



Memorandum

To: Robert Payne, Andrea Maher, Kathy Harper

From: Andrew Johnson, CPA

Date: January 29, 2026

Re: Intermediate Care Facilities for Individuals with Intellectual Disability Cost and Statistical Data Reports

Myers and Stauffer has compiled the attached reports for Intermediate Care Facilities for Individuals with Intellectual Disability (ICF-ID) in accordance with Request for Proposal # MED-24-001.

The reports contain statistical and cost data submitted by 47 (46 community reports and 1 state resource center reports) ICF-ID's on the Medicaid Financial and Statistical Report. The 47 cost reports represent 62 individual providers. 21 of the 47 cost reports have been reviewed using our desk review procedures as of the date of this memo. The attached report includes the most current financial and statistical data as of December 31, 2025, for each ICF-ID, with the adjustments applied from the desk review process.

It is understood that this report is distributed solely for the use of the Iowa Department of Health and Human Services (HHS). This report relates only to required information submitted to us by the ICF-ID on the Medicaid Financial and Report and does not extend to any financial statements of the ICF-ID's.