

**INFORMATIONAL LETTER NO. 2332-MC-FFS**

**DATE:** April 20, 2022

**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 Human Services (DHS), Iowa Medicaid

**RE:** Financial and Statistical Report, Form 470-0030 (Cost Report)

**EFFECTIVE:** Immediately

Iowa Medicaid has updated the Financial and Statistical Report, Form 470-0030 (Cost Report). The Provider Cost Audit (PCA) recommends using the updated form for the fiscal year ending December 31, 2021. The updated form is required beginning with the fiscal year ending January 31, 2022.

The cost report has been updated with added declarations for leasing arrangements for the space where services are provided, and Schedule G-1 has been updated with the current related party limits.

The cost report should be used by all NFs, ICF/IDs, and ICF/MCs, with the exception of hospital-based NFs that are Medicare-certified and provide only skilled level of care. The updated [cost report](#)<sup>1</sup> and [instructions](#)<sup>2</sup> are posted on the [Forms](#)<sup>3</sup> page on the DHS website.

If you have any questions, please contact the Iowa Medicaid Provider Cost Audit Unit at 1-866-863-8610, locally in Des Moines at 515-256-4610, or by email at [costaudit@dhs.state.ia.us](mailto:costaudit@dhs.state.ia.us).

---

<sup>1</sup> <https://dhs.iowa.gov/sites/default/files/2022%20cost%20report%20template.xlsx>

<sup>2</sup> [https://dhs.iowa.gov/sites/default/files/Cost\\_Report\\_Instructions-3-2022\\_update.docx](https://dhs.iowa.gov/sites/default/files/Cost_Report_Instructions-3-2022_update.docx)

<sup>3</sup> [Forms | Iowa Department of Human Services](#)