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**INFORMATIONAL LETTER NO. 2667-MC-FFS**

**DATE:** February 24, 2025

**TO:** Iowa Medicaid Nursing Facilities (NF), Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF/ID), Intermediate Care Facilities for Persons with Medical Complexity (ICF/MC)

**APPLIES TO:** Managed Care (MC), Fee-for-Service (FFS)

**FROM:** Iowa Department of Health and Human Services (HHS),  
Iowa Medicaid

**RE:** Iowa Medicaid Long-Term Care Financial and Statistical Report

**EFFECTIVE:** Upon Receipt

An updated version of the [Iowa Medicaid Long-Term Care Financial and Statistical Report \(Cost Report\)](#)<sup>1</sup> and [Cost Report Instructions](#)<sup>2</sup> have been posted to the [Provider Forms webpage](#)<sup>3</sup> on the [Iowa Department of Health and Human Services' \(HHS\) website](#)<sup>4</sup> as of **February 12, 2025**. Please note, this updated version of the Cost Report is required to be used beginning with the **fiscal year ends (FYE) December 31, 2024**, until a new version of the Cost Report is uploaded to the HHS website. If this version of the Cost Report is not used, a provider will be required to re-submit the Cost Report on the correct form.

This Cost Report includes updates for the following items:

- Schedule B – Added line 439 to report differences in GAAP reporting and allowable reimbursement of Right of Use Assets
- Schedule E - Added lines 827 and 828 to report Right of Use Assets

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<sup>1</sup> <https://hhs.iowa.gov/media/12766/download?inline>

<sup>2</sup> <https://hhs.iowa.gov/media/12241/download?inline>

<sup>3</sup> <https://hhs.iowa.gov/programs/welcome-iowa-medicaid/provider-services/provider-forms>

<sup>4</sup> <https://hhs.iowa.gov/>

- Schedule G-1 - Related Party Compensation limits have been updated for State Fiscal Year (SFY) 2025.

If you have any questions, please contact the Iowa Medicaid Provider Cost Audit and Rate Setting Unit at **1-866-863-8610** or by email at [costaudit@hhs.iowa.gov](mailto:costaudit@hhs.iowa.gov).