekeeping/ environmental services, PPE, and other supports that directly benefit staff (e.g., hotels for staff retention and infection control). 	<p>All nursing facilities</p>

COVID-19 VIRGINIA FINANCIAL RESOURCES

Program	Compliance Requirements	Payment and Accounting	Senior Living Provider Type
<p><i>Temporary Rate Increase</i></p> <ul style="list-style-type: none"> Nursing facilities will receive a temporary \$20 per diem rate increase retroactive to March 12, 2020 through until June 30, 2020 (or earlier for Fee-for-Service if the state of emergency ends before June 30) to cover any COVID-19 related costs. 	<ul style="list-style-type: none"> Facilities will provide a monthly roster billing invoice directly to the Department of Medical Assistance Services (DMAS) or the managed care organizations (MCOs). The roster may include residents or days in that month for whom services have not yet been billed. Members with pending eligibility determinations should be held until eligibility is approved. After eligibility is approved, the facility should include the total days (back to March 12 or the beginning of their eligibility) on the next roster submitted. To simplify payments and reduce the number of invoices, each plan and DMAS must process, multi-facility companies will be required to centrally bill and provide a breakout by NPI by MCO by Member. Providers must use the DMAS approved spreadsheet template. Specialized care providers should submit a separate spreadsheet. DMAS will make Fee-for-Service payments directly to Hospices. DMAS is currently developing a payment schedule to provide the \$20 per diem add-on to nursing facilities outside of the normal nursing facility to hospice billing. For dates of service beginning July 1, the \$20 per diem add-on will be added to the Indirect Care portion of the 2021 rates and paid through the normal claims process. Both DMAS and the MCOs will reconcile these initial financial transaction payments to claims to ensure accuracy in a single reconciliation at the end of the emergency period. DMAS and the MCOs will be responsible for reconciling these payments to their own claims, including runout. 	<ul style="list-style-type: none"> Initial payments may be made by paper check to speed processing. Subsequent invoices provided will be paid within two weeks of receipt and via EFT. Included in net resident service revenue on the financial statements. 	<p>All nursing facilities and specialized care</p>

COVID-19 VERMONT FINANCIAL RESOURCES

Program	Compliance Requirements	Payment and Accounting	Senior Living Provider Type
<p><i>Extraordinary Financial Relief (EFR)</i></p> <ul style="list-style-type: none"> In order to provide financial stability to nursing facilities during the COVID-19 national health emergency, the Division of Rate Setting is expanding the situations under which a nursing home may apply for extraordinary financial relief. 	<ul style="list-style-type: none"> Nursing facilities incurring costs or enduring other hardships related to COVID-19 are eligible to apply for EFR. Providers do <u>not</u> need to be facing “immediate danger or failure” to be eligible for EFR. This temporary change shall be effective immediately and continue until the earlier of sixty days after the national health emergency related ends, or when a determination by the Agency for Human Services is made to revert back to the standard EFR conditions. Nursing homes should submit a written request per V.D.R.S.R Sec. 10.4. Applications and supporting documentation should be emailed to DRS@Vermont.gov 	<ul style="list-style-type: none"> COVID-19 related costs reimbursed through EFR shall not also be reimbursed in the per diem rate and should be self-disallowed on the nursing facility’s cost report. Included under other operating revenue on the financial statements. 	<p>All nursing facilities</p>