

BOARD OF HEALTH

Agenda for March 25, 2021 at 9:00 AM via Zoom Meetings

<https://us02web.zoom.us/j/81886283532?pwd=OHg5eHdvbnZjTzM4R1JMOGhIZjFZUT09>

1. Call to Order
 - a. Opening ceremonies – Pledge Allegiance to the Flag of the United States of America
 - b. Roll Call
 - c. Approval of the Agenda*
 - d. Approval of the Minutes*
2. Public Comment
3. Health Officer's Report
4. Medical Director's Report
5. Committee Reports
 - a. Finance Committee – Did not meet.
 - b. Program, Policies, and Appeals – Did not meet.
6. Financial Reports
 - a. Approve Payments*
 - b. Review Financials
7. Unfinished Business
 - a.
8. New Business
 - a. Audit Presentation*
 - b.
9. Departmental Reports
 - a. Area Agency on Aging
 - b. Personal Health & Disease Prevention
 - c. Environmental Health
10. Adjournment - Next meeting: April 22, 2021 at the Coldwater office

February 25, 2021 – Board of Health Meeting Minutes

The Branch-Hillsdale-St. Joseph Community Health Agency Board of Health meeting was called to order at 9:00 a.m. with the Pledge of Allegiance to the Flag of the United States and roll call as follows: Tom Matthew, Jon Houtz, Brent Leininger, Kathy Pangle, and Jared Hoffmaster. Mark Wiley joined the meeting at 9:03 AM.

Also present from BHSJ: Rebecca Burns, Dr. Vogel, Theresa Fisher, Paul Andriacchi, Laura Sutter, and Brenae Corbeil.

Mr. Hoffmaster moved to approve the agenda with the proposed change of moving the Medical Director's report to the beginning of the meeting and removing the approval of the Finance Committee Meeting minutes. The motion was supported by Mr. Matthew. A roll call vote was taken and the motion passed 6-0 (Mr. Matthew, yes; Mr. Houtz, yes; Mr. Wiley, yes; Mr. Leininger, yes; Ms. Pangle, yes; Mr. Hoffmaster, yes).

Mr. Leininger moved to approve the minutes from the previous meeting with support from Mr. Hoffmaster. A roll call vote was taken and the motion passed 6-0 (Mr. Matthew, yes; Mr. Houtz, yes; Mr. Wiley, yes; Mr. Leininger, yes; Ms. Pangle, yes; Mr. Hoffmaster, yes).

Public comment:

- None

Dr. Vogel, Medical Director, reviewed the Medical Director's monthly report. This month's report was titled COVID-19 Q&A.

Rebecca Burns, Health Officer, reviewed her monthly report. Items discussed: Vaccinations Continue, Mobile Clinic Van, COVID-19 testing, Board of Health Education, AAA3c & Health Education and Promotion, Staff Capacity, Strategic Planning, and Oral Health Screenings for Kindergartners.

Committee Reports:

- Finance Committee – Met 2/22/21.
- Program, Policy, and Appeals Committee – Did not meet.

Financial Reports/Expenditures

- Mr. Wiley moved to approve the expenditures as reported with support from Mr. Matthew. A roll call vote was taken and the motion passed 6-0 (Mr. Matthew, yes; Mr. Houtz, yes; Mr. Wiley, yes; Mr. Leininger, yes; Ms. Pangle, yes; Mr. Hoffmaster, yes)

Unfinished Business

- There was no unfinished business to discuss.

New Business:

- Mr. Hoffmaster moved to approve the FY20/21 Budget Amendment #2 as presented with support from Mr. Wiley. A roll call vote was taken and the motion passed 6-0 (Mr. Matthew, yes; Mr. Houtz, yes; Mr. Wiley, yes; Mr. Leininger, yes; Ms. Pangle, yes; Mr. Hoffmaster, yes)
- Mr. Leininger moved to approve the Immunization Fee Schedule as presented with support from Mr. Hoffmaster. A roll call vote was taken and the motion passed 6-0 (Mr. Matthew, yes; Mr. Houtz, yes; Mr. Wiley, yes; Mr. Leininger, yes; Ms. Pangle, yes; Mr. Hoffmaster, yes)

Departmental Reports:

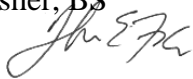
- Personal Health & Disease Prevention
- Environmental Health
- Area Agency on Aging

With no further business the meeting was adjourned at 10:31 AM.

An educational presentation was done immediately after the BOH Meeting. This month's presentation was on Public Health Finance and Budgeting.

Respectfully Submitted by:

Theresa Fisher, BS



Health Officer’s Report to the Board of Health for March 25, 2021
Prepared by: Rebecca A. Burns, M.P.H., R.S.

Agency Updates

Vaccination Continues: This week on Monday, after discussing the lack of people signing up for COVID-19 vaccination with my administrative team, I opened up vaccination to all individuals who live or work in the tri-county area that are 16 years of age and older. There are no longer any barriers to vaccination based on risk categorization.

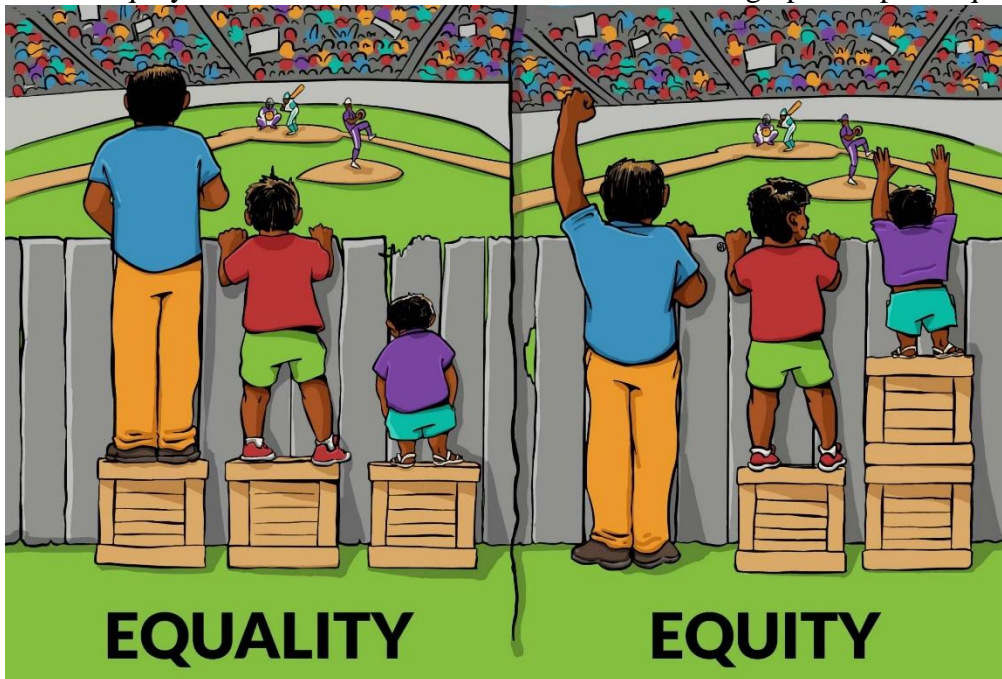
In an effort to remove even more barriers to vaccination, we have started providing vaccine to other local providers. As of today, we have distributed doses to Colon Village Pharmacy, Fred’s Pharmacy in Three Rivers, and Bronson City Pharmacy. We are also looking at other registered providers in the tri-county area to reach out to about distributing vaccine. Getting vaccine to these pharmacies makes it possible for individuals with transportation barriers or who want to receive the vaccine from someone they know and trust, to get vaccinated.

The MDHHS COVID-19 Vaccine Dashboard has the following number and percentage by age group for each county as of March 23, 2021. The dashboard indicates that vaccination in Branch and St. Joseph counties is high, while vaccination in Hillsdale is low. Certainly, we need to get many more people vaccinated to keep transmission of the virus low. And remember that with every new case of COVID, the virus has the opportunity to mutate into a new variant. The variant could be more transmissible or cause more severe disease, it might not. We don’t know what might happen, but we do know that it is possible and so to guard against it happening and preventing the most people from developing COVID and potentially developing severe disease and dying, it is very important that everyone receive the vaccine. I want to have many more tomorrows and celebrate with my family many more milestones; that’s why *I’m fully vaccinated.*

County	Dose	Age 16-19	Age 20-29	Age 30-39	Age 40-49	Age 50-59	Age 65+	Overall
St. Joseph	Initiation	73 – 2.4%	423 – 5.8%	742 – 10.3%	989 – 14.4%	3617 – 29.4%	6493 – 57.7%	12337 – 25.8%
	Completion	23 – 0.8%	222 – 3.1%	448 – 6.2%	536 – 7.8%	1197 – 9.7%	4037 – 35.9%	6463 – 13.5%
Branch	Initiation	47 – 2.2%	326 – 6.5%	529 – 10.2%	775 – 15.0%	2743 – 30.4%	4731 – 58.2%	9151 – 26.4%
	Completion	25 – 1.2%	198 – 3.9%	352 – 6.8%	540 – 10.4%	1190 – 13.2%	3223 – 39.6%	5528 – 15.9%
Hillsdale	Initiation	37 – 1.4%	248 – 4.6%	448 – 9.4%	618 – 11.9%	2328 – 23.6%	4395 – 47.8%	8074 – 21.8%
	Completion	16 – 0.6%	163 – 3.0%	322 – 6.7%	487 – 9.4%	1149 – 11.7%	3142 – 34.1%	5279 – 14.3%

I continue to be so proud of the efforts of the BHSJCHA team, our volunteers, the Michigan National Guard, and partner agencies. This continues to be an “all hands-on deck” effort. Collectively, we do have the power to put this pandemic in the rear-view mirror. Every adult making decisions in the tri-county area has this power. If we can all come together, set our politics aside, we can get back to normal. One of my team said it best this week when she told me, “I know people who have died from COVID, but I don’t know anyone who has died from getting the vaccine.” It is everyone’s personal responsibility to take action and get vaccinated. Thank you for setting the example and encouraging those you love, spend time with, and know, to get vaccinated.

Now that the vaccine eligibility categorization is done and everyone is eligible to receive the vaccine, we will have to work even harder to ensure that those most vulnerable have access to get vaccinated. As demand slows, we may do more smaller events in areas of the county with high Social Vulnerability. Doing this ensure equity in our efforts to vaccinate. I love how this graphic depicts equity:



New Medical Director Candidate: Dr. Vogel announced a year ago that he would be moving on to a well-deserved retirement at the end of his current contract. That contract ends September 30th. Dr. Vogel and I have been in communication with Dr. Tim Miller, DO, who practices at the Family Medicine Clinic in Coldwater, about taking on this role. Dr. Miller is very interested. If the Board of Health would like the opportunity to meet and talk with Dr. Miller prior to me moving forward with contract negotiations, please let me know so I can schedule that today. There is a process of approval for Public Health Medical Direction in Michigan that involves MDHHS. Just as a Health Officer also has to receive approval from MDHHS for that role. So, it is important that this process begin immediately so that the Agency has an approved Medical Director in place and “on the books” before September 30th.

Mobile Clinic Van: The mobile clinic van is ready to go and we are very close to hiring an RN to be responsible for going out with it to do mobile clinics. First up will be visits with homebound adults who want the COVID vaccine.

COVID-19 Testing: We continue to offer COVID-19 testing at our facility in Coldwater on Thursday's and have requested that this continue through the month of April. I will learn from MDHHS soon if that request can be honored.

COVID-19 Positivity & Risk Level: The positivity rate has been increasing, erasing the progress we had made as numbers dropped. We are continuing to promote risk mitigation as the best strategy to minimize disease transmission.

Board of Health Education: At the April 22nd Board of Health meeting, the education session will be on the Open Meetings Act, presented by the Agency's Counsel, Andrew Brege. There is no BOH Education scheduled for the March meeting.

Health Promotion & Education Updates – Alex completed the HRSA application for the implementation grant and it was submitted for consideration. We are hopeful that the implementation grant will be funded so that the planning work done by the SMORC group will lead to action. Also getting started in HPE, the work on the Annual Report for 2020. That particular year will certainly be an interesting read as a look-back in years to come.

Strategic Planning: This continues to be paused.

Medical Director's Report to the Board of Health
H. Lauren Vogel, D.O., M.P.H.
March 2021 - Monoclonal Antibodies

Humans have a complex immune system that effectively protects them from invasion by a foreign substance. The body quickly identifies the foreign substance and makes antibodies specific to the offending element. The antibody is a protein that sticks to a specific protein (antigen) on the offending substance. Other components of the immune system can then identify and eliminate the antigen. Antibodies are generated in memory cells and circulate throughout the body. The memory cells have the ability to quickly generate an antibody specific to the offending substance when it is identified. Here is a simplified example of how immunizations work.¹

An antigen is introduced, the body responds with generation of an antibody specific to that offending antigen and memory cells pass on the information throughout cell generations being able to quickly recall and generate an antibody response if needed. An example is how covid19 vaccination prevents natural infection after exposure to the SARS-CoV-2 virus.

Science now has the ability to identify a specific antigen and then design an antibody to target that specific antigen. These proteins designed in the laboratory are known as monoclonal antibodies (mAbs). These antibodies have been used in cancer treatments and immune disease as well as infectious disease. Although man-made, these proteins act like human antibodies to stimulate the immune system. The antibody has a specific label based upon how it is made. Fully human proteins carry the ending -imab or -omab.

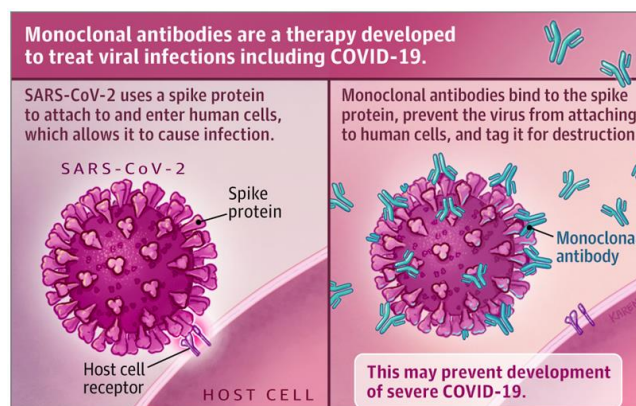
The monoclonal antibody is specific to the antigen it is designed to attack. The FDA issued an EUA for two monoclonal antibodies, casirivimab and imdevimab, to be administered together for high risk patients testing positive for SARS-CoV-2. Monoclonal antibody therapy is an effective treatment for high risk patients with early diagnosed covid19 infection. Patients must be over age 65 and not be hospitalized or requiring oxygen. This therapy reduces the viral load and results in a reduced need for hospitalization and death by 70% when used early after diagnosis. They are given by infusion in the outpatient setting but are not of benefit for patients admitted with SARS-CoV-2 infection or those needing oxygen.^{2,3,4,5}

The EUA for the current covid19 vaccines direct that a patient who has received these specific monoclonal antibodies not receive the covid19 vaccination within 90 days of receiving the antibody therapy. This is a precautionary measure to avoid potential interference of the antibody therapy with vaccine-induced immune responses. However,

receipt of passive antibody therapy in the past 90 days is not a contraindication to receipt of COVID-19 vaccine.⁶ Receiving antibodies for other ailments is not a contraindication for receiving any covid19 vaccination.

REFERENCE

1. Monoclonal Antibodies and Their Side Effects. American Cancer Society. December 2019. <https://www.cancer.org/treatment/treatments-and-side-effects/treatment-types/immunotherapy/monoclonal-antibodies.html>. Accessed March 2021.
2. Coronavirus (COVID-19) Update: FDA Authorizes Monoclonal Antibodies for Treatment of COVID-19. FDA. February 2021. <https://www.fda.gov/news-events/press-announcements/coronavirus-covid-19-update-fda-authorizes-monoclonal-antibodies-treatment-covid-19-0>. Accessed March 2021.
3. Availability Of Monoclonal Antibody Treatment Availability Within The State Of Michigan. MDHHS. January 2021. https://www.michigan.gov/documents/coronavirus/General_mAb_Letter_01.21.21_JK_713873_7.pdf. Accessed March 2021.
4. Authorizes Monoclonal Antibodies for Treatment of COVID-19. FDA. November 2020. <https://www.fda.gov/news-events/press-announcements/coronavirus-covid-19-update-fda-authorizes-monoclonal-antibodies-treatment-covid-19>. Accessed March 2021.
5. Regeneron's REGEN-COV2 is First Antibody Cocktail for COVID-19 to Receive FDA Emergency Use Authorization. Regeneron Pharmaceuticals Inc. November 2020. <https://www.prnewswire.com/news-releases/regenerons-regen-cov2-is-first-antibody-cocktail-for-covid-19-to-receive-fda-emergency-use-authorization-301178464.html>. Accessed March 2021.
6. Interim Clinical Considerations for Use of COVID-19 Vaccines Currently Authorized in the United States. CDC. March 2021. <https://www.cdc.gov/vaccines/covid-19/info-by-product/clinical-considerations.html>. Accessed March 2021.



February 1 through February 28, 2021

A+ Nursing	Care Management	479.37
ACD.Net	Telephones 3 offices	2,835.16
AFLAC	Payroll Deduction	1,249.14
Alerus Financial (Retirement)	Payroll Deduction	2,126.00
Amazon	Medical Supplies - 3 invoices	277.75
Amazon	Office Supplies - 3 invoices	388.52
Armstrong Health Care	WIC / AAA Contractual Consultant	4,178.50
Availity	Eligibility Software - EMR	55.00
Basic Flex Health Plan	1/1-12/31/21 FSA Plan Administration	865.20
Blue Cross Blue Shield	Health Insurance	57,587.73
Branch Area Transit Authority	Elderly Transportation Service	3,030.48
Branch County Commission COA	Home & Community Based Services	13,364.17
Branch County Complex	Rent - Coldwater Office	5,694.28
CAA of South Central	Home & Community Based Services	19,717.49
CDW Government Inc.	2 HP LaserJet Enterprise Printers	1,484.57
Century Bank	Safety Deposit Box	40.00
Century Bank - Master Card	Office Supplies	294.31
Century Bank - Master Card	Acuity Annual Subscription	540.00
Century Bank Basic Flex Health Plan	Payroll Deduction	2,353.10
Century Bank EFPTS	Federal & Fica Taxes	56,311.24
Century Bank Mers	MERS DB /Retirement	38,708.80
Century Bank State	Michigan Tax	8,857.13
Charter Communications	Sturgis Internet & Phone Line	126.97
Cintas	Lab Coats/Rugs - Cleaning	115.84
City of Jonesville	Water Lab Test	160.00
Companion Life Insurance Co.	Life Insurance Premiums	1,028.08
Control Solutions, Inc.	Data Loggers Supplies	171.03
Cribs for Kids	70 Cribette Play Yards & Fleese Sacks	5,318.60
Crossroads Health & Home Services	Care Management	1,827.13
Current Office Solutions	Office Supplies/Copier Charges - 7 Invoices	3,241.24
Dr. Vogel	Medical Director - Contractual	4,186.67
Fisher Welding, Inc.	Repair Auger	50.00
Frontier	Sensaphone & Fax Line Service	304.70
GDI	Building Supplies Expense - HD	93.17
GDI	Building Supplies Expense - TR	153.73
GDI	Building Cleaning Expense - TR - 3 months	5,247.00
GDI	Building Cleaning Expense - HD - 3 months	7,947.00

February 1 through February 28, 2021

Grabers Well Drilling	Refund - Unable to issue permit	168.00
Hillsdale Board Of Utilities	Building Expense - HD	2,131.06
Hillsdale County Treasurer	Building Refuse Expense - HD	165.00
Hillsdale County Treasurer	Building Snow/Mow Expense - HD	460.00
Home Care Wellness	Care Management	1,117.07
HomeJoy Care-N-Assist	Care Management	4,534.62
Hospital Network Health	Medical Waste Removal	220.00
Indiana Michigan Power	Building Expense - TR	1,311.39
Legal Service Of South Central Mi.	Older Adult Legal Assistance	530.00
Maner Costerisan	Final Billing - 2019-20 Audit	6,400.00
Maplecrest	Rent - Sturgis Office	590.00
Marana Group	Postage Pick Up Service	142.00
Mary Kushion Consulting, LLC	Facilitation & Summary Report of Provider Focus Groups	7,000.00
Maxim Healthcare Staffing Services Inc.	Contracted Services	26,257.73
McKesson	Medical Supplies - 14 Invoices	3,292.00
MDHHS Bureau of Laboratories	Lead Testing	141.36
Medical Care Alert	Care Management	154.70
Mers 5% Alerus Financial DC	Defined Contributions 5% EES	6,462.93
Michigan Center for Rural Health	RCOR Planning	2,500.00
Michigan Municipal Risk	Professional Liability - Agency	9,919.25
Michigan Public Health	Workforce Contract	1,021.90
Michigan State Disbursement Unit	Payroll Deduction	380.22
Nationwide	Payroll Deduction	2,380.00
Nurse Administrators' Forum	Training - Mullendore & Nichols	85.00
Reserve Account	Postage	3,000.00
Richard Clark	Building Cleaning Expense - Sturgis	325.00
Richard Clark	Building Cleaning Expense - CW	1,835.00
Riley Pumpkin Farm	TR Building Expense - Winter Care	1,175.00
Rosati Schultz Joppich Amtsbueshler	Attorney	3,125.00
Rose Exterminator	Building Maintenance - TR Quarterly	207.00
Ruth Brown	Contractual	4,113.98
St Joseph County COA	Home & Community Based Services	41,937.07
St Joseph Trans Authority	Older Adult Transportation	2,622.15
Staples	Office Supplies - 5 Invoices	1,326.17
State Of Michigan	STD Lab Fees	11.50
State Of Michigan	CSHCS Client Fees	810.00
Steve Todd	Traffice control items for Covid Clinics	30.44

February 1 through February 28, 2021

Stratus Video	Translator - 1/19/21	6.60
Tesco	Mobile Clinic Graphics	1,500.00
Three Rivers Health	Rent - Dental Clinic	2,775.00
Thurston Woods	Home & Community Based Services	1,280.91
Unemployment Insurance Agency	2020 Unemployment	1,338.81
Verizon	Cell Phones	944.82
VRI Lifeline Of Michigan	Care Management	618.00
Wal Mart	Covid Clinic Supplies	84.90
Xmission	Email Provider	265.50
		397,106.18

Branch-Hillsdale-St Joseph Community Health Agency

Balance Sheet

As of 2/28/2021

Assets

Cash on Hand	4,000.28
Cash with County Treasurer	3,651,084.93
Community Foundation Grant	309,955.94
Accounts Receivable	90,309.07
Due from Dental DAPP	21,966.19
Due from State	(248,251.75)
Due from Branch County	53,485.75
Due from Other Funding Sources	279,414.86
Prepaid Expenses	138,372.95
Biologic Inventory	<u>84,542.84</u>
Total Assets	<u><u>4,384,881.06</u></u>

Liabilities

Accounts Payable	80,883.08
Payroll Liabilites	143,132.48
Capital Improvements	25,000.00
Deferred Revenue	1,065,032.79
Deferred Revenue BR	17,829.00
Deferred Revenue HD	19,531.00
Deferred Revenue SJ	25,642.00
Biologics	<u>84,542.84</u>
Total Liabilities	<u><u>1,461,593.19</u></u>

Net Assets

Operation Fund Balance	510,188.02
Restricted Fund Balance	430,472.83
Designated Fund Balance	<u>1,982,627.02</u>
Total Net Assets	<u><u>2,923,287.87</u></u>

Total Liabilities and Net Assets	<u><u>4,384,881.06</u></u>
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Prior Year Fund Balance Comparison at 2/29/2020:

Operation Fund Balance	328,634.54
Restricted Fund Balance	416,093.82
Designated Fund Balance	<u>1,775,026.63</u>
Total Fund Balance \$	<u><u>2,519,754.99</u></u>

BHSJ Community Health Agency
Schedule of Cash Receipts and Disbursements

July 31, 2020 thru

January 31, 2021

Plus: Cash Receipts	\$ 807,979.96
Less: Cash Disbursements For Payroll/AP	\$ (554,075.52)
7/31/2020 Cash Balance	\$ 3,230,104.52
Plus: Cash Receipts	\$ 525,439.42
Less: Cash Disbursements For Payroll/AP	\$ (643,804.59)
8/31/2020 Cash Balance	\$ 3,111,739.35
Plus: Cash Receipts	\$ 808,564.34
Less: Cash Disbursements For Payroll/AP	\$ (541,250.67)
9/30/2020 Cash Balance	\$ 3,379,053.02
Plus: Cash Receipts	\$ 742,412.00
Less: Cash Disbursements For Payroll/AP	\$ (703,299.71)
10/31/2020 Cash Balance	\$ 3,418,165.31
Plus: Cash Receipts	\$ 449,573.56
Less: Cash Disbursements For Payroll/AP	\$ (853,627.98)
11/30/2020 Cash Balance	\$ 3,014,110.89
Plus: Cash Receipts	\$ 737,095.97
Less: Cash Disbursements For Payroll/AP	\$ (786,499.45)
12/31/2020 Cash Balance	\$ 2,964,707.41
Plus: Cash Receipts	\$ 1,634,883.92
Less: Cash Disbursements For Payroll/AP	\$ (609,594.00)
1/31/2021 Cash Balance	\$ 3,989,997.33

BRANCH HILLSDALE ST JOSEPH COMMUNITY HEALTH AGENCY

Expense by Program - 2/1/2021 - 2/28/2021

Program	Program Title	Current Month	Year to Date	Total Budget - Amendment1	Percent Total Expended Amend1	
#	353	CRFLCT Contact Tracing	1,152.36	322,774.81	322,808.00	99.98%
#	354	CRF LHD Testing	(0.56)	151,669.77	152,120.00	99.70%
*	010	Agency Support	15,056.22	20,603.21	26,728.00	77.08%
*	008	Salary & Fringe Payoff	19,230.65	53,439.80	70,000.00	76.34%
#	360	CRFIMM - Immunization COVID Response	(9.78)	34,661.72	61,989.00	55.91%
**	032	Emergency Preparedness	10,456.11	58,942.59	117,406.00	50.20%
**	326	Vision (ELPHS)	6,996.15	38,686.13	86,603.00	44.67%
*	200	ELPHS Marketing	1,769.02	9,428.53	21,919.00	43.01%
*	012	Area Agency on Aging	71,601.57	547,604.45	1,275,371.00	42.93%
	021	Dental Clinic - Three Rivers	2,775.00	13,875.00	33,300.00	41.66%
	327	Hearing (ELPHS)	6,758.10	34,705.28	83,736.00	41.44%
	745	Type II Water	6,423.67	33,439.55	83,945.00	39.83%
	029	Dental Clinic - Hillsdale	1,727.49	3,170.11	8,000.00	39.62%
	325	CSHCS	15,549.24	74,174.57	187,311.00	39.59%
	338	Immunization Vaccine Handling	27,724.73	135,556.50	344,597.00	39.33%
	321	CHC Tele-A-Health	3,487.67	16,721.47	42,782.00	39.08%
	351	CELC Infection Prevention	2,478.56	35,601.60	91,721.00	38.81%
	345	Lead Testing	2,180.92	8,286.81	22,044.00	37.59%
	605	General EH Services	2,560.16	13,248.16	35,484.00	37.33%
	714	Onsite Sewage Disposal	24,321.57	125,857.46	337,097.00	37.33%
	721	Drinking Water Supply	24,321.57	125,857.46	337,097.00	37.33%
	331	STD	10,826.31	40,244.19	122,540.00	32.84%
	109	WIC	54,761.22	302,533.65	924,737.00	32.71%
	704	Food Service	31,554.46	135,361.73	416,148.00	32.52%
	201	CSF Carseats	1,357.45	6,569.90	20,370.00	32.25%
	341	Infectious Disease	15,491.82	85,098.02	269,355.00	31.59%
	108	WIC Breastfeeding	5,979.61	29,819.89	100,799.00	29.58%
	332	HIV Prevention	1,574.95	7,787.86	27,872.00	27.94%
	329	MCH Enabling Children	993.60	10,518.72	39,034.00	26.94%
	014	VOCA	5,469.77	58,392.70	226,338.00	25.79%
	138	Immunization IAP	13,484.51	182,893.05	721,359.00	25.35%
	115	MCH Enabling Women	1,162.76	13,068.18	55,375.00	23.59%
	101	Workforce Development	2,948.43	10,226.42	44,135.00	23.17%
	352	ELCCT Contact Tracing, testing doord, violation	67,450.22	185,457.87	869,197.00	21.33%
	362	COVID Immunizations	21,993.31	21,993.31	120,254.00	18.28%
	400	HRSA 20RCORP	12,749.65	31,134.13	197,642.00	15.75%
	107	Medicaid Outreach	1,154.82	8,159.28	80,440.00	10.14%
	723	PFAS Response - White Pigeon	76.98	1,423.27	17,721.00	8.03%
	363	CVDIMS Covid Immz Supplemental	29,456.80	29,456.80	674,831.00	4.36%
	024	MERS Pension Underfunded Liability	0.00	3,864.07	122,590.00	3.15%
	023	Capital Expenditures	0.00	0.00	128,000.00	0.00%
	035	Vector Borne Disease Surveillance	0.00	0.00	27,000.00	0.00%
	038	COVID-19	0.00	0.00	263,415.00	0.00%
	112	CSHCS Medicaid Outreach	0.00	0.00	36,276.00	0.00%
	212	Medical Marijuana BR	0.00	0.00	23,152.00	0.00%
	230	Medical Marijuana HD	0.00	0.00	14,034.00	0.00%
	275	Medical Marijuana SJ	0.00	0.00	8,402.00	0.00%
	361	CVIS Covid/Flu Immz	0.00	0.00	55,371.00	0.00%
	722	PFAS Response	0.00	0.00	1,028.00	0.00%
		Total Total Expense	525,047.09	3,022,308.02	9,349,473.00	32.33%

The Agency is currently 9.33% under budget.

*5/12 Months = 41.66%

**5/9 Months = 55.55%

3/3 Months = 100% *CRF Ended 1/31/2021

**9-Month Program

3-Month Program

Programs Over Budget as of 2/28/2021

RU 353: 3-Month Program - Within budget, Grant ended on Feb 15th
99.98%

RU 354: 3-Month Program - Within budget, Grant ended on Feb 15th
99.70%

RU 010: Over budget due to one time audit fee expenses and additional legal fee expense due to COVID-19 - will monitor and adjust as needed in next budget amendment. Program should fall back in line with budget at FY progresses
77.08%

RU 008: Over budget due to annual Sick Time Payout. Program will fall back in line with budget at FY progresses
76.34%

RU 360: 3-Month Program - Within budget, Grant ended on Feb 15th
52.35%

RU 032: 9-Month Program - under budget.
50.20%

RU 326: 9-Month Program - under budget.
44.67%

RU 200: Over budget due to an increase in staff time - will monitor and adjust as needed in amended budget
43.01%

RU 012: Contractual service providers have full year grant awards and are billing more than 1/12 of the grant each month. AAA will continue to monitor and work with providers to ensure no over payments happen and appropriate adjustments are made at the next budget amendment.
42.93%

Branch-Hillsdale-St. Joseph Community Health Agency
Year Ended September 30, 2020

Audit Presentation
March 25, 2021

Presented by:
Dane M. Porter, CPA
Senior Manager

A blue-tinted background image showing a close-up of a calculator on the left, a pen resting on a financial chart with a line graph in the center, and a table with numerical data on the right. The chart shows a fluctuating line graph. The table has columns for dates and values, with some text like "Pct. chg. Day" and "Tues." visible.

SETTING THE STANDARD FOR QUALITY
GOVERNMENTAL AUDITS



Audit Objective

- The objective, or purpose, of an audit is to express opinions on the financial statements
- The purpose is *not* to detect fraud or express an opinion on your internal controls

Management's Responsibility for the Financial Statements

- Preparation and fair presentation of the financial statements in accordance with GAAP
- Including design, implementation, and maintenance of internal controls
- Also responsible for fraud detection, deterrence, and prevention

Auditor's Responsibility

- Express opinions on the financial statements based on our audit

Opinions

- In our opinion, the financial statements...present fairly, in all material respects,...

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash	\$ 3,384,053
Accounts receivable	70,248
Due from other governmental units - Federal/State	603,678
Prepays	116,312
Inventories	<u>105,143</u>
Total current assets	<u>4,279,434</u>
Noncurrent assets	
Capital assets, net of accumulated depreciation	<u>135,301</u>
TOTAL ASSETS	<u>4,414,735</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pension	<u>1,491,636</u>
LIABILITIES	
Current liabilities	
Accounts payable	540,228
Accrued wages	134,690
Other accrued liabilities	105,262
Unearned revenue	775,301
Current portion of compensated absences	<u>149,846</u>
Total current liabilities	<u>1,705,327</u>
Noncurrent liabilities	
Net pension liability	2,522,410
Noncurrent portion of compensated absences	<u>299,693</u>
Total noncurrent liabilities	<u>2,822,103</u>
TOTAL LIABILITIES	<u>4,527,430</u>
NET POSITION	
Investment in capital assets	135,301
Unrestricted	<u>1,243,640</u>
TOTAL NET POSITION	<u>\$ 1,378,941</u>

Current Ratio
2.51

Positive Unrestricted
Net Position

See accompanying notes to financial statements.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
Personal health	\$ 2,954,584	\$ 168,728	\$ 2,821,281	\$ 35,425
Environmental health	1,130,728	476,658	838,216	184,146
Community health	122,626	142,076	38,737	58,187
Aging services	1,499,979	-	1,636,061	136,082
Administration	1,167,880	-	181,935	(985,945)
Total governmental activities	<u>\$ 6,875,797</u>	<u>\$ 787,462</u>	<u>\$ 5,516,230</u>	<u>(572,105)</u>
General revenues				
County appropriations - regular				756,016
Miscellaneous				80,641
Interest				<u>56,743</u>
Total general revenues				<u>893,400</u>
Change in net position				<u>321,295</u>
Net position, beginning of the year				<u>1,057,646</u>
Net position, end of the year				<u>\$ 1,378,941</u>

See accompanying notes to financial statements.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
GOVERNMENTAL FUND
BALANCE SHEET
SEPTEMBER 30, 2020**

ASSETS		
Cash	\$	3,384,053
Accounts receivable		70,248
Due from other governmental units - Federal/State		603,678
Prepays		116,312
Inventories		<u>105,143</u>
TOTAL ASSETS	\$	<u><u>4,279,434</u></u>
LIABILITIES		
Accounts payable	\$	540,228
Accrued wages		134,690
Other accrued liabilities		105,262
Unearned revenue		<u>775,301</u>
TOTAL LIABILITIES		<u>1,555,481</u>
FUND BALANCE		
Nonspendable		116,312
Assigned		2,240,123
Unassigned		<u>367,518</u>
TOTAL FUND BALANCE		<u>2,723,953</u>
TOTAL LIABILITIES AND FUND BALANCE	\$	<u><u>4,279,434</u></u>

**"Unrestricted"
Available for
Spending**

**2,240,123
367,518**

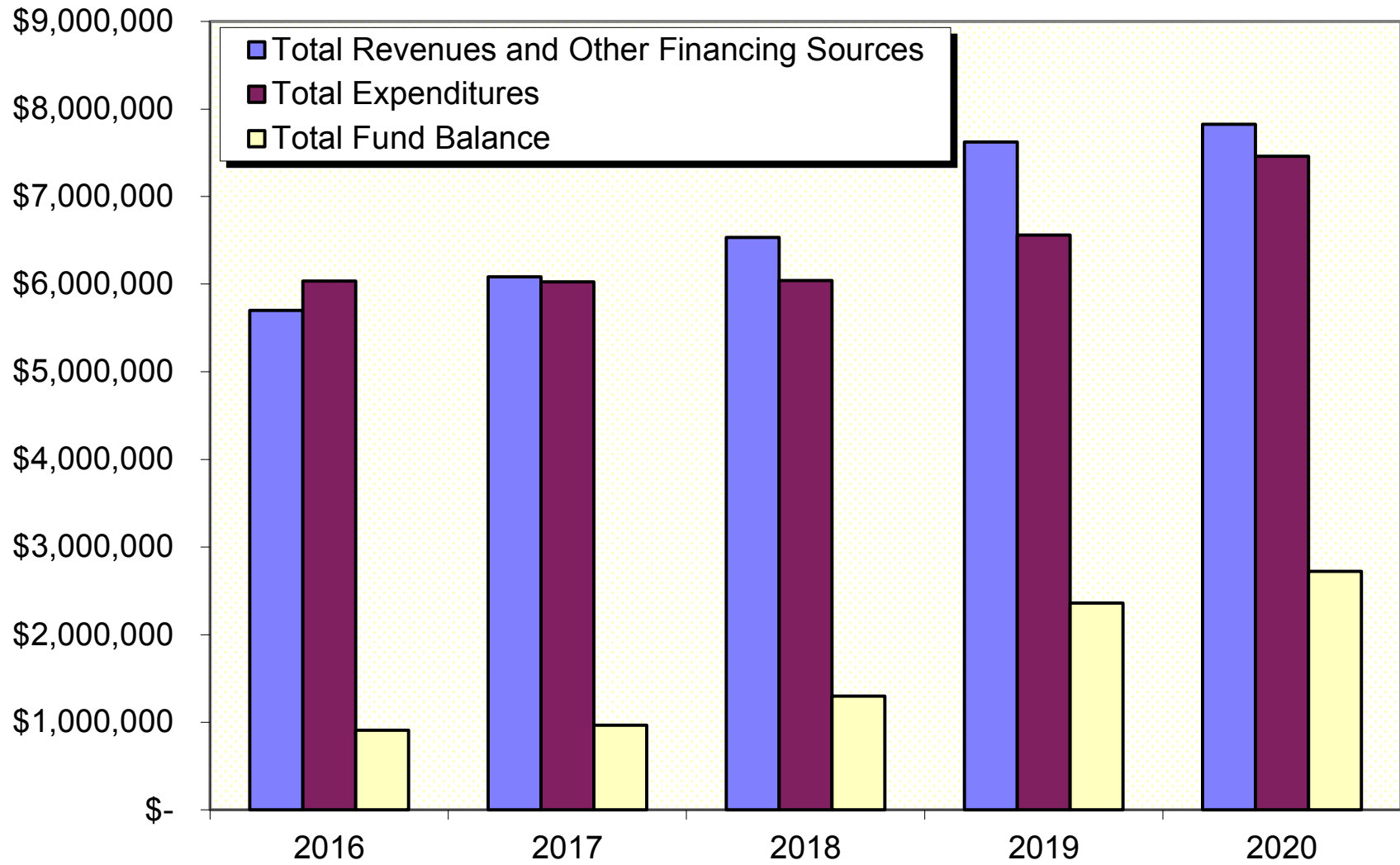
**Unrestricted Fund Balance/Expenditures
\$2,607,641/\$7,460,396=
35%**

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED SEPTEMBER 30, 2020**

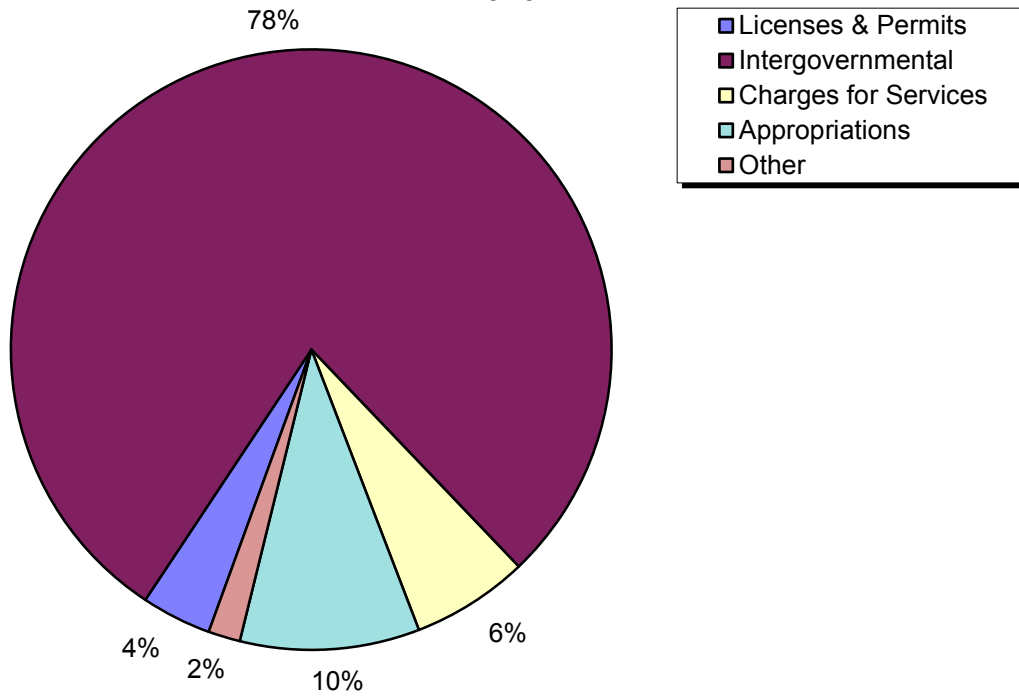
REVENUES		
Licenses and permits		\$ 293,813
Intergovernmental		
Federal/State		6,091,968
Local		54,177
County appropriations		756,016
Charges for services		493,647
Interest and rents		56,743
Other		<u>78,286</u>
 TOTAL REVENUES	Increase of ~2.7%	<u>7,824,650</u>
EXPENDITURES		
Current		
Salaries and wages		2,756,298
Fringe benefits		2,109,442
Supplies and materials		599,581
Contractual		1,286,822
Communications		50,907
Travel and training		108,643
Insurance		39,956
Repairs and maintenance		245,932
Building and equipment lease and rentals		199,248
Printing and advertising		14,118
Postage		22,886
Other		<u>26,563</u>
 TOTAL EXPENDITURES	Increase of ~13.7%	<u>7,460,396</u>
 EXCESS OF REVENUES OVER EXPENDITURES	Added to fund balance (added 1,060,631 in PY)	<u>364,254</u>
Fund balance, beginning of year		<u>2,359,699</u>
Fund balance, end of year		<u><u>\$ 2,723,953</u></u>

See accompanying notes to financial statements.

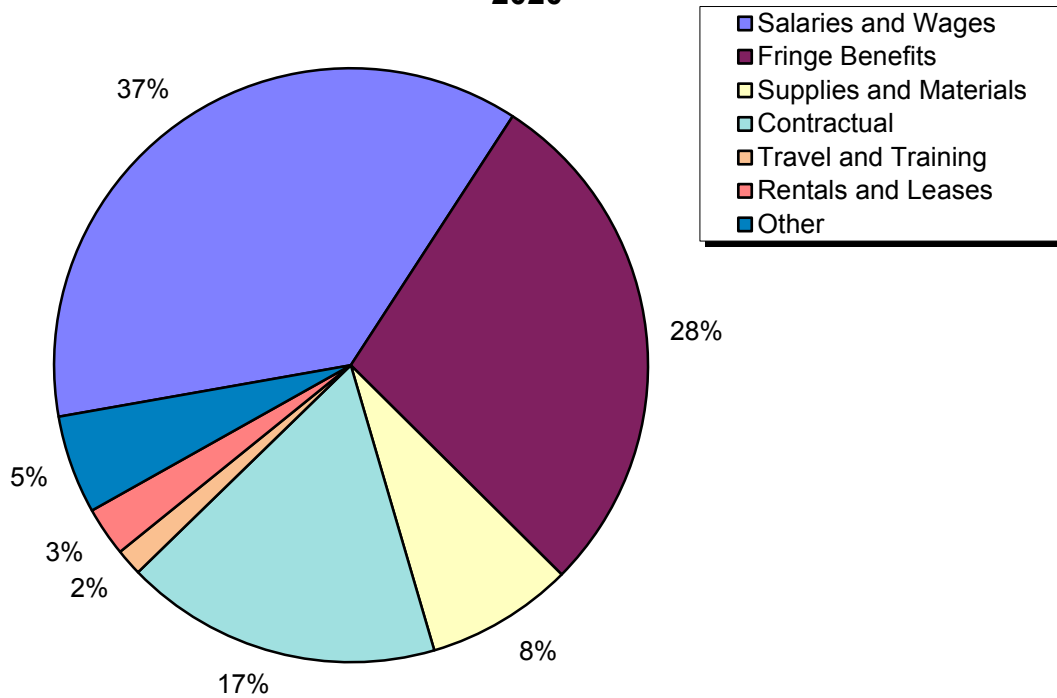
Branch-Hillsdale-St. Joseph Community Health Agency Total Revenues, Expenditures, and Fund Balance



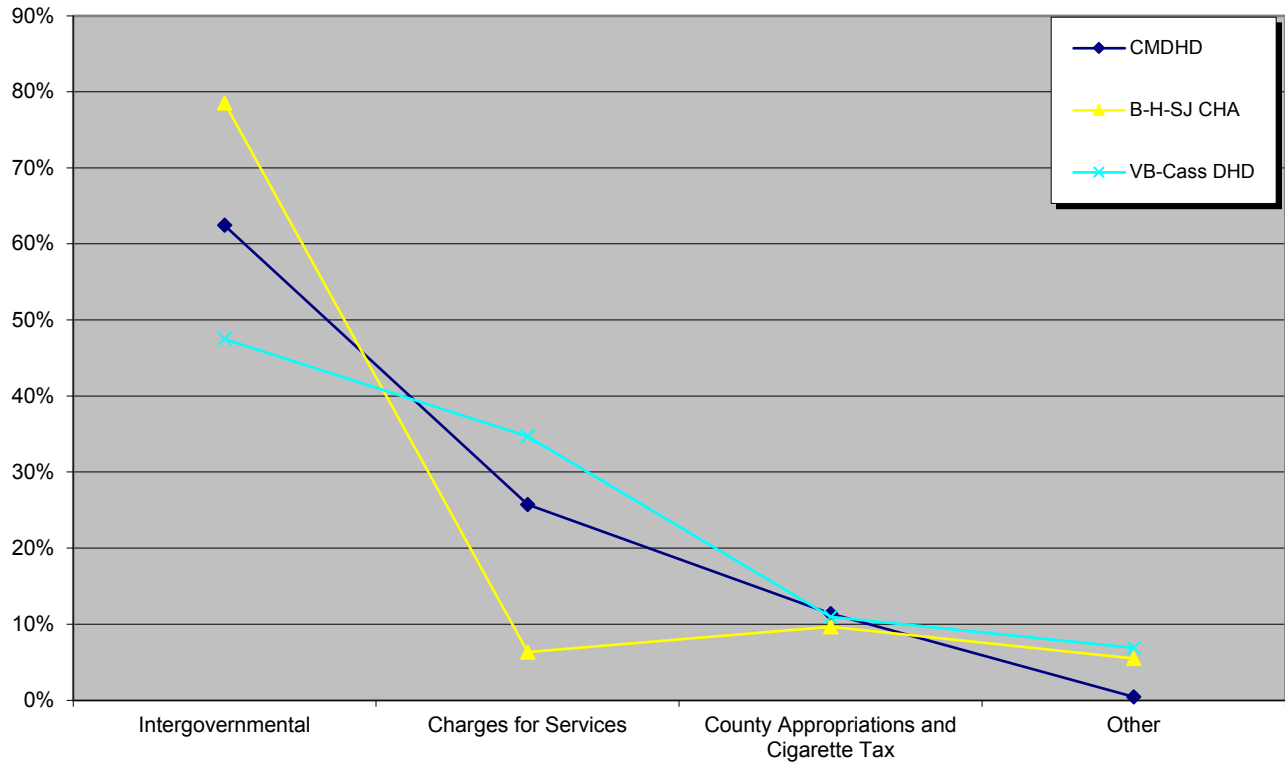
**Branch-Hillsdale-St. Joseph Community Health Agency
Total Revenues
2020**



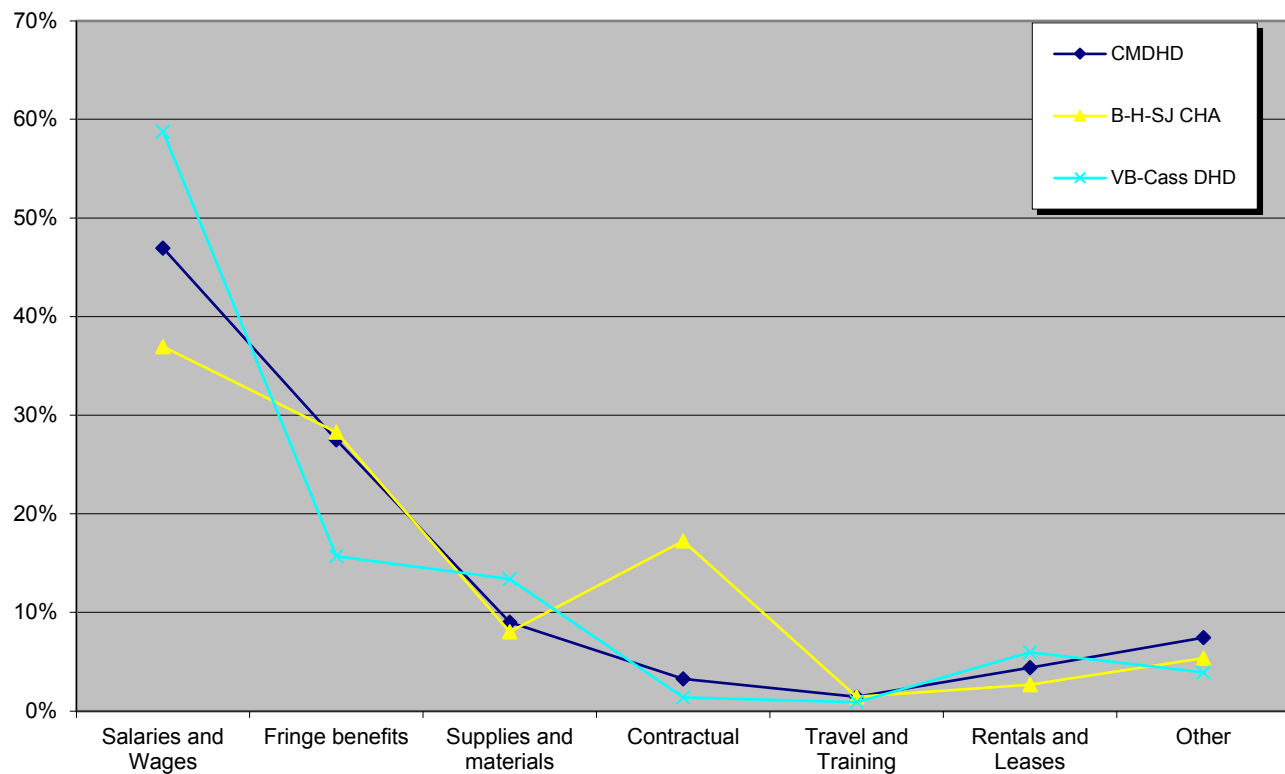
**Branch-Hillsdale-St. Joseph Community Health Agency
Total Expenditures
2020**



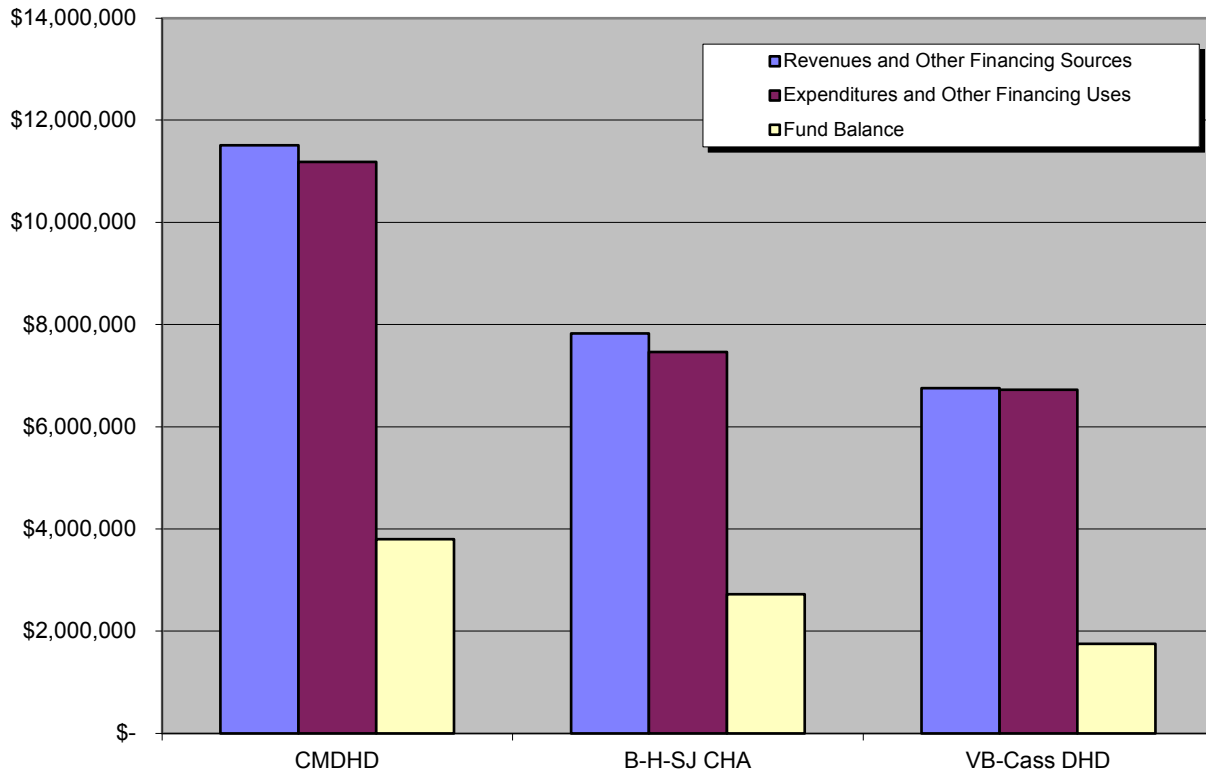
**District Health Department Comparisons
Revenues and Other Financing Sources
Year Ended September 30, 2020**



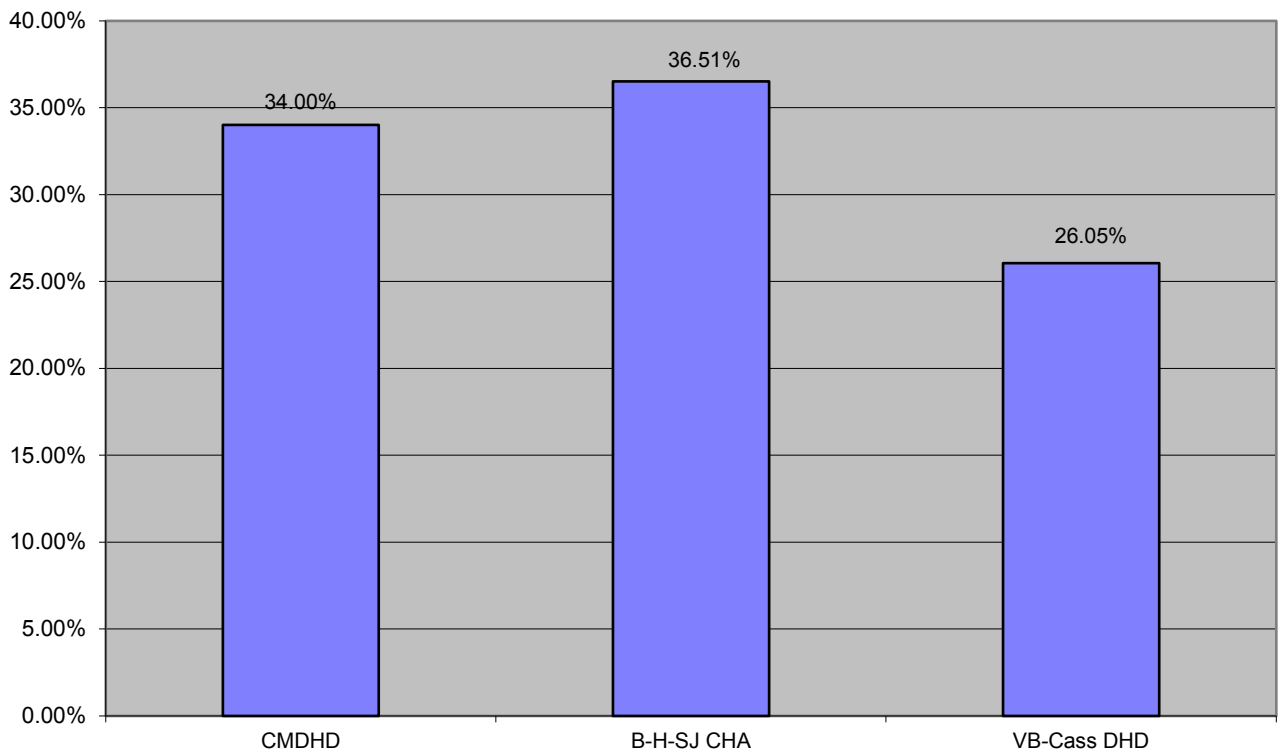
**District Health Department Comparisons
Expenditures and Other Financing Uses
Year Ended September 30, 2020**



**District Health Department Comparisons
Total Revenues, Expenditures, and Fund Balances
Year Ended September 30, 2020**



**Total Fund Balance as a Percentage of Expenditures
September 30, 2020**



**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2020**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued based on financial statements prepared in accordance with generally accepted accounting principles:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.044/93.045/93.053	Aging Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No

Section II - Financial Statement Findings

None noted.

Section III - Federal Award Findings and Questioned Costs

None noted.

Questions?

Thank you for your time.

Dane M. Porter, CPA
Senior Manager

Maner Costerisan
Certified Public Accountants
Business & Technology Advisors
2425 E. Grand River Avenue, Suite 1
Lansing, MI 48912
(517) 323-7500

March 12, 2021

Board of Public Health
Branch-Hillsdale-St. Joseph Community Health Agency
Coldwater, Michigan

We have audited the financial statements of the governmental activities and the major fund of the Branch-Hillsdale-St. Joseph Community Health Agency (the Agency) for the year ended September 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 11, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Branch-Hillsdale-St. Joseph Community Health Agency are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2020. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements 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 financial statements of the governmental activities were:

Management's calculation of the historical termination vesting percentages for severance payments is based on an estimate of the percentage of employees who have terminated employment and payments are based on an estimate of the percentage of employees' use of compensated absences.

Management's calculation of depreciation expense for the current period is based on an estimate of the useful lives of the capital assets.

The calculation of the net pension liability, and the related deferred outflows of resources and deferred inflows of resources, is based on an actuarial study which utilized certain actuarial assumptions based on historical trends and industry standards.

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

The financial statement disclosures are neutral, consistent, and clear.

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. We did not detect any corrected or uncorrected misstatements.

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 auditor's 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 March 12, 2021.

Management Consultations with Other Independent 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 Agency's financial statements or a determination of the type of auditor's 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 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 Agency's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedule, schedule of changes in employer's net pension liability and related ratios, and schedule of employer contributions, which are required supplementary information (RSI) 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.

We were engaged to report on other supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Public Health and management of the Branch-Hillsdale-St. Joseph Community Health Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Manes Costeiran PC

**BRANCH-HILLSDALE-ST. JOSEPH
COMMUNITY HEALTH AGENCY
COLDWATER, MICHIGAN**

**REPORT ON FINANCIAL STATEMENTS
(with required and other
supplementary information)**

YEAR ENDED SEPTEMBER 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Public Health
Branch-Hillsdale-St. Joseph Community Health Agency
Coldwater, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Branch-Hillsdale-St. Joseph Community Health Agency (the Agency), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Branch-Hillsdale-St. Joseph Community Health Agency, as of September 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule, schedule of changes in employer's net pension liability and related ratios, and schedule of employer contributions, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The accompanying schedule of funded service categories by source is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The supplemental schedule of funded service categories by source and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of funded service categories by source and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2021, on our consideration of the Branch-Hillsdale-St. Joseph Community Health Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Branch-Hillsdale-St. Joseph Community Health Agency's internal control over financial reporting and compliance.

Manes Costeiran PC

March 12, 2021

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2020

This section of the annual financial statements, titled Management's Discussion and Analysis, represents the administration's review of the Branch-Hillsdale-St. Joseph Community Health Agency's (the Agency's) financial performance during the fiscal year ended September 30, 2020. The Management's Discussion and Analysis is intended to be read in conjunction with the Agency's financial statements.

Generally accepted accounting principles (GAAP) according to GASB Statement No. 34 require the reporting of two types of financial statements: government-wide financial statements and fund level financial statements.

Financial Highlights

- The assets of the Agency exceeded its liabilities at September 30, 2020, by \$1,378,941 at the government-wide level. Unrestricted net position was \$1,243,640 at September 30, 2020.
- The Agency's total net position increased \$321,295 as a result of this year's operations.
- As of September 30, 2020, the Agency's governmental fund reported an ending fund balance of \$2,723,953, an increase of \$364,254.
- As of September 30, 2020, the assigned and unassigned fund balance was \$2,240,123 and \$367,518, respectively, or approximately 35% of total fund expenditures.

Overview of the Financial Statements

The Branch-Hillsdale-St. Joseph Community Health Agency's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements: The government-wide financial statements provide information about the activities of the entire Agency. They present an overall view of the Agency's finances, reporting the assets and liabilities on fiscal year ended September 30, 2020.

The statement of net position presents information on all of the Branch-Hillsdale-St. Joseph Community Health Agency's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during fiscal year 2019/2020. All changes in net position are reported as soon as the change occurs, regardless of the timing of related cash flows.

All of the Branch-Hillsdale-St. Joseph Community Health Agency's activities are supported by intergovernmental revenues, governmental grants, fees and charges for services, interest and rents, local revenues, and contributions. The governmental activities of the Agency are all considered health and welfare programs. The Area Agency on Aging (AAA) is an autonomous department within CHA responsible for administering Federal and State funds to local aging programs and organizations within our two-county planning and service area (Branch and St. Joseph Counties only). We are designated by the Michigan Aging and Adult Services Agency (AASA) to carry out this function. The Agency does not operate any programs that are intended to recover all or a significant portion of their costs through user fees and charges.

The government-wide financial statements include only financial information related to the Branch-Hillsdale-St. Joseph Community Health Agency.

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Branch-Hillsdale-St. Joseph Community Health Agency uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Agency operates with one fund, which is considered a governmental fund.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Branch-Hillsdale-St. Joseph Community Health Agency adopts an annual appropriated budget for its Health Fund. A budgetary comparison statement has been provided for this fund to demonstrate compliance with this budget.

The basic financial statements can be found on pages 9-15 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16-30 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgeted revenues and expenditures, schedule of changes in net pension liability and related ratios, and schedule of employer contributions on pages 31-35. Other supplementary information concerning support services and expenditures of federal awards can be found on pages 36-56 of this report.

Government-wide Financial Analysis:

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Branch-Hillsdale-St. Joseph Community Health Agency, assets exceeded liabilities by \$1,378,941. A comparative analysis of net position as of September 30, 2020 and 2019 are presented below:

	<u>2020</u>	<u>2019</u>
Current assets	\$ 4,279,434	\$ 3,796,966
Capital assets	<u>135,301</u>	<u>160,911</u>
Total assets	<u>4,414,735</u>	<u>3,957,877</u>
Deferred outflows of resources related to pension	<u>1,491,636</u>	<u>1,463,462</u>
Current liabilities	1,705,327	945,164
Noncurrent liabilities	<u>2,822,103</u>	<u>3,208,636</u>
Total liabilities	<u>4,527,430</u>	<u>4,153,800</u>
Deferred inflows of resources related to pension	<u>-</u>	<u>209,893</u>
Net position		
Net investment in capital assets	135,301	160,911
Unrestricted	<u>1,243,640</u>	<u>896,735</u>
Total net position	<u>\$ 1,378,941</u>	<u>\$ 1,057,646</u>

Unrestricted net position (the part of net position that can be used to finance day to day operations) increased by \$346,905. This is within our desired range.

The following table shows the changes in net position as of September 30, 2020 and 2019.

	<u>2020</u>	<u>2019</u>
Program revenues		
Charges for services	\$ 787,462	\$ 1,658,865
Grants and contributions	5,516,230	5,763,576
General revenues		
County appropriations	756,016	749,897
Miscellaneous	80,641	50,114
Interest	<u>56,743</u>	<u>16,036</u>
Total revenues	7,197,092	8,238,488
Program expenses	<u>6,875,797</u>	<u>6,614,893</u>
Change in net position	<u>\$ 321,295</u>	<u>\$ 1,623,595</u>

During the year charges for services decreased by \$871,403 due to interruptions to operations related to the COVID-19 pandemic and grants and contributions decreased \$247,346. We will continue to collaborate with local health providers and using them as a resource to find new funding.

Total expenses increased approximately \$260,904 or 4% from last year.

Financial Analysis of the Government's Fund

As noted earlier, the Branch-Hillsdale-St. Joseph Community Health Agency uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Fund: The focus of the Branch-Hillsdale-St. Joseph Community Health Agency's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Branch-Hillsdale-St. Joseph Community Health Agency's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Branch-Hillsdale-St. Joseph Community Health Agency's governmental fund reported an ending fund balance of \$2,723,953, an increase of \$364,254 in comparison with the prior year. Of this total, \$116,312 is considered nonspendable as it is for prepaid expenditures. There has been \$2,240,123 assigned for various future year expenditures. The unassigned fund balance at September 30, 2020, was \$367,518.

As a measure of the governmental fund's liquidity, it may be useful to compare assigned and unassigned fund balance to total fund expenditures. Assigned and unassigned fund balance represents approximately 35% of total fund expenditures.

Governmental Fund Budgetary Highlights

Over the course of the year, the Branch-Hillsdale-St. Joseph Community Health Agency's Board of Directors amended the budget to take into account events that occurred during the year. Total expenditures budget was increased by \$1,633,060, or approximately 26%, primarily due to fringe benefits to fund the Agency's net pension liability. Actual expenditures were \$518,020 under the final amended budget. The Agency contributed over \$900,000 in excess of the required contributions to the pension plan this year.

Capital Asset and Debt Administration

Capital Assets: The Branch-Hillsdale-St. Joseph Community Health Agency's investment in capital assets as of September 30, 2020, amounts to \$135,301 (net of accumulated depreciation). Additional details related to capital assets are presented in Note 3 to the financial statements.

Long-term Obligations: The Branch-Hillsdale-St. Joseph Community Health Agency has a long-term obligation related to compensation (e.g., unused vacation and sick leave). The long-term obligation at September 30, 2020, amounted to \$449,539 for compensated absences. Additional details related to long-term obligations are presented in Note 4 to the financial statements.

Economic Factors and Next Year's Budget and Rates

The fiscal year ending September 30, 2021 will be an uncertain year as the Nation continues to deal with the Public Health Crisis created by the COVID-19 pandemic. It is unknown at this time how much funding will be available from the Federal Disaster Declaration to fund Local Public Health responses. There is also uncertainty on how this crisis may affect the State programs provided through the Comprehensive Planning, Budgeting, and Contracting (CPBC) agreement with the Michigan Department of Health and Human Services. The Agency did not receive an increase in local county appropriations in 2021. The Agency will advocate for an increase in local county appropriations every year. The Agency started receiving catch-up payments for Medicaid Cost Based Reimbursement payments which are based on the actual costs to provide Medicaid allowable services rather than a defined claim structure. The Agency receives revenue for public health dental outreach and education from the four My Community Dental Centers (MCDC) located within Branch, Hillsdale, and St. Joseph counties, but that revenue is decreasing as MCDC struggles with keeping a full-time dentist in each office. MCDC is working on recruiting to eliminate the shortage, therefore, we anticipate this turning around in future years. The Agency continues to have budget constraints due to the MERS Retirement Defined Benefit plan not being fully funded. The Agency will continue to review and respond to grant opportunities to help in offsetting costs and increase services to the public. The Agency will receive grants for 2021 in Vectorborne Surveillance, Hepatitis A Response, Medical Marijuana Operation & Oversight, and Victims of Crime Act 'Services to Victims of Elder Abuse'.

Because the services of the Branch-Hillsdale-St. Joseph Community Health Agency are provided based on need and not the ability to pay, the Agency will continue to expand billings to insurances when available to offset costs. The Agency routinely reviews fees to ensure that the Agency billing is in line with allowed pricing for our services.

Requests for Information

This financial report is designed to provide a general overview of the Branch-Hillsdale-St. Joseph Community Health Agency's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

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Health Officer
Branch-Hillsdale-St. Joseph Community Health Agency
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BASIC FINANCIAL STATEMENTS

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash	\$ 3,384,053
Accounts receivable	70,248
Due from other governmental units - Federal/State	603,678
Prepays	116,312
Inventories	<u>105,143</u>
Total current assets	4,279,434
Noncurrent assets	
Capital assets, net of accumulated depreciation	<u>135,301</u>
TOTAL ASSETS	<u>4,414,735</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pension	<u>1,491,636</u>
LIABILITIES	
Current liabilities	
Accounts payable	540,228
Accrued wages	134,690
Other accrued liabilities	105,262
Unearned revenue	775,301
Current portion of compensated absences	<u>149,846</u>
Total current liabilities	<u>1,705,327</u>
Noncurrent liabilities	
Net pension liability	2,522,410
Noncurrent portion of compensated absences	<u>299,693</u>
Total noncurrent liabilities	<u>2,822,103</u>
TOTAL LIABILITIES	<u>4,527,430</u>
NET POSITION	
Investment in capital assets	135,301
Unrestricted	<u>1,243,640</u>
TOTAL NET POSITION	<u><u>\$ 1,378,941</u></u>

See accompanying notes to financial statements.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities				
Personal health	\$ 2,954,584	\$ 168,728	\$ 2,821,281	\$ 35,425
Environmental health	1,130,728	476,658	838,216	184,146
Community health	122,626	142,076	38,737	58,187
Aging services	1,499,979	-	1,636,061	136,082
Administration	<u>1,167,880</u>	<u>-</u>	<u>181,935</u>	<u>(985,945)</u>
Total governmental activities	<u>\$ 6,875,797</u>	<u>\$ 787,462</u>	<u>\$ 5,516,230</u>	<u>(572,105)</u>
General revenues				
County appropriations - regular				756,016
Miscellaneous				80,641
Interest				<u>56,743</u>
Total general revenues				<u>893,400</u>
Change in net position				321,295
Net position, beginning of the year				<u>1,057,646</u>
Net position, end of the year				<u>\$ 1,378,941</u>

See accompanying notes to financial statements.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
GOVERNMENTAL FUND
BALANCE SHEET
SEPTEMBER 30, 2020**

ASSETS	
Cash	\$ 3,384,053
Accounts receivable	70,248
Due from other governmental units - Federal/State	603,678
Prepays	116,312
Inventories	<u>105,143</u>
TOTAL ASSETS	<u><u>\$ 4,279,434</u></u>
 LIABILITIES	
Accounts payable	\$ 540,228
Accrued wages	134,690
Other accrued liabilities	105,262
Unearned revenue	<u>775,301</u>
TOTAL LIABILITIES	<u>1,555,481</u>
 FUND BALANCE	
Nonspendable	116,312
Assigned	2,240,123
Unassigned	<u>367,518</u>
TOTAL FUND BALANCE	<u>2,723,953</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 4,279,434</u></u>

See accompanying notes to financial statements.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE
SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Total fund balance - governmental fund \$ 2,723,953

Amounts reported for the governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported as assets in the governmental fund.

The cost of capital assets is	\$ 1,205,508
Accumulated depreciation is	<u>(1,070,207)</u>

Capital assets, net	135,301
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Governmental funds report actual pension expenditures for the fiscal year, whereas the governmental activities will recognize the net pension liability as of the measurement date. Pension contributions subsequent to the measurement date will be deferred in the statement of net position. In addition, resources related to changes of assumptions, differences between expected and actual experience, and differences between projected and actual pension plan investment earnings will be deferred over time in the government-wide financial statements. These amounts consist of:

Deferred outflows of resources related to pension	1,491,636
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Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental fund balance sheet. Long-term liabilities at year-end consist of:

Net pension liability	(2,522,410)
Compensated absences	<u>(449,539)</u>

(2,971,949)

Net position of governmental activities	<u><u>\$ 1,378,941</u></u>
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**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED SEPTEMBER 30, 2020**

REVENUES	
Licenses and permits	\$ 293,813
Intergovernmental	
Federal/State	6,091,968
Local	54,177
County appropriations	756,016
Charges for services	493,647
Interest and rents	56,743
Other	78,286
	<hr/>
TOTAL REVENUES	7,824,650
	<hr/>
EXPENDITURES	
Current	
Salaries and wages	2,756,298
Fringe benefits	2,109,442
Supplies and materials	599,581
Contractual	1,286,822
Communications	50,907
Travel and training	108,643
Insurance	39,956
Repairs and maintenance	245,932
Building and equipment lease and rentals	199,248
Printing and advertising	14,118
Postage	22,886
Other	26,563
	<hr/>
TOTAL EXPENDITURES	7,460,396
	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	364,254
	<hr/>
Fund balance, beginning of year	2,359,699
	<hr/>
Fund balance, end of year	<u><u>\$ 2,723,953</u></u>

See accompanying notes to financial statements.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balance - governmental fund \$ 364,254

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Depreciation expense	(25,610)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund. In the current period, these amounts consist of:

(Decrease) in unavailable revenue	(627,558)
-----------------------------------	-----------

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental fund. These activities consist of:

Decrease in net pension liability	\$ 415,317	
(Increase) in accrued compensated absences	(43,175)	
Increase in deferred outflows of resources related to pension	28,174	
Decrease in deferred inflows of resources related to pension	209,893	
	610,209	

Change in net position of governmental activities	\$ 321,295
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**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Branch-Hillsdale-St. Joseph Community Health Agency (the Agency) is a joint venture between Branch, Hillsdale, and St. Joseph Counties, and was established to provide public health services. The Community Health Agency Board has representation and provides services to Branch, Hillsdale, and St. Joseph Counties. Each County provides annual appropriations and passes through the statutory amounts of cigarette tax funding to subsidize operations. The current funding formula approved by the Community Health Agency requires Branch, Hillsdale, and St. Joseph Counties to provide approximately 28%, 31%, and 41%, respectively.

The financial statements of the Agency have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Agency's more significant accounting policies are discussed below.

The primary revenues of the Branch-Hillsdale-St. Joseph Community Health Agency are charges for services, Federal and State grants, and County appropriations.

Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements are exclusive presentations of the financial condition and results of operations of the Branch-Hillsdale-St. Joseph Community Health Agency.

Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities (the government-wide financial statements) present information for the Agency as a whole.

The government-wide financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide financial statements are provided that explain the differences in detail.

The statement of activities presents the direct functional expenses of the Agency and the program revenues that support them. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients for goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. Revenues that are not required to be presented as program revenues are general revenues. This includes interest and all County appropriations and shows how governmental functions are either self-financing or supported by the general revenues of the Agency.

FUND FINANCIAL STATEMENTS

The Agency uses a single fund to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The governmental fund financial statements present the Agency's individual major fund.

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Basis of Presentation (continued)

FUND FINANCIAL STATEMENTS (continued)

The governmental fund financial statements are presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

Basis of Accounting

Basis of accounting refers to the timing under which transactions are recognized for financial reporting purposes. Governmental fund financial statements use the modified accrual basis of accounting. The government-wide financial statements are prepared using the accrual basis of accounting.

Under the accrual basis of accounting, revenue is recorded in the period in which it is earned, and expenses are recorded when incurred, regardless of the timing of related cash flows. Revenues for grants and contributions are recognized when all eligibility requirements imposed by the provider have been met. Unearned revenue is recorded when resources are received by the Agency before it has legal claim to them, such as when grant monies are received prior to the incurrence of qualified expenses.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 60 days of the end of the current period. Revenues susceptible to accrual include state and federal grants and interest revenue. Other revenues are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which are recorded when due.

If/when both restricted and unrestricted resources are available for use, it is the Agency's policy to use restricted resources first, then unrestricted resources as they are needed.

Budgets and Budgetary Accounting

The annual budget of the Agency is prepared by Agency management and approved by the Board at the total expenditure level. Any revisions to the original budget are approved by the Board before the end of the fiscal year.

Cash

Cash consists of the Agency's payroll and accounts payable checking accounts, branch office depository accounts, imprest cash, and cash on deposit with the Branch County Treasurer.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

Cash (continued)

In accordance with Michigan Compiled Laws, the Agency is authorized to invest in the following investment vehicles:

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and which maintains a principal office or branch office located in this State under the laws of this State or the United States, but only if the bank, savings and loan association, savings bank or credit union is eligible to be a depository of surplus funds belonging to the State under Section 6 of 1855 PA 105, MCL 21.146.
- c. Commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase.
- d. The United States government or Federal agency obligations repurchase agreements.
- e. Bankers acceptances of United States Banks.
- f. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

Receivables and Unearned Revenue

Receivables consist of amounts due from governmental units for various grant programs and accounts receivable for charges for services to clients and other organizations.

The Agency has recognized the revenue related to charges for services at the time the services are performed and billed to the extent such amounts are estimated to be received. Contractual adjustments by third-party payers are treated as a reduction to revenues.

In addition to grant funding received prior to meeting the revenue recognition criteria, the Agency has also recorded unearned revenue in the government-wide and fund financial statements, respectively, equaling the amount of vaccine inventory received from the State of Michigan that is on hand at year-end. Unearned revenues arise when the Agency receives resources before it has a legal claim to them. In subsequent periods, when the revenue meets both the "measurable" and "available" criteria for recognition, the liability for unearned revenue is removed from the statement of net position and balance sheet, respectively, and revenue is recognized.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

Inventories

Inventories are stated at cost on a first in/first out basis. Donated vaccines inventory is stated at fair value as of the date of the donation. Inventory consists of vaccines received from the State of Michigan. They are recorded as expenditures at the time individual inventory items are used.

Prepays

Payments made to vendors for services that will benefit future periods are recorded as prepaid expenditures/expenses. Reported prepaid expenditures are equally offset by nonspendable fund balance which indicates they do not constitute "available spendable resources" even though they are a component of equity.

Capital Assets

Capital assets are recorded (net of accumulated depreciation, if applicable) in the government-wide financial statements. Capital assets are those with an initial individual cost of \$5,000 or more, with estimated useful lives of more than one year. Capital assets are not recorded in the governmental fund. Instead, capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated acquisition cost on the date received.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is computed using the straight-line method over the following useful lives:

Land improvements	7 years
Equipment	4-10 years

Compensated Absences

The Agency employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is paid for certain portions of unused accumulated vacation and sick time. This amount, along with related payroll taxes has been recorded in the government-wide financial statements.

Net Pension Liability

The net pension liability is deemed to be a noncurrent liability and is recognized on the Agency's government-wide financial statements.

Unavailable Revenue

Governmental funds report unavailable revenues in connection with receivables for revenue that is not considered available to liquidate liabilities of the current period.

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position/fund balance that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position/fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The Agency will sometimes report deferred inflows of resources on the balance sheet in connection with long-term receivables that are not considered available to liquidate liabilities of the current period. The Agency also reports deferred outflows of resources and deferred inflows of resources on the statement of net position which correspond to the Agency's net pension liability and are related to differences in experience, differences in assumptions, differences between projected and actual pension plan investment earnings and contributions made subsequent to the measurement date. These amounts are deferred and recognized as an outflow of resources or an inflow of resources in the period to which they apply.

Fund Balance Classification Policies and Procedures

Fund balance classifications comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following are the five fund balance classifications:

Nonspendable - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

Restricted - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation.

Committed - amounts constrained on use imposed by formal action of the government's highest level of decision-making authority (i.e., Board, Council, etc.).

Assigned - amounts intended to be used for specific purposes. This is determined by the governing body, the budget or finance committee or a delegated municipality official.

Unassigned - all other resources; the remaining fund balance after nonspendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)**

Fund Balance Classification Policies and Procedures (continued)

For committed fund balance, the Agency's highest level of decision-making authority is the Board of Public Health. The formal action that is required to be taken to establish a fund balance commitment is the adoption of a Board resolution.

For assigned fund balance, the Branch-Hillsdale-St. Joseph Community Health Agency has not approved a policy indicating who is authorized to assign amounts to a specific purpose, therefore the authority for assigning fund balance remains with the Agency's Board of Public Health.

For the classification of fund balances, the Branch-Hillsdale-St. Joseph Community Health Agency considers restricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Also, for the classification of fund balances, the Branch-Hillsdale-St. Joseph Community Health Agency considers committed, assigned, or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Comparative Data

Comparative data for the prior year has not been presented in the accompanying financial statements since its inclusion would make the statements unduly complex and difficult to read.

NOTE 2 - DEPOSITS

As of September 30, 2020, the Agency had deposits subject to the following risks:

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Agency's deposits may not be returned to it. As of September 30, 2020, \$510,292 of the Agency's bank balance of \$850,494 was exposed to custodial credit risk because it was not covered by federal depository insurance. The Agency's carrying value on the books for deposits at the end of the year was \$4,777.

The cash balances reported in the basic financial statements include \$223 in imprest cash and \$3,379,053 in cash that is on deposit with the Branch County Treasurer. The cash on deposit with the Branch County Treasurer is part of the County pooled cash and investments. As a result, the insured and uninsured amounts related to these amounts cannot be determined.

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. As of September 30, 2020, the Agency did not have any investments that would be subject to rating.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS (continued)

Interest Rate Risk

The Agency will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market and investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Agency's cash requirements.

Concentration of Credit Risk

The Agency will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Agency's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Foreign Currency Risk

The Agency is not authorized to invest in investments which have this type of risk.

NOTE 3 - CAPITAL ASSETS

The following provides a summary of the changes in capital assets for the year ended September 30, 2020:

	Balance Oct. 1, 2019	Additions	Disposals	Balance Sept. 30, 2020
Capital assets being depreciated				
Equipment	\$ 1,182,785	\$ -	\$ -	\$ 1,182,785
Land improvements	22,723	-	-	22,723
Total capital assets being depreciated	1,205,508	-	-	1,205,508
Less accumulated depreciation for:				
Equipment	(1,021,874)	(25,610)	-	(1,047,484)
Land improvements	(22,723)	-	-	(22,723)
Total accumulated depreciation	(1,044,597)	(25,610)	-	(1,070,207)
Capital assets, net	<u>\$ 160,911</u>	<u>\$ (25,610)</u>	<u>\$ -</u>	<u>\$ 135,301</u>

Depreciation expense appears on the statement of activities in these governmental functions: Personal Health \$11,004; Environmental Health \$4,212; Community Health \$457; Aging Services \$5,587; and Administration \$4,350.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

NOTE 4 - LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations (including current portion) of the Agency for the year ended September 30, 2020:

	Balance Oct. 1, 2019	Additions	Deletions	Balance Sept. 30, 2020	Amount Due within One Year
Compensated absences	\$ 406,364	\$ 217,902	\$ (174,727)	\$ 449,539	\$ 149,846

Employees of the Branch-Hillsdale-St. Joseph Community Health Agency are granted vacation and sick leave in varying amounts based on length of service. Upon termination of employment, employees are paid accumulated sick time at full current rate of pay up to a maximum of 260 hours and accumulated vacation at full current rate of pay up to a maximum of 420 hours.

Accumulated sick and vacation leave represents a liability to the Agency, which is presented in a current and long-term portion of the liability. For this reason, the total liability is reported in the government-wide financial statements and represents a current liability of \$149,846 and a long-term liability of \$299,693 at September 30, 2020. Payments to employees for sick and vacation leave are recorded as expenditures when they are used, and payments are actually made to the employees.

NOTE 5 - RETIREMENT PLANS

Defined Benefit Pension Plan

The Agency participates in the Municipal Employees' Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan's Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing MERS website at www.mersofmich.com.

Summary of Significant Accounting Policies

For the 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 of the Municipal Employees' Retirement System of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by 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.

Benefits Provided

The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. Public Act 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS. The MERS plan covers all eligible full-time general employees (closed to new hires after August 1, 2015) at the Agency.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - RETIREMENT PLANS (continued)

Defined Benefit Pension Plan (continued)

Benefits Provided (continued)

Retirement benefits for Agency employees are calculated at 2.00% of the employee's five-year final average compensation times the employee's years of service with no maximum. Normal retirement age is 60 with an unreduced benefit at age 55 with 25 years of service or a reduced benefit at age 50 with 25 years of service or age 55 with 15 years of service. Deferred retirement benefits vest after 6 years of credited service but are not paid until the date retirement would have occurred had the member remained an employee. Employees are eligible for non-duty disability benefits after 6 years of service and for duty related disability benefits upon hire. Disability benefits are determined in the same manner as retirement benefits but are payable immediately and if duty-related without an actuarial reduction for retirement before age 60 is not applied. An employee who leaves service may withdraw his or her contributions, plus any accrued interest.

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the Board of Health.

At the December 31, 2019, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	66
Inactive employees entitled to but not yet receiving benefits	40
Active employees	<u>32</u>
	<u><u>138</u></u>

Contributions

The Agency 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 cost of benefits earned by employees 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 year ended September 30, 2020, the Agency's required contribution rate was 21% of annual payroll. Employees are required to contribute 3.00%.

Net Pension Liability

The Agency's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - RETIREMENT PLANS (continued)

Defined Benefit Pension Plan (continued)

Net Pension Liability (continued)

Changes in the net pension liability during the measurement year were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
<u>Changes in Net Pension Liability</u>			
Balances at December 31, 2018	<u>\$ 14,898,388</u>	<u>\$ 11,960,661</u>	<u>\$ 2,937,727</u>
Changes for the year			
Service cost	162,697	-	162,697
Interest on total pension liability	1,161,744	-	1,161,744
Difference between expected and actual experience	24,243	-	24,243
Changes in assumptions	508,776	-	508,776
Employer contributions	-	637,262	(637,262)
Employee contributions	-	47,927	(47,927)
Net investment income (loss)	-	1,615,364	(1,615,364)
Benefit payments, including employee refunds	(915,864)	(915,864)	-
Administrative expense	-	(27,776)	27,776
Net changes	<u>941,596</u>	<u>1,356,913</u>	<u>(415,317)</u>
Balances at December 31, 2019	<u>\$ 15,839,984</u>	<u>\$ 13,317,574</u>	<u>\$ 2,522,410</u>

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2020, the Agency recognized pension expense of \$605,843. The Agency reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ 12,122	\$ -
Differences in assumptions	254,388	-
Net difference between projected and actual earnings on pension plan investments	47,410	-
Contributions subsequent to the measurement date*	<u>1,177,716</u>	<u>-</u>
Total	<u>\$ 1,491,636</u>	<u>\$ -</u>

* 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 for the year ending September 30, 2021.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - RETIREMENT PLANS (continued)

Defined Benefit Pension Plan (continued)

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

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

<u>Year Ending September 30,</u>	<u>Pension Expense</u>
2021	\$ 234,457
2022	44,032
2023	169,201
2024	(133,770)

Actuarial Assumptions

The total pension liability in the December 31, 2019, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.00% in the long-term plus a percentage based on age related scale to reflect merit, longevity, and promotional pay increases.

Investment rate of return: 7.60%, net of investment expenses, including inflation.

The mortality table used to project the mortality experience of non-disabled plan members is a 50% Male - 50% Female blend of the following tables: 1. the RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105%, 2. the RP-2014 Employee Mortality Tables, and 3. the RP-2014 Juvenile Mortality Tables. The mortality table used to project the mortality experience of disabled plan members is a 50% Male - 50% Female blend of the RP-2014 Disabled Retiree Mortality Tables.

The actuarial assumptions used in the valuation were based on the results of the 2009-2013 Five-Year Experience Study.

Changes in Assumptions

The actuarial assumptions were changed during the year as follows:

Reduction in discount rate from 8.00% to 7.60%.

Reduction in the investment rate of return assumption from 7.75% to 7.60%.

Reduction in the rate of wage inflation from 3.75% to 3.00%.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - RETIREMENT PLANS (continued)

Defined Benefit Pension Plan (continued)

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.

Projected Cash Flows

Based on these assumptions, the pension plan's 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.

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.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	60.00%	6.15%
Global Fixed Income	20.00%	1.26%
Private Investments	20.00%	6.56%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Agency, calculated using the discount rates of 7.60%, as well as what the Agency's net pension liability would be using a discount rate that is 1% lower (6.60%) or 1% higher (8.60%) than the current rate.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	<u>\$ 4,221,488</u>	<u>\$ 2,522,410</u>	<u>\$ 1,076,677</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - RETIREMENT PLANS (continued)

Defined Contribution Pension Plan

As of August 1, 2015, the Agency established a defined contribution pension plan through the Michigan Municipal Employees' Retirement System. All employees hired after August 1, 2015, are covered under the defined contribution plan.

The plan is administered by the Michigan Municipal Employees' Retirement System. Contributions are determined, and may be amended, by an employment agreement requiring employer and employee contributions of 5% and 3% of covered payroll, respectively.

The Agency's contributions to the plan were \$41,583 for the year ended September 30, 2020. The Agency's employees contributed \$24,950 to the defined contribution plan for the year ended September 30, 2020.

NOTE 6 - RISK MANAGEMENT

The Agency carries commercial insurance for the risk of loss due to workers' compensation claims. Settled claims relating to workers' compensation and professional liability have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Agency also participates in a State pool, the Michigan Municipal Risk Management Authority, with other municipalities for property and casualty losses. The pool is organized under Public Act 138 of 1982, as amended. The Agency has no liability for additional assessments based on the claims filed against the pool nor do they have any rights to dividends. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The Agency has not been informed of any special assessments being required.

NOTE 7 - NONCANCELLABLE OPERATING LEASE OBLIGATIONS

The Branch-Hillsdale-St. Joseph Community Health Agency has entered into a five-year, noncancelable long-term lease for the St. Joseph branch office space. Rent expense for office space for the year ended September 30, 2020, amounted to \$7,080.

Future minimum payments are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>
2021	<u>\$ 7,440</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - DETAILS OF FUND BALANCE CLASSIFICATIONS

For the classification of fund balances, the Agency considers restricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Also, for the classification of fund balances, the Agency considers committed, assigned, or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

As of September 30, 2020, the fund balance classifications were as follows:

Nonspendable	
Prepays	\$ 116,312
Assigned	
Vacation and sick leave	449,539
BCCF funds	309,956
Dental revenue	284,812
Aging services	29,044
Medicaid cost base reimbursement	988,831
Community stabilization	170,508
Collector fee	4,851
Family Center	2,582
Unassigned	<u>367,518</u>
	<u>\$ 2,723,953</u>

NOTE 9 - CONTINGENT LIABILITIES

The Agency participates in a number of Federal and State assisted grant programs which are subject to compliance audits. The periodic program compliance audits of many of the programs have not yet been completed or final resolution has not been received. Accordingly, the Agency's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the Agency expects such amounts, if any, to be immaterial.

Significant patient service revenue and account receivable balances for service fees were derived from reimbursements for providing medical services to Medicare and Medicaid recipients. Payments for these services are based upon allowable costs incurred and are subject to final audit by the intermediaries. Possible changes in the health care financing systems may have an effect on the Department's future revenues.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO FINANCIAL STATEMENTS**

NOTE 10 - UPCOMING ACCOUNTING PRONOUNCEMENT

In June 2017, the Governmental Accounting Standards Board issued GASB Statement No. 87, *Leases*. This statement will increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The Agency is currently evaluating the impact this standard will have on the financial statements when adopted during the 2021-2022 fiscal year.

In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset -an intangible asset and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The Agency is currently evaluating the impact this standard will have on the financial statements when adopted during the 2022-2023 fiscal year.

NOTE 11 - UNCERTAINTIES

The extent of the impact of COVID-19 on the Agency's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on services, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition and results of operations is uncertain.

REQUIRED SUPPLEMENTARY INFORMATION

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
GENERAL OPERATING FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED SEPTEMBER 30, 2020**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ 295,020	\$ 294,320	\$ 293,813	\$ (507)
Intergovernmental				
Federal/State	4,458,451	6,265,179	6,091,968	(173,211)
Local	61,504	56,673	54,177	(2,496)
County appropriations	755,695	730,767	756,016	25,249
Charges for services	593,385	448,872	493,647	44,775
Interest and rents	47,896	58,896	56,743	(2,153)
Other	133,405	123,709	78,286	(45,423)
TOTAL REVENUES	6,345,356	7,978,416	7,824,650	(153,766)
EXPENDITURES				
Current				
Salaries and wages	2,664,444	2,861,336	2,756,298	105,038
Fringe benefits	1,219,117	2,231,918	2,109,442	122,476
Supplies and materials	669,468	801,042	599,581	201,461
Contractual	1,002,172	1,295,008	1,286,822	8,186
Communications	72,050	61,770	50,907	10,863
Travel and training	152,220	142,253	108,643	33,610
Insurance	39,033	40,040	39,956	84
Repairs and maintenance	275,944	260,886	245,932	14,954
Building and equipment lease and rentals	199,104	199,311	199,248	63
Printing and advertising	7,685	22,324	14,118	8,206
Postage	21,410	30,625	22,886	7,739
Other	22,709	31,903	26,563	5,340
TOTAL EXPENDITURES	6,345,356	7,978,416	7,460,396	518,020
EXCESS OF REVENUES OVER EXPENDITURES	-	-	364,254	364,254
Fund balance, beginning of year	2,359,699	2,359,699	2,359,699	-
Fund balance, end of year	<u>\$ 2,359,699</u>	<u>\$ 2,359,699</u>	<u>\$ 2,723,953</u>	<u>\$ 364,254</u>

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF CHANGES IN EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS
LAST SIX MEASUREMENT YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 12/31 OF EACH FISCAL YEAR)

	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service cost	\$ 162,697	\$ 188,936	\$ 194,225	\$ 221,881	\$ 260,139	\$ 257,464
Interest	1,161,744	1,155,642	1,122,384	1,096,375	1,008,656	929,021
Difference between expected and actual experience	24,243	(366,923)	(79,298)	(233,076)	80,642	-
Changes of assumptions	508,776	-	-	-	814,056	-
Benefit payments, including employee refunds	(915,864)	(860,670)	(777,188)	(715,313)	(616,270)	(590,701)
Other	-	1	-	1	(1)	29,031
Net Change in Total Pension Liability	941,596	116,986	460,123	369,868	1,547,222	624,815
Total Pension Liability, beginning	14,898,388	14,781,402	14,321,279	13,951,411	12,404,189	11,779,374
Total Pension Liability, ending	<u>\$ 15,839,984</u>	<u>\$ 14,898,388</u>	<u>\$ 14,781,402</u>	<u>\$ 14,321,279</u>	<u>\$ 13,951,411</u>	<u>\$ 12,404,189</u>
Plan Fiduciary Net Position						
Contributions - employer	\$ 637,262	\$ 304,525	\$ 266,448	\$ 226,464	\$ 219,053	\$ 181,018
Contributions - employee	47,927	50,404	55,364	64,400	85,602	71,723
Net investment income (loss)	1,615,364	(497,015)	1,559,362	1,251,034	(173,001)	708,740
Benefit payments, including employee refunds	(915,864)	(860,670)	(777,188)	(715,313)	(616,270)	(590,701)
Administrative expense	(27,776)	(24,912)	(24,713)	(24,706)	(25,331)	(25,997)
Net Change in Plan Fiduciary Net Position	1,356,913	(1,027,668)	1,079,273	801,879	(509,947)	344,783
Plan Fiduciary Net Position, beginning	11,960,661	12,988,329	11,909,056	11,107,177	11,617,124	11,272,341
Plan Fiduciary Net Position, ending	<u>\$ 13,317,574</u>	<u>\$ 11,960,661</u>	<u>\$ 12,988,329</u>	<u>\$ 11,909,056</u>	<u>\$ 11,107,177</u>	<u>\$ 11,617,124</u>
Agency Net Pension Liability	<u>\$ 2,522,410</u>	<u>\$ 2,937,727</u>	<u>\$ 1,793,073</u>	<u>\$ 2,412,223</u>	<u>\$ 2,844,234</u>	<u>\$ 787,065</u>
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	84%	80%	88%	83%	80%	94%
Covered payroll	\$ 1,439,800	\$ 1,673,482	\$ 1,727,981	\$ 1,974,029	\$ 2,408,692	\$ 2,383,929
Agency's Net Pension Liability as a percentage of covered payroll	175%	176%	104%	122%	118%	33%

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST SIX FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 9/30 OF EACH FISCAL YEAR)**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contributions	\$ 325,829	\$ 306,612	\$ 295,032	\$ 256,452	\$ 221,994	\$ 209,441
Contributions in relation to the actuarially determined contribution	<u>1,259,227</u>	<u>631,891</u>	<u>295,032</u>	<u>256,452</u>	<u>221,994</u>	<u>209,441</u>
Contribution deficiency (excess)	<u>\$ (933,398)</u>	<u>\$ (325,279)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,559,148	\$ 1,634,619	\$ 1,688,177	\$ 1,918,244	\$ 2,204,494	\$ 2,413,420
Contributions as a percentage of covered payroll	81%	39%	17%	13%	10%	9%

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED SEPTEMBER 30, 2020**

NOTE 1 - EMPLOYEE RETIREMENT PLAN

Changes of benefits terms: There were no changes of benefit terms during plan year 2019.

Changes in assumptions: Reduction in discount rate from 8.00% to 7.60%.
 Reduction in the investment rate of return assumption from 7.75% to 7.60%.
 Reduction in the rate of wage inflation from 3.75% to 3.00%.

OTHER SUPPLEMENTARY INFORMATION

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SUPPLEMENTAL SCHEDULE: FUNDED SERVICE CATEGORIES BY SOURCE ^(a)
AGING AND ADULT SERVICES AGENCY
YEAR ENDED SEPTEMBER 30, 2020

	Title III-B	Title III-C1	Title III-C2	Title III-D
EXPENDITURES				
Personal care	\$ 21,340	\$ -	\$ -	\$ -
Homemaker	21,340	-	-	-
Chore services	3,579	-	-	-
Home delivered meals	-	-	105,413	-
Adult day care	-	-	-	-
Care management	3,710	-	-	-
Respite care	-	-	-	-
Case coordination and support	-	-	-	-
Congregate meals	-	93,089	-	-
Transportation	36,450	-	-	-
Legal assistance	9,750	-	-	-
Caregiver Support Group	-	-	-	-
Caregiver Training	-	-	-	-
Assistive devices and technologies	-	-	-	-
Information and assistance	12,667	-	-	-
Home repair	5,958	-	-	-
Disease prevention and health promotion	-	-	-	8,853
Program development	20,771	-	-	-
Ombudsman	2,000	-	-	-
Medication management	-	-	-	-
Administration	-	-	-	-
Community living support services - RSD	99	-	-	-
Other	2,823	-	-	-
	<u>2,823</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 140,487</u>	<u>\$ 93,089</u>	<u>\$ 105,413</u>	<u>\$ 8,853</u>

(a) This schedule only includes Aging Services programs.

<u>Title III-E</u>	<u>Title III Administration</u>	<u>NSIP</u>	<u>Targeted Care Management</u>	<u>State Access</u>	<u>State In-Home</u>	<u>State Congregate Meals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,776	\$ -
-	-	-	-	-	54,776	-
-	-	91,609	-	-	-	-
-	-	-	-	-	-	-
26,252	-	-	-	-	-	-
5,856	-	-	-	-	16,149	-
2,369	-	-	-	7,989	-	-
-	-	31,575	-	-	-	2,676
4,370	-	-	-	-	-	-
-	-	-	-	-	-	-
3,610	-	-	-	-	-	-
3,609	-	-	-	-	-	-
-	-	-	-	-	7,500	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	8,585	-
-	46,100	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	20,427	-	-	-
<u>\$ 46,066</u>	<u>\$ 46,100</u>	<u>\$ 123,184</u>	<u>\$ 20,427</u>	<u>\$ 7,989</u>	<u>\$ 141,786</u>	<u>\$ 2,676</u>

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SUPPLEMENTAL SCHEDULE: FUNDED SERVICE CATEGORIES BY SOURCE (continued)
AGING AND ADULT SERVICES AGENCY
YEAR ENDED SEPTEMBER 30, 2020

	State Home Delivered Meals	State Alternative Care	Merit Award Trust Fund Respite	State Respite Care
EXPENDITURES				
Personal care	\$ -	\$ 15,733	\$ -	\$ -
Homemaker	-	15,732	-	-
Chore services	-	-	-	-
Home delivered meals	133,770	-	-	-
Adult day care	-	-	19,016	20,516
Care management	-	-	-	-
Respite care	-	-	4,166	7,983
Case coordination and support	-	-	-	-
Congregate meals	-	-	-	-
Transportation	-	-	7,925	-
Legal assistance	-	-	-	-
Caregiver Support Group	-	-	-	-
Caregiver Training	-	-	-	-
Assistive devices and technologies	-	-	-	-
Information and assistance	-	-	-	-
Home repair	-	-	-	-
Disease prevention and health promotion	-	-	-	-
Program development	-	-	-	-
Ombudsman	-	-	-	-
Medication management	-	-	-	-
Administration	-	-	-	-
Community living support services - RSD	-	-	-	-
Other	-	-	-	-
TOTAL EXPENDITURES	\$ 133,770	\$ 31,465	\$ 31,107	\$ 28,499

<u>State CG Support</u>	<u>Merit Award Fund Administration</u>	<u>State Care Management</u>	<u>State Administration</u>	<u>State Caregiver Support Administration</u>	<u>State Aging New Services</u>	<u>Program Income</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,582
-	-	-	-	-	-	16,332
-	-	-	-	-	-	567
-	-	-	-	-	-	58,418
-	-	-	-	-	-	2,781
-	-	80,228	-	-	12,458	-
3,691	-	-	-	-	-	8,513
-	-	-	-	-	-	-
-	-	-	-	-	-	64,626
-	-	-	-	-	-	13,922
-	-	-	-	-	-	160
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	349
-	-	-	-	-	-	182
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,800	-	7,679	85	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	232
<u>\$ 3,691</u>	<u>\$ 2,800</u>	<u>\$ 80,228</u>	<u>\$ 7,679</u>	<u>\$ 85</u>	<u>\$ 12,458</u>	<u>\$ 183,664</u>

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SUPPLEMENTAL SCHEDULE: FUNDED SERVICE CATEGORIES BY SOURCE (continued)
AGING AND ADULT SERVICES AGENCY
YEAR ENDED SEPTEMBER 30, 2020

	Cash Match	In-kind Match	Total
EXPENDITURES			
Personal care	\$ 12,326	\$ -	\$ 91,849
Homemaker	12,061	-	91,848
Chore services	422	-	3,579
Home delivered meals	33,385	20,628	330,792
Adult day care	5,139	-	39,532
Care management	-	21,325	122,648
Respite care	3,323	-	37,845
Case coordination and support	2,726	-	10,358
Congregate meals	6,478	4,164	127,340
Transportation	104,458	-	48,745
Legal assistance	1,457	-	9,750
Caregiver Support Group	622	-	3,610
Caregiver Training	622	-	3,609
Assistive devices and technologies	-	-	7,500
Information and assistance	-	-	12,667
Home repair	775	-	5,958
Disease prevention and health promotion	1,151	-	8,853
Program development	-	-	20,771
Ombudsman	5,727	-	2,000
Medication management	-	-	8,585
Administration	-	-	56,664
Community living support services - RSD	-	-	99
Other	388	-	23,250
TOTAL EXPENDITURES	\$ 191,060	\$ 46,117	\$ 1,067,852

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
 SUPPLEMENTAL SCHEDULE: FUNDED SERVICE CATEGORIES BY SOURCE (continued)
 AGING AND ADULT SERVICES AGENCY
 YEAR ENDED SEPTEMBER 30, 2020**

Families First Coronavirus Response Act (FFCRA)

	(CMC2) Federal Admin Title III-C1	(HDC2) Federal Admin Title III-C2	Title III-C2	Cash Match
EXPENDITURES				
Home delivered meals Administration	\$ - 2,809	\$ - 5,618	\$ 73,218 -	\$ - 2,106
TOTAL EXPENDITURES	<u>\$ 2,809</u>	<u>\$ 5,618</u>	<u>\$ 73,218</u>	<u>\$ 2,106</u>

In-kind Match	FFCRA Total
\$ - 703	\$ 73,218 11,236
<u>\$ 703</u>	<u>\$ 84,454</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SUPPLEMENTAL SCHEDULE: FUNDED SERVICE CATEGORIES BY SOURCE (continued)
AGING AND ADULT SERVICES AGENCY
YEAR ENDED SEPTEMBER 30, 2020**

Coronavirus Aid, Relief, and Economic Security (CARES) Act

	(SSC3) Federal Admin Title III-B	(HDC3) Federal Admin Title III-C	(FCC3) Federal Admin Title III-E	Title III-B
EXPENDITURES				
Case coordination and support	\$ -	\$ -	\$ -	\$ -
Home delivered meals	-	-	-	2,500
Homemaker	-	-	-	2,500
Personal care	-	-	-	2,500
Assistive devices and technologies	-	-	-	-
Friendly reassurance	-	-	-	18,697
Gap filling/special needs - RSD	-	-	-	4,119
Information and assistance	-	-	-	-
Legal assistance	-	-	-	1,100
Transportation	-	-	-	26,599
In home respite care	-	-	-	-
Administration	6,594	15,825	3,226	-
TOTAL EXPENDITURES	\$ 6,594	\$ 15,825	\$ 3,226	\$ 58,015

<u>Title III-C</u>	<u>Title III-E</u>	<u>Cash Match</u>	<u>In-kind Match</u>	<u>CARES ACT Total</u>
\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
139,235	-	-	-	141,735
-	-	-	-	2,500
-	-	-	-	2,500
-	1,795	-	-	1,795
-	-	-	-	18,697
-	-	-	-	4,119
-	18,089	-	-	18,089
-	-	-	-	1,100
-	-	-	-	26,599
-	2,500	-	-	2,500
-	-	6,411	2,137	34,193
<u>\$ 139,235</u>	<u>\$ 28,384</u>	<u>\$ 6,411</u>	<u>\$ 2,137</u>	<u>\$ 259,827</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020**

Federal Grantor/Pass Through Grantor/Program Title	CFDA Number	Pass-Through Grantor Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Michigan Department of Health and Human Services Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		
FY 19-20 Resident Services		202MI003W1003	\$ 886,654
FY 19-20 Breastfeeding		202MI003W1003	13,375
FY 19-20 Breastfeeding		192MI003W1003	34,827
FY 19-20 Breastfeeding		182MI003W5003	<u>32,720</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>967,576</u>
DEPARTMENT OF JUSTICE			
Passed through Michigan Department of Health and Human Services Crime Victim Assistance	16.575		
FY 19-20 VOCA		E20202072-001	<u>163,517</u>
DEPARTMENT OF TREASURY			
Passed through Michigan Department of Treasury COVID-19 Coronavirus Relief Fund	21.019		
Public Safety Public Health Payroll Reimbursement		PSPHPR 09-20	57,399
Passed through Michigan Department of Health and Human Services COVID-19 Coronavirus Relief Fund	21.019		
Direct Care Worker Wage Reimbursement		SLT0047	14,723
Local Health Department Contact Tracing		SLT0040	<u>186,871</u>
TOTAL DEPARTMENT OF TREASURY			<u>258,993</u>
ENVIRONMENTAL PROTECTION AGENCY			
Passed through Michigan Department of Environment, Great Lakes, and Energy Drinking Water State Revolving Fund Cluster			
Capitalization Grants for Drinking Water State Revolving Funds	66.468 ^(c)		
FY 19-20 Standard/Operator Assistance		FS975487-18	2,625
FY 19-20 Local Assistance		FS975487-18	100
FY 19-20 Public Water Supply Supervision		FS975487-18	<u>5,120</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>7,845</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct award			
Rural Health Outreach and Rural Network Development Program			
Rural Communities Opioid Response	93.912		
FY 19-20		G2540027	<u>2,358</u>
Passed through Michigan Aging and Adult Services Agency Title III-D Special Programs for the Aging (Disease Prevention and Health Promotion Services)	93.043		
FY 19-20		N/A	<u>8,853</u>
Aging Cluster			
Title III-B Special Programs for the Aging (Grants for Supportive Services and Senior Centers)	93.044 ^{(a)(b)}		
FY 19-20 Administration		N/A	13,231
COVID-19 FY 19-20 Administration		N/A	6,594
FY 19-20 Regular		N/A	140,487
COVID-19 FY 19-20 Regular		N/A	<u>58,015</u>
			<u>218,327</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
YEAR ENDED SEPTEMBER 30, 2020**

Federal Grantor/Pass Through Grantor/Program Title	CFDA Number	Pass-Through Grantor Number	Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)			
Passed through Michigan Aging and Adult Services Agency (continued)			
Aging Cluster (continued)			
Title III-C Special Programs for the Aging			
(Nutrition Services)			
	93.045 ^{(a)(b)}		
FY 19-20 Administration		N/A	\$ 26,617
COVID-19 FY 19-20 Administration - CARES		N/A	15,825
COVID-19 FY 19-20 Administration - FFCRA		N/A	8,427
FY 19-20 Nutrition Congregate		N/A	93,089
FY 19-20 Nutrition Home Delivered Meals		N/A	105,413
COVID-19 FY 19-20 Nutrition Home Delivered Meals - CARES		N/A	139,235
COVID-19 FY 19-20 Nutrition Home Delivered Meals - FFCRA		N/A	<u>73,218</u>
			461,824
Nutrition Services Incentive Program	93.053 ^{(a)(b)}		
FY 19-20 Nutrition Services Incentive Program		N/A	<u>123,184</u>
Total Aging Cluster			<u>803,335</u>
National Family Caregiver Support	93.052		
FY 19-20 Administration		N/A	6,252
COVID-19 FY 19-20 Administration - CARES		N/A	3,226
FY 19-20 Regular		N/A	46,066
COVID-19 FY 19-20 Regular - CARES		N/A	<u>28,384</u>
			83,928
Medical Assistance Program	93.778 ^(b)		
FY 19-20 Aging		N/A	<u>20,427</u>
Passed through Michigan Department of Health and Human Services			
Medical Assistance Program			
FY 19-20 Medicaid Outreach	93.778 ^(b)	2005MI5ADM	30,770
FY 19-20 CSHCS Medicaid Outreach		2005MI5ADM	8,103
FY 19-20 CSHCS Care Coordination ^(d)		2005MI5ADM	10,705
FY 19-20 CSHCS Medicaid Elevated Blood Lead Case Management		2005MI5MAP	2,419
FY 19-20 CSHCS Outreach and Advocacy ^(d)		2005MI5ADM	<u>58,364</u>
			110,361
Total Medicaid Cluster			<u>130,788</u>
Public Health Emergency Preparedness	93.069		
FY 19-20		NU90TP921906	11,945
FY 19-20		U3REP190584	95,944
FY 19-20		NU90TP922062	<u>32,353</u>
			140,242

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
YEAR ENDED SEPTEMBER 30, 2020**

Federal Grantor/Pass Through Grantor/Program Title	CFDA Number	Pass-Through Grantor Number	Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)			
Passed through Michigan Department of Health and Human Services (continued)			
Tuberculosis Control Program	93.116		
FY 19-20 Tuberculosis Control		U52PS004693	\$ 68
FY 19-20 Tuberculosis Control		NU52PS910173	112
			<u>180</u>
Immunization Grants	93.268		
FY 19-20 Vaccine Supply		NH23IP922635	221,225
FY 19-20 Immunization Fixed Fees		NH23IP922635	350
FY 19-20 IAP		NH23IP922635	72,347
			<u>293,922</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		
COVID-19 Contact Tracing Testing Coordination		NU50CK000510	132,586
COVID-19 Infection Prevention		NU50CK000510	20,000
			<u>152,586</u>
COVID-19 Public Health Crisis Response - Coronavirus	93.354		
FY 19-20 PHEP COVID-19 Response		NU90TP922074	<u>30,000</u>
Maternal and Child Health Services Block Grant	93.994		
FY 19-20 CSHCS Care Coordination		B04MC33846	40,137
FY 19-20 Enabling Services Women - MCH		B04MC33846	44,049
FY 19-20 Enabling Services Children - MCH		B04MC33846	33,005
			<u>117,191</u>
Preventative Health Services	93.991		
Local Health Department (LHD) Sharing Support		NB010T009277	<u>43,076</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,806,459</u>
TOTAL FEDERAL AWARD EXPENDITURES			<u>\$ 3,204,390</u>

(e)

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020**

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Branch-Hillsdale-St. Joseph Community Health Agency (the Agency) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The Agency has elected to not use the 10 percent *de minimis* indirect rate allowed under the Uniform Guidance.

NOTE 2 - SUBRECIPIENTS

No Federal Awards were passed through by the Agency to any subrecipients during the year.

NOTE 3 - SUMMARY OF SIGNIFICANT EXPLANATIONS OF SCHEDULE

The following descriptions identified below as (a) - (e) represent explanations that cross reference to amounts on the Schedule of Expenditures of Federal Awards:

- (a) Denotes programs tested as "major programs".
- (b) Denotes programs required to be clustered by United States Department of Health and Human Services.
- (c) Denotes programs required to be clustered by United States Environmental Protection Agency.
- (d) Reimbursements of this contract are passed through the State. The amount reported on the Schedule of Expenditures of Federal Awards represents the portion of the grant that is considered federal. Federal participation in this program is 50%.
- (e) The following reconciles the federal revenues reported in the September 30, 2020, financial statements to the expenditures of the Agency administered federal programs reported on the Schedule of Expenditures of Federal Awards (SEFA):

Federal/State Revenue (per fund financial statements)	\$ 6,091,968
Plus: Difference between vaccines administered (revenue per financial statements) and vaccines received (expenditures per SEFA and instructions from grantor agency)	(9,326)
Less: Portions of grant funding considered "State" funding	<u>(2,878,252)</u>
Federal award expenditures	<u><u>\$ 3,204,390</u></u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Public Health
Branch-Hillsdale-St. Joseph Community Health Agency
Coldwater, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Branch-Hillsdale-St. Joseph Community Health Agency (the Agency), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements and have issued our report thereon dated March 12, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given the limitations, during the audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maney Costerian PC

March 12, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Public Health
Branch-Hillsdale-St. Joseph Community Health Agency
Coldwater, Michigan

Report on Compliance for Each Major Federal Program

We have audited the Branch-Hillsdale-St. Joseph Community Health Agency's (the Agency) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the Agency's major federal programs for the year ended September 30, 2020. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, the Branch-Hillsdale-St. Joseph Community Health Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control Over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Manes Costeiran PC

March 12, 2021

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2020**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued based on financial statements prepared in accordance with generally accepted accounting principles:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted?

Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.044/93.045/93.053	Aging Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No

Section II - Financial Statement Findings

None noted.

Section III - Federal Award Findings and Questioned Costs

None noted.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2020**

FINDINGS/COMPLIANCE

Control Deficiencies and Material Weaknesses Related to Internal Controls Over the Financial Statements.

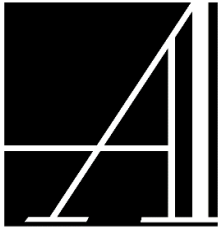
No prior audit findings noted.

Findings Related to Compliance with Requirements Applicable to the Financial Statements.

No prior audit findings noted.

Findings Related to Compliance with Requirements Applicable to Federal Awards and Internal Control Over Compliance in Accordance with the Uniform Guidance.

No prior audit findings noted.



Updates:

1. Services to Victims of Elder Abuse Program Updates:

Our team participated in our first Division of Victim Services “Contract Review” on March 17, 2021! The Review was conducted by 4 Division staff and it was an all-day event... Items were prepared and sent ahead of time and were also reviewed live that day.

The review examined items such as: case records, policies, procedures, financial reporting, accounting standards, adherence to state and federal laws, systems & policy change, advocacy work, human resources & record retention, and collaborative community engagement. We also pre-recorded video tours of our offices in Three Rivers and Coldwater.

We will officially receive a written feedback report in 30 days. During the preliminary report (exit interview), it was shared that there should be no programmatic or financial findings noted. Recommendations with technical assistance will be provided on some items for improvement. Interestingly, many of the recommendations are already being developed for revision internally.

Overall, the Division staff commented positively, including the following statements:

- “Your materials were submitted timely and follow-up was provided promptly”
- “Documentation was clear, detailed and very thorough”
- “It’s very evident that your team strives for excellence and places victims at the center of your work”
- “Your collaboration and community engagement should be commended”
- “Our team was impressed with the commitment and passion from the entire Area Agency on Aging III C team”

2. We continue to search for candidates to fill open positions: full time Nurse Care Consultant and part-time Outreach Specialist. In addition, the St. Joseph County Victim Specialist position is now open.
3. We have received our full-year Statement of Grant Award from the Aging & Adult Services Agency. There are no ‘surprises’, however, we are expecting more funding! The new federal “Consolidated Appropriations Act 2021, Supplemental Nutrition Funding” has been awarded and it’s the first of four installments to be issued. We are also expecting an allocation from AASA to support our involvement in local vaccination efforts. All of these additional funds will be included in our annual provider amendments. Our goal is to have them ready for presentation to the Board at the May meeting. Our work with the finance team is on-going and we will keep you updated as we receive additional information.
4. Annual provider monitoring visits have been scheduled and this year will certainly be interesting – we will hold the meetings virtually, including kitchen tours and file reviews. Results from the provider monitoring visits will be shared with the Board.

Personal Health and Disease Prevention: March 25, 2021

Communicable Disease:

An increase in antibody testing has occurred recently. Most of this testing connects to school-aged students participating in sports. We do not use antibody testing to determine if one should quarantine or not, especially in the student population. Those receiving positive antibody results will not be excused from quarantine if they have been identified as an exposed close contact.

We have also had confusion with quarantine times for students. Our staff has been working to provide guidance to the schools but ultimately, we are letting the school decide if they feel a full 14-day quarantine is appropriate or the 10 day with asymptomatic cases (+ 4-day check-in). Most schools are choosing the recommendation of 14 days. If a variant case has been identified the full 14-days is nonnegotiable.

Immunizations/STI/HIV:

We received updated guidance on quarantine for fully vaccinated individuals. Fully vaccinated persons who meet criteria will no longer be required to quarantine following an exposure to someone with Covid-19. The immune period begins two weeks after vaccination. Individuals may be exempt from quarantine, provided the individual does not have any COVID-19 symptoms. This exemption does not apply to vaccinated inpatients and residents in healthcare settings.

Now that more and more folks are becoming vaccinated, we have had several questions/scenarios of those people contracting Covid-19. It's important to remember that the immune period begins 2 weeks after the 2nd dose (1st dose for J&J). At this time, the cases we have identified have still been within the 2 weeks or only vaccinated with 1 dose (Pfizer/Moderna). If we do begin to see cases in fully vaccinated individuals the MDHHS recommends sending respiratory specimen to BOL for serology and sequencing.

Women, Infant, and Children (WIC):

We have hired a new Clinic Supervisor/WIC Coordinator in our Hillsdale office. I'm excited to welcome Mackenzie here in April.

The physical presence waiver that allows local agencies to provide certification appointments remotely is still in effect until May.

Children's Special Health Care Services (CSHCS), Lead, and Hearing & Vision:

CSHCS: The number of clients continues to increase for this program. We have been working on doing more outreach with providers so that they can better understand the program and be able to help families with additional resources.

Hearing & Vision: Kindergarten round-ups started this month. Most schools are letting the technicians attend so the screenings can be completed. The small list of schools that are doing round-ups virtually are scheduled to have screenings in our office locations.

Kali Nichols MPH
Personal Health & Disease Prevention Director

**Branch - Hillsdale - St. Joseph Community Health Agency
Personal Health and Disease Prevention**

February-21

	2020-2021				FYTD 2020-2021				2019-20 FYTD			
	BR	HD	SJ	Total	BR	HD	SJ	Total	BR	HD	SJ	Total
Animal Bite/Rabies potential exposure	2	3	-	5	15	20	-	35	9	17	1	27
Campylobacter	-	1	2	3	-	2	5	7	4	2	6	12
Chicken Pox	-	-	-	-	-	-	-	-	-	1	-	1
Chlamydia	11	6	20	37	48	43	68	159	45	47	95	187
Coccidioidomycosis	-	-	-	-	-	-	-	-	-	-	-	-
Colds W/O Fever	123	51	126	300	337	323	650	1,310	572	284	1,022	1,878
CRE Carbapenem Resistant Enterobac.	-	-	-	-	-	-	-	-	-	1	1	2
Cryptosporidiosis	-	-	-	-	-	-	1	1	2	1	-	3
Ehrlichiosis, Anaplasma	-	-	-	-	-	-	-	-	-	-	-	-
Flu Like Disease	66	14	99	179	457	104	296	857	1,192	831	1,213	3,236
GI Illness	158	78	203	439	620	415	602	1,637	1,735	920	1,477	4,132
Giardiasis	-	-	-	-	-	-	-	-	2	2	3	7
Gonorrhea	3	4	11	18	22	34	35	91	21	13	35	69
Guillian-Barre Syndrome	-	-	-	-	-	-	-	-	1	-	-	1
H. Influenzae Disease - Inv.	-	-	-	-	-	1	-	1	-	1	2	3
Head Lice	22	8	28	58	66	38	126	230	212	85	266	563
Hepatitis A	-	-	-	-	-	-	-	-	1	-	-	1
Hepatitis B - Acute	-	-	1	1	-	-	1	1	-	-	1	1
Hepatitis B - Chronic	-	-	-	-	1	-	-	1	-	1	-	1
Hepatitis C - Acute	-	-	-	-	-	-	1	1	2	-	2	4
Hepatitis C - Chronic	4	-	1	5	10	4	5	19	10	11	22	43
Histoplasmosis	-	-	-	-	-	-	-	-	-	-	-	-
HIV/AIDS	-	-	-	-	-	-	-	-	2	-	-	2
Impetigo	-	3	2	5	4	3	3	10	6	3	16	25
Influenza	-	-	-	-	-	-	-	-	150	501	61	712
Legionellosis	-	-	-	-	-	-	-	-	-	1	1	2
Lyme Disease	-	-	-	-	-	-	-	-	1	-	5	6
Menengitis - Aseptic	-	-	-	-	-	-	-	-	1	-	-	1
Mononucleosis	-	-	1	1	2	2	1	5	5	9	17	31
Mycobacterium - Other	-	1	-	1	-	1	-	1	-	3	3	6
Norovirus	-	1	-	1	-	1	-	1	-	-	-	-
Novel Coronavirus	124	212	266	602	3,125	2,990	3,877	9,992	-	-	-	-
Pertussis	-	-	-	-	-	-	-	-	-	1	2	3
Pink Eye	3	2	2	7	7	10	16	33	108	53	154	315
Q Fever	-	-	-	-	-	-	-	-	-	-	1	1
Salmonellosis	-	-	-	-	3	-	-	3	2	4	2	8
Scabies	1	-	-	1	3	-	-	3	2	2	4	8
Shiga Toxin-prod. (STEC)	-	-	-	-	-	-	-	-	2	3	2	7
Shigellosis	-	-	-	-	-	-	-	-	-	-	2	2
Shingles	-	-	-	-	-	-	-	-	2	1	-	3
Staphylococcus Aureus Infect.	-	-	-	-	-	-	-	-	-	-	-	-
Strep Invasive Gp A	-	-	-	-	-	-	1	1	3	3	3	9
Strep Pneumonia Inv Ds.	-	-	-	-	1	1	1	3	3	2	2	7
Strep Throat	12	10	31	53	62	59	107	228	287	211	363	861

**Branch - Hillsdale - St. Joseph Community Health Agency
Personal Health and Disease Prevention**

	Feb-21					YTD 2020-21					YTD 2019-2020				
	BR	HD	ST	TR	Total	BR	HD	ST	TR	Total	BR	HD	ST	TR	Total
CHILD IMMUNIZATIONS															
# Vaccines Given CHA	68	60	-	52	180	430	642	87	453	1,612	955	865	240	539	2,599
All VFC Doses Given	686	502	-	753	1,941	4,161	2,916	-	5,063	12,140	4,668	3,191	-	5,510	13,369
Waivers	4	-	-	-	4	19	22	6	13	60	30	39	1	43	113
ADULT IMMUNIZATIONS															
# Vaccines Given	3,315	2,598	-	4,802	10,715	4,958	3,412	14	6,510	14,894	872	346	97	369	1,684
All AVP Doses Given	6	16	-	1	23	89	46	-	100	235	198	115	-	170	483
TRAVEL VACCINATIONS															
Branch Office	-	-	-	-	-	-	-	-	-	-	9	-	-	-	9
COMMUNICABLE DISEASE															
TB Tests Done	5	6	-	-	11	37	43	-	4	84	54	55	-	22	131
New LTBI on Rx	1	-	-	-	1	1	-	-	-	1	-	-	-	-	-
STD treatments	-	5	-	4	9	-	13	1	13	27	2	9	-	45	56
New STD Investigations	14	11	-	31	56	70	78	-	104	252	68	60	-	130	258
HIV Testing	-	-	-	2	2	-	1	2	2	5	-	6	-	22	28
ENROLLMENTS															
Medicaid & Michild	-	-	-	-	-	-	-	-	-	-	13	3	-	9	25
REFERRAL SERVICE															
MCDC Referrals	4	33	17	26	80	35	128	34	68	265	58	209	8	68	343
MIHP referrals	17	5	17	16	55	80	14	106	97	297	29	15	80	96	220
Hearing Screens															
Pre-school	-	-	-	67	67	-	177	-	347	524	79	102	-	168	349
School Age	238	4	-	495	737	654	633	-	1,433	2,720	1,088	738	-	1,956	3,782
Vision Screens															
Pre-school	-	-	-	71	71	-	187	-	391	578	95	86	-	175	356
School Age	494	340	-	434	1,268	1,821	1,399	-	1,783	5,003	3,151	2,076	-	4,310	9,537
Children's Special Health Care Services															
Diagnostics	2	5	-	-	7	4	5	-	-	9	9	16	-	1	26
Assessments-Renewal	12	30	-	33	75	69	98	-	110	277	76	81	-	118	275
Assessments-New	10	7	-	7	24	-	20	-	29	49	25	26	-	30	81

Branch-Hillsdale-St. Joseph Community Health Agency
Environmental Public Health Services
Report for the March 25, 2021 Board of Health Meeting
Prepared by Paul Andriacchi R.E.H.S, Director of Environmental Health

Food Service Sanitation

Typically, at this time of year our department issues our annual Certificates of Excellence to the food service operators that have done an outstanding job on their inspections through the year. We set of standard that the facilities must meet in order to qualify for this certificate. The standards that are prescribed for the most part relate to food handling practices; avoiding priority and priority foundation violations, not having verified complaints, not having foodborne illnesses linked to their facility and other inspection related criteria. However, one of the qualifiers is to operate a minimum of 12 days per month throughout the year. Due to the shutdown during the pandemic many facilities could not meet this requirement. Although the facilities could still be open for take out service, many were not equipped to do take out service, therefore, trying to figure out who was open and who wasn't open would have been a near impossible task. Therefore, we decided that we would not be issuing the certificates of excellence this year. We will be sending a letter along with the license renewal applications, explaining why we are not awarding the certificates this year. Hopefully we will be able to continue this program next year.



Well and Septic Program

The well and septic programs have continued to be busy throughout the winter months. Our year-to-date totals across the board are ahead of last year which has been a trend for the past two years. The most significant increases this year are in the well permits and inspections which are both about 50% higher than last year's totals. I expect this trend to continue through the summer and into the fall.

General Programs

The PFAS investigations in White Pigeon and the Westside Landfill site have not had any new information come out since my last update. There was a meeting with EGLE and MDHHS earlier this month to discuss future steps at the Big Hill Landfill in Sturgis. There are a number of test wells downgradient from the old Big Hill Landfill that the City of Sturgis has been monitoring. They tested for PFAS chemicals in those wells a while back and did have some hits. Due to those finding they expanded testing to 13 residential wells also downgradient from the landfill. Twelve of the samples came back as non-detect for PFAS chemicals. One of the wells had a very low (2.26 ppt) concentration of PFOS. That level is below the health limit. During the meeting it was decided that some additional samples should be taken to possibly confirm the initial sample results and to try and sample some additional sites in which the homeowners originally declined sampling. I will continue provide updates on all of the PFAS sites in our counties.

EH Service Statistics Report

BRANCH - HILLSDALE - ST. JOSEPH COMMUNITY HEALTH AGENCY

ENVIRONMENTAL HEALTH SERVICE REPORT 2020/2021

	FEBRUARY				YTD 2020/2021				YTD 2019/2020			
	BR	HD	SJ	TOTAL	BR	HD	SJ	TOTAL	BR	HD	SJ	TOTAL
WELL/SEWAGE SYSTEM EVAL.	-	-	2	2	2	-	4	6	4	1	6	18
CHANGE OF USE EVALUATIONS - FIELD	5	3	2	10	15	18	12	45	7	22	9	30
CHANGE OF USE EVALUATIONS - OFFICE	1	1	2	4	22	16	32	70	24	7	13	29
ON-SITE SEWAGE DISPOSAL												
PERMITS NEW CONSTRUCTION ISSUED	3	1	4	8	11	25	27	63	15	21	33	65
REPAIR/REPLACEMENT ISSUED	2	1	4	7	30	19	42	91	20	17	34	78
VACANT LAND EVALUATION	-	-	1	1	8	8	7	23	2	5	7	8
PERMITS DENIED	-	-	1	1	-	-	1	1	-	-	1	-
TOTAL	5	2	10	17	49	52	75	178	38	36	75	151
SEWAGE PERMITS INSPECTED	1	1	2	3	45	50	69	163	31	47	46	117
WELL PERMITS ISSUED	3	5	13	21	82	57	67	206	45	60	100	139
WELL PERMITS INSPECTED	2	14	29	45	81	66	83	230	40	56	106	144
FOOD SERVICE INSPECTION												
PERMANENT	33	28	46	107	102	88	117	325	93	121	148	298
NEW OWNER / NEW ESTABLISHMENT	-	1	-	1	-	2	-	2	5	3	5	13
FOLLOW-UP INSPECTION	-	-	-	-	2	-	2	8	5	1	6	40
TEMPORARY	-	-	2	2	1	4	12	17	2	11	16	27
STFU/MOBILE	-	-	-	-	-	1	4	5	3	1	-	6
PLAN REVIEW APPLICATIONS	1	1	1	3	1	1	1	3	-	2	3	6
FOOD COMPLAINTS RECEIVED	-	1	1	2	4	20	8	26	4	6	5	11
FOODBORNE ILLNESS INVESTIGATED	-	-	-	-	-	-	-	-	1	-	1	-
FOOD CLASSES												
MANAGEMENT CERTIFICATION CLASS	-	-	-	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	63
FOOD HANDLERS CLASS	-	-	-	-	n/a	n/a	n/a	-	n/a	n/a	n/a	-
METH LAB REFERRALS	-	-	-	-	-	-	-	-	-	-	-	-
METH LAB LETTERS SENT	-	-	-	-	-	-	-	-	-	-	-	-
CAMPGROUND INSPECTION	-	-	-	-	-	-	-	-	-	-	-	-
NON-COMM WATER SUPPLY INSP.	1	-	1	2	1	4	5	10	1	10	10	25
SWIMMING POOL INSPECTION	2	1	-	3	2	1	-	3	1	4	-	14
PROPOSED SUBDIVISION REVIEW	-	-	-	-	-	-	-	-	-	-	-	-
SEPTIC TANK CLEANER	-	-	-	-	-	-	-	-	-	-	-	-
DHS LICENSED FACILITY INSP.	-	1	-	1	3	13	6	22	3	21	16	37
COMPLAINT INVESTIGATIONS	-	-	1	1	-	9	5	14	6	17	12	27
LONG TERM MONITORING	-	-	-	-	-	-	-	-	-	-	-	5
BODY ART FACILITY INSPECTIONS	-	-	2	2	2	3	2	7	2	3	2	5

Establishment Inspection Report

For Date Range: 2/1/2021 - 2/28/2021 and Program: Food Service

Name	Location	Date	Inspection Type	# P	# Pf	# P/Pf Fixed During Inspection	# Core
55 BELOW	Hillsdale	2/3/2021	Routine	0	0	0	0
ADDISON GUN CLUB	SOMERSET TWP	2/18/2021	Routine	0	0	0	0
Aman's Test	Coldwater	2/11/2021	Routine	0	0	0	0
AMBASSADORS FOR CHRIST CHURCH	Three Rivers	2/26/2021	Progress Note	0	0	0	0
AMERICAN LEGION MEMORIAL POST	BRONSON	2/1/2021	Routine	0	0	0	1
AMERICAN LEGION POST #52	COLDWATER	2/4/2021	Routine	0	0	0	0
AMERICAN LEGION REC CLUB	QUINCY	2/11/2021	Routine	0	0	0	0
AMIGO CENTRE	Sturgis	2/12/2021	Routine	0	0	0	0
ANN-DEE'S TAVERN	North Adams	2/11/2021	Progress Note	0	0	0	0
BAW BEESE AMERICAN LEGION	HILLSDALE	2/17/2021	Routine	0	0	0	0
Big King Buffet of Dong INC	Three Rivers	2/2/2021	Routine	1	1	1	0
Biggby Coffee	Three Rivers	2/4/2021	Routine	1	0	0	7
Biggby Coffee #494	White Pigeon	2/1/2021	Routine	0	0	0	0
Biggby Coffee #571	Jonesville	2/10/2021	Routine	0	0	0	0
BOB EVAN RESTAURANTS LLC #2035	COLDWATER	2/9/2021	Routine	0	0	0	0
BPOE 1381 (ELKS LODGE)	STURGIS	2/24/2021	Routine	0	1	0	0
BRONSON KNIGHTS OF COLUMBUS #2924	BRONSON	2/18/2021	Routine	0	0	0	0
BURGER KING #5055	Three Rivers	2/16/2021	Routine	0	1	0	2
C.J. FISHER LAKE INN	Three Rivers	2/24/2021	Routine	0	0	0	0
CAMDEN MISSIONARY CHURCH OUTREACH CENTER	CAMDEN	2/17/2021	Routine	0	1	0	0
CHICAGO STREET PUB INC.	COLDWATER	2/2/2021	Routine	0	0	0	0
Chicken Coop	Constantine	2/3/2021	Routine	0	0	0	0
CHINA 1	COLDWATER	2/24/2021	Routine	0	0	0	2
Coach Eby Youth & family Center	COLDWATER	2/2/2021	Routine	0	0	0	0
COLDWATER BROADWAY GRILLE	COLDWATER	2/23/2021	Routine	0	0	0	6
COLDWATER GARDEN	COLDWATER	2/24/2021	Routine	0	0	0	0

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Name	Location	Date	Inspection Type	# P	# Pf	# P/Pf Fixed During Inspection	# Core
COMMERCIAL SPORTS BAR	COLDWATER	2/4/2021	Routine	0	0	0	0
COTTAGE INN PIZZA	COLDWATER	2/3/2021	Routine	0	1	0	2
Cowboy Up	Mendon	2/25/2021	Routine	0	0	0	0
Creative Dining Services/Abbott Labs	Sturgis	2/4/2021	Routine	0	0	0	0
DAYS INN HILLSDALE/MECHETA	HILLSDALE	2/25/2021	Progress Note	0	0	0	0
DICKEY'S BBQ	COLDWATER	2/18/2021	Routine	1	0	1	1
DUTCH UNCLE DONUTS INC	COLDWATER	2/25/2021	Routine	0	0	0	0
ELKS LODGE #1248	THREE RIVERS	2/16/2021	Routine	0	0	0	0
FAMILY AFFAIR RESTAURANT	MENDON	2/18/2021	Routine	0	0	0	1
FIRST CONGREGATIONAL CHURCH	BRONSON	2/10/2021	Routine	0	0	0	0
FIRST UNITED METHODIST CHURCH OF BRONSON	BRONSON	2/10/2021	Routine	0	0	0	0
FIRST UNITED METHODIST CHURCH OF STURGIS	Sturgis	2/4/2021	Routine	0	0	0	0
Five Lakes Coffee	Sturgis	2/4/2021	Routine	0	0	0	1
Gibby's Bar & Grill	Mendon	2/18/2021	Routine	0	0	0	1
HEALTHIER YOU	STURGIS	2/4/2021	Routine	0	1	1	0
HILLSDALE ASSEMBLY OF GOD	JONESVILLE	2/25/2021	Routine	0	0	0	0
HILLSDALE BREWING COMPANY	HILLSDALE	2/22/2021	Routine	0	0	0	0
HILLSDALE COUNTY SENIOR SERVICE CENTER	Hillsdale	2/24/2021	Routine	0	0	0	0
Hillside Lanes & Lane 17	Hillsdale	2/26/2021	Routine	0	1	1	0
HILLTOP CREAMERY & GOODIES	JONESVILLE	2/22/2021	Progress Note	0	0	0	0
Holiday Inn Express & Suites / Food	COLDWATER	2/25/2021	Routine	0	0	0	0
HUNGRY HOWIE'S	HILLSDALE	2/17/2021	Routine	0	0	0	0
Immaculate Conception Church Hall	THREE RIVERS	2/22/2021	Routine	0	0	0	0
Jaspere's Pizza	Mendon	2/18/2021	Routine	0	0	0	1
JAYWALKER RESTAURANT	Mottville	2/19/2021	Routine	0	0	0	1
JILLY BEANS TOO	JONESVILLE	2/19/2021	Routine	0	0	0	0
JONESVILLE FIRST PRESBYTERIAN CHURCH	JONESVILLE	2/24/2021	Routine	0	0	0	0

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Name	Location	Date	Inspection Type	# P	# Pf	# P/Pf Fixed During Inspection	# Core
JONESVILLE UNITED METHODIST	JONESVILLE	2/2/2021	Routine	0	0	0	0
KIMBALL CAMP YMCA NATURE CENTER	Reading	2/12/2021	Routine	0	0	0	0
LAKEVIEW CHURCH	AMBOY TWP	2/4/2021	Routine	0	0	0	0
Leonidas Fire Department	Leonidas	2/11/2021	Routine	0	0	0	0
LIFESONG COMMUNITY CHURCH	OSSEO	2/17/2021	Routine	0	0	0	0
LIL PEPPI'S PIZZA	SOMERSET CENTER	2/16/2021	Complaint	0	0	0	0
LITCHFIELD FIRE DEPARTMENT	LITCHFIELD	2/8/2021	Routine	0	0	0	0
LITCHFIELD-JONESVILLE LANES INC	Jonesville	2/11/2021	Routine	0	0	0	0
LOLA-LOU'S COFFEE CUP	HILLSDALE	2/16/2021	Pre-opening/New	0	0	0	0
LONE RANGER CAFE	READING	2/1/2021	Routine	0	0	0	0
Los Tequilas	Coldwater	2/18/2021	Routine	0	1	1	2
M ENTERPRISE LLC D/B/A CORNER CAFE	Sturgis	2/24/2021	Routine	0	0	0	0
Main Street Cafe II	Three Rivers	2/11/2021	Routine	0	0	0	0
Mancinos Pizza and Grinders of Sturgis	Sturgis	2/4/2021	Routine	0	0	0	1
McDonald's JLMAC, LLC	White Pigeon	2/10/2021	Routine	0	0	0	0
MCDONALDS OF BRONSON	BRONSON	2/10/2021	Routine	0	0	0	2
McDONALDS OF STURGIS 2180	Sturgis	2/11/2021	Routine	0	1	1	3
MEEKS MILL CAFE	Constantine	2/3/2021	Routine	0	0	0	1
MICHINDOH CONFERENCE CENTER	Hillsdale	2/4/2021	Routine	0	0	0	0
MOSHERVILLE LADIES AID SOCIETY	SCIPPIO TWP	2/22/2021	Progress Note	0	0	0	0
MR. B'S DAIRY BAR	THREE RIVERS	2/2/2021	Routine	0	0	0	2
NEW BEGINNING CHURCH	MONTGOMERY	2/10/2021	Routine	0	0	0	0
OMARS BAR INC	COLDWATER	2/1/2021	Routine	0	0	0	0
Our Bar	LEONIDAS	2/17/2021	Routine	0	0	0	1
OUR SAVIOR LUTHERAN CHURCH	UNION CITY	2/8/2021	Routine	0	0	0	0
Ponderosa Steakhouse	Coldwater	2/4/2021	Routine	0	0	0	0
PRAIRIE LAKE TAVERN	Sturgis	2/23/2021	Routine - Phone	0	0	0	0

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Name	Location	Date	Inspection Type	# P	# Pf	# P/Pf Fixed During Inspection	# Core
Quincy Diner	QUINCY	2/12/2021	Routine	0	0	0	0
QUINCY PIZZA	QUINCY	2/11/2021	Routine	0	0	0	0
RAMSHACKLE BREWING CO	Jonesville	2/10/2021	Routine	0	0	0	0
RAY'S TAVERN	READING	2/1/2021	Routine	0	0	0	0
RIVIERA THEATRE BAR	THREE RIVERS	2/24/2021	Routine	0	0	0	0
Roberts Pipers Pizza and Grinders LLC	STURGIS	2/11/2021	Other	0	1	1	0
Royal Cafe	CENTREVILLE	2/9/2021	Routine	0	0	0	0
SAMUEL MANCINOS ITALIAN EATERY	White Pigeon	2/1/2021	Routine	0	0	0	1
SMITTY'S PIZZA LLC	BRONSON	2/18/2021	Routine	0	0	0	0
SOMERSET BEACH CAMPGROUND	SOMERSET CENTER	2/12/2021	Progress Note	0	0	0	0
SOZO CHURCH OF HILLSDALE	Hillsdale	2/26/2021	Progress Note	0	0	0	0
SPANGLER'S FAMILY RESTAURANT	Jonesville	2/1/2021	Enforcement	0	0	0	0
SPANGLER'S FAMILY RESTAURANT	Jonesville	2/2/2021	Enforcement	0	0	0	0
SPANGLER'S FAMILY RESTAURANT	Jonesville	2/3/2021	Enforcement	0	0	0	0
SPANGLER'S FAMILY RESTAURANT	Jonesville	2/5/2021	Enforcement	0	0	0	0
ST. JOE. K OF C COUNCIL 13749	WHITE PIGEON	2/1/2021	Routine	0	0	0	1
Stateline Bar	White Pigeon	2/19/2021	Routine	0	0	0	0
STOAGIES FAMILY ROOM CAFE	COLDWATER	2/25/2021	Routine	0	0	0	0
STOUT-NESBIT AMERICAN LEGION	MONTGOMERY	2/10/2021	Routine	0	0	0	0
STRAND THEATRE	Sturgis	2/26/2021	Progress Note	0	0	0	0
STURGES-YOUNG CENTER FOR THE ARTS	Sturgis	2/24/2021	Routine	0	0	0	0
SUBWAY #36290	COLDWATER	2/9/2021	Routine	0	0	0	1
SUBWAY SANDWICHES #21409	JONESVILLE	2/19/2021	Routine	0	0	0	0
Taco Bell #32990	Sturgis	2/24/2021	Routine	0	0	0	1
TACO BELL #37166	Hillsdale	2/26/2021	Routine	0	0	0	0
Taqueria El Tejano	Three Rivers	2/4/2021	Temporary	0	0	0	0
Taqueria El Tejano	Three Rivers	2/22/2021	Temporary	0	0	0	0

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Name	Location	Date	Inspection Type	# P	# Pf	# P/Pf Fixed During Inspection	# Core
TASTEFUL KREATIONS CATERING	BRONSON	2/1/2021	Routine	0	0	0	0
THE IN BETWEEN	Sturgis	2/12/2021	Routine	0	1	0	1
The Landmark Tap House & Grille	Three Rivers	2/11/2021	Routine	0	0	0	0
THE LOCAL	Centreville	2/23/2021	Routine	0	0	0	1
THE OAK'S TAVERN LLC	MOSCOW	2/12/2021	Routine	0	1	1	0
THE PATIO	COLDWATER	2/9/2021	Routine	0	0	0	0
THREE RIVERS 6	Three Rivers	2/22/2021	Routine	0	0	0	0
Three Rivers Health	Three Rivers	2/4/2021	Routine	0	0	0	0
TIP-UP ISLAND	QUINCY	2/1/2021	Progress Note	0	0	0	0
Tokyo Three Rivers Inc.	THREE RIVERS	2/25/2021	Complaint	0	0	0	1
TOMAHAWK TAVERN	White Pigeon	2/10/2021	Routine	0	1	0	0
TOWN FRYER	Constantine	2/23/2021	Routine	0	0	0	1
UNION CITY UNITED METHODIST CHURCH	UNION CITY	2/8/2021	Routine	0	0	0	0
UNITED METHODIST CHURCH	White Pigeon	2/10/2021	Routine	0	0	0	1
VENUE 45	Three Rivers	2/26/2021	Progress Note	0	0	0	0
WALDRON FRIENDLY TAVERN	WALDRON	2/9/2021	Routine	0	0	0	0
Wendy's #4444		2/2/2021	Routine	0	2	1	2
WHITE STAR AUCTION INC	BRONSON	2/10/2021	Routine	0	0	0	0
WINGS ETC...	Sturgis	2/11/2021	Routine	0	1	1	0
YMCA CAMP EBERHART	Three Rivers	2/9/2021	Routine	0	0	0	0

Food Inspection Codes:

P-This indicates a priority violation which is a violation which includes a quantifiable measure to show control of hazards such as cooking, cooling, reheating and handwashing. It is in general terms a violation that can potentially lead directly to an illness.

Pf-This is a priority foundation violation which is a violation that supports a priority violation. For example, the lack of soap or towels at a handwash sink is a Pf. This supports the priority violation of not washing hands.

C-This is a core violation-This is an item the usually relates to general sanitation, operational controls and maintenance of facilities and equipment.

Inspection Type Count

For Date Range: 2/1/2021 - 2/28/2021 and Program: Food Service

Inspection Type	Count
Complaint	2
Enforcement	4
Other	1
Pre-opening/New	1
Progress Note	10
Routine	106
Routine - Phone	1
Temporary	2
Total number of inspections	127

Inspection Type Count by County

For Date Range: 2/1/2021 - 2/28/2021 and Program: Food Service

County	Inspection Type	Count
Branch	Progress Note	1
	Routine	33
Hillsdale	Complaint	1
	Enforcement	4
	Pre-opening/New	1
	Progress Note	6
	Routine	28
St. Joseph	Complaint	1
	Other	1
	Progress Note	3
	Routine	45
	Routine - Phone	1
	Temporary	2
	Total number of inspections	127