

**BOARD OF HEALTH – FINANCE COMMITTEE**

**Agenda for January 10, 2022 at 2:30 PM**

Meeting Location: Branch County Courthouse, Commissioner’s Meeting Room,  
31 Division St., Coldwater, MI

1. Call to Order
  - a. Roll Call
2. Public Comment
3. New Business
  - a. 2021/2022 Budget Amendment\*
  - b. MCDC Dentist Incentive
  - c. Prelim Governance Letter for Audit\*
4. Public Comment
5. Adjournment

**BRANCH-HILLSDALE-ST.JOSEPH  
COMMUNITY HEALTH AGENCY**

**FISCAL YEAR 2021-2022**

**Budget Amendment #1**

**January 10, 2022**

**BRANCH-HILLSDALE-ST. JOSEPH  
COMMUNITY HEALTH AGENCY  
OCTOBER 2021- SEPTEMBER 2022  
Amend #1 Budget - 1/10/2022**

**TOTAL REVENUES**

STATE/FED	ELPHS	COUNTY APPROP	FEES OTHER	AMEND #1 BUDGET	DIFFERENCE	ORIGINAL BUDGET
\$ 5,602,883	\$ 1,061,220	\$ 768,181	\$ 1,264,542	\$ 8,696,826	\$ 387,585	\$ 8,309,241
64.4%	12.2%	8.8%	14.5%			

**OTHER:**

Salary/Fringe Payoff 008			\$ 80,000	\$ 80,000	\$ 10,000	\$ 70,000
Capital Improvements 023	\$ -	\$ -	\$ 138,000	\$ 138,000	\$ 15,000.00	\$ 123,000
MERS Pension Underfunded 024		\$ 22,590	\$ 22,000	\$ 44,590	\$ 0.00	\$ 44,590
Dental Clinic - St. Joseph Co. 021	\$ -	\$ -	\$ 33,300	\$ 33,300	\$ 0.00	\$ 33,300
Dental Clinic - Hillsdale Co. 029	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 4,000.00	\$ 8,000
<b>TOTAL OTHER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,590</b>	<b>\$ 147,300</b>	<b>\$ 307,890</b>	<b>\$ 278,890</b>

**CORE SUPPORT SERVICES:**

General Administration 010	\$ -	\$ -	\$ -	\$ 25,749	\$ 25,749	\$ 501.00	\$ 25,248
Area Agency on Aging 012	\$ 1,261,651	\$ -	\$ -	\$ 91,076	\$ 1,352,727	\$ 136,820.00	\$ 1,215,907
VOCA 014	\$ 205,743	\$ -	\$ -	\$ -	\$ 205,743	(\$10,036.00)	\$ 215,779
Emergency Preparedness 032	\$ 130,536	\$ -	\$ 33,112	\$ -	\$ 163,648	\$ 1,781.00	\$ 161,867
<b>TOTAL CORE SUPPORT</b>	<b>\$ 1,597,930</b>	<b>\$ -</b>	<b>\$ 33,112</b>	<b>\$ 116,825</b>	<b>\$ 1,747,867</b>	<b>\$ 129,066.00</b>	<b>\$ 1,618,801</b>

**PREVENTION SERVICES:**

Medicaid Enrollment (OR) 107	\$ 9,313	\$ -	\$ 9,313	\$ -	\$ 18,626	(\$15,054.00)	\$ 33,680
WIC Breastfeeding 108	\$ 89,014	\$ -	\$ 27,863	\$ -	\$ 116,877	(\$10,668.00)	\$ 127,545
WIC - Women, Infants, & Chil 109	\$ 908,156	\$ -	\$ 48,608	\$ 11,000	\$ 967,764	(\$36,037.00)	\$ 1,003,801
CSHCS Medicaid Outreach 112	\$ 25,035	\$ -	\$ 47,816	\$ -	\$ 72,851	(\$1,794.00)	\$ 74,645
MCH Enabling Women 115	\$ 55,375	\$ -	\$ 531	\$ -	\$ 55,906	(\$9,416.00)	\$ 65,322
Immunization IAP (Private) 138	\$ 662,074	\$ -	\$ -	\$ 176,250	\$ 838,324	(\$40,434.00)	\$ 878,758
Dental Outreach 185				\$ 65,067	\$ 65,067	\$ 65,067.00	\$ -
Children's Special Health Car 325	\$ 182,729	\$ -	\$ -	\$ -	\$ 182,729	(\$4,000.00)	\$ 186,729
School Vision 326	\$ 21,800	\$ 48,509	\$ 8,760	\$ 20,000	\$ 99,069	(\$9,331.00)	\$ 108,400
School Hearing 327	\$ 21,600	\$ 48,509	\$ 8,735	\$ 20,000	\$ 98,844	(\$8,381.00)	\$ 107,225
MCH Enabling Children 329	\$ 39,034	\$ -	\$ 505	\$ -	\$ 39,539	(\$3,503.00)	\$ 43,042
STD Prevention & Control 331	\$ -	\$ 98,026	\$ 45,886	\$ 800	\$ 144,712	(\$853.00)	\$ 145,565
HIV Prevention & Control 332	\$ 20,000	\$ -	\$ 18,115	\$ -	\$ 38,115	(\$5,422.00)	\$ 43,537
Immunization Vaccine Handlin 338	\$ 83,814	\$ 165,117	\$ 97	\$ 50,400	\$ 299,428	(\$34,182.00)	\$ 333,610
Infectious Disease 341	\$ 5,666	\$ 196,652	\$ 821	\$ 84,000	\$ 287,139	\$ 6,440.00	\$ 280,699
Lead Testing 345	\$ 15,650	\$ -	\$ 9,961	\$ -	\$ 25,611	(\$840.00)	\$ 26,451
ELC Infection Prevention 351	\$ 90,000	\$ -	\$ 728	\$ -	\$ 90,728	(\$756.00)	\$ 91,484
Epi Lab Contact Tracing, CI, 352	\$ 516,095	\$ -	\$ 151,527	\$ -	\$ 667,622	\$ 137,226.00	\$ 530,396
CDC COVID Immz 363	\$ 784,102	\$ -	\$ 4,155	\$ -	\$ 788,257	(\$12,689.00)	\$ 800,946
CSHCS Vaccine 371	\$ 14,007	\$ -	\$ 140	\$ -	\$ 14,147	\$ 14,147.00	\$ -
AAA COVID Vaccine 374	\$ 16,983	\$ -	\$ 180	\$ -	\$ 17,163	\$ 17,163.00	\$ -
<b>TOTAL PREVENTION</b>	<b>\$ 3,560,447</b>	<b>\$ 556,813</b>	<b>\$ 383,741</b>	<b>\$ 427,517</b>	<b>\$ 4,928,518</b>	<b>\$ 46,683.00</b>	<b>\$ 4,881,835</b>

**HEALTH PROMOTION:**

Workforce Development 101	\$ 48,535	\$ -	\$ 695	\$ -	\$ 49,230	(\$3,274.00)	\$ 52,504
Carseat 201	\$ -	\$ -	\$ 25,889	\$ -	\$ 25,889	(\$708.00)	\$ 26,597
Community Stabilization (Ma 200	\$ 84,881	\$ -	\$ -	\$ -	\$ 84,881	\$ 27,436.00	\$ 57,445
Medical Marihuana BR 212	\$ 22,176	\$ -	\$ 201	\$ -	\$ 22,377	\$ 22,377.00	\$ -
Medical Marihuana HD 230	\$ 12,966	\$ -	\$ 193	\$ -	\$ 13,159	\$ 13,159.00	\$ -
Medical Marihuana SJ 275	\$ 7,744	\$ -	\$ 119	\$ -	\$ 7,863	\$ 7,863.00	\$ -
HRSA RCORP 400	\$ 85,995	\$ -	\$ -	\$ -	\$ 85,995	\$ 85,995.00	\$ -
Grant Writing 405	\$ 3,002	\$ -	\$ -	\$ -	\$ 3,002	\$ 3,002.00	\$ -
Tel-A-Health, Coldwater 321	\$ -	\$ -	\$ 4,984	\$ 36,000	\$ 40,984	\$ 4,057.00	\$ 36,927
<b>TOTAL HEALTH PROMOTION</b>	<b>\$ 265,299</b>	<b>\$ -</b>	<b>\$ 32,081</b>	<b>\$ 36,000</b>	<b>\$ 333,380</b>	<b>\$ 159,907.00</b>	<b>\$ 173,473</b>

**ENVIRONMENTAL HEALTH PROTECTION**

Vector Borne Disease Surveil 035	\$ 27,000	\$ -	\$ 5,414	\$ -	\$ 32,414	(\$853.00)	\$ 33,267
General Environmental Health 605	\$ 11,888	\$ -	\$ 11,513	\$ 14,700	\$ 38,101	\$ 739.00	\$ 37,362
Food Protection 704	\$ 55,000	\$ 159,151	\$ 37,561	\$ 234,000	\$ 485,712	\$ 4,296.00	\$ 481,416
Onsite Sewage 714	\$ 23,600	\$ 182,499	\$ 24,664	\$ 131,200	\$ 361,963	\$ 7,022.00	\$ 354,941
Drinking Water Supply 721	\$ 1,400	\$ 162,757	\$ 40,806	\$ 157,000	\$ 361,963	\$ 7,022.00	\$ 354,941
PFAS - Mendon 722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ -
PFAS - White Pigeon 723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ -
Type II Water 745	\$ 60,319	\$ -	\$ 38,699	\$ -	\$ 99,018	\$ 4,703.00	\$ 94,315
<b>TOTAL ENVIRONMENTAL HEALTH</b>	<b>\$ 179,207</b>	<b>\$ 504,407</b>	<b>\$ 158,657</b>	<b>\$ 536,900</b>	<b>\$ 1,379,171</b>	<b>\$ 22,929</b>	<b>\$ 1,356,242</b>

**Total Amend #1 Budget Revenues** \$ 8,696,826

**Total Original Budget Revenues** \$ 8,309,241

**Difference** \$ 387,585

**TOTAL LOCAL DOLLARS TO AGENCY FY 2021-22**  
**\$ 768,181.00**

BRANCH-HILLSDALE-ST. JOSEPH  
COMMUNITY HEALTH AGENCY  
OCTOBER 2021- SEPTEMBER 2022  
Amend #1 Budget - 1/10/2022

**TOTAL EXPENSES**

	Prior Year Actual (2020-2021)	Original Budget 2021-22	Amendment #1 Budget 2021-22	DIFFERENCE
	\$ 8,461,328	\$ 8,309,241	\$ 8,696,826	\$ 387,585
<b>OTHER:</b>				
Salary/Fringe Payoff	\$ 78,688	\$ 70,000	\$ 80,000	10,000
Capital Improvements	\$ 213,232	\$ 123,000	\$ 138,000	15,000
MERS Pension Underfunded	\$ 860,141	\$ 44,590	\$ 44,590	0
Dental Clinic - St. Joseph Co.	\$ 33,300	\$ 33,300	\$ 33,300	0
Dental Clinic - Hillsdale Co.	\$ 8,048	\$ 8,000	\$ 12,000	4,000
<b>TOTAL OTHER</b>	<b>\$ 1,193,409</b>	<b>\$ 278,890</b>	<b>\$ 307,890</b>	<b>\$ 29,000</b>
<b>CORE SUPPORT SERVICES:</b>				
General Administration	\$ 26,466	\$ 25,248	\$ 25,749	501
Area Agency on Aging	\$ 1,265,156	\$ 1,215,907	\$ 1,352,727	136,820
VOCA	\$ 131,984	\$ 215,779	\$ 205,743	(10,036)
Emergency Preparedness	\$ 144,749	\$ 161,867	\$ 163,648	1,781
<b>TOTAL CORE SUPPORT</b>	<b>\$ 1,568,356</b>	<b>\$ 1,618,801</b>	<b>\$ 1,747,867</b>	<b>\$ 129,066</b>
<b>PREVENTION SERVICES:</b>				
Medicaid Outreach	\$ 11,582	\$ 33,680	\$ 18,626	(15,054)
WIC - Breastfeeding	\$ 84,407	\$ 127,545	\$ 116,877	(10,668)
WIC - Women, Infants, & Children	\$ 759,734	\$ 1,003,801	\$ 967,764	(36,037)
CSHCS Medicaid Outreach	\$ 22,505	\$ 74,645	\$ 72,851	(1,794)
MCH Enabling Women	\$ 34,594	\$ 65,322	\$ 55,906	(9,416)
Dental Outreach	\$ -	\$ -	\$ 65,067	65,067
Immunization Clinics	\$ 459,010	\$ 878,758	\$ 838,324	(40,434)
Immunization/Vaccine Handling	\$ 290,906	\$ 333,610	\$ 299,428	(34,182)
Children's Special Health Care Services	\$ 183,779	\$ 186,729	\$ 182,729	(4,000)
School Vision & Hearing Clinics	\$ 159,421	\$ 215,625	\$ 197,913	(17,712)
MCH Enabling Children	\$ 28,789	\$ 43,042	\$ 39,539	(3,503)
STD Prevention & Control	\$ 122,088	\$ 145,565	\$ 144,712	(853)
HIV Prevention & Control	\$ 20,627	\$ 43,537	\$ 38,115	(5,422)
Infectious Disease	\$ 238,870	\$ 280,699	\$ 287,139	6,440
Lead Testing	\$ 22,064	\$ 26,451	\$ 25,611	(840)
CSHCS Vaccine	\$ -	\$ -	\$ 14,147	14,147
AAA COVID Vaccine	\$ -	\$ -	\$ 17,163	17,163
COVID-19 Response	\$ 192,595	\$ -	\$ -	0
ELC Infection Prevention	\$ 76,002	\$ 91,484	\$ 90,728	(756)
Epi Lab Contact Tracing, CI, TC, VM, WA Sr	\$ 594,878	\$ 530,396	\$ 667,622	137,226
CRF Contact Tracing	\$ 324,621	\$ -	\$ -	0
CRF Testing	\$ 151,681	\$ -	\$ -	0
CRF Immunizations	\$ 34,863	\$ -	\$ -	0
COVID-19 Immz Influenza	\$ -	\$ -	\$ -	0
COVID-19 Immunization	\$ 120,696	\$ -	\$ -	0
CDC COVID-19 Immz	\$ 331,375	\$ 800,946	\$ 788,257	(12,689)
ELC Contact Tracing and Wraparound	\$ -	\$ -	\$ -	0
<b>TOTAL PREVENTION</b>	<b>\$ 4,265,085</b>	<b>\$ 4,881,835</b>	<b>\$ 4,928,518</b>	<b>\$ 46,683</b>
<b>HEALTH PROMOTION:</b>				
Workforce Development	\$ 36,901	\$ 52,504	\$ 49,230	(3,274)
Car seat	\$ 13,261	\$ 26,597	\$ 25,889	(708)
Community Stabilization (Marketing)	\$ 27,792	\$ 57,445	\$ 84,881	27,436
Medical Marihuana BR	\$ 18,104	\$ -	\$ 22,377	22,377
Medical Marihuana HD	\$ 11,086	\$ -	\$ 13,159	13,159
Medical Marihuana SJ	\$ 6,592	\$ -	\$ 7,863	7,863
HRSA RCOBP	\$ 111,653	\$ -	\$ 85,995	85,995
Grant Writing	\$ -	\$ -	\$ 3,002	3,002
Tel-A-Health	\$ 29,439	\$ 36,927	\$ 40,984	4,057
<b>TOTAL HEALTH PROMOTION</b>	<b>\$ 254,827</b>	<b>\$ 173,473</b>	<b>\$ 333,380</b>	<b>\$ 159,907</b>
<b>ENVIRONMENTAL HEALTH PROTECTION</b>				
Vector Borne	\$ 21,895	\$ 33,267	\$ 32,414	(853)
General Environmental Health	\$ 30,816	\$ 37,362	\$ 38,101	739
Food Protection	\$ 390,290	\$ 481,416	\$ 485,712	4,296
Onsite Sewage	\$ 323,892	\$ 354,941	\$ 361,963	7,022
Drinking Water Supply	\$ 323,892	\$ 354,941	\$ 361,963	7,022
PFAS - Mendon	\$ 54	\$ -	\$ -	0
PFAS - White Pigeon	\$ 4,963	\$ -	\$ -	0
Type II Water	\$ 83,848	\$ 94,315	\$ 99,018	4,703
<b>TOTAL ENVIRONMENTAL HEALTH</b>	<b>\$ 1,179,651</b>	<b>\$ 1,356,242</b>	<b>\$ 1,379,171</b>	<b>\$ (22,929)</b>















**Annual Budget**

**for  
Comprehensive Local Health Services**

Local Agency Branch-Hillsdale-St. Joseph CHA Budget Amendment #1 10/1/2021 - 9/30/2022		
	745	
	TYPE II	GRAND
	WATER	TOTAL
<b>PROGRAM EXPENSES</b>		
1. SALARIES & WAGES	46,108	3,551,316
2. FRINGE BENEFITS	26,922	1,703,286
3. CAP EXP FOR EQUIP & FAC		138,000
4. CONTRACTUAL (SUBCONTRACTS)		937,816
5. SUPPLIES & MATERIALS	1,525	449,695
6. TRAVEL	2,000	160,961
7. COMMUNICATION	500	101,875
8. COUNTY/CITY CENTRAL SERVICES		-
9. SPACE COSTS		239,083
SPACE ALLOCATION	695	7,679
10. ALL OTHERS (ADP & MISC.)	550	1,407,116
<b>TOTAL PROGRAM EXPENSES</b>	<b>78,301</b>	<b>8,696,827</b>
1. INDIRECT COST	20,718	0
28.36857%		-
2. COST ALLOCATION PLAN/OTHER		-
COMMUNITY HEALTH SERVICES		0
PREVENTION SERVICES		-
IMMUNIZATION DISTRIBUTION		-
CSHCS DISTRIBUTION		-
ENVIRONMENTAL HEALTH		-
<b>TOTAL INDIRECT COST</b>	<b>20,718</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>99,018</b>	<b>8,696,827</b>
<b>SOURCE OF FUNDS</b>		
1. FEES & COLLECTIONS - 1ST & 2ND PARTY		592,740
2. FEES & COLLECTIONS - 3RD PARTY		303,150
		895,890
3. FED/STATE FUNDING (NON-MDHHS)	60,319	1,693,482
4. FEDERAL MEDICAID COST BASED REIMB.		395,835
5. FEDERALLY PROVIDED VACCINES		300,000
6. FEDERAL MEDICAID OUTREACH		34,349
		2,423,665
7. REQUIRED MATCH - LOCAL		47,402
8. LOCAL - NON ELPHS		32,504
9. LOCAL - NON ELPHS		25,672
10. LOCAL - NON ELPHS		81,300
11. OTHER - NON ELPHS		229,176
		368,652
12. MDHHS NON COMPREHENSIVE		-
13. MDHHS COMPREHENSIVE		2,862,926
		2,862,926
14. ELPHS MDHHS HEARING		48,509
15. ELPHS MDHHS VISION		48,509
16. ELPHS MDHHS OTHER		459,795
17. ELPHS FOOD		159,151
18. ELPHS PRIVATE/TYPER III WATER		162,757
19. ELPHS ON-SITE WASTEWATER TREATMENT		182,499
		1,061,220
20. MCH FUNDING		94,409
21. LOCAL - COUNTY APPROPRIATIONS	38,699	720,779
22. INKIND MATCH		
23. MDHHS FIXED UNIT RATE		79,000
MDHHS LOCAL COMM STABLIZATION		142,883
<b>TOTAL SOURCE OF FUNDS</b>	<b>99,018</b>	<b>8,696,826</b>
	-	0
USE OF DESIGNATED FUND BALANCE		-
USE OF FUND BALANCE		

895,890	Fees
768,181	Local Approp
6,664,103	State/Federal
368,652	Other
-	Designated Fund Balance

**8,696,826 Total Revenues**

768,181.00 Agency FY County Approp.

0.00 Under (OVER) County FY Allocations



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☎ 517.323.7500

📠 517.323.6346

January 5, 2022

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

We are engaged to audit the financial statements of the governmental activities and the major fund of the Branch-Hillsdale-St. Joseph Community Health Agency for the year ended September 30, 2021. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards*, and the Uniform Guidance

As stated in our engagement letter dated October 26, 2020, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider Branch-Hillsdale-St. Joseph Community Health Agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether Branch-Hillsdale-St. Joseph Community Health Agency's financial statements are free from material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we will examine, on a test basis, evidence about Branch-Hillsdale-St. Joseph Community Health Agency's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on Branch-Hillsdale-St. Joseph Community Health Agency's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on Branch-Hillsdale-St. Joseph Community Health Agency's compliance with those requirements.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free from material misstatement. As part of our audit, we will consider the internal control of Branch-Hillsdale-St. Joseph Community Health Agency. Such considerations will be solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis, budgetary comparison schedule, schedule of changes in the net pension liability and related ratios, and schedule of employer contributions, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the schedule of support services and schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

#### Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit procedures in January 2022 and issue our report on or before March 31, 2022. Aaron M. Stevens, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Directors 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 Costain PC*