STATE OF IOWA DEPARTMENT OF

Health AND Human

SERVICES

HCBS Cost Report
Updates

Effective for FYE 6/30/2023 and After

Certification Page

- IRS ID No. section removed
- NPI Number section now own row
- Preparer Name, Email and Phone Number row added
- Questions moved to Statistical Data

Statistical Data

- MCO – Molina Healthcare of Iowa row added
- Unduplicated Members row removed
- Questions from Certification Page added
- Additional questions added (9-11)
- Mileage Reimbursement and Miles Reimbursed section removed

Schedule A

- Redesigned
    - Fee for Service Revenue is one line instead of six
    - Non Fee for Service Revenue section merged with Contributions section
    - All revenues to be reported in Total, HCBS Total and Other Program Total
    - Column (6) – Column (9) allow for a breakout of the offset amounts to be entered under the related service column on Schedule D instead of just listing the column number
    - Line No. column added
    - Check Figures added

Schedule A-1

- Iowa Medicaid Fee for Service – No Change
- MCO & Other Payor Fee for Service
    - Instead of having to enter the Gross, Received, and Expected, only the total net amount is required to be reported.
    - MCO – Molina Healthcare of Iowa row added

Schedule B

- Redesigned

- Added an hours and wage breakdown for the excluded costs column, indirect cost column, other programs cost column, HCBS 15 MIN and HCBS Daily
- Line No. column added
- Check Figures Added
- Total, Excluded, Indirect and Other Program wages pull to Schedule D

Schedule C
- Line No. column added
- Construction in Process column added
- Amortization section added
- No longer pulls to Schedule D

Schedule C-1
- Expense Item names updated
- Schedule D Line Numbers inputted

Schedule D
- Fundraising Cost column removed
- Other Non-Reimbursable Cost column renamed Excluded Costs
- New expense names
- New expense lines
- New formatting (limited and non-limited)
- Allocation Basis column includes dropdowns
- Indirect cost column is no longer subject to the 20% limitation
- Non-reimbursable section added (5300 section)
- Line numbers added to bottom section (6000-6700)
- Indirect cost allocation
  - Drop down in cell F113 chooses allocation method and which Schedule D-1 version will be completed
    - Triggers cell C113 – this 1 or 2 showing in this cell is to allow for us to make adjustments in IMCARS utilizing the various versions of D-1
- Line 6100 and 6400 pull from Schedule D-1
- Updated check figures to allow for a +/- 5
- Additional conditional formatting added

Schedule D-1 v.1
- New
  - Will auto populate based on the Schedule D F113 selection and C113
  - Various conditional formatting

Schedule D-1 v.2
- New
  - Drop downs included in column D
    - If 2 is selected, the row will auto populate assuming the provider hasn't removed or overrode the formula
    - Any other numbers require the provider to enter in the amounts in columns E-S

   o Various conditional formatting

Schedule D-2
- Expense line names changed
- Amounts pulled in grab the non-limited expenses from Schedule D and the respective D-1

Schedule D-3
- Naming of rows changed
- Removed lower of unit cost or max rate row

Schedule E
- No change other than conditional formatting color

Schedule F
- New schedule
  - Similar to the allocation schedule of other cost reports

Schedule G
- Added (11), (12), and (13) in section 3 to account for the new limitation on related party compensation