



Iowa Medicaid Financial and Statistical Report Updates Fiscal Year End 2017 HCBS Cost Report

Certification Page:

- Signed certification page and general cost report information now on separate page, similar to nursing facility cost report.

Statistical Data Page:

- Removed supported employment codes.
- Listed each potential cost report code.
- Added Community Integrated and “Other”, along with definition at the bottom, to allow separation for sites with five or less members versus six or more.
- Added three more sections, under each procedure code for question two, to breakout units between DHS and the Managed Care Organizations (MCO).
- Added question four related to transportation reimbursement.

Schedule A:

- Added three separate lines for MCO revenue breakdown.

Schedule A-1:

- Added supplemental Schedule A-1 to breakout revenues for the MCOs by service code.

Schedule B:

- Updated columns (regular hours, overtime hours, total staff beginning and ending of period and wages/salary)

Schedule C:

- Added additional sections for depreciation calculations.
- Added section for residential property rental/lease expense.

Schedule D:

- Allocation Basis column five added. The method to allocate must be disclosed in Column five. Any allocation method used must be objective and supported by clear and reviewable documentation. Support for any statistics used must be made available to the IME Provider Cost Audit and Rate Setting Unit, upon request. Revenues and estimates are not allowed allocation methods.
- Section 2200 combined benefits and provided breakout for benefits related to professional, other direct care, and admin/clerical/”other” staff.
- Section 2300 provided breakout for payroll tax expense items related to professional, other direct care, and admin/clerical/”other” staff.
- Combined Other and Recreational & Craft Lines under Section 2500 "Total Supplies".
- Combined Telephone and Postage/Shipping into one Line 2600.
- Redefined interest Line 2840 to be specific to property.
- Combined Building and Groups Supplies with Care of Building and Grounds under section 2800.

- Section Line 3100 Outside Printing expanded to breakout Employee Advertising and Promotional Advertising.
- Combined Subscriptions, Organization Dues, and Awards in Line 3400.
- Added Bad Debt and Non-Property Interest under section 4900.
- Added the definition for Community Integrated and “Other”.

Schedule F:

- Updated to provide information specific to Related Party Compensation.

Supporting Schedules One and Two:

- Added for providers to include cost report support.
- Providers can use Supporting Schedules to identify their allocation method used on Schedule D, if not already identified on Schedule D.

Contact Information:

- Added for providers to make necessary updates to contact information.