



Type of Question	Question	Response
1 Accounting Method	How do cash basis taxpayers treat these receipts at 12/31/20 if the funds are not fully expended by 12/31?	As explained in the notice of reporting requirements on the Provider Relief Fund website, funds must be expended no later than June 30, 2021. This timeline applies to providers that report on the cash basis or accrual basis of accounting.
2 Accounting Method	If group uses GAAP for financial reporting and is a cash basis taxpayer, can they report HHS on cash basis? Would it be OK to pay down AP before year end and possibly delay some billing before year end in order to boost reportable expenses and lost Revenue?	The post-payment provider relief fund guidance indicates the Reporting Entity may use their "normal" method of accounting, without giving examples of what this means. We believe your external reporting method (GAAP in this case) is likely the best method.
3 Expense application - Acute	Are the General and Administrative expenses (ie Mortgage/Rent, Utilities) prorated in any way?	There is no HHS prescribed methodology for allocating General and Administrative expenses. However, HHS did add a FAQs on 10.28.2020 that addressed how to calculate G&A expenses attributable to coronavirus not reimbursed by other sources that may be of interest to your organization when developing your methodology.
4 Expense application - Acute	Would you consider the planning expense to include time spent by management? Assuming this time was tracked and would not exceed the maximum allowed per guidance?	<p>The term "healthcare related expenses attributable to coronavirus" is a broad term that may cover a range of items and services purchased to prevent, prepare for and respond to coronavirus including:</p> <ul style="list-style-type: none"> • 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; • 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 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; and • acquiring additional resources, including facilities, equipment, supplies, health care practices, staffing, and technology to expand or preserve care delivery. Healthcare providers should also calculate incremental General & Administrative expenses attributable to coronavirus, which may include salary and fringe benefits for G&A staff. Healthcare providers will need to maintain documentation to support its healthcare related expenses attributable to coronavirus." HHS did issue a FAQ on 10/28/2020 that provides an example of providers allocating parent overhead costs to the entities that received CARES Act Providers Relief, which may provide a basis for allocating management planning expense.
5 Expense application - Acute	Just to be sure, would you back out pharmacy revenue/expenses from patient operating income? Also I have seen some people include interest and depreciation in general and admin expenses, do you agree with this?	HHS FAQ added on 10/15/2020 that addresses: "An organization has prescription sales as part of its revenue. Can these sales be captured in the data submitted as a part of revenue from patient care?" The response indicates "Generally no, prescriptions sale revenue may not be captured as part of revenue from patient care. Only patient care revenues from providing health care, services, and supports, as provided in a medical setting, at home, or in the community may be included. Patient care revenue do include savings obtained by providers through enrollment in the 340B Program". As for pharmacy expenses, HHS considers "operating expenses from patient care" to be the operating expenses incurred as part of the delivery of care, including salaries, benefits, medical supplies, contracted and/or employed physicians interest, and depreciation."
6 Expense application - NFP	Do payments to employees to continue their pay during office shutdowns qualify for eligible expense?	<p>The term "healthcare related expenses attributable to coronavirus" is a broad term that may cover a range of items and services purchased to prevent, prepare for and respond to coronavirus including:</p> <ul style="list-style-type: none"> • 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; • 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 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; and • acquiring additional resources, including facilities, equipment, supplies, health care practices, staffing, and technology to expand or preserve care delivery. Healthcare providers should also calculate incremental General & Administrative expenses attributable to coronavirus, which may include salary and fringe benefits for G&A staff. Healthcare providers will need to maintain documentation to support its healthcare related expenses attributable to coronavirus." <p>The guidance doesn't clearly address the situation in your question.</p>
7 Expense Application - Phys Office	Would hazard pay or other specified "COVID Bonus" paid to healthcare workers be an eligible expense?	Those expenses would appear to meet the definition of expenses attributed to coronavirus as outlined by HHS. Within the 10.22.2020 Post Payment Notice, fringe benefits are defined as extra benefits supplementing an employees salary, which may include hazard pay, travel reimbursement, employee health insurance, etc. These expenses are eligible up to the amount that is not reimbursed by other sources.
8 *Expense application - Senior Care & I	Are direct expenses only expenses supported by an invoice pay code? How do you handle an increase in hazardous waste?	<p>The term "healthcare related expenses attributable to coronavirus" is a broad term that may cover a range of items and services purchased to prevent, prepare for, and respond to coronavirus including:</p> <ul style="list-style-type: none"> • 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; • 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 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; and • acquiring additional resources, including facilities, equipment, supplies, health care practices, staffing, and technology to expand or preserve care delivery." <p>If the increases in expenses resulted from preventing, preparing for, or responding to coronavirus, they would appear to qualify as healthcare expenses attributable to coronavirus, even if not on a separate invoice (or separately stated on an invoice).</p>
9 *Expense application - Senior Care & I	What happens if we don't use all of the funds? Can the excess funds be returned without penalty? Is this the same for Phase 3?	Provider Relief Funds must be expended no later than June 30, 2021. HHS will provide directions about how to return unused funds. Per a HHS FAQ added on 10.28.2020, When returning the funds, the health provider must return accrued interest associated with the amount being return to HHS if the PRF payments were held in an interest-bearing account. However, if the funds were not held in an interest-bearing account, there is no obligation for the provider to return any additional amounts other than the Provider Relief fund payment being returned to HHS.

10	*Expense application - Senior Care &	We purchased PPE for inventory so we are prepared for an outbreak. Where does the inventory fall within these calcs? It's money expended, not necessarily expended.	While the question does not directly address the how PPE expenditures are accounted for healthcare related expenses attributed to coronavirus, HHS did add a FAQ on 10.22.2020 that addressed the how do providers report total purchase price of capital equipment. Within the FAQ, HHS responded that "providers who use accrual or cash basis accounting may report the relevant depreciation amount based on the equipment useful life purchase price and depreciation methodology otherwise applied." An organization by presume a similar approach would apply to PPE and only the amounts used and therefore, expensed under normal accounting methods. Make sure to document your organization's facts and circumstances and monitor for additional guidance on this matter to be issued by HHS.
11	*Expense application - Senior Care &	If we have not maintained capacity due to staffing shortages is it correct to allocate G&A to COVID expenses? Plenty of lost revenue to support the payments.	The 10.22.2020 Post Payment Notice has retained that the Provider Relief Funds is first applied to healthcare related expenses attributed to coronavirus that another source has not reimbursed and is not obligated to reimburse then PRF payment amounts not fully expended on healthcare related expenses attributed to coronavirus are then applied to patient care lost revenues. Within the HHS 10.28.2020 issued FAQs, the FAQ did clarify that PRF payments retained is the greater of lost revenue or COVID-19 expense formula, NOT the sum of lost revenue and COVID-19 expenses.
12	*Expense application - Senior Care &	Those direct COVID expenses...can not be reimbursed by any other governmental funding source, right?	Per the 10.22.2020 Post Payment Notice, healthcare related expenses attributed to coronavirus must be reported net of reimbursement by other sources. Within a 10.28.2020 FAQ added by HHS, other sources were defined as direct patient billing, commercial insurance, Medicare/Medicaid/Children's Health Insurance Program (CHIP), or other funds received from the Federal Emergency Management Agency (FEMA), the Provider Relief Fund COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured, and the Small Business Administration (SBA) and Department of Treasury's Paycheck Protection.
13	*Expense application - Senior Care &	If your facility actually made money (did not have lost revenue) can you still take all the direct COVID expenses and the other administrative expenses or does that gain offset the expenses and you would not be entitled to the grant?	The 10.22.2020 Post Payment Notice has retained that the Provider Relief Funds is first applied to healthcare related expenses attributed to coronavirus that another source has not reimbursed and is not obligated to reimburse then PRF payment amounts not fully expended on healthcare related expenses attributed to coronavirus are then applied to patient care lost revenues. Within the HHS 10.28.2020 issued FAQs, the FAQ did clarify that PRF payments retained is the greater of lost revenue or COVID-19 expense formula, NOT the sum of lost revenue and COVID-19 expenses.
14	*Expense application - Senior Care &	Cash paid for building rent to related party is this valid expense, does it have to be arms length?	HHS added a FAQ on 10.28.2020 that addressed "how should intercompany rent be treated when reporting operating expenses for patient care?" The response indicated "Intercompany rent should be included when reporting 'operating expenses from patient care' as well as 'operating revenue from patient care.'" While the guidance hasn't specifically addressed this, we believe it is prudent to apply an "underlying cost" approach, similar to typical reimbursement methodology.
15	*Expense application - Senior Care &	Rent is listed under the possible A&G expenses. We've been hearing conflicting opinions whether traditional rent is an allowable COVID expense. Is the regular rent expense included?	The 10.22.2020 Post Payment Notice lists mortgage/rent as General & Administrative Expenses Attributable to Coronavirus in the amount that is above what has been reimbursed by other sources. HHS has not defined a prescribed methodology for allocation G&A costs, so management will need to develop a methodology to do so. However, HHS did add FAQs on 10.28.2020, one of which addressed how to calculate G&A expenses attributable to coronavirus not reimbursed by other sources that may be of interest to your organization when developing your methodology. We believe under existing guidance that rent/related expenses are best considered in relation to sustaining healthcare delivery capacity.
16	*Expense application - Senior Care &	In example #2 why are you taking 10% of A&G expenses as COVID if you in fact reduced A&G expenses?	This was an example to demonstrate one potential methodology to capture cost to maintain healthcare capacity. HHS doesn't provide any prescribed methodology within the Post Payment Notices or the FAQ document to calculate incremental G&A expenses incurred that were attributable to coronavirus. Healthcare organizations will need to develop and support their allocation methodology.
17	*Expense application - Senior Care &	Can the cost of the single audit be used as an expenditure towards substantiating use of the HHS funds if the organization was not previously subject to a single audit?	"The term ""healthcare related expenses attributable to coronavirus"" is a broad term that may cover a range of items ad services purchased to prevent, prepare for and respond to coronavirus including: <ul style="list-style-type: none"> • 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; • 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 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; and • acquiring additional resources, including facilities, equipment, supplies, health care practices, staffing, and technology to expand or preserve care delivery."
18	*Expense application - Senior Care &	Under the new rules, is there any restriction that you still must show a negative EBT in 2020?	In considering the 10.22.2020 Post Payment Notice, lost revenue is defined as the amount of difference between the 2019 and 2020 calendar year actual patient care revenue. EBT is not included in this calculation.
19	*Expense application - Senior Care &	Can amortization on entrance fees for independent living facilities be included as lost patient service revenue?	HHS added a FAQ on 10.28.2020 that addressed "should entrance fees amortization be excluded from patient care?". The response indicated "If the provider includes entrance fee amortization as operating revenue on its financial statements, it should be considered as revenue associated with patient services. Entrance fee amortization must be handled in a consistent manner in both 2019 and 2020."
20	*Expense application - Senior Care &	What rent expense can be related to COVID? Or is that just an example?	Within the 10.22.2020 Post Payment Notice, mortgage/rent is an example of an expense that may qualify as a general and administrative (G&A) expense attributable to coronavirus. An example where mortgage/rent expense may be appropriate to allocate to G&A would be if your organization maintain a wing of your facility to quarantine residents that tested positive for COVID-19. If your organization is renting the facility, it may be appropriate to allocate a portion of the rental expenses related based on the square footnote of that wing to G&A expenses attributed to coronavirus.
21	General	What do you suggest for a client that received over \$750,000 but does not currently have a single audit? Is it premature to start looking for an auditor?	We recommend provider relief fund recipients that may be subject to a single audit seek out counsel from service providers that are best suited to fulfill that need.
22	General	Why do you limit the revenue loss allowed by the expense taken against PRF funds? I read it that you reduced the PRF funds by the expense allowed and then you were able to use all lost revenue towards the PRF funds remaining.	Based on your question, we think there may have been a misinterpretation in our the messaging during our webinar. The 10.22.2020 Post Payment Notice has retained that the Provider Relief Funds is first applied to healthcare related expenses attributed to coronavirus that another sources has not reimbursed and is not obligated to reimburse, then PRF payment amounts not fully expended on healthcare related expenses attributed to coronavirus are applied to patient care lost revenues. Within the HHS 11.2.2020 issued FAQs, the FAQ revised this to indicate PRF amounts retained would include eligible expenses plus lost revenue. This differs from previous guidance which indicated it was the greater of lost revenue or COVID-19 expense formula.
23	General	Would CMS Advance money need to be included in subsidy money and therefore subtracted?	CMS advance funds is not a subsidy but rather a loan from CMS. Due to this, advance funds do not have to be used to reduce expenses
24	Layering	Would state PRF funds be considered "Other Subsidy"?	The guidance provided so far would indicate that all other sources of funding are taken into account before PRF funds, and that would appear to include this example.
25	Layering	Can the OBM/ODM (Ohio) grant funds be used for lost revenue? Also, do those funds have to be used by December 31, 2020?	We believe other subsidy sources would not be incorporated into the lost revenue computation; however, the use of these funds would be used to offset expenses when determining COVID related expenses.
26	Layering	Is it correct to assume that all other relief funds (non-HHS) should be exhausted first before dipping into the PRF HHS funds?	We believe that the guidance has so far confirmed that the PRF funds are considered the last payor, after all other sources.

27	Layering	Would the funds received by in total or by building? For example, we have several buildings who received funding. Would we need to take the total received at all buildings?	I might not understand your question - I think you are asking a question about whether you have to aggregate entities when you are determining healthcare related expenses for PRF reporting. You would have to aggregate buildings to the extent that they are in the same Reporting Entity.
28	PPP	Are PPP loans specified to be added to this accounting as other subsidies?	We believe there needs to be more guidance in relation to accounting for PPP loan funds along with PRF loans (for example, what happens when the "use" of PPP Loan funds occurs in 2020, and "forgiveness" in 2021). In response to your question, we believe that if you have applied PPP Loan funds to reimburse expenses, you can't apply PRF funds to that same expense amount.
29	PPP	How does the PPP loan come into play?	We believe there needs to be more guidance in relation to accounting for PPP loan funds along with PRF loans (for example, what happens when the "use" of PPP Loan funds occurs in 2020, and "forgiveness" in 2021). In response to your question, we believe that if you have applied PPP Loan funds to reimburse expenses, you can't apply PRF funds to that same expense amount.
30	PPP	If a facility received a PPP loan, would that be a 100% reduction as a subsidy even through not "COVID related expense"? It seems to penalize those facilities that have PPP funding...	We believe there needs to be more guidance in relation to accounting for PPP loan funds along with PRF loans (for example, what happens when the "use" of PPP Loan funds occurs in 2020, and "forgiveness" in 2021). In response to your question, we believe that if you have applied PPP loan funds to reimburse expenses, you can't apply PRF funds to that same expense amount; in our examples, we have only counted PPP Loan expenditures as reductions to PRF when they are eligible COVID expenses.
31	PPP	I understand the Accounting for Funds is an example, but if we received PPP money, we likely need to be careful about claiming mortgage and utilities expenditures for proving GD expenditures ... correct?	We believe there needs to be more guidance in relation to accounting for PPP loan funds along with PRF loans (for example, what happens when the "use" of PPP Loan funds occurs in 2020, and "forgiveness" in 2021). In response to your question, we believe that if you have applied PPP loan funds to reimburse expenses, you can't apply PRF funds to that same expense amount.
32	PPP	How do PPP funds figure into this?	We believe there needs to be more guidance in relation to accounting for PPP loan funds along with PRF loans (for example, what happens when the "use" of PPP Loan funds occurs in 2020, and "forgiveness" in 2021). In response to your question, we believe that if you have applied PPP loan funds to reimburse expenses, you can't apply PRF funds to that same expense amount.
33	PPP	How does PPP forgiveness impact the recognition of CARES act funds?	We believe there needs to be more guidance in relation to accounting for PPP loan funds along with PRF loans (for example, what happens when the "use" of PPP Loan funds occurs in 2020, and "forgiveness" in 2021). In response to your question, we believe that if you have applied PPP loan funds to reimburse expenses, you can't apply PRF funds to that same expense amount; in our examples, we have only counted "PPP Loan expenditures as reductions to PRF when they are eligible COVID expenses.
34	PPP	If total of PRF and PPP funds received is > than \$750K does it subject to single audit? even if separately they are < than \$750K	There are two clarifying items to address your question: 1) PPP Loan funds are NOT subject to single audit, and 2) The PRF funds and other federal direct or pass-through funds received would be subject to single audit based on applying "expenditures" of PRF funds, rather than the amount you have received.
35	PPP	Would PPP loan be allocated like the stimulus allocation in example #3?	We believe there needs to be more guidance in relation to accounting for PPP loan funds along with PRF loans (for example, what happens when the "use" of PPP Loan funds occurs in 2020, and "forgiveness" in 2021). In response to your question, we believe that if you have applied PPP loan funds to reimburse expenses, you can't apply PRF funds to that same expense amount; in our examples, we have only counted "PPP Loan expenditures" as reductions to PRF when they are eligible COVID expenses.
36	PPP	You spoke of PPP loans as other source, if not forgiven at this time is it really a other source?	We believe there needs to be more guidance in relation to accounting for PPP loan funds along with PRF loans (for example, what happens when the "use" of PPP Loan funds occurs in 2020, and "forgiveness" in 2021). In response to your question, we believe that if you have applied PPP loan funds to reimburse expenses, you can't apply PRF funds to that same expense amount; in our examples, we have only counted PPP Loan expenditures as reductions to PRF when they are eligible COVID expenses.
37	PPP	If one hasn't applied for PPP loan forgiveness yet, will it count as additional 'other' subsidy funds?	We believe there needs to be more guidance in relation to accounting for PPP loan funds along with PRF loans (for example, what happens when the "use" of PPP Loan funds occurs in 2020, and "forgiveness" in 2021). In response to your question, we believe that if you have applied PPP loan funds to reimburse expenses, you can't apply PRF funds to that same expense amount.
38	PPP	Is PPP considered "Other subsidy"?	We believe there needs to be more guidance in relation to accounting for PPP loan funds along with PRF loans (for example, what happens when the "use" of PPP Loan funds occurs in 2020, and "forgiveness" in 2021). In response to your question, we believe that if you have applied PPP loan funds to reimburse expenses, you can't apply PRF funds to that same expense amount.
39	Reporting	Does reporting entity flexibility include reporting combined TINs under a single controlling management company (not parent)?	The post-payment notice of reporting requirements from October 22, 2020 give several examples of reporting entities for General Distribution payments. They would appear to accommodate this structure, if that entity can otherwise attest to the terms and conditions.
40	Reporting	Can you speak to how companies with a fiscal year end of 6/30/20 should report or estimate for FY 2020?	Regardless of your fiscal year end, you will still need to report on a calendar year basis. For financial statements purposes, you will need to determine a reasonable method to estimate revenue for the remainder of calendar year.
41	Reporting	Does the state CARES Act funding and HHS infection control grants get included in the \$500K to determine if detailed reporting is necessary?	We believe the \$500,000 limit is assessed based solely on funds directly received through the Provider relief fund phases. Please note that the requirements for Single Audit would most likely include these funds.
42	Reporting	Is there any common ownership allowance for reporting entity flexibility where a direct ownership does not exist?	The post-payment notice of reporting requirements from October 22, 2020 give several examples of reporting entities for General Distribution payments. They appear to accommodate nontraditional structures in their second and third examples if that entity can otherwise attest to the terms and conditions.
43	Reporting	If we define the reporting entity to include associated providers/subsidiaries, then do we trigger the \$750,000 audit on the reporting entity where the individual TINs would not trigger the \$750,000 limit?	That is a great question. We have not yet seen any guidance on this topic. Without guidance, I would at this time expect that the single audit "Reporting Entity" determination will not be driven by the PRF portal submission.
44	Reporting	How would we tie the subsidiaries to the Parent with HHS?	We expect the input portal will provide adequate detail to instruct HHS on what subsidiary TINs are included with a submission from a parent TIN.
45	Reporting	Regarding reporting entity, if the parent does not provide health care services directly, but rather through subsidiaries that received PRF, can the parent still be the reporting entity?	The post-payment notice of reporting requirements from October 22, 2020 give several examples of reporting entities for General Distribution payments. They appear to accommodate nontraditional structures in their second and third examples if that entity can otherwise attest to the terms and conditions.
46	Reporting	For reporting, we attested by recipient TIN and never had the Parent attest. After clarification was made, attesting was closed. Can we still shift among subsidiaries despite NOT attesting at the Parent level?	We believe that the updated guidance indicates that the parent can be the Reporting Entity in your example (the subsidiary attested).
47	Reporting	The true effects of the pandemic were felt starting in Q2 2020. Under the current guidance, the reporting is for the 12-month period 12/31/2020 vs. 12/31/2019?	We agree with your interpretation.
48	Revenue Calculation - Acute	If comparing CY to PY revenues, any interpretation on how to handle price increases, which would inherently make 2020 higher/inflated?	As currently written, the guidance does not allow a PRF funding recipient to take into account any changes related to new service lines, charge increases, acquisitions, opening of new facilities, favorable reimbursement adjustments recognized in 2020 (relating to prior years, recorded within revenue from patient care), or any other items in its calculation of lost revenue.

49	Revenue Calculation - Senior Care & L	How should one lost revenue if its facility was sold prior to the end of 2020? It won't have a 12-month period to compare to 2019.	As currently written, the guidance requires a funding recipient to compare calendar year 2019 revenues to calendar year 2020 revenues for its lost revenue calculation, with no exceptions. Therefore, the funding recipient will be required to calculate and report lost revenues for the period under ownership in both calendar year 2019 and calendar year 2020.
50	Revenue Calculation - Senior Care & L	How will lost revenue calculation work for a new entity or a change of ownership or stabilizing entity? Can you use Q4 2019 if no data available in prior quarters?	As currently written, the guidance requires a funding recipient to compare calendar year 2019 revenues to calendar year 2020 revenues for its lost revenue calculation, with no exceptions. Therefore, the funding recipient will be required to calculate and report lost revenues for the period under ownership in both calendar year 2019 and calendar year 2020.
51	Revenue Calculation - Senior Care & L	We've experienced growth unrelated to COVID, in one program but had to temporarily close another program due to COVID. How do we show the lost revenue from the program that closed since our total organizational revenue is actually higher than 2019?	As currently written, the guidance does not allow a PRF funding recipient to take into account any changes related to new service lines, charge increases, acquisitions, opening of new facilities, favorable reimbursement adjustments recognized in 2020 (relating to prior years, recorded within revenue from patient care), or any other items in its calculation of lost revenue.
52	Revenue Calculation - Senior Care & L	Do we have to break out COVID related expenses if our lost revenue comparing 2020 vs 2019 is greater than the PRF received?	As currently written, the guidance requires a provider relief fund recipient to first quantify and report total COVID-19 expenses, and then calculate and report total lost revenue (both as defined in the most recent HHS reporting guidelines).
53	Revenue Calculation - Senior Care & L	Can the calculation of lost revenue be done by business unit or does it need to be company-wide? For instance, if we lose \$1M in one facility but have revenue increases of \$1M elsewhere is there any lost revenue?	As currently written, the guidance does not allow a PRF funding recipient to take into account any changes related to new service lines, charge increases, acquisitions, opening of new facilities, favorable reimbursement adjustments recognized in 2020 (relating to prior years, recorded within revenue from patient care), or any other items in its calculation of lost revenue.
54	Revenue Calculation - Senior Care & L	Our 2020 receipts will exceed 2019 due to adding a new service line in 2020. Otherwise our 2020 receipts would have been lower than 2019 due to COVID. Are there any provisions to account for this situation?	As currently written, the guidance does not allow a PRF funding recipient to take into account any changes related to new service lines, charge increases, acquisitions, opening of new facilities, favorable reimbursement adjustments recognized in 2020 (relating to prior years, recorded within revenue from patient care), or any other items in its calculation of lost revenue.
55	Revenue Calculation - Senior Care & L	Does the lost revenue calculation include the subsidies received?	Per the guidance, the lost revenue calculation excludes incremental subsidies, and only includes the difference between their 2019 and 2020 actual patient care revenue.
56	Revenue Calculation - Senior Care & L	If I expanded by adding new offices in 2020 and accordingly topline revenue increased over 2019 but on a same office comparison the revenue was lower than 2019 — is there any way to account for it as lost revenue?	As currently written, the guidance does not allow a PRF funding recipient to take into account any changes related to new service lines, charge increases, acquisitions, opening of new facilities, favorable reimbursement adjustments recognized in 2020 (relating to prior years, recorded within revenue from patient care), or any other items in its calculation of lost revenue.
57	Revenue Calculation - Senior Care & L	For the lost revenue calculation, what are the start and end dates that are to be used?	The start dates for lost revenue calculations are January 1, 2020 through December 31, 2020. An additional 6 months (January 1, 2021 through June 30, 2021) may be utilized, as appropriate, for any provider relief funding not utilized by December 31, 2020.
58	Revenue Calculation - Senior Care & L	What about Operators that CHOW'ed in 2019 or 2020. How do they compare YoY?	As currently written, the guidance does not allow a PRF funding recipient to take into account any changes related to new service lines, charge increases, acquisitions, opening of new facilities, favorable reimbursement adjustments recognized in 2020 (relating to prior years, recorded within revenue from patient care), or any other items in its calculation of lost revenue.
59	Revenue Calculation - Senior Care & L	How do you deal with, for example, a facility that came on part year in 2019, but you had it full year 2020. It would appear your revenues would go up if you looked at it year over year, so how do you get an actual comparison if you have only a partial year 2019?	As currently written, the guidance does not allow a PRF funding recipient to take into account any changes related to new service lines, charge increases, acquisitions, opening of new facilities, favorable reimbursement adjustments recognized in 2020 (relating to prior years, recorded within revenue from patient care), or any other items in its calculation of lost revenue.
60	Revenue Calculation - Senior Care & L	How about operators that took over at some point in 2019? Or had turn around facilities that were building up the end of 2019 and early 2020? They originally allowed for budgeted.	As currently written, the guidance does not allow a PRF funding recipient to take into account any changes related to new service lines, charge increases, acquisitions, opening of new facilities, favorable reimbursement adjustments recognized in 2020 (relating to prior years, recorded within revenue from patient care), or any other items in its calculation of lost revenue.