

Feb 2024 (old version)	July 2025 (new version)	Type of Change	Reason for Change	Burden Change
PRA Disclosure Statement	PRA Disclosure Statement	Addition	Added burden estimates for states	None
Definition of Selected Terms	Definition of Selected Terms	Addition	Added definitions for "rate period," "reporting period," and "site." Clarified use of these terms throughout for consistency.	None
Provider Information Tab	Provider Information Tab	Addition	Added instructions for whether the cost report is being used to rebase the rate period or MEI-adjusted rates will be paid during the rate period.	None
Provider Information Tab	Provider Information Tab	Addition	Added description of "date reviewed" field.	None
Provider Information Tab	Provider Information Tab	Addition	Added instructions for determining whether a location is a satellite facility and clarified terminology on this tab.	None
Trial Balance Tab	Classification of Costs	Addition	Added clarification on indirect costs per 2 CFR 200.412 and 2 CFR 200.414 and the use of an indirect rate approved by a cognizant agency.	None
Trial Balance Tab	Trial Balance Tab	Revision	Revised language around fringe benefits for clarity.	None
Indirect Cost Allocation Tab	Indirect Cost Allocation Tab	Revision	Updated the maximum federal de minimus rate of up to 15% to comply with OMB changes effective 10/1/2024 throughout this section.	None
Indirect Cost Allocation Tab	Indirect Cost Allocation Tab	Addition	Clarified how the cost report template determines which indirect rate formula to use.	None
Indirect Cost Allocation Tab	Determination of Indirect Cost Allocation Methods	Addition	Added language to clarify how users should determine their indirect cost allocation per 2 CFR 200.414.	None
Indirect Cost Allocation Tab	Indirect Cost Allocation Tab	Addition	Added language instructing users to manually enter the state rate if it is less than 15%.	None
CC PPS-2 and PPS-4 Rate Tabs	CC PPS-2 and PPS-4 Rate Tabs	Revision	Updated link to PPS guidance document	None
N/A	State Instructions	Addition	Added language about state cost report responsibilities and deadlines, and state instructions for filling in boxes on the provider information tab	None