

COVID-19 RESPONSE FUNDING FINANCIAL REPORT GUIDANCE

UPDATED AUGUST 11, 2020

The purpose of this document is to provide financial reporting guidance to grant recipients of the **COVID-19 Short Term Emergency Funding** and the **COVID-19 Health Care Response Grants**. Grant funding was made available under the Health Care Response Fund and Provider Grant Program. Minnesota Session Laws 2020, Chapter 70, which authorized the Commissioner of Health to award grants to support the capacity of eligible organizations to plan for, prepare for and respond to an outbreak of a communicable disease.

Introduction

Two grant programs were established in March 2020 to help meet the needs of health care organizations in Minnesota to respond to COVID-19 needs.

- Short Term Emergency awarded \$50,000,000
- Health Care Response Grant awarded \$150,000,000

Your organization was a recipient of one or both of these grants and is required to complete progress and financial reports. The schedule for reports, and the associated reporting period for each are outlined below.

Report Overview

The Office of Rural Health and Primary Care will use the Financial Report to document financial expenditures and assess the progress and impact of the **COVID-19 Short Term Emergency Funding** and the **COVID-19 Health Care Response Grants** and provide feedback to assist grantees.

Grantees are required to submit a Financial Report via MDH's Grant Management Portal as per the reporting schedule below. Please note there are differences in the reporting requirements between the grant programs.

COVID-19 Short Term Emergency Funding Grants (updates in red)	
Reporting Period	Report Due
3/3/2020-7/31/2020 6/30/2020	August 30, 2020
8/1/2020-10/31/2020 7/1/2020-9/30/2020	November October 30, 2020
Updated spend down reports only for required grantees	November 23, 2020
11/1/2020-12/31/2020 10/1/2020-12/30/2020	January 31, 2021
12/31/2020-2/1/2021	April 30, 2021

COVID-19 Health Care Response Grant (updates in red)	
Reporting Period	Report Due
3/18/20-7/31/20 6/30/2020	August 30, 2020
8/1/2020-10/31/2020 7/1/2020-9/30/2020	October 15 30 , 2020
Updated spend down reports only for required grantees	November 23, 2020
10/1/2020-10/31/2020	November 23, 2020
11/1/2021-12/31/2021 10/1/2020-12/30/2020	January 31 31 , 2021

Additional Spenddown Reporting Requirement

Grantees must provide two spenddown reports during the grant period to help track remaining funds.

Short Term Emergency Funding Grant Recipients: A reporting form will be sent to you in September.

Health Care Response Grant Fund Recipients: Additional questions will be on the Financial Report Form for the second and third reporting periods.

Questions will include:

1. Do you anticipate spending down all of your grant funds?
2. If you do not expect to spend down your funds, how much will you have remaining?
3. Would you like to receive technical assistance regarding funding spend down?

Guidance to Complete Financial Report

The financial report documents that expenditures match the approved budget categories in the grant agreement.

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1. Responses will only be requested for funded activities listed in Exhibit B of your grant agreement.
2. If you did not receive funding for an activity, it will not be included in your reporting form.
3. To ensure accurate reporting, terms and budget categories are described below.
4. Grantees should only report on expenses for the current reporting period.

Budget Reporting Category: Only budget categories that were funded will appear in your organization’s reporting form. Funded budget categories are listed in Exhibit B of your grant agreement.

Description of Expenses: A description of allowable expenses for each budget category are included for each budget category. Further information can be found in the table below.

Instructions: Each question states how to enter the requested information. Responses are only required for funded activities.

Responses: Only include information about approved expenses during the reporting time period. Approved expenses can be found in Exhibit B of your grant agreement.

Supporting Documentation: Documentation is required to verify that expenses claimed are eligible to be funded through this grant, and at least equal the amount claimed. Documents can be uploaded at the end of the reporting form. Type of documentation required for expenses is listed below. **Do not send documentation that includes or identifies patient information.**

Submitting Report: When completing the reporting form you can either click **“Save Follow-up”** that allows you to save the information you entered and come back to complete or **“Submit Follow-up”** that submits the information you have entered, and will not allow you to edit once it is submitted. You will be able to view your responses once it is submitted.

[Link to Eligible and Ineligible Expenses.](#)

Budget Category	Definitions	Required Documentation (must align with Generally Accepted Accounting Principles)
Salary	Salary includes payments to staff working on COVID-19 response. Eligible expenses include: hazard pay, overtime pay, staff training and orientation, patient outreach activities; reassigned staff and newly hired staff working on COVID-19. Ineligible expenses for this grant are stand-by pay, lost wages, wages for staff being isolated or quarantined, and paid sick leave for staff.	
	Clinical Services include staff time to provide or support patient care and services related to COVID-19 prevention and treatment. This may include but is not limited to professionals	Supporting documentation will show time spent on

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	<p>such as nurses, physicians, care coordinators, certified nurse assistants, and physician assistants.</p> <p>Staff Training includes all staff time related to providing and participating in staff training and orientation related to COVID-19.</p> <p>Emergency Transportation includes staff time to provide additional emergency transportation of patients to or from a location due to a medical emergency related to COVID-19.</p> <p>Testing includes staff time to develop and implement screening and testing procedures. This does not include staff time for screeners at doors or entrances of a facility, for staff conducting screening include in the budget line item “Salary-Other”.</p> <p>Outreach includes staff time spent conducting patient, resident or family outreach to offer education, instruction and programs related to COVID-19. Outreach does not include scheduling, general operations, marketing expenses or staff time for marketing. (Only include staff expense for outreach if it was a part of your approved budget in Exhibit B of your grant agreement.)</p> <p>Other includes staff time to provide supportive services that were approved in the grant agreement budget to plan, prepare and provide services in response to COVID-19. This can include meal service, COVID-related planning and policy develop screening or cleaning in response to COVID-19 conducted by staff.</p>	<p>COVID-19 related activities and verify the amount paid, including fringe benefits, to the employee and charged to this grant. Examples include official timesheets, payroll registers, or other information that clearly describe duties and wages</p>
Supplies	<p>Supplies include purchases of consumable products or materials used for COVID-19-related response and cost less than \$5,000 per unit. Testing- supply costs will be recorded separately-do not include expenses for testing supplies in this budget category.</p>	
	<p>PPE (personal protective equipment) includes consumable protective supplies to protect when interacting with or treating staff, visitors and patients. PPE includes, but is not limited to, gloves, gowns and masks. A breakdown of the quantity and costs for masks, gowns, gloves and other PPE purchases is required to be reported in this form. The breakdown of costs should equal the total amount of PPE expenses submitted.</p> <p>Specialty cleaning supplies are supplies used for cleaning in response to COVID-19 for the safety and health of staff and patients.</p> <p>Other Supplies are supplies used in response to COVID-19 that are not included in the other named, areas for supplies. They would have been included in and approved in the grant agreement budget.</p>	<p>Documentation for supplies include invoices and/or receipts that clearly show amount reported on financial form and how it relates to the COVID-19 response.</p>
Testing	<p>Cost of all supplies, shipping, delivery and equipment for COVID-19 testing.</p>	
	<p>COVID-19 Testing supplies all supplies related to testing for COVID-19. Testing supplies are items that cost less than \$5,000 per unit.</p>	<p>Documentation for supplies include invoices or receipts that clearly show amount</p>

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	<p>COVID-19 Test Lab Equipment is equipment used to test for COVID-19. Testing equipment are items that cost over \$5,000 per unit.</p> <p>Shipping and Courier costs for testing are any costs related to the shipping expenses and/or courier services to send test kits or deliver test specimens.</p>	<p>reported and identifies items purchased. Do not include identifiable patient information in the documentation.</p>
Equipment	<p>Eligible equipment is limited to equipment over the cost of \$5,000 per unit, and includes acquisition, modifications, attachments, and accessories needed to make it usable for COVID-19 response.</p>	
	Ventilators	<p>Documentation includes description of the equipment; manufacturer's serial number, model number, source of equipment, date received; unit cost; location of the equipment and how it relates to the COVID-19 response.</p>
	<p>Equipment other includes equipment, replacement parts or filters for medical equipment that are necessary for the equipment's operation in protecting or treating staff, visitors or patients. Only include costs for items over \$5,000 per unit; items under \$5,000 per unit should be included under Supplies.</p>	
Construction	<p>Construction costs include the temporary conversion of space for a COVID-19 related purpose that will revert to its original use after the pandemic. Also includes establishing and operating temporary site(s) to provide testing, treatment beds, and isolation or quarantine quarters.</p>	
	<p>Converted temporary space is dedicated space that has been changed from its original purpose to be used in response to COVID-19 and will revert back to its original purpose.</p> <p>Eligible expenses include costs of constructing additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to fixed assets.</p>	<p>Documentation includes invoices for work completed.</p>
	<p>Temporary Sites are locations established as a temporary space to test individuals for COVID-19; to provide hospital beds for patients affected by COVID-19; or to isolate or quarantine individuals affected by the COVID-19 outbreak. It may also include temporary sites to provide treatment for patients affected by COVID-19.</p>	
Other	<p>All other costs related to COVID-19 Response.</p>	
	<p>Other Temporary information technology and systems include IT and IT systems that have been set-up in response to COVID-19 to deliver health care services or consultations via telemedicine to the patient where the patient is located, when the licensed health care provider is at another site. Systems include telemedicine that provides real-time two-way, interactive audio and visual communications, including the application of secure video conferencing or store-and-forward technology to provide or support health care delivery. It facilitates the assessment, diagnosis, consultation, treatment, education, and care management of a patient's health care.</p>	<p>Documentation includes invoices with detailed information on charges to grant; receipts for any items being charged to the grant; and how it relates to COVID-19 response.</p> <p>Do not include identifiable patient information in the documentation.</p>

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	<p>Examples of information technology include tablets, computers with video capability, web-cameras, headsets, and HIPPA certified video conferencing subscriptions.</p>	
	<p>Other Non-Salary Emergency Transportation Costs include patient or client emergency transportation related to COVID-19.</p>	
	<p>Other Non-Salary Staff Isolation and Quarantine includes costs related to staff who either test positive or have been exposed to COVID-19 and do not require hospitalization, but need to be quarantined or isolated. Eligible costs could include costs such as hotels, motels and other forms of non-congregate sheltering, and must be reasonable and necessary to address the threat to public health and safety. Ineligible costs include wages for staff unable to work because of isolation or quarantine.</p>	
	<p>Other Costs for Temporary Sites Non-Construction include costs related to the temporary change to or renovation of a site that will convert back to its original use. Does not include construction costs.</p>	
	<p>Other costs include costs related to COVID-19 response that were not included in the above budget lines and were approved in the grant agreement budget For example, non-salary outreach expenses, look up master list</p>	