



**State of Louisiana**  
Louisiana Department of Health  
Bureau of Health Services Financing

**MEMORANDUM**

**DATE:** July 8, 2025

**TO:** ICF Administrator or Corporate Office

**FROM:** Enrika S. LaCour *ESL*

**SUBJECT:** ICF Cost Report Filing Updates- FY24/25

**For the upcoming filing deadline September 30, 2025, please note the following updates:**

**1. Cost Report Version:**

All Louisiana Medicaid ICF cost reports are to be completed using the most recent version of the Microsoft Excel template, [version 3.8 dated 6/30/2025](#). Cost reports submitted using an outdated version of the Microsoft Excel template will be rejected as incomplete and will not satisfy the requirements for timely filing. Once completed, the most recent version of the Medicaid ICF cost report is located on the web at:

<https://myersandstauffer.com/client-portal/louisiana/louisiana-case-mix/#toggle-id-13>

**2. Important Reminders for FY 24/25**

- a. **Required Items Update – Effective for FY 24/25**, Loan Agreements and Amortization Schedules are no longer part of the initial required items for a cost report submission to be considered complete. This change applies to both ICF-Private and Central Office documentation requirements.
- b. **Direct Care Floor for All Facilities– Schedule N** - All providers must complete Schedule N of the cost report. Providers must indicate Yes or No for each of the 4 questions. Medicaid days by level **MUST** be entered on Line 3 of Schedule N. See the “Instructions” tab in the template for additional instructions on the proper completion of this required schedule
- c. **Direct Care Floor for Pervasive Plus or Complex Care** -If Question 1 or 4 on Schedule N is answered “Yes” regarding Pervasive Plus or Complex Care payments, providers will need to indicate a Yes or No answer for Question 5. Providers will need to refer to the prior year reviewed cost report to determine if the facility had reduced payments“(i.e., direct care floor recoupments) as a result of imposition of the direct care

floor. Pursuant to LAC, Title 50, Part VII §32901.C.4.a, facilities who have payments reduced as a result of imposition of the direct care floor that have consecutive subsequent years of reduced payments shall have the following safe harbor and administrative penalty impacts:

Consecutive Cost Report Period with Reduced Payments	Administrative Penalty Levied on Reduced Payments	Safe Harbor Percentages
1st Year	0 percent	104 percent
2nd Year	0 percent	102 percent
3rd Year	5 percent	100 percent
4th Year and Onwards	10 percent	100 percent

- d. **Contract Direct Care Workers – Schedule H** - Schedule H, Part A – Expenses of the cost report has been updated to include two lines related to Contract Nursing – Line A23a. Contract – RN & LPN and Line A23b. Contract – Aides.
- e. **Prior year floor payment – Schedule G** - Schedule G – A new line has been added to report the payment/recoupment of the prior year direct care floor. Any payments or recoupments for FY24 or prior years made in FY25 should be reported on Schedule G, Line 23, “PY Floor Repayment”.
- f. **Routine Service Income for Home Office Cost Reports – Schedule G** - Schedule G has been updated for Home Office cost reports to include two lines to report any income from facilities - Line 7a Management fees/income from related facilities and Line 7b Management fees/income from unrelated facilities in the Other Income section. Home Office cost reports should **not utilize the Routine Service Income section** to report any type of income.

### **3. Cost Report Submission and Cost Report Web Portal:**

Cost Reports and all supporting documentation **MUST** be submitted electronically to Myers & Stauffer via the Myers and Stauffer Cost Report Web Portal.

Before uploading cost reports and supporting documents the provider should:

- Review the file name format requirements listed on the **Cover** tab of the excel template.
- Review all files for readability and legibility.
- Review all schedules and lines in the template for completion. No lines or specifications should be left blank. If the appropriate answer is zero or not applicable, 0 or NA should be reported.
- Ensure that all files submitted relate to the specific facility/entity. Consolidated schedules that are not facility-specific for depreciation, crosswalks or Schedule I adjustments will not be accepted. All files must have a tab or section for each related facility and be filtered or formatted by facility before filing. Pivot tables may be used but the table must be configured so that the individual facility results are evident. The table must also meet LDH’s grouping schedule requirements. Consolidated balance sheet are acceptable.

- Copies of trial balances with numeric or alphanumeric summaries that are not sorted and grouped by account by cost report line will NOT be accepted.

Review the validation edits tab for any potential errors and correct as necessary.

- Cost reports with validation errors will be rejected as incomplete and will not satisfy the requirements for timely filing.
- To be considered a valid submission the cost report must be saved and submitted with an .xlsm file type extension. Any submissions that do not have the appropriate macros will be rejected. To check that your submission has the appropriate macros, please go to the "Add-Ins" tab and verify that you have the "Auditor", "Add Row", "Delete Extra Rows", "Print", and "Instruction" buttons.
- If the provider chooses to print spreadsheets to PDF files prior to submission:
  - Do not reduce files below 50% reduction
  - Use appropriate page orientation (portrait vs. landscape) for each file
  - Include row and column headings on each page
- All PHI must be submitted in a secure, HIPAA compliant manner.
- The Myers and Stauffer Cost Report Web Portal contains a built in, secure uploading system and must be used for the submission of all PHI information.
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In order to submit via the web portal, each facility must have active logins with valid IP addresses. In order to ensure that all appropriate parties have access to the web portal for submission purposes, please plan on testing your login a minimum of two weeks before the submission deadline. Any issues resulting in changes to IP addresses may result in a 2-3 business day processing turnaround.

Should there be any changes to users who need to access the web portal for your facility, you may download the Web Portal Registration Form available on Myers and Stauffer's website under Case-Mix Resources → Downloads: <https://myersandstauffer.com/client-portal/louisiana/louisiana-case-mix/>.

All registration forms should be sent to Myers and Stauffer at [LACostReports@mslc.com](mailto:LACostReports@mslc.com). Please allow for 2-3 business days for processing.

A pre-recorded web portal training is available on Myers and Stauffer's website under Case-Mix Resources → Provider Training: <https://myersandstauffer.com/client-portal/louisiana/louisiana-case-mix/>.

Any submission or web portal related questions should be directed to (800) 375-6858 or [LACostReports@mslc.com](mailto:LACostReports@mslc.com).

**4. Salary limitations for FY24/25** - The table below indicates the salary limits for rate setting purposes for the facility administrators and assistant administrators.

<b>Salary Limitations</b>	<b>1-100 bed</b>	<b>101-200 beds</b>	<b>201-300 beds</b>	<b>300+ beds</b>
Administrator	\$110,614	\$129,043	\$147,472	\$165,901
Assistant Administrator	\$96,616	\$112,715	\$128,814	\$144,893

**5. Other items** - Please also keep in mind:

- a. **Extensions** - Extensions will only be granted under extenuating circumstances and the rule will be followed. Written requests must be received prior to the due date before a 30-day extension is granted. There will be only one extension granted. The request should explain in detail why the extension is necessary. **Internal company audits are not an acceptable reason for an extension.** Please adjust your internal audit schedules to meet the requirements of cost report submission, as non-refundable penalties will be applied in accordance with the rule. Requests for cost report extensions should be emailed to [enrika.lacour@la.gov](mailto:enrika.lacour@la.gov) prior to the deadline **September 30, 2025**. Requests submitted after this date will be out of compliance, not approved and non-refundable penalties will apply.
- b. **CEA facilities** - If you were a CEA that transitioned out of the transitional rate, a special cost report template will need to be sent to you. Please notify me via email if you need that special template.
- c. **Resources and Links** – Please use the link for information on Rate Setting Audit Section on the updated LDH website: <https://ldh.la.gov/medicaid/rate-setting-and-audit-section>. The Health Standard ICF resources page is located here: <https://ldh.la.gov/health-standards-section/intermediate-care-facility-for-the-developmentally-disabled-icfdd>. Please see the ICF Private Cost Report FAQ and ICF Private Cost Report Template on Myers and Stauffer website: <https://myersandstauffer.com/client-portal/louisiana/louisiana-case-mix/#toggle-id-13>.

If you have any questions, you can contact me at 318-487-5006 or [enrika.lacour@la.gov](mailto:enrika.lacour@la.gov).