
BOARD OF HEALTH – FINANCE COMMITTEE
Agenda for August 21, 2023 at 11:00 AM

1. Call to Order
 - a. Roll Call
 - b. Approval of the Agenda*
2. Public Comment
3. New Business
 - a. AAA FY2023-2024 Provider Allocations*
 - b. Cost Allocation Plan*
4. Public Comment
5. Adjournment - Next meeting: September 18, 2023

Public Comment:
For the purpose of public participation during public hearings or during the public comment portion of a meeting, every speaker prior to the beginning of the meeting is requested but not required to provide the Board with his or her name, address and subject to be discussed. Speakers are requested to provide comments that are civil and respectful. Each speaker will be allowed to speak for no more than three (3) minutes at each public comment opportunity.



PROVIDER NAME	FY22-23 ³	PROPOSED FY23-24 ⁴	% Difference
Branch Area Transit Authority			
<i>Transportation</i>	\$ 18,900	\$ 18,900	0%
Thurston Cares Adult Day Services			
<i>Adult Day Services</i>	\$ 42,700	\$ 42,081	-1%
Branch County Commission On Aging			
<i>Case Coordination & Support</i>	\$ 6,295	\$ 6,295	
<i>Caregiver Education, Support & Training</i>	6,611	7,410	
<i>Chore Services</i>	3,360	3,360	
<i>Congregate Meals</i>	40,532	43,264	
<i>Disease Prevention/Health Promotion</i>	3,705	3,898	
<i>Friendly Reassurance</i>	1,680	1,680	
<i>Personal Care</i>	6,576	5,000	
<i>Home Delivered Meals</i>	152,813	163,042	
<i>Homemaking</i>	40,390	41,158	
<i>In-Home Respite</i>	12,020	11,005	
<i>Medicare/Medicaid Assistance Program</i>	8,824	8,824	
<i>Gap Filling</i>	1,260	1,260	
<i>Transportation</i>	3,500	3,000	
TOTAL	\$ 287,566	\$ 299,196	4%
Kalamazoo Human Services Dept. - AAA Region 3A			
<i>Long Term Care Ombudsman Program</i>	\$ 2,000	\$ 2,000	0%
Legal Services of South Central MI			
<i>Legal Services</i>	\$ 12,000	\$ 12,000	0%
St. Joseph County Commission On Aging			
<i>Caregiver Education, Support and Training</i>	\$ 9,129	\$ 10,235	
<i>Case Coordination & Support</i>	8,694	8,694	
<i>Chore</i>	4,640	4,640	
<i>Congregate Meals</i>	91,519	80,877	
<i>Disease Prevention/Health Promotion</i>	5,116	5,384	
<i>Friendly Reassurance</i>	2,320	2,320	
<i>Homemaking</i>	32,428	42,440	
<i>Home Delivered Meals</i>	175,480	204,012	
<i>Home Repair</i>	4,640	5,000	
<i>In-Home Respite</i>	16,600	14,926	
<i>Medicare/Medicaid Assistance Program</i>	9,224	9,224	
<i>Personal Care</i>	32,429	18,835	
<i>Gap Filling</i>	1,740	1,740	
TOTAL	\$ 393,959	\$ 408,327	4%
St. Joseph County Transportation Authority			
<i>Transportation</i>	\$ 26,100	\$ 26,100	0%

NOTES:

1 - Presented to the Board of Health Finance Committee on August 21, 2023

2 - Contracts will be renewed pending providers submission of accurate budget(s)

3 - FY22-23 award amounts reflected are Original (does not include amendments)

4 - FY23-24 Proposed amounts only reflect full-year federal & state funding anticipated. Provider input is included. Proposed awards do not include carry forward, COVID relief funding, or any other special project funding.

<p>Program: Administrative Services</p> <p>Subject: Cost Allocation Plan</p>	<p>Effective Date:</p>
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Purpose: To allocate various costs to programs in a consistent manner based upon certain methods, detailed below.

Policy Statement: The agency incurs many different costs for operation. Some of these can be directly traced to a program or employee, sometimes they cannot. The costs that aren't directly traceable to specific programs /employees need to be allocated in a reasonable, allowable and consistent manner.

Scope: Any cost that is incurred by the agency.

Responsible Party: Administrative Services

Implementing Procedure:

1. Salaries and Fringes:

- a. Employees enter time into an electronic time entry system, which is then approved by their supervisor. It is allocated based on the time each associate spent working in each program. If an employee takes leave time (sick/vacation), that time is distributed based on the other days worked during that payroll. If an employee uses leave time for an entire payroll, that time is distributed based on the prior payroll's spread.
- b. *The exception to this is the LSA expense. This monthly bill is allocated based on the most recent budgeted FTE allocation that's in effect at that point in time.

2. Supplies and Materials:

- a. Supplies are allocated either by where they're charged on the purchase requisition (if they directly benefit the program(s) or they're based on a spread derived on past usage of those supplies/materials.
- b. Items such as postage, printing and copy expenses and computer supplies are spread to the appropriate programs based on usage for that month, are distributed through indirect.
- b.c. Postage is allocated based on actual usage reports generated from the postage meters.

3. Travel

- a. All travel is entered into the electronic entry system and is directly charged to the program in which it was incurred.

Reviewed Date:

4. Communications

- a. *Distributed based on the current budgeted FTE allocation for that point in time.

5. Space/Facility Costs

- a. *Allocated based on the square footage of the room and the FTE(s) who occupy it. If the room is used by only one program, the entire cost is allocated to said program. Common areas (lunchroom, conference rooms) that can't be tied to a program or FTE are distributed as indirect.

6. All Others

- a. ~~(Miscellaneous supplies, audit/legal expense, insurances, training expense etc.)~~ Items/services (supplies, training expenses, etc.) that directly benefit a program are charged to that program.
- b. ~~Professional liability insurance costs are allocated based on the spread the Medical Director's costs are allocated to. Miscellaneous supplies, audit/legal expense, and insurance costs are distributed through indirect.~~
- e. ~~Copy expense is allocated to appropriate programs based on usage for that month.~~
- d.b. Prevention Services costs are allocated based on the percentage of total salary/fringe each program in the spread consists of. Health Education Service costs are allocated based on the percentage of total salary/fringe each program in the spread consists of. Environmental Health (EH) costs are allocated based on the percentage of total salary/fringe each program in the spread consists of. ~~distributed to Onsite Sewage Disposal and Drinking Water Supply.~~
- e.c. Any cost that can't be directly tracked to a program, associate or spread will be coded under the correct account number in administration and distributed as indirect.

7. Indirect Costs

- a. Distributed across all programs based on percentage of salaries/fringes in each program.

*All cost allocations for items that are based on budget spreads are brought to actual values based on actual time worked at March 31st (six months) and September 30th (year-end).

Prepared By: Theresa Fisher
Approved By: Board of Health
Approval Date: 8/24/2023
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