



Department of Medicaid

Mike DeWine, Governor
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Medicaid Advisory Letter (MAL) No. 646
August 3, 2020

TO: Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF/IIDs) Services

FROM: Maureen M. Corcoran, Medicaid Director

SUBJECT: Treatment and reporting of Corona Relief Funds (CRF) distributed to ICF/IIDs through The Office of Budget and Management (OBM) to provide financial relief to providers impacted by the COVID-19 pandemic

Across the spectrum of Ohio's health care providers, the impact of COVID-19 has been significant to their workforces and their operations. Ohio's health care providers have been steadfast in their continued commitment to safety and quality for those they serve. The following communication relates to private ICF/IIDs.

The CARES Act, signed March 27th, 2020, provides states with federal funding from the Federal Corona Relief Funds (CRF) for costs incurred by the states due to COVID-19 for schools, healthcare providers, and local governments among other purposes.

On July 13, the Controlling Board gave the Office of Budget and Management (OBM) approval for five actions, including distribution of CRF funds to ICF/IIDs.

Providers who receive funding directly from Health Resources and Services Administration (HRSA), are not disqualified from applying for funds from OBM.

<https://www.hhs.gov/about/news/2020/06/09/hhs-announces-enhanced-provider-portal-relief-fund-payments-for-safety-net-hospitals-medicare-chip-providers.html>

This advisory letter specifies guidance to ICF/IIDs who receive CRF funding through OBM. ICF/IIDs who receive CRF funding are responsible to :

1. Identify and report CRF funds received as other revenue (not to be offset) on a separate cost report line 5400 – Other Revenue.
2. Maintain documentation to support the increased cost and reduction in revenue resulting from the COVID-19 pandemic. Documentation shall support costs incurred and revenue loss attributable to COVID-19. ICF/IIDs who were subject to rate ceilings may include the portion attributable to COVID-19.

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3. Complete a reconciliation that includes a comparison between all COVID-19 relief funds received, including CRF funds and COVID-19 received from HRSA or any other unit of government and the increased cost and reduction of revenue. The reconciliation cannot count the same losses that were covered by any other COVID-19 relief funding from HRSA or any other source. The ICF/IID is responsible to return CRF funds that exceed the increased cost and reduction of revenue.

For additional information, ICF/IIDs should contact the Ohio Department of Developmental Disabilities, Division of Residential Resources, and refer to this Medicaid Advisory Letter, which is posted by ODM at:

<https://medicaid.ohio.gov/RESOURCES/Publications/ODM-Guidance#161542-medicaid-policy>.