Mcintosh Senior Living 230080000/60006
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NOTICE OF FINAL PAYMENT RATES EFFECTIVE January 1, 2026

The Minnesota Department of Human Services has reviewed the Cost Report, required documentation, and other supporting information supplied on behalf of the facility in determining the total payment rate. Specific sections of the rate notice are accompanied by a narrative.

A P P E A L S

An Appeal must meet the following requirement

1. A written Notice of Appeal from the Provider must be received by the Commissioner of Human Services or postmarked within 60 days of the publication date printed on the rate notice.
2. The Notice Of Appeal must identify each disputed item and specify for each item:
- The reason for the dispute
- The total dollar amount in dispute for each separate disallowance, allocation, or adjustment of a cost item or part of a cost item
- The computation the Provider believes is correct, and
- The authority in Statute or Rule upon which the Provider relies.
3. The Notice Of Appeal must include the name and address of the person or firm with whom contacts may be made regarding the Appeal.

Appeals should include the Provider Identification Number. Each separate dispute should be numbered. Each appealed adjustment should be identified by cost report line number.

Appeals should be addressed to:

Minnesota Department of Human Services Appeals Division
Attn: Provider Nursing Facility Rate Appeal
P.O. Box 64941
St. Paul, MN 55164-0941

If you have any policy questions please contact the Policy Center at 651-431-2282. To speak with an auditor or to request copies of work papers call 651-431-4339.
For TDD, contact Minnesota Relay Service at 1-800-627-3529.

RUGS IV Class	9/30/2024 Resident Days	RUGS IV Weight	RUGS IV Standardized Days	Medicaid Days	RUGS IV Medicaid Standardized Days
ES3	0	3.00	0.00	0	0.00
ES2	0	2.23	0.00	0	0.00
ES1	0	2.22	0.00	0	0.00
RAE	287	1.65	473.55	205	338.25
RAD	656	1.58	1,036.48	235	371.30
RAC	300	1.36	408.00	101	137.36
RAB	17	1.10	18.70	0	0.00
RAA	25	0.82	20.50	6	4.92
HE2	0	1.88	0.00	0	0.00
HE1	737	1.47	1,083.39	737	1,083.39
HD2	0	1.69	0.00	0	0.00
HD1	179	1.33	238.07	97	129.01
HC2	0	1.57	0.00	0	0.00
HC1	1,772	1.23	2,179.56	1,445	1,777.35
HB2	0	1.55	0.00	0	0.00
HB1	92	1.22	112.24	92	112.24
LE2	0	1.61	0.00	0	0.00
LE1	855	1.26	1,077.30	855	1,077.30
LD2	0	1.54	0.00	0	0.00
LD1	274	1.21	331.54	91	110.11
LC2	0	1.30	0.00	0	0.00
LC1	621	1.02	633.42	524	534.48
LB2	0	1.21	0.00	0	0.00
LB1	0	0.95	0.00	0	0.00
CE2	0	1.39	0.00	0	0.00
CE1	92	1.25	115.00	92	115.00
CD2	0	1.29	0.00	0	0.00
CD1	366	1.15	420.90	335	385.25
CC2	0	1.08	0.00	0	0.00
CC1	512	0.96	491.52	416	399.36
CB2	0	0.95	0.00	0	0.00
CB1	0	0.85	0.00	0	0.00
CA2	0	0.73	0.00	0	0.00
CA1	45	0.65	29.25	40	26.00
BB2	462	0.81	374.22	274	221.94
BB1	161	0.75	120.75	161	120.75
BA2	275	0.58	159.50	184	106.72
BA1	174	0.53	92.22	174	92.22
PE2	1,067	1.25	1,333.75	680	850.00
PE1	1,281	1.17	1,498.77	914	1,069.38
PD2	1,660	1.15	1,909.00	1,532	1,761.80
PD1	0	1.06	0.00	0	0.00
PC2	3,748	0.91	3,410.68	2,839	2,583.49
PC1	12	0.85	10.20	0	0.00
PB2	0	0.70	0.00	0	0.00
PB1	0	0.65	0.00	0	0.00
PA2	274	0.49	134.26	274	134.26
PA1	32	0.45	14.40	30	13.50
AAA	0	0.45	0.00	0	0.00
DDF	5	1.00	5.00	0	0.00
	15,981		17,732.17	12,333	13,555.38

PDPM Class	9/30/2024 Resident Days	PDPM Weight	PDPM Standardized Days	Medicaid Days	PDPM Medicaid Standardized Days
ES3	0	3.84	0.00	0	0.00
ES2	0	2.90	0.00	0	0.00
ES1	0	2.77	0.00	0	0.00
HDE2	0	2.27	0.00	0	0.00
HDE1	1,108	1.88	2,083.04	891	1,675.08
HBC2	0	2.12	0.00	0	0.00
HBC1	2,087	1.76	3,673.12	1,496	2,632.96
LDE2	0	1.97	0.00	0	0.00
LDE1	1,234	1.64	2,023.76	971	1,592.44
LBC2	0	1.63	0.00	0	0.00
LBC1	659	1.35	889.65	525	708.75
CDE2	0	1.77	0.00	0	0.00
CDE1	1,003	1.53	1,534.59	824	1,260.72
CBC2	0	1.47	0.00	0	0.00
CA2	0	1.03	0.00	0	0.00
CBC1	512	1.27	650.24	300	381.00
CA1	123	0.89	109.47	123	109.47
BAB2	458	0.98	448.84	458	448.84
BAB1	265	0.94	249.10	243	228.42
PDE2	3,246	1.48	4,804.08	2,732	4,043.36
PDE1	1,503	1.39	2,089.17	1,076	1,495.64
PBC2	3,456	1.15	3,974.40	2,503	2,878.45
PA2	182	0.67	121.94	182	121.94
PBC1	138	1.07	147.66	9	9.63
PA1	2	0.62	1.24	0	0.00
DDF	5	1.00	5.00	0	0.00
AAA	0	0.62	0.00	0	0.00
	15,981		22,805.30	12,333	17,586.70

Mcintosh Senior Living
NPI: 1033443858

RUGS IV Operating Rate Calculation

230080000/60006

Care-Related per diem				
Allowed Direct Care costs	3,084,027		Your 1/1/2025 Direct Care Rate	158.97
Standardized Days	17,732.17		Lesser of CPI-U or 4%	3.22%
Direct Care cost per diem		173.92	Direct Care Rate Limit	164.09
Allowed Other Care Related costs	550,159		Your 1/1/2025 Other Care Related Rate	36.79
Resident Days	15,981		Lesser of CPI-U or 4%	3.22%
Other Care Related cost per diem		34.43	Direct Care CPI-U Rate Limit	37.97
Care-Related cost per diem		208.35		

Care-Related per diem Quality Based limit			
Median	219.08	Quality Based DC Rate Limit	258.06
Quality Score	91.98	Quality Based OCR Rate Limit	51.09
Care Related Limit	309.15		309.15

Care-Related payment rates		Care-Related per diem limits	
Direct Care per diem	164.09	Direct Care per diem limit	164.09
Other Care-Related per diem	34.43	Other Care-Related per diem Limit	37.97
Care-Related per diem	198.52	Care-Related per diem limit	202.06

Care-Related per diem

Allowed Direct Care costs	3,084,027	
Standardized Days	22,805.30	
Direct Care cost per diem		135.23
Allowed Other Care Related costs	550,159	
Resident Days	15,981	
Other Care Related cost per diem		34.43
Care-Related cost per diem		169.66

Your 10/1/2025 Direct Care Rate	122.48
Lesser of CPI-U or 4%	3.22%
Direct Care Rate Limit	126.42
Your 10/1/2025 Other Care Rate	36.79
Lesser of CPI-U or 4%	3.22%
Other Care Related Rate Limit	37.97

Care-Related per diem limit

Median	178.65
Quality Score	91.98
Care Related Limit	252.10

Quality Based DC Rate Limit	200.94
Quality Based OCR Rate Limit	51.16
	252.10

Care-Related payment rates

Direct Care per diem	126.42
Other Care-Related per diem	34.43
Care-Related per diem	160.85

Care-Related per diem limit

Direct Care per diem	126.42
Related per diem	37.97
Care-Related per diem	164.40

Other Operating Price

Allowed Other Operating costs	1,465,325	
Resident Days	15,981	
Other Operating per diem		91.69
Median		107.68
105% of the median		105%
Other Oper price		113.06
01/01/25 Other Operating Payment rate		107.88
Lesser of CPI-U or 4%		3.22%
Limited Other Operating price		111.35
Other Operating price for all facilities		111.35

Operating Rate Summary

Care-Related per diem	160.85
Other Operating per diem	111.35
Operating per diem (at 1.00)	272.20

	Direct Care	Weight	Weighted Direct Care	Other Care Related	Other Operating	1/1/26 Operating Rates
ES3	126.42	3.84	485.45	34.43	111.35	631.23
ES2	126.42	2.90	366.62	34.43	111.35	512.40
ES1	126.42	2.77	350.18	34.43	111.35	495.96
HDE2	126.42	2.27	286.97	34.43	111.35	432.75
HDE1	126.42	1.88	237.67	34.43	111.35	383.45
HBC2	126.42	2.12	268.01	34.43	111.35	413.79
HBC1	126.42	1.76	222.50	34.43	111.35	368.28
LDE2	126.42	1.97	249.05	34.43	111.35	394.83
LDE1	126.42	1.64	207.33	34.43	111.35	353.11
LBC2	126.42	1.63	206.06	34.43	111.35	351.84
LBC1	126.42	1.35	170.67	34.43	111.35	316.45
CDE2	126.42	1.77	223.76	34.43	111.35	369.54
CDE1	126.42	1.53	193.42	34.43	111.35	339.20
CBC2	126.42	1.47	185.84	34.43	111.35	331.62
CA2	126.42	1.03	130.21	34.43	111.35	275.99
CBC1	126.42	1.27	160.55	34.43	111.35	306.33
CA1	126.42	0.89	112.51	34.43	111.35	258.29
BAB2	126.42	0.98	123.89	34.43	111.35	269.67
BAB1	126.42	0.94	118.83	34.43	111.35	264.61
PDE2	126.42	1.48	187.10	34.43	111.35	332.88
PDE1	126.42	1.39	175.72	34.43	111.35	321.50
PBC2	126.42	1.15	145.38	34.43	111.35	291.16
PA2	126.42	0.67	84.70	34.43	111.35	230.48
PBC1	126.42	1.07	135.27	34.43	111.35	281.05
PA1	126.42	0.62	78.38	34.43	111.35	224.16
DDF	126.42	1.00	126.42	34.43	111.35	272.20
AAA	126.42	0.62	78.38	34.43	111.35	224.16

Phase in Adjustment Calculation	RUGS IV	PDPM	
Medicaid Days			
Resident Days (Annual)	12333	12333	
Standardized Days (Annual)	13555.38	17586.7	
Medicaid Case mix Index	1.10	1.43	
Direct Care Rate	164.09	126.42	
Medicaid Casemix index	1.10	1.43	
Medicaid Casemix adjusted Direct Care	180.35	180.27	
Phase - in percentage	0.75	0.25	
Phase - in amounts	135.27	45.07	
Blended Medicaid Casemix adjusted Direct Care Rate			180.33
Less PDPM Medicaid Casemix adjusted Direct Care Rate			-180.27
PDPM Phase-in Adjustment			0.06

Surcharge		
Percent of beds licensed as NF	100%	
Base surcharge rate	8.86	
Allowed surcharge rate		8.86
Other Fees		
Allowed MDH license fees	5,133	
Allowed scholarship costs	25,527	
Allowed health insurance	460,048	
Allowed real estate taxes or payments in lieu of	0	
Allowed special assessments	6,580	
Allowed PERA costs	0	
Subtotal	497,288	
Resident days	15,981	
Per diem amount		31.12
Quality Improvement Incentive Payment (QIIP)		1.16
Previous planned closure rate adjustments		8.64
Previous single-bed incentives		7.82
Family and resident advisory council costs		0.01
External fixed rate		57.61
Property Rate		
Property rate from prior year	13.53	
Subtotal		13.53
Property inflation rate		.000%
01/01/2026 property rate		13.53

	1/1/26 Operating Rate	Property Rate	External Fixed Rate	PDPM Phase-In Adj	230080000 1/1/26 Total Rate	230080000 01/01/26 Total Rate*	230080000 10/01/26 Total Rate*
ES3	631.23	13.53	57.61	0.06	712.93	712.93	702.77
ES2	512.40	13.53	57.61	0.06	594.10	594.10	583.94
ES1	495.96	13.53	57.61	0.06	577.66	577.66	567.50
HDE2	432.75	13.53	57.61	0.06	514.45	514.45	504.29
HDE1	383.45	13.53	57.61	0.06	465.15	465.15	454.99
HBC2	413.79	13.53	57.61	0.06	495.49	495.49	485.33
HBC1	368.28	13.53	57.61	0.06	449.98	449.98	439.82
LDE2	394.83	13.53	57.61	0.06	476.53	476.53	466.37
LDE1	353.11	13.53	57.61	0.06	434.81	434.81	424.65
LBC2	351.84	13.53	57.61	0.06	433.54	433.54	423.38
LBC1	316.45	13.53	57.61	0.06	398.15	398.15	387.99
CDE2	369.54	13.53	57.61	0.06	451.24	451.24	441.08
CDE1	339.20	13.53	57.61	0.06	420.90	420.90	410.74
CBC2	331.62	13.53	57.61	0.06	413.32	413.32	403.16
CA2	275.99	13.53	57.61	0.06	357.69	357.69	347.53
CBC1	306.33	13.53	57.61	0.06	388.03	388.03	377.87
CA1	258.29	13.53	57.61	0.06	339.99	339.99	329.83
BAB2	269.67	13.53	57.61	0.06	351.37	351.37	341.21
BAB1	264.61	13.53	57.61	0.06	346.31	346.31	336.15
PDE2	332.88	13.53	57.61	0.06	414.58	414.58	404.42
PDE1	321.50	13.53	57.61	0.06	403.20	403.20	393.04
PBC2	291.16	13.53	57.61	0.06	372.86	372.86	362.70
PA2	230.48	13.53	57.61	0.06	312.18	312.18	302.02
PBC1	281.05	13.53	57.61	0.06	362.75	362.75	352.59
PA1	224.16	13.53	57.61	0.06	305.86	305.86	295.70
DDF	272.20	13.53	57.61	0.06	353.90	353.90	343.74
AAA	224.16	13.53	57.61	0.06	305.86	305.86	295.70
Max additional charge for private pay in single rooms							N/A

Adjustments To Rate
* 01/01/2026 256R.495 WSB adjustment $0.34
* 01/01/2026 Temp Surcharge Increase $10.16
* 10/01/2026 End Surcharge Increase -10.16

'N/A' - Law does not limit the price the facility may set for private paying residents for single-bed rooms as long as it is at least equal to what Medicaid pays for a medically necessary private room - currently this amount is 11.5% of an individual`s MN PDPM rate. Facilities choosing to charge a lower amount to private pay residents in a single-bed room than 11.5% of their PDPM rate, must notify DHS because the Medicaid payments for medically necessary single-bed rooms cannot exceed the facility`s usual and customary charges to the private pay residents. Please submit notification to: greg.leahy@state.mn.us