



# The CARES Act Provider Relief Payments: Are There Strings Attached to “No Strings Attached” Money?

Presented to the State Bar of Michigan, Health Care Law Section

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 **bakertilly**

# Presenters

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# Today's Webinar

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- Overview of the CARES Act & FFCRA
- Health Care Provider Programs: Categories and Timetables
- Accounting & Administrative Requirements
- Questions?

# Families First Coronavirus Relief Act

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- PL 116-127: March 18, 2020 Signed into Law
- \$3.471B Total Funding
- \$1,064,000,000 to HHS for COVID detection, diagnosis and testing w/o patient responsibility (includes private insurance)
- Expanded FMLA & Emergency PSLA related to COVID
- \$1B for states to expand Unemployment assistance

# CARES Act(s) - \$ Breakdown

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- CARES Act: \$2T in economic relief from the Coronavirus – largest in American history
  - Signed March 27, 2020
  - \$100B for Health Care Provider Relief Funding
- CARES Act 2.0 (PPPHCE): \$484B additional funding
  - Signed April 24, 2020
  - Additional \$100B for Health Care Purposes

# The CARES Act – General Funding Programs

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- Paycheck Protection Program
  - Forgivable loans
  - Initial \$349B appropriation exhausted; CARES Act 2.0 additional \$310B appropriations signed into law April 24, 2020
  - \$60B set aside for small lenders
- Economic Injury Disaster Loans (EIDL)
  - Loans (not forgivable)
  - Payroll tax credits
- Payroll tax credits (not available with PPP)
- Additional \$700B expected for state / local governments

Program	Appropriation	Eligible Providers	Action Required
<b>CARES Act</b>			
AAPP – Part A'	\$59.6 Billion	Part A providers	Loans application through MAC
AAPP – Part B	\$40.4 Billion	Part B providers	Loans application through MAC; CMS Suspended April 26, 2020
PRF General Distribution (Wave I)	\$30 Billion	Providers who bill Medicare FFS	Sign Attestation within 30 days of receipt of funds
PRF General Distribution (Wave II)	\$20 Billion	Providers who bill Medicare but have substantial non-Medicare revenues	Upload 2018 financial data / cost report and sign Attestation
PRF Targeted Distribution: COVID-19 High Impact Hospitals	\$12 Billion	395 Hospitals that provided inpatient care for 100+ COVID patients from January 1, 2020 – April 10, 2020; \$2B per DSH & Uncompensated facilities	Provide HHS requested admissions information by April 25, 2020; Payments begin May 1, 2020
PRF Targeted Distribution: Uninsured	Until Fund Exhausted	Providers who treated uninsured patients for COVID-19	Register through portal (open 4/27/2020). Claims submission starting May 6, 2020
PRF Targeted Distribution: Rural Hospitals	\$10 Billion	Rural hospitals, CAHs, rural health clinics and Community Health Centers in rural areas	None. Based on physical address with CMS/HRSA <ul style="list-style-type: none"> <li>Min. \$ 1M to CAHs &amp; RHs</li> <li>Min. \$100,000 CHC and RHC</li> </ul>
PRF Targeted Distribution: Additional Allocations	To Be Determined (TBD)	Providers including skilled nursing facilities, dentists, and Medicaid-only providers	TBD
<b>CARES Act Total</b>	<b>\$100 Billion</b>		
<b>CARES Act 2.0</b> [Paycheck Protection Program and Health Care Enhancements Act]			
PPHCE Act: Treatment	\$75 Billion	TBD	TBD
PPHCE Act: Testing	\$25 Billion	States, localities and tribes, NIH, CDC, BARDA, FQHCs, providers treating uninsured, and others TBD	TBD
<b>CARES Act 2.0 Total</b>	<b>\$100 Billion</b>		



Health Care Provider Programs

# CARES ACT



# Title II: Supporting America's Health Care System in the Fight Against the Coronavirus

- Advanced & Accelerated Payment Program (AAPP)
  - Loan (repayment required)
  - Eligibility
  - Use of Funds
  - Application
  - Repayment/reconciliation
- Provider Relief Fund Program (PRF)
  - General Distribution & Targeted Distribution
  - Grant - no repayment\*
  - Eligibility Requirement
  - Use of Funds / Documentation / Reporting

# § 3719 Accelerated & Advanced Payment Program (AAPP)

- Expands SSA § 1815(e)(3) advanced/accelerated payments
- Part A (*i.e.*, In-patient acute care hospitals, children's hospital, Critical Access Hospital, certain cancer hospitals)
- Part B (*i.e.*, physicians, non-physician practitioners and DME)—**April 26, 2020 CMS Suspends AAPP for Part B**
- Purpose: provide necessary funds when there is a disruption in claims submission and/or claims processing.

# AAPP Eligibility

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- Have billed Medicare for claims within 180 days immediately prior to the date of signature on the provider's/supplier's request form
- Not be in bankruptcy
- Not be under active medical review or program integrity investigation, and
- Not have any outstanding delinquent Medicare overpayments.

# AAPP Application

- Provider Information (i.e., name, address, PTAN, NPI, Part A/B)
- Contact Information
- **Reason for Request:** “Delay in provider/supplier billing process is of an isolated temporary nature beyond the provider/supplier’s normal billing cycle due to COVID-19 and not attributable to other third party payers or private patients”
- Requested Payment Amount: Maximum as calculated by CMS or other amount
- Certification: no plans to cease operations or file bankruptcy; not under investigation for fraud

# AAPP Process

- Reduced processing time to 4-6 days (↓ 3-4 weeks)
- Application/Request to applicable MAC
  - Locate your designated MAC [here](https://www.cms.gov/Medicare/Medicare-Contracting/Medicare-Administrative-Contractors/Downloads/MACs-by-State-June-2019.pdf) (<https://www.cms.gov/Medicare/Medicare-Contracting/Medicare-Administrative-Contractors/Downloads/MACs-by-State-June-2019.pdf>)
  - WPS: [https://www.wpsgha.com/wps/wcm/connect/mac/2ec7efb4-8959-48b2-9c53-e1577f5a5f24/WPS+GHA+Accelerated+and+Advance+Payment+Request.pdf?MOD=AJPERES&CONVERT\\_TO=url&CACHEID=ROOTWORKSPACE.Z18\\_J9IA1280M864\\_60A9F22N9C30G2-2ec7efb4-8959-48b2-9c53-e1577f5a5f24-n5PST3R](https://www.wpsgha.com/wps/wcm/connect/mac/2ec7efb4-8959-48b2-9c53-e1577f5a5f24/WPS+GHA+Accelerated+and+Advance+Payment+Request.pdf?MOD=AJPERES&CONVERT_TO=url&CACHEID=ROOTWORKSPACE.Z18_J9IA1280M864_60A9F22N9C30G2-2ec7efb4-8959-48b2-9c53-e1577f5a5f24-n5PST3R)
  - CGS: [https://www.cgsmedicare.com/pdf/covid\\_accelerated\\_req\\_form.pdf](https://www.cgsmedicare.com/pdf/covid_accelerated_req_form.pdf)
  - NGS: [http://www.mssnyenews.org/wp-content/uploads/2020/03/1770\\_033020\\_request\\_adv\\_payment\\_form\\_j6jk-1.pdf](http://www.mssnyenews.org/wp-content/uploads/2020/03/1770_033020_request_adv_payment_form_j6jk-1.pdf)

# AAPP Loan Amounts & Use of Funds

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- 100% Medicare amount for 3 month period (Most providers/suppliers)
- 100% Medicare amount for 6 month period (Inpatient acute care hospitals, children's hospitals and certain cancer hospitals)
- 125% Medicare amount for 6 month period (Critical Access Hospitals)
- No restrictions on use of funds, no further service requirements

# AAPP Repayment Terms

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- Begins 120 days after payment “issuance”
- 1 year: Inpatient acute care hospitals, children’s hospitals, certain cancer hospitals and CAHs
- 210 Days: All other Part A providers and Part B suppliers
- Repayment or reconciliation / settlement in final cost report (Periodic Interim Payment Part A providers)

# AAPP Compliance – Recommended Best Practices

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- Understand your repayment deadline and when interest begins to accrue
- Consult with your CPA on the related income and expense recognition for these advances
- Be mindful of False Claims Act when submitting an application
- No appeal rights related to these payments





CARES Act Funding

# PROVIDER RELIEF FUND-GENERAL DISTRIBUTION

# Provider Relief Fund (PRF)

- \$50B CARES Act “General Distribution”
  - **Wave I:** \$30B initial allocation paid 4/10/20 (ACH) and 4/17/20 (check)
    - Immediate infusion of cash grant payment for FFS
  - **Wave II:** \$20B allocation 4/24/20
    - Focusing on non-FFS providers (MA, Medicaid, etc.)
  - NOT a loan / no repayment to **eligible** providers & **eligible** expenditures

# PRF Eligibility

- All facilities and providers that received Medicare fee-for-service (FFS) reimbursements in 2019
- provides or provided after January 31, 2020, diagnoses, testing, or care for individuals with possible or actual cases of COVID-19
- not currently terminated from participation in Medicare
- not currently excluded from participation in a Federal health care program
- Medicare billing privileges not currently revoked

# PRF Grant Calculations

- Wave I: Proportional to 2019 Medicare FFS Billing
  - Automatic
  - Based on % of total FFS applied to \$30B (roughly 6.2% of FFS)
- Wave II: ???
  - Automatic for Cost-Reporting Entities
  - 2018 Net Patient Revenues from ALL sources
  - HHS to target hardest hit areas, rural providers, Medicaid providers, providers to uninsured

# PRF Use of Funds

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- To prevent, prepare for, and respond to Coronavirus
- Reimburse the Recipient only for health care related expenses or lost revenues that are attributable to coronavirus
- Cannot use for expenses or losses that have been reimbursed from other sources

# PRF Attestation & Acceptance

- Attestation/Acceptance of Terms & Conditions Required
- Via online portal opened 4/16/20 (Wave I) and 4/24/20 (Wave II)
- 4 Steps (within 30 days of receipt of payment):
  - Confirm eligibility
  - Provider TIN / EIN / SSN
  - Bank Account and Payment Information
  - Attestation & Acceptance of T&Cs and “*other relevant statutes...*” (FWA laws, grants, etc.)
    - “Materiality” of attestation; again, be mindful of False Claims Act
- Inaction within the 30 day window is deemed an acceptance of Ts&Cs

# Terms & Conditions

- April 30, 2020—HHS Posted Updated Ts&Cs  
Terms and Conditions for Provider Relief Fund  
Distributions

Terms and Conditions
<a href="#">Relief Fund Payment from \$20 Billion General Distribution - PDF</a>
<a href="#">Relief Fund Payment from \$30 Billion General Distribution - PDF</a>
<a href="#">FFCRA Relief Fund Payment Terms and Conditions - PDF</a>
<a href="#">Uninsured Relief Fund Payment Terms and Conditions - PDF</a>

# Certification

- “Materiality”: Compliance with Ts&Cs material to disbursement (FCA and CMPL liability)
- Recipient certifies:
  - All information / reports it provides related to Payment are true, accurate and complete, to the best of its knowledge.
  - Any deliberate omission, misrepresentation, or falsification of any information may be punishable by criminal, civil, or administrative penalties, including but not limited to revocation of Medicare billing privileges, exclusion from federal health care programs, and/or the imposition of fines, civil damages, and/or imprisonment.



# Accountability

- FCA liability re: “materiality” of attestation/certification
- April 21, 2020 Proposed Rule: OIG Expansion of CMP Law per 21<sup>st</sup> Century Cures Act
- Extended authority beyond federal healthcare programs to HHS “grants, contracts and other agreements”
- “Knowingly” conduct
  - Makes/submit false claim, report, statement, record
  - Conceals, avoids or decreases obligation to pay funds regarding grant, contract or other agreement
- Comment period closes June 23, 2020



# HHS Portals

## CARES Act Provider Relief Fund Payment Attestation Portal

Providers who have been allocated a payment **must** use this portal to sign an attestation confirming receipt of the funds and agree to the terms and conditions within 30 days of payment.

[Sign Attestation](#) 

## General Distribution Portal

Medicare providers for whom HHS did not have adequate cost report data on file **must** use this portal to submit their revenue information and agree to the terms and conditions to receive funds.

Providers who received funds automatically **must** submit their revenue information to be verified via the portal.

[Submit Revenue Information](#) 

## COVID-19 Uninsured Program Portal

Providers who have conducted COVID-19 testing or provided treatment for uninsured COVID-19 individuals on or after February 4, 2020 may use this portal to request claims reimbursement.

[Request Reimbursement](#) 

# Net Revenue Portal

- General Distribution Portal opened April 24, 2020
  - <https://covid19.linkhealth.com/docuSign/#/step/1>
- Requires ALL Medicare providers to submit general revenue data for CY 2018 when applying or w/in 30 days of receipt (cost-reporting entities)
- The following information is required to be updated to the portal:
  - Provider's Gross Receipts or Program Service Revenue as submitted on its federal income tax return
  - Provider's estimated revenue losses in March and April 2020 due to COVID
  - Copy of provider's most recently filed tax return
  - A listing of TINs of subsidiary organizations that received relief funds but do not file separate tax returns

# PRF Accounting / Administrative Requirements

- Reports HHS deems necessary to show compliance with conditions imposed upon grant
- Quarterly reports for recipients of more than \$150,000 from COVID-related legislation (*i.e.*, CARES Act, FFCVA, CPRSA or any other act)
- Record-Keeping and cost documentation per federal grant requirements (45 CFR Part 75) and likely forthcoming regulations
- Reports may be subject to HHS/OIG audit and inspection



CARES Act Funding

# PROVIDER RELIEF FUND: Targeted Distributions

# Targeted Allocations

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- Treatment of Uninsured
- COVID-19 High Impact Areas (\$12B)
- Rural Providers (\$10B)
- Indian Health Services (\$400M)
- “Additional allocations” for Medicaid-only providers, SNFs and dentists

# Uninsured Program

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- FFCRA & PPPHCA (\$1B each)
- **Reimbursement** for COVID-19 Testing (FFCRA) and Treatment (PRF) of **UNINSURED**
- NOT a Grant: Receive applicable Medicare Rate
- Subject to availability
- Possible Additional Funding under CARES Act 2.0

# Uninsured Program

## Reimbursable Services

- **Services rendered on or after February 4, 2020**
  - **Testing Services:** collection and diagnoses
  - **Testing-related visits:** (office, urgent care, ER, telehealth)
  - **Treatment:** office visit, ER, hospital, SNF, LTAC, acute inpatient rehab, HHA, DME (e.g., oxygen, ventilator), emergency **ground** ambulance transportation and non-emergent patient transfers, FDA-approved drugs (when available for COVID-19 treatment and administered as part of an inpatient stay).
  - FDA-approved vaccine (when available)
  - Inpatient services



# Uninsured Program Eligibility

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- April 27, 2020 Registration Portal opened
- Healthcare Provider that conducted COVID testing or treatment on or after 2/4/2020
- NOT Excluded (OIG) and/or Billing Privileges Not Revoked (CMS)
- Currently Enrolled in Medicare

# Uninsured Program

## Attestation & Claim Submission

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- REQUIREMENTS:
  - Verified UNINSURED status of patient
  - Agree to accept defined program reimbursement as payment in full
  - Agree NOT to balance bill the patient
  - Agree to program terms and conditions
  - Agree they may be subject to post-reimbursement audit review
- Direct Deposit ONLY starting May 8, 2020
- Claims submitted starting May 6, 2020

# COVID-19 High Impact Areas

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- April 25, 2020: Deadline to submit inpatient information (ICU beds and inpatient admissions 1/1/2020 – 4/10/2020)
- May 1, 2020: HHS begins payments to “hardest hit”
  - Provided inpatient care to 100+ patients thru 4/10/2020
- 395 “hotspots” share in \$10B-fixed amount per case
- Additional \$2B shared per DSH / uncompensated care

# HOTSPOT Allocation by State

State (Providers)	Payment	State (Providers)	Payment	State (Providers)	Payment	State (Providers)	Payment
AL (5)*	\$70,087,478	GA (18)*	\$377,176,826	MO (5)*	\$82,671,879	RI (1)	\$19,806,690
AR (1)	\$8,881,583	IL (33)*	\$694,340,792	MS (1)	\$15,355,596	TN (2)	\$35,378,052
AZ (2)	\$23,248,674	IN (12)*	\$240,460,850	NC (4)*	\$79,025,656	TX (2)	\$27,394,611
CA (13)*	\$231,583,318	KS (1)	\$18,306,018	NJ (53)*	\$1,708,039,947	VA (4)	\$74,993,694
CO (5)	\$99,545,171	LA (15)*	\$399,879,990	NV (1)	\$18,760,725	WA (7)	\$102,505,694
CT (12)*	\$290,680,678	MA (22)*	\$494,673,926	NY (90)*	\$5,026,344,742	WI (2)	\$32,105,242
DC (2)	\$43,958,493	MD (10)	\$101,146,169	OH (4)	\$56,024,932		
DE (2)	\$32,325,398	<b>MI (30)*</b>	<b>\$900,076,147</b>	OK (1)	\$35,818,349		
FL (15)*	\$286,273,954	MN (3)	\$49,495,127	PA (17)*	\$323,633,599	<b>TOTAL</b>	<b>\$12,000,000,000</b>

\* Includes Additional DSH/Uninsured Payment

# Rural Health Care

- Rural Providers (\$10B)
  - 5/1/2020: Money to be distributed “as early as next week” on the basis of operating expenses and physical location (regardless of affiliation with urban organization)
    - Min \$100,000 Rural Health Centers & Community Health Centers PLUS operating expenses payment
    - Min \$1,000,000 Rural Hospitals & Critical Access Hospitals PLUS operating expenses payment
  - **Michigan Allocation:** \$326,157,529 to 249 Providers

# IHS and Other Targeted

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- Indian Health Services:
  - 5/1/2020: “This money will be distributed as early as next week on the basis of operating expenses for (IHS) facilities.”
- Other allocations for SNF, dental, and Medicaid-only providers: ??? [Stay tuned!]



CARES Act 2.0

# Paycheck Protection Program And Health Care Enhancement Act (PPHCE)

# CARES Act 2.0 (PPPHCE)

- PL 116-139: Signed into law April 24, 2020.
- Division A: SBA (amends CARES Act programs)
  - Additional \$320B for PPP (\$60B set-aside for small lenders) & EIDL
- DIVISION B: HHS
  - Additional \$100B to Public Health and Social Services Emergency Fund
    - \$75B added to PRF
    - \$25B for COVID Containment
      - Testing, PPE, additional facilities (rent, buy, build or renovate) and contact tracing
      - \$825M to HRSA for other facilities (*i.e.*, FQHC-LA) and Rural Health Clinics
      - \$11B to state/local gov'ts; additional amounts to CDC, NIH, FDA, etc.
      - Up to \$1B to cover testing of uninsured (under FFCRA)



# Additional \$75B PRF Appropriations

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- Same requirements for PRF funding:
  - "to prevent, prepare for, and respond to coronavirus . . . , for necessary expenses to reimburse, . . . eligible health care providers for health care related expenses or lost revenues that are attributable to coronavirus...."
- Broadly defines "Eligible Provider" as any that provide "diagnosis, testing or care for individuals with possible or actual cases of COVID-19"



# Documentation & Reporting

# Documentation of Sources and Uses of Available Funds

- Set up new general ledger accounts, by department, to track COVID-19 related funding and expenditures
- Payroll – establish project/activity codes for COVID-19 activities
- Supplies/Equipment Usage/Purchases – establish logs or other system to track usage in COVID-19 related activities
- ICU incremental costs – establish methodology to track ICU usage by COVID-19 patients and estimate additional cost of providing care in the ICU setting

# Documentation of Sources and Uses of Available Funds (continued)

- Contracted Services
  - Document list of agencies organization will utilize for contracted labor to provide additional coverage for employees unable to work for COVID-19 related issues
  - Ensure appropriate contracts are in place for use of agency personnel
  - Ensure invoices received include appropriate supporting documentation
- Lost Revenue – establish methodology to track and estimate lost revenue due to COVID-19 disruptions in inpatient or outpatient volumes
  - Examples – compare year over year actuals, compare budget to actual for current period, compare to trending revenue for the months just before the COVID-19 disruption

# PRF: Federal Financial Report

## [SF-425]

View Burden Statement		Federal Financial Report		OMB Number: 4040-0014	
		(Follow form Instructions)		Expiration Date: 02/28/2022	
1. Federal Agency and Organizational Element to Which Report is Submitted			2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		
[Redacted]			[Redacted]		
3. Recipient Organization (Name and complete address including Zip code)					
Recipient Organization Name: [Redacted]					
Street1: [Redacted]					
Street2: [Redacted]					
City: [Redacted]		County: [Redacted]		Province: [Redacted]	
State: [Redacted]				ZIP / Postal Code: [Redacted]	
Country: USA: UNITED STATES					
4a. DUNS Number		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
[Redacted]		[Redacted]		[Redacted]	
6. Report Type		7. Basis of Accounting		8. Project/Grant Period	
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual		From: [Redacted] To: [Redacted]	
				9. Reporting Period End Date	
				[Redacted]	
10. Transactions					Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>					
<b>Federal Cash (To report multiple grants, also use FFR attachment):</b>					
a. Cash Receipts					0.00
b. Cash Disbursements					0.00
c. Cash on Hand (line a minus b)					0.00
<i>(Use lines d-o for single grant reporting)</i>					
<b>Federal Expenditures and Unobligated Balance:</b>					
d. Total Federal funds authorized					0.00
e. Federal share of expenditures					0.00
f. Federal share of unliquidated obligations					0.00
g. Total Federal share (sum of lines e and f)					0.00

# PRF Compliance – Recommended Best Practices

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- Document eligibility determination
- Record funds in a separate general ledger
- No “balance billing” for COVID-related treatment
- Track the expenditures in real-time, starting now
- Ts & Cs apply to subcontractors if applicable
- Noncompliance is grounds for repayment, liability and/or penalties

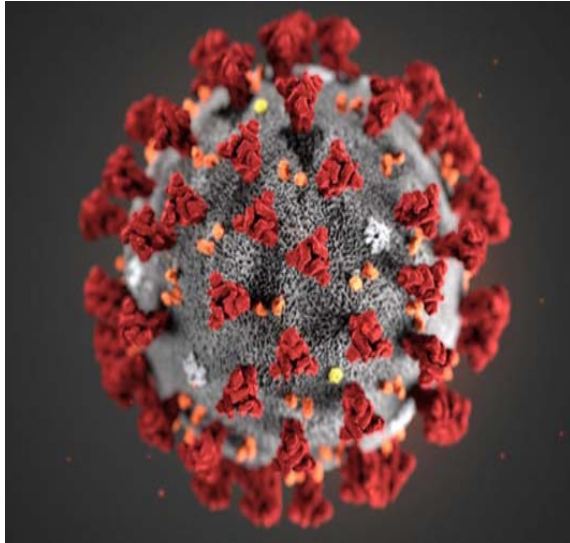
# AAPP and PRF recommendations

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- Pay attention to PRF attestation/acceptance date, 30 day requirement
- Look for additional guidance on PRF eligibility, use of funds, consult before the 30 day period
- Document, document, document!
- Alert accountant, billers to set up processes
- Tracking sources and uses of funds
- Prepare for AAPP reconciliation and PRF reporting

# Additional Resources

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**[Butzel Long: Coronavirus \(COVID-19\) Resource Center](https://www.butzel.com/coronavirus-covid-19-resource-page.html)**  
<https://www.butzel.com/coronavirus-covid-19-resource-page.html>

**[Baker Tilly: Coronavirus \(COVID-19\) Resource Center](https://www.bakertilly.com/specialties/coronavirus-preparedness-resource-center)**  
<https://www.bakertilly.com/specialties/coronavirus-preparedness-resource-center>



# Questions?

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