

**Agenda**  
**February 27<sup>th</sup>, 2023, 9am**  
**CCMCF or Zoom**

- 1. Call to Order**
  - A. Introduction of visitors and guests Agenda Approval
- 2. Disposition of Minutes of regular meeting**
- 3. John Winfrey, Merit fiber update**
- 4. Jodi Nestich, Cass County IT Integration and Equipment Proposal**
- 5. Alan Panter, Yeo and Yeo Audit Results**
- 6. Financial, Phil Alt**
  - A. Check Register
  - B. Census Report
  - C. Balance Sheet
  - D. Fiscal 2022 Close
  - E. Fiscal 2021 Medicaid Cost Report Audit
  - F. December Quarterly Financials
- 7. Corporate Compliance Update, Rayann Franco**
  - A. MEC Grant
- 8. Operations**
  - A. COVID, 0 residents, 0 staff positive week of 2/19 /23, 1 COVID Unit, dining room and Activities are open
  - B. Administrator search, 1 upcoming interview
  - C. CCMCF and Outpatient photography and brochures
  - D. Remedi Pharmacy 3/1/23
  - E. Dishwasher and plumbing completed
  - F. Sewer Flies
  - G. Cafeteria Flooring
  - H. Valentine's Menu at CCMCF
  - I. Employee Roster
  - J. CCMCF Newsletter
  - K. Resident Council Minutes
  - L. CMS 5 Star, Karen Salata
- 9. Adjournment**

**MINUTES FOR:  
CASS COUNTY MEDICAL CARE FACILITY BOARD MEETING**

**January 23, 2023 9:00 a.m.**

In attendance: Vicki Vaughn (Board Chairperson), Diane Seifert (Member), Jeff Carmen (Member), Christian Lutes, (C.E.O.), Linda Duchon (Interim Administrator), Rayann Franco (Recording Minutes).

Guests: Marshall Grate (Attorney/presenter remotely), Ryan Laylin (remotely), Vickie Burlew (remotely), Ginger Byers (remotely), Allison Mast (remotely), Rie Shimada (remotely), Sandy Place (remotely), Matthew Newton (remotely), Mary Howie (remotely).

The meeting was called to order by Vicki Vaughn at 9:03 a.m.

Marshall Grate provided a presentation on the Open Meetings Act and the Freedom of Information Act.

Diane Seifert made the motion to accept the agenda with the additions of request letter for monetary support and a newspaper article regarding a medical care facility. Jeff Carmen supported the motion. Motion passed unanimously.

Diane Seifert made the motion to accept the monthly board meeting minutes as presented. Jeff Carmen supported the motion. Motion passed unanimously.

Rayann Franco reviewed the check register with the board members. Diane Seifert made the motion to accept the checks issued in the amount of \$275,448.19. Jeff Carmen supported the motion. Motion passed unanimously. Diane Seifert made the motion to accept the direct payments of \$380,715.17. Jeff Carmen supported the motion. Motion passed unanimously.

Rayann Franco reported that the census has improved and is trending in the right direction.

Rayann Franco reported that there was one corporate compliance investigation. An investigation was completed. The complaint was substantiated. The consultant reviewed the investigation and found that that the documentation and assessment was thorough.

Christian Lutes reported that there has been a total of 14 staff and resident COVID cases since last week. An extra room was needed to accommodate the residents. The request was submitted and approved by the State.

Christian Lutes stated that Dr. Ibekie and Dr. Makori will be on site 5 days a week.

Christian Lutes reported that that the search for a new administrator continues. There were two interviews performed. Board members and 2 consultants will be present for the second portion of the interview process.

Christian Lutes reported that new brochures are being created to use for admissions and outpatient therapy.

Christian Lutes stated that the Director of Nursing and the Business department were working on the upcoming transition with the new pharmacy. The transition will occur on March 1, 2023.

Christian Lutes reported that the company that worked on the tiles in the kitchen will be providing a quote for new flooring for the facility.

Christian Lutes stated that the new fence in the courtyard has been installed.

Christian Lutes reported that Jody from the county IT department will be at the next board meeting to provide an update on the new computers and equipment.

Christian Lutes reported that the new dishwasher should be installed on February 8, 2023.

Christian Lutes stated that he was contacted and presented with the opportunity to have a 7 year old therapy dog be given to the facility. After discussion, it was determined that this will be considered in the future.

Christian Lutes reported that the CCMCF received a request for monetary support from a group in the community. It was determined that we will continue our current practices regarding donations.

Christian Lutes stated that the employees vocalized their appreciation for the board approved Christmas goodie bags. He reported that several members of the community and community groups brought items in for residents and staff.

Linda Duchon provided a summary of the article regarding another medical care facility.

Jeff Carmen made the motion to adjourn the meeting. Diane Seifert supported the motion. The meeting adjourned at 11:22 a.m.

Respectfully submitted by:

Rayann Franco

\_\_\_\_\_ (Board Chairperson)

\_\_\_\_\_ (C.E.O.)



**Pricing Proposal**

Quotation #:	23049930
Description:	MCF PCs Round 2
Created On:	Feb-03-2023
Valid Until:	Feb-28-2023

**Cass County MI**

**James**

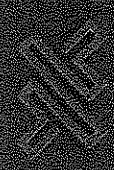
120 n broadway Suite 17  
CASSOPOLIS  
MI  
49031  
US  
Phone: 2694454487  
Fax:  
Email: jamesd@cassco.org

[Click here to order this quote](#)

All Prices are in US Dollar(USD)

Product	Qty	Your Price	Total
1 Lenovo ThinkCentre M70q - tiny - Core i5 10400T 2 GHz - 16 GB - SSD 512 GB - English Lenovo - Part#: 11DT00FEUS	5	\$667.00	\$3,335.00
2 StarTech.com DisplayPort to VGA Adapter Cable DP to VGA StarTech.com - Part#: DP2VGAMM6B	10	\$34.00	\$340.00
		Subtotal	\$3,675.00
		Shipping	\$19.02
		Total	\$3,694.02

The Products offered under this proposal are resold in accordance with the SHI Online Customer Resale Terms and Conditions, unless a separate resale agreement exists between SHI and the Customer.

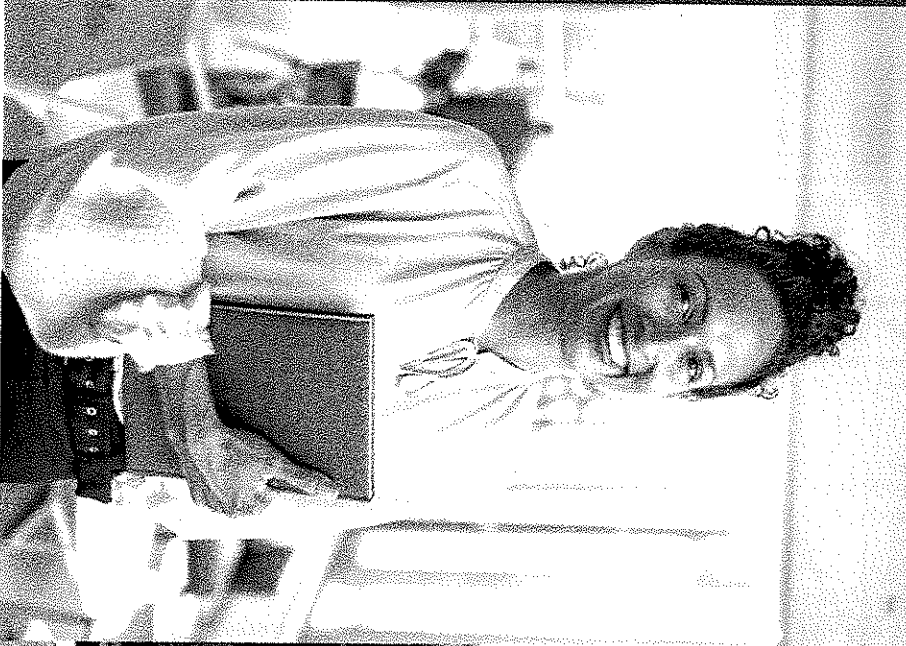
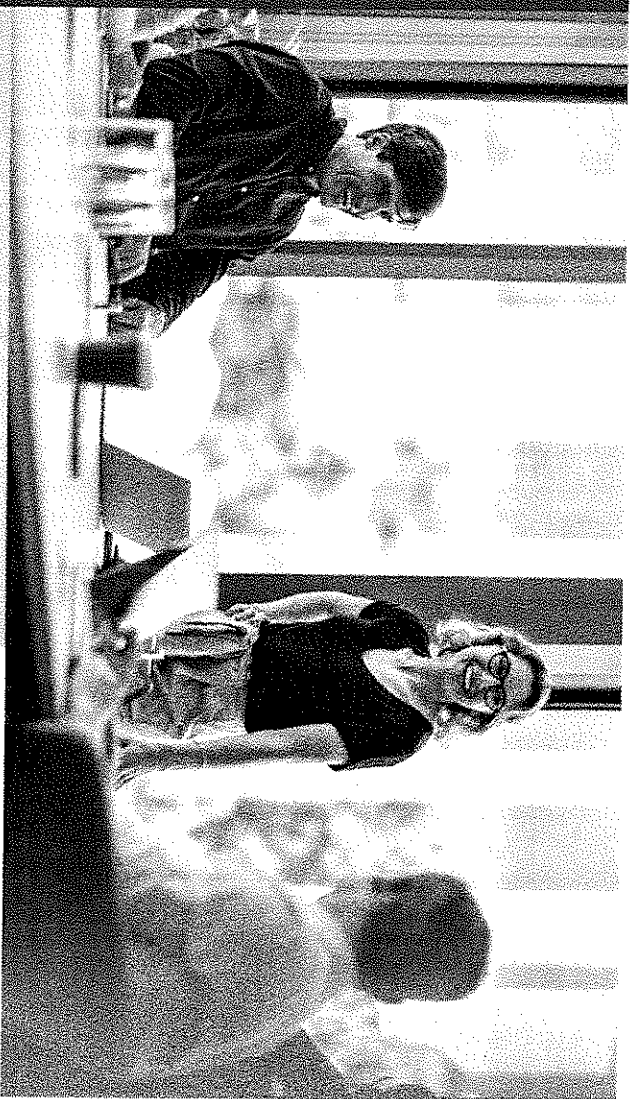


# Cass County Medical Care Facility Audit Results

PRESENTED BY

Alan D. Panter, CPA, CGFM

February 27, 2023



**YEO & YEO**

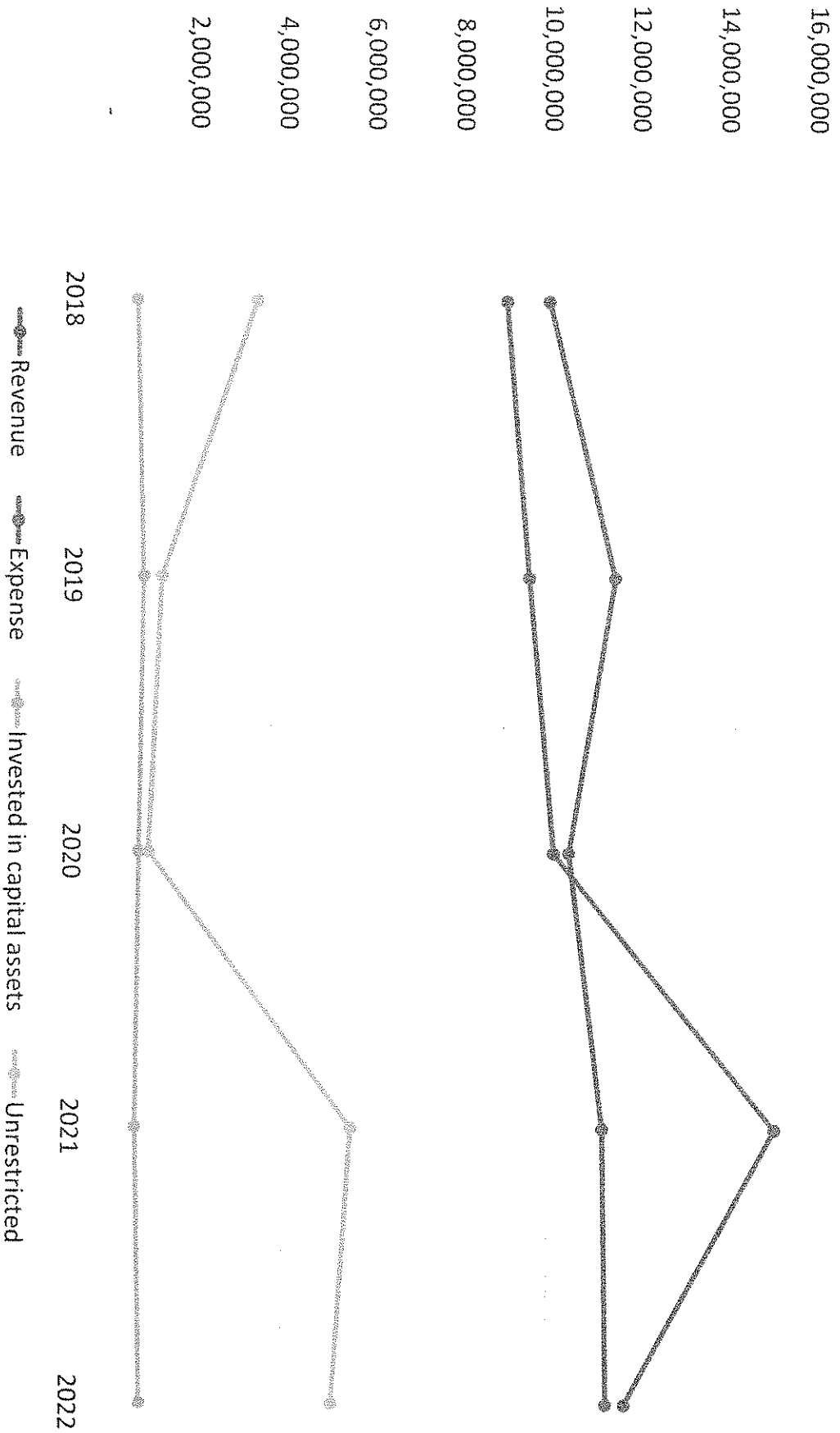
BUSINESS SUCCESS  
PARTNERS

# Audit Opinion

- The purpose of an audit
- Unmodified opinion – highest level of assurance
- Management's responsibility
  - Preparation and fair presentation in accordance with GAAP
  - Design, implementation and maintenance of internal controls
- Auditors' responsibility
  - Obtain reasonable assurance and render an opinion on the financial statements
  - Exercise professional judgment and skepticism
  - Identify and assess risks of material misstatement
  - Evaluate policies, estimates, and overall presentation



# Revenues, Expenses and Net Position



# Financial Ratios

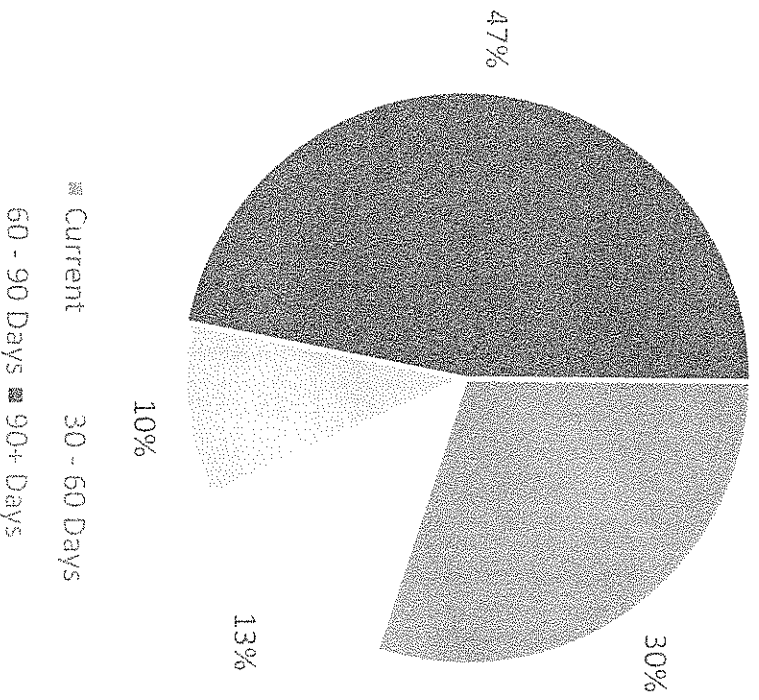
- Current ratio
  - 2022 – 731%
  - 2021 – 477%
- Days cash on hand
  - 2022 – 23
  - 2021 – 63
- Days in accounts receivable
  - 2022 – 140
  - 2021 – 163



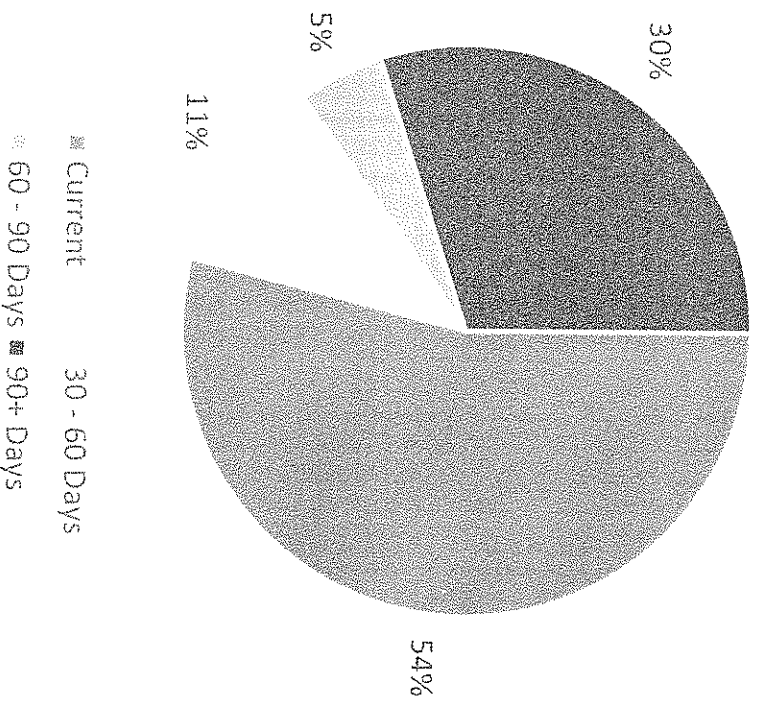


# Accounts Receivable Aging by Category

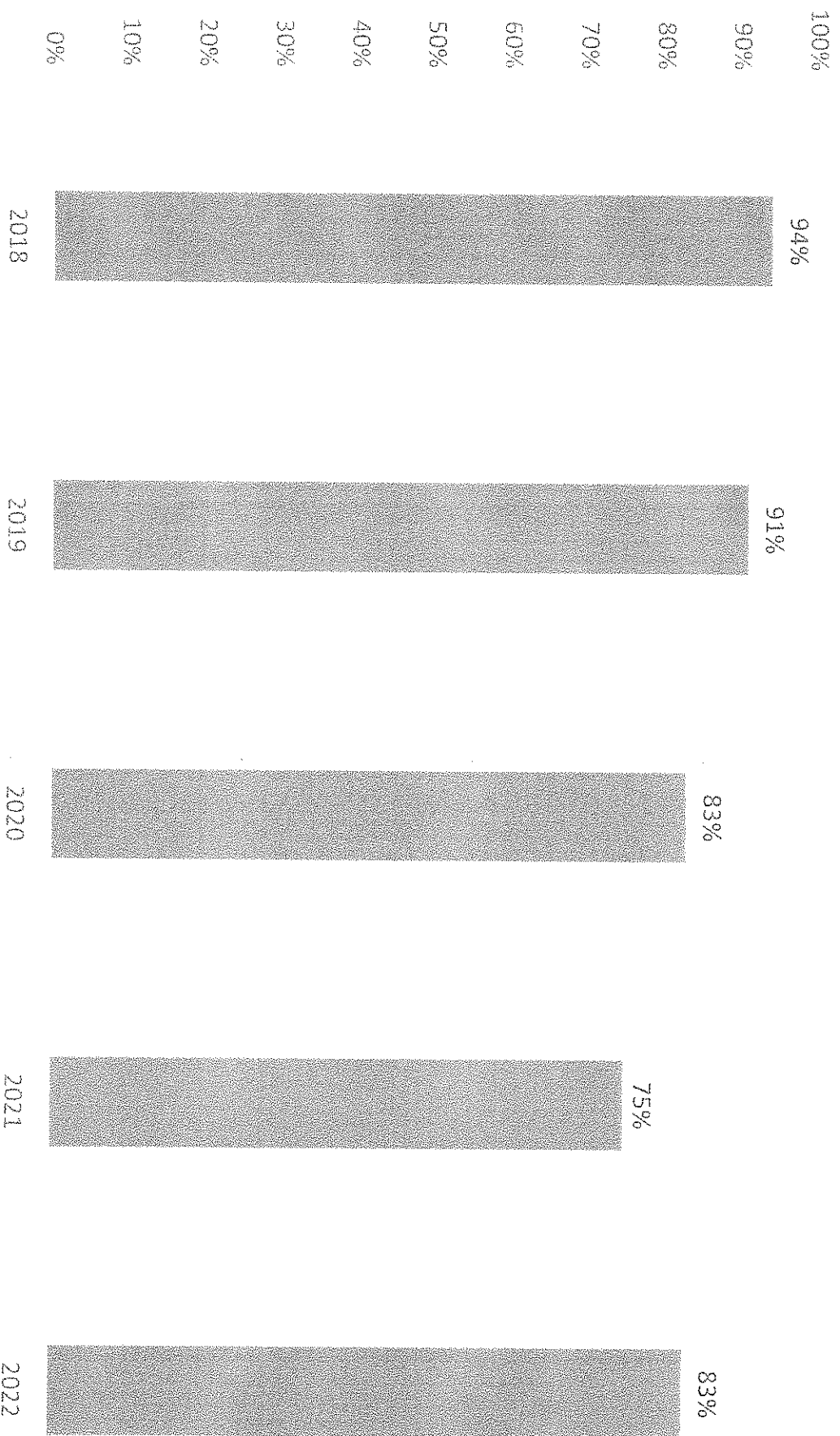
2022



2021



# Occupancy



# Governance Letter

- Required Communication
- Planned Timing and Scope of Audit
- Qualitative Aspects of Accounting Practices
- Accounting Standards and Regulatory Updates
- Uncorrected misstatements
- Emphasis of matter paragraph



# Questions?

**Alan D. Panter, CPA, CGFM**

Principal

[alan.panter@yeoandyeo.com](mailto:alan.panter@yeoandyeo.com)

(248) 239-0900

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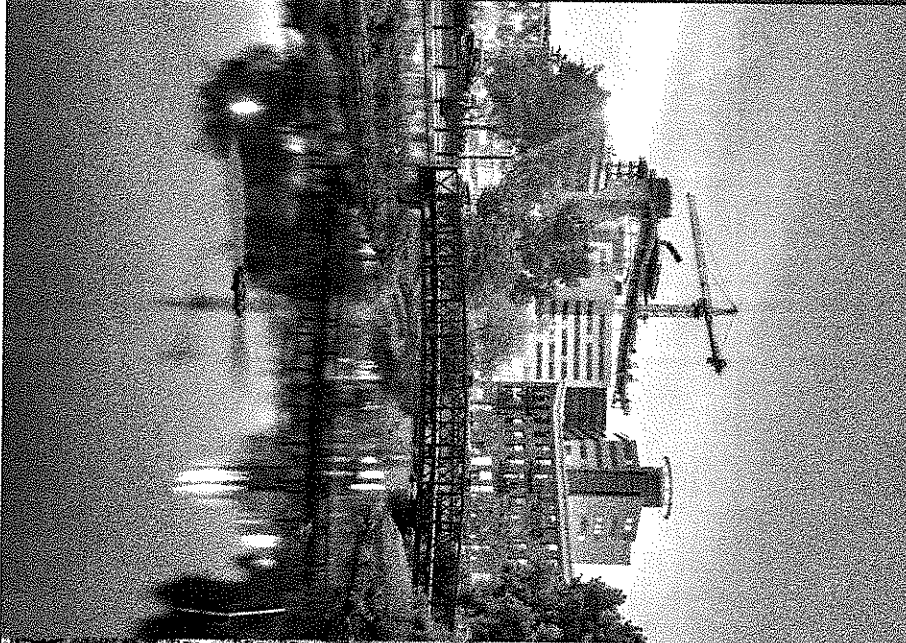
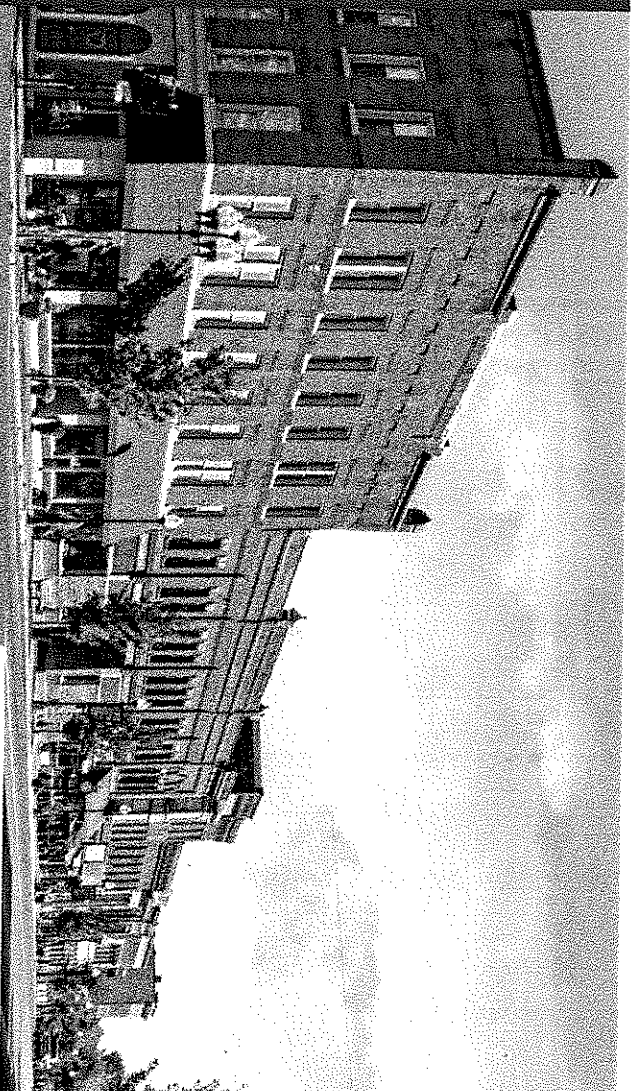
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LET'S THRIVE

# Thank you.

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LET'S THRIVE



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February 20, 2023

To Management and the Board Members of the Department of Human Services  
Cass County Medical Care Facility  
Cassopolis, Michigan

We have audited the financial statements of the Cass County Medical Care Facility (the Facility) as of and for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated October 10, 2022. Professional standards also require that we communicate to you the following information related to our audit.

We discussed these matters with various personnel in the Facility during the audit including management. We would also be pleased to meet with you to discuss these matters at your convenience.

### **Significant Audit Matters**

#### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Facility are described in the footnotes of the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year.

We noted no transactions entered into by the Facility during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Facility's financial statements were:

- The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.
- Net pension liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.
- Allowance for doubtful accounts. Management's estimate is based on the judgement of collectability and aging of the accounts receivable balances.
- Quality assurance supplement revenue. The estimate is based on the number of Medicaid days of service and the respective rate for the year.
- Medicaid settlement revenue. The estimate is based on the number of Medicaid days of service and the respective rate for the year.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Disclosures in the financial statements are neutral, consistent and clear.

A significant risk is an identified and assessed risk of material misstatement that, in the auditors' professional judgment, requires special audit consideration. Within our audit, we focused on the following areas.

- Management override of controls
- Improper revenue recognition
- Implementation of new accounting standards
- Significant estimates

### **Accounting Standards**

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in the footnotes of the financial statements.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no known misstatements detected as a result of audit procedures that were more than trivial, except as described below.

Management has determined that the effects of the uncorrected misstatement below is immaterial both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatement or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

- The Facility offers a pension benefit to employees through the Municipal Employees' Retirement System of Michigan (MERS). Annually, MERS reports information to the Facility that is used to record the net pension liability. MERS provides a *Statement of Fiduciary Net Position (SFNP)* to participating governments shortly after MERS' fiscal year end. Subsequently, MERS issues an audited *Schedule of Changes in Fiduciary Net Position by Employer*. For the twelve months ended December 31, 2020, this schedule included an adjustment related to the value of alternative investments that was not reflected in the original SFNP. MERS did not adequately communicate this change to the Facility, and therefore, the Facility used the SFNP values to record the net pension liability in its September 30, 2021 financial statements. As a result, the Facility's beginning net position and current expenses in the September 30, 2022 financial statements are understated by \$17,009.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated as of the date of the audit report.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Facility's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Matter in Independent Auditors' Report**

Our report will include the following other matter paragraph:

We draw attention to Note 1, which explains that these financial statements present only Cass County Medical Care Facility and do not purport to, and do not, present fairly the financial position of Cass County, Michigan as of September 30, 2022 and 2021, the changes in its financial position, and the changes in its cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Facility's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Report on Required Supplementary Information**

We applied certain limited procedures to management's discussion and analysis and the remaining required supplementary information (RSI) as described in the table of contents of the financial statements that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### **Restriction on Use**

This information is intended solely for the information and use of the Board and management of the Facility and is not intended to be, and should not be, used by anyone other than these specified parties.

*Yeo & Yeo, P.C.*

Kalamazoo, Michigan



**Cass County Medical Care Facility**

**Financial Statements**

**September 30, 2022 and 2021**

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## Independent Auditors' Report

To the Board Members of the Department of Human Services  
Cass County Medical Care Facility  
Cassopolis, Michigan

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of Cass County Medical Care Facility (the Facility), a component unit of Cass County, as of and for the years ended September 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Facility's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Facility as of September 30, 2022 and 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Facility, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of a Matter

We draw attention to Note 1, which explains that these financial statements present only Cass County Medical Care Facility and do not purport to, and do not, present fairly the financial position of Cass County, Michigan as of September 30, 2022 and 2021, the changes in its financial position, and other changes in its cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Facility's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Facility's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Facility's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Municipal Employees Retirement System of Michigan schedules, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Yeo & Yeo, P.C.*

Kalamazoo, Michigan  
February 20, 2023

**Cass County Medical Care Facility**  
**Management's Discussion and Analysis**  
**For the Year Ended September 30, 2022**

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Our discussion and analysis of Cass County Medical Care Facility's (the "Facility") financial performance provides an overview of the Facility's financial activities for the fiscal years ended September 30, 2022, 2021, and 2020. Please read it in conjunction with the Facility's financial statements, which begin on page 3-1.

**Financial Highlights**

The Facility's net position was \$5,976,206, \$5,551,377, and \$1,653,996 at September 30, 2022, 2021, and 2020, respectively. The Facility had total operating revenue of \$9,995,869, \$9,295,999, and \$9,376,396 for the years ended September 30, 2022, 2021, and 2020, respectively.

**Using This Annual Report**

The Facility's financial statements consist of three statements: (a) a statement of net position; (b) a statement of revenue, expenses, and changes in net position; and (c) a statement of cash flows. These financial statements and related notes provide information about the activities of the Facility, including resources held by the Facility.

**The Statement of Net Position and Statement of Revenue, Expenses, and Changes in Net Position**

Our analysis of the Facility's finances begins below. One of the most important questions asked about the Facility's finances is, "Is the Facility as a whole better or worse off as a result of the year's activities?" The statement of net position and the statement of revenue, expenses, and changes in net position report information about the Facility's resources and its activities in a way that helps answer this question. These statements include all restricted and unrestricted assets and all liabilities using the accrual basis of accounting. All of the current year's revenue and expenses are taken into account, regardless of when cash is received or paid.

These two statements report the Facility's net position and changes in them. You can think of the Facility's net position - the difference between assets and deferred outflows and liabilities and deferred inflows - as one way to measure the Facility's financial health or financial position. Over time, increases or decreases in the Facility's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Facility's patient base and measures of the quality of service it provides to the community, as well as local economic factors, to assess the overall health of the Facility.

**The Statement of Cash Flows**

The final required statement is the statement of cash flows. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities. It provides answers to such questions as, "Where did cash come from," "What was cash used for," and "What was the change in cash balance during the reporting period?"

**Cass County Medical Care Facility  
Management's Discussion and Analysis  
For the Year Ended September 30, 2022**

**The Facility's Net Position**

The Facility's net position is the difference between its assets and deferred outflows of resources and liabilities and deferred inflows of resources reported in the statement of net position on page 3-1 and 3-2.

**Table 1: Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position**

The following table shows the net position as of the fiscal years ended September 30, 2022, 2021, and 2020:

	2022	2021	2020
<b>Assets</b>			
Current assets	\$ 6,334,604	\$ 6,976,316	\$ 3,679,260
Capital assets	820,146	752,596	717,615
Total assets	<u>7,154,750</u>	<u>7,728,912</u>	<u>4,396,875</u>
<b>Deferred Outflows of Resources</b>	<u>787,594</u>	<u>382,727</u>	<u>278,589</u>
<b>Liabilities</b>			
Current liabilities	866,792	1,463,681	831,606
Long-term liabilities	436,659	799,614	2,099,050
Total liabilities	<u>1,303,451</u>	<u>2,263,295</u>	<u>2,930,656</u>
<b>Deferred Inflows of Resources</b>	<u>662,687</u>	<u>296,967</u>	<u>90,812</u>
<b>Net Position</b>			
Invested in capital assets	820,146	752,596	717,615
Unrestricted	5,156,060	4,798,781	936,381
Total net position	<u>\$ 5,976,206</u>	<u>\$ 5,551,377</u>	<u>\$ 1,653,996</u>

The Facility ended fiscal year 2022 with an overall increase in net position of \$424,829. The primary reason for the increase in net position was caused by funding provided from a millage levy totaling \$1,238,716. Further, the impact of the COVID 19 pandemic impacted operating revenue and expenses but was supplemented by federal grant funding that provided \$574,874 in funding to address those impacts.

Operating cash decreased during 2022 by \$700,237 because operating results did not yield a positive cashflow and \$450,000 in excess funding was remitted to the defined benefit pension plan.

**Cass County Medical Care Facility**  
**Management's Discussion and Analysis**  
**For the Year Ended September 30, 2022**

**Operating Results and Changes in the Facility's Net Position**  
 In 2022, the Facility's net position increased by \$424,829, as shown in Table 2.

**Table 2: Operating Results and Changes in Net Position**  
 The following table shows the changes in net position during the fiscal years ended September 30, 2022, 2021, and 2020:

	2022	2021	2020
<b>Operating Revenue</b>			
Net service revenue	\$ 9,909,662	\$ 9,246,517	\$ 9,317,146
Other operating revenue	86,207	49,482	59,250
Total operating revenue	<u>9,995,869</u>	<u>9,295,999</u>	<u>9,376,396</u>
<b>Operating Expenses</b>			
Salaries and wages	6,921,267	6,113,570	5,441,197
Other expenses	4,438,061	5,139,712	5,008,383
Total operating expenses	<u>11,359,328</u>	<u>11,253,282</u>	<u>10,449,580</u>
<b>Nonoperating Revenue</b>	<u>1,788,288</u>	<u>5,854,664</u>	<u>726,217</u>
<b>Change in Net Position</b>	424,829	3,897,381	(346,967)
<b>Net Position - Beginning of Year</b>	<u>5,551,377</u>	<u>1,653,996</u>	<u>2,000,963</u>
<b>Net Position - End of Year</b>	<u>\$ 5,976,206</u>	<u>\$ 5,551,377</u>	<u>\$ 1,653,996</u>

**Capital Assets**

After addressing many of the capital asset needs of the Facility in 2019, the activity in 2022, 2021, and 2020 included only minor capital projects. This included the completion of a new nurse call light system, purchasing equipment for the outpatient therapy clinic, and upgrades to several other fixtures and equipment throughout the Facility. A roll forward of the balance of capital assets is reflected in Note 4 to the financial statements.

**Other Economic Factors**

As the Facility continues to address the impacts of the COVID 19 pandemic, improvement in occupancy occurred during 2022, noting residents per day averaged 64 in 2022 compared to 60 in 2021. The COVID 19 pandemic continues to impact operations with restrictions on activity around admissions, challenges with retaining staff, increased safety measures, and other actions caused increased costs in wages and personal protective



**Cass County Medical Care Facility  
Management's Discussion and Analysis  
For the Year Ended September 30, 2022**

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equipment (PPE) supplies, plus an identifiable amount of lost revenue. To compensate for the increased costs and lost revenue, the Facility benefited from Federal and State relief funding totaling approximate \$6 million since the COVID 19 pandemic began in 2020, with \$574,874 earned during 2022.

The Facility continued to focus on quality of care, maintaining a five-star overall rating from the Centers for Medicaid & Medicare Services (CMS) for the past five years. The Facility is proud to be an important part of providing quality care to seniors of the County, which was confirmed when the Facility requested the residents of the County to vote on a millage request in the August 4, 2020 primary election. The millage request of 0.5 mills to be levied on December 1, 2020 was passed and has provided operating and capital expenditure funds beginning in 2021 and will continue until 2025.

**Contacting the Facility's Financial Management**

This financial report is designed to provide our patients, suppliers, taxpayers, and creditors with a general overview of Cass County Medical Care Facility's finances and to show the Facility's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Cass County Medical Care Facility, 23770 Hospital Street, Cassopolis, MI 49301.

**Cass County Medical Care Facility**  
**Proprietary Fund**  
**Statement of Net Position**  
**September 30,**

	2022	2021
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 711,237	\$ 1,909,711
Investments	2,645,383	2,298,166
Residents accounts receivable, net	1,693,023	840,187
Estimated third-party payor settlements	318,023	69,590
Other receivables	867,375	1,839,424
Other current assets	99,563	19,238
<b>Total current assets</b>	<b>6,334,604</b>	<b>6,976,316</b>
<b>Noncurrent assets</b>		
Capital assets, net of accumulated depreciation	765,694	671,579
Capital assets not being depreciated	54,452	81,017
<b>Total noncurrent assets</b>	<b>820,146</b>	<b>752,596</b>
<b>Total assets</b>	<b>7,154,750</b>	<b>7,728,912</b>
<b>Deferred Outflows of Resources</b>		
Deferred amount relating to net pension liability	787,594	382,727

**Cass County Medical Care Facility**  
**Proprietary Fund**  
**Statement of Net Position**  
**September 30,**

	2022	2021
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 230,953	\$ 209,111
Accrued liabilities and other:		
Other accrued liabilities	137,213	249,911
Accrued compensated absences	157,490	148,471
Accrued compensation and related liabilities	299,846	256,832
Estimated third-party payor settlements	41,290	549,025
Unearned revenue	-	50,331
Total current liabilities	866,792	1,463,681
<b>Noncurrent liabilities</b>		
Net pension liability	436,659	799,614
Total liabilities	1,303,451	2,263,295
<b>Deferred Inflows of Resources</b>		
Deferred amount relating to net pension liability	662,687	296,967
<b>Net Position</b>		
Invested in capital assets	820,146	752,596
Unrestricted	5,156,060	4,798,781
Total net position	\$ 5,976,206	\$ 5,551,377

See Accompanying Notes to the Financial Statements

**Cass County Medical Care Facility**  
**Proprietary Fund**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**For the Years Ended September 30,**

	2022	2021
<b>Operating Revenue</b>		
Net service revenue	\$ 8,667,300	\$ 8,292,433
Quality assurance revenue	942,464	772,925
Third-party payor settlement revenue	299,898	181,159
Other revenue	86,207	49,482
Total operating revenue	<u>9,995,869</u>	<u>9,295,999</u>
<b>Operating Expenses</b>		
Salaries and wages	6,921,267	6,113,570
Employee benefits and payroll taxes	1,755,515	1,809,914
Supplies	869,887	940,590
Professional services and consultant fees	701,074	1,304,359
Utilities	221,944	213,209
Quality Assurance Tax	627,533	628,445
Other expenses	157,319	141,899
Depreciation	104,789	101,296
Total operating expenses	<u>11,359,328</u>	<u>11,253,282</u>
Operating loss	<u>(1,363,459)</u>	<u>(1,957,283)</u>
<b>Nonoperating Revenue</b>		
Property taxes	1,238,716	1,167,119
Federal grants	574,874	4,687,545
Loss on sale of capital assets	(25,302)	-
Total nonoperating revenues	<u>1,788,288</u>	<u>5,854,664</u>
Change in net position	424,829	3,897,381
Net position - beginning of year	5,551,377	1,653,996
Net position - end of year	<u>\$ 5,976,206</u>	<u>\$ 5,551,377</u>

See Accompanying Notes to the Financial Statements

**Cass County Medical Care Facility**  
**Proprietary Fund**  
**Statement of Cash Flows**  
**For the Years Ended September 30,**

	2022	2021
<b>Cash Flows from Operating Activities</b>		
Receipts from patients and third-party payors	\$ 7,865,929	\$ 8,468,538
Quality assurance supplement	942,464	772,925
Other operating receipts	1,058,256	-
Other operating payments	-	(1,586,258)
Payments to suppliers and employees	(11,706,322)	(9,703,937)
Quality assurance provider tax	(627,533)	(628,445)
Net cash used by operating activities	<u>(2,467,206)</u>	<u>(2,677,177)</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Property taxes	1,238,716	1,167,119
Federal grants	574,874	3,409,173
Net cash provided by noncapital financing activities	<u>1,813,590</u>	<u>4,576,292</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Purchases/construction of capital assets	<u>(197,641)</u>	<u>(136,277)</u>
<b>Cash Flows from Investing Activities</b>		
Purchases of investments	<u>(347,217)</u>	<u>(1,019,692)</u>
Net change in cash and cash equivalents	(1,198,474)	743,146
Cash and cash equivalents - beginning of year	<u>1,909,711</u>	<u>1,166,565</u>
Cash and cash equivalents - end of year	<u>\$ 711,237</u>	<u>\$ 1,909,711</u>

See Accompanying Notes to the Financial Statements

**Cass County Medical Care Facility**  
**Proprietary Fund**  
**Statement of Cash Flows**  
**For the Years Ended September 30,**

	2022	2021
<b>Reconciliation of Operating Loss to Net Cash</b>		
<b>Used by Operating Activities</b>		
Operating loss	\$ (1,363,459)	\$ (1,957,283)
Adjustments to reconcile operating loss to net cash used by operating activities		
Depreciation	104,789	101,296
Changes in assets and liabilities		
Patient and third-party receivables and settlements	(129,220)	(1,640,794)
Other current assets	(80,325)	106,576
Accounts payable	21,842	(92,119)
Accrued and other liabilities	(112,698)	95,449
Accrued compensation and related liabilities	43,014	64,838
Advance payments	(507,735)	517,796
Unearned revenue	(50,331)	50,331
Compensated absences	9,019	(4,220)
Deferred outflows and inflows of resources	(39,147)	102,017
Net pension liability	(362,955)	(21,064)
Net cash used by operating activities	\$ (2,467,206)	\$ (2,677,177)

See Accompanying Notes to the Financial Statements

**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

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**Note 1 - Summary of Significant Accounting Policies**

**Reporting Entity**

Cass County Medical Care Facility (the Facility) is a component unit of the County of Cass, Michigan. The Facility is an 80-bed long-term care facility owned and operated by Cass County, Michigan (the County). It is governed by the Cass County Department of Human Services Board. This board consists of three members, two of whom are appointed by the County's Board of Commissioners and one of whom is appointed by the Michigan governor. Furthermore, the Cass County Department of Human Services Board approves the Facility's budget and submits a copy to the County's Board of Commissioners.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, as prescribed by the Governmental Accounting Standards Board (GASB) in Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999. The Facility follows the "business-type" activities reporting requirements of GASB Statement No. 34, which provides a comprehensive look at the Facility's financial activities.

The Facility utilizes the proprietary fund method of accounting whereby accounting revenue and expenses are recognized on the full accrual basis.

**Assets, Liabilities, and Net Position**

Deposits and investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value based on quoted market price. Certificate of deposits are stated at cost which approximates fair value.

Receivables – Accounts receivable for residents, insurance companies, and governmental agencies are based on net charges. An allowance for uncollectible accounts is established on an aggregate basis by using

historical write-off rate factors applied to unpaid accounts based on aging. Loss rate factors are based on historical loss experience and adjusted for economic conditions and other trends affecting the Facility's ability to collect outstanding amounts. Uncollectible amounts are written off against the allowance for doubtful accounts in the period they are determined to be uncollectible.

Capital assets – Capital assets are recorded at cost. Depreciation is computed principally on the straight-line basis over the estimated useful lives of the assets. Costs of maintenance and repairs are charged to expense when incurred.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capital for the Facility or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the Facility values these capital assets at the estimated acquisition value of the item at the date of its donation.

Capital assets are depreciated using the straight-line method over the following useful lives:

Land improvements	8 to 20 years
Buildings, additions and improvements	5 to 40 years
Machinery and equipment	5 to 20 years

Deferred outflows of resources – A deferred outflow of resources is a consumption of net assets by the Facility that is applicable to a future reporting period. The Facility may report deferred outflows of resources as a result of pension earnings. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned. This amount will be amortized over the next four years and included in pension expense. Changes in assumptions and experience differences relating to the net pension liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan. The Facility also reported deferred outflows of resources for pension contributions made after the

**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

measurement date. This amount will reduce net pension liability in the following year.

Compensated absences – Vacation and sick pay are charged to operations when earned. Unused and earned benefits that are to be paid out upon an employee leaving the Facility are recorded as a current liability in the financial statements.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported to MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred inflows of resources – A deferred inflow of resources is an acquisition of net assets by the Facility that is applicable to a future reporting period. The Facility reports deferred inflows of resources as a result of pension earnings. This amount is the result of a difference between what the plan expected to earn from the plan investments and what the plan earned. This amount will be amortized over the next four years and included in pension expense. Changes in assumptions and experience differences relating to the net pension liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan.

Net position – Net position of the Facility is classified in two components. Net investment in capital assets consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

**Revenues and Expenses**

The statement of revenue, expenses, and changes in net position distinguishes between operating and nonoperating revenue and expenses. Operating revenue results from exchange transactions associated with providing healthcare services, the Facility's principal activity. Operating expenses are all expenses incurred to provide healthcare services other than financing costs.

Property taxes – Property taxes are levied by the County on the Facility's behalf on December 1 and are payable by February 15. County property tax revenue is recognized when levied to the extent that it results in current receivables in the year budgeted by the board to provide resources for financing budgeted expenditures. The 2021 taxable valuation totaled \$2.44 billion, on which taxes levied consisted of 0.4967 mills levied for operating purposes. The tax levy generated income of \$1,238,716 and \$1,167,119 for the years ended September 30, 2022, and 2021, respectively which is reported within nonoperating revenue, with the unpaid portion reported as a receivable.

Service revenue – The Facility's principal activity is operating a long-term healthcare facility for the elderly. Revenue is derived from participation in the Medicaid and Medicare programs, as well as from private-pay residents and insurance companies. Revenue is recorded at standard billing rates and differences between billing rates and amounts paid under these programs are recorded as contractual adjustments. Amounts earned under the Medicaid and Medicare programs make up a significant portion of revenue earned during each year as follows:

	2022	2021
Percent of revenue:		
Medicaid and Medicaid ICO	77%	74%
Medicare, Medicare ICO, and Medicare Advantage	16%	18%

The payment methodology and amounts earned related to these programs are based on cost and clinical assessments that are subject to review and final approval by Medicaid and Medicare. Any adjustment that is a result of this final review and approval will be recorded in the



**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

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period in which the adjustment is made. In the opinion of management, adequate provision has been made for any adjustments that may result from such third-party review.

Services rendered to Medicare program beneficiaries are paid at prospectively determined rates based upon clinical assessments completed by the Facility that are subject to review and final approval by Medicare. Medicaid reimburses the Facility for inpatient routine service costs, on a per diem basis, prospectively determined. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Management believes it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrong doings. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation. Noncompliance with such laws and regulations may result in significant regulatory action, including fines, penalties, and exclusion from the Medicare and Medicaid programs.

Quality assurance assessment program – The Facility's Medicaid revenue has been partially funded by a program called the quality assurance assessment program (QAAP).

The Facility received Medicaid revenue related to the QAAP of approximately \$810,000 and \$773,000 based on the number of Medicaid resident days of service provided during the years ended September 30, 2022, and 2021, respectively. The State of Michigan pays facilities monthly based on an estimated number of days of service provided, with settlements provided annually based on actual Medicaid resident days of service.

The Facility was assessed a "provider tax" based on the historical number of non-Medicare resident days of service provided of approximately \$516,000 during the years ended September 30, 2022, and 2021. The State of Michigan bills for the tax on a monthly basis throughout the year without settlement to the actual number of non-Medicare resident days.

During fiscal year 2018, the State of Michigan implemented the Quality Measure Initiative (QMI) program from which the Facility recorded revenue within net patient service revenue of approximately \$175,000 and \$181,000 based on the Facility's average QMI star rating and Medicaid utilization percentage for the years ended September 30, 2022, and 2021. The Facility was assessed a QMI assessment tax of \$71,000 and \$73,000 which it has recorded within other operating expenses for the years ended September 30, 2022, and 2021, respectively.

Maintenance of effort – Maintenance of Effort (MOE) is a county obligation to the State of Michigan. Every month, the County receives a bill from the State of Michigan for each Medicaid resident day approved by the State during the month. MOE is being accrued by the Facility and is recorded in operating expenses. MOE expense amounted to \$39,876 and \$39,717 for the years ended September 30, 2022, and 2021, respectively.

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

#### **Upcoming Accounting and Reporting Changes**

*Statement No. 96, Subscription-Based Information Technology Arrangements*, is based on the standards established in *Statement No. 87 Leases*. This statement (1) defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction (2) requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability, and (3) provides guidance related to outlays other than subscription payments, including implementation costs, and

**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

requirements for note disclosures related to a SBITA. This statement is effective for the year ending September 30, 2023.

Statement No. 99, 2022 *Omnibus* enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. This statement is effective for the year ending September 30, 2023.

Statement No. 100, *Accounting Changes and Error Corrections*, improves the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. More understandable, reliable, relevant, consistent and comparable information will be provided to financial statement users for making decisions or assessing accountability. Additionally, the display and note disclosure requirements will result in more consistent, decision useful, understandable and comprehensive information for users about accounting changes and error corrections. This statement is effective for the year ending September 30, 2024.

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for the year ending September 30, 2025.

The Facility is evaluating the impact that the above GASB statements will have on its financial reporting.

**Note 2 - Cash and Investments**

Cash and investments are reported in the financial statements as follows:

	2022	2021
County Treasurer - investments	\$ 2,645,383	\$ 2,298,166
Facility - cash	710,637	1,909,111
Petty cash	600	600
<b>Total</b>	<b>\$ 3,356,620</b>	<b>\$ 4,207,877</b>

**Cash and Investments - County Treasurer**

These cash and investments are under control of the County Treasurer, who deposited these funds with various banks and investing institutions. It is impractical to determine the amounts covered by federal depository insurance, as these funds are only a portion of the entire County cash and investment deposits.

**Cash – Facility**

These funds were under control of the Facility and deposited with various banks. At September 30, 2022, the deposits reflected in the accounts of the bank (without recognition of checks written but not yet cleared or deposits in transit) are \$856,036. Of the deposits in the banks, \$595,464 was exposed to custodial credit risk because it exceeded the federal depository insurance coverage, leaving the funds uninsured and uncollateralized as of September 30, 2022. At September 30, 2021, the deposits reflected in the accounts of the bank (without recognition of checks written but not yet cleared or deposits in transit) are \$2,047,824. Of the deposits in the banks, \$1,793,497 was exposed to custodial credit risk because it exceeded the federal depository insurance coverage, leaving the funds uninsured and uncollateralized as of September 30, 2021.

**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

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**Note 3 - Receivables**

The details of resident accounts receivable are set forth below:

	2022	2021
Residents accounts receivable	\$ 2,163,023	\$ 1,190,187
Less allowance for doubtful accounts	(470,000)	(350,000)
Net residents accounts receivable	\$ 1,693,023	\$ 840,187

The Facility provides services without collateral to residents, most of whom are local residents and are insured under third-party payor agreements. The composition of receivables from residents and third-party payors was as follows:

	2022	2021
Medicare and Medicare Advantage	20%	16%
Medicaid	32%	34%
Private payor	24%	33%
Other payors	24%	18%
Total	100%	100%

**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

**Note 4 - Capital Assets**

Capital assets at September 30, 2022, and 2021 are summarized as follows:

	2022			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Construction-in-progress	\$ 81,017	\$ 45,499	\$ 72,064	\$ 54,452
Capital assets being depreciated				
Land improvements	187,339	59,287	69,213	177,413
Buildings, additions and improvements	4,641,287	8,995	50,065	4,600,217
Machinery and equipment	1,115,514	155,924	13,449	1,257,989
Total capital assets being depreciated	5,944,140	224,206	132,727	6,035,619
Less accumulated depreciation for				
Land improvements	148,363	6,103	47,564	106,902
Buildings, additions and improvements	4,159,041	56,723	46,415	4,169,349
Machinery and equipment	965,157	41,963	13,446	993,674
Total accumulated depreciation	5,272,561	104,789	107,425	5,269,925
Net capital assets being depreciated	671,579	119,417	25,302	765,694
Capital assets, net	\$ 752,596	\$ 164,916	\$ 97,366	\$ 820,146

**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

	2021			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Construction-in-progress	\$ -	\$ 81,017	\$ -	\$ 81,017
Capital assets being depreciated				
Land improvements	187,339	-	-	187,339
Buildings, additions and improvements	4,641,287	-	-	4,641,287
Machinery and equipment	1,075,281	55,260	15,027	1,115,514
Total capital assets being depreciated	5,903,907	55,260	15,027	5,944,140
Less accumulated depreciation for				
Land improvements	141,985	6,378	-	148,363
Buildings, additions and improvements	4,101,790	57,251	-	4,159,041
Machinery and equipment	942,517	37,667	15,027	965,157
Total accumulated depreciation	5,186,292	101,296	15,027	5,272,561
Net capital assets being depreciated	717,615	(46,036)	-	671,579
Capital assets, net	\$ 717,615	\$ 34,981	\$ -	\$ 752,596

**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

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**Note 5 - Long-term Debt**

The Facility has a paid time off liability of \$157,490 and \$148,471 as of September 30, 2022 and 2021, respectively. The entire balance is considered a current liability.

**Note 6 - Risk Management**

The Facility is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Facility has purchased commercial insurance for workers' compensation claims and participates in the County's insurance plan with the Michigan Municipal Risk Management Authority risk pool for claims relating to general (including malpractice) and property loss claims. Settled claims relating to commercial insurances have not exceeded the amount of insurance coverage in the past three years.

The Michigan Municipal Risk Management Authority (the "Authority") risk pool program operates as a claims servicing pool for amounts up to member retention limits and operates as a common risk-sharing management program for losses in excess of member retention amounts. Although premiums are paid annually to the Authority that the Authority uses to pay claims up to the retention limits, the ultimate liability for those claims remains with the County.

The Facility is insured against potential professional liability claims under an occurrence-basis policy, whereby all claims resulting from incidents that occur during the policy period are covered up to insurance limits, regardless of when the claims are reported to the carrier. There are no known outstanding or pending claims at September 30, 2022, and 2021.

**Note 7 - Employee Retirement and Benefit Systems**

**Defined Benefit Pension Plan**

Plan description -- The Facility participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees' Retirement System of Michigan (MERS). MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member retirement board. MERS issues a publicly available financial report, which includes the financial statements and required supplemental information of this defined benefit plan. This report can be obtained at [www.mersofmichigan.com](http://www.mersofmichigan.com) or in writing to MERS at 1134 Municipal Way, Lansing, MI 48917.

Benefits provided -- The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS. The MERS plan covers all employees of the Facility. Retirement benefits for employees are calculated ranging from 1.5 to 2.25 percent of the employee's final five-year average salary times the employee's years of service. Normal retirement age is 60 with early retirement at 55 with 25 years of service. The vesting period ranges from six to eight years. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial deduction. Upon death, the benefits transfer to the employee's beneficiary. An employee who leaves service may withdraw his or her contributions plus any accumulated interest. Benefit terms provide for annual cost of living adjustments to each employee's retirement allowance subsequent to the employee's retirement date limited to increases in the Consumer Price Index. Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the DHS Board, generally after negotiations of these terms with the affected unions.

**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

Employees covered by benefit terms – At the December 31, 2021, and December 31, 2020, valuation dates, the following employees were covered by benefit terms:

	2022	2021
Inactive employees or beneficiaries currently receiving benefits	50	48
Inactive employees entitled to, but not yet receiving benefits	7	4
Active employees	88	87
	<u>145</u>	<u>139</u>

Contributions – Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees. For the years ended September 30, 2022, and 2021, the average active employee contribution rate was 5.0 percent of annual pay, and the Facility's average contribution rate was 4.49 and 4.91 percent, respectively, of annual payroll.

Net pension liability – The net pension liabilities reported at September 30, 2022, and 2021 were determined using a measure of the total pension liability and the pension net position as of December 31, 2021, and 2020. The December 31, 2021, and 2020 total pension liabilities were determined by an actuarial valuation performed as of those dates.

	2022	2021
<b>Changes in Net Pension Liability</b>		
<b>Total Pension Liability</b>		
Service cost	\$ 419,314	\$ 364,745
Interest on the total pension liability	579,326	529,906
Experience differences	(164,552)	(61,875)
Changes in assumption	294,655	337,627
Benefit payments and refunds	(576,775)	(518,062)
Net change in total pension liability	551,968	652,341
Total pension liability - beginning	7,701,443	7,049,102
Total pension liability - ending (a)	<u>\$ 8,253,411</u>	<u>\$ 7,701,443</u>

	2022	2021
<b>Plan Fiduciary Net Position</b>		
Employer contributions	\$ 220,332	\$ 180,718
Employee contributions	260,009	231,354
Pension plan net investment income	1,022,460	791,885
Benefit payments and refunds	(576,775)	(518,062)
Pension plan administrative expense	(11,103)	(12,490)
Net change in plan fiduciary net position	914,923	673,405
Plan fiduciary net position - beginning	6,901,829	6,228,424
Plan fiduciary net position - ending (b)	<u>\$ 7,816,752</u>	<u>\$ 6,901,829</u>
Net pension liability (a-b)	<u>\$ 436,659</u>	<u>\$ 799,614</u>
Plan fiduciary net position as a percentage of total pension liability	94.71%	89.62%
Covered payroll	\$ 5,138,656	\$ 4,612,267
Net pension liability as a percentage of covered payroll	8.50%	17.34%

**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – For the year ended September 30, 2022, the employer recognized pension expense of \$307,004 and for the year ended September 30, 2021, \$283,789. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	2022		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Total to Amortize
Differences in experience	147,327	\$ (82,276)	\$ 147,327
Differences in assumptions	-	-	-
Net difference between projected and actual earning on plan investments	-	(580,411)	(580,411)
Contributions subsequent to the measurement date*	640,267	-	-
<b>Total</b>	<b>\$ 787,594</b>	<b>\$ (662,687)</b>	<b>\$ (515,360)</b>
	2021		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Total to Amortize
Differences in experience	-	(75,198)	(75,198)
Differences in assumptions	231,234	-	231,234
Net difference between projected and actual earning on plan investments	-	(221,769)	(221,769)
Contributions subsequent to the measurement date	151,493	-	-
<b>Total</b>	<b>\$ 382,727</b>	<b>\$ (296,967)</b>	<b>\$ (65,733)</b>

\*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in subsequent years.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30,	
2023	\$ (22,622)
2024	(227,327)
2025	(165,008)
2026	(100,403)
	<u>\$ (515,360)</u>

Actuarial assumptions – The total pension liability in the 2021 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement include: 1) Inflation 2.50%; 2) Salary increases 3.00% in the long-term; 3) Investment rate of return of 7.25%, net of investment expense, including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with a price inflation of 2.50%. Mortality rates used were based on the Pub-2010 or PubG-2010 mortality tables. The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.



**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

The target allocation and best estimates or arithmetic real rates of return for each major asset class are summarized in the following tables as of December 31, 2021, and 2020:

Asset Class	Target Allocation	2022 and 2021		Long-Term Expected Real Rate of Return
		Target Allocation Gross Rate Of Return	Long-Term Expected Gross Rate of Return	
Global equity	60.00%	7.75%	4.65%	3.15%
Global fixed income	20.00%	3.75%	0.75%	0.25%
Private Investments	20.00%	9.75%	1.95%	1.45%
	100.00%		7.35%	4.85%

Discount rate – The discount rate used to measure the total pension liability is 7.60%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plans fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability of the employer as of September 30, 2022, calculated using the discount rate of 7.25%, as well as what the employer's net pension liability would be using a discount rate that is 1% point lower (6.25%) or 1% higher (8.25%) than the current rate:

Current		
1% Decrease	Discount Rate	1% Increase
\$ 1,391,985	\$ 436,659	\$ (357,382)

The following presents the net pension liability of the employer as of September 30, 2021, calculated using the discount rate of 7.6%, as well as what the employer's net pension liability would be using a discount rate that is 1% point lower (6.60%) or 1% higher (8.60%) than the current rate:

Current		
1% Decrease	Discount Rate	1% Increase
\$ 1,680,043	\$ 799,614	\$ 64,127

**Note 8 - COVID-19 and CARES Act Funding**

In March 2020, the World Health Organization declared the outbreak of a respiratory disease caused by the coronavirus (COVID-19) a pandemic. The COVID-19 outbreak has impacted millions of individuals in the United States and worldwide. In response, the United States federal government and individual state and local governments have implemented measures to combat the outbreak that have impacted health care business operations. During 2020 and continuing into 2021, the Facility's operations were significantly impacted as shelter-in-place orders and government mandates impacted operations. The Facility has moved to mitigate the impact by managing the workforce, actively managing cash balances, and leveraging funding opportunities tied to the pandemic.

Through various funding programs enacted by federal and state government agencies, the Facility was able to generate grant revenue to fund the challenges brought on by the COVID-19 pandemic. Funding provided support for lost patient care revenue and purchase of expenditures attributed to COVID-19 as long as the Facility met specific terms and conditions. The grant revenue recognized as revenue detailed in the table below has been identified as meeting established terms and conditions.

The Facility received a PPP loan from the Small Business Administration in 2020 and was subsequently forgiven in 2021 and recognized as grant revenue. The Internal Revenue Service (IRS)

**Cass County Medical Care Facility**  
**Notes to the Financial Statements**  
**September 30, 2022 and 2021**

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administered an employee retention tax credit program to fund wages and benefits for organizations impacted by the COVID-19 pandemic, so they could retain a workforce through the pandemic. Due to the impact government orders had on operations, the Facility qualified to claim employee retention tax credits during 2022. Of the total tax credits identified in the tab below, approximately \$741,000 had not been received as of September 30, 2022, and was recorded as other receivables on the statement of net position.

The Michigan Department of Health and Human Services (MDHHS) provided funding for several initiatives to address the COVID-19 pandemic, including increased wages for direct-care workers, reimbursement for costs incurred to administer COVID-19 testing, reimbursement for lost census activity, and funding for personal protective equipment.

Program	2022	2021
Provider Relief Funding	\$ 96,920	\$ 121,409
PPP Loan Forgiveness	-	1,278,372
Employee Retention Tax Credits	-	2,432,936
MDHHS Funding		
Reimbursement for COVID-19 Testing Administration	360,006	469,494
Lost Census Reimbursement	-	316,963
Personal Protective Equipment Grant	-	35,126
Infection Control Grant	-	24,245
Medicaid lump sum funding for COVID activity	114,948	-
Other Grant Funding	3,000	9,000
Total COVID-19 related assistance	<u>\$ 574,874</u>	<u>\$ 4,687,545</u>
MDHHS funding for direct care worker wage reimbursement, offsetting wages expense	\$ 259,022	\$ 250,927

**Cass County Medical Care Facility**  
**Required Supplementary Information**  
**Municipal Employees Retirement System of Michigan**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**September 30, 2022**

Fiscal year ended September 30,	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>								
Service cost	\$ 419,314	\$ 364,745	\$ 343,210	\$ 357,592	\$ 290,586	\$ 265,096	\$ 239,998	\$ 238,367
Interest on the total pension liability	579,326	529,906	523,708	493,829	464,361	440,732	415,762	395,669
Experience differences	(164,552)	(61,875)	(128,237)	(1,858)	(7,580)	(9,337)	(44,061)	-
Changes in assumptions	294,655	337,627	187,265	-	-	-	275,850	-
Benefit payments and refunds	(576,775)	(518,062)	(503,198)	(434,549)	(390,531)	(439,174)	(421,834)	(360,744)
Net change in total pension liability	551,968	652,341	422,748	415,014	366,836	258,317	465,715	273,292
Total pension liability - beginning	7,701,443	7,049,102	6,626,354	6,211,340	5,854,504	5,596,187	5,130,472	4,857,180
Total pension liability - ending (a)	\$ 8,253,411	\$ 7,701,443	\$ 7,049,102	\$ 6,626,354	\$ 6,211,340	\$ 5,854,504	\$ 5,596,187	\$ 5,130,472
<b>Plan Fiduciary Net Position</b>								
Employer contributions	\$ 220,332	\$ 180,718	\$ 178,562	\$ 151,487	\$ 76,410	\$ 49,535	\$ 20,469	\$ 10,329
Employee contributions	260,009	231,354	237,435	219,274	187,676	175,275	162,988	170,106
Pension plan net investment income (loss)	1,022,460	791,885	753,598	(230,795)	898,542	559,475	(76,790)	324,701
Benefit payments and refunds	(576,775)	(518,062)	(503,198)	(434,549)	(390,531)	(439,174)	(421,834)	(360,744)
Pension plan administrative expense	(11,103)	(12,490)	(12,980)	(11,387)	(11,064)	(11,054)	(11,449)	(11,902)
Net change in plan fiduciary net position	914,923	673,405	653,417	(305,970)	561,033	334,057	(326,616)	132,490
Plan fiduciary net position - beginning	6,901,829	6,228,424	5,575,007	5,880,977	5,319,944	4,985,887	5,312,503	5,180,013
Plan fiduciary net position - ending (b)	\$ 7,816,752	\$ 6,901,829	\$ 6,228,424	\$ 5,575,007	\$ 5,880,977	\$ 5,319,944	\$ 4,985,887	\$ 5,312,503
Net pension liability (a-b)	\$ 436,659	\$ 799,614	\$ 820,678	\$ 1,051,347	\$ 330,363	\$ 534,560	\$ 610,300	\$ (182,031)
Plan fiduciary net position as a percentage of total pension liability	94.71%	89.62%	88.36%	84.13%	94.68%	90.87%	89.09%	103.55%
Covered payroll	\$ 5,138,656	\$ 4,612,267	\$ 4,400,772	\$ 5,645,589	\$ 5,384,332	\$ 4,522,484	\$ 4,262,893	\$ 3,855,614
Net pension liability as a percentage of covered payroll	8.50%	17.34%	18.65%	18.62%	6.14%	11.82%	14.32%	(4.72%)

\* GASB Statement No. 68 was implemented for the fiscal year ended June 30, 2015 and does not require retroactive implementation. Data will be added as information is available until 10 years of such data is available.

**Cass County Medical Care Facility**  
**Required Supplementary Information**  
**Municipal Employees Retirement System of Michigan**  
**Schedule of Employer Contributions**  
**September 30, 2022**

Fiscal Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2015	\$ 10,964	\$ 10,964	-	3,885,614	0.28%
2016	49,084	49,084	-	4,262,693	1.15%
2017	47,554	47,554	-	4,522,484	1.05%
2018	139,969	139,969	-	5,384,332	2.60%
2019	179,485	179,485	-	5,645,589	3.18%
2020	170,482	170,482	-	4,603,026	3.70%
2021	202,837	202,837	-	5,048,880	4.02%
2022	259,109	709,109	(450,000)	5,724,668	12.39%

Notes: Actuarially determined contribution rates are calculated as of December 31, twenty-one months prior to the end of the fiscal year in which the contributions are reported.

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Entry-age
Amortization method	Level percentage of payroll, open
Remaining amortization period	17 years
Asset valuation method	Five-year smoothed
Inflation	2.50% in the long run
Salary increases	3.00%
Investment rate of return	7.35%
Retirement age	Normal at 60, with early retirement at 25 years of experience
Mortality	50 percent male / 50 percent female blend of the RP-2014 Mortality Tables

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Cass County Medical Care Facility  
 Check Register  
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Check Numbers: 1 - 999999999 Bank: Operating Account

Check Number	Vendor Name	Remit to	Reference	Check/Reversal Date	Amount	Type	Status
DP631	DELTA DENTAL	DELTA DENTAL	1496-1	1/12/2023	\$3,867.25	Payment	Y
DP648	MetLife	MetLife	1521-1	1/1/2023	\$5,523.01	Payment	Y
DP649	Internal Revenue Service	Internal Revenue Service	1522-1	1/4/2023	\$72,448.00	Payment	Y
DP650	DELTA DENTAL	DELTA DENTAL	1523-1	1/1/2023	\$3,852.77	Payment	Y
DP651	Internal Revenue Service	Internal Revenue Service	1524-1	1/11/2023	\$3,883.93	Payment	Y
DP652	Internal Revenue Service	Internal Revenue Service	1525-1	1/18/2023	\$80,322.12	Payment	Y
DP653	MICHIGAN DEPT OF TREASURY	MICHIGAN DEPT OF TREASURY	1526-1	1/19/2023	\$27,662.57	Payment	Y
DP654	HUNTINGTON NATIONAL BANK	HUNTINGTON NATIONAL BANK	1527-1	1/17/2023	\$287.75	Payment	Y
DP655	HUNTINGTON NATIONAL BANK	HUNTINGTON NATIONAL BANK	1528-1	1/17/2023	\$90.00	Payment	Y
DP656	HUNTINGTON NATIONAL BANK	HUNTINGTON NATIONAL BANK	1529-1	1/17/2023	\$30.00	Payment	Y
DP657	HUNTINGTON NATIONAL BANK	HUNTINGTON NATIONAL BANK	1530-1	1/17/2023	\$18.00	Payment	Y
DP658	HUNTINGTON NATIONAL BANK	HUNTINGTON NATIONAL BANK	1531-1	1/17/2023	\$15.00	Payment	Y
DP659	HUNTINGTON NATIONAL BANK	HUNTINGTON NATIONAL BANK	1532-1	1/17/2023	\$1.50	Payment	Y
DP660	MERS	MERS	1558-1	1/23/2023	\$82,711.87	Payment	Y
DP661	ALERUS FINANCIAL	ALERUS FINANCIAL	1559-1	1/23/2023	\$7,906.85	Payment	Y
DP662	Internal Revenue Service	Internal Revenue Service	1560-1	1/25/2023	\$3,944.93	Payment	Y
DP663	INDIANA DEPT OF REVENUE	INDIANA DEPT OF REVENUE	1561-1	1/25/2023	\$11,416.98	Payment	Y
DP664	MICHIGAN UNEMPLOYMENT INSURANCE AGENCY	MICHIGAN UNEMPLOYMENT INSURANCE AGENCY	1562-1	1/27/2023	\$1,633.76	Payment	Y
5182		Bethany Swartz	1514-1	1/4/2023	\$200.00	Misc. Payment	
62219	360 Care Professionals	360 Care Professionals	1486-1	1/6/2023	\$1,747.00	Payment	
62220	Accushield, LLC	Accushield, LLC	1486-2	1/6/2023	\$249.00	Payment	
62221	AIRGAS USA LLC	AIRGAS USA LLC	1486-3	1/6/2023	\$220.50	Payment	
62222	ALLEN MOTT	ALLEN MOTT	1486-4	1/6/2023	\$100.00	Payment	
62223	ALT LONG TERM CARE CONSULTING	ALT LONG TERM CARE CONSULTING	1486-5	1/6/2023	\$5,809.50	Payment	
62224	BLUE CARE NETWORK	BLUE CARE NETWORK	1486-6	1/6/2023	\$2,993.00	Payment	

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Cass County Medical Care Facility  
 Check Register  
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Check Number	Vendor Name	Remit to	Reference	Check/Reversal Date	Amount	Type	Status
62225	Capital One Commercial	Capital One Commercial	1486-7	1/6/2023	\$515.15	Payment	
62226	CNC Flooring	CNC Flooring	1486-8	1/6/2023	\$500.00	Payment	
62227	Dish Network LLC	Dish Network LLC	1486-9	1/6/2023	\$841.67	Payment	
62228	FRONTIER	FRONTIER	1486-10	1/6/2023	\$275.46	Payment	
62229	GORDON FOOD SERVICE	GORDON FOOD SERVICE	1486-11	1/6/2023	\$5,666.87	Payment	
62230	INDIANA MICHIGAN POWER	INDIANA MICHIGAN POWER	1486-12	1/6/2023	\$5,601.08	Payment	
62231	KREIS, ENDERLE, HUDGINS&BORSO	KREIS, ENDERLE, HUDGINS&BORSO	1486-13	1/6/2023	\$53.00	Payment	
62232	KRONOS SAASHR INC	KRONOS SAASHR INC	1486-14	1/6/2023	\$2,484.96	Payment	
62233	LIVELY	LIVELY	1486-15	1/6/2023	\$43.45	Payment	
62234	MGM AUTO REPAIRS INC	MGM AUTO REPAIRS INC	1486-16	1/6/2023	\$756.49	Payment	
62235	SEMCO ENERGY	SEMCO ENERGY	1486-17	1/6/2023	\$7,314.52	Payment	
62236	STERICYCLE INC	STERICYCLE INC	1486-18	1/6/2023	\$381.08	Payment	
62237	VERIZON WIRELESS	VERIZON WIRELESS	1486-19	1/6/2023	\$75.91	Payment	
62238	VILLAGE OF CASSOPOLIS	VILLAGE OF CASSOPOLIS	1486-20	1/6/2023	\$4,193.38	Payment	
62239	WASTE MANAGEMENT OF MI INC	WASTE MANAGEMENT OF MI INC	1486-21	1/6/2023	\$2,183.59	Payment	
62240	Great Lakes Coca-Cola	Great Lakes Coca-Cola	1518-1	1/6/2023	\$520.75	Payment	
62240	Great Lakes Coca-Cola	Great Lakes Coca-Cola	174-1	1/6/2023	(\$520.75)	Payment	Reversed
62241	Great Lakes Coca-Cola	Great Lakes Coca-Cola	1519-1	1/6/2023	\$520.75	Payment	
62241	Great Lakes Coca-Cola	Great Lakes Coca-Cola	175-1	1/6/2023	(\$520.75)	Payment	Reversed
62242	MARTIN UNLIMITED INC	MARTIN UNLIMITED INC	1515-1	1/12/2023	\$7,683.90	Payment	
62243	AIRGAS USA LLC	AIRGAS USA LLC	1517-1	1/13/2023	\$243.53	Payment	
62244	AT&T	AT&T	1517-2	1/13/2023	\$56.01	Payment	
62245	Capital One Commercial	Capital One Commercial	1517-3	1/13/2023	\$175.44	Payment	
62246	CARELINC MED EQUIP & SUPPLY	CARELINC MED EQUIP & SUPPLY	1517-4	1/13/2023	\$358.50	Payment	
62247	CASS COUNTY COUNCIL ON AGING	CASS COUNTY COUNCIL ON AGING	1517-5	1/13/2023	\$390.00	Payment	
62248	CASS OUTDOOR POWER EQUIPMENT	CASS OUTDOOR POWER EQUIPMENT	1517-6	1/13/2023	\$10.10	Payment	
62249	Cintas	Cintas	1517-7	1/13/2023	\$94.15	Payment	
62250	COMMERCIAL READERS SERVICE	COMMERCIAL READERS SERVICE	1517-8	1/13/2023	\$110.31	Payment	

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Check Number	Vendor Name	Remit to	Reference	Check/Reversal Date	Amount	Type	Status
62251	COMMUNITY MILLS	COMMUNITY MILLS	1517-9	1/13/2023	\$60.61	Payment	
62252	DEBRA SOKOLOSIS	DEBRA SOKOLOSIS	1517-10	1/13/2023	\$39.30	Payment	
62253	DIRECT SUPPLY INC	DIRECT SUPPLY INC	1517-11	1/13/2023	\$4,410.00	Payment	
62254	DOJO CREATIVE	DOJO CREATIVE	1517-12	1/13/2023	\$960.00	Payment	
62255	ECS Solutions	ECS Solutions	1517-13	1/13/2023	\$5,355.00	Payment	
62256	ENJOYMENT & IMAGE PUBLICATION	ENJOYMENT & IMAGE PUBLICATION	1517-14	1/13/2023	\$139.00	Payment	
62257	eProvider Solutions LLC	eProvider Solutions LLC	1517-15	1/13/2023	\$185.00	Payment	
62258	EXPRESS SUPPLY WORLDWIDE INC	EXPRESS SUPPLY WORLDWIDE INC	1517-16	1/13/2023	\$794.72	Payment	
62259	FIELD PLUMBING & HEATING	FIELD PLUMBING & HEATING	1517-17	1/13/2023	\$285.00	Payment	
62260	FITZSIMMONS HOSPITAL SERVICES	FITZSIMMONS HOSPITAL SERVICES	1517-18	1/13/2023	\$2,453.33	Payment	
62261	FLEX ADMINISTRATORS	FLEX ADMINISTRATORS	1517-19	1/13/2023	\$200.00	Payment	
62262	FLEXPAC	FLEXPAC	1517-20	1/13/2023	\$134.48	Payment	
62263	GARRETT LABORATORIES	GARRETT LABORATORIES	1517-21	1/13/2023	\$65.00	Payment	
62264	GORDON FOOD SERVICE	GORDON FOOD SERVICE	1517-22	1/13/2023	\$4,340.00	Payment	
62265	HCAM	HCAM	1517-23	1/13/2023	\$1,266.40	Payment	
62266	HOMETOWN PHARMACY	HOMETOWN PHARMACY	1517-24	1/13/2023	\$2,676.18	Payment	
62267	HR ADVANTAGE ADVISORY LLC	HR ADVANTAGE ADVISORY LLC	1517-25	1/13/2023	\$900.00	Payment	
62268	INDEED	INDEED	1517-26	1/13/2023	\$2,971.74	Payment	
62269	JEFF WITHERS	JEFF WITHERS	1517-27	1/13/2023	\$1,100.00	Payment	
62270	JMD Healthcare Solutions LLC	JMD Healthcare Solutions LLC	1517-28	1/13/2023	\$2,465.00	Payment	
62271	KCI USA	KCI USA	1517-29	1/13/2023	\$1,728.40	Payment	
62272	LINDA L. DUCHON	LINDA L. DUCHON	1517-30	1/13/2023	\$6,000.00	Payment	
62273	MEDPRO DISPOSAL LLC	MEDPRO DISPOSAL LLC	1517-31	1/13/2023	\$3,289.50	Payment	
62274	Michiana Mobility	Michiana Mobility	1517-32	1/13/2023	\$292.00	Payment	
62275	MICHIGAN DEPT OF COMM HLTH	MICHIGAN DEPT OF COMM HLTH	1517-33	1/13/2023	\$2,905.51	Payment	
62276	Midwest Juice, Inc. of Michigan	Midwest Juice, Inc. of Michigan	1517-34	1/13/2023	\$583.25	Payment	
62277	NATIONAL BUSINESS FURNITURE LLC	NATIONAL BUSINESS FURNITURE LLC	1517-35	1/13/2023	\$209.42	Payment	

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Check Number	Vendor Name	Remit to	Reference	Check/Reversal Date	Amount	Type	Status
62278	Net Health Systems Inc.	Net Health Systems Inc.	1517-36	1/13/2023	\$850.00	Payment	
62279	NUTRITION SERVICES INC	NUTRITION SERVICES INC	1517-37	1/13/2023	\$1,166.16	Payment	
62280	Personnel Concepts	Personnel Concepts	1517-38	1/13/2023	\$22.15	Payment	
62281	PLANT MAGIC LLC	PLANT MAGIC LLC	1517-39	1/13/2023	\$193.12	Payment	
62282	PointClickCare	PointClickCare	1517-40	1/13/2023	\$3,012.30	Payment	
62283	Pitney Bowes Bank Inc Purchase Power	Purchase Power	1517-41	1/13/2023	\$520.99	Payment	
62284	QUILL CORPORATION	QUILL CORPORATION	1517-42	1/13/2023	\$3,807.48	Payment	
62285	ROSE PEST SOLUTIONS	ROSE PEST SOLUTIONS	1517-43	1/13/2023	\$451.00	Payment	
62286	Shelton Wholesale Co	Shelton's Wholesale Co.	1517-44	1/13/2023	\$1,514.25	Payment	
62287	SYMPHONY DIAGNOSTIC SERVICES NO 1 LLC	SYMPHONY DIAGNOSTIC SERVICES NO 1 LLC	1517-45	1/13/2023	\$135.25	Payment	
62288	SYSCO GRAND RAPIDS	SYSCO GRAND RAPIDS	1517-46	1/13/2023	\$7,486.25	Payment	
62289	TAMMY CRAWFORD	TAMMY CRAWFORD	1517-47	1/13/2023	\$153.09	Payment	
62290	TELNET WORLDWIDE	TELNET WORLDWIDE	1517-48	1/13/2023	\$289.81	Payment	
62291	TENURGY LLC	TENURGY LLC	1517-49	1/13/2023	\$1,586.61	Payment	
62292	TEXT-EM-ALL	TEXT-EM-ALL	1517-50	1/13/2023	\$177.00	Payment	
62293	TWIN MED LLC	TWIN MED LLC	1517-51	1/13/2023	\$479.05	Payment	
62294	ALCO SALES & SERVICE	ALCO SALES & SERVICE	1520-1	1/20/2023	\$1,070.39	Payment	
62295	BLUE CROSS BLUE SHIELD MI-0053	BLUE CROSS BLUE SHIELD MI-0053	1520-2	1/20/2023	\$69,829.58	Payment	
62296	BLUE CROSS BLUE SHIELD MI-0054	BLUE CROSS BLUE SHIELD MI-0054	1520-3	1/20/2023	\$673.38	Payment	
62297	BLUE CROSS BLUE SHIELD-0033	BLUE CROSS BLUE SHIELD-0033	1520-4	1/20/2023	\$535.43	Payment	
62298	CARELINC MED EQUIP & SUPPLY	CARELINC MED EQUIP & SUPPLY	1520-5	1/20/2023	\$1,184.00	Payment	
62299	CASS COUNTY TRANS AUTHORITY	CASS COUNTY TRANS AUTHORITY	1520-6	1/20/2023	\$3,316.50	Payment	
62300	DIRECT SUPPLY INC	DIRECT SUPPLY INC	1520-7	1/20/2023	\$2,103.98	Payment	
62301	ELKHART GENERAL HOSPITAL	ELKHART GENERAL HOSPITAL	1520-8	1/20/2023	\$20.00	Payment	
62302	FITZSIMMONS HOSPITAL SERVICES	FITZSIMMONS HOSPITAL SERVICES	1520-9	1/20/2023	\$4,185.90	Payment	
62303	FLEXPAC	FLEXPAC	1520-10	1/20/2023	\$3,596.56	Payment	



Date: Feb 24, 2023  
 Time: 12:20:59 ET  
 User: Janet Meyer

Cass County Medical Care Facility  
 Check Register  
 1/1/2023 - 1/31/2023

Check Number	Vendor Name	Remit to	Reference	Check/Reversal Date	Amount	Type	Status
62304	GORDON FOOD SERVICE	GORDON FOOD SERVICE	1520-11	1/20/2023	\$13,962.09	Payment	
62305	GRAINGER	GRAINGER	1520-12	1/20/2023	\$238.26	Payment	
62306	H & G SERVICES	H & G SERVICES	1520-13	1/20/2023	\$2,500.25	Payment	
62307	HARDING'S MARKET	HARDING'S MARKET	1520-14	1/20/2023	\$72.76	Payment	
62308	LEBENBOM & ROTHMAN PC	LEBENBOM & ROTHMAN PC	1520-15	1/20/2023	\$6,056.55	Payment	
62309	LINDA L. DUCHON	LINDA L. DUCHON	1520-16	1/20/2023	\$4,415.59	Payment	
62310	MEC	MEC	1520-17	1/20/2023	\$155.00	Payment	
62311	MEDLINE INDUSTRIES INC	MEDLINE INDUSTRIES INC	1520-18	1/20/2023	\$18,156.02	Payment	
62312	MEDLINE INDUSTRIES INC	MEDLINE INDUSTRIES INC	1520-18	1/20/2023	\$0.00	Payment	Void
62313	Potawatomi Zoo	Potawatomi Zoo	1520-19	1/20/2023	\$80.00	Payment	
62314	Shelton Wholesale Co	Shelton's Wholesale Co.	1520-20	1/20/2023	\$822.25	Payment	
62315	SYSCO GRAND RAPIDS	SYSCO GRAND RAPIDS	1520-21	1/20/2023	\$5,454.79	Payment	
62316	VERIZON WIRELESS	VERIZON WIRELESS	1520-22	1/20/2023	\$81.66	Payment	
62317	WAYSTAR INC	WAYSTAR INC	1520-23	1/20/2023	\$93.97	Payment	
62318	ALCO SALES & SERVICE	ALCO SALES & SERVICE	1535-1	1/27/2023	\$127.20	Payment	
62319	ALL POINTS FIRE & SAFETY	ALL POINTS FIRE & SAFETY	1535-2	1/27/2023	\$480.00	Payment	
62320	ALLEN MOTT	ALLEN MOTT	1535-3	1/27/2023	\$100.00	Payment	
62321	AUNALYTICS, INC.	AUNALYTICS, INC.	1535-4	1/27/2023	\$17,665.11	Payment	
62322	Cintas	Cintas	1535-5	1/27/2023	\$94.15	Payment	
62323	FRONTIER	FRONTIER	1535-6	1/27/2023	\$272.36	Payment	
62324	GORDON FOOD SERVICE	GORDON FOOD SERVICE	1535-7	1/27/2023	\$2,684.96	Payment	
62325	HAWKINS WATER TECH	HAWKINS WATER TECH	1535-8	1/27/2023	\$50.50	Payment	
62326	HEATHER FERRIS	HEATHER FERRIS	1535-9	1/27/2023	\$10.50	Payment	
62327	INDEED	INDEED	1535-10	1/27/2023	\$3,000.00	Payment	
62328	INDIANA MICHIGAN POWER	INDIANA MICHIGAN POWER	1535-11	1/27/2023	\$6,083.06	Payment	
62329	KRONOS SAASHR INC	KRONOS SAASHR INC	1535-12	1/27/2023	\$2,519.73	Payment	
62330	MEDLINE INDUSTRIES INC	MEDLINE INDUSTRIES INC	1535-13	1/27/2023	\$10,033.72	Payment	
62331	MEDPRO DISPOSAL LLC	MEDPRO DISPOSAL LLC	1535-14	1/27/2023	\$2,830.50	Payment	
62332	Melanie Guthrie	Melanie Guthrie	1535-15	1/27/2023	\$150.35	Payment	

Date: Feb 24, 2023  
 Time: 12:20:59 ET  
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**Cass County Medical Care Facility**  
**Check Register**  
 1/1/2023 - 1/31/2023

Check Number	Vendor Name	Remit to	Reference	Check/Reversal Date	Amount	Type	Status
62333	Midwest Juice, Inc. of Michigan	Midwest Juice, Inc. of Michigan	1535-16	1/27/2023	\$383.85	Payment	
62334	NATIONAL BUSINESS FURNITURE LLC	NATIONAL BUSINESS FURNITURE LLC	1535-17	1/27/2023	\$4,540.17	Payment	
62335	QUILL CORPORATION	QUILL CORPORATION	1535-18	1/27/2023	\$2,340.90	Payment	
62336	SEMCO ENERGY	SEMCO ENERGY	1535-19	1/27/2023	\$6,588.77	Payment	
62337	SENIOR HOME HEALTH CARE	SENIOR HOME HEALTH CARE	1535-20	1/27/2023	\$340.00	Payment	
62338	Shelton Wholesale Co	Shelton's Wholesale Co.	1535-21	1/27/2023	\$715.50	Payment	
62339	STERICYCLE INC	STERICYCLE INC	1535-22	1/27/2023	\$762.16	Payment	
62340	SYMPHONY DIAGNOSTIC SERVICES NO 1 LLC	SYMPHONY DIAGNOSTIC SERVICES NO 1 LLC	1535-23	1/27/2023	\$1,143.51	Payment	
62341	SYSCO GRAND RAPIDS	SYSCO GRAND RAPIDS	1535-24	1/27/2023	\$896.56	Payment	
62342	VILLAGE OF CASSOPOLIS	VILLAGE OF CASSOPOLIS	1535-25	1/27/2023	\$5,021.13	Payment	
62343	JOYIE ALVORD	JOYIE ALVORD	1536-1	1/27/2023	\$726.66	Payment	

**Summary**

<b>125 check(s) issued</b>	<b>\$328,168.74</b>
<b>1 check(s) voided</b>	<b>\$0.00</b>
<b>2 check(s) reversed</b>	<b>(\$1,041.50)</b>
<b>18 direct payment(s) issued</b>	<b>\$305,616.29</b>

Date: Feb 17, 2023  
Time: 10:05:52 ET  
User: Phil Alt

Cass County Medical Care Facility  
Detailed Census Report - By Payer  
Monthly Census - Ending January 2023

Cass County Medical Care Facility

Page # 1

Unit: All Floor: All Payers: All Bed Certification: All

Summary By: Payer	# of Days	Days																																	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
Auto (AUT)	31	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Hospice Medicaid (HM)	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Humana Medicare Advantage (MHA)	76	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
MI Health Link Medicare (MIM)	215	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	
MI Health Link Medicare (MHM)	9	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Managed Medicaid (MMA)	23	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Medicaid (MA)	1339	43	43	42	42	43	42	43	42	43	42	43	42	43	42	43	42	43	42	43	42	43	42	43	42	43	42	43	42	43	42	43	42	43	42
Medicare A (MCA)	184	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Priority Health Medicare (PHM)	9	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Priority Health Medicare Advantage (PH)	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Private Pay (PP)	119	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
United Health Care Advantage (UMA)	119	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Wellcare Advantage (WEA)	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>TOTAL DAYS</b>	<b>2066</b>	<b>67</b>	<b>67</b>	<b>66</b>	<b>66</b>	<b>65</b>	<b>66</b>	<b>66</b>	<b>65</b>	<b>65</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>66</b>	<b>66</b>	<b>65</b>	<b>64</b>	<b>64</b>	<b>66</b>	<b>66</b>	<b>68</b>	<b>68</b>	<b>67</b>	<b>67</b>	<b>67</b>	<b>67</b>	<b>67</b>	<b>68</b>	<b>68</b>	<b>67</b>	<b>67</b>	<b>67</b>	<b>67</b>	<b>68</b>	<b>68</b>

Date: Feb 17, 2023  
 Time: 10:06:04 ET  
 User: Phil Alt

**Cass County Medical Care Facility**  
**Detailed Census Report - By Payer**  
**Yearly Census - Ending January 2023**

Cass County Medical Care Facility  
 Page # 1

Unit: All Floor: All Payers: All Bed Certification: All

**Summary By:**  
**Payer**

Payer	# of Days	Month				
		Oct/22	Nov/22	Dec/22	Jan/23	
Aetna Medicare Advantage (AMA)	7	7	0	0	0	0
Auto (AUT)	123	31	30	31	31	31
Commercial Insurance (CI)	7	0	0	7	0	0
Hospice Medicaid (HM)	156	31	73	29	23	23
Humana Medicare Advantage (MHA)	219	8	75	60	76	76
MI Health Link Medicaid (MIM)	1010	279	268	248	215	215
MI Health Link Medicare (MHM)	22	0	0	13	9	9
Managed Medicaid (MMA)	82	2	10	47	23	23
Med Plus Blue Advantage (BMA)	34	0	13	21	0	0
Medicaid (MA)	5148	1245	1239	1325	1339	1339
Medicare A (MCA)	636	122	155	175	184	184
Priority Health Medicaid (PHM)	45	0	1	35	9	9
Priority Health Medicare Advantage (PH)	23	0	0	0	23	23
Private Pay (PP)	421	105	90	107	119	119
United Health Care Advantage (UMA)	12	0	0	0	12	12
Wellcare Advantage (WEA)	27	0	15	9	3	3
<b>TOTAL DAYS</b>	<b>7972</b>	<b>1830</b>	<b>1969</b>	<b>2107</b>	<b>2066</b>	

Cass County Medical Care Facility  
Income Statement  
FINAL9/30/2022

FINAL Results - Fiscal Year Ending 9/30/2022

Compared to Original Financials

	Actual	Budget	\$ Variance	% Variance	Initial FY 9/30/2022	Change
<b>Operating revenue</b>						
Service revenue	\$ 8,786,498	\$ 8,970,387	\$ (183,890)	-2.0%	\$ 8,783,583	\$ 2,915
QAS and QMI revenue	1,117,362	1,067,935	49,427	4.6%	1,117,362	-
Other revenue	60,904	36,567	24,338	66.6%	91,559	(30,655)
<b>Total operating revenue</b>	<b>\$ 9,964,764</b>	<b>\$ 10,074,889</b>	<b>\$ (110,125)</b>	<b>-1.1%</b>	<b>\$ 9,992,504</b>	<b>(27,740)</b>
<b>Operating expenses</b>						
Wages	\$ 6,765,021	\$ 6,591,941	\$ 173,081	2.6%	\$ 6,764,793	\$ 228
Benefits and payroll taxes	1,707,615	1,728,800	(21,185)	-1.2%	1,707,615	-
Operating supplies and expenses	824,499	794,900	29,599	3.7%	826,554	(2,055)
Ancillary services	161,930	152,000	9,930	6.5%	161,930	-
Purchased services	463,297	425,800	37,497	8.8%	463,502	(205)
Equipment	106,107	160,600	(54,493)	-33.9%	87,253	18,855
Payor source assessments	627,532	639,000	(11,468)	-1.8%	627,532	-
Other expenses	87,387	48,250	39,137	81.1%	87,497	(110)
Utilities, Insurance, Taxes	242,787	233,000	9,787	4.2%	242,787	-
Depreciation and amortization	104,789	95,000	9,789	10.3%	101,544	3,245
Bad debt expense	120,000	60,000	60,000	100.0%	120,000	-
<b>Total operating expenses</b>	<b>\$ 11,210,964</b>	<b>\$ 10,929,291</b>	<b>\$ 281,674</b>	<b>2.6%</b>	<b>\$ 11,191,007</b>	<b>\$ 19,958</b>
<b>Operating income (loss)</b>	<b>\$ (1,246,200)</b>	<b>\$ (854,402)</b>	<b>\$ (391,799)</b>	<b>45.9%</b>	<b>\$ (1,198,503)</b>	<b>\$ (47,698)</b>
Millage revenue	1,238,716	1,217,000	21,716	1.8%	1,238,716	-
Third party payor settlements and CPE	125,799	-	125,799	0.0%	799	125,000
Other adjustments (GASB 68, etc.)	(47,898)	-	(47,898)	0.0%	-	(47,898)
Pandemic revenue	833,896	470,000	363,896	77.4%	833,896	-
Pandemic expenses	(479,483)	(588,517)	109,034	-18.5%	(470,760)	(8,723)
<b>Net income (loss)</b>	<b>\$ 424,828</b>	<b>\$ 244,081</b>	<b>\$ 180,747</b>	<b>74.1%</b>	<b>\$ 404,147</b>	<b>\$ 20,681</b>

Census Statistics

Average Residents per Day	63.8	65.0	(1.3)	-1.9%
Medicare	7.9%	8.5%	-0.6%	
Medicaid	81.6%	80.5%	1.1%	
Private Pay	6.7%	9.5%	-2.8%	
Hospice and insurance	3.7%	1.5%	2.2%	

Cass County Medical Care Facility  
Balance Sheet

	FINAL		Change
	9/30/2022	9/30/2022	
<b>Assets</b>			
Operating cash	\$ 834,160	\$ 834,160	\$ -
Other cash equivalents	2,516,941	2,516,941	-
Accounts receivable	2,163,021	2,163,021	-
Less allowance for doubtful accts	(470,000)	(470,000)	-
Third-party settlements-MIP, QAS, CR	276,733	151,733	125,000
Third-party settlements-CPE	-	-	-
Millage receivable	1,218	1,218	-
Other assets	965,720	965,720	-
Fixed assets	820,147	867,549	(47,402)
<b>Total assets</b>	<b>\$ 7,107,939</b>	<b>\$ 7,030,342</b>	<b>\$ 77,598</b>

<b>Liabilities and Net Position</b>			
Accounts payable	\$ 230,953	\$ 230,953	\$ -
Current payroll accruals	300,838	300,838	-
Stimulus funding liabilities	-	-	-
Deferred revenue-Millage	-	-	-
Long-term payroll accruals	599,943	543,027	56,917
Net position	5,976,205	5,955,524	20,681
<b>Total liabilities and net position</b>	<b>\$ 7,107,939</b>	<b>\$ 7,030,342</b>	<b>\$ 77,598</b>

<b>Statistics</b>			
Daily operating expenses	\$ 30,428	\$ 32,022	\$ (1,594)
Days cash on hand - Operating Cash ONLY	27	26	1
Days cash on hand - Cash and Equivalents	110	105	5
Target	100		
Daily service revenue	\$ 24,073	\$ 22,646	\$ 1,427
Days in net accounts receivable	70	75	(4)
Target	50		
Operating ratio, excluding millage	111.5%	124.7%	-13.3%
Operating ratio, including millage	99.1%	109.7%	-10.6%
Target	100.0%		

Cass County Medical Care Facility  
Balance Sheet

	12/31/2022		9/30/2022		Quarterly	
					Change	Percent Change
<b>Assets</b>						
Operating cash	\$ 1,074,218	\$ 834,160	\$ 240,058	28.8%		
Other cash equivalents	2,038,555	2,516,941	(478,385)	-19.0%		
Accounts receivable	2,117,622	2,163,021	(45,398)	-2.1%		
Less allowance for doubtful accts	(490,710)	(470,000)	(20,710)	4.4%		
Third-party settlements-MIP, QAS, CR	63,178	276,733	(213,555)	-77.2%		
Third-party settlements-CPE	-	-	-	0.0%		
Millage receivable	1,280,000	1,218	1,278,782	104995.5%		
Other assets	791,269	965,720	(174,451)	-18.1%		
Fixed assets	821,578	820,147	1,431	0.2%		
<b>Total assets</b>	<b>\$ 7,695,710</b>	<b>\$ 7,107,939</b>	<b>\$ 587,771</b>	<b>8.3%</b>		
<b>Liabilities and Net Position</b>						
Accounts payable	\$ 495,365	\$ 230,953	\$ 264,411	114.5%		
Current payroll accruals	215,533	300,838	(85,304)	-28.4%		
Stimulus Funding liabilities	-	-	-	0.0%		
Deferred revenue-Millage	960,200	-	960,200	0.0%		
Long-term payroll accruals	469,241	599,943	(130,702)	-21.8%		
Net position	5,555,371	5,976,205	(420,834)	-7.0%		
<b>Total liabilities and net position</b>	<b>\$ 7,695,710</b>	<b>\$ 7,107,939</b>	<b>\$ 587,771</b>	<b>8.3%</b>		
<b>Statistics</b>						
Daily operating expenses	\$ 35,943	\$ 30,428	\$ 5,515	18.1%		
Days cash on hand - Operating Cash ONLY	30	27	2			
Days cash on hand - Cash and Equivalents	87	110	(24)			
Target	100					
Daily service revenue	\$ 24,849	\$ 24,073	\$ 777	3.2%		
Days in net accounts receivable	65	70	(5)			
Target	50					
Operating ratio, excluding millage	126.3%	111.5%		14.9%		
Operating ratio, including millage	112.6%	99.1%		13.4%		
Target	100.0%					
Average monthly revenue	853,504	830,397	\$ 23,107	2.8%		
Average monthly wages expense	673,284	563,752	\$ 109,532	19.4%		
Average monthly operating expenses	395,211	351,763	\$ 43,448	12.4%		
Average monthly operating results	(214,991)	(85,118)	\$ (129,873)	-152.6%		

**AUDITOR WORKSHEET**  
Department of Health & Human Services

**PROVIDER:** Cass County MCF  
**PROVIDER #:** 14-851  
**AUDIT PERIOD:** 9/30/2021  
**TOPIC:** Patient Census

**AUDITOR:** D. Dykhouse  
**DATE:** 2/1/2023

**Filed WS B:**

Beds (Beg/End) 80  
Medicare Inpatient Days 1,731  
Routine Inpatient Days 15,306  
Healthy MI Days 588  
Total Inpatient Days 21,891  
Total Days Available 29,200  
Occupancy 74.97% 85% Occupancy Applies

**Provider Monthly Census Summary Analysis:**

Summary By: Payer	# of Days	Oct/20	Nov/20	Dec/20	Jan/21	Feb/21	Mar/21	Apr/21	May/21	Jun/21	Jul/21	Aug/21	Sep/21
Aethna Medicare Advantage (AMA)	21	0	0	0	0	17	4	0	0	0	0	0	0
Hospice Medicaid (HM)	464	35	80	62	62	38	31	26	0	47	22	31	30
Humana Medicare Advantage (MHA)	247	0	0	0	16	26	26	26	40	39	43	13	18
MI Health Link Medicaid (MIM)	1629	124	97	93	93	84	89	90	93	117	220	260	269
MI Health Link Medicare (MHM)	113	0	0	0	0	6	37	29	20	3	18	0	0
Managed Medicaid (MMA)	31	0	0	0	14	3	9	5	0	0	0	0	0
Med Plus Blue Advantage Rugs (BMA)	107	0	0	0	0	14	17	1	13	4	8	7	43
Medicaid (MA)	15894	1206	1077	1130	1220	1154	1384	1398	1579	1518	1508	1439	1281
Medicare A (MCA)	1731	92	104	57	143	235	250	220	154	132	168	105	71
Michigan Blue Cross (MBC)	26	0	0	2	24	0	0	0	0	0	0	0	0
Priority Health Medicare Advantage (PH)	77	0	0	0	0	20	0	0	0	0	0	0	0
Private Pay (PP)	1513	62	60	94	94	100	124	90	119	191	207	214	158
United Health Care Advantage (UMA)	38	0	0	0	0	0	7	16	15	0	0	0	0
<b>TOTAL DAYS</b>	<b>21891</b>	<b>1519</b>	<b>1418</b>	<b>1438</b>	<b>1666</b>	<b>1697</b>	<b>1998</b>	<b>1901</b>	<b>2033</b>	<b>2051</b>	<b>2216</b>	<b>2074</b>	<b>1880</b>

\* - Medicaid days total reconciles to the Routine Inpatient Days and MI Healthy days reported on WS B. However, the MDHHS FD-950C is used to cost settle provider charges/payments and should be used for WS B reporting. Report was obtained to reconcile the total Medicaid and Healthy MI days accordingly. **An adjustment will be made to correct the filed WS B to the audited FD-950C report totals:**

	Routine Days	Non-MOU MIP HMP 90%	Healthy MI Days
Non-MOU MIP HMP Other	219		438
Non-MOU MIP	15,020	MOU MIP HMP 90%	170
Per FD-950C	15,239		608
As Filed	15,306		588
<b>Difference</b>	<b>(67) WS B Adjustment</b>		<b>20 WS B Adjustment</b>

\*\* - Total filed inpatient days for the Medicaid Routine Care Unit reconcile compared to provider's year-end detailed census report. Verified Medicaid HLDs were excluded and hold days were included. Accept as filed.

Adjustment # 1				
Description	WS	As Reported	Adjustment	As Adjusted
Medicaid Routine Days	B	15,306	(67)	15,239
Healthy MI Days		588	20	608

To adjust reported Medicaid Routine and Healthy MI days to the MDHHS FD-950C cost settled totals. (MSA-1579 CR instructions; MPM, NF, CRRRA, Sec. 2, 9.1)

**Source:** Monthly Census Reports, Y/E census detail, FD-950C, MPM, CR Instructions, and Filed C/R

**Scope:** Reconcile filed patient census data to facility provided patient census days report, and verify any bed hold days or hospital leave days for proper reporting. Verify any non-available bed reporting. Reconcile Medicaid days and Healthy MI days to the MDHHS FD-950C cost settled charges/payments.

**Conclusion:** Adjustment was made to reconcile reported Medicaid Routine inpatient days and MI Healthy Days to the MDHHS FD-950C totals. See D-3.2 for admission/discharge analysis.



**MICHIGAN MEDICAID LONG TERM CARE  
AUDIT ADJUSTMENT REPORT**  
Cass County Medical Care Facility

Department of Health and Human Services  
Financial Operations Administration  
Bureau of Audit

Reimbursement  
 Final  
Exit Meeting

Date: 02/14/2023

Auditor: Dykhouse, Dan

Office: Grand Rapids

Audit Type: Limited Audit

Aud. Adj. No.	Aud. Sched. Ref.	Reference	Description	Reason	Audit Event	As Reported	Adjustment	As Adjusted
1	D-3-1	WSB Occupancy Statistics L3C12	Medicaid Routine Days	To adjust reported Medicaid Routine and Healthy MI days to the MDHHS FD-950C cost settled totals. (MSA-1579 CR instructions; MPM, NF, CRRRA, Sec. 2, 9.1)	Initial Audit	15,306	(67)	15,239
1	D-3-1	WSB Occupancy Statistics L3C14	Healthy MI Days		Initial Audit	588	20	608
2	D-5+		WS 2 Memo Adjustment	To revise square footage to audited amounts using prior year totals. (MPM, NF, CR, Sec. 9.6, 9.6A+, PRM 15, 2306)	Initial Audit			
3	E-13		WS 6 Memo Adjustment	To remove the forgiven SBA PPP loan borrowings. (CR Instructions, PRM 15 600-602.2, 2156; MPM, NF, CRRRA 9.5)	Initial Audit			
4	F-5		Memo Adjustment	We have determined that the provider received \$3,660,099 in COVID related grants. Per WS 1-B we recognize that the provider offset \$3,320,671, with a net difference of \$339,429. We recognize the provider was not obligated to exhaust all of the covid revenue in this period, and potentially exhausted it in other periods.	Initial Audit			
5	G-3d	WS1-A Reclasses L33C5	A&G-Contracted Services		Initial Audit		10,858	10,858
5	G-3d	WS1-A Reclasses L33C8	Plant-Lease Rental Component	To reclassify copier maintenance/service agreement cost and equipment from Plant to A&G. (CR Instructions, MPM, NF, CRRRA, 8.9)	Initial Audit		10,858	10,858

Worksheet 2-G - Determination of Support Costs, Per Patient Day Costs and Support/Base Cost Ratio

Cost Centers	1	2	3	4	1a	2a	3a	4a	5
	Total Costs Allocated (From WS 2A)	Base Costs Allocated (From WS 2C)	Plant Costs Allocated (From WS 2E)	Support Costs (Col 1 less the sum of cols 2 & 3)	Total Costs Per Patient Day (Col 1/Pt. Days)	Base Costs Per Patient Day (Col 2/Pt. Days)	Plant Costs Per Patient Day (Col 3/Pt. Days)	Support Costs Per Patient Day (Col 4/Pt. Days)	Support To Base Ratio (Col 2/Col 4)
<b>Ancillary Service Cost Centers</b>									
Radiology	-	-	-	-	-	-	-	-	-
Laboratory	-	-	-	-	-	-	-	-	-
Intravenous Therapy	-	-	-	-	-	-	-	-	-
Inhalation Therapy (Oxygen)	17,001	-	-	-	-	-	-	-	-
Physical Therapy	451,363	-	-	-	-	-	-	-	-
Speech Therapy	13,183	-	-	-	-	-	-	-	-
Occupational Therapy	262,306	-	-	-	-	-	-	-	-
Electroencephalography	-	-	-	-	-	-	-	-	-
Medical Supplies Charged to Patients	24,184	-	-	-	-	-	-	-	-
Pharmacy	-	-	-	-	-	-	-	-	-
Physician Services	5,492	-	-	-	-	-	-	-	-
<b>Nursing Service Cost Centers</b>									
Medicare Certification (SNF only)	-	-	-	-	-	-	-	-	-
Medicaid Routine Care Unit #1 - 1629064332	24,820	4,456,248	93,946	1,647,908	249,722,079	179,542,627	3,785,093	66,394,359	0.369797
Medicaid Routine Care Unit #2	-	-	-	-	-	-	-	-	-
Medicaid Special Care Unit #1	-	-	-	-	-	-	-	-	-
Adult Daycare Program	-	-	-	-	-	-	-	-	-
Apartment/Housing Unit	-	-	-	-	-	-	-	-	-
Non-LTC Nursing Services Unit	-	-	-	-	-	-	-	-	-
Licensed Only	-	-	-	-	-	-	-	-	-
Home for Aged	-	-	-	-	-	-	-	-	-
<b>Reimbursable/Non-Reimbursable Cost Centers</b>									
Nurse Aide Training & Testing - LTC	1,880	-	-	-	-	-	-	-	-
Special Dietary	-	-	-	-	-	-	-	-	-
Non Available Beds	-	-	-	-	-	-	-	-	-
Beauty & Barber Shop	5,343	-	-	-	-	-	-	-	-
Gift, Flower, Coffee Shops & Canteen	5,822	-	-	-	-	-	-	-	-
Physician's Private Offices	-	-	-	-	-	-	-	-	-
Non-paid Workers	-	-	-	-	-	-	-	-	-
Other	41,856	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7,026,532</b>								

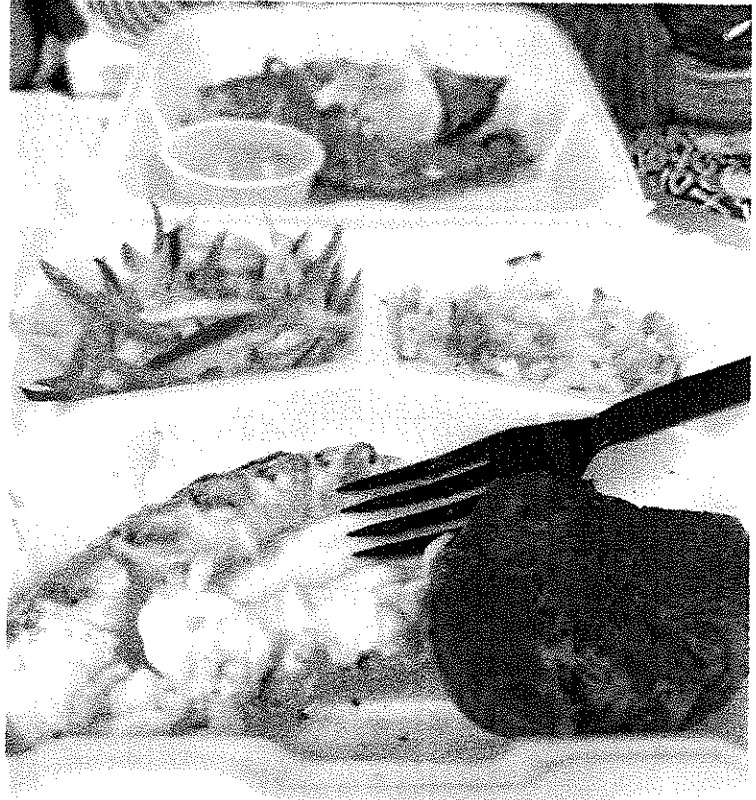
Cass County Medical Care Facility  
 Income Statement  
 December 31, 2022

Quarterly Results

Comparison to Prior Year Average

	Actual	Budget	\$ Variance	% Variance	FY 2022 Qtr Avg	PY - CY Change	% Change
<b>Operating revenue</b>							
Service revenue	\$ 2,286,123	\$ 2,408,523	\$ (122,401)	-5.1%	\$ 2,196,624	\$ 89,498	4.1%
QAS and QMI revenue	274,466	305,518	(31,051)	-10.2%	279,341	(4,874)	-1.7%
Other revenue	56,822	39,845	16,977	42.6%	15,226	41,596	273.2%
<b>Total operating revenue</b>	<b>\$ 2,617,411</b>	<b>\$ 2,753,886</b>	<b>\$ (136,475)</b>	<b>-5.0%</b>	<b>\$ 2,491,191</b>	<b>\$ 126,220</b>	<b>5.1%</b>
<b>Operating expenses</b>							
Wages	\$ 2,064,738	\$ 1,972,887	\$ 91,851	4.7%	\$ 1,691,255	\$ 373,482	22.1%
Benefits and payroll taxes	522,014	489,090	32,924	6.7%	426,904	95,111	22.3%
Operating supplies and expenses	236,753	217,261	19,492	9.0%	206,125	30,628	14.9%
Ancillary services	65,508	45,143	20,365	45.1%	40,483	25,025	61.8%
Purchased services	117,666	119,355	(1,689)	-1.4%	115,824	1,842	1.6%
Equipment	23,110	18,877	4,233	22.4%	26,527	(3,416)	-12.9%
Payor source assessments	165,681	161,332	4,348	2.7%	156,883	8,798	5.6%
Other expenses	17,741	15,173	2,568	16.9%	21,847	(4,106)	-18.8%
Utilities, Insurance, Taxes	63,506	65,778	(2,272)	-3.5%	60,697	2,810	4.6%
Depreciation and amortization	25,176	26,250	(1,074)	-4.1%	26,197	(1,021)	-3.9%
Bad debt expense	30,000	30,000	-	0.0%	30,000	-	0.0%
<b>Total operating expenses</b>	<b>\$ 3,331,893</b>	<b>\$ 3,161,147</b>	<b>\$ 170,746</b>	<b>5.4%</b>	<b>\$ 2,802,741</b>	<b>\$ 529,151</b>	<b>18.9%</b>
<b>Operating income (loss)</b>	<b>\$ (714,481)</b>	<b>\$ (407,261)</b>	<b>\$ (307,220)</b>	<b>75.4%</b>	<b>\$ (311,550)</b>	<b>\$ (402,931)</b>	<b>129.3%</b>
<b>Net income (loss)</b>							
Millage revenue	319,800	320,000	(200)	-0.1%	309,679	10,121	3.3%
Third party payor settlements and CPE	-	-	-	0.0%	31,450	(31,450)	-100.0%
Other adjustments (GASB 68, etc.)	-	-	-	0.0%	(11,975)	11,975	-100.0%
Pandemic revenue	65,000	127,828	(62,828)	-49.2%	208,474	(143,474)	-68.8%
Pandemic expenses	(91,152)	(114,637)	23,485	-20.5%	(119,871)	28,719	-24.0%
<b>Net income (loss)</b>	<b>\$ (420,834)</b>	<b>\$ (74,070)</b>	<b>\$ (346,763)</b>	<b>468.2%</b>	<b>\$ 106,207</b>	<b>\$ (527,041)</b>	<b>-496.2%</b>
<b>Census Statistics</b>							
Average Residents per Day	64.2	68.0	(3.8)	-5.6%	60.0	4.2	7.0%
Medicare	11.4%	8.0%	3.4%	3.4%	10.7%	0.7%	0.7%
Medicaid	81.6%	81.5%	0.1%	0.1%	80.1%	1.5%	1.5%
Private Pay	3.1%	8.0%	-4.9%	-4.9%	7.0%	-3.9%	-3.9%
Hospice and Insurance	3.9%	2.5%	1.4%	1.4%	2.2%	1.7%	1.7%

VALENTINE'S DAY LUNCH AT CCMCF



Boost this post to reach up to 294 more people if you spend \$14.

👤 Kathy Brown and 14 others

<https://www.facebook.com/profile.php?id=100057432729801>

# Cass County Medical Care Facility

## EMPLOYEE ROSTER

January 2023

Cass County Medical Care Facility had a total of (5) "Resignations/ "Terminations/Retirement", and (10) "New Hires"

### RESIGNATIONS

EVS/Housekeeping Aide-Full Time-Terminated-11/29/2022-1/6/2023  
Nursing/CNA-Part Time-Terminated-12/6/2022-1/8/2023  
Nursing-LPN-Full Time-Quit-8/23/2022-1/15/2023  
Nursing/CNA-Full Time-Terminated-11/29/2022-1/16/2023  
Administration/Financial Analyst-Full Time-Terminated-6/14/2022-1/20/2023

### NEW HIRES

Therapy/Physical Therapist-Full Time-1/9/2023  
Nursing/CNA-Full Time-1/9/2023  
Activities/Temp. Hospitality Aide-1/9/2023  
Dietary/Dietary Aide-Full Time-1/9/2023  
EVS/Housekeeping Aide-Part Time-1/18/2023  
Nursing/RN-Full Time-1/18/2023  
Nursing/CNA-Part Time-1/23/2023  
Nursing/CNA-Full Time-1/30/2023  
Nursing/RN-Part Time-1/30/2023  
EVS/Housekeeping Aide-Part Time-1/30/2023

### VACANT POSITIONS/RECRUITING

C.N.A, RN, LPN

Full-Time 106  
Part-time: 25  
PRN 32

RN: 17  
LPN: 06  
C.N.A.: 55  
Maintenance: 03  
Administration: 24  
Dietary: 14  
Activities 21  
EVS 13  
Therapy 10

**TOTAL: 163**

February 2023

# CCMCF NEWSLETTER

23770 HOSPITAL STREET CASSOPOLIS, MI 49031

## Celebrating February

**Library Lovers' Month**

**Black History Month**

**Mend a Broken Heart Month**

**Groundhog Day**

*February 2*

**Thank a Mail Carrier Day**

*February 4*

**Pizza Day**

*February 9*

**Get Out Your Guitar Day**

*February 11*

**Super Bowl LVII**

*February 12*

**Valentine's Day**

*February 14*

**World Human Spirit Day**

*February 17*

**Carnival**

*February 16-21*

**Presidents' Day (U.S.)**

*February 20*

**Mardi Gras**

*February 21*

## Finding a Lost Art

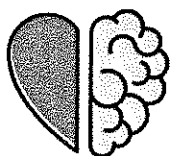
You may not realize it, but if you send a valentine through the mail on February 7, you are celebrating Send a Card to a Friend Day. Despite the ubiquity of electronic communications like text messages and social media posts, the art of sending mail by post has not been lost entirely. Sending a thoughtful letter to a friend or loved one is a surefire way to show that special someone exactly how dear they are to you.

While a greeting card purchased from a store is a nice gesture, the best card-sender does more than just sign their name. Demonstrate thoughtfulness by personalizing your message. Reflect on a memory or moment you shared with your loved one that really meant something to you. List the qualities you most admire about your friend or what you most miss about them, or thank them for a valuable lesson they taught you. Finally, sign off with a thoughtful question and encourage them to write back. Handwriting a letter won't just make their day, but the act of writing is a powerful one for you, too. Writing has been proven to reduce stress, strengthen memory, and sharpen your wit, all at the same time. If you feel particularly inspired, you could compose an original poem. After all, it is believed that poetry is what gave us the Valentine's Day we know and celebrate today.

While Valentine's Day has been celebrated as the religious feast day of St. Valentine since the fifth century, it wasn't until 1382 that Valentine's Day became a secular holiday for romantics. That was when Geoffrey Chaucer, the writer from the High Middle Ages best known for *The Canterbury Tales*, penned his poem *Parlement of Foules*. In this poem, he declares Valentine's Day as the date when mating season begins for both birds and humans. Over the following centuries, young lovers seized on February 14 as the day to express their adorations with the sending of flowers, chocolates, jewelry, and of course, valentines. If you plan on sending one of this year's 190 million Valentine's Day cards, make sure to personalize it for the one you love.

## Heart vs. Head

When it comes to making decisions, must we always choose between listening to our heads and following our hearts? In 2007, inspirational speaker Deb Kulkula decided that she no longer wanted to choose one over the other, so she declared February Renaissance of the Heart Month, an entire month dedicated to making decisions with the heart as well as the intellect.



Many people insist that the best decision-making is data-driven and entirely logical, emphasizing the importance of keeping a "cool head." Emotions (sometimes called *intuition* or *instinct*) are often seen to cloud or muddy the decision-making process. Society also tends to influence our decision-making. When it comes to finding a job, people will often follow their heads rather than their hearts. Attractive incentives like higher pay, more prestige, and better benefits take precedence over a low-paying dream job that might satisfy a lifelong passion. And yet when it comes to finding a life partner or choosing a pet, we let our hearts guide us. Culture has told us that when it comes to jobs, we follow our heads, but when it comes to relationships, it's okay to follow our hearts. The scientific truth is that decision-making almost always requires both cognitive and emotional thinking.

Studies show that almost every decision is really a struggle between our emotions and intellect. Studies of individuals with damage to the emotional centers of their brains show that these people struggle mightily with decision-making. This is because we use both our intellect and emotions to calculate risk and reward, the primary drivers of decision-making.

Relying solely on emotion or intellect to make decisions often drives us to make poor choices. As brains develop from childhood and people amass both good and bad life experiences, we fine-tune our abilities to calculate risk and reward. The wisdom that comes with old age develops from the hard-won lessons taught to both our heads and our hearts.

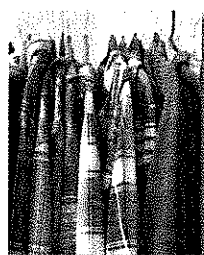
## An Inconvenient Truth

Convenience plays a powerful role in our day-to-day lives. New technologies often rely on promises of convenience: dishwashers replace handwashing, search engines replace encyclopedias, text messages replace emails and snail mail, Amazon replaces the department store. To resist these convenient options in life sometimes means being called quaint, eccentric, or even a fanatic.

But has life become too convenient? That is a question worth asking on February 22, Inconvenience Yourself Day. Convenience frees us from toil and gives us more free time, but should we instead enjoy physical labor? Shopping on Amazon means we never need to leave the house or interact with others. But have we become too isolated? Inconvenience certainly requires more effort, but effort can lead to great benefits, like socializing with friends or learning a worthwhile new hobby. Effort creates feelings of self-worth. Perhaps a little inconvenience is a good thing.

## Flannel Favorites

Is flannel the perfect fabric? On February 10, Flannel Day, you can either praise its softness, warmth, and durability, or don a flannel shirt and enjoy all those qualities. What makes this



fabric so cozy and warm? It has a napped, fuzzy finish, the result of combing the fabric to raise its fine, soft fibers. The first flannels came from Wales, where the word *gwalanen* referred to "woolen cloth." In the 17th century, Welsh textile workers began the process of *carding* sheep's wool, a method of combing that both disentangled and softened the yarns. The new carded fabric proved both strong, warm, and soft, and became a favorite of Welsh farmers. Flannels made from both wool and cotton soon spread around the globe, first as a favorite garment of the working class, and today worn by just about everybody.

## Tall Tales



Residents of Bangor, Maine, celebrate Paul Bunyan Day on February 12, claiming that the lumberjack of American lore was born in the woods outside of the city in 1834. Since 1959, a 31-foot-tall statue of Paul Bunyan has stood over Main Street, a log peavey in one hand and lumberjack's axe in the other. Visit the city clerk's office in city hall and you'll even find Bunyan's birth certificate hanging on the wall.

While the authenticity of the birth certificate and Bunyan's connection to Bangor is certainly dubious, Bangor's claim as the birthplace of the American lumber industry is beyond question. By the mid-19th century, Bangor had gained renown as the "lumber capital of the world," with Maine's old-growth white pine used to build houses, ship masts, and Maine's many lobster traps.

Minnesotans have their own opinions when it comes to the birthplace of Paul Bunyan. Like Bangor, the logging industry brought prosperity to much of northern Minnesota. Most self-respecting Minnesotans will claim that Paul Bunyan was born in their state. After all, it was Paul Bunyan and Babe the Blue Ox who carved out Minnesota's 10,000 lakes. The only question is, where was he born? The state has no less than five Paul Bunyan statues in five different cities, each claiming to be Bunyan's birthplace.

The truth might disappoint Bunyan fans in both Maine and Minnesota. Historians point out that Bunyan was not a real man, but an American legend. This legend may have been based on a real person, a French-Canadian lumberjack named Fabian Fournier. Fournier moved to Michigan after the Civil War and joined a logging crew. At six feet tall, he was a giant. When he wasn't logging, he spent his time drinking and fighting, until he was murdered. Over time, Fournier's legend likely merged with that of another notorious French-Canadian lumberman, Bon Jean. It is believed that the pronunciation of *Bon Jean* is what gave us the name *Bunyan*.

## Flights of Fancy

The night of the first full moon of the lunar new year brings one of Taiwan's most famous events, the Pingxi Sky Lantern Festival. Tens of thousands of visitors crowd the small hillside village of Shifen to release rice paper lanterns into the night sky. Participants write their names and wishes upon the lanterns, hoping that they will fly up to the gods, who will grant them their wishes in the new year.

It is believed that the sky lantern was invented in the third century by military strategist Zhuge Liang as a way to send military signals. When the sky lantern tradition arrived in Taiwan, it was adopted by local farmers, who wrote their wishes for a plentiful season on the lantern's paper walls and sent them skyward to their gods and ancestors. Today, anyone who hopes to release a lantern arrives early, giving themselves enough time to purchase a lantern, write a message, and then find a spot to release it before 80,000 people descend upon the town. The sight of the night sky filled with thousands of lanterns is magical to behold.

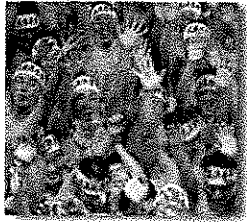
## Challenge of the North



While the Iditarod Trail Sled Dog Race might be the most famous sled dog race in the world, February's Yukon Quest Sled Dog Race is undoubtedly more challenging. Run in the depths of winter, the Yukon Quest is colder, darker, lonelier, and runs over more challenging terrain. The course runs 1,000 miles from Whitehorse, Yukon, to Fairbanks, Alaska, and follows the historic route of the Klondike Gold Rush. While the Iditarod has 22 checkpoints along the way, the Yukon Quest has only nine. Mushers cross four mountain ranges, traverse frozen rivers, and deal with temperatures plummeting to minus-60 degrees Fahrenheit. Why would anyone want to compete in such a race? The prize money is minimal. The reward is honor and pride.



## Naked Ambition



On the third Saturday in February, Japan celebrates *Hadaka Matsuri*, a holiday better known as the “Naked Festival.” The name is a bit of a misnomer. The 10,000 men who participate are not really

naked, but instead wear traditional loincloths known as *fundoshi* and white socks called *tabi*.

Why are they naked, or nearly naked? To answer this question, we have to go back 500 years, when local priests of Okayama’s Saidaiji Kannonin Temple began the tradition of handing out paper talismans to local villagers for luck and prosperity. As time passed, more and more people came to the temple for the annual ritual, competing with the crowds for the few paper talismans. The jostling battle for the talismans became so great that clothes suddenly seemed an impediment. Soon villagers arrived wearing just their loincloths and socks, and this tradition has endured for 500 years.

Today, thousands of men arrive at the temple to compete not for slips of paper, but for two sacred wooden batons that are still believed to guarantee a year of good fortune. As evening falls, the men wade through freezing cold water as an act of purification before entering the temple. Soon, the men are packed into the temple like sardines, ready to wrestle for the wooden sticks. At 10 o’clock, the lights go out and the priest appears at a window high overhead. Two batons, as well as 100 bundles of twigs, are tossed into the writhing crowd below. After several frantic minutes, the victors emerge with batons held high, assured of their prosperity for the coming year.

*Hadaka Matsuri* is not Japan’s only “Naked Festival.” *Ohara Hadaka Matsuri* is held each September in the coastal province of Chiba. For this festival, loincloth-clad men carry portable shrines known as *mikoshi* all around town. Finally, in the afternoon comes *shiofumi*, the time when the men carry the *mikoshi* into the sea as a form of harvest prayer.

## February Birthdays

In astrology, those born from February 1–18 are the Water Bearers of Aquarius. Although they bear water, Aquarius is an air sign, signaling that they are innovative, progressive, and rebellious. They nurture and support new ideas. Those born from February 19–28 are Pisces’ Fish. Pisces are incredibly sensitive and empathetic. They often tap into their boundless imaginations and dreamy attitudes to become accomplished artists.

Langston Hughes (poet) – February 1, 1901  
 Rosa Parks (activist) – February 4, 1913  
 Babe Ruth (ballplayer) – February 6, 1895  
 Jimmy Durante (actor) – February 10, 1893  
 Michael Jordan (athlete) – February 17, 1963  
 Toni Morrison (novelist) – February 18, 1931  
 Smokey Robinson (singer) – February 19, 1940  
 Sidney Poitier (actor) – February 20, 1927  
 Nina Simone (singer) – February 21, 1933  
 George Washington (president) – February 22, 1732  
 Elizabeth Taylor (actress) – February 27, 1932

### FEBRUARY BIRTHDAYS

DOROTHY SACHJEN	2/12
KATHLEEN WISHART	2/17
CLARE TROUT	2/20
JAMES TINSMAN	2/27
ANNETTA THORNBURGH	2/29

## CCMCF NEWS AND UPDATES

January has come and gone, and the beginning of February has decided to grace us with a little bit of a break from the snow and colder weather for a little bit, but I would not count out winter just yet, so let's try to enjoy the nicer weather while we have it.

During the month of January, we tried a few different activities (making snacks for the birds with pinecones, and a magazine scavenger hunt) that went well. We had the zoo pay a visit, and everyone seems to enjoy when the zoo and their lovely animals come to visit!

In February, we have a valentine's party with Al Mott to look forward to, as well as trying to do a resident led activity with cross stitch. We will be having margaritas on the 22<sup>nd</sup> to celebrate margarita day, and we will be making dog biscuits and donating them to an animal shelter, and we are going to take a stab some art using Cheerios!

As the weather slowly starts to get more tolerable, we will be doing more activities outside and start planting in the courtyard, which is always fun, and everyone seems to enjoy that! Also, the zoo will be coming the third Wednesday of the month. Good weather, good times, and good friends!

Be good to each other,

Steve Jacko

**RESIDENT COUNCIL**

2/16/23

2:00-4:00

Activity director went from room to room

**RESIDENTS**

Ramona Washington

Diana Lutz

Pat Mann

Jon Krager

Ardith Higley

Carl Higley

Tori Bass

Joe Bata

**STAFF**

Steve Jacko

Steve read two residents rights to residents.

**DIETARY-** No major issues expressed with meals or meal service

**SOCIAL SERVICES-** No issues

**NURSING-** No issues

**FRONT OFFICE-** No issues

**MAINTENANCE-** No issues

**LAUNDRY/HOUSEKEEPING-** No issues

**ACTIVITIES-** We discussed trying to break up doing the same activities too often, also getting ready for spring and activities that we would like to do outside and enjoy the weather as well. Some options that

were given were: Large checkers game, a croquet game, horseshoes, etc. Some residents have stated that since we have replaced the TV in the TV room, it is smaller and slightly difficult for some residents to watch. We are also working on more exercise based games to get the residents more involved in exercises.

Respectfully Submitted

Steve Jacko



**Care Compare Five-Star Ratings of Nursing Homes  
Provider Rating Report for January 2023**

<b>Ratings for Cass County Medical Care Facil (235352) Cassopolis, Michigan</b>			
<b>Overall Quality</b>	<b>Health Inspection</b>	<b>Quality Measures</b>	<b>Staffing</b>
<b>★★★★★</b>	<b>★★★★</b>	<b>★★★★★</b>	<b>★★★★★</b>

*The Five-Star ratings provided above will be displayed for your nursing home on the Care Compare website on or around January 25, 2023. The health inspection rating incorporates data reported through December 31, 2022. The time periods for each of the quality measures that contribute to the Quality Measure (QM) rating can be found in the QM tables located later in this report. The staffing rating is based on payroll-based journal (PBJ) staffing data reported through the third calendar quarter of 2022.*

**Helpline**

The Five-Star Helpline will operate Monday - Friday **January 23 - 27, 2023**. Hours of operation will be from 9 am - 5 pm ET, 8 am - 4 pm CT, 7 am - 3 pm MT, and 6 am - 2 pm PT. The Helpline number is 1-800-839-9290. The Helpline will be available again **February 20 - 24, 2023**. During other times, direct inquiries to [BetterCare@cms.hhs.gov](mailto:BetterCare@cms.hhs.gov) as Helpline staff help respond to e-mail inquiries when the telephone Helpline is not operational.

**Important News**

There is no important news for the January 2023 refresh. However, please be aware that CMS may make news available to you through other channels. It is recommended that you to always monitor CMS communications for information related to the Five-Star Ratings.

## Health Inspections

The Five-Star health inspection rating listed on the first page of this report is based on three cycles of survey data and three years of complaint and focused infection control inspections and incorporates data reported through December 31, 2022.

### ***Your Health Inspection Rating***

Provided below are the survey dates included in the calculation of the health inspection rating for your facility. The dates listed include standard survey dates as well as dates of complaint inspections and focused infection control inspections that resulted in deficiencies. For more detailed information about the deficiencies cited on each survey, please visit: <https://data.cms.gov/provider-data/>. This website updates on the same day as the Care Compare website. Any additional revisit points can be found in the 'Provider Information' table at the link provided above.

#### *Health Inspection Rating Cycle 1 Survey Dates:*

December 13, 2021

#### *Health Inspection Rating Cycle 2 Survey Dates:*

October 7, 2020

#### *Health Inspection Rating Cycle 3 Survey Dates:*

April 17, 2019

July 14, 2020

September 3, 2020

October 7, 2020

*Total weighted health inspection score for your facility: 46.7*

<b>State-level Health Inspection Cut Points for Michigan</b>				
<b>1 Star</b>	<b>2 Stars</b>	<b>3 Stars</b>	<b>4 Stars</b>	<b>5 Stars</b>
>185.50	111.34-185.50	67.34-111.33	28.68-67.33	0.00-28.67

Please note that the state cut points are recalculated each month, but the total weighted health inspection score for your facility is compared to the cut points only if there is a change in your score.

### Long-Stay Quality Measures that are Included in the QM Rating

MDS Long-Stay Measures	Provider 235352					Rating Points	MI	US
	2021Q4	2022Q1	2022Q2	2022Q3	4Q avg		4Q avg	4Q avg
<i>Lower percentages are better.</i>								
Percentage of residents experiencing one or more falls with major injury	1.8%	1.8%	1.7%	0.0%	1.3%	100	2.9%	3.4%
Percentage of high-risk residents with pressure sores	2.1%	4.2%	7.7%	2.2%	4.2%	80	8.9%	8.1%
Percentage of residents with a urinary tract infection	3.5%	1.8%	1.7%	1.8%	2.2%	60	2.3%	2.3%
Percentage of residents with a catheter inserted and left in their bladder <sup>1</sup>	0.0%	0.0%	1.9%	0.0%	0.5%	100	1.6%	1.7%
Percentage of residents whose need for help with daily activities has increased	8.9%	10.7%	10.5%	5.5%	8.9%	135	12.3%	14.8%
Percentage of residents who received an antipsychotic medication	7.4%	5.7%	5.5%	3.9%	5.6%	135	13.6%	14.5%
Percentage of residents whose ability to move independently worsened <sup>1</sup>	14.2%	12.0%	9.8%	10.8%	11.7%	120	15.2%	16.2%

<sup>1</sup>These measures are risk adjusted.

<sup>2</sup>This measure includes some imputed data because there are fewer than 20 resident assessments or stays across the four quarters. This value is used in calculating the QM points and used in the QM rating calculation but will not be displayed on Care Compare.

Claims-Based Long-Stay Measures	Provider 235352				MI	US	
	Observed Rate <sup>3</sup>	Expected Rate <sup>3</sup>	Risk-Adjusted Rate <sup>3</sup>	Rating Points	Risk-Adjusted Rate	Observed Rate	Risk-Adjusted Rate
<i>Lower rates are better. The time period for data used in reporting is 7/1/2021 through 06/30/2022.</i>							
Number of hospitalizations per 1,000 long-stay resident days <sup>1</sup>	0.93	1.23	1.18	120	1.60	1.565	1.57
Number of emergency department visits per 1,000 long-stay resident days <sup>1</sup>	0.56	1.83	0.45	135	0.92	1.468	1.01

<sup>1</sup>These measures are risk adjusted.

<sup>2</sup>This measure includes some imputed data because there are fewer than 20 resident assessments or stays across the four quarters. This value is used in calculating the QM points and used in the QM rating calculation but will not be displayed on Care Compare.

<sup>3</sup>The observed rate is the actual rate observed for the facility without any risk-adjustment; the expected rate is the rate that would be expected for the facility given the risk-adjustment profile of the facility; and the risk-adjusted rate is adjusted for the expected rate of the outcome and is calculated as (observed rate for facility / expected rate for facility) \* US observed rate. Only the risk-adjusted rate will appear on Care Compare.

Total Long-Stay Quality Measure Score	985
Long-Stay Quality Measure Star Rating	★★★★★

### Short-Stay Quality Measures that are Included in the QM Rating

MDS Short-Stay Measures	Provider 235352					Rating Points	MI	US
	2021Q4	2022Q1	2022Q2	2022Q3	4Q avg		4Q avg	4Q avg
<i>Higher percentages are better.</i>								
Percentage of residents who made improvements in function <sup>1</sup>	73.0%	77.2%	d<20	71.5%	75.4%	120	77.6%	74.1%
<i>Lower percentages are better.</i>								
Percentage of residents who newly received an antipsychotic medication	0.0%	0.0%	0.0%	0.0%	0.0%	100	1.3%	1.7%
<i>The time period for data used in reporting is 4/1/2021 through 03/31/2022.</i>								
Percentage of SNF residents with pressure ulcers/pressure injuries that are new or worsened <sup>1</sup>					6.1%	40	2.7%	2.9%

Claims-Based Short-Stay Measures	Provider 235352				Risk-Adjusted Rate	MI	US
	Observed Rate <sup>3</sup>	Expected Rate <sup>3</sup>	Risk-Adjusted Rate <sup>3</sup>	Rating Points		Observed Rate	Risk-Adjusted Rate
<i>Higher percentages are better. The time period for data used in reporting is 7/1/2019-12/31/2019 and 7/1/2020-6/30/2021.</i>							
Rate of successful return to home or community from a SNF <sup>1</sup>	43.8%	NR	50.0%	75	54.8%	52.7%	52.7% <sup>4</sup>
<i>Lower percentages are better. The time period for data used in reporting is 7/1/2021 through 06/30/2022.</i>							
Percentage of residents who were re-hospitalized after a nursing home admission <sup>1</sup>	28.2%	24.2%	26.2%	45	22.5%	22.5%	22.0%
Percentage of residents who had an outpatient emergency department visit <sup>1</sup>	5.1%	10.0%	5.5%	135	11.4%	10.7%	11.8%

<sup>1</sup>These measures are risk adjusted.

<sup>2</sup>This measure includes some imputed data because there are fewer than 20 resident assessments or stays across the four quarters. This value is used in calculating the QM points and used in the QM rating calculation but will not be displayed on Care Compare.

<sup>3</sup>The observed rate is the actual rate observed for the facility without any risk-adjustment; the expected rate is the rate that would be expected for the facility given the risk-adjustment profile of the facility. For successful community discharge, the risk-adjusted rate is calculated as (predicted rate / expected rate) \* US Observed rate and is referred to as the risk-standardized rate. For rehospitalization and emergency department visits, the risk-adjusted rate is calculated as (observed rate / expected rate) \* US observed rate. Only the risk-adjusted or risk-standardized rate will appear on Care Compare.

<sup>4</sup>For this measure, this value is the National Benchmark, rather than the national average of the risk-adjusted rate.

NR = Not Reported. The expected rate is not reported for this measure.

Unadjusted Short-Stay Quality Measure Score	515
Total Short-Stay Quality Measure Score (unadjusted short-stay QM score*1150/800) <sup>1</sup>	740
Short-Stay Quality Measure Star Rating	★★★★
Total Quality Measure Score <sup>2</sup>	1725
Overall Quality Measure Star Rating	★★★★★

<sup>1</sup>An adjustment factor of 1150/800 is applied to the unadjusted total short-stay score to allow the long- and short-stay QMs to count equally in the total QM score.

<sup>2</sup>The total quality measure score is the sum of the total long-stay score and the total short-stay score. If a provider has only a long-stay score or only a short-stay score, then no total score is calculated and their overall QM rating is the same as the long-stay or short-stay QM rating, depending on which is available.



### Quality Measures that are Not Included in the QM Rating

MDS Long-Stay Measures	Provider 235352					MI	US
	2021Q4	2022Q1	2022Q2	2022Q3	4Q avg	4Q avg	4Q avg
<i>Higher percentages are better.</i>							
Percentage of residents assessed and appropriately given the seasonal influenza vaccine	100%	100%	100%	100%	100%	92.9%	94.9%
Percentage of residents assessed and appropriately given the pneumococcal vaccine	100%	100%	100%	100%	100%	92.2%	92.1%
<i>Lower percentages are better.</i>							
Percentage of residents who were physically restrained	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
Percentage of low-risk residents who lose control of their bowels or bladder	53.8%	72.7%	63.6%	55.0%	61.1%	48.0%	47.2%
Percentage of residents who lose too much weight	7.1%	12.7%	8.8%	7.4%	9.0%	6.6%	6.2%
Percentage of residents who have depressive symptoms	0.0%	0.0%	1.8%	0.0%	0.5%	3.4%	7.9%
Percentage of residents who received an antianxiety or hypnotic medication	19.6%	17.9%	17.5%	20.0%	18.8%	18.9%	19.4%
<b>MDS Short-Stay Measures</b>							
<i>Higher percentages are better.</i>							
Percentage of residents assessed and appropriately given the seasonal influenza vaccine	80.0%	98.1%	98.1%	98.1%	94.8%	74.8%	75.6%
Percentage of residents assessed and appropriately given the pneumococcal vaccine	100%	100%	100%	100%	100%	79.1%	78.9%

#### Additional Notes Regarding the Quality Measure Tables

"d<20". For individual quarters for the MDS-based QMs, d<20 means the denominator for the measure (the number of eligible resident assessments) is too small to report. A four-quarter average may be displayed if there are at least 20 eligible resident assessments summed across the four quarters.

"NA". "NA" will be reported for quality measures not included in the QM Rating: 1) for which data are not available or 2) for which the total number of eligible resident assessments summed across the four quarters is less than 20.

#### SNF Quality Reporting Program (QRP) Measures:

Two of the short-stay QMs used in the Five-Star QM rating calculation are SNF QRP measures: "Percentage of SNF residents with pressure ulcers/pressure injuries that are new or worsened" and "Rate of successful return to home or community from a SNF." There are additional SNF QRP measures that are not included in the Five-Star ratings but are displayed on Care Compare. Information about these measures can be found on separate provider preview reports in the QIES mailbox. Please watch for communication from CMS on the availability of these reports. Additional information about the SNF QRP measures can be found in the Quality of Resident Care section on the References page of this report.

## Staffing Hours per Resident Day

PBJ data for **July 1 - September 30, 2022** (submitted and accepted by the November 14, 2022 deadline) are being used to calculate the staffing levels for three months starting with the **January 2023** Care Compare website update. The table below includes the reported, case-mix and adjusted staffing levels for your facility, using the PBJ data for **July 1 - September 30, 2022**. The case-mix staffing values are based on resident acuity levels using RUG-IV data. The Five-Star Rating Technical Users' Guide contains a detailed explanation of the staffing rating and the case-mix adjustment methodology. The table also shows the weekend staffing levels (total nurse and RN) for your facility. Below the table is the average resident census for your facility.

Staffing Levels for July 1 - September 30, 2022 for Provider Number 235352				
	Reported Hours per Resident per Day (HRD)	Reported Hours per Resident per Day (HRD) (Decimal)	Case-Mix HRD	Case-Mix Adjusted HRD
<b>All days</b>				
Total nurse (RN, LPN, LVN, and Nurse Aide) hours	4 hours and 33 minutes	4.556	3.018	4.767
RN hours	1 hour and 2 minutes	1.028	0.269	1.468
LPN/LVN hours	36 minutes	0.597	0.647	0.678
Nurse aide hours	2 hours and 56 minutes	2.931	2.101	2.842
Physical therapist <sup>1</sup> hours	6 minutes			
<b>Weekend (Saturday and Sunday)</b>				
Total nurse (RN, LPN, LVN, and Nurse Aide) hours	3 hours and 44 minutes	3.727	3.018	3.900
RN hours	37 minutes	0.620		

<sup>1</sup>Physical therapist hours are not included in the staffing rating calculation.

The average number of residents for your facility (based on MDS census) for July 1 - September 30, 2022 is 60.9.

### **Availability of Reported Staffing Data**

Some providers will see 'Not Available' for the reported hours per resident per day in the table above and a staffing rating may not be displayed for these facilities. There are several reasons this could occur:

1. No MDS census data were available for the facility.
2. No on-time PBJ staffing data were submitted for the facility.
4. No nursing hours were reported (0 HRD).
5. Total reported nurse staffing was excessively high (>12.0 HRD).
6. Total reported nurse aide staffing was excessively high (>5.25 HRD).
7. A CMS audit identified significant discrepancies between the hours reported and the hours verified, or the nursing home failed to respond to an audit request.
14. No nursing hours were reported on weekends (0 HRD).
15. Total reported nurse staffing on weekends was excessively high (>12.0 HRD).
16. The total reported nurse aide staffing on weekends was excessively high (>5.25 HRD).
18. Other reason.

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### **Scoring Exceptions for the Staffing Rating**

The following criteria have been added to the usual scoring rules for assigning the staffing rating.

1. Providers that fail to submit any staffing data by the required deadline will receive a one-star staffing for the quarter.
2. Providers that submit staffing data indicating that there were four or more days in the quarter with no RN staffing hours (job codes 5-7) on days when there were one or more residents in the facility, regardless of reported staffing levels, will receive a one-star staffing rating for the quarter.
3. CMS conducts audits of nursing homes to verify the data submitted and to ensure accuracy. Facilities for which the audit identifies significant discrepancies between the hours reported and the hours verified or those who fail to respond to an audit request will receive a one-star staffing rating.

### PBJ staffing summary for July 1 - September 30, 2022

The following table summarizes the nurse, physical therapist and administrator data that your facility reported to the PBJ system for the quarter. The data include both exempt and non-exempt employees, as well as agency staff. Please note that values for hours are rounded to the nearest integer. As with the other information, facilities should review this information to ensure they are reporting complete and accurate data for future submissions.

Staffing Category	Job Code(s)	Total number of hours that your facility reported for the quarter	Number of days in the quarter on which your facility reported ANY hours
<i>RN Director of Nursing</i>	5	398	55
<i>RN with administrative duties</i>	6	976	63
<i>RN</i>	7	4,384	92
<b>Total RN</b>	<b>5-7</b>	<b>5,759</b>	<b>92</b>
<i>LPN/LVN with administrative duties</i>	8	377	54
<i>LPN/LVN</i>	9	2,968	92
<b>Total LPN/LVN</b>	<b>8-9</b>	<b>3,345</b>	<b>92</b>
<i>Certified Nurse Aide</i>	10	16,423	92
<i>Nurse Aide in Training</i>	11	0	0
<i>Medication Aide/Technician</i>	12	0	0
<b>Total Aide</b>	<b>10-12</b>	<b>16,423</b>	<b>92</b>
<b>Total Nurse Staffing</b>	<b>5-12</b>	<b>25,526</b>	<b>92</b>
<b>Physical Therapist Staffing</b>	<b>21</b>	<b>519</b>	<b>67</b>
<b>Administrator Staffing</b>	<b>1</b>	<b>465</b>	<b>60</b>

### PBJ staffing data report for July 1 - September 30, 2022

The following table summarizes the information that your facility reported for nurse staffing only (PBJ Job codes 5-10 and 12) as listed in the PBJ nurse staffing summary for **July 1 - September 30, 2022**. We believe these are indicators of the completeness of the data submitted by your facility and the plausibility of the values reported. Indicators 1 and 2 show whether or not a facility has reported nurse staffing information for each day in the quarter. If a facility did not report hours for nursing staff for each day, we believe that may indicate that the facility has not submitted complete data.

For days that no nursing or RN staff hours were reported (indicators 1 and 2), we have included a list of those dates in listings 1 and 2, located at the end of this report.

Indicator	Description	Number of days
1	Number of days in quarter on which your facility reported no nursing hours (i.e. no aide <sup>1</sup> , LPN, or RN) but on which there were residents in the facility	0
2	Number of days in quarter on which your facility reported no Registered Nurse (RN) <sup>2</sup> hours but on which there were residents in the facility	0

<sup>1</sup>Includes the following job codes: Certified nurse aide (job code 10) and medication aide/technician (job code 12). Aides in training are not included.

<sup>2</sup>Includes the following job codes: RN DON (5), RN with administrative duties (6), and RN (7).

## Staffing Turnover

PBJ data from April 1, 2021 to September 30, 2022 are used to calculate annual nursing staff and RN turnover measures and to report the number of administrator turnovers among eligible administrators in the 12-month reporting period between July 1, 2021 to June 30, 2022. PBJ does not collect information on employee termination dates; instead a turnover is identified based on gaps in days worked. The turnover measures include employees and agency staff that have worked at least 120 hours at your facility in the 90-day period starting from the first observed workday between April 1, 2021 to December 31, 2021. Individuals no longer associated with a nursing home are defined as eligible employees who have a period of 60 or more days during which they do not work at all. The data listed below report the nursing, RN, and administrator turnover measures for your facility July 1, 2021 to June 30, 2022. (Note that data from 2021Q2 - 2021Q4 are used to identify individuals who are eligible for the turnover measure, while data from 2022Q3 are used to identify individuals who had a 60-day or more gap in days worked that started within the last 60 days of 2022Q2.)

These turnover measures will be posted on Nursing Home Care Compare starting with the January 2023 update. The turnover measures are updated quarterly using a rolling 12-month period. Detailed information on how turnover is calculated is available in the Technical Users' Guide. Find the link on the References Page of this report.

PBJ Nurse Staffing Turnover for July 1, 2021 to June 30, 2022 for Provider Number 235352				
	Turnover Rate	Number of Eligible Staff <sup>1</sup>	Number of Eligible Staff Identified as Turned over	Displayed on Care Compare <sup>2</sup>
Nursing staff turnover	40.0%	80	32	Yes
RN turnover	46.2%	13	6	Yes
Administrator turnover		2	1	Yes

*N.A. = Not Available. N.A. in the table above indicates that the value could not be calculated based on the data submitted.*

<sup>1</sup>*The number of eligible staff is based on a count of the number of eligible 'employment spells.' For more details on the methodology used to calculate nursing staff turnover, please see the measure specifications, available at the location listed in the references below.*

<sup>2</sup>*Some providers will see "Not Available" on the Care Compare website for one or more turnover measures if there is a "No" along with a code listed in this column of the table.*

## Availability of Turnover Data

Some providers will see 'Not Available' for one or more of the turnover measures in the table above or on Care Compare. There are several reasons this could occur:

### Nursing Staff and RN Turnover Exclusion Codes

1. No data or invalid PBJ nursing data submitted for one of more quarters between April 1, 2021 to September 30, 2022. See the table below for the quarters with missing or invalid PBJ data.
2. Fewer than 5 eligible nurse (or RN) employees or agency staff.
3. 100% nurse (or RN) turnover on a single day. If you see this code in the table above, up to two dates on which it appears your nursing home had 100% turnover on a single day are listed below. In this case, you may need to submit data to link employee identifiers. See additional information in the Important News section and on the References page of this report.
18. Other reason.

### Days with 100% turnover for all nursing staff

*No Dates with 100% nurse turnover*

### Availability of Turnover Data (continued)

#### Administrator Turnover Exclusion Codes

1. No data or invalid PBJ nursing data submitted for one of more quarters between April 1, 2021 to September 30, 2022. See the table below for the quarters with missing or invalid PBJ data.
2. No administrator hours were submitted for one or more quarters between April 1, 2021 to September 30, 2022. See the table below for the quarters with no administrator hours.
3. No eligible administrator employees or agency staff.
4. Too many administrators: there are 12 or more days between April 1, 2021 to December 31, 2021 with five or more different people reported under job code 1 (administrator) on the same day.
18. Other reason

Your facility's submission of valid PBJ nursing data and administrator hours for quarters used by turnover measures						
	2021Q2	2021Q3	2021Q4	2022Q1	2022Q2	2022Q3
Valid PBJ data submitted	Yes	Yes	Yes	Yes	Yes	Yes
Administrator hours submitted	Yes	Yes	Yes	Yes	Yes	Yes

Note that in rare cases, turnover data may be reported on Care Compare even if one or more of the indicators of valid PBJ data in the table above is "No". This may occur if the data were later verified by a CMS audit.

#### Staffing Measures that are Used in the Staffing Rating

The table below shows the six specific staffing measures that are used to calculate the staffing rating, along with the measure values and the points assigned for each measure for your facility as well as the maximum number of points possible for each measure. The raw point total is the sum of the points for the individual measures. If any of the six measures are not available, then the total score is rescaled so the maximum possible score for your facility is still 380 points. The rescaled score is used to assign the staffing rating; however, in most cases no rating will be assigned if adjusted total nurse staffing is not available. Please see the Technical Users' Guide for additional details including the cut point tables for each of the measures and for the total rescaled score.

Staffing Measure	Data for Provider 235352		Maximum Possible Points
	Measure Value	Points	
Adjusted Total nurse staffing (7 day)	4.767	90	100
Adjusted RN staffing (7 day)	1.468	100	100
Adjusted Total nurse staffing (weekends)	3.900	45	50
Total nursing turnover (%)	40.000	45	50
RN turnover (%)	46.154	30	50
Number of administrator departures	1	25	30
<b>Raw point total</b>		<b>335</b>	
<b>Total points after rescaling (if any)</b>		<b>335</b>	<b>380</b>
<b>Staffing rating</b>	<b>★★★★★</b>		

N.A. = 'Not Available'. Points for individual measures may show as N.A. if the measure value is Not Available. Point values will show as N.A. for all measures for special focus facilities, providers that are too new for a valid rating to be calculated, providers for which nurse staffing levels are not available, and providers that have had their staffing rating reduced to one star (see availability of reported staffing and scoring exceptions above).

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### **MDS Census Calendars for July 1 to September 30, 2022**

On the following page are calendars with the daily census values for your facility, based on the assessments submitted (for all payer types) and calculated using the method described in the Five-Star Quality Rating System Technical Users' Guide. Days of the month are shown in black in the upper left hand corner, while the daily census value is shown in blue in the lower center of each day.

Daily MDS Census for July 2022						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 59	2 59
3 59	4 59	5 59	6 59	7 59	8 59	9 59
10 59	11 58	12 59	13 60	14 62	15 61	16 61
17 61	18 62	19 62	20 63	21 62	22 62	23 62
24 62	25 62	26 63	27 62	28 62	29 61	30 61
31 61						

Daily MDS Census for August 2022						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 61	2 61	3 61	4 61	5 61	6 61
7 61	8 62	9 61	10 61	11 61	12 61	13 62
14 61	15 61	16 62	17 63	18 63	19 64	20 64
21 63	22 63	23 63	24 61	25 61	26 62	27 62
28 62	29 60	30 61	31 61			

Daily MDS Census for September 2022						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 62	2 63	3 63
4 63	5 63	6 62	7 62	8 62	9 62	10 62
11 62	12 62	13 62	14 62	15 62	16 61	17 61
18 61	19 61	20 60	21 60	22 59	23 58	24 58
25 58	26 56	27 56	28 56	29 57	30 56	



## References

### Technical Details on the Five-Star Quality Rating System

The Five-Star Quality Rating System Technical Users' Guide includes detailed methodology for all domains of the rating system and can be found at:

<https://www.cms.gov/Medicare/Provider-Enrollment-and-Certification/CertificationandCompliance/downloads/usersguide.pdf>

### Provider Data Catalog

All of the data posted on the Care Compare website as well as additional details on some domains and measures are available for download on the Provider Data Catalog at:

<https://data.cms.gov/provider-data/>

### Staffing

Information about staffing data submission is available on the CMS website at:

<https://www.cms.gov/Medicare/Quality-Initiatives-Patient-Assessment-Instruments/NursingHomeQualityInits/Staffing-Data-Submission-PBJ.html>

For additional assistance with or questions related to the PBJ registration process, please contact the QIES Help Desk at 888-477-7876 or via email at [iQIES@cms.hhs.gov](mailto:iQIES@cms.hhs.gov).

CMS Memorandum QSO-22-08-NH regarding weekend staffing, staff turnover, and information about linking employee identifiers can be found at:

<https://www.cms.gov/files/document/qso-22-08-nh.pdf>

Instructions and templates for linking employee identifiers can be found in the **PBJ Provider User's Guide** at: <https://qiso.cms.gov/providers/nursing-home-mds/wing-bed-providers/reference-manuals>

Detailed Employee level staffing data can be found at:

<https://data.cms.gov/quality-of-care/payroll-based-journal-daily-nurse-staffing>

### Quality of Resident Care

Detailed specifications (including risk-adjustment) for the MDS-based QMs, claims-based QMs and SNF QRP measures can be found under "MDS\_QM\_Users\_Manual\_V15\_Effective\_01-01-2022" in the downloads section at:

<https://www.cms.gov/Medicare/Quality-Initiatives-Patient-Assessment-Instruments/NursingHomeQualityInits/NHOIQualityMeasures.html>

SNF QRP COVID-19 Public Reporting Tip Sheet can be found at:

<https://www.cms.gov/files/document/snfqrp-covid19prip-sheet-october2020.pdf>

SNF Quality Reporting Training page can be found at:

<https://www.cms.gov/Medicare/Quality-Initiatives-Patient-Assessment-Instruments/NursingHomeQualityInits/Skilled-Nursing-Facility-Quality-Reporting-Program/SNF-Quality-Reporting-Program-Training>

FY 2022 SNF Final Rule can be found at:

<https://www.cms.gov/Medicare/Medicare-Fee-for-Service-Payment/SNFPFS/List-of-SNF-Federal-Regulations>

CMS Skilled Nursing Facility Center website can be found at:

<https://www.cms.gov/Center/Provider-Type/Skilled-Nursing-Facility-Center>

Additional information about Public Reporting of the SNF QRP Quality Measures can be found at:

<https://www.cms.gov/Medicare/Quality-Initiatives-Patient-Assessment-Instruments/NursingHomeQualityInits/Skilled-Nursing-Facility-Quality-Reporting-Program/SNF-Quality-Reporting-Program-Overview>

For questions about the SNF QRP measures please contact:

[SNFQualityQuestions@cms.hhs.gov](mailto:SNFQualityQuestions@cms.hhs.gov)

## PBJ Deadlines

Submission Deadline	PBJ Reporting Period	Posted on Care Compare and used for Staffing Ratings
November 14, 2022	July 1, 2022 - September 30, 2022	January 2023 - March 2023
February 14, 2023	October 1, 2022 - December 31, 2022	April 2023 - June 2023
May 15, 2023	January 1, 2023 - March 31, 2023	July 2023 - September 2023
August 14, 2023	April 1, 2023 - June 30, 2023	October 2023 - December 2023

**Listing for Indicator #1: Days in quarter for which no nursing staff hours were reported**

Your facility reported nursing staff hours for all days in the quarter.

**Listing for Indicator #2: Days in quarter for which no RN staff hours were reported**

Your facility reported RN staff hours for all days in the quarter.