

BOARD OF HEALTH
Agenda for March 26, 2020 at 9:00 AM

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
Audit Presentation
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. Sturgis Space*
9. Departmental Reports
 - a. Environmental Health
 - b. Area Agency on Aging
 - c. Personal Health & Disease Prevention
10. Adjournment - Next meeting: April 23, 2020 at the Coldwater office

February 27, 2020 – 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. by Chairman, Bruce Caswell, with the Pledge of Allegiance to the Flag of the United States and roll call as follows: Allan Balog, Terri Norris, Tom Matthew, Kathy Pangle, and Bruce Caswell. Mark Wiley joined the meeting at 9:06 after public comment.

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

Ms. Norris moved to approve the agenda with support from Ms. Pangle. The motion carried.

Mr. Balog moved to approve the minutes from the previous meeting with support from Ms. Pangle. The motion carried.

Public comment:

- Felicia Landis and Becky Olds from Southern Michigan Bank & Trust Presented a \$700 Donation for the upcoming Elder Justice Symposium

Rebecca Burns, Health Officer, reviewed her monthly report. Items discussed: Board of Health Education Session, Board of Health Bylaws, Board of Health Binders, Strategic Planning, Emergency Preparedness Special Project Funding, Hepatitis A Outbreak Carry-over Funds, Health Department Leases, Health Promotion & Education Updates, and COVID-19.

Dr. Vogel, Medical Director, reviewed the Medical Director's monthly report. This month's reports covered the topic of Elder Safety - Medications.

Committee Reports:

- Finance Committee – Did not meet.
- Program, Policy, and Appeals Committee – Did not meet.

Financial Reports/Expenditures

- Ms. Norris moved to approve the expenditures as reported with support from Mr. Matthew. The motion carried.

Unfinished Business

- a. Ms. Norris moved to adopt the by-laws as presented with support from Ms. Pangle. The motion carried.

New Business:

- a. Employee recognition for years of service were reviewed.
- b. Annual Conflict of Interest/Discloser Statements were reviewed and signed.

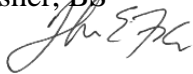
Department Reports

- a. Environmental Health
- b. Area Agency on Aging
- c. Personal Health & Disease Prevention

With no further business the meeting was adjourned at 10:40 AM.

Board of Health Members were invited to attend an educational session dealing with PFAS contamination immediately following the meeting.

Respectfully Submitted by:
Theresa Fisher, BS

A handwritten signature in black ink, appearing to read 'Theresa Fisher', is written over the printed name.

Health Officer's Report to the Board of Health for March 26, 2020
Prepared by: Rebecca A. Burns, M.P.H., R.S.

Agency Updates

Recognition for the Best Team on Earth!: Sometimes it takes a crisis, or in this case a pandemic, to see some folks shine, and boy have we been lighting things up! The public health employees we have at BHSJCHA have all pitched in, rolled up their sleeves, and worked hard at everything about this crisis. Whether it is a nurse discussing testing on a patient, or a clerk talking with a concerned citizen, a sanitarian helping a restaurant in uncertain times, an accounts receivable clerk just trying to get bills paid, or the fine group of leaders I have in Theresa, Kali, Paul, Laura, and Dr. Vogel, I can't say enough about how proud I am. We will get through this, even though we'll probably have to pick ourselves up and scrape off the mud, and we will be better because of it. I hope when the worst is behind us, we can find some way to recognize their efforts.

Program Changes Due To COVID-19: When I think about how much has changed in the past two weeks, I'm speechless. On March 12th at 3 pm I was hosting a teleconference with school leaders in the 3 counties discussing spring sports, field trips, and other school activities and whether these should continue. That evening the Governor revealed an Executive Order closing schools through April 3rd. I woke on Friday to a school robo-call telling me that my kids did not have school and would not until after Spring Break. Fast-forward to Monday and we learned of a new Executive Order ordering a Shelter-in Place to begin the following day at midnight. This week also brought our first identified positive cases of COVID-19. Sadly, today as BHSJCHA staff headed home, we observed many people outside not social distancing; multiple families playing softball at the fields, several kids huddled around the outdoor basketball courts. As Dr. Vogel will show in his presentation today, every day that people do not take the shelter-in place order seriously the longer it will take for us to get back to some type of normalcy. As of my typing this, there are 43 deaths in Michigan due to this virus. If this doesn't shock people into good behavior, I'm at a loss as to what will.

In SE MI we already have widespread community transmission and with every passing day, we see more cases spreading out from that corner of Michigan. What I will guarantee is that the virus is already here in all 3 of our counties, we just haven't found the first positive case in each county yet. The reason for this must be understood; we cannot test everyone that shows symptoms, the number of positives really only tells us what the limited testing can identify. And because of the shortage of testing supplies, the state has issued an executive order and updated testing criteria, ordering that all health care providers follow the criteria. And meanwhile, the hospitals in SE MI are at or nearing capacity and are looking to begin moving the sickest patients to the hospitals in SW MI.

So, regarding staffing at the health department. Some divisions have divided up their teams in an A team and B team. These teams will alternate the days that they are in the office, working on the alternate days from home. AAA has all staff working from home except for one staff member coming in to check the fax, etc. during the week. The health educators are working from home. I will be reporting to the Three Rivers office M-F with all meetings done by video or teleconference. We will

continue to be open 7 days a week, but we are running this coming weekend with about 5 people on each day. Regarding programming:

- WIC is done entirely by phone
- Immunizations are currently cancelled at least through April 13th
- CSHCS is done entirely by phone
- Hearing & Vision is not working due to school closures
- STD's will be seen by appointment if symptomatic
- Well and Septic Permits will continue to be issued, especially the emergency ones
- Food inspections are mostly paused but staff will check-in on facilities that are still open
- Car Seat Program is paused through April 13th
- AAA3C is following participants by phone

Local Health Officer Orders: I have shared some orders made by other Health Officers of local health departments in Michigan. The Michigan Public Health Code provides the local Health Officer with broad powers to protect the citizens within its jurisdiction, and Orders can accomplish those protection measures to mitigate an imminent health threat. However, to make such an order in Branch, Hillsdale, and St. Joseph counties, I would need the support of the local County Commissions, County Administrators, and law enforcement. An Order that I believe would be helpful would require screening of employees by employers daily for COVID-19 symptoms.

Board Education Session: Following the conclusion of the meeting today, Dr. Vogel will provide an educational presentation on COVID-19. I hope you can stay on the video meeting for this informative presentation.

Board of Health Binders No More: I have had our IT folks create a place on the website for Board of Health information and documents. This will replace the old 3-ring binders and allow you access to these documents at all times. It will also make it easier for us to keep your materials current.

Strategic Planning: This is at a total pause due to COVID-19.

Emergency Preparedness Special Project Funding: I was able to employ the temporary part-time worker for our special project in Emergency Preparedness, Leonard Robinson. Lonnie is very busy updating a database that the Agency crafted after H1N1 that holds contact information for Providers, Schools, etc. It has not been maintained but with Lonnie here we are making great progress in getting it updated. Lonnie's wife once worked for our Agency a number of years ago and we are glad to have him join us.

Hepatitis A Outbreak Carry-over Funds: I was unable to determine from finance staff how much we received but these funds have been awarded.

Health Department Leases

20 Care Drive, Hillsdale, MI I am keeping this in my report until a final decision has been made as to how to proceed after August. As I reported in December, the final payment for the mortgage on the building we occupy in Hillsdale will be made in August 2020. I understand that the Hillsdale County Commission has had some discussion regarding this building and potentially adopting an agreement similar to the one the Agency has with St. Joseph County.

570 Marshall Road, Coldwater MI – County Administrator Norman has explained that the county is willing to renew the lease at the current monthly rate. The current lease has the health department paying 60% of building maintenance costs. The parking lot does need to be repaired/replaced and I have been advised that when the new jail has the new parking lot

constructed that it is planned to do the health department at the same time. This will create economy but will be a significant expense for our Agency. The other issue I have been working with Mr. Norman on is securing additional square footage for our AAA3C team which is crammed into very small quarters in their present space. Unfortunately, COVID-19 has interrupted our plans to continue these negotiations for space and our lease expires soon.

1555 E. Chicago Road, Ste. C, Sturgis, MI – I would like to move forward with authorizing the landlord to expand our space in Sturgis. A spreadsheet is provided with explanation on the additional cost which is negligible and we can cover the cost with local dollars that were previously in our immunization program. The Medicaid cost-based reimbursement dollars are in this program in place of local funds. The lease we have for Sturgis is in the 3rd year of a 5 year with 2 additional 5 year options to renew. I request you authorize me to enter into agreement with the landlord for this expansion.

Health Promotion & Education Updates – One of the health educators will be going out on maternity leave soon. Progress is being made on the Annual Report and on the medical marijuana grants.

Essential Services Staffing Plan

The Agency is implementing the “Essential Services” staffing plan effective March 28, 2020. This plan is intended to reduce exposure, adhere to social distancing protocols, and ensure continuity of operations.

The following services have been identified as essential services, which must continue to be available:

- Administrative Services
 - Payroll, accounts payable, financials
 - Information Technology
- Personal Health and Disease Prevention
 - WIC – Appointments by phone only
 - STD – Only if symptomatic
 - CD – Communicable Disease and COVID-19
- Environmental Health
 - Emergency Services mostly (Out of water, sewage on the ground, imminent health hazard complaints, food borne illness investigations)
But will also be required to complete final inspection for newly installed septic systems and wells and will check-in with food establishments continuing to provide service and an inspection may be conducted.
 - Noncommunity Water Program
- Area Agency on Aging
 - Community Living Program
 - Victim Assistance Program
 - Information & Assistance/Referral, Outreach
 - Program Support
- Emergency Preparedness

To facilitate continued operations for essential services the following plan will be put in place on Saturday, March 28, 2020 and will remain in place through April 13, 2020 unless superseded:

- Directors and Supervisory Staff
To maintain operations and ensure supervisory staff are available to those required to report, supervisory staff will be divided into groups A and B. Groups A and B will rotate each day, where only people from Group A will have access to the building on one day and Group B will have access to the building on the next day. Staff will work remotely on their off days in the rotation. This will ensure adequate coverage of supervisory staff, while minimizing exposure.
- Administrative Services

Key personnel have duties to maintain, which will require them to be in the building. To minimize the exposure, staff will be divided into groups A and B. Groups A and B will rotate each day, where only people from Group A will have access to the building on one day and Group B will have access to the building on the next day. Staff will work remotely as much as possible.

- **Personal Health and Disease Prevention**
Key personnel have duties to maintain, which will require them to be in the building. To minimize the exposure, staff will be divided into groups A and B. Groups A and B will rotate each day, where only people from Group A will have access to the building on one day and Group B will have access to the building on the next day. Staff will work remotely as much as possible.
- **Environmental Health**
Key personnel have duties to maintain which require them to be in the building. The Environmental Administrative Assistants will work in the building each day managing the phones/mail/fax. All other staff will remotely as much as possible.
- **Area Agency on Aging**
Personnel have duties to maintain which require them to be in the building. AAA will have one staff member assigned to work in the Coldwater office to monitor the phone/mail/fax each day. AAA will also staff one person in the Three Rivers office one time per week. All staff will remotely when not reporting to the building.
- **Health Education & Promotion**
Staff will remotely where possible.
- **Emergency Preparedness**
Staff will work every day in the Coldwater office.

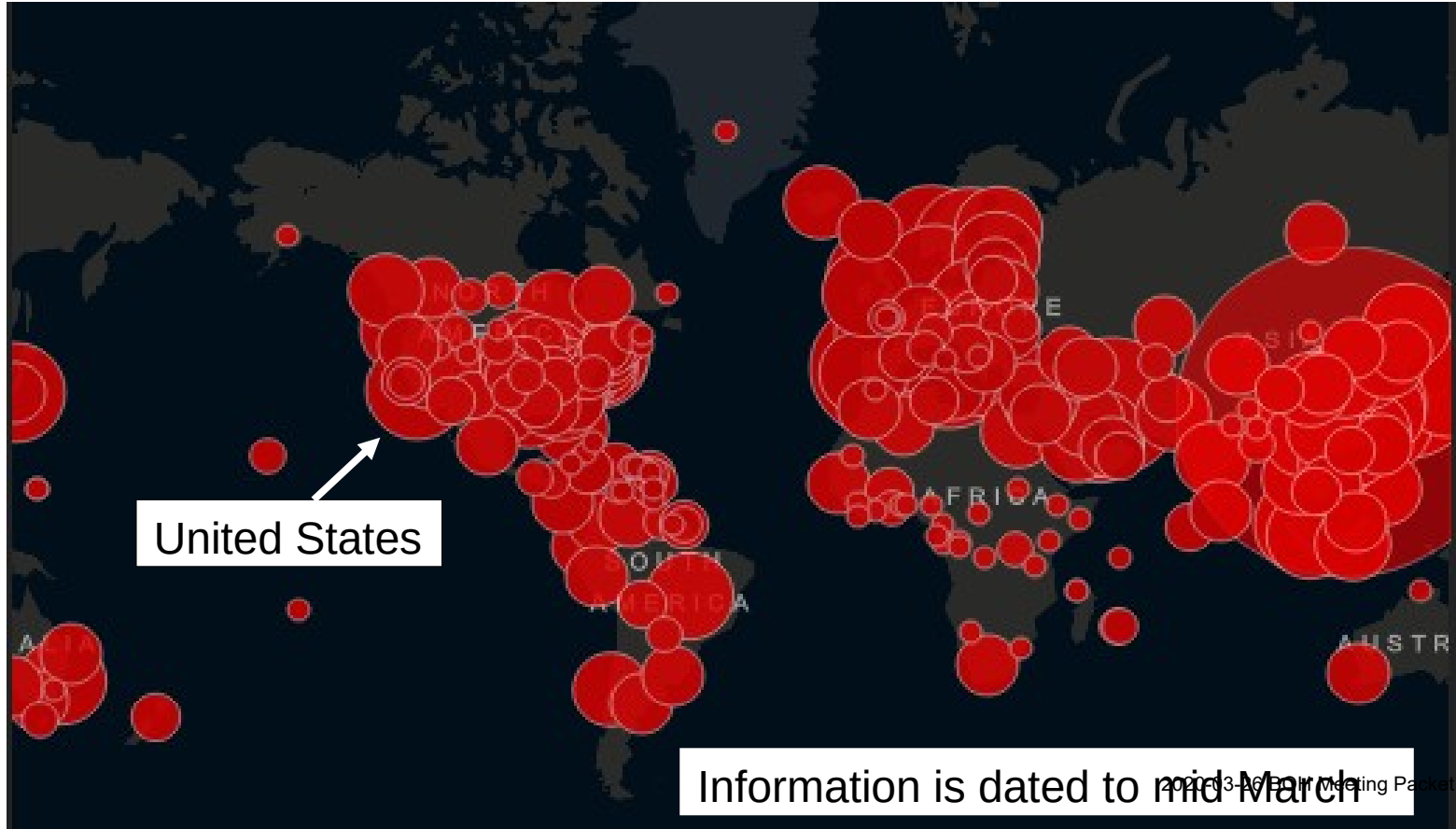
All employees who have been assigned to remotely must be available at any time between 8:00 AM and 4:00 PM if called to assist in the office. If an employee is called to report to the office and is unable, sick or vacation time will be charged.

Directors or Supervisors must ensure communication with all employees daily regardless of their status or location to ensure their ability and well-being during this outbreak.

All staff will be required to monitor their temperature twice daily and report any signs of a fever (100 degrees or higher) to their supervisor. Employees should also notify their supervisor immediately if they have come into contact with anyone with COVID-19 or are experience symptoms of COVID-19 which include cough, fever, and shortness of breath.

BHSJ Board Report

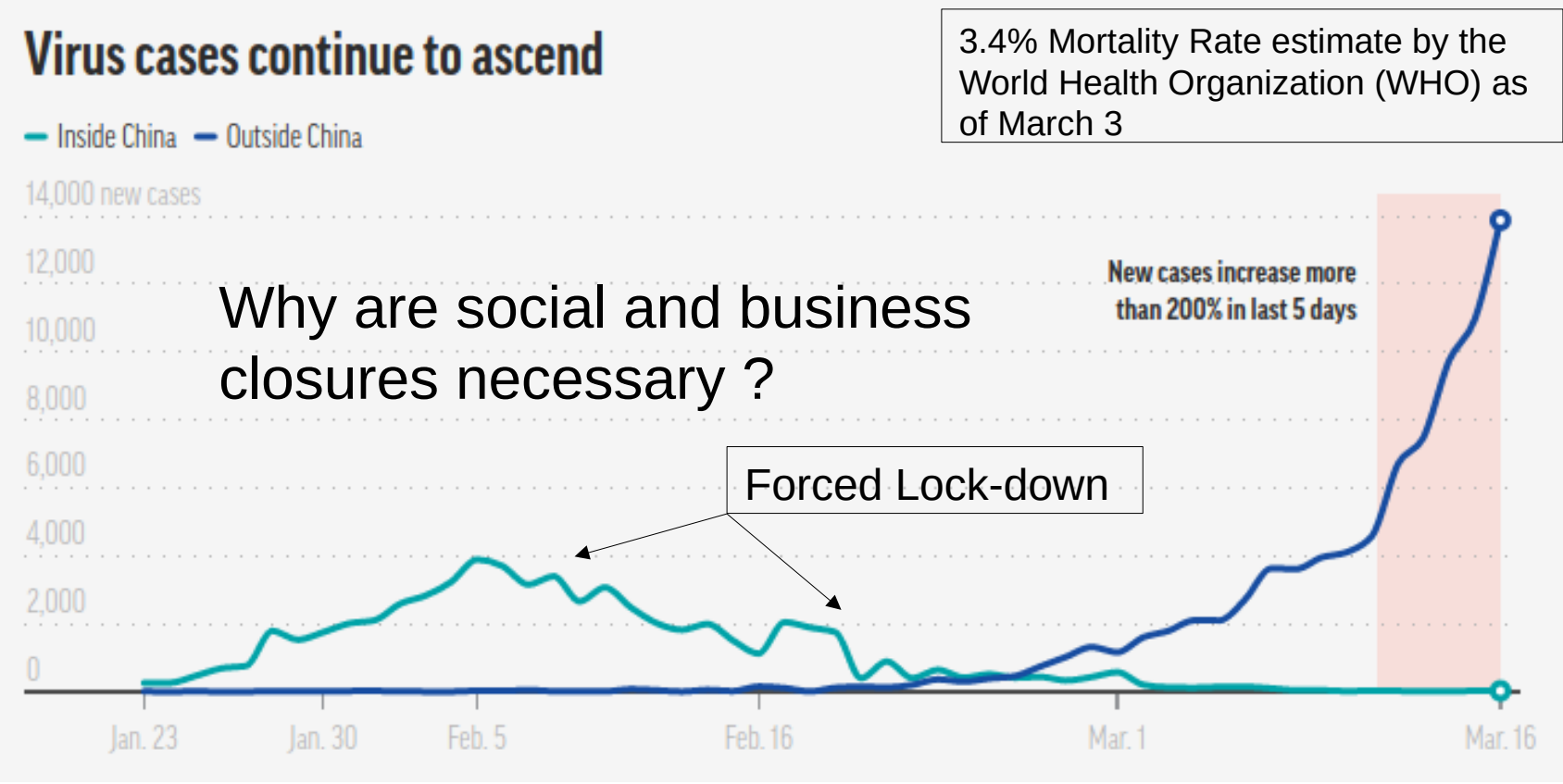
Coronavirus Update - March 2020



United States

Information is dated to mid March

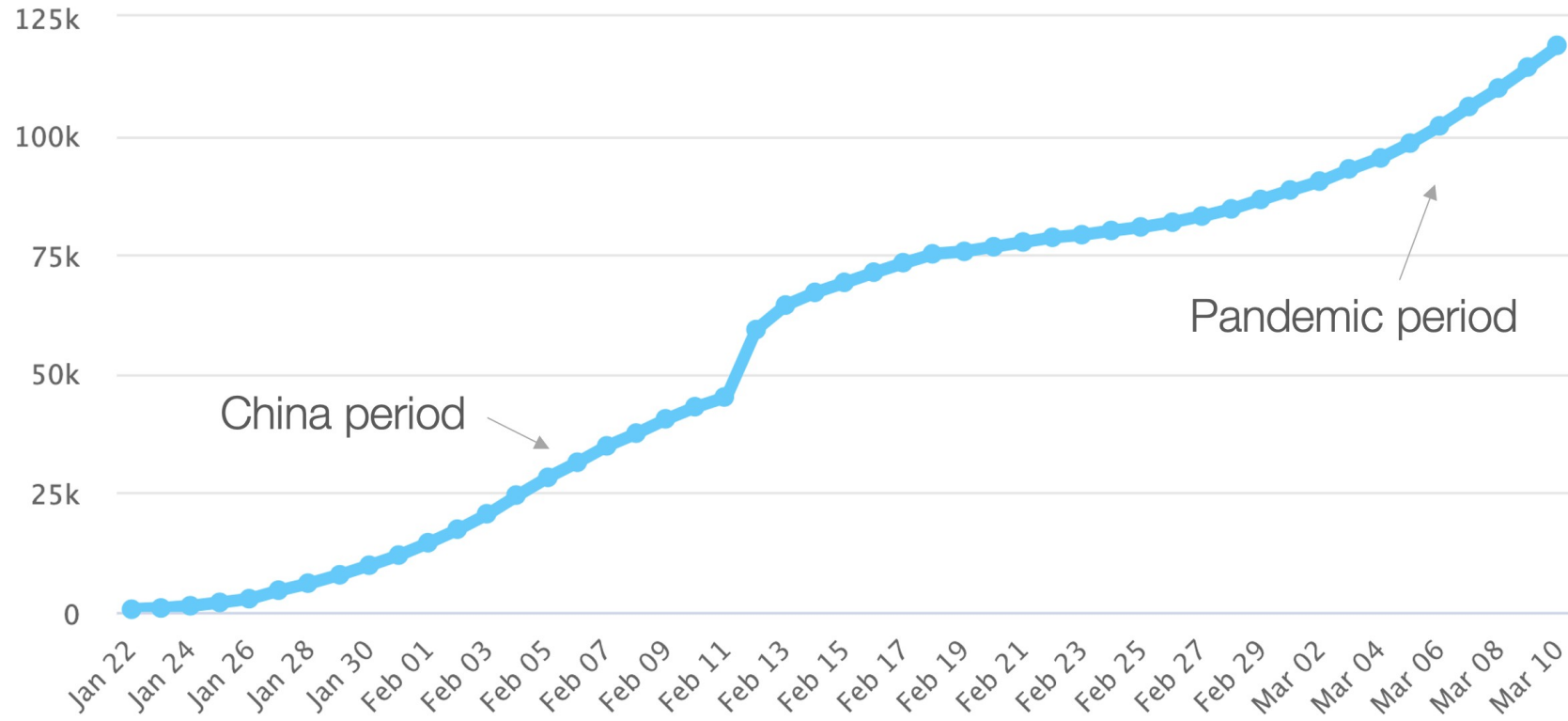
Virus Projection



January 23 ←

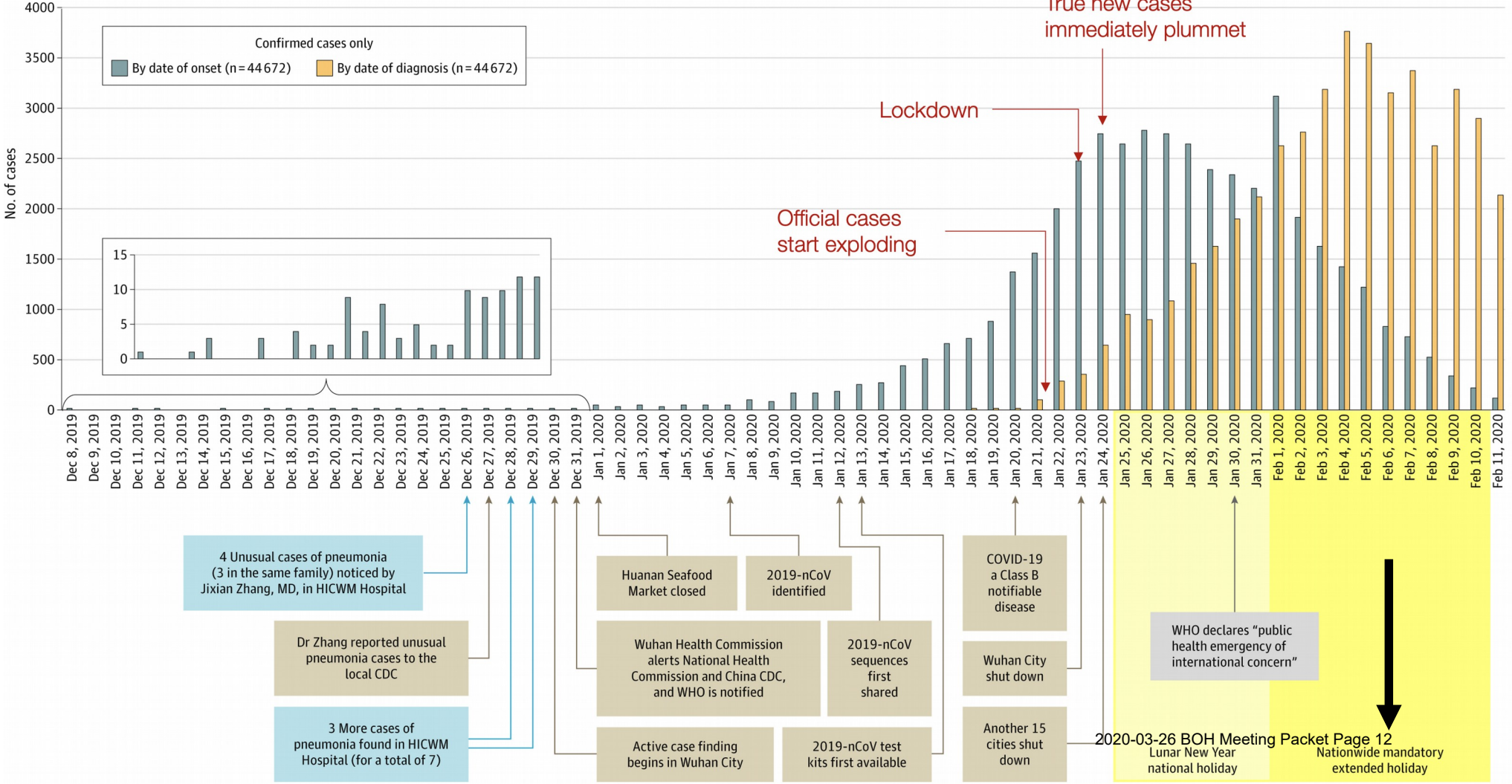
→ March 16

Chart 1: Total Worldwide Cases of Coronavirus



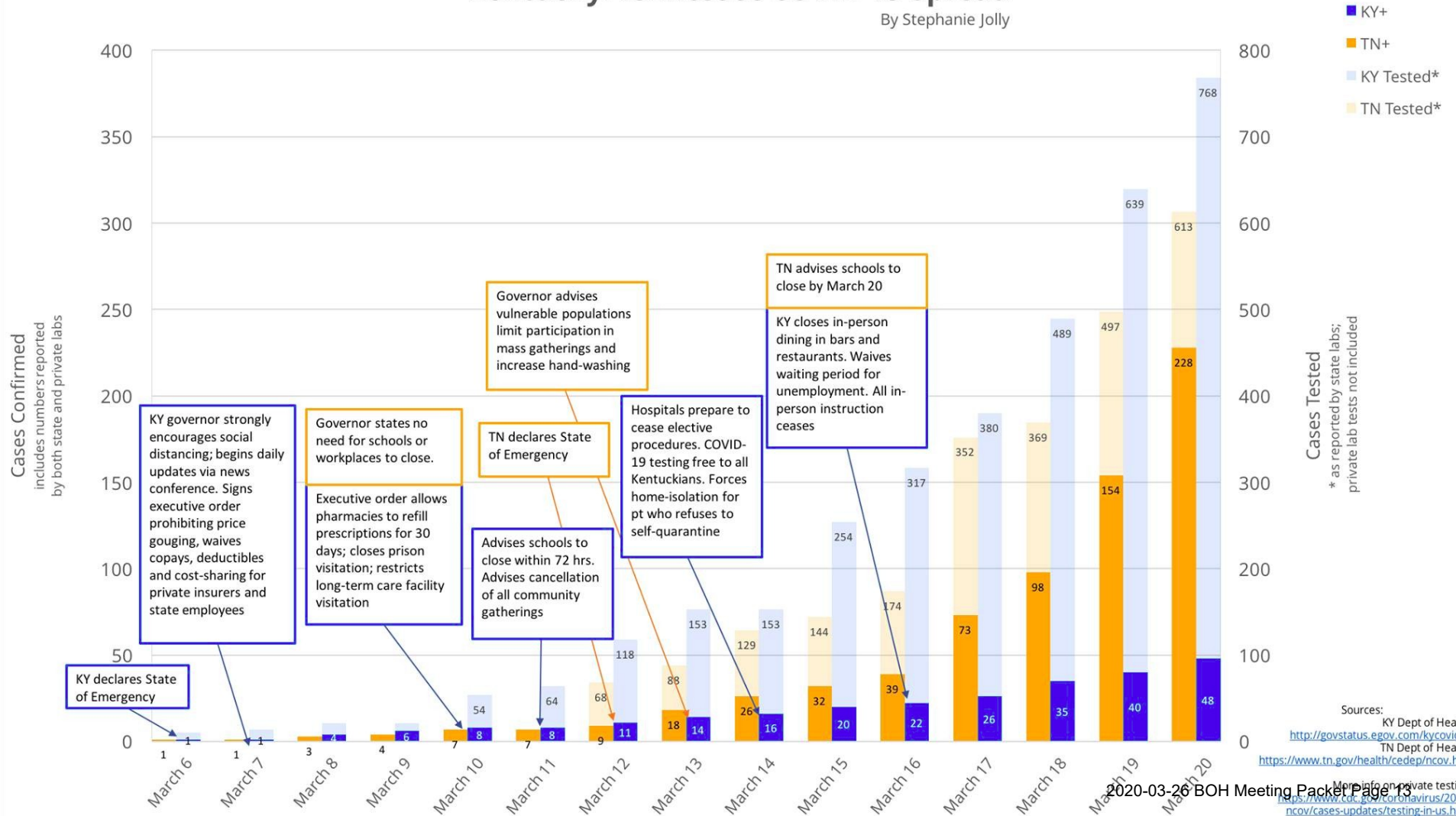
Source: Tomas Pueyo, based on worldometers chart and data: <https://www.worldometers.info/coronavirus/coronavirus-cases/> 2020-03-26 BOH Meeting Packet Page 11

Chart 7: Timeline of Events in Hubei



Kentucky/Tennessee COVID-19 Spread

By Stephanie Jolly



Sources:
 KY Dept of Health:
<http://govstatus.egov.com/kycovid19>
 TN Dept of Health:
<https://www.tn.gov/health/cedep/ncov.htm>

COVID-19 Contagiousness

How far a virus will spread comes down to what's known as the reproduction number, or **R0**. The larger the R0, the easier the virus spreads.

RO by Disease

Measles: 12 - 18

Spanish Flu (1918): 1.2 - 2.8

COVID-19: preliminary estimate 1.4 - 2.5

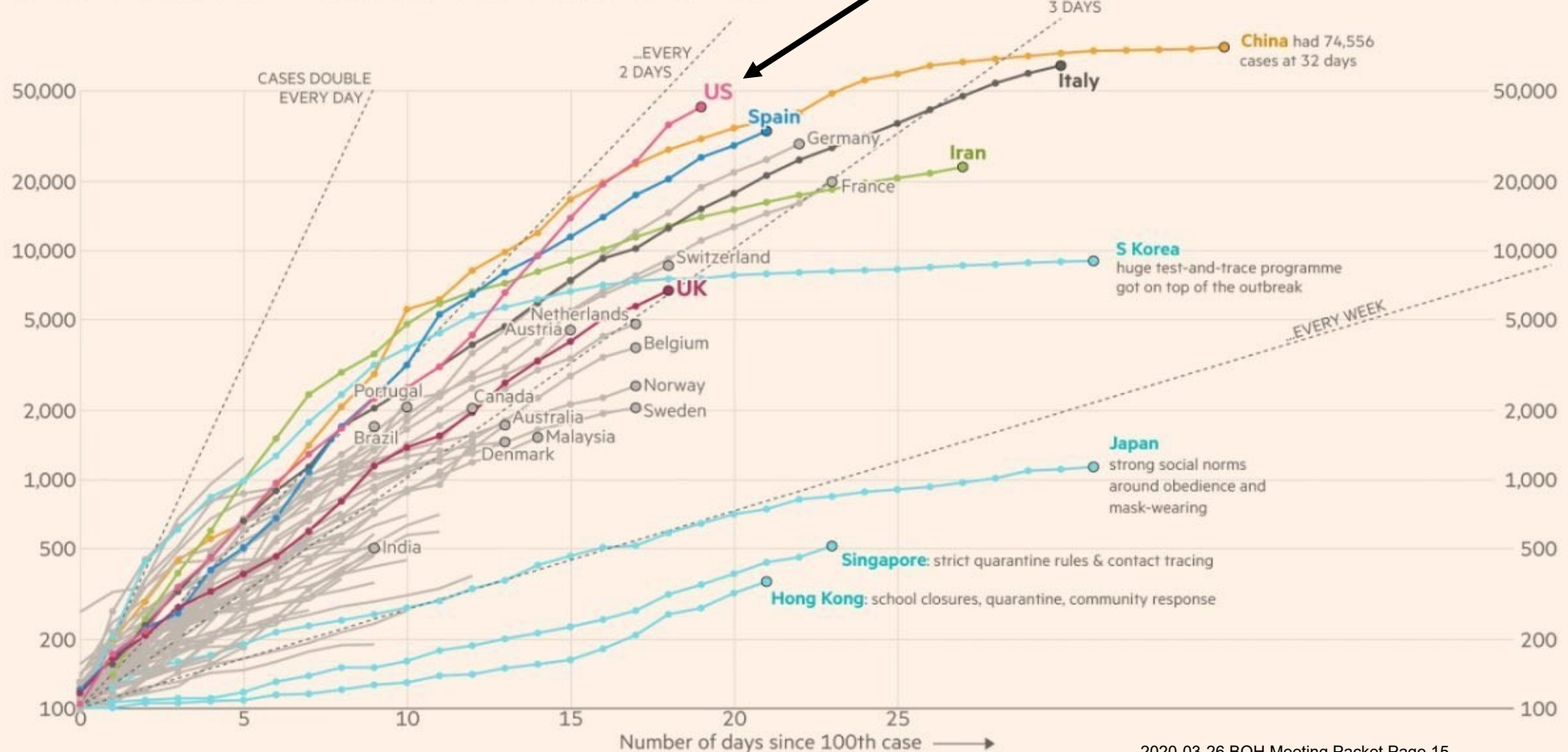
Pandemic (H1N1) 2009: 1.2 to 1.6

Seasonal (H1N1): 0.76–1.86

500,000,000 infected &
50,000,000 deaths
(world)

Country by country: how coronavirus case trajectories compare

Cumulative number of confirmed cases, by number of days since 100th case



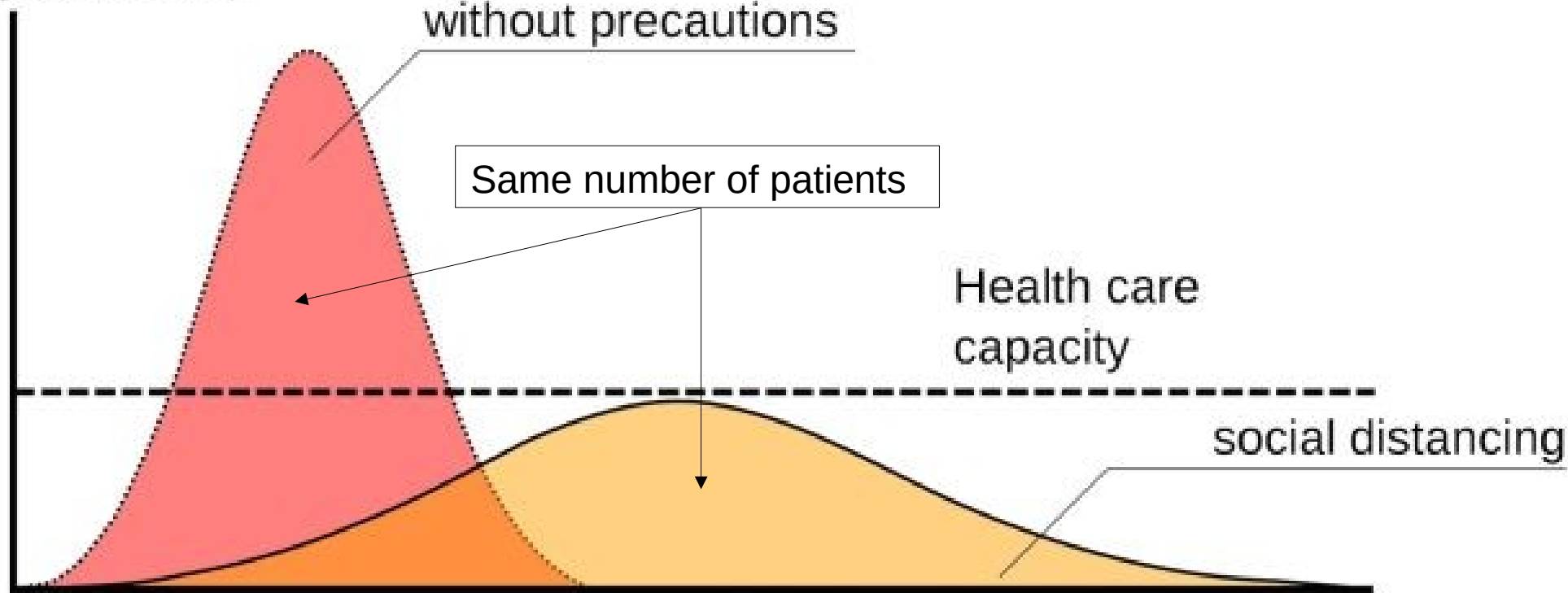
US

Predicted Outcomes after 3 Months

Scenario	Estimated Cumulative Infected	Estimated Date Hospitals Overloaded	Estimated Deaths
No Action	>70%	Sat Apr 04 2020	201,000
3 Months of Social distancing*	>70%	Thu Apr 16 2020	149,000
3 Months of Shelter-in-place*	8%	outside time bound	9,000
3 Months of Wuhan-style Lockdown**	<1%	never	<1000

Virus Projection

Number of people infected



Time from the first infection

Take Home Message

- Without extensive testing we cannot predict
 - Infection / death rate
 - Need for hospital beds and equipment
 - Duration of pandemic rate of disease
- Projections
 - We are not China but we mirror Italy

Public Message

- The coronavirus is coming to you.
- It's coming at an exponential speed: gradually, and then suddenly.
- It's a matter of days. Maybe a week or two.

- When it does, your healthcare system will be overwhelmed.
- Your fellow citizens will be treated in the hallways.

- Exhausted healthcare workers will break down. Some will die.
- They will have to decide which patient gets the oxygen and which one dies.

- The only way to prevent this is social distancing today. **Not tomorrow. Today.**
- That means keeping as many people home as possible, starting now.

February 1 through February 28, 2020

ACD.Net	Telephones 3 offices	2,222.00
AFLAC	Payroll Deduction	1,440.54
Alerus Financial (Retirement)	Payroll Deduction	590.00
Amazon	Computer, AAA & Office Supplies 7 Invoices	524.63
Amazon	CSHCS Clients - 2	609.90
Arcadia Health Services	Care Management	43.24
Armstrong Health Care	WIC / AAA Contractual Consultant	3,421.55
Availity	Eligibility Software - EMR	165.00
Basic Flex Health Plan	Monthly Fee/Renewal	741.60
Blue Cross Blue Shield	Health Insurance	59,279.44
Branch Area Transit Authority	Elderly Transportation Service	3,315.96
Branch County Commission COA	Home & Community Based Services	9,721.29
Branch County Complex	Rent - Coldwater Office	5,694.28
Bronson Hospital	CSHCS Client - Out of Pocket expenses	280.00
CAA of South Central	Home & Community Based Services	19,366.31
Care-N-Assist	Care Management	1,458.64
CDW Government Inc.	Computer Supplies 1 Invoice	179.69
Century Bank	Safety Deposit Box Rental	40.00
Century Bank Basic Flex Health Plan	Payroll Deduction	1,936.94
Century Bank EFPTS	Federal & Fica Taxes	43,541.98
Century Bank Mers	Forfeiture/Underfunded Pmt.	587,982.33
Century Bank Mers	MERS DB /Retirement	31,369.20
Century Bank State	Michigan Tax	7,156.78
Charter Communications	Sturgis Internet & Phone Line	126.97
Cintas	Rugs & Lab Coats - Cleaning	133.43
City of Coldwater	Water Lab Test	40.00
City Of Three Rivers	Water / Sewage & Lab Testing	72.00
Companion Life Insurance Co.	Life Insurance Premiums	1,006.10
Connect America	Care Management	54.50
Crossroads Health & Home Services	Care Management	1,109.78
CSHCS Clients	Hospital Expense Out of Pocket	129.82
CSHCS Clients	Prescription Out of Pocket	31.73
CSHCS Clients	Transportation Out of Pocket	200.00

February 1 through February 28, 2020

Current Office Solutions	Office Supplies/Copier Charges -8 Invoices	1,638.16
Dr. Vogel	Medical Director - Contractual	4,451.17
GDI	Building Cleaning Expense - HD	2,649.00
GDI	Building Cleaning Expense - TR	1,749.00
GDI	Building Supplies Expense - HD	105.91
GDI	Building Supplies Expense - TR	23.28
GlaxoSmithKline	Medical Supplies 1 Invoice	1,440.60
Hemocue	Medical Supplies	461.00
Hillsdale Board Of Utilities	Building Expense - HD	2,000.23
Hillsdale County Treasurer	Building Labor Expense - HD	60.00
Hillsdale County Treasurer	Building Refuse Expense - HD Months	160.00
Hillsdale County Treasurer	Building Snow/Mow Expense - HD	395.00
Hillsdale County Treasurer	Building Supplies Expense - HD	91.68
Hillsdale Public Health	Rent - Hillsdale Office	7,375.00
Home Care Wellness	Care Management	230.72
Hospital Network Health	Medical Waste Removal	110.00
Indiana Michigan Power	Building Expense - TR	1,081.47
Kalamazoo County Human Service	Ombudsman	500.00
Lab Corp	Lab Fees	50.00
Lee Cornish	Refund - Eval. of Existing System	99.00
Legal Service Of South Central Mi.	Older Adult Legal Assistance	1,270.00
Macks Fire Protection	Fire Extinguisher Inspection Three Rivers	1,810.10
Maleha	Membership - Andriacchi & Frazier	50.00
Maplecrest	Rent - Sturgis Office	590.00
Marana Group	Postage Pick Up Service	142.00
McKesson	Medical Supplies 1 Invoice	87.66
MDHHS Bureau of Laboratories	Lead Testing	46.84
Medical Care Alert	Care Management	59.90
Merck & Company	Medical Supplies 2 Invoices	2,873.24
Mers 5% Alerus Financial DC	Defined Contributions 5% EES	5,391.83
Michigan Public Health	Training - 1 Employees	45.00
Michigan Public Health	Workforce Contract	1,380.15
Michigan State Disbursement Unit	Payroll Deduction	380.22

February 1 through February 28, 2020

National Recoveries Inc.	Payroll Deduction	436.16
Nationwide	Payroll Deduction	3,790.00
Nurse Administrators' Forum	Training - Atwood & Nichols	85.00
Perspective Enterprise	Infant Station Calibration	45.00
Prompt Care	Drug Testing - 3 Employee	227.00
Reserve Account	Postage	3,000.00
Richard Clark	Building Cleaning Expense - CW	1,800.00
Richard Clark	Building Cleaning Expense - Sturgis	325.00
Riley Pumpkin Farm	TR Building Expense - Lawn Care	450.00
Rose Exterminator	Building Maintenance - TR Quarterly	201.00
Schindler Elevator	Building Maintenance - HD	983.84
St Joseph County COA	Home & Community Based Services	33,292.07
St Joseph Trans Authority	Older Adult Transportation	1,707.14
St. Joseph Community Co-op	Care Management	570.40
Staples	Office Supplies -2 Invoices	120.48
State Of Michigan	Approp. Match Dental Clinic	45,801.18
State Of Michigan	Food Licenses Surcharge	593.00
Three Rivers Health	Rent - Dental Clinic	2,775.00
Thurston Woods	Home & Community Based Services	4,097.53
Unemployment Insurance Agency	Unemployment 18/19	7,354.00
Verizon	Cell Phones	743.89
VRI Lifeline Of Michigan	Care Management	788.00
Xmission	Email Provider	241.90
Total Of Invoice List		
		932,211.38

Branch-Hillsdale-St Joseph Community Health Agency

Balance Sheet
As of 2/29/2020

Assets

Cash on Hand	3,240.67
Cash with County Treasurer	2,293,862.63
Community Foundation Grant	309,955.94
Accounts Receivable	125,976.85
Due from Dental DAPP	45,801.18
Due from State	18,004.19
Due from Other Funding Sources	154,486.18
Due from Branch County	53,485.75
Due from Hillsdale County	58,593.50
Prepaid Expenses	122,892.80
Biologic Inventory	<u>84,951.99</u>
Total Assets	<u><u>3,271,251.68</u></u>

Liabilities

Accounts Payable	155,193.14
Payroll Liabilites	101,867.68
Capital Improvements	25,000.00
Deferred Revenue	321,482.46
Deferred Revenue BR	17,828.58
Deferred Revenue HD	19,531.17
Deferred Revenue SJ	25,641.67
Biologics	<u>84,951.99</u>
Total Liabilities	<u><u>751,496.69</u></u>

Net Assets

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

Total Liabilities and Net Assets	<u><u>3,271,251.68</u></u>
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Prior Year Fund Balance Comparison at 2/29/2019:

Operation Fund Balance	\$	327,076.75
Restricted Fund Balance	\$	380,390.61
Designated Fund Balance	\$	<u>434,432.99</u>
Total Fund Balance	\$	<u><u>1,141,900.35</u></u>

Branch-Hillsdale-St Joseph Community Health Agency
Statement of Revenue and Expenditures

Expense by Program - 2/1/2020 - 2/29/2020

Program Code	Program Title	Current Month	Year to Date	Percent	
				Total Budget - Amendment 1	Expended Amend 1
*	010 Agency Support	21,555.90	86,792.26	69,916.00	124.13%
*	024 MERS Pension Underfunded	587,982.33	592,669.04	610,000.00	97.15%
*	345 Lead Testing	1,829.17	12,202.40	20,895.00	58.39%
**	008 Salary & Fringe Payoff	0.00	37,364.98	70,000.00	53.37%
**	032 Emergency Preparedness	13,643.75	68,332.88	133,874.00	51.04%
*	327 Hearing (ELPHS)	7,559.58	41,173.78	84,366.00	48.80%
*	325 CSHCS	18,899.83	89,194.78	196,729.00	45.33%
**	012 Area Agency on Aging	96,933.34	536,829.51	1,200,801.00	44.70%
*	326 Vision (ELPHS)	7,471.12	41,360.79	95,098.00	43.49%
*	321 CHC Tele-A-Health	3,097.49	17,648.30	41,424.00	42.60%
	021 Dental Clinic - Three Rivers	2,775.00	13,875.00	33,300.00	41.66%
	029 Dental Clinic - Hillsdale	922.19	3,322.09	8,000.00	41.52%
	745 Type II Water	6,504.90	34,526.00	83,492.00	41.35%
	108 WIC Breastfeeding	7,573.30	38,675.36	95,825.00	40.36%
	338 Immunization Vaccine Handling	32,812.72	165,425.61	416,027.00	39.76%
	605 General EH Services	2,114.00	11,564.88	29,289.00	39.48%
	714 Onsite Sewage Disposal	25,367.92	138,774.75	351,469.00	39.48%
	721 Drinking Water Supply	25,367.92	138,774.75	351,469.00	39.48%
	109 WIC	75,960.97	391,260.47	996,126.00	39.27%
	341 Infectious Disease	19,656.33	104,581.27	272,814.00	38.33%
	704 Food Service	38,222.50	182,518.08	488,288.00	37.37%
	331 STD	11,217.65	54,810.87	149,117.00	36.75%
	332 HIV Prevention	2,272.91	11,975.23	35,154.00	34.06%
	115 MCH Enabling Women	2,021.39	20,068.94	60,081.00	33.40%
	138 Immunization IAP	42,392.85	245,124.87	739,402.00	33.15%
	014 VOCA	12,995.12	63,047.87	205,743.00	30.64%
	329 MCH Enabling Children	1,338.40	10,963.27	39,034.00	28.08%
	101 Workforce Development	4,220.74	11,605.08	50,182.00	23.12%
	107 Medicaid Outreach	6,308.54	36,194.44	171,920.00	21.05%
#	230 Medical Marijuana HD	1,042.55	2,322.72	17,093.00	13.58%
#	722 PFAS Response	158.28	572.43	4,816.00	11.88%
#	275 Medical Marijuana SJ	528.01	709.38	10,922.00	6.49%
#	212 Medical Marijuana BR	1,073.48	1,523.00	25,961.00	5.86%
	023 Capital Expenditures	0.00	0.00	25,000.00	0.00%
	035 Vector Borne Disease	0.00	0.00	24,387.00	0.00%
	112 CSHCS Medicaid Outreach	0.00	0.00	55,119.00	0.00%
		<u>1,081,820.18</u>	<u>3,205,785.08</u>	<u>7,263,133.00</u>	<u>44.14%</u>

The Agency is currently 2.48% over budget.

*5/12 Months = 41.66%

**4/9 Months = 55.55%

**9-Month Program

Budget Not Approved

Programs Over Budget as of 2/29/2020

Over budget due to indirect costs not being spread at the budgeted rate because other programs are under budget for salary/fringe. Indirect rate will need to be amended at the next budget amendment. Over budget in consulting fees (strategic planning) and employee training (grant writing) - will adjust in amended budget, 50% payment for casualty insurance payment, postage machine refill and envelopes for recalls, spread as postage/envelopes used. Program will fall back in line with budget as FY progresses

RU 010:
124.13%

RU 024:
97.15%

Over budget due to one-time MERS payment. Program will fall back in line with budget as FY progresses.

RU 345:
58.39%

Over budget due to increase lead case management referrals - will monitor and adjust in amended budget

RU 008:
53.37%

Over budget due to annual Sick Time Payout. Program will fall back in line with budget as FY progresses.

RU 032:
51.04%

9 Month Program - within budget 55.55%

RU 327:
48.80%

9 Month Program - within budget 55.55%

RU 325:
45.33%

Budget for RU 325 must be totally expended before expenses can be charged to RU 112. When looking at these 2 budgets together as one, the program is actual under spent at 35%.

RU 012:
44.70%

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.

RU 326:
43.49%

9 Month Program - within budget 55.55%

RU 321:
42.60%

Over budget due to increase in staff time in program - will monitor.

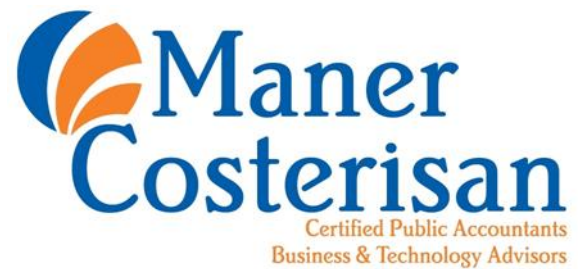
BHSJ Community Health Agency
 Schedule of Cash Receipts and Disbursements
 August 31st 2019 thru
 January 31st 2020

Plus: Cash Receipts	\$	463,313.80
Less: Cash Disbursements For Payroll/AP	\$	(544,913.77)
8/31/2019 Cash Balance		\$ 2,566,889.17
<hr/>		
Plus: Cash Receipts	\$	566,895.86
Less: Cash Disbursements For Payroll/AP	\$	(489,215.25)
9/30/2019 Cash Balance		\$ 2,644,569.78
<hr/>		
Plus: Cash Receipts	\$	626,443.53
Less: Cash Disbursements For Payroll/AP	\$	(497,659.75)
10/31/2019 Cash Balance		\$ 2,773,353.56
<hr/>		
Plus: Cash Receipts	\$	324,732.73
Less: Cash Disbursements For Payroll/AP	\$	(851,819.49)
11/30/2019 Cash Balance		\$ 2,246,266.80
<hr/>		
Plus: Cash Receipts	\$	1,186,074.50
Less: Cash Disbursements For Payroll/AP	\$	(562,760.11)
12/31/2019 Cash Balance		\$ 2,869,581.19
<hr/>		
Plus: Cash Receipts	\$	952,886.58
Less: Cash Disbursements For Payroll/AP	\$	(541,221.21)
1/31/2020 Cash Balance		\$ 3,281,246.56

Branch-Hillsdale-St. Joseph Community Health Agency
Year Ended September 30, 2019

Audit Presentation
March 26, 2020

Presented by:
Dane M. Porter, CPA
Senior Manager



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, 2019**

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash	\$ 2,650,202
Accounts receivable	274,847
Due from other governmental units - Federal/State	660,494
Prepays	94,182
Inventories	<u>117,241</u>
Total current assets	<u>3,796,966</u>
Noncurrent assets	
Capital assets, net of accumulated depreciation	<u>160,911</u>
TOTAL ASSETS	3,957,877
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pension	1,463,462
LIABILITIES	
Current liabilities	
Accounts payable	486,138
Accrued wages	82,797
Other accrued liabilities	41,054
Unearned revenue	199,720
Current portion of compensated absences	<u>135,455</u>
Total current liabilities	<u>945,164</u>
Noncurrent liabilities	
Net pension liability	2,937,727
Noncurrent portion of compensated absences	<u>270,909</u>
Total noncurrent liabilities	<u>3,208,636</u>
TOTAL LIABILITIES	4,153,800
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pension	<u>209,893</u>
NET POSITION	
Investment in capital assets	160,911
Unrestricted	<u>896,735</u>
TOTAL NET POSITION	<u><u>\$ 1,057,646</u></u>

Current Ratio
4.02

Positive Unrestricted
Net Position

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2019**

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Position</u>
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
Personal health	\$ 3,205,189	\$ 962,253	\$ 3,572,765	\$ 1,329,829
Environmental health	1,211,849	521,766	541,372	(148,711)
Community health	151,564	137,930	66,879	53,245
Aging services	1,409,831	-	1,410,315	484
Administration	636,460	36,916	172,245	(427,299)
	<u>\$ 6,614,893</u>	<u>\$ 1,658,865</u>	<u>\$ 5,763,576</u>	
Total governmental activities				807,548
General revenues				
County appropriations - regular				749,897
Miscellaneous				50,114
Interest				16,036
				<u>816,047</u>
Total general revenues				
Change in net position				<u>1,623,595</u>
Net position, beginning of the year				<u>(565,949)</u>
Net position, end of the year				<u>\$ 1,057,646</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
GOVERNMENTAL FUND
BALANCE SHEET
SEPTEMBER 30, 2019**

ASSETS		
Cash	\$ 2,650,202	
Accounts receivable	274,847	
Due from other governmental units - Federal/State	660,494	
Prepays	94,182	
Inventories	117,241	
	<u>117,241</u>	
TOTAL ASSETS	\$ 3,796,966	
	<u><u>3,796,966</u></u>	
LIABILITIES		
Accounts payable	\$ 486,138	
Accrued wages	82,797	
Other accrued liabilities	41,054	
Unearned revenue	199,720	
	<u>199,720</u>	
TOTAL LIABILITIES	809,709	
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	627,558	
FUND BALANCE		
Nonspendable	94,182	
Assigned for vacation and sick leave	406,364	
Unassigned	1,859,153	
	<u>1,859,153</u>	
TOTAL FUND BALANCE	2,359,699	
	<u><u>2,359,699</u></u>	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 3,796,966	
	<u><u>3,796,966</u></u>	

**"Unrestricted"
Available for
Spending**

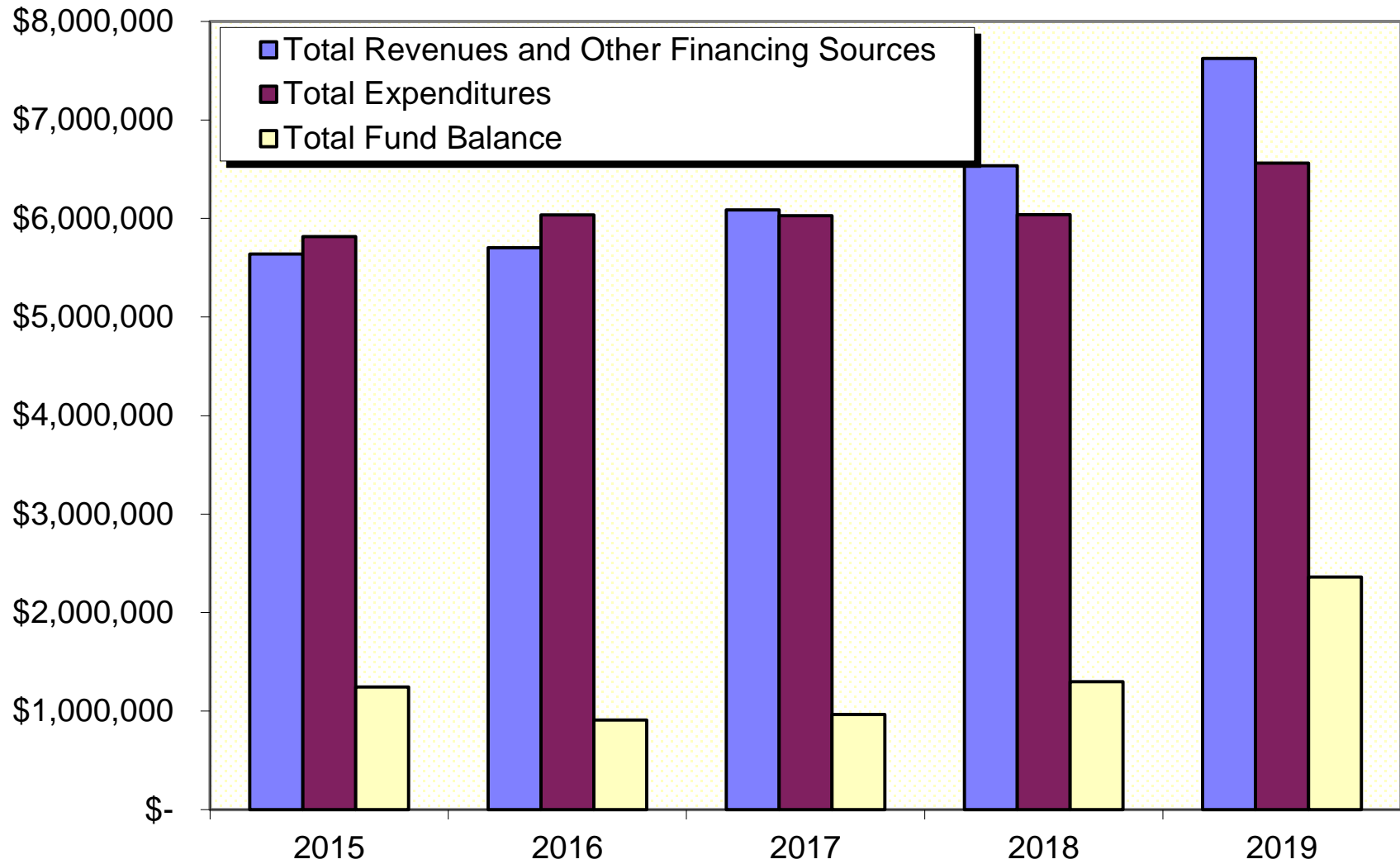
406,364
1,859,153

Unrestricted Fund Balance/Expenditures
\$2,265,517/\$6,561,186 =
34%

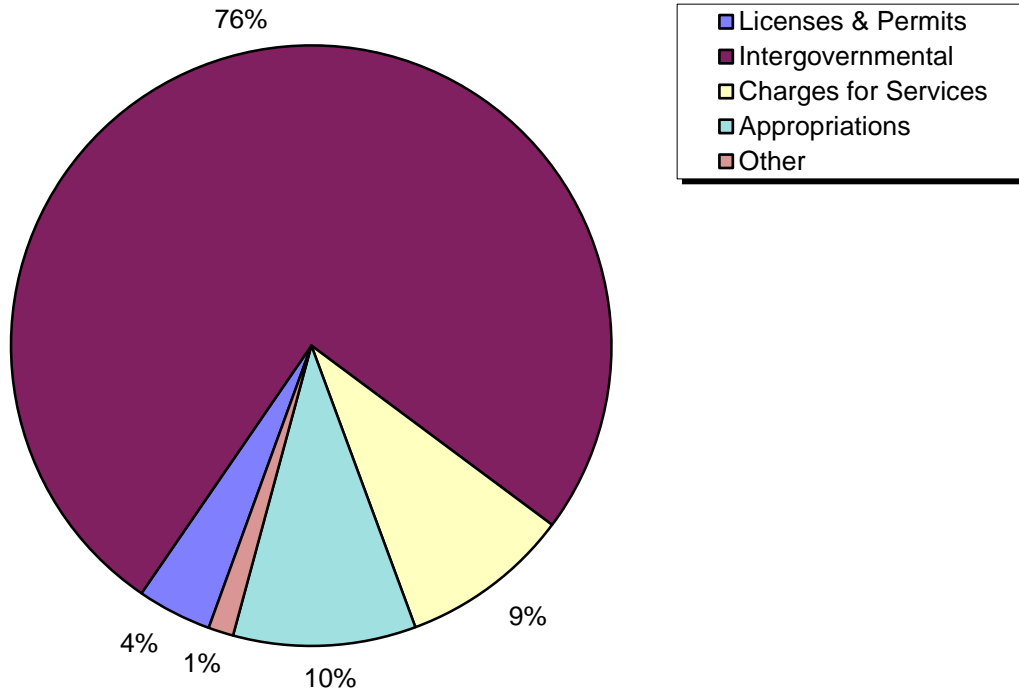
**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED SEPTEMBER 30, 2019**

REVENUES		
Licenses and permits		\$ 304,838
Intergovernmental		
Federal/State		5,703,486
Local		60,090
County appropriations		749,897
Charges for services		700,460
Interest and rents		52,932
Other		<u>50,114</u>
TOTAL REVENUES	Increase of ~16.6%	<u>7,621,817</u>
EXPENDITURES		
Current		
Salaries and wages		2,503,660
Fringe benefits		1,386,989
Supplies and materials		850,582
Contractual		1,049,429
Communications		61,655
Travel and training		152,844
Insurance		39,112
Repairs and maintenance		253,350
Building and equipment lease and rentals		199,157
Printing and advertising		21,645
Postage		17,533
Other		<u>25,230</u>
TOTAL EXPENDITURES	Increase of ~8.6%	<u>6,561,186</u>
EXCESS OF REVENUES OVER EXPENDITURES	Added to fund balance (added \$56,161 in PY)	<u>1,060,631</u>
Fund balance, beginning of year		<u>1,299,068</u>
Fund balance, end of year		<u><u>\$ 2,359,699</u></u>

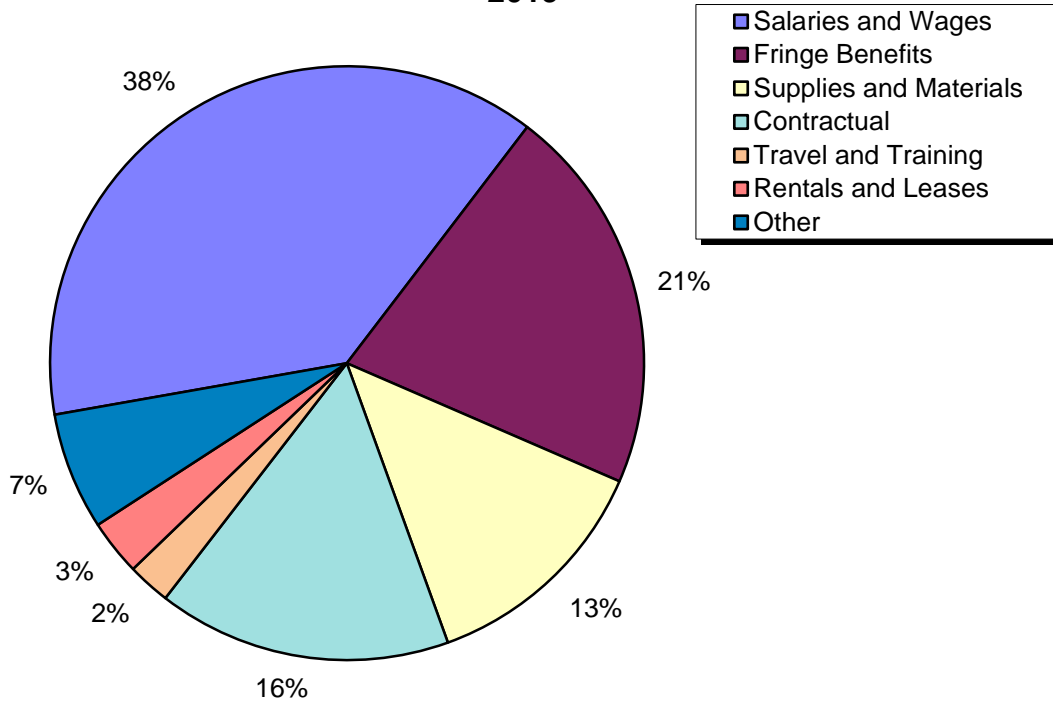
Branch-Hillsdale-St. Joseph Community Health Agency Total Revenues, Expenditures, and Fund Balance



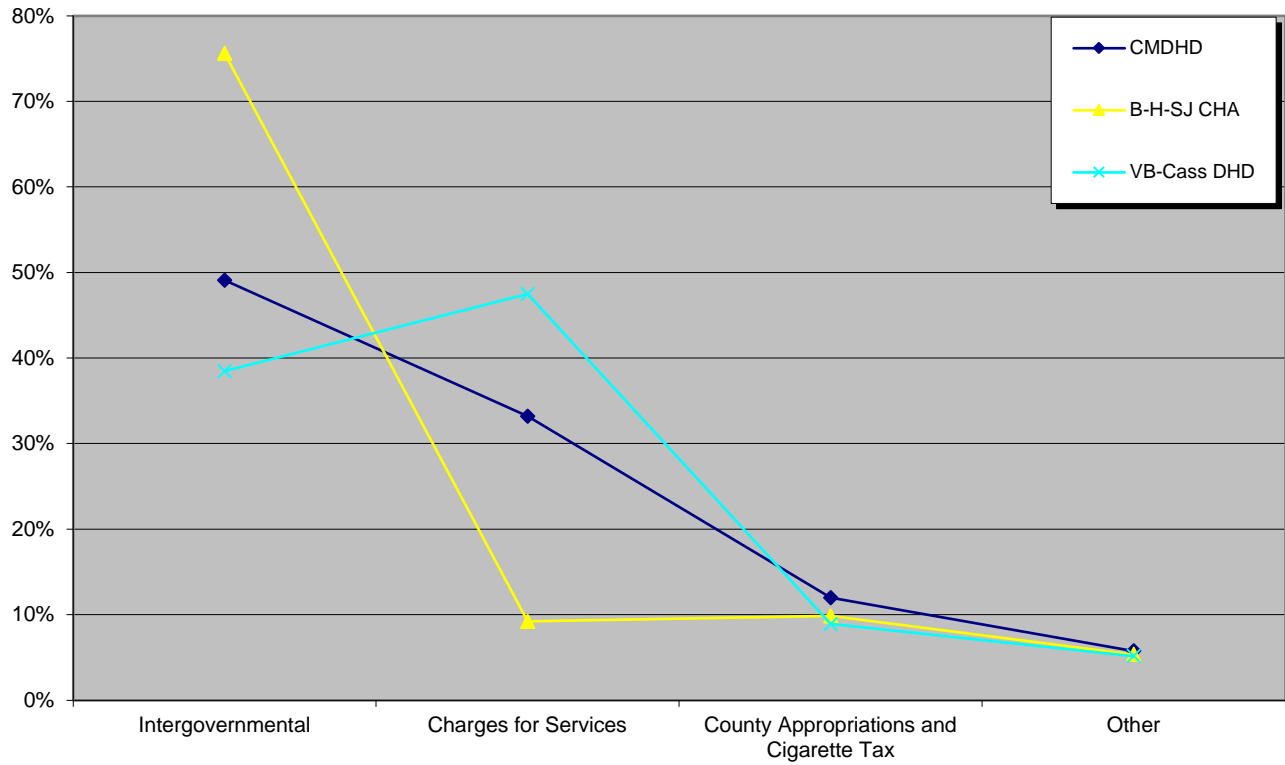
**Branch-Hillsdale-St. Joseph Community Health Agency
Total Revenues
2019**



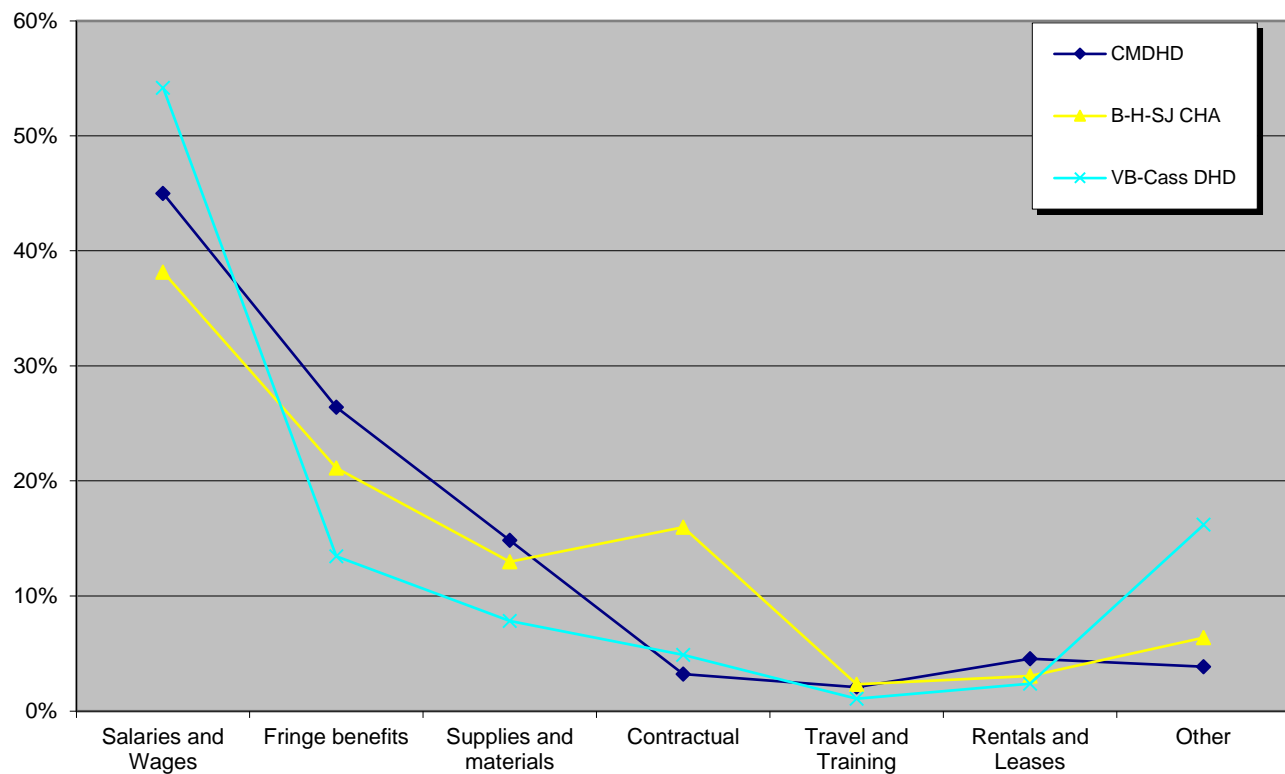
**Branch-Hillsdale-St. Joseph Community Health Agency
Total Expenditures
2019**



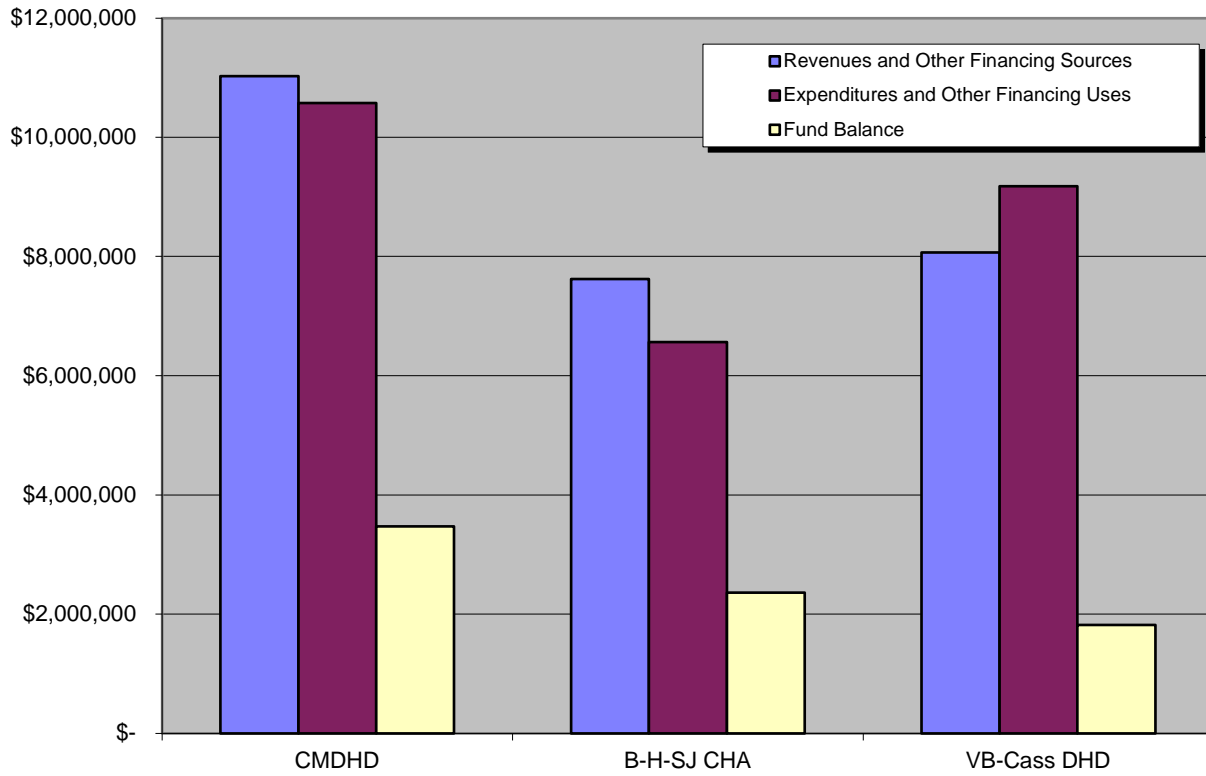
**District Health Department Comparisons
Revenues and Other Financing Sources
Year Ended September 30, 2019**



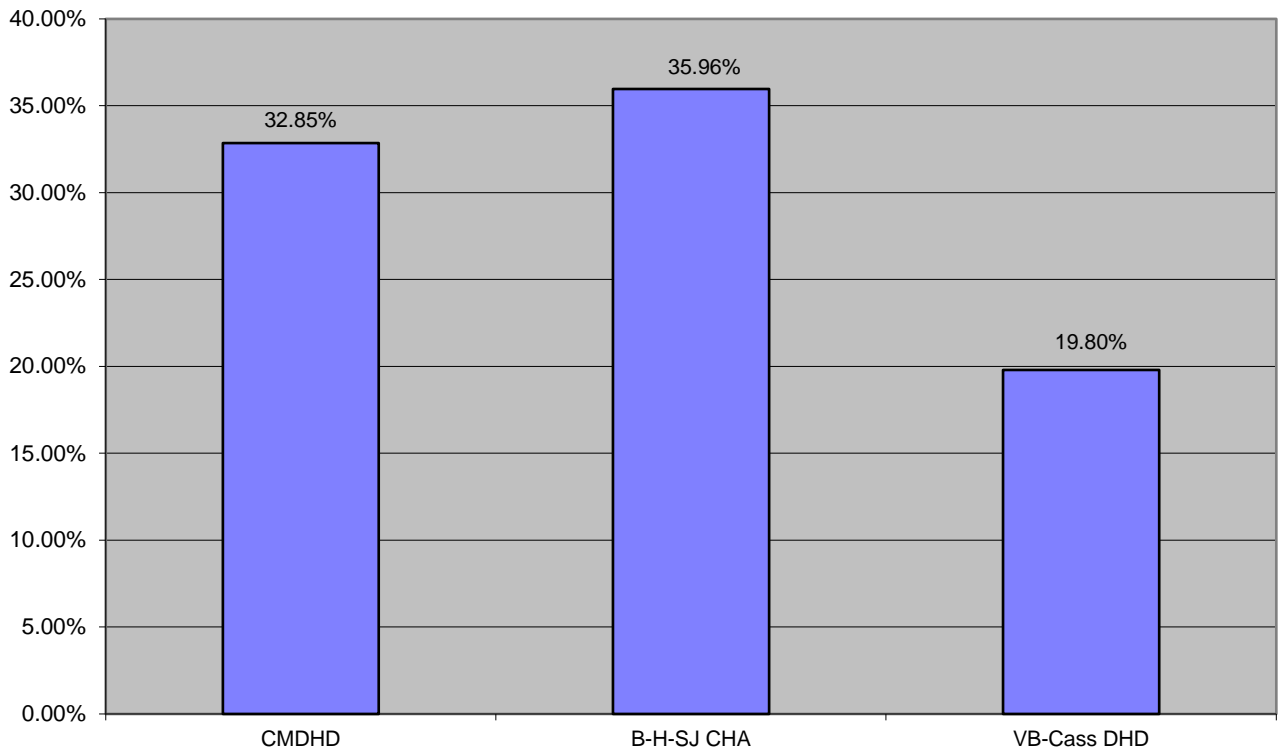
**District Health Department Comparisons
Expenditures and Other Financing Uses
Year Ended September 30, 2019**



**District Health Department Comparisons
Total Revenues, Expenditures, and Fund Balances
Year Ended September 30, 2019**



**Total Fund Balance as a Percentage of Expenditures
September 30, 2019**



**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2019**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	_____	Yes	<u> X </u>	None reported
Noncompliance material to financial statements noted?	_____	Yes	<u> X </u>	No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	_____	Yes	<u> X </u>	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 X No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.069	Public Health Emergency Preparedness
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ Yes X 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 18, 2020

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, 2019. 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 9, 2020. 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 2019. 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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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 18, 2020.

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,

Maney 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, 2019

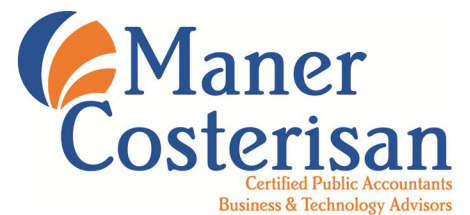


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INDEPENDENT AUDITOR'S REPORT

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, 2019, 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, 2019, 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 18, 2020, 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.

Maney Costeiran PC

March 18, 2020

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

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, 2019. 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, 2019, by \$1,057,646 at the government-wide level. Unrestricted net position was \$896,735 at September 30, 2019.
- The Agency's total net position increased \$1,623,595 as a result of this year's operations.
- As of September 30, 2019, the Agency's governmental fund reported an ending fund balance of \$2,359,699, an increase of \$1,060,631.
- As of September 30, 2019, the unassigned fund balance was \$1,859,153, or approximately 28% 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, 2019.

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 2018/2019. 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 16-29 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 30-34. Other supplementary information concerning support services and expenditures of federal awards can be found on pages 35-49 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 \$1,057,646. A comparative analysis of net position as of September 30, 2019 and 2018 are presented below:

	<u>2019</u>	<u>2018</u>
Current assets	\$ 3,796,966	\$ 1,761,846
Capital assets	<u>160,911</u>	<u>205,452</u>
Total assets	3,957,877	1,967,298
Deferred outflows of resources related to pension	1,463,462	452,093
Current liabilities	945,164	573,089
Noncurrent liabilities	<u>3,208,636</u>	<u>2,035,468</u>
Total liabilities	4,153,800	2,608,557
Deferred inflows of resources related to pension	<u>209,893</u>	<u>376,783</u>
Net position		
Net investment in capital assets	160,911	205,452
Unrestricted	<u>896,735</u>	<u>(771,401)</u>
Total net position	<u>\$ 1,057,646</u>	<u>\$ (565,949)</u>

Unrestricted net position (the part of net position that can be used to finance day to day operations) increased by \$1,668,136. This is within our desired range.

The following table shows the changes in net position as of September 30, 2019 and 2018.

	<u>2019</u>	<u>2018</u>
Program revenues		
Charges for services	\$ 1,658,865	\$ 1,036,654
Grants and contributions	5,763,576	4,505,798
General revenues		
County appropriations	749,897	728,250
Miscellaneous	50,114	241,423
Interest	<u>16,036</u>	<u>6,010</u>
Total revenues	8,238,488	6,518,135
Program expenses	<u>6,614,893</u>	<u>6,304,263</u>
Change in net position	<u>\$ 1,623,595</u>	<u>\$ 213,872</u>

During the year charges for services increased by \$622,211 and grants and contributions increased \$1,257,778 due to receipt of Medicaid cost based reimbursement received for fiscal years 2017, 2018, and 2019. We will continue to collaborate with local health providers and using them as a resource to find new funding.

Total expenses increased approximately \$310,630 or 5% 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 \$2,359,699, an increase of \$1,060,631 in comparison with the prior year. Of this total, \$94,182 is considered nonspendable as it is for prepaid expenditures. There has been \$406,364 assigned for vacation and sick leave. The unassigned fund balance at September 30, 2019, was \$1,859,153.

As a measure of the governmental fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents approximately 28% 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 approximately 4% primarily due to maintenance costs and supplies and materials. We continue downsizing in staff and cross training them for other programs instead of replacing staff that left the Agency.

Capital Asset and Debt Administration

Capital Assets: The Branch-Hillsdale-St. Joseph Community Health Agency's investment in capital assets as of September 30, 2019, amounts to \$160,911 (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, 2019, amounted to \$406,364 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, 2020 will be an uncertain year as the Nation is dealing 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 2020. The Agency will advocate for an increase in local county appropriations every year. The Agency started receiving 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 2020 in Vectorborne Surveillance, Hepatitis A Response, Medical Marihuana 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:

Rebecca A. Burns, M.P.H., R.S.
Health Officer
Branch-Hillsdale-St. Joseph Community Health Agency
570 Marshall Road
Coldwater, MI 49036
Office: 517-279-9561, ext. 148
Fax: 517-278-2923
E-mail: burnsr@bhsj.org

BASIC FINANCIAL STATEMENTS

BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Governmental Activities
ASSETS	
Current assets	
Cash	\$ 2,650,202
Accounts receivable	274,847
Due from other governmental units - Federal/State	660,494
Prepays	94,182
Inventories	117,241
Total current assets	3,796,966
Noncurrent assets	
Capital assets, net of accumulated depreciation	160,911
TOTAL ASSETS	3,957,877
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pension	1,463,462
LIABILITIES	
Current liabilities	
Accounts payable	486,138
Accrued wages	82,797
Other accrued liabilities	41,054
Unearned revenue	199,720
Current portion of compensated absences	135,455
Total current liabilities	945,164
Noncurrent liabilities	
Net pension liability	2,937,727
Noncurrent portion of compensated absences	270,909
Total noncurrent liabilities	3,208,636
TOTAL LIABILITIES	4,153,800
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pension	209,893
NET POSITION	
Investment in capital assets	160,911
Unrestricted	896,735
TOTAL NET POSITION	\$ 1,057,646

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2019**

<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	\$ 3,205,189	\$ 962,253	\$ 3,572,765	\$ 1,329,829
Environmental health	1,211,849	521,766	541,372	(148,711)
Community health	151,564	137,930	66,879	53,245
Aging services	1,409,831	-	1,410,315	484
Administration	636,460	36,916	172,245	(427,299)
Total governmental activities	<u>\$ 6,614,893</u>	<u>\$ 1,658,865</u>	<u>\$ 5,763,576</u>	807,548
General revenues				
County appropriations - regular				749,897
Miscellaneous				50,114
Interest				<u>16,036</u>
Total general revenues				<u>816,047</u>
Change in net position				1,623,595
Net position, beginning of the year				<u>(565,949)</u>
Net position, end of the year				<u>\$ 1,057,646</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
GOVERNMENTAL FUND
BALANCE SHEET
SEPTEMBER 30, 2019**

ASSETS	
Cash	\$ 2,650,202
Accounts receivable	274,847
Due from other governmental units - Federal/State	660,494
Prepays	94,182
Inventories	<u>117,241</u>
TOTAL ASSETS	<u><u>\$ 3,796,966</u></u>
 LIABILITIES	
Accounts payable	\$ 486,138
Accrued wages	82,797
Other accrued liabilities	41,054
Unearned revenue	<u>199,720</u>
TOTAL LIABILITIES	809,709
 DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue	627,558
 FUND BALANCE	
Nonspendable	94,182
Assigned for vacation and sick leave	406,364
Unassigned	<u>1,859,153</u>
TOTAL FUND BALANCE	<u>2,359,699</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	 <u><u>\$ 3,796,966</u></u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE
SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

Total fund balance - governmental fund \$ 2,359,699

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>(1,044,597)</u>	
Capital assets, net		160,911

Various amounts due for services rendered are not expected to be collected within 60 days of year end and are not available to pay for current expenditures.	627,558
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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	1,463,462	
Deferred inflows of resources related to pension	<u>(209,893)</u>	
		1,253,569

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	(2,937,727)	
Compensated absences	<u>(406,364)</u>	
		<u>(3,344,091)</u>

Net position of governmental activities \$ 1,057,646

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED SEPTEMBER 30, 2019**

REVENUES	
Licenses and permits	\$ 304,838
Intergovernmental	
Federal/State	5,703,486
Local	60,090
County appropriations	749,897
Charges for services	700,460
Interest and rents	52,932
Other	<u>50,114</u>
 TOTAL REVENUES	 7,621,817
EXPENDITURES	
Current	
Salaries and wages	2,503,660
Fringe benefits	1,386,989
Supplies and materials	850,582
Contractual	1,049,429
Communications	61,655
Travel and training	152,844
Insurance	39,112
Repairs and maintenance	253,350
Building and equipment lease and rentals	199,157
Printing and advertising	21,645
Postage	17,533
Other	<u>25,230</u>
 TOTAL EXPENDITURES	 <u>6,561,186</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 1,060,631
 Fund balance, beginning of year	 <u>1,299,068</u>
 Fund balance, end of year	 <u><u>\$ 2,359,699</u></u>

**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, 2019**

Net change in fund balance - governmental fund \$ 1,060,631

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	(44,541)
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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:

Increase in unavailable revenue	616,671
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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:

(Increase) in net pension liability	(1,144,654)	
(Increase) in accrued compensated absences	(42,771)	
Increase in deferred outflows of resources related to pension	1,011,369	
Decrease in deferred inflows of resources related to pension	166,890	

(9,166)

Change in net position of governmental activities

\$ 1,623,595

**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)**

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.

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

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

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

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.

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.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet 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 reports 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.

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.

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.

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

NOTE 2 - CASH

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.

Deposits

There is a custodial credit risk as it relates to 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, 2019, the carrying amount of the Agency's deposits was \$5,409 and the bank balance was \$542,428. As of September 30, 2019, the Agency's deposits were insured by the Federal Deposit Insurance Corporation for \$338,476. The balance of \$203,952 was uninsured and uncollateralized.

The cash balances reported in the basic financial statements include \$223 in imprest cash and \$2,644,570 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). As of September 30, 2019, the Agency held no investments that would be required to be rated.

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

NOTE 2 - CASH (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.

Custodial Credit Risk

The Agency will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer, by limiting investments to the types of securities authorized by the Board and pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the Agency will do business in accordance with Board approved policy.

NOTE 3 - CAPITAL ASSETS

The following provides a summary of the changes in capital assets for the year ended September 30, 2019:

	Balance Oct. 1, 2018	Additions	Disposals	Balance Sept. 30, 2019
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	(977,333)	(44,541)	-	(1,021,874)
Land improvements	(22,723)	-	-	(22,723)
Total accumulated depreciation	(1,000,056)	(44,541)	-	(1,044,597)
Capital assets, net	\$ 205,452	\$ (44,541)	\$ -	\$ 160,911

Depreciation expense appears on the statement of activities in these governmental functions: Personal Health \$21,561; Environmental Health \$8,015; Community Health \$1,020; Aging Services \$9,484; and Administration \$4,461.

**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, 2019:

	Balance Oct. 1, 2018	Additions	Deletions	Balance Sept. 30, 2019	Amount Due within One Year
Compensated absences	\$ 363,593	\$ 222,688	\$ (179,917)	\$ 406,364	\$ 135,455

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 \$135,455 and a long-term liability of \$270,909 at September 30, 2019. 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 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)

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, 2018, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	61
Inactive employees entitled to but not yet receiving benefits	38
Active employees	<u>40</u>
	<u><u>139</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, 2019, the Agency's average contribution rate was 19% 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, 2018, 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)

Net Pension Liability (continued)

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

<u>Changes in Net Pension Liability</u>	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u> (a)	<u>Plan Fiduciary Net Position</u> (b)	<u>Net Pension Liability</u> (a)-(b)
Balances at December 31, 2017	\$ 14,781,402	\$ 12,988,329	\$ 1,793,073
Changes for the year			
Service cost	188,936	-	188,936
Interest on total pension liability	1,155,642	-	1,155,642
Difference between expected and actual experience	(366,923)	-	(366,923)
Employer contributions	-	304,525	(304,525)
Employee contributions	-	50,404	(50,404)
Net investment income (loss)	-	(497,015)	497,015
Benefit payments, including employee refunds	(860,670)	(860,670)	-
Administrative expense	-	(24,912)	24,912
Other changes	1	-	1
Net changes	<u>116,986</u>	<u>(1,027,668)</u>	<u>1,144,654</u>
Balances at December 31, 2018	<u>\$ 14,898,388</u>	<u>\$ 11,960,661</u>	<u>\$ 2,937,727</u>

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

For the year ended September 30, 2019, the Agency recognized pension expense of \$598,252. The Agency reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences in experience	\$ -	\$ 209,893
Net difference between projected and actual earnings on pension plan investments	907,711	-
Contributions subsequent to the measurement date*	<u>555,751</u>	<u>-</u>
Total	<u>\$ 1,463,462</u>	<u>\$ 209,893</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, 2020.

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

NOTE 5 - RETIREMENT PLANS (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>
2020	\$ 115,328
2021	101,717
2022	177,802
2023	302,971

Actuarial Assumptions

The total pension liability in the December 31, 2018, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.75% in the long-term plus a percentage based on age related scale to reflect merit, longevity, and promotional pay increases.

Investment rate of return: 7.75%, 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.

Discount Rate

The discount rate used to measure the total pension liability is 8%. 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.

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

NOTE 5 - RETIREMENT PLANS (continued)

Projected Cash Flows (continued)

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	55.50%	6.15%
Global Fixed Income	18.50%	1.26%
Real Assets	13.50%	7.22%
Diversifying Strategies	12.50%	5.00%

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 8%, as well as what the Agency's net pension liability would be using a discount rate that is 1% lower (7%) or 1% higher (9%) than the current rate.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	<u>\$ 4,539,236</u>	<u>\$ 2,937,727</u>	<u>\$ 1,573,995</u>

Defined Contribution Plan

As of August 1, 2015, the Agency established a defined contribution retirement 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 \$32,043 for the year ended September 30, 2019. The Agency's employees contributed \$19,226 to the defined contribution plan for the year ended September 30, 2019.

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

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 twenty-year and five-year, noncancelable long-term leases for the Hillsdale and St. Joseph branch offices space, respectively. Rent expense for office space for the year ended September 30, 2019, amounted to \$88,500 and \$6,873 for the Hillsdale and St. Joseph branch offices, respectively.

Future minimum payments are as follows:

<u>Hillsdale</u>	
<u>Year Ending September 30,</u>	<u>Principal</u>
2020	<u>\$ 77,152</u>
<u>St. Joseph</u>	
<u>Year Ending September 30,</u>	<u>Principal</u>
2020	\$ 7,080
2021	<u>7,440</u>
	<u>\$ 14,520</u>

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

NOTE 8 - DETAILS OF FUND BALANCE CLASSIFICATIONS

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, established fund balance classifications that 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 under this standard:

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.

Fund Balance Classification Policies and Procedures

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.

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

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.

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 2020-2021 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
GENERAL OPERATING FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ 288,130	\$ 295,030	\$ 304,838	\$ 9,808
Intergovernmental				
Federal/State	4,325,765	4,556,301	5,703,486	1,147,185
Local	51,918	61,504	60,090	(1,414)
County appropriations	624,475	625,843	749,897	124,054
Charges for services	647,518	629,423	700,460	71,037
Interest and rents	44,896	47,896	52,932	5,036
Other	195,480	184,778	50,114	(134,664)
TOTAL REVENUES	6,178,182	6,400,775	7,621,817	1,221,042
EXPENDITURES				
Current				
Salaries and wages	2,500,248	2,551,822	2,503,660	48,162
Fringe benefits	1,158,796	1,104,797	1,386,989	(282,192)
Supplies and materials	749,405	845,252	850,582	(5,330)
Contractual	1,001,343	1,081,628	1,049,429	32,199
Communications	72,100	71,555	61,655	9,900
Travel and training	145,849	158,895	152,844	6,051
Insurance	37,081	39,024	39,112	(88)
Repairs and maintenance	237,411	279,223	253,350	25,873
Building and equipment lease and rentals	199,308	199,472	199,157	315
Printing and advertising	9,050	25,159	21,645	3,514
Postage	26,620	22,465	17,533	4,932
Other	40,971	21,483	25,230	(3,747)
TOTAL EXPENDITURES	6,178,182	6,400,775	6,561,186	(160,411)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	1,060,631	1,060,631
Fund balance, beginning of year	1,299,068	1,299,068	1,299,068	-
Fund balance, end of year	<u>\$ 1,299,068</u>	<u>\$ 1,299,068</u>	<u>\$ 2,359,699</u>	<u>\$ 1,060,631</u>

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

	2018	2017	2016	2015	2014
Total Pension Liability					
Service cost	\$ 188,936	\$ 194,225	\$ 221,881	\$ 260,139	\$ 257,464
Interest	1,155,642	1,122,384	1,096,375	1,008,656	929,021
Difference between expected and actual experience	(366,923)	(79,298)	(233,076)	80,642	-
Changes of assumptions	-	-	-	814,056	-
Benefit payments, including employee refunds	(860,670)	(777,188)	(715,313)	(616,270)	(590,701)
Other	1	-	1	(1)	29,031
Net Change in Total Pension Liability	116,986	460,123	369,868	1,547,222	624,815
Total Pension Liability, beginning	<u>14,781,402</u>	<u>14,321,279</u>	<u>13,951,411</u>	<u>12,404,189</u>	<u>11,779,374</u>
Total Pension Liability, ending	<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	\$ 304,525	\$ 266,448	\$ 226,464	\$ 219,053	\$ 181,018
Contributions - employee	50,404	55,364	64,400	85,602	71,723
Net investment income (loss)	(497,015)	1,559,362	1,251,034	(173,001)	708,740
Benefit payments, including employee refunds	(860,670)	(777,188)	(715,313)	(616,270)	(590,701)
Administrative expense	(24,912)	(24,713)	(24,706)	(25,331)	(25,997)
Net Change in Plan Fiduciary Net Position	(1,027,668)	1,079,273	801,879	(509,947)	344,783
Plan Fiduciary Net Position, beginning	<u>12,988,329</u>	<u>11,909,056</u>	<u>11,107,177</u>	<u>11,617,124</u>	<u>11,272,341</u>
Plan Fiduciary Net Position, ending	<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>\$ 2,937,727</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	80%	88%	83%	80%	94%
Covered employee payroll	\$ 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 employee payroll	176%	104%	122%	118%	33%

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

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

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
 NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
 YEAR ENDED SEPTEMBER 30, 2019**

NOTE 1 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Michigan Public Act 621 of 1978, Section 18 and 19, as amended, provides that a local governmental unit not incur expenditures in excess of the amounts appropriated. The Department's budgeted expenditures in the General Operating Fund have been adopted and are maintained at the functional classification level. The approved budget of the Agency has been adopted at the total expenditure level. During the year ended September 30, 2019, the Agency incurred expenditures in excess of the amounts appropriated as follows:

	<u>Amounts Appropriated</u>	<u>Amounts Expended</u>	<u>Variance</u>
Total expenditures	\$ 6,400,775	\$ 6,561,186	\$ 160,411

NOTE 2 - EMPLOYEE RETIREMENT PLAN

Changes of benefits terms: There were no changes of benefit terms during plan year 2018.

Changes in assumptions: There were no changes of assumptions during plan year 2018.

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, 2019

	<u>Title III-B</u>	<u>Title III-C1</u>	<u>Title III-C2</u>	<u>Title III-D</u>
EXPENDITURES				
Personal care	\$ 7,650	\$ -	\$ -	\$ -
Homemaker	7,651	-	-	-
Chore services	4,500	-	-	-
Home delivered meals	-	-	93,503	-
Adult day care	-	-	-	-
Care management	25,775	-	-	-
Respite care	-	-	-	-
Case coordination and support	-	-	-	-
Congregate meals	-	114,550	-	-
Transportation	35,430	-	-	-
Legal assistance	9,000	-	-	-
Caregiver Support Group	-	-	-	-
Caregiver Training	-	-	-	-
Assistive devices and technologies	-	-	-	-
Information and assistance	22,540	-	-	-
Home repair	2,600	-	-	-
Disease prevention and health promotion	-	-	-	9,067
Program development	23,100	-	-	-
Ombudsman	2,000	-	-	-
Medication management	-	-	-	-
Administration	-	-	-	-
Community living support services - RSD	934	-	-	-
Other	2,500	-	-	-
	<u>\$ 143,680</u>	<u>\$ 114,550</u>	<u>\$ 93,503</u>	<u>\$ 9,067</u>
TOTAL EXPENDITURES	\$ 143,680	\$ 114,550	\$ 93,503	\$ 9,067

(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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,859
-	-	-	-	-	36,853
-	-	-	-	-	-
-	-	116,937	-	-	-
-	-	-	-	-	-
29,630	-	-	-	1,231	-
8,984	-	-	-	-	15,076
5,591	-	-	-	6,953	-
-	-	22,129	-	-	-
4,085	-	-	-	-	-
-	-	-	-	-	-
3,618	-	-	-	-	-
3,617	-	-	-	-	-
-	-	-	-	-	9,003
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	7,142
-	46,258	-	-	-	-
-	-	-	-	-	-
-	-	-	68,077	-	-
<u>\$ 55,525</u>	<u>\$ 46,258</u>	<u>\$ 139,066</u>	<u>\$ 68,077</u>	<u>\$ 8,184</u>	<u>\$ 145,933</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, 2019**

	State Congregate Meals	State Home Delivered Meals	State Alternative Care	Merit Award Trust Fund Respite
EXPENDITURES				
Personal care	\$ -	\$ -	\$ 16,118	\$ -
Homemaker	-	-	16,118	-
Chore services	-	-	-	-
Home delivered meals	-	137,046	-	-
Adult day care	-	-	-	21,100
Care management	-	-	-	-
Respite care	-	-	-	2,171
Case coordination and support	-	-	-	-
Congregate meals	2,742	-	-	-
Transportation	-	-	-	10,959
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	\$ 2,742	\$ 137,046	\$ 32,236	\$ 34,230

<u>State Respite Care</u>	<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
11,391	-	-	-	-	-
-	-	-	80,228	-	-
30,416	3,212	-	-	-	-
-	-	-	-	-	-
-	1,011	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,385	-	7,869	418
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 41,807</u>	<u>\$ 4,223</u>	<u>\$ 3,385</u>	<u>\$ 80,228</u>	<u>\$ 7,869</u>	<u>\$ 418</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, 2019**

	State Aging New Services	Total
EXPENDITURES		
Personal care	\$ -	\$ 101,627
Homemaker	-	60,622
Chore services	-	4,500
Home delivered meals	-	347,486
Adult day care	-	32,491
Care management	12,763	149,627
Respite care	-	59,859
Case coordination and support	-	12,544
Congregate meals	-	139,421
Transportation	-	51,485
Legal assistance	-	9,000
Caregiver Support Group	-	3,618
Caregiver Training	-	3,617
Assistive devices and technologies	-	9,003
Information and assistance	-	22,540
Home repair	-	2,600
Disease prevention and health promotion	-	9,067
Program development	-	23,100
Ombudsman	-	2,000
Medication management	-	7,142
Administration	-	57,930
Community living support services - RSD	-	934
Other	-	70,577
	\$ 12,763	\$ 1,180,790
TOTAL EXPENDITURES		

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2019**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Expenditures</u>
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 ^(a)		
FY 18-19 Resident Services		192MI003W1003	\$ 894,164
FY 18-19 Breastfeeding		192MI003W1003	28,566
FY 18-19 Breastfeeding		172MI013W5003	32,720
FY 18-19 Breastfeeding		182MI003W5003	<u>19,636</u>
			975,086
U.S. DEPARTMENT OF JUSTICE			
Passed through Michigan Department of Health and Human Services			
Crime Victim Assistance	16.575		
FY 18-19 VOCA		E20192683-00	169,435
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Passed through Michigan Department of Environment, Great Lakes, and Energy			
State Drinking Water Revolving Loan Fund Program	66.468		
FY 18-19 Standard/Operator Assistance		FS975487-17	9,479
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
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 18-19		N/A	9,067
Title III-B Special Programs for the Aging (Grants for Supportive Services and Senior Centers)	93.044 ^(b)		
FY 18-19 Administration		N/A	13,415
FY 18-19 Regular		N/A	<u>143,680</u>
			157,095
Title III-C Special Programs for the Aging (Nutrition Services)	93.045 ^(b)		
FY 18-19 Administration		N/A	26,367
FY 18-19 Nutrition Congregate		N/A	114,550
FY 18-19 Nutrition Home Delivered Meals		N/A	<u>93,503</u>
			234,420
National Family Caregiver Support	93.052		
FY 18-19 Administration		N/A	6,476
FY 18-19 Regular		N/A	<u>55,525</u>
			62,001
Nutrition Services Incentive Program	93.053 ^(b)		
FY 18-19 Administration		N/A	139,066
Medical Assistance Program	93.778		
FY 18-19 Aging		N/A	68,077

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
YEAR ENDED SEPTEMBER 30, 2019**

Federal Grantor/Pass Through Grantor/Program Title	CFDA Number	Pass-Through Grantor Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)			
Passed through Michigan Department of Health and Human Services			
Medical Assistance Program			
FY 18-19 Medicaid Outreach	93.778	2005MI5ADM	\$ 40,616
FY 18-19 CSHCS Medicaid Outreach		2005MI5ADM	8,839
FY 18-19 CSHCS Elevated Blood Lead Case Management		1905M15MAP	5,644
FY 18-19 CSHCS Outreach and Advocacy		1905MI5ADM	<u>116,729</u>
			171,828
Public Health Emergency Preparedness			
FY 17-18	93.069 ^(a)	NU90TP921906	98,656
FY 18-19		NU90TP922062	<u>30,306</u>
			128,962
Immunization Grants			
FY 18-19 Vaccine Supply	93.268	NH23IP000752	356,505
FY 18-19 Immunization Fixed Fees		NH23IP000752	9,800
FY 18-19 Immunization Fixed Fees		NH23IP922635	1,650
FY 18-19 IAP		NH23IP000752	53,847
FY 18-19 IAP		NH23IP922635	<u>17,949</u>
			439,751
National State Based Tobacco Control Programs			
Local Tobacco Reduction	93.305	NU58DP006000	25,000
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			
Epidemiology and Laboratory Capacity	93.323	NU50CK000369	19,763
Maternal and Child Health Services Block Grant			
FY 18-19 Public Health Functions and Infrastructure - MCH	93.994	B0432550	19,105
FY 18-19 Enabling Services Women - MCH		B0432550	46,863
FY 18-19 Enabling Services Children - MCH		B0432550	<u>27,074</u>
			93,042
Preventative Health Services			
Local Health Department (LHD) Sharing Support	93.991	NB010T009214	<u>44,135</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,592,207</u>
TOTAL FEDERAL AWARD EXPENDITURES			<u>\$ 2,746,207</u>
			(c)

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED SEPTEMBER 30, 2019**

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) - (c) 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) The following reconciles the federal revenues reported in the September 30, 2019, 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)	\$ 5,703,486
Plus: Difference between vaccines administered (revenue per financial statements) and vaccines received (expenditures per SEFA and instructions from grantor agency)	33,290
Less: Portions of grant funding considered "State" funding	<u>(2,990,569)</u>
Federal award expenditures	<u><u>\$ 2,746,207</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, 2019, 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 18, 2020.

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) to determine the 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 determination of financial statement amounts. 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.

Manes Costeiran PC

March 18, 2020

**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, 2019. 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, 2019.

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.

Maney Costeiran PC

March 18, 2020

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2019**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X 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 X No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.069	Public Health Emergency Preparedness
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ Yes X 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, 2019**

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.

				Yearly Cost	Cost/Year	Cost/Month
				per sq/ft		
current space	969 Sq Ft					
	Currently in Year 3 of a 5					
	year lease	Year 1	July 1, 17-18	6.81	6,598.89	549.91
		Year 2	July 1, 18-19	7.02	6,802.38	566.87
		Year 3	July 1, 19-20	7.30	7,073.70	589.48
		Year 4	July 1, 20-21	7.30	7,073.70	589.48
		Year 5	July 1, 21-22	7.68	7,441.92	620.16
		Year 6	July 1, 22-23	8.00	7,752.00	646.00
		Year 7	July 1, 23-24	8.00	7,752.00	646.00
		Year 8	July 1, 24-25	8.00	7,752.00	646.00
	Year 9	July 1, 25-26	8.50	8,236.50	686.38	
	Year 10	July 1, 26-27	8.50	8,236.50	686.38	

				Yearly Cost	Cost/Year	Cost/Month
				per sq/ft		
additional space	629 Sq Ft					
		Year 3	July 1, 19-20	7.30	4,591.70	382.64
		Year 4	July 1, 20-21	7.30	4,591.70	382.64
		Year 5	July 1, 21-22	7.68	4,830.72	402.56
		Year 6	July 1, 22-23	8.00	5,032.00	419.33
		Year 7	July 1, 23-24	8.00	5,032.00	419.33
		Year 8	July 1, 24-25	8.00	5,032.00	419.33
		Year 9	July 1, 25-26	8.50	5,346.50	445.54
	Year 10	July 1, 26-27	8.50	5,346.50	445.54	

				Yearly Cost	Cost/Year	Cost/Month
				per sq/ft		
combined space	1598 Sq Ft					
		Year 3	July 1, 19-20	7.30	11,665.40	972.12
		Year 4	July 1, 20-21	7.30	11,665.40	972.12
		Year 5	July 1, 21-22	7.68	12,272.64	1,022.72
		Year 6	July 1, 22-23	8.00	12,784.00	1,065.33
		Year 7	July 1, 23-24	8.00	12,784.00	1,065.33
		Year 8	July 1, 24-25	8.00	12,784.00	1,065.33
		Year 9	July 1, 25-26	8.50	13,583.00	1,131.92
	Year 10	July 1, 26-27	8.50	13,583.00	1,131.92	

Branch-Hillsdale-St. Joseph Community Health Agency
Environmental Public Health Services
Report for the March 26, 2020 Board of Health Meeting
Prepared by Paul Andriacchi R.E.H.S, Director of Environmental Health

Food Service Sanitation

The Executive Order No. 2020-9 from Gov. Whitmer that restricted the use of public accommodations, brought forth a lot of questions from restaurant and bars owners across our counties. I fielded a number of calls from business owners who were upset with the directive and inquired about the potential consequences if they did not comply with the order. The enforcement component of the executive order lies in the hands of the state and local law enforcement agencies. To date we have not received any complaints regarding violations of the order although we were made aware of an event that was scheduled to happen that would have violated the order. We were able to contact the organizers of the event and they voluntarily cancelled the event. At this point our food inspection staff is still conducting inspections of those facilities that are still open for take-out service only but they are taking care to observe social distancing protocols.



Well and Septic

At the time of this writing of this report our field staff continues to conduct business as usual with the issuance of well and septic permits and conducting final inspections. We are going to try and maintain our level of field services as much as possible while also keeping in mind social distancing protocols. Although the EH office is closed to the public but we continue to be able to carry out the processing of applications and permits by phone, email and through regular mail service.

General Programs

The PFAS response activity in Mendon has resulted in the connection of one home in the village limits to the municipal water supply as well as the installation of a water filter in a home that is just outside of the village limit. The public hearing scheduled for March 25 has been postponed due to the corona virus situation. Activity in the White Pigeon PFAS investigation has continued with the sampling of an additional 7 wells, bringing the total to 19. Of the 19 wells tested, 5 of them have come back as not-detected for PFAS, 11 have results of <70 ppt and 3 have results of 70 ppt or above. The three homes with results above 70 ppt have been supplied with bottled water and are being scheduled to have a filter installed. The remaining homes with any detection have also been scheduled to have filters installed. Based on the testing results, EGLE has decided to expand the study area and plan to try and sample an additional 14 wells. The public meeting that was scheduled to discuss the issues at the White Pigeon site was also postponed due to the corona virus concerns.

EH Service Statistics Report

BRANCH - HILLSDALE - ST. JOSEPH COMMUNITY HEALTH AGENCY

ENVIRONMENTAL HEALTH SERVICE REPORT 2019/2020

	FEBRUARY				YTD 2019/2020				YTD 2018/2019			
	BR	HD	SJ	TOTAL	BR	HD	SJ	TOTAL	BR	HD	SJ	TOTAL
WELL/SEWAGE SYSTEM EVAL.	1	1	1	3	4	1	6	11	8	3	7	18
CHANGE OF USE EVALUATIONS - FIELD	1	4	-	5	7	22	9	38	3	11	16	30
CHANGE OF USE EVALUATIONS - OFFICE	4	-	4	8	24	7	13	44	5	4	20	29
ON-SITE SEWAGE DISPOSAL												
PERMITS NEW CONSTRUCTION ISSUED	3	5	6	14	15	21	33	69	25	17	23	65
REPAIR/REPLACEMENT ISSUED	3	1	7	11	20	17	34	71	14	20	44	78
VACANT LAND EVALUATION	-	1	1	2	2	5	7	14	2	2	4	8
PERMITS DENIED	-	-	-	-	-	-	1	1	-	-	-	-
TOTAL	6	7	14	27	38	36	75	155	41	39	71	151
SEWAGE PERMITS INSPECTED	3	-	3	6	31	47	46	124	23	36	59	117
WELL PERMITS ISSUED	7	10	11	28	45	60	100	205	33	44	62	139
WELL PERMITS INSPECTED	2	6	17	25	40	56	106	202	36	47	61	144
FOOD SERVICE INSPECTION												
PERMANENT	18	19	30	67	93	121	148	362	85	82	131	298
NEW OWNER / NEW ESTABLISHMENT	2	1	-	3	5	3	5	13	-	5	8	13
FOLLOW-UP INSPECTION	-	-	1	1	5	1	6	12	11	20	9	40
TEMPORARY	-	2	1	3	2	11	16	29	4	8	15	27
STFU/MOBILE	-	-	-	-	3	1	-	4	-	2	4	6
PLAN REVIEW APPLICATIONS	-	-	-	-	-	2	3	5	2	3	1	6
FOOD COMPLAINTS RECEIVED	-	1	-	1	4	6	5	15	3	5	3	11
FOODBORNE ILLNESS INVESTIGATED	-	-	-	-	1	-	1	2	-	-	-	-
FOOD CLASSES												
MANAGEMENT CERTIFICATION CLASS	n/a	n/a	n/a	-	n/a	n/a	n/a	58	n/a	n/a	n/a	63
FOOD HANDLERS CLASS	n/a	n/a	n/a	-	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	3	4	1	10	10	21	-	6	19	25
SWIMMING POOL INSPECTION	-	1	-	1	1	4	-	5	10	4	-	14
PROPOSED SUBDIVISION REVIEW	-	-	-	-	-	-	-	-	-	-	-	-
SEPTIC TANK CLEANER	-	-	-	-	-	-	-	-	-	-	-	-
DHS LICENSED FACILITY INSP.	-	4	5	9	3	21	16	40	10	12	15	37
COMPLAINT INVESTIGATIONS	-	3	-	3	6	17	12	35	15	5	7	27
LONG TERM MONITORING	-	-	-	-	-	-	-	-	-	-	5	5
BODY ART FACILITY INSPECTIONS	-	2	2	4	2	3	2	7	-	3	2	5

Establishment Inspection Report

For Date Range: 2/1/2020 - 2/29/2020 and Program: Food Service

Name	Location	Date	Inspection Type	# P	# Pf	# P/Pf Fixed During Inspection	# Core
American Axel Cafe	Three Rivers	2/25/2020	Routine	0	0	0	0
AMERICAN LEGION POST 360	READING	2/13/2020	Routine	0	0	0	0
AMERICAN LEGION POST 454	Colon	2/10/2020	Routine	0	0	0	0
AMIGO CENTRE	Sturgis	2/19/2020	Routine	0	0	0	0
APPLEBEE'S	Sturgis	2/5/2020	Routine	0	1	1	1
Blggby Coffee	Three Rivers	2/11/2020	Routine	0	0	0	3
BIGGBY COFFEE #254 V&K CAFE DBA	COLDWATER	2/19/2020	Routine	1	1	0	1
Blue Star Mom's	Litchfield	2/22/2020	Temporary	0	0	0	0
BUNDY HILL DINER LLC	Jerome	2/5/2020	Routine	0	0	0	0
BURGER KING #5055	Three Rivers	2/24/2020	Routine	1	0	0	1
Camp Fort Hill Winter Event		2/15/2020	Temporary	0	0	0	0
Chicken Coop	Constantine	2/14/2020	Routine	0	0	0	0
CITY LIMITS DELI	LITCHFIELD TWP	2/19/2020	Routine	0	0	0	1
COLDWATER BURGER KING #4652	COLDWATER	2/20/2020	Routine	0	0	0	0
COLDWATER CINEMAS	COLDWATER	2/7/2020	Routine	0	0	0	0
COLON CARING KITCHEN	Colon	2/10/2020	Routine	0	0	0	0
COMFORT INN/QUALITY INN	COLDWATER	2/24/2020	Routine	1	2	2	3
Cottage Inn Pizza Silo's	Hillsdale	2/28/2020	Pre-opening/New	0	0	0	0
Cronkhite Beverage Catering	Coldwater	2/15/2020	Pre-opening/New	0	0	0	0
D & S LOUNGE	Pittsford	2/27/2020	Routine	1	0	1	0
ELKS LODGE	COLDWATER	2/18/2020	Routine	0	1	1	2
FAMILY AFFAIR RESTAURANT	MENDON	2/13/2020	Routine	0	0	0	0
FIRST BAPTIST CHURCH	COLDWATER	2/13/2020	Routine	0	0	0	0
Gibby's Bar & Grill	Mendon	2/13/2020	Routine	0	0	0	0
GIRARD UNITED METHODIST CHURCH	COLDWATER	2/4/2020	Routine	0	0	0	0
HAPPY PANTS LLC	HILLSDALE	2/3/2020	Routine	0	0	0	0
HERE'S TO YOU PUB AND GRUB	HILLSDALE	2/5/2020	Routine	1	0	0	1

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Name	Location	Date	Inspection Type	# P	# Pf	# P/Pf Fixed During Inspection	# Core
HILLSDALE HOSPITAL	HILLSDALE	2/25/2020	Routine	0	0	0	0
HILLSDALE TWP FIRE DEPT	HILLSDALE	2/21/2020	Routine	0	0	0	0
HUNGRY HOWIES	COLDWATER	2/7/2020	Routine	0	0	0	0
Jaspere's Pizza	Mendon	2/13/2020	Routine	0	0	0	0
JAYWALKER RESTAURANT	Mottville	2/18/2020	Routine	0	0	0	0
JIMMY JOHN'S	COLDWATER	2/13/2020	Routine	0	0	0	2
JT'S BILLIARDS BAR & GRILL LLC	COLDWATER	2/20/2020	Routine	1	2	3	4
Kelsey Block Brewing Company	Three Rivers	2/27/2020	Routine	0	0	0	0
LIL PEPPI'S PIZZA	SOMERSET CENTER	2/20/2020	Routine	0	0	0	1
Los Tequilas	Coldwater	2/3/2020	Pre-opening/New	0	0	0	2
LOYAL ORDER OF MOOSE 474	Three Rivers	2/27/2020	Routine	0	0	0	0
LUIGI'S PIZZA	LITCHFIELD	2/19/2020	Routine	0	0	0	0
McDonald's JLMAC, LLC	White Pigeon	2/4/2020	Routine	0	0	0	0
MCDONALDS OF BRONSON	BRONSON	2/27/2020	Routine	0	1	0	2
McDONALDS OF THREE RIVERS #2196	Three Rivers	2/24/2020	Follow-Up	0	0	0	3
MEEKS MILL CAFE	Constantine	2/14/2020	Routine	0	0	0	0
MEL'S 50s DINER	UNION CITY	2/4/2020	Routine	1	1	2	4
Mendon United Methodist Church	MENDON	2/13/2020	Routine	0	0	0	0
MIDWAY LANES LLC	COLDWATER	2/20/2020	Routine	1	1	2	1
MR. B'S DAIRY BAR	THREE RIVERS	2/3/2020	Routine	0	0	0	2
NORTH ADAMS UNITED METHODIST CHURCH	North Adams	2/5/2020	Routine	0	0	0	0
Open Door Art Gallery	Sturgis	2/19/2020	Routine	0	0	0	0
PIZZA HUT	COLDWATER	2/7/2020	Routine	1	0	0	0
PRAIRIE LAKE TAVERN	Sturgis	2/19/2020	Routine	0	0	0	0
PROMEDICA - COLDWATER REGIONAL HOSPITAL	COLDWATER	2/20/2020	Routine	0	0	0	0
RED FOX SPORTSMAN CLUB	JONESVILLE	2/5/2020	Routine	0	0	0	0
RIVIERA THEATRE BAR	THREE RIVERS	2/28/2020	Progress Note	0	0	0	0
Rooster's Wing Shack	THREE RIVERS	2/20/2020	Routine	0	0	0	0
ROSALIES ROADHOUSE	Jonesville	2/28/2020	Routine	0	0	0	0

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Name	Location	Date	Inspection Type	# P	# Pf	# P/Pf Fixed During Inspection	# Core
SAMUEL MANCINOS ITALIAN EATERY	White Pigeon	2/18/2020	Routine	0	0	0	1
SILVER SPOONS CATERING	White Pigeon	2/4/2020	Routine	0	0	0	1
SOMERSET BEACH CAMPGROUND	SOMERSET CENTER	2/5/2020	Progress Note	0	0	0	0
SOMERSET CONGREGATIONAL CHURCH	SOMERSET	2/24/2020	Routine	0	0	0	0
SOUTH LANES	Three Rivers	2/27/2020	Routine	1	0	0	0
SPANGLER'S FAMILY RESTAURANT	JAMESVILLE	2/3/2020	Progress Note	0	0	0	0
SPANGLER'S FAMILY RESTAURANT	JAMESVILLE	2/4/2020	Routine	0	0	0	0
SPANGLER'S FAMILY RESTAURANT	JAMESVILLE	2/4/2020	Complaint	0	0	0	0
SPANGLER'S STOCKYARD RESTAURANT	HILLSDALE TWP	2/8/2020	Routine	1	0	1	0
STINGER'S GRILL & BAR	BRONSON	2/27/2020	Routine	1	1	1	3
Taco Bell #32990	Sturgis	2/11/2020	Routine	0	0	0	0
THE IN BETWEEN	Sturgis	2/19/2020	Routine	0	0	0	0
THE SALVATION ARMY	HILLSDALE	2/6/2020	Routine	0	0	0	0
The Saucy Dog's BBQ	JONESVILLE	2/26/2020	Routine	0	0	0	0
THE UDDER SIDE	JONESVILLE	2/7/2020	Progress Note	0	0	0	0
THE UDDER SIDE	JONESVILLE	2/7/2020	Routine	0	0	0	0
Three Rivers Health	Three Rivers	2/11/2020	Routine	0	1	1	0
THURSTON WOODS VILLAGE	Sturgis	2/5/2020	Routine	0	0	0	1
TIP-UP ISLAND	QUINCY	2/7/2020	Routine	0	0	0	0
TOMAHAWK TAVERN	White Pigeon	2/18/2020	Routine	0	0	0	0
UNION CITY UNITED METHODIST CHURCH	UNION CITY	2/4/2020	Routine	0	0	0	0
Waldron Fire Department	Waldron	2/29/2020	Temporary	0	0	0	0
WENDY'S--STURGIS	Sturgis	2/11/2020	Routine	0	0	0	8

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: 2/1/2020 - 2/29/2020 and Program: Food Service

Inspection Type	Count
Complaiht	1
Follow-Up	1
Pre-opening/New	3
Progress Note	4
Routine	67
Temporary	3
Total number of Inspections	79

Inspection Type Count by County

For Date Range: 2/1/2020 - 2/29/2020 and Program: Food Service

County	Inspection Type	Count
Branch	Pre-opening/New	2
	Routine	18
Hillsdale	Complaint	1
	Pre-opening/New	1
	Progress Note	3
	Routine	19
St. Joseph	Temporary	2
	Follow-Up	1
	Progress Note	1
	Routine	30
	Temporary	1
	Total number of inspections	79

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Area
Agency on
Aging (III)
Branch-St. Joseph

March 26, 2020

Director's Report

Updates:

1. The Elder Justice Symposium events have been cancelled due to the Coronavirus-19 outbreak. As of the day we cancelled, there were over 40 people signed up to attend each event. We will work with the guest speakers and local officials to reschedule.

Victim Specialists have been busy making COVID-19 “well-check” telephone calls to connect with all past and current participants. Our goal is to provide support, education and resources to reassure participants about how to remain safe during this public health emergency. We have also seen an increase in referrals over the past month.

2. Our NEW Care Consultants have been BUSY! Not only have they been learning about our agency, the health department, and our local programs & services and partners – they are diligently calling each participant in our Community Living Program to assure their health and well-being during the COVID-19 outbreak. Staff review risk factors, good personal hygiene, preparedness tips for the home and signs and symptoms.

In-person assessments and reassessments have ceased as of March 16th; however, we have brought on three new participants in an effort to continue to address our waiting list. All visits are being conducted via telephone.

Our providers are still delivering meals and a limited amount of supportive services (such as personal care), to a limited number of people. We are still getting calls from individuals who need assistance in the home but we are unable to get services to them because our service providers have implemented waiting lists.

Contracted providers and Purchase of Service vendors have been contacted to assess their need for specialty supplies and personal protective equipment. These lists have been submitted to AASA and to our public health emergency preparedness coordinator.

The Aging & Adult Services Agency and the Michigan Commission on Services to the Aging have issued policy waivers and flexibility with Operating Standards so our work is still compliant while being isolated. As a local network, we have begun tracking our unique efforts to be able to document how we persevered through this emergency. We are hearing that there is a possibility that we may be able to capture emergency funding to reimburse our time and efforts.



Personal Health and Disease Prevention: March 26, 2020

Communicable Disease:

- **Offices have been closed to the public (*some services available by appointment only*)**
 - We have a clerk at each door screening those with appointments or those trying to enter the building
- Implemented COVID-19 call system and triage lines (*8:00 am- 4:00 pm*)
- Implemented on-call staff for evenings
- Implemented call logs and tracking sheets
- Modified our days/hours of operation extending to the weekend (*Saturday & Sunday from 8:00 am to 4:00 pm*)
- Met with Branch, Hillsdale, and Three Rivers hospital staff to align on COVID-19 communications
- Phone call with schools, sent letter, sent resources and materials (prior to the governor's order of closure)
- Phone call with EOC
- Phone call with law enforcement
- Weekly phone calls held by the State of Michigan with all Local Health Departments
- Created resources for schools, nursing homes/LTC facilities, and faith-based organizations
- Supervisors are continuing to communicate with providers on any new information plus guidance
- We have participated in 3 radio/media calls, Facebook Lives with Hillsdale Hospital, and sent out 2 press releases

Immunizations/STD/HIV

- We have limited the services being offered (primary series shots/flu only)
- STD/HIV by appointment only

We will inquire with those who make an appointment for any of our services as to what shots they would need/are due for and provide them.

Women, Infant, and Children (WIC):

- We have limited the services being offered
- Notified current clients of benefit extensions
- Making appointments for new clients or recertified clients
- We continue to see updates from WIC on how we can continue to provide services but also make the necessary changes for everyone's safety.

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

- We have suspended home visits for the time being (we will respond in emergency situations)
- Staff are available for phone calls and consultation
- Our CSHCS staff have been reaching out and connecting with our Amish populations to keep them updated on the latest COVID-19 information and our Governor's orders.

-Kali Nichols, MPH, Personal Health & Disease Prevention Director

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

	Feb-20					YTD 2019/2020					YTD 2018-2019				
	BR	HD	ST	TR	Total	BR	HD	ST	TR	Total	BR	HD	ST	TR	Total
CHILD IMMUNIZATIONS															
# Vaccines Given CHA	160	147	22	101	430	955	865	240	539	2,599	847	849	-	588	2,284
All VFC Doses Given	759	463	-	826	2,048	4,668	3,191	-	5,510	13,369	4,060	3,137	-	6,033	13,230
Waivers	5	4	-	4	13	30	39	1	43	113	34	39	-	34	107
ADULT IMMUNIZATIONS															
# Vaccines Given	111	31	7	79	228	872	346	97	369	1,684	1,000	479	-	767	2,246
All AVP Doses Given	60	2	-	58	120	198	115	-	170	483	222	174	-	350	746
TRAVEL VACCINATIONS															
Branch Office	5	-	-	-	5	9	-	-	-	9	23	-	-	-	23
COMMUNICABLE DISEASE															
TB Tests Done	7	10	-	6	23	54	55	-	22	131	54	91	-	14	159
New LTBI on Rx	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
STD treatments	-	2	-	22	24	2	9	-	45	56	10	11	-	61	82
New STD Investigations	14	13	-	30	57	68	60	-	130	258	72	56	-	124	252
HIV Testing	-	1	-	10	11	-	6	-	22	28	4	8	-	43	55
ENROLLMENTS															
Medicaid & Michild	3	-	-	-	3	13	3	-	9	25	3	-	-	16	19
REFERRAL SERVICE															
MCDC Referrals	17	46	1	13	77	58	209	8	68	343	59	106	7	17	189
MIHP referrals	2	2	15	23	42	29	15	80	96	220	65	-	44	78	187
Hearing Screens															
Pre-school	56	-	-	-	56	79	102	-	168	349	56	135	-	269	460
School Age	260	113	-	392	765	1,088	738	-	1,956	3,782	714	719	-	1,796	3,229
Vision Screens															
Pre-school	70	-	-	-	70	95	86	-	175	356	48	118	-	273	439
School Age	-	272	-	1,136	1,408	3,151	2,076	-	4,310	9,537	2,391	1,981	-	4,349	8,721
Children's Special Health Care Services															
Diagnostics	-	4	-	1	5	9	16	-	1	26	15	27	-	-	42
Assessments-Renewal	16	26	-	34	76	76	81	-	118	275	91	95	-	161	347
Assessments-New	4	5	-	2	11	25	26	-	30	81	22	60	-	27	109

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

February-20	2019-2020				FYTD 2019-2020				2018-19 FYTD			
	BR	HD	SJ	Total	BR	HD	SJ	Total	BR	HD	SJ	Total
	Animal Bite/Rabies potential exposure	2	1	-	3	9	17	1	27	10	28	1
Campylobacter			1	1	4	2	6	12	4	4	2	10
Chicken Pox				-	-	1	-	1	-	4	5	9
Chlamydia	9	12	21	42	45	47	95	187	60	43	95	198
Colds W/O Fever (School Reporting)	148	107	354	609	984	491	1,605	3,080	689	508	917	2,114
CRE Carbapenem Resistant Enterobac.				-	-	1	1	2	-	3	-	3
Cryptosporidiosis				-	2	1	-	3	2	1	1	4
Encephalitis - Primary				-	-	-	-	-	-	-	-	-
Flu Like Disease (School Reporting)	740	526	643	1,909	2,107	1,405	1,724	5,236	813	440	1,298	2,551
GI Illness (School Reporting)	452	337	531	1,320	2,407	1,365	1,812	5,584	2,822	1,424	1,599	5,845
Giardiasis				-	2	2	3	7	-	1	2	3
Gonorrhea	5	1	9	15	21	13	35	69	12	13	36	61
Guillian-Barre Syndrome				-	1	-	-	1	-	-	-	-
H. Influenzae Disease - Inv.				-	-	1	2	3	-	-	-	-
Head Lice (School Reporting)	14	9	60	83	257	105	329	691	179	119	334	632
Hepatitis A				-	1	-	-	1	1	-	-	1
Hepatitis B - Acute				-	-	-	1	1	-	1	-	1
Hepatitis B - Chronic				-	-	1	-	1	-	1	3	4
Hepatitis C - Acute				-	2	-	2	4	-	-	-	-
Hepatitis C - Chronic	3	2	6	11	11	11	22	44	16	16	18	50
Impetigo (School Reporting)	1	-	1	2	7	4	23	34	19	4	25	48
Influenza (School Reporting)	139	483	50	672	354	796	87	1,237	6	13	27	46
Legionellosis				-	-	1	1	2	-	-	-	-
Lyme Disease				-	1	-	5	6	-	-	2	2
Menengitis - Aseptic				-	1	-	-	1	-	1	1	2
Menengitis - Bacterial				-	-	-	-	-	-	-	-	-
Meningococcal Disease				-	-	-	-	-	-	-	-	-
Mononucleosis (School Reporting)	-	2	6	8	8	12	20	40	40	7	7	54
Mycobacterium - Other			2	2	-	3	3	6	2	1	1	4
Norovirus				-	-	-	-	-	-	5	-	5
Pertussis		-	1	1	-	1	2	3	3	1	-	4
Pink Eye (School Reporting)	18	10	49	77	125	72	174	371	89	61	111	261
Q Fever				-	-	-	1	1	-	-	-	-
Salmonellosis		2		2	2	4	2	8	4	2	1	7
Scabies	-	-	-	-	44	2	4	50	4	5	18	27

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

February-20

	2019-2020				FYTD 2019-2020				2018-19 FYTD			
	BR	HD	SJ	Total	BR	HD	SJ	Total	BR	HD	SJ	Total
Shiga Toxin-prod. (STEC)				-	2	3	2	7	1	1	-	2
Shingles	2	1		3	2	1	-	3	-	-	-	-
Strep Invasive Gp A	1	1	2	4	3	3	3	9	1	1	1	3
Strep Pneumonia Inv Ds.			1	1	3	2	2	7	1	5	2	8
Strep Throat (School Reporting)	128	75	119	322	390	296	423	1,109	390	229	245	864
Syphilis - Primary				-	-	-	-	-	-	-	-	-
Syphilis To Be Determined				-	2	-	-	2	-	-	1	1
VZ Infection, Unspecified				-	1	1	2	4	-	-	1	1

WIC PARTICIPATION 2019-2020

