



Changes made to ICF Cost Report Form ID-46 for FY 24-25

1. **Cover Page** – Non-Covered Days should be included with Private Pay Days on Cover Page, section V. Column 5 should now include any days not paid by the MA program (such as Private Pay, leave days in excess of limits, or ineligible days), regardless of whether paid by another source or not.
2. **Beneficiary Acuity and Statistics** ('Bene Stats' tab):
 - Personal Characteristics (ages & level of functioning) – This data is summarized in Section I but flows from Section IV, consistent with previous years. This data is to include only those residents **as of your 6/30 census**. New for FY 24-25: A comparison has been added of those totals to the average census for the month of June based on Resident Day data from the cover page. (See lines C. D. & E.) If the number of individuals on the Bene Stats schedule differ from the average June census (line C from Cover page) by more than 1, a warning will appear in red in col A to 'Double Check Data'.
 - Section III – Acuity Summary – SIS and HRST rows have been hidden until such time that they are implemented for ICFs.
 - Day Program Data – Detailed Statistics and HCBS Fee Schedule amounts by individual have been removed from Section IV. Section II (which previously flowed from Section IV) has been modified accordingly. Statistics will flow to Section II from Schedule 12-HC (A) where possible. Three lines now require entry as highlighted in yellow.
3. **Schedule 1 - Food Costs** – ODP is requesting that the cost of all food for residents for each ICF be reflected on the specified Food line (Sch 1, section II, line F.).
 - If food costs are co-mingled with another ICF site on the provider's books, please make a reclassification between sites and show the adjustment on the Expense Reconciliation from Trial Balance to Cost Report.
 - If food costs are recorded within Apportioned Costs, reclassify the food costs on the ID-46 to the Food line via your cost report mapping schedule; however, if this would create a line-item budget adjustment on Table 4, you may wait until the subsequent year so that a Budget Modification can be made to the ID-47 for the reporting to be consistent. In this situation, inform ODP of your intentions during your cost report submission.
4. **Schedule 3**, Section I was changed from "Other Operating Costs" to 'Other Occupancy Costs'. Previously the section included Non-Capital Interest as well as Occupancy costs for the 'Other' cost center on Schedule 1. Since Non-Capital Interest expense has been detail reported on Schedule 14 (since FY 19-20), it is no longer necessary to also include it on Schedule 3.
 - With this change the total for this section automatically flows to Schedule 1, Occupancy Costs line of the Other cost center, eliminating a potential source of error.
 - Rent and Real Estate Taxes have been 'hard-coded' to specific lines of Schedule 3.
 - The above changes affect both the Allowable and Unallowable Tables of Schedules 1 & 3.

5. **Schedule 11-EXEC** – Executive compensation limits were increased to actual FY 24-25 amounts paid to equivalent Commonwealth personnel.
6. **Schedule 12-HC (A) - Day Program** – In accordance with the August 16, 2024 letter from Deputy Secretary Ahrens to PAR, the use of the HCBS fee schedule as a Market Rate for Contracted Day Program was eliminated for FY 24-25. This resulted in the following changes to Schedule 12-HC (A):
 - Column 5, number of ICF Residents attended, now flows to the 'Bene Stats' schedule.
 - Column 5a has been added for the number of Units (15-minute intervals) to be reported in total for each Day Program. (Previously reported by individual on Bene Stats tab.)
 - Column 8, the Market Rate per HCBS Fee Schedule, has been greyed out and is not necessary to complete for FY 24-25.
 - Column 9, the determination of Allowable costs for Related Party Day Programs, has been changed to the lesser of booked expense or actual cost at the related party, without additional limit to a market rate.
7. **Edit Checks** – This schedule has been updated due to other changes to the cost report. Providers are reminded to review this schedule prior to submission of the cost report to ODP for any items which may need corrected.