



INFORMATIONAL LETTER NO. 2572-MC-FFS

DATE: March 26, 2024

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 \(Cost Report\)](#)¹ and [Cost Report Instructions](#)² have been posted to the [Provider Forms webpage](#)³ on the Iowa Health and Human Services (HHS) website as of **February 13, 2024**.

Please note, this updated version of the Cost Report is required to be used beginning with the **fiscal year end (FYE) December 13, 2023**, Cost Report submissions and 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:

- Related Party Compensation amounts for **State Fiscal Year (SFY) 2024**.
- Information tables to be completed on Supporting Schedule (1) when Travel/Transportation and/or Advertising/Marketing/Public Relations payroll expenses are reported.
- An information table to be completed on Supporting Schedule (2) when including a Reasonable Rate of Return amount on Schedule G-2.

¹<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fhhs.iowa.gov%2Fmedia%2F12242%2Fdownload%3Finline%3D&wdOrigin=BROWSELINK>

²<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fhhs.iowa.gov%2Fmedia%2F12241%2Fdownload%3Finline%3D&wdOrigin=BROWSELINK>

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



The Cost Report Instructions include updates for the following items:

- Schedule B: Expense Adjustments, for completing the information tables on Supporting Schedule (1) for Travel/Transportation and Advertising/Marketing/Public Relations payroll expenses.
- Schedule D – Expenses, Line 48: Depreciation, for reporting of Right to Use assets cost.
- Schedule G-2 – Lease/Property Information, Reasonable Rate of Return, for completing the information table on Supporting Schedule (2).

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@dhs.state.ia.us.