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## **BOARD OF HEALTH – FINANCE COMMITTEE**

### **Agenda for March 23, 2023 at 8:00 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\*
2. Public Comment
3. New Business
  - a. EH Fee Schedule\*
  - b. Immunization Fee Schedule\*
  - c. HD Parking Lot Replacement\*
  - d. EH Software\*
  - e. TR Building Exterior\*
  - f. Sturgis Expansion Project\*
  - g. Request for Opioid Dollars
  - h. Audit
  - i. Financials
4. Public Comment
5. Adjournment - Next meeting: April 17, 2023

**Public Comment:**

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

## **Fee Increase Proposal 2023**

The cost of doing business has significantly increased since the last fee adjustment was made to the Environmental Health fee schedule, which was pre-pandemic. The EH fee schedule has not been increased since January, 2019. There has been over a 20% increase in mileage reimbursement rate (the government rate has increased from \$.535/mile to \$.655/mile) in the last four years. We have also experienced increases in employee wages, building costs, utility costs as well as trying to keep up with the ever-rising cost of living rate nationwide.

Prior to preparing this fee increase proposal, I did a fee comparison with 8 other health departments. The purpose of this document was to try and gauge how our EH fees compare to other health departments, especially those in surrounding counties. Our current fees are significantly lower in almost all categories by comparison. With that knowledge in hand, along with the increases in expenses incurred over the past 4 years, we have proposed a 10% increase in our fees, with just a few exceptions. There were a few fees that I did not change, most notably the STFU fees, because those fees are set by MDARD. I did propose one fee reduction for Mobile Commissary Annual Inspections. This fee was substantially higher than other counties in my fee comparison so I made an adjustment to put it in line with the other counties. The fee that we had established for new restaurant/new owners in all the fixed and mobile food license categories has been eliminated. We felt that our plan review fee would cover the extra work involved with new establishments. The fee was originally established to cover the cost of doing an inspection within 30 days of a new establishment opening. This was a way to make sure the new operator was on track with their food handling practices. The extra fee also covered a packet that we distributed to new facilities that included a metal stem thermometer and procedure pamphlets. We will continue to do the 30-day inspections as a service to the new operators but it will be a very limited inspection that will mostly involve a general discussion on how things are going. We don't feel that the thermometer is necessary as everyone generally has their own digital thermometers anyway. There were a couple other fees that were somewhat redundant that I combined into a similar category (Senior Meal Food Prep Kitchen/Soup Pot and Commercial Demonstration Cooking) that already had the same fee. The new fee schedule, if approved would generate an additional \$56,059/year, based on a three-year average of services in each fee category.

In summary, the proposed fee increase could help us minimize local funding for EH demand services and shift those funds for other programs. Environmental Health programs are funded by state ELPHS (Essential Local Public Health Services) grants, fees we collect and local funds. Therefore, if we can minimize the local funds that are used for EH services, we will have more flexibility for funding other programs agency-wide.

	BHSJ	Proposed	Net \$ gained/yr	Kalamazoo	Calhoun	Berrien	DHD #10	Washtenaw	Cass/Van Buren	Jackson	Lenawee
<b>Fixed Establishment-Commercial</b>											
Annual Inspection Fee	\$395.00	\$435.00	\$11,960.00	\$570.00	\$584-\$736	\$420-\$500	\$450.00	\$475-\$1254	\$425	\$720-\$965	\$423-\$533
New Establishment/Owner Fee	\$573.00	Eliminate	-\$3,204.00								
<b>Fixed Establishment-Non-Profit</b>											
Annual Inspection Fee	\$236.00	\$260.00	\$1,032.00	\$165.00	N/A	N/A	\$450.00	\$272-\$739	\$100	\$480	\$285
New Establishment/Owner Fee	\$292.00	Eliminate	-\$280.00								
Senior Meal Food Service Location	\$125.00	\$135.00	\$50.00	N/A	N/A	N/A	No Charge	N/A	N/A	N/A	N/A
Limited Non-Profit	\$125.00	\$135.00	\$830.00	N/A	N/A	N/A	N/A	N/A	\$150	N/A	N/A
Senior Meal Food Prep Kitchen	\$125.00	Combine w/Senior	N/C								
<b>Fixed Establishments-Schools</b>											
Annual Inspection Fee	\$236.00	\$260.00	\$1,128.00	\$570.00	\$584-\$736	Exempt	\$450.00	\$272-\$739	\$100	\$405	N/A
New Establishment/Owner Fee	\$292.00	Eliminate	N/A								
Annual Inspection Fee - Satellite Service	\$125.00	\$135.00	\$250.00	N/A	N/A	Exempt	N/A	N/A	N/A	N/A	N/A
<b>Seasonal Fixed Establishments</b>											
Annual Inspection Fee	\$198.00	\$220.00	\$594.00	\$165.00	\$349/\$442	\$420-\$500	\$330.00	\$297-\$764	\$240	N/A	N/A
New Establishment/Owner Fee	\$573.00	Eliminate									
Late Charge - Fixed & Seasonal Fixed	\$105	\$115	\$240	\$35/day	Double	\$40.00	double	N/A	N/A	N/A	N/A
<b>Mobile Food Service</b>											
Mobile Annual Unit Inspection Fee	\$198.00	\$220.00	\$22.00	\$270.00	\$161.00	\$210.00	\$135.00	\$445	\$175	\$675.00	\$323
Mobile New Unit/Owner Fee	\$522.00	Eliminate	N/A								
Mobile Late Charge	\$105.00	\$115.00	N/A	35/day	double	\$40.00	double	N/A	N/A	N/A	N/A
Mobile Commissary New Owner/Establis	\$522.00	Eliminate	N/A								
Mobile Commissary Annual Inspection	\$359.00	\$250.00	-\$109.00	N/A	\$69.00	\$100.00	\$100.00	\$297.00	N/A	N/A	N/A
Mobile Commissary Late Charge	\$105.00	\$115.00	N/A	\$35/day	double	\$40.00	double	N/A	\$15/wk	25% of fee	N/A
<b>Special Transitory Food Unit</b>											
STFU Annual License	\$155.00	\$155.00	N/A	\$210.00	\$111.00	\$155.00	\$155.00	\$155.00	\$154	\$155.00	\$155
STFU 501(C) (3)	\$111.00	\$111.00	N/A	\$210.00	\$111.00	N/A	\$155.00	\$155	\$154	\$155.00	\$116
STFU Inspection Fee ( 2 Required)	\$90.00	\$90.00	N/A	\$90	\$90.00	\$90.00	\$90.00	\$90.00	\$90	\$90.00	\$90
STFU Late Charge	\$105.00	\$115.00	\$20.00	\$35/day	double	\$40.00	double	N/A	\$15/wk	25% of fee	N/A
<b>Temporary Food Permits</b>											
Commercial	\$102.00	\$115.00	\$1,950.00	\$160.00	\$59/\$102	\$110.00	\$100.00	\$198.00	\$140	\$144.00	119
Commercial Demonstration Cooking	\$102.00	Combine with above	N/A								
Commercial Late Charge-Application received	\$55.00	\$60.00	\$90.00	\$35/day	double	\$40.00	double	\$40.00	Double fee	25% of fee	\$50
Non-Profit	\$64.00	\$70.00	\$270.00	\$160.00	N/A	\$55.00	\$60.00	\$80	\$90	\$141	\$105
Non-Profit Cook-off Contest	\$30.00+\$5 per contestant	\$70+\$10/vendor	\$245.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Profit Cook-off Contest	NA	\$115 +	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$200+\$9/vendor	N/A
Non-Profit Late Charge-Application received let	\$20.00	\$25.00	\$25.00	\$35/day	N/A	\$40.00	double	\$20	double fee	25% of fee	\$50
<b>Plan Review &amp; Followup Inspections - Fixed, Mobile, STFU</b>											
Plan Review Fee - Complete	\$507.00	\$550.00	\$1,505.00	\$640	\$404-\$540	\$90/hour	\$400.00	\$475-\$1254	\$600	\$945.00	350-600
Plan Review Fee - Remodel	\$254.00	\$270.00	\$260.00	N/A	\$258	\$90/hour	N/A	N/A	N/A	\$575	350
Late Charge	\$105.00	\$115.00	N/A	N/A	double	\$40.00	double	N/A	N/A	N/A	N/A
Follow-up & Enforcement Inspections	\$113.00	\$125.00	\$420.00	N/A	\$152.00	\$90.00	\$150.00	\$146.00	N/A	\$150-\$200	250
<b>Food Class Fees</b>											
NRSFP Certification Class	\$220.00	\$220.00	NC	N/A	\$156	N/A	N/A	N/A	N/A	N/A	155
Certification Exam Fee (given as part of :	\$98.00	\$98.00	NC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	185
NRSFP Class Book		\$25.00 *	N/A	N/A	\$37	N/A	N/A	N/A	N/A	N/A	N/A
* New fee											
<b>Total Revenue Increase</b>			\$17,298								

Branch-Hillsdale-St. Joseph Community Health Agency  
Environmental Health Services  
2008 Fee Comparison Chart

	B-H-SJ	Proposed	Net \$ gained/yr	Washtenaw	Calhoun	Berrien	DHD #10	Cass/Van Buren	Kalamazoo	Jackson	Lenawee
<b>Septic Permits</b>											
New Septic	\$197.00	\$235.00	\$19,950.00	\$389.00	\$230.00	\$280.00	\$330.00	\$250.00	\$480.00	\$395.00	\$355.00
Residential Vacant Land	\$134.00	\$150.00	\$704.00	\$389.00	\$149.00	N/A	\$230.00		\$320.00	\$245.00	\$255.00
Commercial Septic	\$265.00	\$300.00	\$1,365.00	\$327-1139	N/A	N/A	\$330-400	200-250	\$560+	\$525.00	\$465.00
Commercial Vacant Land	\$168.00	\$185.00	NA	\$586.00	N/A	N/A	N/A	\$200.00	N/A	\$245.00	\$300.00
<b>Well Permits</b>											
Well - Residential	\$193.00	\$215.00	\$11,250.00	\$293.00	\$203.00	\$200.00	\$180.00	\$250.00	\$300.00	\$315.00	\$260.00
Commercial Well	\$227.00	\$250.00	\$1,242.00	\$519.00	\$396.00	\$300.00	\$350.00	\$250.00	\$480-\$510	\$420-\$450	\$310.00
Water Sampling Fee	\$40 + mileage	NC	NA	\$67.00	\$75.00	N/A	N/A	\$30-lead only	\$110.00	N/A	\$120.00
<b>Well and Septic Permit Renewal</b>											
Permit Renewal Fee	\$39.00	\$45.00	\$186.00	50% of permit fee	\$69.00	\$105.00	N/A	\$125.00	N/A	N/A	\$50.00
<b>Land Development</b>											
Subdivision/Site Condo	\$422.00	\$470.00	\$48.00	\$136-\$355/unit	\$139/lot	\$600 + \$20/site	N/A	\$500 + \$25/site	\$590 + \$35/lot	\$185+60-125	\$455+
<b>Change of Use</b>											
Office	\$30.00	\$35.00	\$1,255.00	\$34.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Field	\$99.00	\$110.00	\$1,507.00	\$203.00	N/A	N/A	N/A	N/A	N/A	\$130.00	\$155.00
Commercial	\$99.00	\$110.00	NA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Water/Sewer Evaluation</b>											
Residential	\$204.00	\$225.00	\$315.00	\$275.00	\$187.00	\$325.00	\$275.00	\$200/\$150/\$125	\$270.00	N/A	N/A
Commercial	\$238.00	\$260.00	NA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Campground</b>											
Inspection <250 sites	\$146.00	\$160.00	\$770.00	\$97.00	\$225-\$449	\$75-\$150	\$94-\$284	\$125.00	\$270.00	\$130-315	\$190.00
Inspection =>250 sites	\$180.00	\$200.00	\$100.00	\$97.00	\$449-\$561	\$150-\$300	\$284-\$632	\$125.00	\$270.00	\$420.00	\$284-\$632
Inspection Campground w/ Poc	\$279.00	\$310.00	\$93.00	N/A	N/A	N/A	N/A	\$250.00	N/A	N/A	N/A
<b>Swimming Pools</b>											
Inspection - Seasonal	\$99.00	\$110.00	\$176.00	\$225.00	\$169.00	\$100.00	\$80.00	\$125.00	\$320.00	\$370.00	\$155+\$100/pool
Inspection - Year round	\$186.00	\$215.00	\$580.00	\$225.00	\$169.00	\$100.00	\$80.00	\$125.00	\$320.00	\$370.00	\$155+\$100/pool
Inspection Pool w/Campground see above											
<b>Total Revenue Increase</b>			\$38,761.00								

## Proposed Immunization Fee Schedule - Effective April 1, 2023

Vaccines	Cost per dose	Cost + .3 Rounded Up	Admin Fee	New Cost Update: 3/23	Last Cost Update: 03/22
DTaP (pediatric) Infanrix	\$23.82	\$31.00	\$23.00	\$54.00	\$53.00
DTaP-Hep B-IPV Pediarix	\$69.10	\$90.00	\$23.00	\$113.00	\$111.00
DTaP-IPV Kinrix, Quadracel	\$54.68	\$72.00	\$23.00	\$95.00	\$92.00
Hep A (adult) Havrix	\$68.88	\$90.00	\$23.00	\$113.00	\$75.00
Hep A(ped/adol Havrix Pediatric	\$30.70	\$40.00	\$23.00	\$63.00	\$62.00
Hep A-Hep B (Twinrix)	\$105.33	\$137.00	\$23.00	\$160.00	\$151.00
Hep B (adult) Engerix	\$47.80	\$63.00	\$23.00	\$86.00	\$83.00
Hep B (ped/adol) Engerix	\$18.39	\$24.00	\$23.00	\$47.00	\$46.00
MenB-4C (Bexsero)	\$187.04	\$244.00	\$23.00	\$267.00	\$255.00
Zoster RZV (Shingrix)	\$183.22	\$239.00	\$23.00	\$262.00	\$246.00
HPV9	\$268.77	\$350.00	\$23.00	\$373.00	\$353.00
MMR	\$89.87	\$117.00	\$23.00	\$140.00	\$137.00
MMRV (ProQuad)	\$262.37	\$342.00	\$23.00	\$365.00	\$349.00
PPSV23 (Pneumovax)	\$117.08	\$153.00	\$23.00	\$176.00	\$176.00
RV5 (Rotateq)	\$93.19	\$122.00	\$23.00	\$145.00	\$141.00
Varicella (Varivax)	\$160.00	\$208.00	\$23.00	\$231.00	\$220.00
PCV13 (Prennar13)	\$224.17	\$292.00	\$23.00	\$315.00	\$315.00
PCV20 (Prennar20)	\$251.43	\$327.00	\$23.00	\$350.00	\$344.00
Trumenba	\$160.02	\$209.00	\$23.00	\$232.00	\$218.00
DTaP-Hib-IPV (Pentacel)	\$108.72	\$142.00	\$23.00	\$165.00	\$158.00
Hib (ActHib/Hiberix)	\$12.44	\$17.00	\$23.00	\$40.00	\$39.00
Fluzone High-Dose (IIV4-HD)	\$61.47	\$80.00	\$23.00	\$103.00	\$98.00
Fluzone (IIV4) -single dose	\$19.38	\$26.00	\$23.00	\$49.00	\$48.00
Fluzone (IIV4)-multi-dose	\$18.09	\$24.00	\$23.00	\$47.00	\$46.00
IPV (polio) IPOL	\$38.73	\$51.00	\$23.00	\$74.00	\$71.00
MCV4 (MenQuadfi)	\$148.50	\$194.00	\$23.00	\$217.00	\$207.00
Td PF (adol/adult) Tenivac	\$39.68	\$52.00	\$23.00	\$75.00	\$73.00
Tdap (adol/adult) Adacel	\$47.34	\$62.00	\$23.00	\$85.00	\$82.00

## Mill and Replace Three Parking Lots at the Hillsdale Facility Proposal

The Agency should mill and replace the three original parking lots for the Hillsdale facility. These lots were installed in the nineteen nineties, and they have reached the end of their useful life. Repairing the existing lots is not a good option, as they have extensive cracking, spider webbing, and pot holes. Leaving the lots in poor condition is a liability issue and may lead to increased costs. These lots should be milled and replaced as soon as possible.

The parking lots were put in place in the early/mid nineteen nineties, when the building was built. Depending on upkeep, conditions, and other factors, a properly installed and maintained asphalt lot can have a life span of 20-30 years. Once it reaches this age, the asphalt becomes more brittle, causing maintenance and repairs to be more extensive and costly. It is generally recommended that if your lot has reached this age, it is time for a new one.

Repairing the existing lots is not a good option, as more than 35% of their surface area would need to be removed and totally replaced due to the damage. Repair of the damaged areas and overlaying the entire lot could add an additional 8-10 years of life to the lot, but all cracks and damage to the old layer must be repaired before resurfacing. Unrepaired areas will undermine the new layer, and will rise back up in the future. With so much of the surface needing to be completely replaced due to damage, it becomes almost as costly as putting in an entirely new lot. With the price point being so similar, and the life span being only half, repair is no longer a viable option.

Leaving the lots in poor condition is a liability issue and may lead to increased costs. The cracks and holes in the lot create uneven surfaces for people to walk on which increases the risk of a slip/trip and fall accident, which the agency would be liable for. Additionally, unrepaired areas in the lot may lead to structural damage, making it much more costly to replace

### **Bids**

Beginning in early January, the Agency reached out by phone and email to four asphalt contractors seeking bids to mill and replace the three original existing parking lots for the building located at 20 Care Drive, Hillsdale. Each contractor was asked to provide a solution that they felt would last for thirty years. These communications resulted in bids from the following contractors: Belson Asphalt Paving, RDK's Asphalt & Sealcoating, and Excell Paving Plus.

### **Recommendation**

The Agency is recommending that the Board accept the bid from RDK's Asphalt & Sealcoating to mill and replace the three parking lots, for a total of \$95,100.00. An exact comparison of the bids could not be done, as each asphalt contractor provided slightly different recommendations to achieve the desired result of a parking lot that will last for thirty years. The bid from RDK's Asphalt & Sealcoating is within the amount the Agency will have set aside for capital improvements for the Hillsdale office and balances both quality and price.



***ASPHALT & SEALCOATING***  
***+ SNOW REMOVAL***  
***517-437-7551***

Hello!

Here is the estimate for your project! Any questions feel free to let us know! We try our best to compare bids and help you come up with the best solution! We're looking forward to working with you! If the proposal looks good, just sign a copy and send it back to us!

Thanks!  
Kody, and The RDK's Team

Kody Rubin  
517-425-0704

[Rdkasphalt@gmail.com](mailto:Rdkasphalt@gmail.com)  
RDK'S Asphalt & Sealcoating  
Randy & Diana Rubin  
517-437-7551  
3491 Mechanic Rd, Hillsdale MI 49242





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 3491 Mechanic Rd  
 Hillsdale, MI 49242  
 Office - 517-437-7551  
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# Proposal & Acceptance

SUBMITTED TO <b>Community Health Agency</b>		PHONE <b>517-279-9561</b>	DATE <b>2/9/23</b>
STREET <b>20 Care Dr</b>		JOB NAME <b>Mill/Tear out - Regrade &amp; Repave</b>	
CITY, STATE, ZIP CODE <b>Hillsdale, MI, 49242</b>		EMAIL <b>fishert@bhsj.org</b>	

Randy Finley - C: (517) 610-9537 [R.finley@co.hillsdale.mi.us](mailto:R.finley@co.hillsdale.mi.us)  
 Theresa Fisher 517-279-9561 x107 [fishert@bhsj.org](mailto:fishert@bhsj.org)

**Mill Down or tear out Re-grade and Re-pave (Yellow Areas on Attached Image)**

For this project/estimate we will be Tearing out or Milling down the current asphalt parking lots (Yellow area on image) to full depth down to gravel. Then we would regrade the sub base, roll and compact. Then install the new asphalt in two layers, base binder, and top coat for total of approximately 4" of new asphalt.

- Whole Parking Lots approximately (Lot 1 - 4,900sq' Lot 2 - 9,242sq' Lot 3 - 9,399sq') see image
- Mill or tear out parking lot down to full depth (yellow area)
- Load & Haul old asphalt/millings away
- Haul in gravel as needed for correct sub-grade of parking lot
- Grade gravel areas to correct grade for asphalt
- Roll and compact gravel with vibratory roller
- Lay base coat of Hot Mix Asphalt commercial base approximately 2.5" thick
- Roll and compact asphalt base with vibratory roller to Approximately 2" thick
- Lay top coat of asphalt w/HMA 448-1 commercial top mix, approximately 2.5" thickness.
- Will compact top layer with vibratory roller to approximately 2" thick, for a total of approximately 4"
- Re-stripe parking lot to old or new layout
- Block off lot until ready for traffic (typically recommended 1-2 days)

**Lot 1 Total: \$21,800.00**  
**Lot 2 Total: \$36,400.00**  
**Lot 3 Total: \$36,900.00**

Recommended To Sealcoat/maintain/stripe entire new parking lot for every year for next 3 years (3 consistent years builds up sealcoat layer and extends pavement life) for an additional separate fee

**THANK YOU FOR LETTING US BID ON YOUR PROJECT!**

**We propose hereby to furnish material and labor - In accordance with above specifications. for the sum of: \$95,100.00**

**Payment to be made as followed: 50% down payment before start, balance due at completion**

**Material prices can fluctuate, This proposal may be withdrawn if not accepted within 30 days**



**A 4% Surcharged will be added**

Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance.

**A service charge of 2% per month**, which is an annual percentage rate of 24% annually, will be made on all account balances not paid within 30 days of invoice date, together with costs of collection. Any attorney fees due to this contract to be paid by customer.

Note: This proposal may be withdrawn by RDK'S at any time for any reason

**RDK'S ASPHALT WILL MAKE EVERY EFFORT TO MATCH ANY COMPETITORS PRICE, AS LONG AS WORK SPECIFICATIONS/ METHODS AND QUALITY ARE THE SAME.**

Authorized Signature *Kody Rubin* **517-425-0704**

Note: This proposal may be withdrawn by us if not accepted within 30 days

**PLEASE SIGN AND DATE FRONT & BACK AND RETURN ORIGINAL COPY OF THIS PROPOSAL TO RDK'S ASPHALT (VIA PAPER OR EMAIL)**

**Acceptance of Proposal** - This proposal includes all of the standard conditions set forth on the reverse side of the document. The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: \_\_\_\_\_ Accepted by: \_\_\_\_\_

## **RDK'S Asphalt LLC Standard Conditions**

All terms and provisions of the standard conditions, as set forth below, shall be agreed to and accepted as being part of this proposal.

1. All work is to be completed according to this proposal and in a workmanlike manner. Unless otherwise provided in the contract, the customer is to provide a properly compacted and stable base upon which any material is to be placed. The contractor will make no warranty of merchantability, and there are no warranties which extend beyond the description contained in the proposal. Contractor shall complete the job within a reasonable time but shall not be liable for delays caused by labor disturbances, weather conditions, acts of God, accidents, shortages of necessary materials and/or supplies, or any other cause beyond our control.
2. **Permits/Fees:** The owner, and or the Purchaser of the above work shall pay for any and all permits and assessments if and as they are required.
3. **Property Lines:** The Purchaser shall establish and designate property lines and shall be obligated to pay for work performed as ordered in the event said work results in trespass on other property. Purchaser shall also be responsible for any damage caused by the Representative of such other property.
4. **Zoning Requirements & Local Regulations:** The contractor assumes no responsibility for determining whether the Purchaser has the legal right or authority to contract work to the property as directed. Notwithstanding that such work might be deemed to violate any ordinance, zoning regulations, or any law, the Purchaser shall, nevertheless, be obligated to pay for work performed as contracted.
5. **Stocking Materials & Equipment:** Contractor shall be permitted to stockpile materials and equipment necessary to the performance of its work, on the purchaser's property adjacent to the site of the work, without cost.
6. **Sub-grade:** Materials will not be placed on a wet, unstable or frozen sub-grade. A suitable sub-grade is a condition precedent to the requirement of performance of this contract.
7. **Ground Condition:** Should any unusual conditions be encountered, not specifically referred to in this proposal, any extra cost in the performance of the work occasioned by such conditions shall be paid by the Purchaser.
8. **Grade Minimum:** Contractor reserves the right to refuse to construct a pavement unless minimum grades of one percent (1%) are possible for surface drainage. If the owner directs construction with less than a minimum grade of one percent (1%), it is understood that water ponding may occur and that no warranty attaches to the work as to satisfactory drainage.
9. **Underground Appurtenances, Utilities & Services:** It is the Purchaser's responsibility to notify, "Miss Dig" or another private location service and to advise contractor of the existence and location of all underground appurtenances such as sewers, septic tanks, tree stumps, water and gas lines, electrical and phone lines, buried concrete slabs and/or footings, sprinkler systems, etc. Which might be encountered by contractor in the performance of its work hereunder. Contractor shall be deemed to have notice of the existence of only those structures specifically referred to in this proposal, and of the location thereof as indicated in this proposal. If it develops in the performance of the work that the identity or location of the underground appurtenances varies from those specified herein, any extra cost occasioned thereby in moving, protecting or covering the same, or otherwise, shall be borne by the Purchaser. The contractor is not liable for damage to underground utilities, services or structures, nor for any expense resulting from such damage caused by excavating, trenching or grading.
10. **Unknown Objects:** Contractor assumes no responsibility for unknown objects encountered during the performance of the work. Any costs incurred by the burial, removal, and disposal of such unknown objects shall be borne solely by the Purchaser and the contractor shall be reimbursed accordingly.
11. **Reflective Cracking:** When overlaying concrete, brick or asphalt pavements, the contractor is not responsible for the reflection of existing cracks or expansion joints which may appear through the new surface.
12. **Settling:** Contractor is not to be held responsible for settling due to weather on all structures and foundations.
13. **Acceptance:** The contracted work shall be deemed accepted by Customer/Purchaser at such time as the contracted work is opened for usage. If for any reason the finished course is not place prior to opening for use, Customer/Purchaser shall be responsible for cost of repair.
14. **Payment:** As stated above, payment in full is due upon completion of the job, unless otherwise stated. Interim billings for partial performance are due and payable thirty (30) days after presentment of said billings. If balance isn't paid in full, RDK's has the right to tear material back out.
15. **Warranty on Finished Asphalt (new paving only):** Contractor will warranty driveway for 1 year on workmanship only, under normal use. – This **Excludes** traffic other than normal car use – (Example: Garbage Trucks, School Buses, Fuel Trucks, Semi's, etc.) This also **Excludes** tire marks due to power steering, cracking, settling, due to weather conditions, or contamination from any petroleum product, chemicals. Use of pavement for purpose other than the disclose and intended use, or by heavier traffic than disclosed will void this warranty. It is understood that this warranty does not cover damage cause by intentional or accidental excavation, fire, flood, petroleum products, chemicals, subsurface water, overloading or other misuse. Failure of the Customer to conform to the requirements of timely payment as stipulated in the Standard Conditions above will void this warranty. This warranty does not apply to first or intermediate stages of construction. Processed material, stone, and asphalt bases are not guaranteed. This guarantee starts when the final finished asphalt surface is placed and the pavement structure is brought up to full design strength.
16. **Maintenance:** Contractor recommends sealcoating new asphalt within one (1) year of paving to ensure needed protection of new asphalt. Do not put any sharp or small items on the asphalt without putting wood board underneath, and keep edges free of weeds and grasses/weed-kill asphalt one (1) foot around perimeter twice yearly. Do not drive near or off the edges of asphalt. Do not let anything sit in one spot for a extended period of time.



**"QUALITY IS NOT IN THE NAME BUT IN THE WORKMANSHIP"**

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- Seal Coating      • Crack Repair      • Asphalt Curbing
- Infrared Repair   • Line Striping      • Resurfacing

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**Address:** 5651 Bankers Rd. Reading, MI 49274  
**Phone:** (517) 283-3584    **Toll Free:** (800) 934-2500    **Fax:** (517) 283-1655  
**Email:** [belsonasphalt@core.com](mailto:belsonasphalt@core.com)    **Website:** belsonasphaltpaving.com

<b>Proposal Submitted to:</b> Hillsdale County Office Building	<b>Date:</b> 03-08-2023	<b>Estimate #:</b> 15199
<b>Contact:</b> Theresa Fisher	<b>Phone:</b>	<b>Fax:</b> 517/437-0829
<b>Address:</b> 33 McCollum St.	<b>Cell Phone:</b>	<b>Work:</b> 517/279-9561 X107 (Theresa)
<b>City/State/Zip:</b> Hillsdale, MI 49242	<b>Email:</b> fishert@bhsj.org	
<b>Project Name:</b> Parking Lot options/Health Dept./Updated		
<b>Job Site:</b> Branch-Hillsdale Health Dept. - 20 Care Dr. - Hillsdale		

**NEW NOTES FOR THIS BID** - This is somewhat of a revision from a prior bid. However, it has many changes, so please discard any prior bids submitted for this project. Per phone discussion, the 2023 paving/estimating season has not yet begun. Therefore, the pricing below is somewhat subject to changes. This is because the project requires a "Road Mill" for the removal process and the pricing for the needed machine is not yet available. Also, some of the actual asphalt plants have not given the pricing for Spring. Therefore, the pricing below may need to be revised and/or re-evaluated if this bid is accepted before the availability of needed spring pricing is received. Also, this bid now includes a third lot, which makes the scope of work, different from the proposed offer last year. Finally, this bid has removed patching options or patching with lot overlay options. This is because the customer has made it clear that the expectations for these 3 lots is to achieve the longevity of 20 years or longer. With a long explanation given over the phone, through proper maintenance, proper paving thicknesses and addressing the sub-base should it be needed, the method needed to achieve longevity is surely removal and replacement. Overlaying these lots at this point would be nice, but the deterioration process would occur much quicker, especially with reflective cracking coming from the old asphalt below. Therefore, it has been removed from the bid. **Prices do not include the need for a "Hillsdale City R.O.W. Permit" and the customer would need to obtain one, prior to the scheduled start date.**

**ESTIMATE NOTES FROM OLDER 2022 BID** - Removed. Refer to old bid if wanting to read these notes.

**OVERLAY with PATCHING** – Removed

THIS PROPOSAL INCLUDES ALL OF THE STANDARD CONDITIONS SET FORTH ON THE TERMS AND CONDITIONS FOR ESTIMATE NO.15199.

We propose hereby to furnish material and labor - complete in accordance with above specifications, for the sum of \$ \_\_\_\_\_

**PAYMENT TERMS:** 50% down, remainder of balance due at completion of project.

Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. Our workers, are fully covered by Workmen's Compensation Insurance. **A SERVICE CHARGE OF 1 1/2% PER MONTH**, which is an annual percentage rate of 18% per annum, will be made on all account balances not paid within 30 days of invoice date, together with costs of collection and attorney fees.

**Note:** This proposal may be withdrawn by us if not accepted within **10** days. **Authorized Signature:** Thomas A. Stewart

BELSON ASPHALT WILL MAKE EVERY EFFORT TO MATCH ANY COMPETITORS PRICE, AS LONG AS THE ENTIRE SCOPE OF WORK, I.E. SQ. FT./LIN. FT., COMPACTED THICKNESS, METHODS OF REPAIR, ETC., ARE THE SAME.

**Phone:** 517-607-9096

**NOW ACCEPTING CREDIT CARDS. A 5% SURCHARGE WILL BE ADDED.**

**PLEASE SIGN AND DATE AND RETURN ORIGINAL COPY OF THIS PROPOSAL TO BELSON ASPHALT PAVING**

**ACCEPTANCE OF PROPOSAL:** The above prices, specifications and conditions (INCLUDING STANDARD TERMS AND CONDITIONS FOR ESTIMATE NO. 15199) are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made according to the terms listed above.

**Accepted by: Signature:** \_\_\_\_\_ **Date of Acceptance:** \_\_\_\_\_

**ASPHALT REMOVE AND REPLACE - (NOW LOTS 1, 2 & 3)** - Parking Lots combined NOW total Approx. **23,097 Sq. Ft.** and are labeled in **BLUE** (Lot 1), **PINK** (Lot 2) & **ORANGE** (Lot 3). **Lot 1** is **Approx. 9,070 Sq. Ft.** **Lot 2** is **Approx. 8,996 Sq. Ft.** Finally, the newly added **Lot 3** is **ORANGE** and **approx. 5,031 Sq. Ft.** (See the new drawing submitted with this 2023 estimate). For this R&R option, to remove existing asphalt (All 3 lots) and haul away the millings. Per discussion, it is assumed that they will be wanted by the County. If not, the Fairground is nearby and would likely take them. Once removed, to clean and prepare the 3-paving area(s). To inspect the existing sub-base. If requiring gravel or any replacement of gravel, a set charge of \$40 a ton would be enforced. Prices below do not include gravel or gravel replacements. Once inspected, to rough and fine-grade, level and compact existing sub-base aggregate. Finally, using commercial grade asphalts, to furnish and install a hot mix asphalt base course and wearing course totaling an **average compacted finished thickness of (3.5" light - medium duty thicknesses with Lot 1 & Lot 3) and (4" medium duty thicknesses with Lot 2)**. All 3 are finished thicknesses. NOTE - Lot 2 has a dumpster service. Garbage trucks are very heavy and will cause excessive asphalt damage, over time. It is recommended to have the dumpster moved to the front of the lot or to pave even thicker where the truck will travel. Anything else requested by the customer, beyond what is stated in this section, will be charged additional time and materials. **\*NOTE\* - Any gravel needed would be charged at \$40.00 per/ton, which includes delivery and installation.**  
**CUSTOMER TO CALL MISS DIG, TOLL-FREE AT 811 OR (800) 482-7171 or GO ONLINE @ www.missdig811.org AND THEN CALL OUR OFFICE TO LET US KNOW WHEN IT HAS BEEN STAKED OUT, BEFORE WORK CAN BE DONE.**  
 This option is **\$114,850.00**. Initial here to accept this option **X \_\_\_\_\_**.

**OPTIONAL ASPHALT FINE GRADE & PAVE - (NOW LOTS 1, 2 & 3)** - Parking Lots combined NOW total Approx. **23,097 Sq. Ft.** and are labeled in **BLUE** (Lot 1), **PINK** (Lot 2) & **ORANGE** (Lot 3). **Lot 1** is **Approx. 9,070 Sq. Ft.** **Lot 2** is **Approx. 8,996 Sq. Ft.** Finally, the newly added (**Lot 3**) is **ORANGE** and **approx. 5,031 Sq. Ft.** (See the new drawing submitted with this 2023 estimate). For this **FG & P option**, **REMOVAL BY OTHERS - Belson Asphalt would not be the company that removes the old asphalt.** This option includes grading & paving only. The customer would use other means such as hiring someone else directly for the removal of the 3 lots. For this option, Belson Asphalt would clean and prepare the paving area (s). Then, Belson would fine-grade, level and compact existing sub-base aggregate. Finally, using commercial grade asphalts, to furnish and install a hot mix asphalt base course and wearing course totaling an **average compacted finished thickness of (3.5" light - medium duty thicknesses with Lot 1 & Lot 3) and (4" medium duty thicknesses with Lot 2)**. All 3 are finished thicknesses. NOTE - Lot 2 has a dumpster service. Garbage trucks are very heavy and will cause excessive asphalt damage, over time. It is recommended to have the dumpster moved to the front of the lot or to pave even thicker where the truck will travel. Anything else requested by the customer, beyond what is stated in this section, will be charged additional time and materials. **\*NOTE\* - Any gravel needed would be charged at \$40.00 per/ton, which includes delivery and installation.**  
**CUSTOMER TO CALL MISS DIG, TOLL-FREE AT 811 OR (800) 482-7171 or GO ONLINE @ www.missdig811.org AND THEN CALL OUR OFFICE TO LET US KNOW WHEN IT HAS BEEN STAKED OUT, BEFORE WORK CAN BE DONE.**  
 This option is **\$75,800.00**. Initial here to accept this option **X \_\_\_\_\_**.

**LINE-STRIPE** - To Line-stripe all three lots as specified: They will total Approx. 58 yellow lines at 20' ea., 6 blue lines at 20' ea., 6 handicaps, 1 blue hash and 3 yellow/blue hashes. The price is the same to stripe either paving option listed above. Therefore, it is listed as a non-option, showing in the total striping only charge below.

**\$635.00**

**Special Notes :**

\* Allow at least 72 hrs. of curing time before prolonged periods of parking. Depending on weather conditions, curing time may be less. Allow at least 24 hrs. before driving on new pavement.

\* **If in City/Village/Twp.** limits - **CUSTOMER IS RESPONSIBLE TO OBTAIN A PERMIT (if needed)** AND THE COST THEREOF. FAILURE TO DO SO WILL RESULT IN ADDITIONAL CHARGES PLUS COST OF PERMIT. A COPY OF PERMIT TO BELSON ASPHALT IS REQUIRED PRIOR TO SCHEDULING. All prices are subject to change depending on City Right-of-Way requirements.

THIS PROPOSAL INCLUDES ALL OF THE STANDARD CONDITIONS SET FORTH ON THE TERMS AND CONDITIONS FOR ESTIMATE NO.15199.

We propose hereby to furnish material and labor - complete in accordance with above specifications, for the sum of \$ \_\_\_\_\_

**PAYMENT TERMS: 50% down, remainder of balance due at completion of project.**

Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. Our workers, are fully covered by Workmen's Compensation Insurance. **A SERVICE CHARGE OF 1 1/2% PER MONTH**, which is an annual percentage rate of 18% per annum, will be made on all account balances not paid within 30 days of invoice date, together with costs of collection and attorney fees.

**Note:** This proposal may be withdrawn by us if not accepted within **10** days. **Authorized Signature:** Thomas A. Stewart

**BELSON ASPHALT WILL MAKE EVERY EFFORT TO MATCH ANY COMPETITORS PRICE, AS LONG AS THE ENTIRE SCOPE OF WORK, I.E: SQ. FT./LIN. FT., COMPACTED THICKNESS, METHODS OF REPAIR, ETC., ARE THE SAME.**

**Phone:** 517-607-9096

**NOW ACCEPTING CREDIT CARDS. A 5% SURCHARGE WILL BE ADDED.**

**PLEASE SIGN AND DATE AND RETURN ORIGINAL COPY OF THIS PROPOSAL TO BELSON ASPHALT PAVING**

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**Accepted by: Signature:** \_\_\_\_\_ **Date of Acceptance:** \_\_\_\_\_

Branch - Hillsdale Health Dept.

Drawing NOT TO SCALE - for reference only

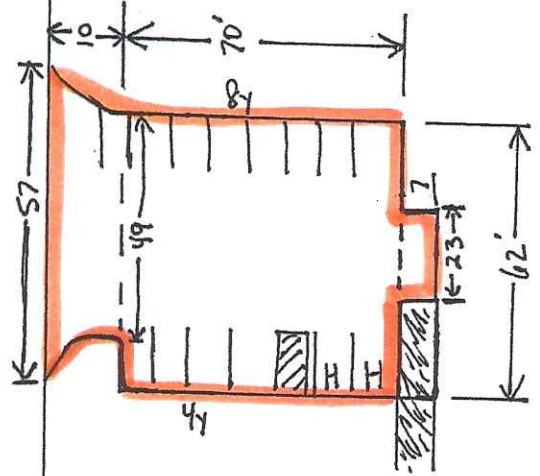
Est. on 3/8/23 TS. NOTE ↙ ↘

Pricing without prices available from milling co. or Mi. Paving.  
Potential for increase, if accepted before receiving these spring prices.

Care Dr.

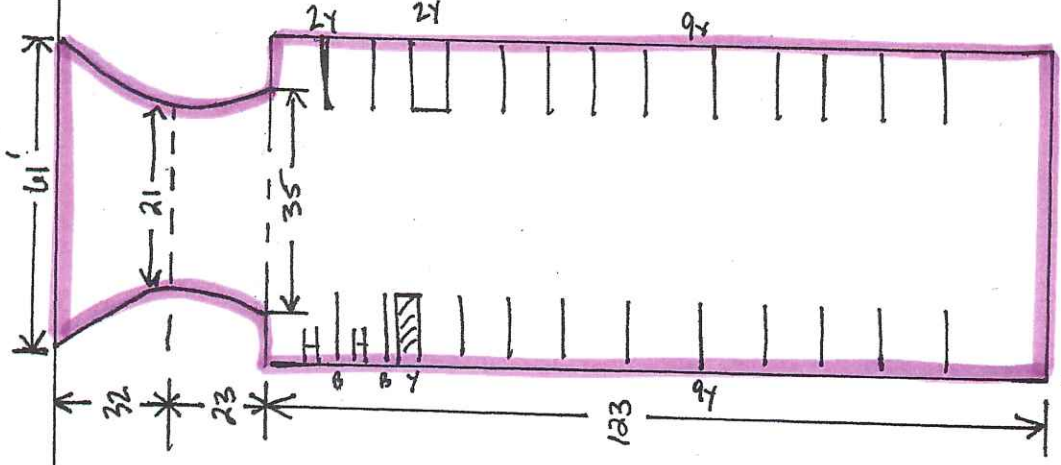
Care Dr.

Care Dr.

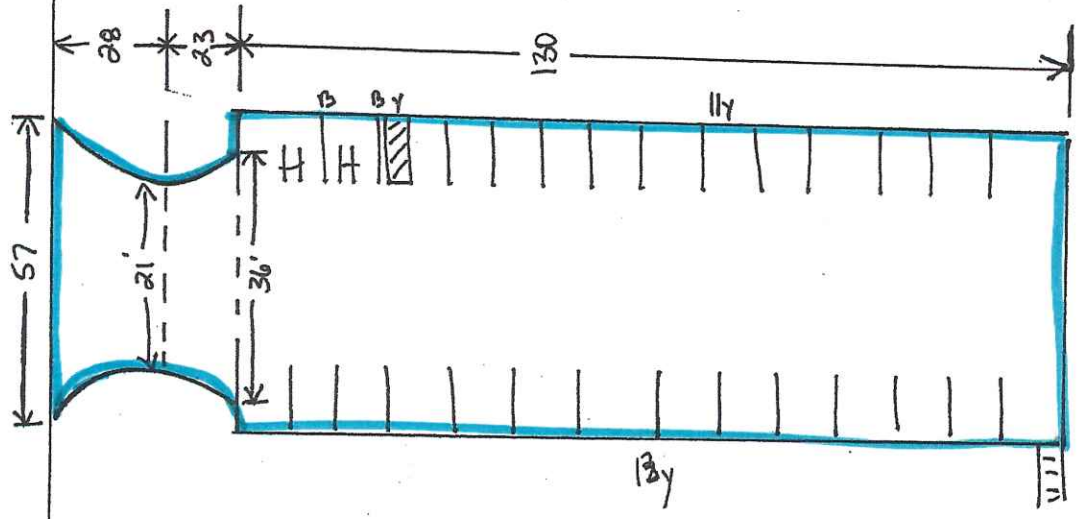


Light to Medium Duty.  
(Lot 3) 5,031 sqft.  
R/R @ 3.5"  
108 tons.

Approx.  
23,097 total  
sq.ft.



Dumpper medium Duty (min)  
(Lot 2) 8,996 sqft.  
R/R @ 4" min.  
220 TONS



Light to medium Duty.  
(Lot 1) 9,070 sqft.  
R/R @ 3.5"  
194 tons

## STANDARD TERMS AND CONDITIONS

All terms and conditions as set forth below are incorporated into this proposal: Estimate No.15199

- Warranty:** All work is to be completed according to this proposal and done in a workmanlike manner. Unless otherwise stated herein, the customer must provide a properly compacted and stable base upon which any material is to be placed. The only warranties by the contractor will be those specifically stated in writing in this proposal.
- Delays:** The contractor shall not be liable for delays caused by labor disturbances, weather conditions, acts of God, accidents, shortages of available materials and/or supplies, any delay by any government official for approval of the project, or any other cause beyond the contractor's control.
- Property lines:** The customer must designate property lines, and shall be obligated to pay for work performed as ordered even if the work trespasses on other property. No damage to the materials caused by the owner or agent of any property trespassed upon shall be the responsibility of the contractor.
- Timely payment:** Full and complete payment is due and payable upon the completion of the project described herein. The customer agrees to pay billings for partial performance within thirty (30) days of being presented with the same by mail.
- Acceptance:** The customer accepts the performance by the contractor upon opening the completed work for travel or parking. If for any reason the customer opens the work prior to application of the wearing course, the customer shall pay the cost of repair.
- Permits and Legal Forms:** The customer shall pay for any permits or assessments required. The customer shall also execute any forms regarding construction liens as presented by the contractor. The customer shall pay for any permit fees, recording fees, or other fees associated with the forms outlined herein, or shall reimburse the contractor immediately upon presentation of a receipt for the contractor's payment for the same.
- Wet or Unstable Subgrade:** No materials will be placed on a wet, unstable or frozen subgrade. Suitable subgrade is a condition precedent to the contractor's performance of this contract.
- Reflective Cracking:** When surfacing concrete, brick or asphalt pavements, the contractor is not responsible for the reflection of existing cracks or expansion joints which may appear through the new surface.
- Minimum Grade:** The contractor reserves the right to refuse to perform this contract unless minimum grades of 1% are possible to provide for surface drainage. Should the customer wish to continue this contract with a lesser grade, this shall only be done by written instructions, signed by both parties, including a waiver of any warranty or liability of the contractor for waterponding.
- Stockpiling Materials:** The contractor may stockpile materials for the work on the customer's property to the side of the work to be performed, at no cost to the contractor.
- Underground Structures, Utilities or Services:** The customer must advise the contractor of the location of all underground structures, utilities and/or services, including, but not limited to, electric, water or gas lines, buried slabs or footings, septic tanks, sprinkler systems, fuel tanks and filler pipes, wells, etc. The customer, or "MISS DIG" or a private location service, shall mark the same on the surface prior to work being performed by the contractor. The contractor shall be deemed to have notice of such items that are so identified and accurately located. Any additional costs, including labor, to the contractor, resulting from dealing with underground structures, utilities or services that are not identified by the customer, or are inaccurately described or positioned herein by the customer shall be paid by the customer.
- Soil Conditions:** Should the contractor encounter any unusual soil conditions not specifically identified in this contract, the customer shall pay for all extra costs and labor incurred on that account. Before work continues, the customer and the contractor shall identify the problem in writing, outline the additional costs and sign and date the same.
- Hidden Objects:** The customer shall reimburse the contractor for the costs of removing hidden objects not already identified in this contract.
- Zoning Requirements and Other Local Regulations:** The customer must obtain the legal right or authority to pave the property as directed from any zoning administrator or other person in charge of the appropriate ordinances for the government where the work is to be done.
- Warranty on New Driveway:** The contractor shall warranty the workmanship of any new asphalt driveway under this contract for one year. The warranty does not include problems caused by heavy traffic, such as school buses, garbage trucks, fuel trucks, dents or holes caused by flat tires or other weights pressed into the pavement, or by tire marks from power steering, cracking from weather conditions, contamination by petroleum products or breakage of pavement edges that are not properly backfilled.
- Maintenance:** We recommend sealcoating the driveway/parking lot or other work performed within one year of paving in order to protect new asphalt.
- Oral or written modifications:** This contract includes all agreements and representations between the parties. There are no oral representations between the parties, and no written understandings other than those contained herein; EXCEPTING that additional charges without further writings or change orders are permitted where provided elsewhere in this contract, **INCLUDING bids referencing payment per ton of asphalt paving material, which are solely estimates based upon visible conditions, and the customer agrees that if additional asphalt paving material is required by conditions at the site, including, but not limited to, referencing #1 above, the customer shall pay for all asphalt tonnage used at the price stated, bids referencing payment per ton of all asphalt paving material are estimates, based upon visible conditions, and the customer agrees that if additional asphalt paving material is required by conditions at the site, including, but not limited to, referencing #1 above, the customer agrees to pay for all asphalt tonnage used at the price stated, whether or not there is a change order.** OTHERWISE any changes to this contract must be in writing, dated and signed by both parties in order to be legally effective.
- Collections:** It is understood and agreed by the customer that should the customer fail to pay all amounts owed to the contractor in the time and manner outlined herein, the contractor shall have the right to record with the Register of Deeds of the county in which the work was performed a construction lien, which may thereafter be enforced in litigation or foreclosure. . The customer also agrees to further remedies, including agreement that any judgment against the customer resulting from litigation may be a judgment for "claim and delivery". This does not prevent the customer from alleging causes of action or defenses in court against the contractor.
- Attorneys' fees and costs:** If the contractor prevails in any manner in a suit for foreclosure of a lien or other collection against the customer, the customer agrees that the customer will be responsible for the contractor's court costs and interest. The customer also agrees that the contractor shall have the right to recover, as damages, reasonable attorneys' fees incurred by the contractor in any foreclosure a lien or to collect for any sums unpaid and owing by the customer at the time suit or foreclosure is started.
- Time-price differential:** Any additional costs charged to the customer that have the appearance of interest constitute a "time-price differential", being a lawful charge for paying over time rather than at once. No "time-price differential" shall be charged for any timely payment by the customer.

### **LIMITED WARRANTY BY CONTRACTOR**

This pavement is guaranteed against failure due to improper workmanship for a period of one (1) year after construction unless otherwise stated herein or voided as provided in this section or in the sections above. Use of the pavement for other than the stated or intended use or by heavier traffic than that disclosed by the customer will void this warranty. Damages caused by intentional or accidental excavation, fire, flood, gasoline or oil deposits, chemicals, subsurface water, overloading or other misuse shall void this limited warranty. Failure by the customer to timely pay any amounts billed by the contractor will void this warranty. This warranty does not apply to first or intermediate stages of construction, and in no event are concrete bases guaranteed or subject to warranty. **This Limited Warranty is voidable at the option of the Contractor if any work is done on the pavement, including, but not limited to, sealcoating, by any person, company or contractor other than Belsom Asphalt Paving Co., Inc., during the warranty period.**

Commercial and Residential  
 Asphalt – Seal Coating – Grading  
 Excavating – Trucking  
 Concrete



A division of RWS & Assoc. LLC

305 W. CHICAGO ROAD  
 COLDWATER, MICHIGAN 49036  
 PHONE (517) 278-3134  
 FAX (517) 278-2147

Proposal submitted to:

Branch Hillsdale St. Joe Health Agency  
 Attn: Theresa Fisher  
 20 Care Dr.  
 Hillsdale, MI

Date:

January 20, 2023

Job Name:

Street:

City:

State:

517-279-9561

We hereby submit specifications and estimates for:

Mill 3 asphalt parking lots full depth for a total of 23,338 sq. ft. Fine grade and compact existing gravel base. Install 2" of HMA base in the south and north parking lots and 2 1/2" of HMA base in the middle parking lot for heavy duty traffic to the dumpster. Install 1 1/2" of HMA surface over 23,338 sq. ft. for all 3 parking lots. Stripe new layout for pavement markings. \$74,790.00

Price is based on all 3 parking lots being milled in the same day.

Price based on current fuel prices and anticipated asphalt cost. Actual pricing cost will be determined late March.

Price is based on current asphalt prices and conditions. We cannot hold these prices for more than 14 days.

THANK YOU FOR THE OPPORTUNITY TO BID THIS PROJECT.  
 A 50% deposit required with balance due upon completion.

We hereby propose to furnish labor and materials – complete in accordance with the above specifications for the sum stated above, with payment to be made on completion.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practice. Any alterations or deviation from above specifications involving extra costs, will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized Signature \_\_\_\_\_

*Jarrod Hoath*  
 Jarrod Hoath, Estimator

NOTE: This proposal may be withdrawn by us if not accepted within sixty days.

**ACCEPTANCE OF PROPOSAL**

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Accepted:

Signature \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

## Software Proposal

The EH division has been using a software program called Health Space for the past 4+ years. In that time, we have experienced a never-ending list of issues. The issues include but are not limited to: the software not functioning properly(not creating accurate inspections lists, inaccurate inspection calendars, inability to create inspections in the field), loss of functionality for extended periods of time during a specific day, attempting to make corrections to the software that seemed to be corrected only to fail again shortly after corrections were made and the most egregious, the software company was not able to deliver certain aspects of functionality that were promised to us at the time of purchase. Ultimately, the software has not performed up to the expectations that were presented to us. Our hope was to have a software system to manage all of our EH programs and be more efficient and user friendly for our staff. In actuality, it has done just the opposite. This has left us in a situation where we need to seek out another software company to manage our data. In early February we sent out a Request for Bids (RFB) to four software companies that specialize in public health data management systems. We received 3 proposal back for consideration and review. The proposals were evaluated on the following criteria:

- Overall proposal suitability: proposed solution(s) must meet the scope and needs included herein and be presented in a clear and organized manner
- Organizational Experience: Bidders will be evaluated on their experience as it pertains to the scope of this project
- Previous work: Bidders will be evaluated on examples of their work pertaining to design and hosting as well as client testimonials and references
- Value and cost: Bidders will be evaluated on the cost of their solution(s) based on the work to be performed in accordance with the scope of this project
- Technical expertise and experience: Bidders must provide descriptions and documentation of staff technical expertise and experience

The only proposal that fulfilled all the criteria outlined in the RFB was submitted by a company called Hedgerow. Hedgerow is being used widely in health department agencies across Michigan (and nationally) with great success. In their demonstration, they were able to show us many of their reporting capabilities which included all the mandatory reports we need to generate for our state partners. And this is a key point about Hedgerow, because they are already operational in Michigan the platform is already built to Michigan standards. We aren't being promised something that hasn't been built yet. It already is in use and works. Hedgerow has also incorporated many features that will increase staff efficiency and productivity.



## Proposal to Acquire Hedgerow Environmental Health Software

One-time Professional Services Fees \$53,000

- Includes implementation, data conversion, portals configuration and interface for portal payment and document management software

After year one ongoing fee \$49,200

- Includes Hedgehog software, Hedgehog portal, Hedgehog application hosting fee, and interface maintenance

Hedgerow will accept a modified implementation and payment schedule in consideration of our ask.

- 50% due a contract signing
- 20% of implementation fees due 8/31 or when Food Safety Go Live
- 20% implementation due October 31<sup>st</sup>
- Well and Septic will Go Live prior to January 1, 2024, with remaining 10% implementation fee due.
- Licensing fees invoiced upon Well and Septic Go Live and no later than January 1, 2024 for all users/programs.
- Agency to pay Hedgerow for 2<sup>nd</sup> Go Live at value of \$6000.00, spread divided and invoiced quarterly in FY24.

### **Three Rivers Building Wood Elimination Project**

**Introduction:** On December 9, 2022 the Agency placed an invitation to bid document on the website [www.bhsj.org](http://www.bhsj.org). Also, the Administrative Service Director contacted building/home improvement stores in the Three Rivers area to obtain a listing of contractors and reached out to these contractors to invite them to review and bid the project. Bids were due on January 6, 2023. One bid had been previously obtained by the contractor who assisted in the architectural review of the project, and the Administrative Services Director also attempted to reach this individual to explain the RFB.

**Scope of work:** The project entails wrapping, covering or otherwise eliminating exterior wood surfaces at the building located at 1110 Hill St., Three Rivers, MI. The intention is to provide surfaces that require less maintenance. Also in the scope of work is the removal of gable end wooden projections and addressing the exterior light at the main entrance.

**Results of RFB:** No bids were submitted for this project.

**Current Actions:** The Health Officer was able to locate the phone number for the one original bidder and contacted him about reviewing the RFB and resubmitting. He agreed to review and did submit an updated bid for the project. In conversations with the original contractor who worked with the architect, he also agreed to submit a bid for the project which we have received.

**Recommendation by Administration:** After review of both bids received, we recommend the bid by R Johnson Builders out of Sherwood, MI. This contractor has performed other work on the Three Rivers building to our satisfaction with no cost overruns. He has proven performance and understanding of the full scope of work. The bid contains a timeframe for project completion, weather dependent and describes owners liability insurance and workers comp insurance. He is a licensed builder in Michigan. The other bidder did not specify the removal of the wooden projections on the gable ends of the building which is a key element of the project, does not identify his licensure and we cannot locate a license on the MLARA site. There is also no information provided on liability or workers comp insurance.

## Invitation to Bid

### Building exterior renovation project per attached architectural plan at building located at 1110 Hill Street, Three Rivers, Michigan

The Branch-Hillsdale-St. Joseph Community Health Agency (BHSJ) is accepting sealed bids from licensed contractors to renovate the existing exterior building, in accordance with the attached architectural plan, for their building located at 1110 Hill Street, Three Rivers, Michigan. All project work must be completed by September 30, 2023. The closing date for the bid is Friday, January 6, 2023 at 2:00 p.m. Proposals not physically received by the deadline will be returned, unopened. To obtain a copy of the invitation to bid, please visit our web site at [www.bhsj.org](http://www.bhsj.org). Bids must be submitted on the bid form provided in the invitation to bid.

#### **Request for Bids:**

Closing Date: January 6, 2023 at 2:00 PM

Contract Administrator: Theresa Fisher

Telephone: 517-933-3031

Email Address: [fishert@bhsj.org](mailto:fishert@bhsj.org)

Website Address: [www.bhsj.org](http://www.bhsj.org)

Location: 1110 Hill Street, Three Rivers, MI

Scope: The bid shall cover the procurement of a licensed contractor to renovate the exterior of the building according to the specifications detailed in the attached architectural plan. Please read this request and the specifications carefully as instructions for building construction may be located in any part of the construction drawings. Failure of the general contractor to see information in any part of the contract documents will not be a valid reason for issuing a change order.

Updates/Notifications: All notifications, releases, and amendments associated with this project will be posted at [www.bhsj.org](http://www.bhsj.org). BHSJ will make no attempt to contact contractors with updated information. It will be the responsibility of each contractor to periodically check this site for the latest details.

## **General Information**

### **Contract:**

Renovating the exterior of the building to cover all painted wood surfaces, to minimize building maintenance per the specifications in the attached architectural plan. Please read the plan specifications carefully as instructions for building construction may be located in any part of the construction drawings. Failure of the general contractor to see information in any part of the contract documents will not be a valid reason for issuing a change order.

### **Bid Submission:**

Completed proposals may be submitted in a sealed envelope by mail, or hand-delivered in person. Bids should be in sealed envelopes, clearly marked as follows, and delivered to:

Branch-Hillsdale-St. Joseph Community Health Agency  
EXTERIOR RENOVATION BID – Attn: Rebecca Burns  
1110 Hill St.  
Three Rivers, MI 49093

Bids Due: Friday, January 6, at 2:00 p.m.

Bids Opened Publicly: Friday, January 6, 2023 at 3:00 p.m. in the conference room of the building located at 1110 Hill Street, Three Rivers, MI 49093

Bids must be submitted on the bid form provided in the following pages and received in a sealed envelope.

### **Description:**

The bid shall consist of the total cost for providing all manpower, equipment, materials, and supplies required to perform the specified renovation.

### **Agency's Rights:**

The Branch-Hillsdale-St. Joseph Community Health Agency reserves the right to accept or reject any or all bids in the best interest of the Agency.

### **Contract Cancellation:**

The Branch-Hillsdale-St. Joseph Community Health Agency reserves the right to cancel any Agreement signed by the parties, by providing a written 30-day notice.

## **General Requirements**

### **Scope of Work:**

Building exterior renovation project. All details of the scope are detailed out in the attached architectural plan. Work must be completed by September 30, 2023.

### **Equipment, Inspections, & Permits:**

The Contractor shall supply all manpower, equipment, materials, and supplies required to perform the specified renovation. All equipment used to perform the work described in the Contract shall meet all applicable State and Local Regulations. The contractor shall be responsible to obtain and pay for all local/required permits and inspections.

## Conditions to Bidding

1. **Inquiries:** All inquiries regarding this Request for Bid shall be submitted via email to Theresa Fisher, [fishert@bhsj.org](mailto:fishert@bhsj.org).
2. **Cost of Preparing Bids:** All costs associated with the preparation of bids, including the cost of determining the nature of the engagement, preparing the bid, submitting the bid, negotiating for the contract and any other costs associated with responding to this Request for Bids are the sole responsibility of the Bidder and BHSJ will not reimburse any costs incurred in preparation of the bid. All responses will become the property of BHSJ once submitted.
3. **Acceptance or Rejection:** BHSJ reserves the right to accept or reject any or all bids; to waive any informalities or technicalities; clarify any ambiguities in bids; modify any criteria in the request for bid; and unless otherwise specified, to accept any item in a bid.
4. **Evaluation of Bids:** The bid award shall be made in the best interest of BHSJ, as determined by BHSJ. Considerations are focused toward, but not limited to:
  - Price: Bidders must carefully review the scope of work and ensure their proposal includes the total cost of the project.
  - Insurance: Bidders must be licensed and maintain insurance
  - Completion Date: Bidders must specify the estimated completion date for the work.
  - Adequacy and Completeness: The submitted packet must contain all items.
5. **Review Process:** BHSJ reserves the right to make an award without further discussion of the bids submitted; therefore, proposals should be initially submitted on the most favorable term the bidder can propose. Bids will be included with information made available to the BHSJ Board of Health, which is also available to the public.
6. **Notification of Award:** It is expected that a decision will be made selecting the successful Bidder at the January 26, 2023 Board of Health meeting. Upon conclusion of final negotiations with the successful bidder, all bidders who submitted bids will be notified in writing whether they have been selected.
7. **Contractual Obligations:** This request for bid, including the terms and conditions set forth within, will be considered a contractual agreement between BHSJ and the awarded contractor once the bid is offered by BHSJ, and accepted by the awarded contractor. At the discretion of BHSJ, the awarded contractor may be required to enter into an additional contractual agreement for the services proposed in the bid.

## Proposal Format

Proposals must be submitted on the attached Bid Form and submitted along with the attached Certification Form. They must be accompanied by the evidence of accords listed on the bid form and a minimum of three references.

## General Provisions

1. **Contract:** This request for bid, including the terms and conditions set forth within, will be considered a contractual agreement between BHSJ and the awarded contractor once the bid is offered by BHSJ, and accepted by the awarded contractor. At the discretion of BHSJ, the awarded contractor may be required to enter into an additional contractual agreement for the services proposed in the bid.
2. **Independent Contractor:** Both parties, in the performance of this contract, shall be acting in their individual capacity and not as agents, employees, partners, joint ventures

or associates of one another. The employees or agency of one party shall not be construed to be the employees or agency of the other party for any purpose, whatsoever.

3. **Project Completion Date:** The estimated project completion date should be specified by the bidder in the bid. This project must be completed by September 30, 2023. The specific completion date will be negotiated during the award process of the successful bid.
4. **Payment:** Once a successful proposal has been chosen and the procurement model and pricing has been determined, BHSJ will negotiate with the successful bidder to ensure the appropriate payment is made at completion of the project. If the contractor requires any payments be made up-front, the contractor must make that request on the submitted pricing proposal.
5. **Financial Award:** The contractor agrees and understands that the payment of sums specified in this contract is dependent and contingent upon and subject to the appropriation and allocation of funds for the purpose set forth in this request for bids and is contingent upon fund availability.
6. **General Indemnity:** The contractor shall save and hold harmless, pay on behalf of, protect, defend, indemnify BHSJ, assume entire responsibility and liability for losses, expenses, demands and claims in connection with or arising out of any injury, or alleged injury (including death) to any person, or damage, or alleged damage, to property of others sustained or alleged to have been sustained in connection with or to have arisen out of or resulting from the performance or the intended performance of any work/service, outlined or resulting from this agreement, by the contractor or their employees, including losses, expenses or damages sustained by officials (including the Health Officer, Board of Health, as well as employees) from any and all such losses, expenses, damages, demands and claims. The contractor further agrees to defend any suit or action brought against officials (as outlined above) based on any such alleged injury or damage and to pay all damages, cost and expenses in connection therewith or resulting there from. As an integral part of this agreement, the contractor agrees to purchase and maintain, during the life of this contract, general liability insurance as outlined above. The obligations of the contractor pursuant to this paragraph shall not be limited in any way by any limitation in the amount or type of proceeds, damages, compensation, or benefits payable under any policy of insurance or self-insurance maintained by or for the use and benefit of the contractor.
7. **Hold Harmless:** The contractor shall indemnify BHSJ against all claims for injury to or death of any persons; for loss or damage to any property; and for infringement of any copyright or patent occurring in connection with or in any way incidental to or arising out of the occupancy, use, service, operations, or performance of work under this contract.

BHSJ shall not be precluded from receiving the benefits of any insurance the contractor may carry which provides for indemnification for any loss or damage to property in the contractor's custody and control, where such loss or destruction is to BHSJ property. The contractor shall do nothing to prejudice BHSJ's right to recover against third parties for any loss, destruction, or damages to BHSJ property.



**Bid Form**

Building Exterior Renovation Bid for BHSJ Building Located at 1110 Hill Street, Three Rivers, MI  
 Closing Date: Friday, January 6, 2023, at 2:00 PM EST.

We submit a bid to furnish requirements in accordance with the specifications listed in the Building Exterior Renovation Request for Bids. I hereby certify that I (we) do not have any substantial conflict of interest sufficient to influence the bidding process on this bid. A conflict of substantial interest is one which a reasonable person would think would compromise the open competitive bid process.

Legal Name of Person or Entity Represented:
Telephone Number:
Email Address:
Mailing Address:
City, State, Zip:
Social Security / Federal Employer Identification Number: (Information will be redacted from public information)
Signature of Authorized Representative:
Typed or Printed Name of Signature:
Title:
Date:
Total Cost to Complete Project:
Proposed Payment Terms:
Estimated Completion Date: (Must be completed by September 30, 2023)
Evidence of Accords Must be Attached: <ul style="list-style-type: none"> <li>• Copy of Certificate of General Contractor’s License</li> <li>• Copy of Insurance Certificate</li> <li>• Copy of General Liability</li> <li>• Copy of Workers’ Compensation Insurance</li> </ul>
Contractors must provide a minimum of three references.

### Certification Statement

By submitting this bid, the potential contactor certifies the following:

- The proposal is signed by an authorized representative of the entity.
- All costs, direct and indirect, have been determined and are included in the pricing proposal.
- No substantial conflict of interest exists which influenced the submitting bid.
- The bidder has read and understands the terms, conditions, and requirements set forth in this request for bid and agrees to them with no exceptions.

Therefore, in accordance to this request for bids and subject to all conditions here in, the undersigned offers and agrees to perform the services in accordance with the specifications and conditions of this request for bid at the price quoted, providing the bid is accepted within 60 days of the date of submission.

Individual / Entity Represented:
Signature:
Typed or printed name:
Title:
Date:





# R. Johnson Builders Inc.

113 Tuttle Dr.  
Sherwood, MI. 49089

Phone: 517-741-3858  
Fax: 517-741-3209



## Proposal

To: Branch, Hillsdale, St. Joseph Health Dept.

Location: 570 Marshall Rd.  
Coldwater, MI. 49036

Job Name: Exterior Renovation of Three Rivers Office  
1110 Hill St.  
Tgree Rivers, MI.

Phone:

We hereby submit specifications and estimates for:  
The exterior remodeling of office building at 1110 Hill St.  
Three Rivers, MI. as per drawing/ plans provided by Driven Design  
Battle Creek, MI. project # 2022.053.

This proposal includes the following;

Removal of existing materials as needed.

Supplying and installing new siding, soffitt, facia and gutters as per plan.

Supplying (1) 20 yd. construction dumpster.

Allowance for electrical work and fixtures of \$1000.00

Allowance for caulking as needed, window sill repair, brick tuck pointing

as needed. \$1000.00

Existing dusk to dawn lights will be removed and re- installed as needed.  
Recessed light above main entrance will be replaced if needed.  
Electrical Allowance.

Vertical posts under the ridge on each gable end will be removed as per plan, we are not sure if they are structural at this time. If they are supporting members then there will be extra costs for that.

All extra costs and allowances will be charged on a cost plus basis, as per this proposal.

Expected time frame for project is approximatley 4 weeks or 20 working days, depending on weather and any material delays.

We cannot be responsible for unforeseen costs. Any change orders will be billed as time and materials, plus 30% for profit and overhead. Labor will be charged at \$45.00 per hour per laborer, \$65.00 per hour per carpenter, and \$80.00 per hour for contractor. All sub-contractor costs and material costs are billed at cost plus the 30%.

We propose to; furnish material and labor, complete in accordance with these Specifications for the sum of \$ 58,630.00  
Payable as follows: 50% to start, balance on completion.

Authorized signature: 

Date: 3/14/23

All materials guaranteed to be as specified. All work to be done in a workman like

Manner as according to standard practices. Any alterations or deviations from the above specifications involving extra costs, will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by workmans compensation insurance.

Note: This proposal may be withdrawn by us if not accepted with in 30 days.

Acceptance of proposal: The prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature:

Date:

Signature:

Date:

# ESTIMATE

**Prepared For**

Rebecca Burns

**Cow-Ski Construction**

55774 Skyhawk LK Rd  
Marcellus, Mi 49067  
Phone: (269) 568-0127  
Email: cowskiconstruction@gmail.com

Estimate # 43  
Date 03/12/2023

<b>Description</b>	<b>Total</b>
Fascia and Soffitt Remove and Install metal fascia and soffit	\$9,000.00
Siding Install hardi board and batten siding Includes caulking, flashing, freeze trim	\$7,500.00
Trim Install boral Finish trim under window sills	\$300.00
Material Hardi board siding/ board and batten style Aluminum soffit and fascia Fasteners Caulk Trim	\$11,000.00
Demo Remove everything needed to copy blueprint Dumpster included	\$2,500.00
Gutters Remove and install new gutters and downspouts Material included No leaf guard	\$5,000.00

**Subtotal** \$35,300.00

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**Total** **\$35,300.00**

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**Notes:**

Any wood rot or unforeseen issues will be charged at a time and material rate of \$125 per hour.  
Material price is subject to change

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Cow-Ski Construction

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Rebecca Burns

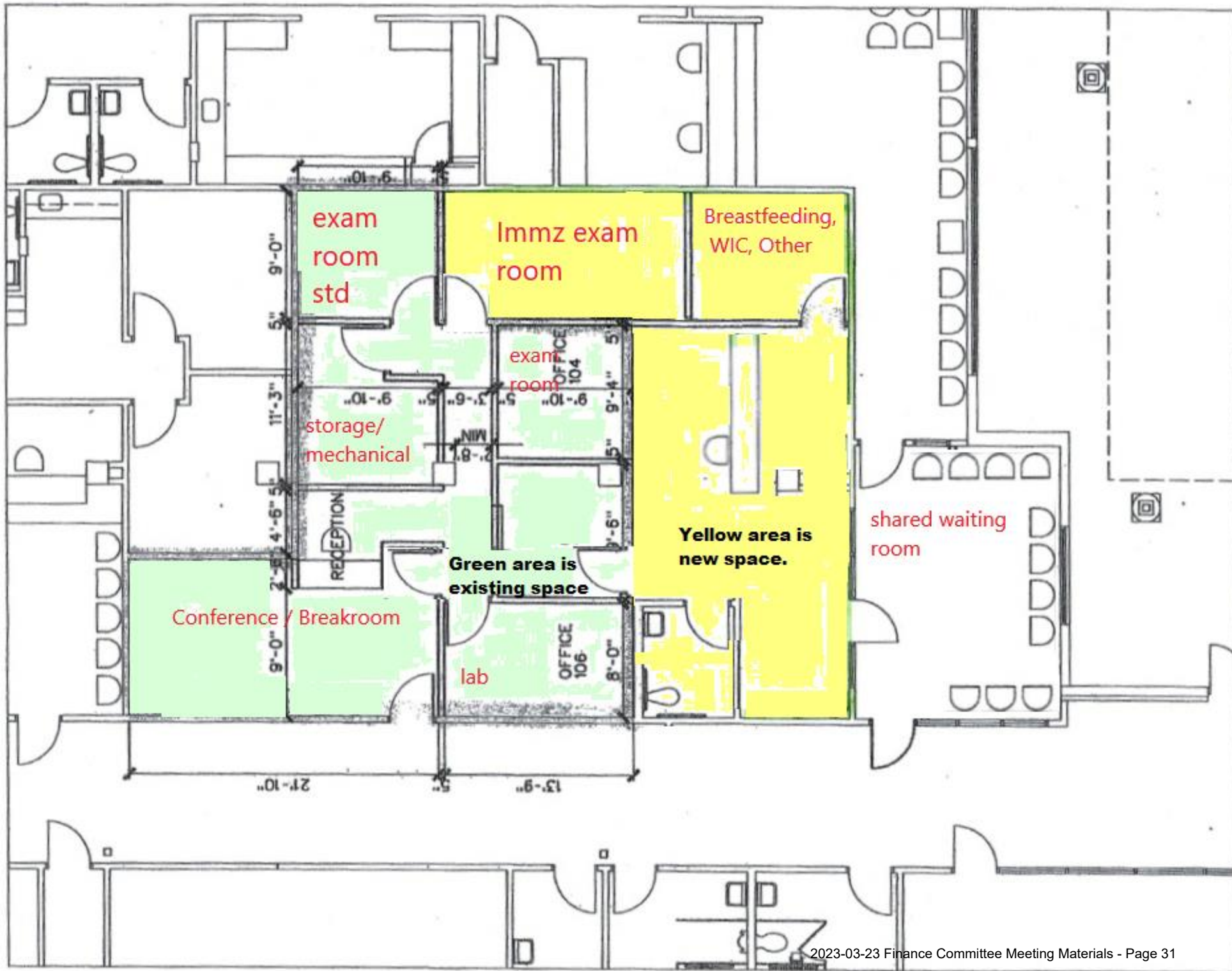
## **Sturgis Satellite Clinic Expansion Project**

**Introduction:** In 2017 the Agency opened a satellite location in Sturgis, MI at Maplecrest Plaza at the location known as Medical Commons II. Sturgis has an estimated population of 11,067 according to the ACS 2021, in a county with a total population of 60,758 as per US Census for 2021. The Agency's location in Three Rivers left residents in Sturgis who lacked good access to transportation without necessary public health services such as WIC and immunizations, so providing services in Sturgis was a priority.

**Scope of work:** The location we rent in Sturgis is approximately 900 sq ft. It lacks storage space, has no space for staff to take a break or lunch, and the room that was intended to be used for immunizations is not large enough once equipment for vaccine storage was placed. The landlord offered an adjoining space to the health agency in 2019. This planned expansion proposal was brought before the Board of Health in March 2020 who approved it as presented. The pandemic stopped the expansion. The landlord is still interested in this project and wants to move forward. They are accepting of the original rent proposal that was accepted by the BOH in March 2020. The landlord has requested that the health agency assist in build out costs for the expansion.

**Estimate of expenses:** The landlord's builder has provided an estimate of the cost of the build-out which is attached.

**Recommendation by Administration:** The health department's clients will benefit from a larger space in Sturgis. This additional space will allow for a larger room for vaccine storage and administration and on-site storage of medical supplies. It will also provide a space for the breastfeeding peer counselor to meet with clients in a separate larger more quiet location. Bringing public health services to the community of Sturgis continues to be a priority for the health agency. We recommend using funds not committed to the Three Rivers Wood Elimination Project this year be used to help offset some of the landlords costs of the Sturgis expansion project at an amount of \$10,000.00.



				Yearly Cost		
				per sq/ft	Cost/Year	Cost/Month
<b>current space</b>	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		
				per sq/ft	Cost/Year	Cost/Month
<b>additional space</b>	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		
				per sq/ft	Cost/Year	Cost/Month
<b>combined space</b>	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	



## March 26, 2020 – Board of Health Meeting Minutes

The meeting was held electronically via Zoom meetings due to the COVID-19 Pandemic. 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, Tom Matthew, Kathy Pangle, Mark Wiley, and Bruce Caswell. Terri Norris joined the meeting a few minutes later.

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

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

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

### Public comment:

- Dane Porter from Costerisan presented on the 2019 Single Audit.

Rebecca Burns, Health Officer, reviewed her monthly report. Items discussed: Recognition for the Public Health Team, Program changes due to COVID-19, Local Health Officer Orders, Board Education Session, Board of Health Binders, Strategic Planning, Emergency Preparedness Special Project Funding, Hepatitis A Outbreak Carry-over Funds, Health Department Leases, Promotion & Education Updates.

Dr. Vogel, Medical Director, reviewed the Medical Director's monthly report. This month's reports covered the COVID-19.

### 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 Ms. Pangle. A roll call vote was taken and the motion passed 6-0. (Mr. Balog, Yes; Ms. Norris, Yes; Mr. Matthew, Yes; Ms. Pangle, Yes; Mr. Wiley, Yes; Mr. Caswell, Yes)

### Unfinished Business

- None

### New Business:

- Ms. Norris moved to support the Health Officer putting together a best practices document to be sent to employers who are open and operating essential business with support from Mr.

Matthew. A roll call vote was taken and the motion passed 6-0. (Mr. Balog, Yes; Ms. Norris, Yes; Mr. Matthew, Yes; Ms. Pangle, Yes; Mr. Wiley, Yes; Mr. Caswell, Yes)

- Ms. Norris moved to approve the planned expansion of the Sturgis office space as presented, with support from Mr. Wiley. A roll call vote was taken and the motion passed 6-0. (Mr. Balog, Yes; Ms. Norris, Yes; Mr. Matthew, Yes; Ms. Pangle, Yes; Mr. Wiley, Yes; Mr. Caswell, Yes)
- Ms. Norris moved to place the Audit on file with support from Ms. Pangle. A roll call vote was taken and the motion passed 6-0. (Mr. Balog, Yes; Ms. Norris, Yes; Mr. Matthew, Yes; Ms. Pangle, Yes; Mr. Wiley, Yes; Mr. Caswell, Yes)

#### Department Reports

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

With no further business the meeting was adjourned at 10:55 AM.

Respectfully Submitted by:

Theresa Fisher, BS



## Opioid Settlement Funding Request

### Requested By: The Branch-Hillsdale-St. Joseph Community Health Agency

- Rebecca Burns, Health Officer
  - Email/Phone: burnsr@bhsj.org / (517) 933-3040
- Alex Bergmooser, Supervisor Health Education & Promotion
  - Email/Phone: bergmoosera@bhsj.org / (517) 933-3042

**Proposed Project Period:** FY 2024

### PROPOSAL

At the January Board of Health meeting there were inquiries about Opioid prevention trainings that came up during a discussion of BHSJCHA’s Health Education & Promotion’s recently created vaping webinar (which can be watched at: <https://bhsj.org/resources/1924>, for reference). The vaping webinar “At least it’s not a cigarette” was created by our Health Educator, Josh Englehart, whom also provided in-person presentations at various local school districts, local libraries, and community organizations such as the Coldwater Men’s Noon Club (formerly the Rotary Club). It is an impactful presentation that has been very well received by both students and adults. With this in mind, our Agency would like the opportunity to build upon this success by extending such presentations to the topic of opioid use, abuse, and most importantly, prevention.

Data provided by the MDHHS Bureau of EMS, Trauma and Preparedness for the year 2021 shows that within our three-county service area, 185 non-fatal opioid overdoses and 24 fatal opioid overdoses occurred during that time period. These numbers generally follow the same trend as other Michigan counties, as well as the state itself. Unfortunately, these numbers have either risen, or remained fairly constant, during the past several years, emphasizing the need for further resources to be allocated to combatting this epidemic. The complexity of the opioid epidemic was not created by one factor nor should one factor be focused on when looking to solutions, but with the funds that we are requesting, the hope is to provide another positive factor in this battle and provide our community members with the knowledge needed to recognize, and prevent, opioid use and abuse.

Unfortunately, the BHSJCHA Health Educators are supported by existing grant funds that the Agency receives and those grant dollars would not regularly allow for this type of presentation without additional funding. So that we can create and provide this opportunity in our communities, BHSJCHA proposes that each of our three counties provide a one-time grant of \$10,000 from the Opioid Settlement funds to the local health department. With this funding we would have Josh commit slightly more than 25% of his time to this project, with Alex providing support and oversight with 6% of his time. If the counties find value in this educational/informative type of work, we would appreciate future consideration for funding beyond this one-time project. Below you will find the full proposed budget breakdown, followed by the individual county breakdowns.

*Thank you for your consideration!*

### **TOTAL BUDGET BREAKDOWN (Budget Breakdowns by County on Following Pages):**

CATEGORY	AMOUNT	NOTES
Total Salaries	\$11,241	Alex Bergmooser: 0.06 FTE -- Josh Englehart (Health Educator): 0.27 FTE
Total Fringe Benefits	\$9837	
Total Supplies & Materials	\$300	
Total Travel	\$75	
Total Communications	\$150	
Total All Other Expenses	\$5093.16	
Total Indirect	\$3243.84	
Total Other Cost Distributions	\$60	
<b>TOTAL BUDGET</b>	<b>\$30,000</b>	See following pages for per county/line-item budget breakdown 2023-03-23 Finance Committee Meeting Materials - Page 35

Opioid Abuse Prevention - <i>Branch County</i> - FY 2024		Projected Budget
<b>Expenditures</b>		
<b>Salary &amp; Wages</b>		
Salaries Regular Expense	70200	3,747.00
<b>Total Salaries</b>		<b>3,747.00</b>
<b>Fringe Benefits</b>		
FICA Expense	71440	384.00
Retirement Expense	71442	250.00
Health Ins EXP from payroll	71444	2,600.00
L S A Insurance Expense	71452	45.00
<b>Total Fringe Benefits</b>		<b>3,279.00</b>
<b>Supplies and Materials</b>		
Postage And Freight Expense	72600	25.00
Office Supplies Expense	72602	25.00
Computer Supplies Expense	74502	25.00
Printing and Binding	89900	25.00
<b>Total Supplies and Materials</b>		<b>100.00</b>
<b>Travel Expense</b>	85900	25.00
<b>Total Travel Expense</b>		<b>25.00</b>
<b>Communications</b>		
Telecommunications Expense	84900	50.00
<b>Total Communications</b>		<b>50.00</b>
<b>All Other</b>		
Advertising Expense	90100	250.00
Other Expenses Expense	94050	1,447.72
<b>Total All Other</b>		<b>1,697.72</b>
<b>Indirect</b>		-
Indirect	95404	1,081.28
<b>Total Indirect</b>		<b>1,081.28</b>
<b>Other Cost Distributions</b>		
Space Costs	95402	20.00
<b>Total Other Cost Distributions</b>		<b>20.00</b>
<b>Total Expenditures</b>		<b>10,000.00</b>
<b>Revenue</b>		
County Funds		
Opioid Rev	55590	10,000.00
<b>Total</b>		<b>10,000.00</b>
Local Appropriations		
Local Appropriations Revenue	58525	
<b>Total Local Appropriations</b>		-
<b>Total Revenue</b>		<b>10,000.00</b>
<b>Net Revenue Over Expenditures</b>		-

Opioid Abuse Prevention - Hillsdale County - FY 2024		Projected Budget
<b>Expenditures</b>		
<b>Salary &amp; Wages</b>		
Salaries Regular Expense	70200	3,747.00
<b>Total Salaries</b>		<b>3,747.00</b>
<b>Fringe Benefits</b>		
FICA Expense	71440	384.00
Retirement Expense	71442	250.00
Health Ins EXP from payroll	71444	2,600.00
L S A Insurance Expense	71452	45.00
<b>Total Fringe Benefits</b>		<b>3,279.00</b>
<b>Supplies and Materials</b>		
Postage And Freight Expense	72600	25.00
Office Supplies Expense	72602	25.00
Computer Supplies Expense	74502	25.00
Printing and Binding	89900	25.00
<b>Total Supplies and Materials</b>		<b>100.00</b>
<b>Travel Expense</b>	85900	25.00
<b>Total Travel Expense</b>		<b>25.00</b>
<b>Communications</b>		
Telecommunications Expense	84900	50.00
<b>Total Communications</b>		<b>50.00</b>
<b>All Other</b>		
Advertising Expense	90100	250.00
Other Expenses Expense	94050	1,447.72
<b>Total All Other</b>		<b>1,697.72</b>
<b>Indirect</b>		
Indirect	95404	1,081.28
<b>Total Indirect</b>		<b>1,081.28</b>
<b>Other Cost Distributions</b>		
Space Costs	95402	20.00
<b>Total Other Cost Distributions</b>		<b>20.00</b>
<b>Total Expenditures</b>		<b>10,000.00</b>
<b>Revenue</b>		
County Funds		
Opioid Rev	55590	10,000.00
<b>Total</b>		<b>10,000.00</b>
Local Appropriations		
Local Appropriations Revenue	58525	
<b>Total Local Appropriations</b>		<b>-</b>
<b>Total Revenue</b>		<b>10,000.00</b>
<b>Net Revenue Over Expenditures</b>		<b>-</b>

Opioid Abuse Prevention – St. Joseph County - FY 2024		Projected Budget
<b>Expenditures</b>		
<b>Salary &amp; Wages</b>		
Salaries Regular Expense	70200	3,747.00
<b>Total Salaries</b>		<b>3,747.00</b>
<b>Fringe Benefits</b>		
FICA Expense	71440	384.00
Retirement Expense	71442	250.00
Health Ins EXP from payroll	71444	2,600.00
L S A Insurance Expense	71452	45.00
<b>Total Fringe Benefits</b>		<b>3,279.00</b>
<b>Supplies and Materials</b>		
Postage And Freight Expense	72600	25.00
Office Supplies Expense	72602	25.00
Computer Supplies Expense	74502	25.00
Printing and Binding	89900	25.00
<b>Total Supplies and Materials</b>		<b>100.00</b>
<b>Travel Expense</b>	85900	25.00
<b>Total Travel Expense</b>		<b>25.00</b>
<b>Communications</b>		
Telecommunications Expense	84900	50.00
<b>Total Communications</b>		<b>50.00</b>
<b>All Other</b>		
Advertising Expense	90100	250.00
Other Expenses Expense	94050	1,447.72
<b>Total All Other</b>		<b>1,697.72</b>
<b>Indirect</b>		-
Indirect	95404	1,081.28
<b>Total Indirect</b>		<b>1,081.28</b>
<b>Other Cost Distributions</b>		
Space Costs	95402	20.00
<b>Total Other Cost Distributions</b>		<b>20.00</b>
<b>Total Expenditures</b>		<b>10,000.00</b>
<b>Revenue</b>		
County Funds		
Opioid Rev	55590	10,000.00
<b>Total</b>		<b>10,000.00</b>
Local Appropriations		
Local Appropriations Revenue	58525	
<b>Total Local Appropriations</b>		<b>-</b>
<b>Total Revenue</b>		<b>10,000.00</b>
<b>Net Revenue Over Expenditures</b>		<b>-</b>



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March 10, 2023

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, 2022. 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 19, 2023. 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. As described in Note 9 to the financial statements, the Agency adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the year ended September 30, 2022. 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. No known or likely misstatements were identified during the audit.

#### *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 10, 2023.

#### *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, and defined benefit pension plan schedules, 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, 2022**



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## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and the major fund of the Branch-Hillsdale-St. Joseph Community Health Agency, as of and for the year ended September 30, 2022, and the related notes to the financial statements which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Branch-Hillsdale-St. Joseph Community Health Agency as of September 30, 2022, 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.

#### ***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Branch-Hillsdale-St. Joseph Community Health Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Management's Responsibility for the Financial Statements***

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

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

## ***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

## ***Required Supplementary Information***

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

### ***Supplementary 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 other supplementary information, as listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 other supplementary, including 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 10, 2023 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, and grant agreements and other matters. The purpose of that report is solely 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 10, 2023

## **Management's Discussion and Analysis For Fiscal Year Ended September 30, 2022**

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, 2022. 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, 2022, by \$2,038,099 at the government-wide level. Unrestricted net position was \$1,675,580 at September 30, 2022.
- The Agency's total net position decreased \$284,795 as a result of this year's operations.
- As of September 30, 2022, the Agency's governmental fund reported an ending fund balance of \$3,509,836, an increase of \$150,098.
- As of September 30, 2022, the assigned and unassigned fund balance was \$3,041,849 and \$356,948, respectively, or approximately 44% 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, 2022.

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 2021/2022. All changes in net position are reported as soon as the change occurs, regardless of the timing of related cash flows.

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

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

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

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

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

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

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

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

**Other Information:** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgeted revenues and expenditures, schedule of changes in net pension liability and related ratios, and schedule of employer contributions on pages 31-35. Other supplementary information concerning support services and expenditures of federal awards can be found on pages 36-46 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 \$2,038,099. A comparative analysis of net position as of September 30, 2022 and 2021, are presented below:

	<u>2022</u>	<u>2021</u>
Current assets	\$ 5,275,244	\$ 5,362,705
Capital assets	<u>362,519</u>	<u>286,238</u>
Total assets	<u>5,637,763</u>	<u>5,648,943</u>
Deferred outflows of resources related to pension	<u>517,500</u>	<u>1,766,295</u>
Current liabilities	1,959,898	2,151,514
Noncurrent liabilities	<u>864,582</u>	<u>2,244,529</u>
Total liabilities	<u>2,824,480</u>	<u>4,396,043</u>
Deferred inflows of resources related to pension	<u>1,292,684</u>	<u>696,301</u>
Net position		
Investment in capital assets	362,519	286,238
Unrestricted	<u>1,675,580</u>	<u>2,036,656</u>
Total net position	<u>\$ 2,038,099</u>	<u>\$ 2,322,894</u>

Unrestricted net position (the part of net position that can be used to finance day to day operations) decreased by \$361,076.

The following table shows the changes in net position as of September 30, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Program revenues		
Charges for services	\$ 777,592	\$ 811,998
Grants and contributions	6,254,117	7,458,077
General revenues		
County appropriations	768,858	753,310
Miscellaneous	116,249	70,812
Interest	<u>16,445</u>	<u>2,916</u>
Total revenues	7,933,261	9,097,113
Program expenses	<u>8,218,056</u>	<u>8,153,160</u>
Change in net position	<u>\$ (284,795)</u>	<u>\$ 943,953</u>

During the year grant and contributions decreased \$1,203,960 due to less State and Federal funding received related to the ongoing COVID-19 pandemic. We will continue to collaborate with local health providers and using them as a resource to find new funding.

Total expenses increased approximately \$64,896 or less than 1% 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 \$3,509,836, an increase of \$150,098 in comparison with the prior year. Of this total, \$111,039 is considered nonspendable as it is for prepaid expenditures. There has been \$3,041,849 assigned for various future year expenditures. The unassigned fund balance at September 30, 2022, was \$356,948.

As a measure of the governmental fund's liquidity, it may be useful to compare assigned and unassigned fund balance to total fund expenditures. Assigned and unassigned fund balance represents approximately 44% of total fund expenditures.

### **Governmental Fund Budgetary Highlights**

Over the course of the year, the Branch-Hillsdale-St. Joseph Community Health Agency's Board of Directors amended the budget to take into account events that occurred during the year. Total expenditures budget was increased by \$1,309,159, or approximately 16%, primarily due to fringe benefits and contractual services related to ongoing pandemic, and supplies and materials. Actual expenditures were \$1,794,405 under the final amended budget.

### **Capital Asset and Debt Administration**

**Capital Assets:** The Branch-Hillsdale-St. Joseph Community Health Agency's investment in capital assets as of September 30, 2022, amounts to \$362,519 (net of accumulated depreciation). During the year, the Agency made investments in capital assets in the amount of \$99,875, including parking lot improvements and office furniture. 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, 2022, amounted to \$368,043 for compensated absences. Additional details related to long-term obligations are presented in Note 4 to the financial statements.

## **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](mailto:burnsr@bhsj.org)**

**BASIC FINANCIAL STATEMENTS**

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022**

	Governmental Activities
<b>ASSETS</b>	
Current assets	
Cash	\$ 4,481,165
Accounts receivable	62,084
Due from other governmental units - Federal/State	543,638
Prepays	111,039
Inventories	77,318
Total current assets	5,275,244
Noncurrent assets	
Capital assets not being depreciated	3,900
Capital assets, net of accumulated depreciation	358,619
Total noncurrent assets	362,519
<b>TOTAL ASSETS</b>	<b>5,637,763</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pension	517,500
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	522,823
Accrued wages	50,245
Due to other governmental units - Federal/State	716,492
Other accrued liabilities	47,483
Unearned revenue	428,365
Current portion of compensated absences	194,490
Total current liabilities	1,959,898
Noncurrent liabilities	
Net pension liability	691,029
Noncurrent portion of compensated absences	173,553
Total noncurrent liabilities	864,582
<b>TOTAL LIABILITIES</b>	<b>2,824,480</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pension	1,292,684
<b>NET POSITION</b>	
Investment in capital assets	362,519
Unrestricted	1,675,580
<b>TOTAL NET POSITION</b>	<b>\$ 2,038,099</b>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2022**

<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	\$ 3,839,009	\$ 137,493	\$ 3,376,142	\$ (325,374)
Environmental health	1,351,884	521,180	624,044	(206,660)
Community health	334,123	93,581	196,376	(44,166)
Aging services	2,006,663	21,688	1,878,785	(106,190)
Administration	<u>686,377</u>	<u>3,650</u>	<u>178,770</u>	<u>(503,957)</u>
Total governmental activities	<u>\$ 8,218,056</u>	<u>\$ 777,592</u>	<u>\$ 6,254,117</u>	<u>(1,186,347)</u>
General revenues				
County appropriations - regular				768,858
Miscellaneous				116,249
Interest				<u>16,445</u>
Total general revenues				<u>901,552</u>
Change in net position				(284,795)
Net position, beginning of the year				<u>2,322,894</u>
Net position, end of the year				<u>\$ 2,038,099</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
GOVERNMENTAL FUND  
BALANCE SHEET  
SEPTEMBER 30, 2022**

<b>ASSETS</b>	
Cash	\$ 4,481,165
Accounts receivable	62,084
Due from other governmental units - Federal/State	543,638
Prepays	111,039
Inventories	<u>77,318</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 5,275,244</u></u>
 <b>LIABILITIES</b>	
Accounts payable	\$ 522,823
Accrued wages	50,245
Due to other governmental units - Federal/State	716,492
Other accrued liabilities	47,483
Unearned revenue	<u>428,365</u>
<b>TOTAL LIABILITIES</b>	<u>1,765,408</u>
 <b>FUND BALANCE</b>	
Nonspendable	111,039
Assigned	3,041,849
Unassigned	<u>356,948</u>
<b>TOTAL FUND BALANCE</b>	<u>3,509,836</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 5,275,244</u></u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE  
SHEET TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022**

**Total fund balance - governmental fund** \$ 3,509,836

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	\$ 1,378,425	
Accumulated depreciation is	<u>(1,015,906)</u>	
Capital assets, net		362,519

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	517,500	
Deferred inflows of resources related to pension	<u>(1,292,684)</u>	
		(775,184)

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	(691,029)	
Compensated absences	<u>(368,043)</u>	
		<u>(1,059,072)</u>

**Net position of governmental activities** \$ 2,038,099



**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
GOVERNMENTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED SEPTEMBER 30, 2022**

REVENUES	
Licenses and permits	\$ 330,712
Intergovernmental	
Federal/State	6,286,064
Local	88,677
County appropriations	768,858
Charges for services	407,052
Interest and rents	16,445
Other	35,453
	<u>7,933,261</u>
EXPENDITURES	
Current	
Salaries and wages	3,064,211
Fringe benefits	1,633,811
Supplies and materials	553,551
Contractual	1,656,836
Communications	70,769
Travel and training	133,987
Insurance	43,841
Repairs and maintenance	392,517
Building and equipment lease and rentals	131,440
Printing and advertising	34,696
Postage	35,347
Other	32,157
	<u>7,783,163</u>
TOTAL EXPENDITURES	
	<u>7,783,163</u>
NET CHANGE IN FUND BALANCE	
	150,098
Fund balance, beginning of year	<u>3,359,738</u>
Fund balance, end of year	<u>\$ 3,509,836</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, 2022**

**Net change in fund balance - governmental fund** \$ 150,098

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:

Capital outlay	\$ 99,875	
Depreciation expense	<u>(23,594)</u>	

Excess of capital outlay over depreciation expense		76,281
--	--	--------

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

Decrease in net pension liability	1,256,407	
Decrease in accrued compensated absences	77,597	
(Decrease) in deferred outflows of resources related to pension	(1,248,795)	
(Increase) in deferred inflows of resources related to pension	<u>(596,383)</u>	

(511,174)

<b>Change in net position of governmental activities</b>		<u><u>\$ (284,795)</u></u>
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**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
NOTES TO FINANCIAL STATEMENTS**

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

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

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

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

Reporting Entity

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

Basis of Presentation

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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

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

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

**FUND FINANCIAL STATEMENTS**

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

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

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

Basis of Presentation (continued)

FUND FINANCIAL STATEMENTS (continued)

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

Basis of Accounting

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

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

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

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

Budgets and Budgetary Accounting

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

Cash

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

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

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

Cash (continued)

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

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

Receivables and Unearned Revenue

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

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

In addition to grant funding received prior to meeting the revenue recognition criteria, the Agency has also recorded unearned revenue of \$77,318 in the government-wide and fund financial statements, respectively, equaling the amount of vaccine inventory received from the State of Michigan that is on hand at year-end. Unearned revenues arise when the Agency receives resources before it has a legal claim to them. In subsequent periods, when the revenue meets both the "measurable" and "available" criteria for recognition, the liability for unearned revenue is removed from the statement of net position and balance sheet, respectively, and revenue is recognized.

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

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

Inventories

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

Prepays

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

Capital Assets

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

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

Land improvements	7-20 years
Equipment	4-10 years

Compensated Absences

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

Net Pension Liability

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

Unavailable Revenue

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

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

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

Deferred Outflows/Inflows of Resources

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

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

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

Fund Balance Classification Policies and Procedures

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

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

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

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

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

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

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.

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

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

Fund Balance Classification Policies and Procedures (continued)

For 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.

Use of Estimates

The preparation of basic financial statements, in conformity with GAAP, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, deferred inflows and outflows of resources and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - DEPOSITS**

As of September 30, 2022, the Agency had deposits subject to the following risks:

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Agency's deposits may not be returned to it. As of September 30, 2022, \$627,995 of the Agency's bank balance of \$927,670 was exposed to custodial credit risk because it was all covered by federal depository insurance. The Agency's carrying value on the books for deposits at the end of the year was \$155,872.

The cash balances reported in the basic financial statements include \$323 in imprest cash and \$4,324,970 in cash that is on deposit with the Branch County Treasurer. The cash on deposit with the Branch County Treasurer is part of the County pooled cash and investments. As a result, the insured and uninsured amounts related to these amounts cannot be determined.

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. As of September 30, 2022, the Agency did not have any investments that would be subject to rating.



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

**NOTE 2 - DEPOSITS (continued)**

Interest Rate Risk

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

Concentration of Credit Risk

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

Foreign Currency Risk

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

**NOTE 3 - CAPITAL ASSETS**

The following provides a summary of the changes in capital assets for the year ended September 30, 2022:

	Balance Oct. 1, 2021	Additions	Disposals	Balance Sept. 30, 2022
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 3,900	-	\$ 3,900
Capital assets, being depreciated				
Equipment	1,042,595	36,191	-	1,078,786
Land improvements	235,955	59,784	-	295,739
Total capital assets, being depreciated	1,278,550	95,975	-	1,374,525
Less accumulated depreciation for:				
Equipment	(966,479)	(11,101)	-	(977,580)
Land improvements	(25,833)	(12,493)	-	(38,326)
Total accumulated depreciation	(992,312)	(23,594)	-	(1,015,906)
Net capital assets being depreciated	286,238	72,381	-	358,619
Capital assets, net	\$ 286,238	\$ 76,281	\$ -	\$ 362,519

Depreciation expense appears on the statement of activities in these governmental functions: Personal Health \$11,022; Environmental Health \$3,881; Community Health \$959; Aging Services \$5,761; and Administration \$1,971.

**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, 2022:

	Balance Oct. 1, 2021	Additions	Deletions	Balance Sept. 30, 2022	Amount Due within One Year
Compensated absences	\$ 445,640	\$ 157,899	\$ (235,496)	\$ 368,043	\$ 194,490

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 \$194,490 and a long-term liability of \$173,553 at September 30, 2022. Payments to employees for sick and vacation leave are recorded as expenditures when they are used, and payments are actually made to the employees.

**NOTE 5 - RETIREMENT PLANS**

**Defined Benefit Pension Plan**

Plan Description

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 by accessing MERS website at [www.mersofmich.com](http://www.mersofmich.com).

Summary of Significant Accounting Policies

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

Benefits Provided

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

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

**NOTE 5 - RETIREMENT PLANS (continued)**

**Defined Benefit Pension Plan (continued)**

Benefits Provided (continued)

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

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

At the December 31, 2021, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	71
Inactive employees entitled to but not yet receiving benefits	39
Active employees	<u>25</u>
	<u><u>135</u></u>

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The 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, 2022, the Agency's required contribution rate was 42% of annual payroll. Employees are required to contribute 3.00%.

Payable to the Pension Plan

At September 30, 2022, there were no amounts outstanding by the Agency for contributions to the pension plan required for the year ended September 30, 2022.

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

**NOTE 5 - RETIREMENT PLANS (continued)**

**Defined Benefit Pension Plan (continued)**

Net Pension Liability

The net pension liability reported at September 30, 2022 was determined using a measure of the total pension liability and the pension net position as of December 31, 2021. The December 31, 2021 total pension liability was determined by an annual actuarial valuation as of that date.

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 (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability (a)-(b)</u>
Balances at December 31, 2020	\$ 17,582,753	\$ 15,635,317	\$ 1,947,436
Changes for the year			
Service cost	165,771	-	165,771
Interest on total pension liability	1,302,936	-	1,302,936
Difference between expected and actual experience	36,501	-	36,501
Changes in assumptions	664,119	-	664,119
Employer contributions	-	1,275,772	(1,275,772)
Employee contributions	-	44,476	(44,476)
Net investment income	-	2,130,706	(2,130,706)
Benefit payments, including employee refunds	(1,043,494)	(1,043,494)	-
Administrative expense	-	(25,220)	25,220
Net changes	<u>1,125,833</u>	<u>2,382,240</u>	<u>(1,256,407)</u>
Balances at December 31, 2021	<u>\$ 18,708,586</u>	<u>\$ 18,017,557</u>	<u>\$ 691,029</u>

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

For the year ended September 30, 2022, the Agency recognized pension expense of \$1,288,367. 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>
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 1,292,684
Contributions subsequent to the measurement date*	<u>517,500</u>	<u>-</u>
Total	<u>\$ 517,500</u>	<u>\$ 1,292,684</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, 2023.

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

**NOTE 5 - RETIREMENT PLANS (continued)**

**Defined Benefit Pension Plan (continued)**

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

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

Year Ending September 30,	Pension Expense
2023	\$ (211,313)
2024	(514,284)
2025	(380,514)
2026	(186,573)

Actuarial Assumptions

The total pension liability in the December 31, 2021, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

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

Investment rate of return: 7.00%, net of investment expenses, including inflation.

The base mortality tables used are constructed as described below and are based on amount weighted sex distinct rates:

- Pre-retirement mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 100% of PubG-2010 Employee Mortality Tables for Ages 18-80, and 100% of PubG-2010 Healthy Retiree Tables for ages 81-120.
- Non-disabled retired plan members and beneficiaries' mortality based on 106% of Pub-2010 Juvenile Mortality Tables for ages 0-17, 106% of PubG-2010 Employee Mortality Tables for Ages 18-49, and 106% of PubG-2010 Healthy Retiree Tables for ages 50-120.
- Disabled retired plan members mortality based on 100% of Pub-2010 Juvenile Mortality Tables for ages 0-17 and 100% of PubNS-2010 Disabled Retiree Tables for ages 18-120.

The actuarial assumptions used in the valuation were based on the results of the 2014-2018 Five-Year Experience Study.

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

**NOTE 5 - RETIREMENT PLANS (continued)**

**Defined Benefit Pension Plan (continued)**

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. 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.

Change in Assumptions

The actuarial assumptions were changed during the year as follows:

- Discount rate was lowered from 7.60% to 7.25%.
- Investment rate of return was lowered from 7.35% to 7.00%.

Changes in Benefits

There were no changes of benefit terms during plan year 2021.

Projected Cash Flows

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Target Allocation Gross Rate of Return</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	60.00%	4.50%	2.70%
Global Fixed Income	20.00%	2.00%	0.40%
Private Investments	20.00%	7.00%	1.40%
	<u>100.00%</u>		<u>4.50%</u>
	Inflation		2.50%
	Administration expenses netted above		<u>0.25%</u>
	Investment rate of return		<u>7.25%</u>

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

**NOTE 5 - RETIREMENT PLANS (continued)**

**Defined Benefit Pension Plan (continued)**

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

The following presents the net pension liability of the Agency, calculated using the discount rates of 7.25%, as well as what the Agency's net pension liability would be using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	\$ 2,826,263	\$ 691,029	\$ (1,108,392)

**Defined Contribution Pension Plan**

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

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

The Agency's contributions to the plan were \$72,853 for the year ended September 30, 2022. The Agency's employees contributed \$43,712 to the defined contribution plan for the year ended September 30, 2022.

**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.

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

**NOTE 7 - DETAILS OF FUND BALANCE CLASSIFICATIONS**

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

As of September 30, 2022, the fund balance classifications were as follows:

Nonspendable		
Prepays	\$	111,039
Assigned		
Vacation and sick leave		368,043
BCCF funds		309,956
Dental revenue		406,581
Aging services		22,523
Medicaid cost base reimbursement		1,341,797
Community stabilization		440,098
Collector fee		4,851
Capital improvement		148,000
Unassigned		356,948
	\$	3,509,836

**NOTE 8 - 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.

The Agency is a defendant in various lawsuits. Although the outcomes of these lawsuits are not presently determinable, it is the opinion of management and the Agency’s counsel that resolution of these matters will not have a material adverse effect on the financial condition of the Agency.



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

**NOTE 9 - CHANGE IN ACCOUNTING PRINCIPLE**

For the year ended September 30, 2022, the Agency implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, which was issued in June 2017. The objective of this Statement is to 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 financing of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

There was no material impact on the Agency's financial statement after the adoption of GASB Statement No. 87.

**NOTE 10 - UPCOMING ACCOUNTING PRONOUNCEMENTS**

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

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior period, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The Agency is currently evaluating the impact this standard will have on the financial statements when adopted during the 2023-2024 fiscal year.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The Agency is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

**REQUIRED SUPPLEMENTARY INFORMATION**

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
GENERAL OPERATING FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED SEPTEMBER 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Licenses and permits	\$ 317,240	\$ 340,240	\$ 330,712	\$ (9,528)
Intergovernmental				
Federal/State	6,367,847	7,562,458	6,286,064	(1,276,394)
Local	85,244	95,076	88,677	(6,399)
County appropriations	746,397	768,181	768,858	677
Charges for services	634,573	673,604	407,052	(266,552)
Interest and rents	5,000	6,000	16,445	10,445
Other	112,108	132,009	35,453	(96,556)
<b>TOTAL REVENUES</b>	<b>8,268,409</b>	<b>9,577,568</b>	<b>7,933,261</b>	<b>(1,644,307)</b>
<b>EXPENDITURES</b>				
Current				
Salaries and wages	3,552,768	3,430,841	3,064,211	366,630
Fringe benefits	1,606,517	1,764,279	1,633,811	130,468
Supplies and materials	768,025	956,229	553,551	402,678
Contractual	1,408,651	2,094,146	1,656,836	437,310
Communications	76,250	99,900	70,769	29,131
Travel and training	158,900	237,175	133,987	103,188
Insurance	46,000	50,000	43,841	6,159
Repairs and maintenance	448,353	633,745	392,517	241,228
Building and equipment lease and rentals	110,908	136,497	131,440	5,057
Printing and advertising	29,425	82,750	34,696	48,054
Postage	34,545	52,530	35,347	17,183
Other	28,067	39,476	32,157	7,319
<b>TOTAL EXPENDITURES</b>	<b>8,268,409</b>	<b>9,577,568</b>	<b>7,783,163</b>	<b>1,794,405</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>150,098</b>	<b>150,098</b>
Fund balance, beginning of year	3,359,738	3,359,738	3,359,738	-
Fund balance, end of year	<u>\$ 3,359,738</u>	<u>\$ 3,359,738</u>	<u>\$ 3,509,836</u>	<u>\$ 150,098</u>

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

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 165,771	\$ 184,846	\$ 162,697	\$ 188,936	\$ 194,225	\$ 221,881	\$ 260,139	\$ 257,464
Interest	1,302,936	1,174,321	1,161,744	1,155,643	1,122,384	1,096,376	1,008,655	958,052
Difference between expected and actual experience	36,501	423,704	24,243	(366,923)	(79,298)	(233,076)	80,642	-
Changes of assumptions	664,119	921,539	508,776	-	-	-	814,056	-
Benefit payments, including employee refunds	<u>(1,043,494)</u>	<u>(961,641)</u>	<u>(915,864)</u>	<u>(860,670)</u>	<u>(777,188)</u>	<u>(715,313)</u>	<u>(616,270)</u>	<u>(590,701)</u>
Net Change in Total Pension Liability	1,125,833	1,742,769	941,596	116,986	460,123	369,868	1,547,222	624,815
Total Pension Liability, beginning	<u>17,582,753</u>	<u>15,839,984</u>	<u>14,898,388</u>	<u>14,781,402</u>	<u>14,321,279</u>	<u>13,951,411</u>	<u>12,404,189</u>	<u>11,779,374</u>
Total Pension Liability, ending	<u>\$ 18,708,586</u>	<u>\$ 17,582,753</u>	<u>\$ 15,839,984</u>	<u>\$ 14,898,388</u>	<u>\$ 14,781,402</u>	<u>\$ 14,321,279</u>	<u>\$ 13,951,411</u>	<u>\$ 12,404,189</u>
Plan Fiduciary Net Position								
Contributions - employer	\$ 1,275,772	\$ 1,264,662	\$ 637,262	\$ 304,525	\$ 266,448	\$ 226,464	\$ 219,053	\$ 181,018
Contributions - employee	44,476	48,270	47,927	50,404	55,364	64,400	85,602	71,723
Net investment income (loss)	2,130,706	1,994,138	1,615,364	(497,015)	1,559,362	1,251,034	(173,001)	708,740
Benefit payments, including employee refunds	(1,043,494)	(961,641)	(915,864)	(860,670)	(777,188)	(715,313)	(616,270)	(590,701)
Administrative expense	<u>(25,220)</u>	<u>(27,686)</u>	<u>(27,776)</u>	<u>(24,912)</u>	<u>(24,713)</u>	<u>(24,706)</u>	<u>(25,331)</u>	<u>(25,997)</u>
Net Change in Plan Fiduciary Net Position	2,382,240	2,317,743	1,356,913	(1,027,668)	1,079,273	801,879	(509,947)	344,783
Plan Fiduciary Net Position, beginning	<u>15,635,317</u>	<u>13,317,574</u>	<u>11,960,661</u>	<u>12,988,329</u>	<u>11,909,056</u>	<u>11,107,177</u>	<u>11,617,124</u>	<u>11,272,341</u>
Plan Fiduciary Net Position, ending	<u>\$ 18,017,557</u>	<u>\$ 15,635,317</u>	<u>\$ 13,317,574</u>	<u>\$ 11,960,661</u>	<u>\$ 12,988,329</u>	<u>\$ 11,909,056</u>	<u>\$ 11,107,177</u>	<u>\$ 11,617,124</u>
Agency Net Pension Liability	<u>\$ 691,029</u>	<u>\$ 1,947,436</u>	<u>\$ 2,522,410</u>	<u>\$ 2,937,727</u>	<u>\$ 1,793,073</u>	<u>\$ 2,412,223</u>	<u>\$ 2,844,234</u>	<u>\$ 787,065</u>
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	96%	89%	84%	80%	88%	83%	80%	94%
Covered payroll	\$ 1,366,616	\$ 1,590,755	\$ 1,439,800	\$ 1,673,482	\$ 1,727,981	\$ 1,974,029	\$ 2,408,692	\$ 2,383,929
Agency's Net Pension Liability as a percentage of covered payroll	51%	122%	175%	176%	104%	122%	118%	33%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contributions	\$ 548,940	\$ 397,479	\$ 325,829	\$ 306,612	\$ 295,032	\$ 256,452	\$ 221,994	\$ 209,441
Contributions in relation to the actuarially determined contribution	<u>699,598</u>	<u>1,180,620</u>	<u>1,259,227</u>	<u>631,891</u>	<u>295,032</u>	<u>256,452</u>	<u>221,994</u>	<u>209,441</u>
Contribution deficiency (excess)	<u>\$ (150,658)</u>	<u>\$ (783,141)</u>	<u>\$ (933,398)</u>	<u>\$ (325,279)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,300,578	\$ 1,573,681	\$ 1,559,148	\$ 1,634,619	\$ 1,688,177	\$ 1,918,244	\$ 2,204,494	\$ 2,413,420
Contributions as a percentage of covered payroll	54%	75%	81%	39%	17%	13%	10%	9%

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED SEPTEMBER 30, 2022**

**NOTE 1 - EMPLOYEE RETIREMENT PLAN**

Changes of benefits terms: There were no changes of benefit terms for the plan year 2021.

Changes in Assumptions: Discount rate was lowered from 7.60% to 7.25%.  
Investment rate of return was lowered from 7.35% to 7.00%.

## **OTHER SUPPLEMENTARY INFORMATION**

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY**  
**SUPPLEMENTAL SCHEDULE: FUNDED SERVICE CATEGORIES BY SOURCE (a)**  
**AGING AND ADULT SERVICES AGENCY**  
**YEAR ENDED SEPTEMBER 30, 2022**

	Title III-B	Title III-C1	Title III-C2	Title III-D
EXPENDITURES				
Personal care	\$ 8,125	\$ -	\$ -	\$ -
Homemaker	8,125	-	-	-
Chore services	6,000	-	-	-
Home delivered meals	-	-	111,903	-
Adult day care	-	-	-	-
Care management	21,000	-	-	-
Respite care	-	-	-	-
Case coordination and support	-	-	-	-
Congregate meals	-	95,219	-	-
Transportation	43,435	-	-	-
Legal assistance	10,250	-	-	-
Caregiver Support Group	-	-	-	-
Caregiver Training	-	-	-	-
Assistive devices and technologies	3,474	-	-	-
Information and assistance	21,510	-	-	-
Home repair	3,480	-	-	-
Disease prevention and health promotion	-	-	-	5,231
Program development	22,000	-	-	-
Caregiver transportation	-	-	-	-
Ombudsman	2,000	-	-	-
Medication management	-	-	-	-
Administration	-	-	-	-
Gap Filing/Special Needs (RSD)	4,079	-	-	-
Other	8,832	-	-	-
	<u>\$ 162,310</u>	<u>\$ 95,219</u>	<u>\$ 111,903</u>	<u>\$ 5,231</u>
TOTAL EXPENDITURES	<u>\$ 162,310</u>	<u>\$ 95,219</u>	<u>\$ 111,903</u>	<u>\$ 5,231</u>

(a) This schedule only includes Aging Services programs. 2023-03-23 Finance Committee Meeting Materials - Page 80



<u>Title III-E</u>	<u>Title III Administration</u>	<u>NSIP</u>	<u>Targeted Care Management</u>	<u>State Access</u>	<u>State In-Home</u>	<u>State Congregate Meals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,572	\$ -
-	-	-	-	-	98,592	-
29,283	-	-	-	-	-	-
-	-	122,537	-	-	-	-
-	-	-	-	-	-	-
3,500	-	-	-	-	20,000	-
6,300	-	-	-	7,989	-	-
-	-	-	-	-	-	2,676
-	-	-	-	-	-	-
5,500	-	-	-	-	-	-
5,500	-	-	-	-	-	-
-	-	-	-	-	9,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,690	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	6,151	-
-	47,384	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	58,571	-	-	-
<u>\$ 61,773</u>	<u>\$ 47,384</u>	<u>\$ 122,537</u>	<u>\$ 58,571</u>	<u>\$ 7,989</u>	<u>\$ 195,315</u>	<u>\$ 2,676</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY**  
**SUPPLEMENTAL SCHEDULE: FUNDED SERVICE CATEGORIES BY SOURCE (continued)**  
**AGING AND ADULT SERVICES AGENCY**  
**YEAR ENDED SEPTEMBER 30, 2022**

	State Home Delivered Meals	State Alternative Care	Merit Award Trust Fund Respite	State Respite Care
EXPENDITURES				
Personal care	\$ -	\$ 15,688	\$ -	\$ -
Homemaker	-	15,688	-	-
Chore services	-	-	-	-
Home delivered meals	133,392	-	-	-
Adult day care	-	-	20,712	21,000
Care management	-	-	-	-
Respite care	-	-	4,500	20,950
Case coordination and support	-	-	-	-
Congregate meals	-	-	-	-
Transportation	-	-	8,200	-
Legal assistance	-	-	-	-
Caregiver Support Group	-	-	-	-
Caregiver Training	-	-	-	-
Assistive devices and technologies	-	-	-	-
Information and assistance	-	-	-	-
Home repair	-	-	-	-
Disease prevention and health promotion	-	-	-	-
Program development	-	-	-	-
Caregiver transportation	-	-	-	-
Ombudsman	-	-	-	-
Medication management	-	-	-	-
Administration	-	-	-	-
Gap Filing/Special Needs (RSD)	-	-	-	-
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 133,392</b>	<b>\$ 31,376</b>	<b>\$ 33,412</b>	<b>\$ 41,950</b>

<u>State CG Support</u>	<u>Merit Award Fund Administration</u>	<u>State Care Management</u>	<u>State Administration</u>	<u>State Caregiver Support Administration</u>	<u>State Aging New Services</u>	<u>Program Income</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,263
-	-	-	-	-	-	16,794
-	-	-	-	-	-	533
-	-	-	-	-	-	26,802
-	-	-	-	-	-	5,160
-	-	76,083	-	-	12,458	-
4,123	-	4,145	-	-	-	2,672
-	-	-	-	-	-	10
-	-	-	-	-	-	25,632
-	-	-	-	-	-	24,297
-	-	-	-	-	-	39
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	614
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,304	-	8,146	407	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,123</u>	<u>\$ 3,304</u>	<u>\$ 80,228</u>	<u>\$ 8,146</u>	<u>\$ 407</u>	<u>\$ 12,458</u>	<u>\$ 122,816</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, 2022**

	Cash Match	In-kind Match	Total
EXPENDITURES			
Personal care	\$ 14,519	\$ -	\$ 120,167
Homemaker	14,519	5,226	158,944
Chore services	767	-	36,583
Home delivered meals	23,183	22,187	440,004
Adult day care	2,905	-	49,777
Care management	14,300	10,800	134,641
Respite care	4,794	-	64,684
Case coordination and support	2,978	-	17,277
Congregate meals	4,837	6,041	134,405
Transportation	142,732	-	218,664
Legal assistance	1,532	-	11,821
Caregiver Support Group	1,235	-	6,735
Caregiver Training	1,235	-	6,735
Assistive devices and technologies	-	1,000	13,474
Information and assistance	5,000	-	26,510
Home repair	452	-	3,932
Disease prevention and health promotion	1,855	-	7,700
Program development	-	-	22,000
Caregiver transportation	-	-	11,690
Ombudsman	29,957	-	31,957
Medication management	-	-	6,151
Administration	-	-	59,241
Gap Filing/Special Needs (RSD)	130	-	4,209
Other	859	2,500	70,762
	<u>267,789</u>	<u>47,754</u>	<u>1,658,063</u>
TOTAL EXPENDITURES	<u>\$ 267,789</u>	<u>\$ 47,754</u>	<u>\$ 1,658,063</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/Pass Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor Number	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed through Michigan Department of Health and Human Services			
Special Supplemental Nutrition Program for			
Women, Infants, and Children			
	10.557		
FY 21-22 Resident Services		222MI003W1003	\$ 887,796
FY 21-22 Breastfeeding		222MI013W5003	19,761
FY 21-22 Breastfeeding		222MI003W1003	19,762
FY 21-22 Breastfeeding		212MI003W5003	<u>44,507</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>971,826</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Passed through Michigan Department of Health and Human Services			
Crime Victim Assistance			
	16.575		
FY 21-22 VOCA		E20211465-001	<u>135,896</u>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>			
Passed through Michigan Department of Environment, Great Lakes, and Energy			
Drinking Water State Revolving Fund Cluster			
Capitalization Grants for Drinking Water State Revolving Funds			
	66.468 <sup>(d)</sup>		
FY 21-22 Standard/Operator Assistance		FS97548720	3,141
FY 21-22 Local Assistance		FS97548720	400
FY 21-22 Public Water Supply Supervision		FS97548720	<u>5,819</u>
Total Drinking Water State Revolving Fund Cluster			<u>9,360</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>9,360</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Direct award			
Rural Health Outreach and Rural Network Development Program			
Rural Communities Opioid Response			
	93.912		
FY 21-22		G2540027	<u>8,367</u>
Passed through Michigan Department of Health and Human Services			
Aging Cluster			
Title III-B Special Programs for the Aging			
(Grants for Supportive Services and Senior Centers)			
	93.044 <sup>(a)(b)</sup>		
FY 21-22 Expanding Older Adult		2101MIVAC5	3,406
Passed through Michigan Aging and Adult Services Agency			
Aging Cluster			
Title III-B Special Programs for the Aging			
(Grants for Supportive Services and Senior Centers)			
	93.044 <sup>(a)(b)</sup>		
FY 21-22 Administration		N/A	13,509
FY 21-22 Regular		N/A	162,310
COVID-19 ARP for Supportive Services Title III-B		N/A	<u>109,868</u>
			289,093

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/Pass Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)			
Passed through Michigan Aging and Adult Services Agency (continued)			
Aging Cluster (continued)			
Title III-C Special Programs for the Aging			
(Nutrition Services)			
	93.045 <sup>(a)(b)</sup>		
FY 21-22 Administration		N/A	\$ 27,408
FY 21-22 Nutrition Congregate		N/A	95,219
FY 21-22 Nutrition Home Delivered Meals		N/A	111,903
FY 21-22 Supplemental Nutrition		N/A	42,751
COVID-19 ARP for Congregate Meals Title III		N/A	96,081
COVID-19 ARP for Home Delivered Meals Title III		N/A	<u>117,665</u>
			491,027
Nutrition Services Incentive Program			
	93.053 <sup>(a)(b)</sup>		
FY 21-22 Nutrition Services Incentive Program		N/A	<u>122,537</u>
Total Aging Cluster			<u>902,657</u>
Title III-D Special Programs for the Aging			
(Disease Prevention and Health Promotion Services)			
	93.043		
FY 21-22		N/A	5,231
COVID-19 ARP for Preventative Health		N/A	<u>9,078</u>
Total Special Services			14,309
National Family Caregiver Support			
	93.052		
FY 21-22 Administration		N/A	6,467
FY 21-22 Regular		N/A	61,773
COVID-19 ARP for Family Caregivers			<u>37,081</u>
			105,321
Tuberculosis Control Program			
	93.116		
FY 21-22 Tuberculosis Control		NU52PS910173	40
FY 21-22 Tuberculosis Control		NU52PS910173	2,026
FY 21-22 U4U Tuberculosis Control		NU52PS910173	<u>650</u>
			<u>2,716</u>
Immunization Cooperative Agreements			
	93.268 <sup>(a)</sup>		
FY 21-22 Vaccine Supply		NH23IP922635	226,952
FY 21-22 Vaccine Initiative		NH23IP922635	8,108
FY 21-22 Immunization Action Plan		NH23IP922635	71,789
FY 21-22 Immunization Fixed Fees		NH23IP922635	350
FY 21-22 COVID-19 COVID Immunization		NH23IP922635	357,836
COVID-19 Immunization Support		NH23IP922635	<u>16,393</u>
			<u>681,428</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases			
	93.323		
COVID-19 Contact Tracing Testing Coordination		NU50CK000510	414,852
COVID-19 Infection Prevention		NU50CK000510	<u>54,185</u>
			<u>469,037</u>

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/Pass Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)			
Passed through Michigan Department of Health and Human Services			
COVID-19 Public Health Crisis Response - Coronavirus	93.354		
FY 21-22 COVID-19 Workforce Development		NU90TP922186	\$ 14,506
Passed through Michigan Aging and Adult Services Agency			
Medicaid Cluster			
Medical Assistance Program			
FY 21-22 Aging	93.778 <sup>(e)</sup>	N/A	58,571
Passed through Michigan Department of Health and Human Services			
Medicaid Cluster			
Medical Assistance Program			
FY 21-22 Medicaid Outreach	93.778 <sup>(e)</sup>	2205MI5ADM	5,947
FY 21-22 CSHCS Medicaid Outreach		2305MI5ADM	30,017
FY 21-22 CSHCS Care Coordination <sup>(e)</sup>		2205MI5ADM	9,625
FY 21-22 CSHCS Care Coordination <sup>(f)</sup>		2205MI5MAP	3,036
FY 21-22 CSHCS Medicaid Elevated Blood Lead Case Management		2305MI5MAP	660
FY 21-22 CSHCS Medicaid Elevated Blood Lead Case Management		2205MI5MAP	528
FY 21-22 CSHCS Outreach and Advocacy <sup>(e)</sup>		2205MI5ADM	58,364
			<u>108,177</u>
Total Medicaid Cluster			<u>166,748</u>
National Bioterrorism Hospital Preparedness Program	93.889		
FY 21-22 Public Health Emergency Preparedness		U3REP190584	97,902
FY 21-22 Public Health Emergency Preparedness		U3REP190584	32,733
			<u>130,635</u>
Maternal and Child Health Services Block Grant	93.994		
FY 21-22 CSHCS Care Coordination		B0445223	48,644
FY 21-22 MCH - Children		B0445223	39,034
FY 21-22 MCH - All other		B0445223	42,058
			<u>129,736</u>
Preventative Health Services	93.991		
Local Health Department (LHD) Sharing Support		NB010T0009428	44,135
Passed through Michigan Department of Health and Human Services and MMAP, Inc.			
Special Programs for the Aging - Title IV and Title II Discretionary Projects	93.048	90MPPG0039	4,030
State Health Insurance Assistance Program	93.324	90SAPG0090	17,500
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>2,691,125</u>
TOTAL FEDERAL AWARD EXPENDITURES			<u>\$ 3,808,207</u>

(g)

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED SEPTEMBER 30, 2022**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule" includes the federal grant activity of the Branch-Hillsdale-St. Joseph Community Health Agency (the Agency) under programs of the federal government for the year ended September 30, 2022. 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). Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position or changes in net position of the Branch-Hillsdale-St. Joseph Community Health Agency.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts (if any) shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The Agency has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 3 - SUBRECIPIENTS**

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

**NOTE 4 - SUMMARY OF SIGNIFICANT EXPLANATIONS OF SCHEDULE**

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

- (a) Denotes programs tested as "major programs".
- (b) Denotes programs required to be clustered by United States Department of Health and Human Services.
- (c) Denotes programs required to be clustered by United States Department of Health and Human Services.
- (d) Denotes programs required to be clustered by United States Environmental Protection Agency.
- (e) Reimbursements of this contract are passed through the State. The amount reported on the Schedule of Expenditures of Federal Awards represents the portion of the grant that is considered federal. Federal participation in this program is 50%.
- (f) Reimbursements of this contract are passed through the State. The amount reported on the Schedule of Expenditures of Federal Awards represents the portion of the grant that is considered federal. Federal participation in this program is 65.48%.



**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED SEPTEMBER 30, 2022**

**NOTE 4 - SUMMARY OF SIGNIFICANT EXPLANATIONS OF SCHEDULE (continued)**

(g) The following reconciles the federal revenues reported in the September 30, 2022, financial statements to the expenditures of the Agency administered federal programs reported on the Schedule of Expenditures of Federal Awards (SEFA):

Federal/State Revenue (per fund financial statements)	\$ 6,286,064
Less: Difference between vaccines administered (revenue per financial statements) and vaccines received (expenditures per SEFA and instructions from grantor agency)	(1,399)
Less: Portions of grant funding considered "State" funding	<u>(2,476,458)</u>
Federal award expenditures	<u><u>\$ 3,808,207</u></u>



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**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, 2022, 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 10, 2023.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Maney Costeiran PC*

March 10, 2023



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**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**

***Opinion on 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, 2022. 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.

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, 2022.

***Basis for Opinion on Each Major Federal Program***

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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 10, 2023

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2022**

**Section I - Summary of Auditor's Results**

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**Financial Statements**

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

*Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

Yes  No

**Federal Awards**

Internal control over major programs:

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

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

*Unmodified*

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

Yes  No

Identification of major programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
93.268 93.044, 93.045, 93.053	Immunization Cooperative Agreements Aging Cluster

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

\$ 750,000

Auditee qualified as low-risk auditee?

Yes  No

**Section II - Financial Statement Findings**

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None noted.

**Section III - Federal Award Findings and Questioned Costs**

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None noted.

**BRANCH-HILLSDALE-ST. JOSEPH COMMUNITY HEALTH AGENCY  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
YEAR ENDED SEPTEMBER 30, 2022**

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.



**Branch-Hillsdale-St Joseph Community Health Agency**

Check/Voucher Register - Check Register for BOH

00103 - Cash - Accounts Payable

From 2/1/2023 Through 2/28/2023

<u>Payee</u>	<u>Check Amount</u>	<u>Check Number</u>	<u>Effective Date</u>
ACD.NET	2,016.14	23-02-10 A.01	2/10/2023
Aflac District Office	596.48	53906	2/3/2023
Aflac District Office	596.48	53913	2/17/2023
Alerus Retirement Solutions	1,710.00	23-02-03 R.01	2/3/2023
Alerus Retirement Solutions	1,710.00	23-02-17 R.01	2/17/2023
Amanda Horter	286.73	53915	2/24/2023
Amazon Capital Services, Inc	140.35	23-02-10 A.05	2/10/2023
Amazon Capital Services, Inc	375.80	23-02-24 A.01	2/24/2023
Armstrong Nutrition Management	4,307.37	23-02-10 A.06	2/10/2023
Beacon Properties Administration	3,645.00	53929	2/28/2023
Blue Cross Blue Shield	67,552.70	23-02-24 P.01	2/24/2023
Branch County Commission	827.92	23-02-24 A.02	2/24/2023
Branch County Complex	9,466.29	23-02-24 A.03	2/24/2023
Branch County Complex	5,694.28	23-02-28 A.01	2/28/2023
Card Services Center	1,496.64	23-02-28 P.01	2/28/2023
CDW GOVERNMENT INC.	1,499.93	23-02-24 A.04	2/24/2023
Century Bank - Hillsdale Maintenance	2,000.00	23-02-28 A.02	2/28/2023
Century Bank - Three Rivers Maintenance	2,000.00	23-02-28 A.03	2/28/2023
Century Basic	911.22	23-02-03 R.02	2/3/2023
Century Basic	932.96	23-02-17 R.02	2/17/2023
Century EFPTS	29,737.35	23-02-03 R.03	2/3/2023
Century EFPTS	244.64	23-02-17 L.01	2/17/2023
Century EFPTS	24,138.52	23-02-17 R.03	2/17/2023
Century EFPTS	40.00	23-02-24 A.27	2/24/2023
Century Mastercard	1,537.98	23-02-10 P.01	2/10/2023
Century MERS	46,540.16	23-02-10 A.07	2/10/2023
Century State/Michigan State Treasury	4,944.05	23-02-03 R.04	2/3/2023
Century State/Michigan State Treasury	10.38	23-02-17 L.02	2/17/2023
Century State/Michigan State Treasury	4,254.84	23-02-17 R.04	2/17/2023
Charter Communications	137.97	23-02-10 P.02	2/10/2023
Cintas Corporation Loc 351	169.21	23-02-10 P.03	2/10/2023
ConnectAmerica	168.50	23-02-24 A.06	2/24/2023
Crossroads Home Care Inc.	1,415.32	23-02-24 A.07	2/24/2023
CSHCS	732.00	53916	2/24/2023
CSHCS	120.00	53917	2/24/2023
CSHCS	120.00	53918	2/24/2023
CSHCS	120.00	53919	2/24/2023
Current Office Solutions	109.96	23-02-24 A.08	2/24/2023
DL Gallivan Office Solutions	337.14	53920	2/24/2023
Dr. Karen M. Luparello	4,219.42	23-02-28 A.04	2/28/2023
Dr. Karen M. Luparello	2,083.63	23-02-28 A.05	2/28/2023
FedEx	12.87	23-02-28 P.02	2/28/2023
GDI Services Inc.	4,845.39	23-02-28 A.06	2/28/2023
Glaxo-Smithkline Financial Inc.	3,822.22	23-02-24 A.09	2/24/2023
Griffiths Mechanical Contracting, Inc.	249.00	23-02-10 A.08	2/10/2023
GT INDEPENDENCE	1,289.48	23-02-24 A.10	2/24/2023
GT INDEPENDENCE	193.16	23-02-24 A.11	2/24/2023
Health Equity	1,313.52	23-02-17 P.01	2/17/2023
Health Equity	1,263.52	53907	2/3/2023
Hillsdale Board Of Public Utilities	2,037.37	23-02-10 P.04	2/10/2023
Hillsdale County Treasurer	514.07	23-02-10 A.09	2/10/2023
Hillsdale County Treasurer	1,419.25	23-02-24 A.12	2/24/2023

**Branch-Hillsdale-St Joseph Community Health Agency**

Check/Voucher Register - Check Register for BOH

00103 - Cash - Accounts Payable

From 2/1/2023 Through 2/28/2023

<u>Payee</u>	<u>Check Amount</u>	<u>Check Number</u>	<u>Effective Date</u>
HomeJoy of Kalamzoo	5,837.36	23-02-24 A.13	2/24/2023
Indiana MI Power Company	1,257.00	23-02-10 P.05	2/10/2023
Jessica A Adams	2,300.00	23-02-10 A.10	2/10/2023
Jessica A Adams	2,250.00	23-02-24 A.14	2/24/2023
KALAMAZOO CHD	500.00	23-02-24 A.15	2/24/2023
Kell & Associates, LLC	1,045.00	23-02-10 A.11	2/10/2023
Kellogg Community College	171.00	23-02-10 A.02	2/10/2023
Laboratory Corporation of America	27.60	23-02-10 A.12	2/10/2023
Legal Services Of S.Central MI	1,080.00	23-02-24 A.16	2/24/2023
Macquarie Equipment Capital Inc.	1,266.75	23-02-24 A.17	2/24/2023
Maner Costerisan	11,100.00	23-02-28 A.07	2/28/2023
Maplecrest, LLC	646.00	23-02-28 A.08	2/28/2023
Matasha Goosby	2,300.00	23-02-10 A.13	2/10/2023
Matasha Goosby	2,250.00	23-02-24 A.18	2/24/2023
McKesson Medical-Surgical Gov. Solutions LLC	36.42	23-02-10 P.06	2/10/2023
Medical Care Alert	740.75	23-02-24 A.19	2/24/2023
Merck Sharp & Dohme LLC	2,675.67	53921	2/24/2023
Meridian Complete	140.91	53922	2/24/2023
MERS 5% EMPLOYEES	10,780.33	23-02-10 A.14	2/10/2023
Michigan State Disbursement Unit	190.11	53908	2/3/2023
Michigan State Disbursement Unit	190.11	53914	2/17/2023
Mistel de Varona	1,282.50	23-02-10 A.03	2/10/2023
Mistel de Varona	675.00	53923	2/24/2023
Nationwide	1,020.00	23-02-03 R.05	2/3/2023
Nationwide	1,020.00	23-02-17 R.05	2/17/2023
Prompt Care Express PC	71.00	53924	2/24/2023
Reserve Account	3,000.00	23-02-24 A.20	2/24/2023
Richard Clark	2,225.00	23-02-28 A.09	2/28/2023
Riley Pumpkin Farm	1,235.00	23-02-28 A.10	2/28/2023
Rosati Schultz Joppich Amtsbueshler	600.00	23-02-24 A.21	2/24/2023
ROSE PEST SOLUTIONS	75.00	23-02-24 A.22	2/24/2023
Sanofi Pasteur Inc.	1,916.55	23-02-24 P.02	2/24/2023
Semco Energy	189.80	23-02-10 P.07	2/10/2023
Shred It	90.00	23-02-10 P.08	2/10/2023
St Joseph County COA	5,622.87	23-02-24 A.23	2/24/2023
St Joseph County Transit Authority	1,677.14	23-02-24 A.24	2/24/2023
St. Joseph Community Co-op	1,853.40	23-02-24 A.25	2/24/2023
Staples	113.87	23-02-10 P.09	2/10/2023
Staples	1,029.62	23-02-24 P.03	2/24/2023
State of Michigan	180.00	53925	2/24/2023
State Of Michigan	100.00	53930	2/28/2023
Stephanie Hough	18.92	23-02-10 A.04	2/10/2023
Stratus Video, LLC	1,776.03	53926	2/24/2023
Thurston Woods Village	4,527.20	53927	2/24/2023
TMK Worldwide, LLC	142.00	23-02-10 A.15	2/10/2023
Verizon	1,040.42	23-02-10 P.10	2/10/2023
VRI INC.	243.00	23-02-24 A.26	2/24/2023
Wal-Mart Community	16.24	23-02-10 P.11	2/10/2023
Xmission	416.62	53928	2/24/2023
Report Total	324,849.40		

Branch-Hillsdale-St Joseph Community Health Agency

Balance Sheet

As of 2/28/2023

Assets

Cash on Hand	5,846.15
Cash with County Treasurer	3,720,962.67
Community Foundation Grant	309,955.94
Cash HD Building Maintenance	84,000.00
Cash TR Building Maintenance	84,000.00
Accounts Receivable	45,499.76
Due from Hillsdale County	117,796.00
Due from Branch County	55,927.75
Due from State	(198,633.02)
Due from Other Funding Sources	262,224.78
Prepaid Expenses	164,914.44
Biologic Inventory	92,159.17
Total Assets	<u>4,744,653.64</u>

Liabilities

Accounts Payable	401,802.62
Payroll Liabilites	173,410.77
Capital Improvements	25,000.00
Deferred Revenue	582,706.15
Deferred Revenue BR	18,643.00
Deferred Revenue HD	19,633.00
Deferred Revenue SJ	26,915.00
Biologics	92,159.17
Total Liabilities	<u>1,340,269.71</u>

Net Assets

Operation Fund Balance	366,990.07
Restricted Fund Balance	363,587.33
Designated Fund Balance	<u>2,673,806.53</u>
Total Net Assets	<u>3,404,383.93</u>

Total Liabilities and Net Assets 4,744,653.64

**Prior Year Fund Balance Comparison at 2/28/2022:**

Operation Fund Balance	232,875.19
Restricted Fund Balance	397,731.70
Designated Fund Balance	<u>2,377,990.80</u>
<b>Total Fund Balance \$</b>	<b><u>3,008,597.69</u></b>

## BRANCH HILLSDALE ST JOSEPH COMMUNITY HEALTH AGENCY

### Expense by Program - 2/28/2023

Program	Program Title	Month	Year to Date	Original	Expended	
*	010	Agency Support	7,419.89	59,379.42	76,942.00	77.17%
*	325	CSHCS	21,760.90	120,097.61	188,729.00	63.63%
*	032	Emergency Preparedness	11,329.44	63,723.38	124,575.00	51.15%
*	008	Salary & Fringe Payoff	1,169.95	45,781.60	95,000.00	48.19%
**	115	MCH Enabling Women	1,972.65	22,317.52	47,663.00	46.82%
*	012	Area Agency on Aging	141,101.02	679,386.40	1,459,572.00	46.54%
**	326	Vision (ELPHS)	9,308.13	47,341.60	103,289.00	45.83%
	021	Dental Clinic - Three Rivers	3,645.00	18,225.00	43,740.00	41.66%
	341	Infectious Disease	17,236.86	115,974.97	282,780.00	41.01%
	185	Dental Outreach	1,381.13	5,901.15	14,423.00	40.91%
	327	Hearing (ELPHS)	7,423.55	41,692.54	102,164.00	40.80%
	345	Lead Testing	2,204.89	9,715.07	23,852.00	40.73%
	109	WIC	83,012.61	428,200.64	1,072,171.00	39.93%
	338	Immunization Vaccine Handling	22,577.96	116,252.22	291,551.00	39.87%
	605	General EH Services	2,899.74	15,483.30	39,010.00	39.69%
	714	Onsite Sewage Disposal	27,547.53	147,091.42	370,596.00	39.69%
	721	Drinking Water Supply	27,547.53	147,091.42	370,596.00	39.69%
	107	Medicaid Outreach	641.02	5,567.54	14,202.00	39.20%
	704	Food Service	35,203.75	200,006.94	527,317.00	37.92%
	138	Immunization IAP	49,616.48	323,421.48	857,133.00	37.73%
	108	WIC Breastfeeding	8,450.17	46,250.13	127,978.00	36.13%
	331	STD	9,670.38	49,766.37	140,077.00	35.52%
	014	VOCA	13,801.94	71,573.57	205,743.00	34.78%
	332	HIV Prevention	1,875.31	10,856.12	31,480.00	34.48%
	363	363 CVDIMS Covid Immz Supplemental	9,018.73	51,921.55	156,496.00	33.17%
	200	ELPHS Marketing	3,732.92	31,910.80	98,198.00	32.49%
	201	CSF Carseats	1,502.68	8,330.26	26,983.00	30.87%
	029	Dental Clinic - Hillsdale	647.45	3,822.14	14,000.00	27.30%
	352	ELCCT Contact Tracing, testing doord,	29,814.51	162,630.70	606,617.00	26.80%
	329	MCH Enabling Children	1,482.80	12,634.69	48,551.00	26.02%
	745	Type II Water	12,816.98	47,333.85	208,528.00	22.69%
	024	MERS Pension Underfunded Liability	7,042.73	8,222.17	44,590.00	18.43%
	724	PFAS - Westside Landfill	554.99	554.99	3,101.00	17.89%
	255	Community Health Direction	10,075.57	21,041.71	125,000.00	16.83%
	207	MCRH Community Health Workers	6,191.82	46,018.35	291,777.00	15.77%
	096	CSHCS Donations SJ	1,018.73	3,648.45	32,412.02	11.25%
	355	COVID-19 PH Workforce Supplemental	2,577.29	19,299.02	172,904.00	11.16%

405	Grant Writing	1.68	210.22	3,718.00	5.65%
101	Workforce Development	1,005.98	2,955.44	57,798.00	5.11%
378	Monkeypox Virus Response	78.31	507.11	15,095.00	3.35%
374	EOACV Expanding Older Adult Access to	2.72	460.69	14,080.00	2.59%
375	C19IS-COVID-19 Immz Support	352.01	713.86	31,259.00	2.28%
035	Vector Borne Disease Surveillance	3.65	619.30	34,018.00	1.82%
097	CSHCS Donations BR HD	360.00	396.48	27,765.29	1.42%
723	PFAS Response - White Pigeon	(554.62)	49.15	8,066.00	0.60%
371	CSHCS Vaccine Initiative	49.75	66.67	14,213.00	0.46%
023	Capital Expenditures	0.00	600.00	193,000.00	0.31%
112	CSHCS Medicaid Outreach	0.00	0.00	112,254.00	0.00%
722	PFAS Response	0.00	0.00	1,371.00	0.00%
<b>Total Expense</b>		<b><u>596,574.51</u></b>	<b><u>3,215,045.01</u></b>	<b><u>8,952,377.31</u></b>	<b><u>35.91%</u></b>

The Agency is currently 5.75% under budget.

\*5/12 Months = 41.66%

\*\*5/9 Months = 55.55%

### Programs Over Budget as of 2/28/2023

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**RU 010:** The current revenue for this program is over budget (at 77.21%), causing expenses to also show over  
**77.17%** budget. This will fall in line with budget as the year progresses.

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**RU 325:** Budget for RU 325 must be fully expended before expenses can be charged to RU 112. When looking  
**63.63%** at these two budgets together as one the program is under by budget at 39.90%.

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**RU 032:** 9-Month Program - within budget 55.55%  
**51.15%**

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**RU 008:** Over budget due to annual sick time payout. This program will fall back in line with budget as year  
**48.19%** progresses.

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**RU 115:** Program is over budget due to one time expenditure- this program will fall back in line with budget as  
**46.82%** year progresses.

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**RU 012:** Over budget due to annual membership fully expended in October and contractual service providers  
**46.54%** having full year grant awards and billing more than 1/12 of 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.

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**RU 326:** 9-Month Program - within budget 55.55%  
**45.83%**

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