



December 1, 2024

The Honorable Ben Hansen
Members of the Health & Human Services Committee
Nebraska Legislature
P.O. Box 94604
Lincoln, NE 68509

The Honorable Lou Ann Linehan
Members of the Revenue Committee
Nebraska Legislature
P.O. Box 94604
Lincoln, NE 68509

Subject: ICF/DD Reimbursement Protection Fund Annual Report

Dear Chairman Hansen and Chair Linehan:

Pursuant to Neb. Rev. Stat. § 68-1804(5), the Division of Medicaid and Long-Term Care (MLTC) is submitting this report to the Health and Human Services and Revenue Committees of the Legislature.

The attached report includes amounts collected from each payer of the tax pursuant to Neb. Rev. Stat. § 68-1803, and the amount of each disbursement from the Intermediate Care Facility for Persons with Developmental Disabilities (ICF/DD) Reimbursement Protection Fund. As noted in the report, \$4,250,174.24 was collected and disbursed.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew Ahern".

Matthew Ahern
Interim Director, Division of Medicaid and Long-Term Care

Attachment

Division of Medicaid and Long-Term Care

ICF/DD Reimbursement Protection Fund Annual Report

December 2024

Neb. Rev. Stat. § 68-1804

ICF/DD Reimbursement Protection Fund Annual Report

Fund 22680 From July 1, 2023 through June 30, 2024

Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	Statute
18392882	7/18/2023	Investment Income		\$ (3,243.83)	68-1804(1)
18392882	7/18/2023	Investment Income		\$ (757.36)	68-1804(1)
18392882	7/18/2023	Investment Income		\$ (421.31)	68-1804(1)
456972	8/1/2023	Payment Received from Mosaic		\$ (196,111.00)	68-1803(1)
459339	8/18/2023	Payment Received from Mosaic		\$ (180,766.00)	68-1803(1)
18588747	8/18/2023	Investment Income		\$ (4.19)	68-1804(1)
18588747	8/18/2023	Investment Income		\$ (807.19)	68-1804(1)
18588747	8/18/2023	Investment Income		\$ (629.52)	68-1804(1)
465584	9/21/2023	Investment Income		\$ (636.43)	68-1804(1)
18875041	9/21/2023	Investment Income		\$ (866.37)	68-1804(1)
18875041	9/21/2023	Investment Income		\$ (615.28)	68-1804(1)
18875041	10/16/2023	Payment Received from Mosaic		\$ (180,766.00)	68-1803(1)
470570	10/19/2023	Payment Received from Mosaic		\$ (180,766.00)	68-1803(1)
19197516	10/20/2023	Investment Income		\$ (864.10)	68-1804(1)
19197516	10/20/2023	Investment Income		\$ (867.60)	68-1804(1)
19197516	10/20/2023	Investment Income		\$ (560.52)	68-1804(1)
474310	11/17/2023	Investment Income		\$ (1,310.22)	68-1804(1)
19496235	11/17/2023	Investment Income		\$ (909.14)	68-1804(1)
19496235	11/17/2023	Investment Income		\$ (524.84)	68-1804(1)
19496235	11/22/2023	Payment Received from Mosaic		\$ (180,766.00)	68-1803(1)
478376	12/6/2023	Payment Received from Mosaic		\$ (180,766.00)	68-1803(1)
19753026	12/13/2023	Investment Income		\$ (1,875.46)	68-1804(1)
19753026	12/13/2023	Investment Income		\$ (897.86)	68-1804(1)
19753026	12/13/2023	Investment Income		\$ (479.01)	68-1804(1)
483367	1/18/2024	Payment Received from Mosaic		\$ (180,766.00)	68-1803(1)
20041944	1/19/2024	Investment Income		\$ (2,666.17)	68-1804(1)
20041944	1/19/2024	Investment Income		\$ (945.37)	68-1804(1)
20041944	1/19/2024	Investment Income		\$ (420.13)	68-1804(1)

Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	Statute
488137	2/15/2024	Investment Income		\$ (3,092.17)	68-1804(1)
20291552	2/15/2024	Investment Income		\$ (992.45)	68-1804(1)
20291552	2/15/2024	Investment Income		\$ (380.52)	68-1804(1)
20291552	2/22/2024	Payment Received from Mosaic		\$ (180,766.00)	68-1803(1)
492871	3/14/2024	Payment Received from Mosaic		\$ (180,766.00)	68-1803(1)
20541409	3/20/2024	Investment Income		\$ (3,326.13)	68-1804(1)
20541409	3/20/2024	Investment Income		\$ (946.33)	68-1804(1)
20541409	3/20/2024	Investment Income		\$ (310.73)	68-1804(1)
499612	4/12/2024	Payment Received from Mosaic		\$ (180,766.00)	68-1803(1)
20911611	4/22/2024	Investment Income		\$ (3,995.66)	68-1804(1)
20911611	4/22/2024	Investment Income		\$ (965.70)	68-1804(1)
20911611	4/22/2024	Investment Income		\$ (250.34)	68-1804(1)
21064975	5/10/2024	Payment Received from Mosaic		\$ (180,766.00)	68-1803(1)
21255271	6/18/2024	Investment Income		\$ (4,373.81)	68-1804(4)(b)
21255271	6/18/2024	Investment Income		\$ (941.98)	68-1804(4)(c)
507481	6/18/2024	Investment Income		\$ (161.16)	68-1803(1)
21296941	6/20/2024	68-1804 DHHS lcf/mr -gf	\$1,000,000.00		68-1804(4)(d)
21296941	6/26/2024	Additional Je DD Provider Tax	\$ 180,764.00		68-1804(1)
21328358	7/10/2024	lcf Provider R#630987 7/10/24a		\$ (180,764.00)	68-1804(4)(e)
23958947	8/2/2024	Fy24 DD provider Tax Step 1		\$(2,025,600.36)	68-1804(4)(d)
23959084	8/5/2024	Fy24 DD provider Tax Step 2	\$ 55,000.00		68-1804(4)(a)
23959084	8/5/2024	Fy24 DD provider Tax Step 2	\$ 898,114.36		68-1804(4)(b)
23959084	8/5/2024	Fy24 DD provider Tax Step 2	\$ 659,032.85		68-1804(4)(b)
23959084	8/5/2024	Fy24 DD provider Tax Step 2	\$ 312,000.00		68-1804(4)(c)
23997259	8/9/2024	Fy24 DD provider Tax Step 3	\$1,145,263.03		68-1804(4)(b)
			\$4,250,174.24	\$(4,250,174.24)	

Original JE's and reversals (corrected in lines above)					
21064975	6/12/2024	Payment Received from BSDC		\$(1,736,740.83)	68-1804(4)(d)
21064975	6/13/2024	Icf/DD Provider Tax Step 2	\$ 55,000.00		68-1804(4)(a)
505662	6/13/2024	Icf/DD Provider Tax Step 2	\$ 898,114.36		68-1804(4)(b)
21242224	6/13/2024	Icf/DD Provider Tax Step 2	\$ 659,032.85		68-1804(4)(b)
21255271	6/13/2024	Icf/DD Provider Tax Step 2	\$ 312,000.00		68-1804(4)(c)
21255271	6/14/2024	Icf/DD Provider Tax Step 3	\$ 850,926.55		68-1804(4)(b)
23902173	7/26/2024	Reverse Je Step3 DD provider		\$ (850,926.55)	
23902185	7/26/2024	Reverse Je Step2 DD provider		\$ (55,000.00)	
23902185	7/26/2024	Reverse Je Step2 DD provider		\$ (898,114.36)	
23902185	7/26/2024	Reverse Je Step2 DD provider		\$ (659,032.85)	
23902185	7/26/2024	Reverse Je Step2 DD provider		\$ (312,000.00)	
23937725	7/31/2024	Reverse Je Step1 DD Provider		\$ 1,736,740.83	
21296941	6/24/2024	Additional Je DD Provider Tax	\$ 5,476.95		68-1803(1)
23860079	7/18/2024	Correction Fy24 DD Provider tax1		\$(2,025,600.36)	
23860079	7/18/2024	Correction Fy24 DD Provider tax1	\$2,025,600.36		
23860086	7/18/2024	Correction Fy24 DD Provider tax3	\$1,139,786.08		
23860086	7/18/2024	Correction Fy24 DD Provider tax3		\$(1,139,786.08)	
23902158	7/26/2024	Reverse Je Step4 DD Provider		\$ (5,476.95)	
			\$5,945,937.15	\$(5,945,937.15)	